



```

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block; width: 50%; margin: auto; min-width:
190px;} #pathLogoText path {transition: fill 0.3s
ease-out, fill-opacity 0.3s ease-out;}
#shapeLogo {transition: transform 0.3s ease-
out;} @media screen and (max-width: 380px) {
#pathLogoText path {fill-opacity: 0;}

```

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- [Personal Income Tax](#)
- [Corporation Tax](#)
- [Complete Statistical Report \(PDF\)](#)

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Tax Rates, Exemptions, and Standard Deductions

Table	Title	PDF version	Excel version
A - 1A	Personal Income Tax, Tax Rates: Taxable Years 1935 - 2014, Married Filing Jointly and Surviving Spouse	PDF	Excel
A - 1B	Personal Income Tax, Tax Rates: Taxable Years 1935 - 2014, Single and Married Filing Separately	PDF	Excel
A - 1C	Personal Income Tax, Tax Rates: Taxable Years 1935 - 2014, Head of Household	PDF	Excel
A - 2	Personal Income Tax, Personal Exemptions, Dependent Exemptions, and Standard Deductions: Taxable Years 1935 - 2014	PDF	Excel

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- Tax Tables and Rates ▾
- Legislation ▾
- Newsroom ▾
- Reports, Plans, and Statistics ▾
- About Us ▾
- Help ▾

Case: 13-17358 archived on December 19, 2016

A - 3 Corporation Tax, Tax Rates by Corporation [PDF](#) [Excel](#)
 Type: Taxable Years 1929 - 2014

Appendix A

- [Tables 1A, 1B, 1C: Personal Income Tax - Synopsis of Tax Rates Footnotes](#)
- [Table 2: Personal Income Tax - Personal and Dependent Exemptions, and Standard Deduction Footnotes](#)
- [Table 3: Corporation Tax - Synopsis of Tax Rates Footnotes](#)

Personal Income Tax

Table	Title	PDF version	Excel version
B - 1	Personal Income Tax Statistics for Resident Tax Returns: Comparison by Tax Years 1946 Through 2013	PDF	Excel
B - 2	Personal Income Tax Statistics for Resident Tax Returns: Adjusted Gross Income - A Four Year Comparison, Tax Years 2010 Through 2013	PDF	Excel
B - 3	Personal Income Tax Statistics for Resident Tax Returns: Adjusted Gross Income with Accumulated Percentages - Tax Year 2013	PDF	Excel
B - 4A	Personal Income Tax Statistics for Resident Tax Returns: Comparison by Adjusted Gross Income Class, Tax Year 2013, All Filing Status Types	PDF	Excel
B - 4B	Personal Income Tax Statistics for Resident Tax Returns: Comparison by Adjusted Gross Income Class, Tax Year 2013, Single	PDF	Excel
B - 4C	Personal Income Tax Statistics for Resident Tax Returns: Comparison by Adjusted Gross Income Class, Tax Year 2013, Married Filing Jointly	PDF	Excel
B - 4D	Personal Income Tax Statistics for Resident Tax Returns: Comparison by Adjusted Gross Income Class, Tax Year 2013, Married Filing Separately	PDF	Excel
B - 4E	Personal Income Tax Statistics for Resident Tax Returns: Comparison by Adjusted Gross Income Class, Tax Year 2013, Head of Household	PDF	Excel
B - 4F	Personal Income Tax Statistics for Resident Tax Returns: Comparison by Adjusted Gross Income Class, Tax Year 2013, Surviving	PDF	Excel

Case 13-17358 archived on December 19, 2016
 cited in Marley - Benham, 10/13/16

B - 4G	Personal Income Tax Statistics: Part-Year and Nonresident Returns, Tax Year 2013	PDF	Excel
B - 5	Personal Income Tax: Statistics for Resident Tax Returns - Sole Proprietorships by Major Industry, Tax Year 2013	PDF	Excel
B - 6	Personal Income Tax Statistics: Comparison by County - Tax Year 2013	PDF	Excel
B - 7	Personal Income Tax Statistics: Adjusted Gross Income by County - Tax Year 2013	PDF	Excel
B - 8	Personal Income Tax Statistics: Special Tax Credits Allowed - Tax Year 2013	PDF	Excel
B - 9.1	Personal Income Tax: Statistics for Resident Tax Returns, High Income Returns by Income Level and Average Tax Rate, Tax Year 2013	PDF	Excel
B - 9.2	Personal Income Tax: Statistics for Resident Tax Returns, High Income Returns by Income Level Type and Average Tax Liability, Tax Year 2013	PDF	Excel

Appendix B

[Personal Income Tax Tables Footnotes](#)

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

Corporation Tax

Table	Title	PDF version	Excel version
C - 1	Corporation Tax: Comparison by Taxable Years - 1951 through 2013	PDF	Excel
C - 2	Corporation Tax: Synopsis of Tax Liability Computations, Tax Years 2012 - 2013	PDF	Excel
C - 2A	C Corporations: Synopsis of Tax Liability Computations	PDF	Excel
C - 2B	S Corporations: Synopsis of Tax Liability Computations	PDF	Excel
C - 3	Corporation Tax: Sources of Income, Tax Years 2012 - 2013, All Corporations	PDF	Excel
C - 3A	C Corporations: Sources of Income	PDF	Excel
C - 3B	S Corporations: Sources of Income	PDF	Excel
C - 4	Corporation Tax: Deductions by Type, Tax Years 2012 - 2013, All Corporations	PDF	Excel

C - 4A	C Corporations: Deductions by Type	PDF	Excel
C - 4B	S Corporations: Deductions by Type	PDF	Excel
C - 5	Corporation Tax: Apportionment Formula Results, Tax Years 2012 - 2013, All Corporations	PDF	Excel
C - 5A	C Corporations: Apportionment Formula Results	PDF	Excel
C - 5B	S Corporations: Apportionment Formula Results	PDF	Excel
C - 6	Corporation Tax: Apportionment of State Net Income, Tax Years 2012 - 2013, All Corporations	PDF	Excel
C - 6A	C Corporations: Apportionment of State Net Income	PDF	Excel
C - 6B	S Corporations: Apportionment of State Net Income	PDF	Excel
C - 7	Corporation Tax: Tax Credits Allowed - Tax Year 2013	PDF	Excel
C - 7A and 7B	Tax Credits Allowed by Corporation Type	PDF	Excel
C - 8	Corporation Tax: Tax Liability by State Net Income Class, Tax Year 2013, All Corporations	PDF	Excel
C - 8A	C Corporations: Tax Liability by State Net Income Class	PDF	Excel
C - 8B	S Corporations: Tax Liability by State Net Income Class	PDF	Excel
C - 9	Corporation Tax: Tax Liability by Accounting Period - Tax Year 2013	PDF	Excel
C - 9A	C Corporations: Tax Liability by Accounting Period - Tax Year 2013	PDF	Excel
C - 9B	S Corporations: Tax Liability by Accounting Period - Tax Year 2013	PDF	Excel
C - 10	Corporation Tax: Tax Liability by Industry, Tax Years 2012 - 2013, All Corporations	PDF	Excel
C - 10A	C Corporations: Tax Liability by Industry	PDF	Excel
C - 10B	S Corporations: Tax Liability by Industry	PDF	Excel

Appendix C

[Corporation Tax Tables Footnotes](#)

Case in Matter of Bonham, No. 13-17358 archived on December 19, 2016

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**Tax Rates, Exemptions,
and
Standard Deductions**

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TABLE A-1A
Personal Income Tax
TAX RATES
Taxable Years 1935 - 2014

MARRIED FILING JOINTLY and SURVIVING SPOUSE

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-51 Taxable Income*	1952-58 ^b Taxable Income*	1959-66 ^c Taxable Income*
1.0	Up to \$5,000	Up to \$10,000	Up to \$5,000	Up to \$10,000	Up to \$5,000
2.0	5,001 to 10,000	10,001 to 15,000	5,001 to 10,000	10,001 to 20,000	5,001 to 10,000
3.0	10,001 to 15,000	15,001 to 20,000	10,001 to 15,000	20,001 to 30,000	10,001 to 15,000
4.0	15,001 to 20,000	20,001 to 25,000	15,001 to 20,000	30,001 to 40,000	15,001 to 20,000
5.0	20,001 to 25,000	25,001 to 30,000	20,001 to 25,000	40,001 to 50,000	20,001 to 25,000
6.0	25,001 to 30,000	\$30,001 and over	\$25,001 and over	\$50,001 and over	25,001 to 30,000
7.0	30,001 to 40,000				\$30,001 and over
8.0	40,001 to 50,000				
9.0	50,001 to 60,000				
10.0	60,001 to 70,000				
11.0	70,001 to 80,000				
12.0	80,001 to 100,000				
13.0	100,001 to 150,000				
14.0	150,001 to 250,000				
15.0	\$250,001 and over				

Tax Rate	1967-72 ^d Taxable Income*	1973-85 ^{e,g} Taxable Income*	1986 ^e Taxable Income*	1987-90 ^{e,h} Taxable Income*	1991-92 ^{e,i} Taxable Income*
0.0			Up to \$3,420		
1.0	Up to \$4,000	Up to \$4,000	3,421 to 10,420	Up to \$7,300	Up to \$8,788
2.0	4,001 to 7,000	4,001 to 7,000	10,421 to 15,620	7,301 to 17,300	8,789 to 20,828
3.0	7,001 to 10,000	7,001 to 10,000	15,621 to 20,840		
4.0	10,001 to 13,000	10,001 to 13,000	20,841 to 26,160	17,301 to 27,300	20,829 to 32,870
5.0	13,001 to 16,000	13,001 to 16,000	26,161 to 31,420		
6.0	16,001 to 19,000	16,001 to 19,000	31,421 to 36,660	27,301 to 37,900	32,871 to 45,632
7.0	19,001 to 22,000	19,001 to 22,000	36,661 to 41,860		
8.0	22,001 to 25,000	22,001 to 25,000	41,861 to 47,120	37,901 to 47,900	45,633 to 57,670
9.0	25,001 to 28,000	25,001 to 28,000	47,121 to 52,360		
9.3				\$47,901 and over	57,671 to 200,000
10.0	\$28,001 and over	28,001 to 31,000	52,361 to 57,580		200,001 to 400,000
11.0		\$31,001 and over	\$57,581 and over		\$400,001 and over

Tax Rate	1993 ^{g,j} Taxable Income*	1994 ^{g,j} Taxable Income*	1995 ^{g,j} Taxable Income*	1996 ^{g,j} Taxable Income*	1997 ^{g,j} Taxable Income*
1.0	Up to \$9,332	Up to \$9,444	Up to \$9,662	Up to \$9,816	Up to \$10,032
2.0	9,333 to 22,118	9,445 to 22,384	9,663 to 22,898	9,817 to 23,264	10,033 to 23,776
4.0	22,119 to 34,906	22,385 to 35,324	22,899 to 36,136	23,265 to 36,714	23,777 to 37,522
6.0	34,907 to 48,456	35,325 to 49,038	36,137 to 50,166	36,715 to 50,688	37,523 to 52,090
8.0	48,457 to 61,240	49,039 to 61,974	50,167 to 63,400	50,969 to 64,414	52,091 to 65,832
9.3	61,241 to 212,380	61,975 to 214,928	63,401 to 219,872	\$64,415 and over	\$65,833 and over
10.0	212,381 to 424,760	214,929 to 429,858	219,873 to 439,744		
11.0	\$424,761 and over	\$429,859 and over	\$439,745 and over		

Tax Rate	1998 ^{g,j} Taxable Income*	1999 ^{g,j} Taxable Income*	2000 ^{g,j} Taxable Income*	2001 ^{g,j} Taxable Income*	2002 ^{g,j} Taxable Income*
1.0	Up to \$10,262	Up to \$10,528	Up to \$10,918	Up to \$11,496	Up to \$11,668
2.0	10,263 to 24,322	10,529 to 24,954	10,919 to 25,878	11,497 to 27,250	11,669 to 27,658
4.0	24,323 to 38,386	24,955 to 39,384	25,879 to 40,842	27,251 to 43,006	27,659 to 43,652
6.0	38,387 to 53,288	39,385 to 54,674	40,843 to 56,696	43,007 to 59,700	43,653 to 60,596
8.0	53,289 to 67,346	54,675 to 69,096	56,697 to 71,652	59,701 to 75,450	60,597 to 76,582
9.3	\$67,347 and over	\$69,097 and over	\$71,653 and over	\$75,451 and over	\$76,583 and over

Tax Rate	2003 ^{g,j} Taxable Income*	2004 ^{g,j} Taxable Income*	2005 ^{g,j} Taxable Income*	2006 ^{g,j} Taxable Income*	2007 ^{g,j} Taxable Income*
1.0	Up to \$11,924	Up to \$12,294	Up to \$12,638	Up to \$13,244	Up to \$13,654
2.0	11,925 to 28,266	12,295 to 29,142	12,639 to 29,958	13,245 to 31,396	13,655 to 32,370
4.0	28,267 to 44,612	29,143 to 45,994	29,959 to 47,282	31,397 to 49,552	32,371 to 51,088
6.0	44,613 to 61,930	45,995 to 63,850	47,283 to 65,638	49,553 to 68,788	51,089 to 70,920
8.0	61,931 to 78,266	63,851 to 80,692	65,639 to 82,952	68,789 to 86,934	70,921 to 89,628
9.3	\$78,267 and over	\$80,693 and over	82,953 to 1,000,000	86,935 to 1,000,000	89,629 to 1,000,000
10.3			\$1,000,001 and over	\$1,000,001 and over	\$1,000,001 and over

Tax Rate	2008 ^{g,j} Taxable Income*	2009 ^{g,j,k} Taxable Income*	2010 ^{g,j,k} Taxable Income*	2011 ^{g,j} Taxable Income*	2012 ^{g,j,l} Taxable Income*
1.0	Up to \$14,336			Up to \$14,632	Up to \$14,910
1.25		Up to \$14,120	Up to \$14,248		
2.0	14,337 to 33,988			14,633 to 34,692	14,911 to 35,352
2.25		14,121 to 33,478	14,249 to 33,780	34,693 to 54,754	35,353 to 55,794
4.0	33,989 to 53,642			54,755 to 76,008	55,795 to 77,452
4.25		33,479 to 52,838	33,781 to 53,314		
6.0	53,643 to 74,466			76,009 to 96,058	77,453 to 97,884
6.25		52,839 to 73,350	53,315 to 74,010		
8.0	74,467 to 94,110			96,059 to 1,000,000	97,885 to 500,000
8.25		73,351 to 92,698	74,011 to 93,532		
9.3	94,111 to 1,000,000				
9.55		92,699 to 1,000,000	93,533 to 1,000,000		
10.3	\$1,000,001 and over			\$1,000,001 and over	500,001 to 600,000
10.55		\$1,000,001 and over	\$1,000,001 and over		
11.3					600,001 to 1,000,000
13.3					\$1,000,001 and over

Tax Rate	2013 ^{g,j,l} Taxable Income*	2014 ^{g,j,l} Taxable Income*
1.0	Up to \$15,164	Up to \$15,498
2.0	15,165 to 35,952	15,499 to 36,742
4.0	35,953 to 56,742	36,743 to 57,990
6.0	56,743 to 78,768	57,991 to 80,500
8.0	78,769 to 99,548	80,501 to 101,738
9.3	99,549 to 508,500	101,739 to 519,688
10.3	508,501 to 610,200	519,689 to 623,624
11.3	610,201 to 1,000,000	623,625 to 1,000,000
12.3	1,000,001 to 1,017,000	1,000,001 to 1,039,374
13.3	\$1,017,001 and over	\$1,039,375 and over

TABLE A-1B

Personal Income Tax

TAX RATES

Taxable Years 1935 - 2014

SINGLE and MARRIED FILING SEPARATELY

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*	1959-66 ^c Taxable Income*
1.0	Up to \$5,000	Up to \$10,000	Up to \$5,000	Up to \$5,000	Up to \$2,500
2.0	5,001 to 10,000	10,001 to 15,000	5,001 to 10,000	5,001 to 10,000	2,501 to 5,000
3.0	10,001 to 15,000	15,001 to 20,000	10,001 to 15,000	10,001 to 15,000	5,001 to 7,500
4.0	15,001 to 20,000	20,001 to 25,000	15,001 to 20,000	15,001 to 20,000	7,501 to 10,000
5.0	20,001 to 25,000	25,001 to 30,000	20,001 to 25,000	20,001 to 25,000	10,001 to 12,500
6.0	25,001 to 30,000	\$30,001 and over	\$ 25,001 and over	\$25,001 and over	12,501 to 15,000
7.0	30,001 to 40,000				\$15,001 and over
8.0	40,001 to 50,000				
9.0	50,001 to 60,000				
10.0	60,001 to 70,000				
11.0	70,001 to 80,000				
12.0	80,001 to 100,000				
13.0	100,001 to 150,000				
14.0	150,001 to 250,000				
15.0	\$250,001 and over				

Tax Rate	1967-72 ^d Taxable Income*	1973-1985 ^{e,g} Taxable Income*	1986 ^e Taxable Income*	1987-90 ^{e,h} Taxable Income*	1991-92 ^{e,i} Taxable Income*
0.0	Up to \$2,000	Up to \$2,000	Up to \$1,710	Up to \$3,650	Up to \$4,394
1.0	2,001 to 3,500	2,001 to 3,500	1,711 to 5,210	3,651 to 8,650	4,395 to 10,414
2.0	3,501 to 5,000	3,501 to 5,000	5,211 to 7,810		
3.0	5,001 to 6,500	5,001 to 6,500	7,811 to 10,420		
4.0	6,501 to 8,000	6,501 to 8,000	10,421 to 13,080	8,651 to 13,650	10,415 to 16,435
5.0	8,001 to 9,500	8,001 to 9,500	13,081 to 15,710		
6.0	9,501 to 11,000	9,501 to 11,000	15,711 to 18,330	13,651 to 18,950	16,436 to 22,816
7.0	11,001 to 12,500	11,001 to 12,500	18,331 to 20,930		
8.0	12,501 to 14,000	12,501 to 14,000	20,931 to 23,560	18,951 to 23,950	22,817 to 28,835
9.0			23,561 to 26,180		
9.3				\$23,951 and over	28,836 to 100,000
10.0	\$14,001 and over	14,001 to 15,500	26,181 to 28,790		100,001 to 200,000
11.0		\$15,501 and over	\$28,791 and over		\$200,001 and over

Tax Rate	1993 ^{e,i} Taxable Income*	1994 ^{e,i} Taxable Income*	1995 ^{e,i} Taxable Income*	1996 ^{e,j} Taxable Income*	1997 ^{e,j} Taxable Income*
1.0	Up to \$4,666	Up to \$4,722	Up to \$4,831	Up to \$4,908	Up to \$5,016
2.0	4,667 to 11,059	4,723 to 11,192	4,832 to 11,449	4,909 to 11,632	5,017 to 11,888
4.0	11,060 to 17,453	11,193 to 17,662	11,450 to 18,068	11,633 to 18,357	11,889 to 18,761
6.0	17,454 to 24,228	17,663 to 24,519	18,069 to 25,083	18,358 to 25,484	18,762 to 26,045
8.0	24,229 to 30,620	24,520 to 30,987	25,084 to 31,700	25,485 to 32,207	26,046 to 32,916
9.3	30,621 to 106,190	30,988 to 107,464	31,701 to 109,936	\$32,208 and over	\$32,917 and over
10.0	106,191 to 212,380	107,465 to 214,929	109,937 to 219,872		
11.0	\$212,381 and over	\$214,930 and over	\$219,873 and over		

Tax Rate	1998 ^{e,j} Taxable Income*	1999 ^{e,j} Taxable Income*	2000 ^{e,j} Taxable Income*	2001 ^{e,j} Taxable Income*	2002 ^{e,j} Taxable Income*
1.0	Up to \$5,131	Up to \$5,264	Up to \$5,459	Up to \$5,748	Up to \$5,834
2.0	5,132 to 12,161	5,265 to 12,477	5,460 to 12,939	5,749 to 13,625	5,835 to 13,829
4.0	12,162 to 19,193	12,478 to 19,692	12,940 to 20,421	13,626 to 21,503	13,830 to 21,826
6.0	19,194 to 26,644	19,693 to 27,337	20,422 to 28,348	21,504 to 29,850	21,827 to 30,298
8.0	26,645 to 33,674	27,338 to 34,548	28,349 to 35,826	29,851 to 37,725	30,299 to 38,291
9.3	\$33,674 and over	\$34,549 and over	\$35,827 and over	\$37,726 and over	\$39,292 and over

Tax Rate	2003 ^{e,j} Taxable Income*	2004 ^{e,j} Taxable Income*	2005 ^{e,j} Taxable Income*	2006 ^{e,j} Taxable Income*	2007 ^{e,j} Taxable Income*
1.0	Up to \$5,962	Up to \$6,147	Up to \$6,319	Up to \$6,622	Up to \$6,827
2.0	5,963 to 14,133	6,148 to 14,571	6,320 to 14,979	6,623 to 15,698	6,828 to 16,185
4.0	14,134 to 22,306	14,572 to 22,997	14,980 to 23,641	15,699 to 24,776	16,186 to 25,544
6.0	22,307 to 30,965	22,998 to 31,925	23,642 to 32,819	24,777 to 34,394	25,545 to 35,460
8.0	30,966 to 39,133	31,926 to 40,346	32,820 to 41,476	34,395 to 43,467	35,461 to 44,814
9.3	\$39,134 and over	\$40,347 and over	41,477 to 1,000,000	43,468 to 1,000,000	44,815 to 1,000,000
10.3			\$1,000,001 and over	\$1,000,001 and over	\$1,000,001 and over

Tax Rate	2008 ^{e,j} Taxable Income*	2009 ^{e,j,k} Taxable Income*	2010 ^{e,j,k} Taxable Income*	2011 ^{e,j} Taxable Income*	2012 ^{e,j,l} Taxable Income*
1.0	Up to \$7,168	Up to \$7,060	Up to \$7,124	Up to \$7,316	Up to \$7,455
1.25					
2.0	7,169 to 16,994	7,061 to 16,739	7,125 to 16,890	7,317 to 17,346	7,456 to 17,676
2.25					
4.0	16,995 to 26,821	16,740 to 26,419	16,891 to 26,657	17,347 to 27,377	17,677 to 27,897
4.25					
6.0	26,822 to 37,233	26,420 to 36,675	26,658 to 37,005	27,378 to 38,004	27,898 to 38,726
6.25					
8.0	37,234 to 47,055	36,676 to 46,349	37,006 to 46,766	38,005 to 48,029	38,727 to 48,942
8.25					
9.3	47,056 to 1,000,000	46,350 to 1,000,000	46,767 to 1,000,000	48,030 to 1,000,000	48,943 to 250,000
9.55					
10.3	\$1,000,001 and over	\$1,000,001 and over	\$1,000,001 and over	\$1,000,001 and over	250,001 to 300,000
10.55					
11.3					300,001 to 500,000
12.3					500,001 to 1,000,000
13.3					\$1,000,001 and over

Tax Rate	2013 ^{e,j,l} Taxable Income*	2014 ^{e,j,l} Taxable Income*
1.0	Up to \$7,582	Up to \$7,749
2.0	7,583 to 17,976	7,750 to 18,371
4.0	17,977 to 28,371	18,372 to 28,995
6.0	28,372 to 39,384	28,996 to 40,250
8.0	39,385 to 49,774	40,251 to 50,869
9.3	49,775 to 254,250	50,870 to 259,844
10.3	254,251 to 305,100	259,845 to 311,812
11.3	305,101 to 508,500	311,813 to 519,687
12.3	508,501 to 1,000,000	519,688 to 1,000,000
13.3	\$1,000,001 and over	\$1,000,001 and over

Case No. 13-17358 archived on December 19, 2016

TABLE A-1C
Personal Income Tax
TAX RATES
Taxable Years 1935 - 2014
HEAD OF HOUSEHOLD

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-58 Taxable Income*	1959-66 ^c Taxable Income*	1967-72 ^d Taxable Income*
1.0	Up to \$5,000	Up to \$10,000	Up to \$5,000	Up to \$2,500	Up to \$3,000
2.0	5,001 to 10,000	10,001 to 15,000	5,001 to 10,000	2,501 to 5,000	3,001 to 4,500
3.0	10,001 to 15,000	15,001 to 20,000	10,001 to 15,000	5,001 to 7,500	4,501 to 6,000
4.0	15,001 to 20,000	20,001 to 25,000	15,001 to 20,000	7,501 to 10,000	6,001 to 7,500
5.0	20,001 to 25,000	25,001 to 30,000	20,001 to 25,000	10,001 to 12,500	7,501 to 9,000
6.0	25,001 to 30,000	\$30,001 and over	\$25,001 and over	12,501 to 15,000	9,001 to 10,500
7.0	30,001 to 40,000			\$15,001 and over	10,501 to 12,000
8.0	40,001 to 50,000				12,001 to 13,500
9.0	50,001 to 60,000				13,501 to 15,000
10.0	60,001 to 70,000				\$15,001 and over
11.0	70,001 to 80,000				
12.0	80,001 to 100,000				
13.0	100,001 to 150,000				
14.0	150,001 to 250,000				
15.0	\$250,001 and over				
Tax Rate	1973 ^e Taxable Income*	1974-85 ^{f,g,i} Taxable Income*	1986 ^{f,g} Taxable Income*	1987-90 ^{f,g,h} Taxable Income*	1991-92 ^{f,g,i} Taxable Income*
0.0	Up to \$3,000	Up to \$4,000	Up to \$3,420	Up to \$7,300	Up to \$8,789
1.0	3,001 to 4,500	4,001 to 6,000	3,421 to 10,410	7,301 to 17,300	8,790 to 20,829
2.0	4,501 to 6,000	6,001 to 7,500	10,411 to 13,890		
3.0	6,001 to 7,500	7,501 to 9,000	13,891 to 16,530		
4.0	7,501 to 9,000	9,001 to 10,500	16,531 to 19,150	17,301 to 22,300	20,830 to 26,848
5.0	9,001 to 10,500	10,501 to 12,000	19,151 to 21,780		
6.0	10,501 to 12,000	12,001 to 13,500	21,781 to 24,410	22,301 to 27,600	26,849 to 33,229
7.0	12,001 to 13,500	13,501 to 15,000	24,411 to 27,020		
8.0	13,501 to 15,000	15,001 to 16,500	27,021 to 29,630	27,601 to 32,600	33,230 to 39,249
9.0	15,001 to 16,500	16,501 to 18,000	29,631 to 32,260		
9.3				32,601 and over	39,250 to 136,115
10.0	\$16,501 and over	\$18,001 and over	32,261 to 34,880		136,115 to 272,230
11.0			\$34,881 and over		\$272,231 and over
Tax Rate	1993 ^{f,g,i} Taxable Income*	1994 ^{f,g,i} Taxable Income*	1995 ^{f,g,i} Taxable Income*	1996 ^{f,g,i} Taxable Income*	1997 ^{f,g,i} Taxable Income*
1.0	Up to \$9,333	Up to \$9,445	Up to \$9,662	Up to \$9,817	Up to \$10,033
2.0	9,334 to 22,118	9,446 to 22,383	9,663 to 22,898	9,818 to 23,264	10,034 to 23,776
4.0	22,119 to 28,510	22,384 to 28,852	22,899 to 29,516	23,265 to 29,988	23,777 to 30,648
6.0	28,511 to 35,286	28,853 to 35,709	29,517 to 36,530	29,989 to 37,114	30,649 to 37,931
8.0	35,287 to 41,679	35,710 to 42,179	36,531 to 43,149	37,115 to 43,839	37,932 to 44,803
9.3	41,680 to 144,540	42,180 to 146,274	43,150 to 149,638	\$43,840 and over	\$44,804 and over
10.0	144,541 to 289,081	146,275 to 292,550	149,639 to 299,279		
11.0	\$289,082 and over	\$292,551 and over	\$299,280 and over		
Tax Rate	1998 ^{f,g,i} Taxable Income*	1999 ^{f,g,i} Taxable Income*	2000 ^{f,g,i} Taxable Income*	2001 ^{f,g,i} Taxable Income*	2002 ^{f,g,i} Taxable Income*
1.0	Up to \$10,264	Up to \$10,531	Up to \$10,921	Up to \$11,500	Up to \$11,673
2.0	10,265 to 24,323	10,532 to 24,955	10,922 to 25,878	11,501 to 27,250	11,674 to 27,659
4.0	24,324 to 31,353	24,956 to 32,168	25,879 to 33,358	27,251 to 35,126	27,660 to 35,653
6.0	31,354 to 38,803	32,169 to 39,812	33,359 to 41,285	35,127 to 43,473	35,654 to 44,125
8.0	38,804 to 45,833	39,813 to 47,025	41,286 to 48,765	43,474 to 51,350	44,126 to 52,120
9.3	\$45,834 and over	\$47,026 and over	\$48,766 and over	\$51,351 and over	\$52,121 and over
Tax Rate	2003 ^{f,g,i} Taxable Income*	2004 ^{f,g,i} Taxable Income*	2005 ^{f,g,i} Taxable Income*	2006 ^{f,g,i} Taxable Income*	2007 ^{f,g,i} Taxable Income*
1.0	Up to \$11,930	Up to \$12,300	Up to \$12,644	Up to \$13,251	Up to \$13,662
2.0	11,931 to 28,267	12,301 to 29,143	12,645 to 29,959	13,252 to 31,397	13,663 to 32,370
4.0	28,268 to 36,437	29,144 to 37,567	29,960 to 38,619	31,398 to 40,473	32,371 to 41,728
6.0	36,438 to 45,096	37,568 to 46,494	38,620 to 47,796	40,474 to 50,090	41,729 to 51,643
8.0	45,097 to 53,267	46,495 to 54,918	47,797 to 56,456	50,091 to 59,166	51,644 to 61,000
9.3	\$53,268 and over	\$54,919 and over	56,457 to 1,000,000	59,167 to 1,000,000	61,001 to 1,000,000
10.3			\$1,000,001 and over	\$1,000,001 and over	\$1,000,001 and over
Tax Rate	2008 ^{f,g,i} Taxable Income*	2009 ^{f,g,i,k} Taxable Income*	2010 ^{f,g,i,k} Taxable Income*	2011 ^{f,g,i} Taxable Income*	2012 ^{f,g,i,l} Taxable Income*
1.0	Up to \$14,345	Up to \$14,130	Up to \$14,257	Up to \$14,642	Up to \$14,920
1.25					
2.0	14,346 to 33,989			14,643 to 34,692	14,921 to 35,351
2.25		14,131 to 33,479	14,258 to 33,780		
4.0	33,990 to 43,814			34,693 to 44,721	35,352 to 45,571
4.25		33,480 to 43,157	33,781 to 43,545		
6.0	43,815 to 54,225			44,722 to 55,348	45,572 to 56,400
6.25		43,158 to 53,412	43,546 to 53,893		
8.0	54,226 to 64,050			55,349 to 65,376	56,401 to 66,618
8.25		53,413 to 63,089	53,894 to 63,657		
9.3	64,051 to 1,000,000			65,377 to 1,000,000	66,619 to 340,000
9.55		63,090 to 1,000,000	63,658 to 1,000,000		
10.3	\$1,000,001 and over			\$1,000,001 and over	340,001 to 408,000
10.55		\$1,000,001 and over	\$1,000,001 and over		
11.3					408,001 to 680,000
12.3					680,001 to 1,000,000
13.3					\$1,000,001 and over
Tax Rate	2013 ^{f,g,i,l} Taxable Income*	2014 ^{f,g,i,l} Taxable Income*			
1.0	Up to \$15,174	Up to \$15,508			
2.0	15,175 to 35,952	15,509 to 36,743			
4.0	35,953 to 46,346	36,744 to 47,366			
6.0	46,347 to 57,359	47,367 to 58,621			
8.0	57,360 to 67,751	58,622 to 69,242			
9.3	67,752 to 345,780	69,243 to 353,387			
10.3	345,781 to 414,936	353,388 to 424,065			
11.3	414,937 to 691,560	424,066 to 706,774			
12.3	691,561 to 1,000,000	706,775 to 1,000,000			
13.3	\$1,000,001 and over	\$1,000,001 and over			

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND
STANDARD DEDUCTIONS
Taxable Years 1935 - 2014

Type	Taxable Year							
	1935-38	1939-42	1943-44 ^a	1945-48 ^b	1949-52 ^c	1953-58 ^d	1959-63 ^e	1964-66 ^f
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$2,500	\$2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000
b. Married Filing Separately	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)					500	500	600	600
f. Senior (Additional)								
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II Dependent Exemption	400	400	400	400	400	400	600	600
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse								\$1,000
1 Adjusted Gross Income of \$5,000 or more				\$300	\$300		10.0%	
2 Adjusted Gross Income of \$10,000 or more						\$600	\$1,000	
3 Adjusted Gross Income less than \$5,000				6.0%	6.0%			
4 Adjusted Gross Income less than \$10,000						6.0%	10.0%	
b. Head of Household (Unmarried)								\$1,000
1 Adjusted Gross Income of \$5,000 or more				\$300	\$300	\$300	\$500	
2 Adjusted Gross Income less than \$5,000				6.0%	6.0%	6.0%	10.0%	
c. Single and Married Filing Separately								\$500
1 Adjusted Gross Income of \$5,000 or more				\$300	\$300	\$300	\$500	
2 Adjusted Gross Income less than \$5,000				6.0%	6.0%	6.0%	10.0%	

Type	Taxable Year								
	1967 ^{f,g}	1968-72 ^h	1973-77 ⁱ	1978 ^{j,l}	1979-86 ^{j,l}	1987-94 ^{j,k}	1995 ^k	1996 ^k	1997 ^k
I Personal Exemptions									
a. Married Filing Jointly and Surviving Spouse	\$50	\$50	\$200	\$50	\$102	\$132	\$134	\$136	
b. Married Filing Separately	25	25	100	25	51	66	67	68	
c. Single	25	25	100	25	51	66	67	68	
d. Head of Household (Unmarried)	50	50	200	50	102	66	67	68	
e. Blind (Additional)	8	8	8	8	51	66	67	68	
f. Senior (Additional)					51	66	67	68	
g. Estates	10	10	10	10	10	10	10	10	
h. Trusts	1	1	1	1	1	1	1	1	
II Dependent Exemption	8	8	8	8	51	66	67	68	
III Standard Deductions									
a. Married Filing Jointly and Surviving Spouse	\$1,000	\$2,000	\$2,000	\$2,000	\$3,760	\$4,974	\$5,054	\$5,166	
b. Head of Household (Unmarried)	\$1,000	\$2,000	\$2,000	\$2,000	\$3,760	\$4,974	\$5,054	\$5,166	
c. Single and Married Filing Separately	\$500	\$1,000	\$1,000	\$1,000	\$1,880	\$2,487	\$2,527	\$2,583	

Type	Taxable Year							
	1998 ^k	1999 ^k	2000 ^k	2001 ^k	2002 ^k	2003 ^k	2004 ^k	2005 ^k
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$140	\$144	\$150	\$158	\$160	\$164	\$170	\$174
b. Married Filing Separately	70	72	75	79	80	82	85	87
c. Single	70	72	75	79	80	82	85	87
d. Head of Household (Unmarried)	70	72	75	79	80	82	85	87
e. Blind (Additional)	70	72	75	79	80	82	85	87
f. Senior (Additional)	70	72	75	79	80	82	85	87
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	253	227	235	247	251	257	265	272
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$5,284	\$5,422	\$5,622	\$5,920	\$6,008	\$6,140	\$6,330	\$6,508
b. Head of Household (Unmarried)	\$5,284	\$5,422	\$5,622	\$5,920	\$6,008	\$6,140	\$6,330	\$6,508
c. Single and Married Filing Separately	\$2,642	\$2,711	\$2,811	\$2,960	\$3,004	\$3,070	\$3,165	\$3,254

Footnotes follow this section.

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND
STANDARD DEDUCTIONS
Taxable Years 1935 - 2014

Type	Taxable Year							
	2006 ^k	2007 ^k	2008 ^k	2009 ^k	2010 ^k	2011 ^k	2012 ^k	2013 ^k
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$182	\$188	\$198	\$196	\$198	\$204	\$208	\$212
b. Married Filing Separately	91	94	99	98	99	102	104	106
c. Single	91	94	99	98	99	102	104	106
d. Head of Household (Unmarried)	91	94	99	98	99	102	104	106
e. Blind (Additional)	91	94	99	98	99	102	104	106
f. Senior (Additional)	91	94	99	98	99	102	104	106
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	285	294	309	98	99	315	321	326
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$6,820	\$7,032	\$7,384	\$7,274	\$7,340	\$7,538	\$7,682	\$7,812
b. Head of Household (Unmarried)	\$6,820	\$7,032	\$7,384	\$7,274	\$7,340	\$7,538	\$7,682	\$7,812
c. Single and Married Filing Separately	\$3,410	\$3,516	\$3,692	\$3,637	\$3,670	\$3,769	\$3,841	\$3,906

Type	Taxable Year							
	2014 ^k							
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$216							
b. Married Filing Separately	108							
c. Single	108							
d. Head of Household (Unmarried)	108							
e. Blind (Additional)	108							
f. Senior (Additional)	108							
g. Estates	10							
h. Trusts	1							
II Dependent Exemption	333							
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$7,984							
b. Head of Household (Unmarried)	\$7,984							
c. Single and Married Filing Separately	\$3,992							

cited in *Warley v. Bonham*, No. 13-17358 archived on December 19, 2016

TABLE A-3
Corporation Tax
TAX RATES BY CORPORATION TYPE
Taxable Years 1929 - 2014

Type	Taxable Year (Calendar Year Basis)								
	1929-32	1933-34	1935-42 ^a	1943-49 ^b	1950-58	1959-66 ^c	1967-70 ^d	1971 ^d	1972 ^e
I. General Corporations									
a. Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Minimum Franchise Tax*	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$100	\$200
c. Alternative Minimum Tax**									
d. Preference Tax								2.5%	2.5%
II. S Corporations									
a. Tax Rate									
b. Financial S Corp. Add-on, In-lieu Rate									
c. Composite Rate									
d. Minimum Franchise Tax									
e. Excess Net Passive Income Tax									
f. Built-in Gains Tax									
III. Banks									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax Rate*									
e. Alternative Minimum Tax **									
f. Preference Tax								2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax*	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$100	\$200
e. Alternative Minimum Tax**									
f. Preference Tax								2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*					4.0%	5.5%	7.0%	7.0%	7.6%
b. Alternative Minimum Tax**								2.5%	2.5%
c. Preference Tax								2.5%	2.5%

Type	Taxable Year (Calendar Year Basis)								
	1973	1974	1975	1976	1977	1978	1979	1980-81 ^{f,h}	1982-83
I. General Corporations									
a. Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Minimum Franchise Tax*	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
c. Alternative Minimum Tax**									
d. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
II. S Corporations									
a. Tax Rate									
b. Financial S Corp. Add-on, In-lieu Rate									
c. Composite Rate									
d. Minimum Franchise Tax									
e. Excess Net Passive Income Tax									
f. Built-in Gains Tax									
III. Banks									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.000%	1.307%
c. Composite Rate ¹	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	#####	10.907%
d. Minimum Franchise Tax Rate*								\$200	\$200
e. Alternative Minimum Tax **									
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.7%	4.0%	3.8%	3.4%	2.7%	1.6%	2.0%	1.3%
c. Composite Rate	12.3%	12.7%	13.0%	12.8%	12.4%	11.7%	10.6%	11.6%	10.9%
d. Minimum Franchise Tax*	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
e. Alternative Minimum Tax**									
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Alternative Minimum Tax**								2.5%	2.5%
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Footnotes follow this section.

TABLE A-3 (continued)

Corporation Tax

TAX RATES BY CORPORATION TYPE

Taxable Years 1929 - 2014

Type	Taxable Year (Calendar Year Basis)								
	1984	1985	1986	1987g	1988g	1989g	1990-91g	1992	1993
I. General Corporations									
a. Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	\$200	\$200	\$200	\$300	\$300	\$600	\$800	\$800	\$800
c. Alternative Minimum Tax**					7.0%	7.0%	7.0%	7.0%	7.0%
d. Preference Tax	2.5%	2.5%	2.5%	2.5%					
II. S Corporations									
a. Tax Rate				2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
b. Financial S Corp. Add-on, In-lieu Rate				1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate				3.844%	3.868%	3.941%	3.941%	4.207%	4.307%
d. Minimum Franchise Tax				\$300	\$300	\$600	\$800	\$800	\$800
e. Excess Net Passive Income Tax				9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
f. Built-in Gains Tax				9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
III. Banks									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax Rate*	\$200	\$200	\$200	\$300	\$300	\$600	\$800	\$800	\$800
e. Alternative Minimum Tax **					7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	2.5%	2.5%	2.5%	2.5%					
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax*	\$200	\$200	\$200	\$300	\$300	\$600	\$800	\$800	\$800
e. Alternative Minimum Tax**					7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax				2.5%					
V. Corporations Subject to Income Tax									
a. Tax Rate*	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**					7.0%	7.0%	7.0%	7.0%	7.0%
c. Preference Tax	2.5%	2.5%	2.5%	2.5%					

Type	Taxable Year (Calendar Year Basis)								
	1994	1995-96 ^h	1997-99 ⁱ	2000 ⁱ	2001 ⁱ	2002 ⁱ	2003 ⁱ	2004 ⁱ	2005 ⁱ
I. General Corporations									
a. Tax Rate	9.3%	9.3%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%
b. Minimum Franchise Tax*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
c. Alternative Minimum Tax**	7.0%	7.0%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
d. Preference Tax									
II. S Corporations									
a. Tax Rate	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-lieu Rate	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
c. Composite Rate	3.7%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
d. Minimum Franchise Tax	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Excess Net Passive Income Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
III. Banks									
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax Rate*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Alternative Minimum Tax **	7.0%	7.0%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax									
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.17%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	11.47%	11.3%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Alternative Minimum Tax**	7.0%	7.0%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax									
V. Corporations Subject to Income Tax									
a. Tax Rate*	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
c. Preference Tax									

Footnotes follow this section.

TABLE A-3 (continued)

Corporation Tax

TAX RATES BY CORPORATION TYPE

Taxable Years 1929 - 2014

Type	Taxable Year (Calendar Year Basis)								
	2006 ⁱ	2007 ⁱ	2008 ⁱ	2009 ⁱ	2010 ⁱ	2011 ⁱ	2012 ⁱ	2013 ⁱ	2014 ⁱ
I. General Corporations									
a. Tax Rate	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Minimum Franchise Tax*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
c. Alternative Minimum Tax**	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
d. Preference Tax									
II. S Corporations									
a. Tax Rate	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-lieu Rate	2%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
d. Minimum Franchise Tax	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Excess Net Passive Income Tax	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
f. Built-in Gains Tax	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
III. Banks									
a. General Franchise Tax Rate	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax Rate*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Alternative Minimum Tax **	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax									
IV. Other Financial Corporations									
a. General Franchise Tax Rate	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Alternative Minimum Tax**	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax									
V. Corporations Subject to Income Tax									
a. Tax Rate*	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Alternative Minimum Tax**	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
c. Preference Tax									

Footnotes follow this section.

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

APPENDIX A
TABLES 1A, 1B, 1C
Personal Income Tax

SYNOPSIS OF TAX RATES
FOOTNOTES

* Adjusted gross income less deductions.

- a(1). For filing status types Married Filing Jointly (MFJ), Single & Married Filing Separately (S&MFS), and Head of Household (HOH), the graduated tax rates were condensed from 15 to 6 brackets. The tax reduction effects were: no change for taxable incomes to \$5,000; 1% tax decrease for taxable incomes from \$5,001 to \$40,000; 2% decrease for taxable incomes from \$40,001 to \$50,000; 3% decrease for taxable incomes from \$50,001 to \$60,000; 4% tax decrease for taxable incomes from \$60,001 to \$70,000; 5% tax decrease for taxable incomes from \$70,001 to \$80,000; 6% decrease for incomes from \$80,001 to \$100,000; 7% tax decrease for taxable incomes from \$100,001 to \$150,000; 8% tax decrease for taxable incomes from \$150,001 to \$250,000; and 9% tax decrease for taxable incomes over \$250,001.
- a(2). In 1943, the 1% tax reduction for incomes between \$5,000 and \$30,000 was reversed.
- b. Prior to 1952, the tax rate brackets and tax rates were identical for Single & Married Filing Separately (S&MFS) filers, Married Filing Jointly (MFJ) filers, and Head of Household (HOH) filers. The equivalent rates and brackets portrayed an assumption that multi-party family household costs were identical to single party households and thus should be taxed at equivalent rates. In 1952, the tax rate brackets were adjusted to accommodate the income needs of MFJ households by bracketing the taxable income ranges at two times the S&MFS and HOH income ranges.
- c. The tax rate schedules of the three filing status types were increased by adding a seventh tax rate bracket. For MFJ filers, tax rates increased by 1% for taxable incomes from \$5,001 to \$15,000 and incomes over \$50,001; by 2% for taxable incomes from \$15,001 to \$25,000 and from \$40,001 to \$50,000; and by 3% for incomes between \$25,001 and \$40,000. For S&MFS and HOH filers, the 1% tax increase applied to incomes of \$2,501 - \$7,500 and \$25,001 and over; 2% for incomes from \$7,501 to \$12,500 and from \$20,001 to \$25,000; and 3% increase for incomes between \$12,501 and \$20,000.
- d(1). Prior to 1967, taxable income was determined by calculating adjusted gross income (AGI), less deductions, less personal exemptions, less dependent exemptions. The MFJ, S&MFS, and HOH filing status tables each had seven tax rate brackets. For 1967, taxable income was redefined as AGI, less deductions. Net tax liability was redefined as gross tax, less personal exemptions, less dependent exemptions. Three additional tax brackets were added to the seven-bracket tax tables for the three filing statuses. For MFJ returns, the median tax liability effect was a \$454 (45%) tax increase.
- d(2). A special 10% reduction in tax liabilities with a maximum of \$100 for S&MFS and \$200 for MFJ, was effective for the 1969 taxable year.
- d(3). A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with the enactment of the withholding and declaration of estimated tax program, effective 1972.
- e. The maximum tax rate was increased from 10% to 11%. A special income tax credit ranging from 20% to 100% of the tax liability was effective for the 1973 taxable year.
- f. The tax brackets were eased for heads of household effective with the 1974 taxable year.
- g. Beginning in taxable income year 1978, tax rates are adjusted to compensate for inflationary factors determined by the June to June change in the California Consumer Price Index (less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569)). Tax rates were indexed at 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987 by AB 53. For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, 3.7% for 2000, 5.3% for 2001, 1.5% for 2002, 2.2% for 2003, 3.1% for 2004, 2.8% for 2005, 4.8% for 2006, 3.1% for 2007, 5.0% for 2008, -1.5% for 2009, 0.9% for 2010, 2.7% for 2011, 1.9% for 2012, 1.7% for 2013, and 2.2% for taxable year 2014.
- h. The maximum tax rate was lowered from 11% to 9.3% for the 1987 taxable year. The number of tax brackets was reduced from 11 to 6. The preference tax was replaced with a 7% alternative minimum tax.
- i. For taxable years 1991 through 1995, 10% and 11% tax rates were added, increasing the maximum rate from 9.3% for all filing status types.
- j. Beginning in taxable year 1996, the regular top marginal tax rate was reduced from 11% to 9.3% and alternative minimum tax rate was reduced from 8.5% to 7%.
- k. For taxable years 2009 and 2010, 0.25% was added to each income tax bracket.
- l. For taxable year 2012, four high-income tax brackets were created for taxpayers with taxable incomes exceeding \$250,000, \$300,000, \$500,000 and \$1,000,000. This increased tax will be in effect through taxable year 2018, indexing by CCPI.

APPENDIX A
TABLE 2
Personal Income Tax

PERSONAL AND DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS
FOOTNOTES

- a. Temporary wartime provisions, enacted in 1943, increased personal exemptions of individuals filing as Married Filing Jointly (MFJ), Surviving Spouse¹ (SS), Single, and Head of Household (HOH) by \$1,000, and by \$500 for individuals filing as Married Filing Separately (MFS) and Estate filers.
- b. Additional temporary wartime provisions, enacted in 1945, increased personal exemptions by another \$1,000 for MFJ, SS, Single, and HOH, and another \$500 for MFS. A standard deduction in lieu of itemized non-business deductions was introduced at that time. The standard deduction was 6% of adjusted gross income less dependent exemptions when the taxpayer used the tax from the "optional tax table" or \$300 when the taxpayer was ineligible to use the optional tax table and chose not to itemize deductions.
- c. The temporary personal exemption increase enacted in 1945 lapsed to 1943 levels for MFJ, SS, Single, and HOH filers. The temporary Estate exemption increase enacted in 1943 lapsed to 1942 levels.
- d. The filing of MFJ and SS returns was made more attractive in this period. For MFJ and SS filers with an income of \$10,000 or more, the standard deduction was raised from \$300 to \$600.
- e. Personal exemptions were reduced by \$500 for MFJ, SS, Single, and HOH filers, and was reduced by \$250 for MFS filers. The standard deduction was increased from 6% to 10% of adjusted gross income less dependent and blind exemptions when the taxpayer used the tax from the "optional tax table" rather than the Tax Rate Schedule. For persons ineligible to use the "optional tax table", the standard deduction was increased from \$600 to \$1,000 for MFJ and SS filers and from \$300 to \$500 for all others.
- f(1). Beginning in 1964, a flat standard deduction (regardless of the amount of adjusted gross income), replaced the variable deduction. Between 1964 and 1967 the flat standard deduction was \$1,000 for MFJ, SS, and HOH, and \$500 for all others.
- f(2). Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, their dependent exemption, and their standard deduction.
- g. Beginning in 1967, deductions were replaced by tax credits for personal and dependent exemptions.
- h. The flat standard deduction was increased from \$1,000 to \$2,000 for MFJ, SS, and HOH and from \$500 to \$1,000 for Single and MFS. The \$50 exemption for HOH includes the first qualifying dependent; the exemption for each dependent thereafter was \$8.
- i. For 1978 only, personal exemption credits increased from \$50 to \$200 for MFJ, SS, and HOH, and from \$25 to \$100 for Single and MFS filers.
- j. Beginning in taxable income year 1978, tax rates are adjusted to compensate for inflationary factors determined by the June to June change in the California Consumer Price Index (less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years). Tax rates were indexed at 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987. For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, 3.7% for 2000, 5.3% for 2001, 1.5% for 2002, 2.2% for 2003, 3.1% for 2004, 2.8% for 2005, 4.8% for 2006, 3.1% for 2007, 5.0% for 2008, -1.5% for 2009, 0.9% for 2010, 2.7% for 2011, 1.9% for 2012, 1.7% for 2013, and 2.2% for taxable year 2014.
- k. Legislation passed in 1987 increased personal exemption credits and reestablished reset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high income was added.

¹ Also referred to as 'Qualifying Widow(er) With Dependent Child'

APPENDIX A

TABLE 3

Corporation Tax

SYNOPSIS OF TAX RATES

FOOTNOTES

- a. In 1936, the bank and corporation franchise tax was extended to public utilities, which were previously taxed on gross receipts.
- b. Temporary provisions were enacted during World War II to reduce the franchise tax rate by 15%. This temporary reduction applied to taxable years ending in 1943 through taxable years ending in 1948.
- c. The tax rate increase was effective for income earned on or after January 1, 1959. The minimum franchise tax increased to \$100, and was subsequently reduced to \$25 for credit unions with \$20,000 or less gross income, and for gold mining companies inactive since 1950.
- d. The tax rate increase was effective for income earned on or after January 1, 1967.
- e. The tax rate increase was effective for taxable years ending after December 31, 1971. The minimum tax increased from \$100 to \$200 (Stats. 1971, [First Extraordinary Session] Ch.1).
- f. The general tax rate for corporations was increased from 7.6% on July 1, 1973, to reach the full 9% on a monthly prorated basis with taxable years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the general tax rate was 8.3% and the bank and financial tax rate was 12.3% (Stats. 1972, Ch. 1406). The general tax rate was increased from 9% to 9.6% on January 1, 1980, to reach the full 9.6% on a monthly prorated basis with taxable years ending December 31, 1980 and thereafter (Stats. 1979, Ch. 1150).
- g. The tax rate was decreased from 9.6% to 9.3% operative for taxable years beginning on or after January 1, 1987. The minimum franchise tax was increased from \$200 to \$300 for taxable years beginning after December 31, 1986, to \$600 for taxable years beginning after December 31, 1988, and \$800 for taxable years beginning after December 31, 1989 (Stats. 1987, Ch. 1139). For taxable years beginning on or after January 1, 1990, credit unions were no longer required to pay minimum franchise tax (Stats. 1989, Ch. 1222).
- h. The in-lieu rate was statutorily set at 2% for taxable years ending in 1980 and 1981 (Stats. 1979, Ch. 1150), and for taxable years 1995 and 1996 (Stats. 1993, Ch. 31).
- i. For taxable years beginning on January 1, 1997, the regular top marginal tax rate was reduced from 9.3% to 8.84% (Stats. 1996, Ch. 170).
- * The minimum franchise tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum franchise tax until 1980.
- ** The preference tax was replaced with an alternative minimum tax effective for taxable years beginning on or after January 1, 1988 (Stats. 1987, Ch. 1139).

Personal Income Tax

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY TAX YEARS ^{5,6}

1950 Through 2013

Year	Number of Returns	Adjusted Gross Income ³	Taxable Income ⁴	Total Tax Liability
2013	15,495,383	\$1,091,249,667,973	\$949,346,070,454	\$55,621,958,635
2012	15,199,738	1,104,361,575,349	964,560,078,682	59,915,106,969
2011	15,042,359	982,057,819,433	838,346,832,140	43,921,360,051
2010	14,814,427	939,296,673,185	794,757,979,164	44,472,447,178
2009	14,638,204	880,843,805,777	729,657,684,437	38,869,601,138
2008	14,806,335	973,498,004,598	799,489,547,913	41,676,210,221
2007	15,016,273	1,061,495,141,821	872,868,797,597	49,692,924,419
2006	14,382,675	990,695,483,870	812,008,371,584	45,715,905,666
2005	14,087,896	932,142,017,454	767,877,143,990	43,130,653,677
2004	13,832,810	841,229,496,448	695,075,343,629	36,093,340,053
2003	13,624,349	762,491,998,043	619,166,479,054	30,374,222,263
2002	13,575,583	731,160,385,060	601,712,996,545	28,568,058,688
2001	13,602,180	754,140,237,948	621,512,411,958	31,284,117,906
2000	13,440,952	829,547,000,813	706,585,807,568	40,369,830,771
1999	13,126,133	721,662,168,289	609,167,211,004	33,106,157,944
1998	12,796,604	627,433,733,461	522,562,769,753	26,203,573,219
1997	12,473,473	570,690,809,850	473,083,813,746	23,877,801,254
1996	12,172,201	512,431,675,779	421,252,482,068	20,322,784,586
1995	12,084,643	467,992,413,421	381,782,143,895	18,155,801,145
1994 ²	11,926,987	439,333,822,548	356,109,978,823	16,217,010,478
1994	11,926,987	446,279,486,168	362,084,708,804	16,634,661,710
1993	11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 ¹	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
1989	13,574,087	475,432,559,285	384,573,674,627	16,053,885,259
1988	13,184,346	425,656,202,922	356,204,568,884	15,048,753,047
1987	12,649,850	382,328,605,129	316,237,048,912	12,872,148,386
1986	12,241,172	340,363,750,192	268,290,027,097	12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,917	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	b	85,108,713
1951	1,984,716	11,577,191,801	b	81,051,828
1950	1,584,514	\$9,238,315,755	b	\$73,222,657

Footnotes follow this section.

TABLE B-2
Personal Income Tax Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME:
A FOUR-YEAR COMPARISON
Tax Years 2010 Through 2013

Adjusted Gross Income Class		NUMBER OF RETURNS							
		2010 Tax Year		2011 Tax Year		2012 Tax Year		2013 Tax Year	
		Number	% of Total						
Under	5,000	1,221,731	8.2	1,160,598	7.7	1,099,380	7.2	1,093,334	7.1
5,000	to 9,999	1,153,272	7.8	1,159,492	7.7	1,168,312	7.7	1,146,406	7.4
10,000	to 14,999	1,275,013	8.6	1,291,501	8.6	1,258,123	8.3	1,285,604	8.3
15,000	to 19,999	1,248,312	8.4	1,243,767	8.3	1,211,517	8.0	1,219,097	7.9
20,000	to 24,999	1,068,572	7.2	1,062,962	7.1	1,073,926	7.1	1,085,198	7.0
25,000	to 29,999	913,655	6.2	911,530	6.1	947,288	6.2	969,092	6.3
30,000	to 39,999	1,480,970	10.0	1,516,999	10.1	1,529,957	10.1	1,562,473	10.1
40,000	to 49,999	1,143,984	7.7	1,191,296	7.9	1,143,878	7.5	1,188,467	7.7
50,000	to 99,999	3,066,034	20.7	3,123,472	20.8	3,188,832	21.0	3,265,205	21.1
100,000	and over	2,242,883	15.1	2,380,742	15.8	2,578,523	17.0	2,680,507	17.3
Total		14,814,426	100.0	15,042,359	100.0	15,199,736	100.0	15,495,383	100.0

Adjusted Gross Income Class		ADJUSTED GROSS INCOME							
		2010 Tax Year		2011 Tax Year		2012 Tax Year		2013 Tax Year	
		Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total
Under	5,000	-\$32,114,616	-3.4	-\$32,736,839	-3.3	-\$38,148,020	-3.5	-\$35,462,281	-3.2
5,000	to 9,999	8,733,092	0.9	8,893,860	0.9	8,937,772	0.8	8,711,770	0.8
10,000	to 14,999	15,935,510	1.7	16,143,006	1.6	15,720,900	1.4	16,102,107	1.5
15,000	to 19,999	21,773,479	2.3	21,676,943	2.2	21,122,112	1.9	21,294,526	2.0
20,000	to 24,999	23,953,479	2.6	23,844,349	2.4	24,087,892	2.2	24,355,019	2.2
25,000	to 29,999	28,089,289	2.7	25,002,652	2.5	26,041,019	2.4	26,552,145	2.4
30,000	to 39,999	51,610,969	5.5	52,737,457	5.4	53,157,769	4.8	54,340,609	5.0
40,000	to 49,999	51,167,809	5.4	53,342,327	5.4	51,240,753	4.6	53,236,693	4.9
50,000	to 99,999	217,050,032	23.1	221,156,470	22.5	226,188,842	20.5	231,602,786	21.2
100,000	and over	556,097,631	59.2	591,995,594	60.3	716,012,535	64.8	690,516,294	63.3
Total		\$939,296,673	100.0	\$982,057,819	100.0	\$1,104,361,575	100.0	\$1,091,249,668	100.0

Adjusted Gross Income Class		TOTAL TAX LIABILITY							
		2010 Tax Year		2011 Tax Year		2012 Tax Year		2013 Tax Year	
		Amount (Thousands)	% of Total						
Under	5,000	\$8,720	0.0	\$7,876	0.0	\$17,845	0.0	\$18,808	0.0
5,000	to 9,999	8,591	0.0	8,857	0.0	10,997	0.0	11,222	0.0
10,000	to 14,999	18,875	0.0	11,652	0.0	15,843	0.0	12,579	0.0
15,000	to 19,999	53,407	0.1	35,697	0.1	37,876	0.1	39,012	0.1
20,000	to 24,999	109,802	0.2	77,142	0.2	77,303	0.1	77,466	0.1
25,000	to 29,999	172,999	0.4	130,546	0.3	134,924	0.2	139,812	0.3
30,000	to 39,999	565,360	1.3	447,136	1.0	440,170	0.7	435,438	0.8
40,000	to 49,999	838,311	1.9	705,585	1.6	636,952	1.1	661,913	1.2
50,000	to 99,999	6,154,040	13.8	5,322,636	12.1	5,488,062	9.2	5,639,339	10.1
100,000	and over	36,542,341	82.2	37,174,234	84.6	53,055,134	88.6	48,586,367	87.4
Total		\$44,472,447	100.0	\$43,921,360	100.0	\$59,915,107	100.0	\$55,621,959	100.0

TABLE B-3
Personal Income Tax Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME WITH ACCUMULATED PERCENTAGES
Tax Year 2013

Adjusted Gross Income Class	Returns			Adjusted Gross Income			Taxable Income			Total Tax Liability		
	Number	%	Cumulative %	Amount (Thousands)	%	Cumulative %	Amount (Thousands)	%	Cumulative %	Amount (Thousands)	%	Cumulative %
Negative	202,173	1.3	1.3	-\$37,694,266	-3.5	-3.5	\$0	0.0	0.0	\$16,260	0.0	0.0
Zero	16,590	0.1	1.4	0	0.0	-3.5	0	0.0	0.0	0	0.0	0.0
1 to 999	182,068	1.2	2.6	68,730	0.0	-3.4	0	0.0	0.0	73	0.0	0.0
1,000 to 1,999	143,547	0.9	3.5	216,851	0.0	-3.4	9,304	0.0	0.0	105	0.0	0.0
2,000 to 2,999	167,911	1.1	4.6	421,065	0.0	-3.4	13,508	0.0	0.0	524	0.0	0.0
3,000 to 3,999	191,687	1.2	5.8	669,187	0.1	-3.3	21,713	0.0	0.0	509	0.0	0.0
4,000 to 4,999	189,358	1.2	7.1	856,151	0.1	-3.2	107,423	0.0	0.0	1,338	0.0	0.0
5,000 to 5,999	219,246	1.4	8.5	1,201,608	0.1	-3.1	285,275	0.0	0.0	2,610	0.0	0.0
6,000 to 6,999	215,616	1.4	9.9	1,395,776	0.1	-3.0	437,165	0.0	0.1	1,690	0.0	0.0
7,000 to 7,999	220,375	1.4	11.3	1,656,022	0.2	-2.9	620,209	0.1	0.2	2,750	0.0	0.0
8,000 to 8,999	210,421	1.4	12.6	1,790,005	0.2	-2.7	738,824	0.1	0.2	1,870	0.0	0.0
9,000 to 9,999	280,748	1.8	14.5	2,668,360	0.2	-2.5	1,214,560	0.1	0.4	2,302	0.0	0.1
10,000 to 10,999	251,046	1.6	16.1	2,635,182	0.2	-2.2	1,259,342	0.1	0.5	2,750	0.0	0.1
11,000 to 11,999	251,548	1.6	17.7	2,892,965	0.3	-1.9	1,548,051	0.2	0.7	2,486	0.0	0.1
12,000 to 12,999	249,911	1.6	19.3	3,127,202	0.3	-1.7	1,737,464	0.2	0.8	2,292	0.0	0.1
13,000 to 13,999	280,564	1.8	21.1	3,788,239	0.3	-1.3	2,150,174	0.2	1.1	2,250	0.0	0.1
14,000 to 14,999	252,535	1.6	22.8	3,658,520	0.3	-1.0	2,132,912	0.2	1.3	2,801	0.0	0.1
15,000 to 15,999	248,245	1.6	24.4	3,845,071	0.4	-0.6	2,342,715	0.2	1.5	5,390	0.0	0.1
16,000 to 16,999	253,169	1.6	26.0	4,178,643	0.4	-0.2	2,652,746	0.3	1.8	5,966	0.0	0.1
17,000 to 17,999	240,212	1.6	27.5	4,207,008	0.4	0.1	2,727,153	0.3	2.1	6,631	0.0	0.1
18,000 to 18,999	241,649	1.6	29.1	4,469,578	0.4	0.6	2,917,147	0.3	2.4	10,081	0.0	0.1
19,000 to 19,999	235,822	1.5	30.6	4,594,226	0.4	1.0	3,026,429	0.3	2.7	10,945	0.0	0.1
20,000 to 20,999	220,974	1.4	32.0	4,528,970	0.4	1.4	3,032,310	0.3	3.1	10,870	0.0	0.2
21,000 to 21,999	225,296	1.5	33.5	4,842,736	0.4	1.8	3,299,154	0.3	3.4	11,885	0.0	0.2
22,000 to 22,999	226,990	1.5	35.0	5,105,773	0.5	2.3	3,554,594	0.4	3.8	15,640	0.0	0.2
23,000 to 23,999	212,023	1.4	36.3	4,978,739	0.5	2.8	3,486,327	0.4	4.1	18,114	0.0	0.2
24,000 to 24,999	199,915	1.3	37.6	4,988,801	0.4	3.2	3,460,997	0.4	4.5	20,957	0.0	0.3
25,000 to 25,999	212,566	1.4	39.0	5,418,386	0.5	3.7	3,922,550	0.4	4.9	26,231	0.0	0.3
26,000 to 26,999	201,652	1.3	40.3	5,344,456	0.5	4.2	3,883,467	0.4	5.3	25,773	0.0	0.4
27,000 to 27,999	203,331	1.3	41.6	5,590,385	0.5	4.7	4,066,708	0.4	5.8	29,342	0.1	0.4
28,000 to 28,999	171,841	1.1	42.7	4,897,005	0.4	5.2	3,571,585	0.4	6.1	26,674	0.0	0.5
29,000 to 29,999	179,702	1.2	43.9	5,301,913	0.5	5.6	3,933,433	0.4	6.5	31,792	0.1	0.5
30,000 to 30,999	175,127	1.1	45.0	5,342,015	0.5	6.1	3,949,008	0.4	7.0	33,073	0.1	0.6
31,000 to 31,999	170,153	1.1	46.1	5,358,533	0.5	6.6	4,020,728	0.4	7.4	32,926	0.1	0.7
32,000 to 32,999	165,895	1.1	47.2	5,393,223	0.5	7.1	4,017,921	0.4	7.8	34,520	0.1	0.7
33,000 to 33,999	166,006	1.1	48.2	5,562,761	0.5	7.6	4,205,119	0.4	8.3	35,126	0.1	0.8
34,000 to 34,999	154,588	1.0	49.2	5,332,472	0.5	8.1	4,046,004	0.4	8.7	40,055	0.1	0.9
35,000 to 35,999	151,023	1.0	50.2	5,360,876	0.5	8.6	4,084,760	0.4	9.1	41,294	0.1	0.9
36,000 to 36,999	152,232	1.0	51.2	5,555,895	0.5	9.1	4,262,667	0.4	9.6	50,455	0.1	1.0
37,000 to 37,999	153,648	1.0	52.2	5,758,805	0.5	9.6	4,484,175	0.5	10.0	57,356	0.1	1.1
38,000 to 38,999	139,012	0.9	53.1	5,350,641	0.5	10.1	4,138,381	0.4	10.5	53,749	0.1	1.2
39,000 to 39,999	134,789	0.9	54.0	5,325,389	0.5	10.6	4,155,291	0.4	10.9	56,884	0.1	1.3
40,000 to 49,999	1,188,467	7.7	61.6	53,236,693	4.9	15.5	41,974,306	4.4	15.3	661,913	1.2	2.5
50,000 to 59,999	924,910	6.0	67.6	50,665,821	4.6	20.1	40,745,449	4.3	19.6	869,368	1.6	4.1
60,000 to 69,999	779,515	5.0	72.6	50,487,404	4.6	24.8	40,966,785	4.3	23.9	1,061,190	1.9	6.0
70,000 to 79,999	625,977	4.0	76.7	46,866,863	4.3	29.1	38,263,548	4.0	28.0	1,174,332	2.1	8.1
80,000 to 89,999	506,377	3.3	79.9	42,950,732	3.9	33.0	35,497,237	3.7	31.7	1,238,023	2.2	10.3
90,000 to 99,999	428,426	2.8	82.7	40,631,965	3.7	36.7	33,755,982	3.6	35.3	1,296,426	2.3	12.6
100,000 to 149,999	1,296,856	8.4	91.1	157,477,541	14.4	51.2	132,369,837	13.9	49.2	6,207,337	11.2	23.8
150,000 to 199,999	575,201	3.7	94.8	98,740,587	9.0	60.2	84,535,283	8.9	58.1	5,008,725	9.0	32.8
200,000 to 299,999	432,933	2.8	97.6	103,848,883	9.5	69.7	90,989,756	9.6	67.7	6,240,174	11.2	44.0
300,000 to 399,999	151,111	1.0	98.6	51,838,803	4.8	74.5	46,388,361	4.9	72.6	3,541,194	6.4	50.4
400,000 to 499,999	70,980	0.5	99.0	31,612,671	2.9	77.4	28,933,762	3.0	75.6	2,340,079	4.2	54.6
500,000 to 999,999	100,633	0.6	99.7	67,771,350	6.2	83.6	63,661,573	6.7	82.3	5,586,084	10.0	64.6
1,000,000 and over	52,793	0.3	100.0	179,226,459	16.4	100.0	167,746,898	17.7	100.0	19,662,774	35.4	100.0
Total	15,495,383	100.0		\$1,091,249,668	100.0		\$949,346,070	100.0		\$55,621,959	100.0	

TABLE B - 4A
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)
Negative	202,173	3,664	-\$28,345,227	-\$9,349,038	-\$37,694,266	\$3,603,753	\$0	\$16,260
Zero	16,590	0	111,173	-111,172	0	78,745	0	0
1 to 999	182,068	5,532	766,560	-697,830	68,730	899,953	0	73
1,000 to 1,999	143,547	10,711	311,427	-94,576	216,851	557,031	9,304	105
2,000 to 2,999	167,911	11,126	491,039	-69,974	421,065	758,620	13,508	524
3,000 to 3,999	191,687	12,265	779,628	-110,440	669,187	931,075	21,713	509
4,000 to 4,999	189,358	48,157	949,425	-93,274	856,151	960,742	107,423	1,338
5,000 to 5,999	219,246	56,734	1,301,708	-100,100	1,201,608	1,152,330	285,275	2,610
6,000 to 6,999	215,616	43,832	1,559,363	-163,587	1,395,776	1,131,057	437,165	1,690
7,000 to 7,999	220,375	38,176	1,807,437	-151,415	1,656,022	1,134,721	620,209	2,750
8,000 to 8,999	210,421	31,770	1,956,309	-166,304	1,790,005	1,133,932	738,824	1,870
9,000 to 9,999	280,748	27,325	2,785,995	-117,636	2,668,360	1,572,237	1,214,560	2,302
10,000 to 10,999	251,046	21,362	2,783,132	-147,950	2,635,182	1,523,921	1,259,342	2,750
11,000 to 11,999	251,548	23,522	3,073,157	-151,811	2,892,965	1,415,804	1,548,051	2,486
12,000 to 12,999	249,911	19,642	3,271,140	-143,938	3,127,202	1,460,926	1,737,464	2,292
13,000 to 13,999	280,564	69,033	3,944,975	-156,737	3,788,239	1,725,821	2,150,174	2,250
14,000 to 14,999	252,535	59,346	3,850,303	-191,783	3,658,520	1,582,071	2,132,912	2,801
15,000 to 15,999	248,245	58,592	3,994,656	-149,585	3,845,071	1,575,301	2,342,715	5,390
16,000 to 16,999	253,169	101,143	4,331,191	-152,548	4,178,643	1,582,603	2,652,746	5,966
17,000 to 17,999	240,212	97,093	4,350,672	-143,665	4,207,008	1,611,706	2,727,153	6,631
18,000 to 18,999	241,649	96,176	4,626,054	-156,476	4,469,578	1,618,124	2,917,147	10,081
19,000 to 19,999	235,822	96,614	4,745,034	-150,808	4,594,226	1,626,999	3,026,429	10,945
20,000 to 20,999	220,974	95,450	4,690,107	-161,138	4,528,970	1,607,159	3,032,310	10,870
21,000 to 21,999	225,296	92,114	5,001,513	-157,536	4,844,236	1,498,425	3,299,154	11,885
22,000 to 22,999	226,990	97,634	5,288,745	-182,972	5,105,773	1,592,784	3,554,594	15,640
23,000 to 23,999	212,023	92,072	5,186,272	-207,534	4,978,739	1,549,293	3,486,327	18,114
24,000 to 24,999	199,915	88,371	5,074,342	-175,442	4,898,801	1,494,129	3,460,997	20,957
25,000 to 25,999	212,566	102,268	5,615,753	-197,367	5,418,386	1,533,407	3,922,550	26,231
26,000 to 26,999	201,652	94,694	5,351,975	-207,519	5,344,456	1,500,064	3,883,467	25,773
27,000 to 27,999	203,331	99,576	5,825,488	-235,103	5,590,385	1,571,689	4,066,708	29,342
28,000 to 28,999	171,844	78,597	5,115,096	-218,091	4,897,005	1,365,894	3,571,585	26,674
29,000 to 29,999	179,702	88,568	5,529,828	-227,916	5,301,913	1,409,983	3,933,433	31,792
30,000 to 30,999	175,127	77,863	5,633,122	-291,107	5,342,015	1,419,520	3,949,008	33,073
31,000 to 31,999	170,153	78,210	5,628,892	-270,359	5,358,533	1,361,880	4,020,728	32,926
32,000 to 32,999	165,895	77,040	5,682,264	-289,041	5,393,223	1,403,687	4,017,921	34,520
33,000 to 33,999	166,006	75,568	5,863,708	-300,947	5,562,761	1,382,206	4,205,119	35,126
34,000 to 34,999	154,588	78,445	5,582,664	-250,192	5,332,472	1,307,727	4,046,004	40,055
35,000 to 35,999	151,023	73,304	5,661,153	-300,277	5,360,876	1,293,901	4,084,760	41,294
36,000 to 36,999	152,232	83,701	5,911,375	-355,480	5,555,895	1,321,483	4,262,667	50,455
37,000 to 37,999	153,648	91,015	6,104,673	-345,868	5,758,805	1,296,552	4,484,175	57,356
38,000 to 38,999	139,012	82,411	5,635,735	-285,093	5,350,641	1,248,712	4,138,381	53,749
39,000 to 39,999	134,789	80,688	5,602,557	-277,168	5,325,389	1,196,472	4,155,291	56,884
40,000 to 49,999	1,188,467	774,294	56,527,285	-3,290,592	53,236,693	11,432,707	41,974,306	661,913
50,000 to 59,999	924,910	742,617	53,833,296	-3,163,680	50,669,616	10,027,698	40,745,449	869,368
60,000 to 69,999	779,515	699,540	53,117,409	-2,630,005	50,487,404	9,589,658	40,966,785	1,061,190
70,000 to 79,999	625,977	593,544	49,105,097	-2,238,231	46,866,866	8,655,431	38,263,548	1,174,332
80,000 to 89,999	506,377	495,822	44,705,087	-1,754,351	42,950,736	7,480,430	35,497,237	1,238,023
90,000 to 99,999	428,426	420,946	42,217,551	-1,585,564	40,631,987	6,928,640	33,755,982	1,296,426
100,000 to 149,999	1,296,856	1,288,065	161,573,325	-4,095,784	157,477,541	25,230,641	132,269,837	6,207,337
150,000 to 199,999	575,201	573,793	100,572,369	-1,831,609	98,740,760	14,232,125	84,535,283	5,008,725
200,000 to 299,999	432,933	431,613	104,816,234	-969,563	103,846,671	12,913,715	90,989,756	6,240,174
300,000 to 399,999	151,111	150,543	51,847,066	-8,263	51,838,803	5,471,813	46,388,361	3,541,194
400,000 to 499,999	70,980	70,644	31,470,588	142,083	31,612,671	2,694,778	28,933,762	2,340,079
500,000 to 999,999	100,633	100,138	67,027,225	744,125	67,771,350	4,147,408	63,661,573	5,586,084
1,000,000 to 1,999,999	33,152	33,093	44,166,100	840,100	45,006,199	2,107,454	42,933,984	4,409,909
2,000,000 to 2,999,999	8,288	8,278	19,539,181	456,431	19,995,612	952,898	19,057,899	2,151,781
3,000,000 to 3,999,999	3,640	3,636	12,193,348	319,561	12,512,909	551,409	11,965,831	1,395,555
4,000,000 to 4,999,999	1,968	1,968	8,581,762	183,576	8,765,338	371,904	8,393,769	1,001,131
5,000,000 and over	5,745	5,739	91,018,902	1,927,498	92,946,400	7,603,635	85,395,415	10,704,400
TOTAL	15,495,383	9,053,676	\$1,125,942,239	-\$34,661,165	\$1,091,249,668	\$188,472,779	\$949,346,070	\$55,621,959

TABLE B - 4A
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	57,223	\$2,269,987	108,077	\$1,021,923	66,515	\$659,207	28,596	\$504,659
Zero	3,439	39,962	529	32	177	106	176	614
1 to 999	60,345	283,097	46,915	14,767	23,692	14,844	11,336	64,883
1,000 to 1,999	95,750	200,811	25,947	14,551	21,387	22,803	9,749	22,276
2,000 to 2,999	118,256	333,799	27,263	10,060	22,323	25,383	13,528	37,177
3,000 to 3,999	141,333	551,867	26,955	19,635	26,472	37,305	12,528	41,322
4,000 to 4,999	140,531	656,773	24,077	20,259	13,362	40,375	12,994	48,290
5,000 to 5,999	165,672	902,697	28,519	15,502	19,030	29,852	18,935	80,861
6,000 to 6,999	169,999	1,083,649	28,048	24,347	23,728	40,326	19,456	93,736
7,000 to 7,999	174,991	1,322,317	25,073	11,597	14,018	30,631	15,512	70,965
8,000 to 8,999	162,597	1,351,435	26,458	20,893	14,062	24,781	18,818	126,234
9,000 to 9,999	197,871	1,721,665	28,779	17,978	13,437	23,880	25,242	174,877
10,000 to 10,999	188,160	1,908,701	30,053	29,157	21,216	43,891	22,564	159,691
11,000 to 11,999	194,632	2,165,784	38,721	27,040	20,240	61,982	27,211	205,570
12,000 to 12,999	187,716	2,232,997	33,754	22,390	22,639	40,607	25,747	238,380
13,000 to 13,999	204,345	2,586,536	35,201	28,590	18,835	41,720	29,817	292,676
14,000 to 14,999	190,630	2,663,672	35,715	55,022	17,784	32,371	27,896	269,960
15,000 to 15,999	198,550	2,931,880	32,415	33,955	17,770	61,031	23,481	229,531
16,000 to 16,999	203,945	3,228,739	33,245	22,602	16,288	43,387	22,234	240,912
17,000 to 17,999	197,781	3,380,640	32,816	25,800	15,957	40,390	29,639	385,751
18,000 to 18,999	196,860	3,527,674	36,930	30,528	19,941	69,969	28,448	350,351
19,000 to 19,999	187,878	3,552,415	44,292	33,790	25,266	129,918	29,580	358,052
20,000 to 20,999	187,072	3,636,850	42,102	29,023	16,127	38,028	30,378	369,103
21,000 to 21,999	182,626	3,826,013	38,990	32,970	19,499	44,917	29,825	465,020
22,000 to 22,999	188,478	4,108,903	41,965	32,935	23,025	50,642	26,477	380,885
23,000 to 23,999	171,253	3,845,648	37,455	50,419	19,136	53,523	27,470	409,006
24,000 to 24,999	168,625	3,944,994	40,138	35,886	20,085	55,283	24,575	387,179
25,000 to 25,999	181,029	4,503,425	36,891	26,915	15,574	47,217	27,262	432,680
26,000 to 26,999	172,653	4,414,761	44,452	28,283	19,554	65,665	26,346	396,956
27,000 to 27,999	172,564	4,533,721	40,733	41,149	18,335	62,590	30,362	458,088
28,000 to 28,999	141,885	3,953,652	34,502	30,718	18,450	100,341	23,183	406,650
29,000 to 29,999	146,971	4,158,259	42,110	30,664	14,972	54,554	26,474	512,035
30,000 to 30,999	154,552	4,426,133	36,446	31,612	16,267	62,940	22,045	348,865
31,000 to 31,999	149,211	4,548,699	35,722	22,063	18,356	48,395	21,675	417,073
32,000 to 32,999	145,118	4,546,420	37,336	46,363	16,301	63,014	21,093	401,391
33,000 to 33,999	144,444	4,708,707	34,923	33,239	14,408	39,916	24,067	439,509
34,000 to 34,999	134,302	4,434,737	38,150	62,286	15,431	55,195	22,407	386,389
35,000 to 35,999	128,344	4,399,082	38,236	26,678	14,026	33,755	22,616	490,649
36,000 to 36,999	128,287	4,511,008	38,188	54,010	17,930	73,212	26,961	597,833
37,000 to 37,999	132,483	4,785,998	38,701	22,049	18,634	53,835	26,039	533,368
38,000 to 38,999	118,686	4,321,490	37,937	27,258	13,121	44,938	23,767	478,365
39,000 to 39,999	112,629	4,216,587	36,459	33,612	17,717	71,323	20,820	480,597
40,000 to 49,999	1,025,529	43,523,646	374,236	335,177	173,750	650,930	197,573	4,484,474
50,000 to 59,999	792,215	41,092,903	359,517	297,108	155,332	557,964	179,699	4,895,326
60,000 to 69,999	673,963	40,526,444	354,929	296,846	157,623	607,462	160,909	4,845,387
70,000 to 79,999	545,238	37,686,092	315,122	280,652	142,649	559,137	139,686	4,745,068
80,000 to 89,999	447,423	34,866,410	266,853	234,500	122,248	555,671	108,833	3,875,451
90,000 to 99,999	379,629	32,377,583	247,640	241,973	118,047	554,686	97,660	3,953,348
100,000 to 149,999	1,167,312	126,661,683	859,875	891,942	431,457	2,158,749	286,247	12,691,031
150,000 to 199,999	518,643	76,190,327	426,170	633,293	261,496	1,575,753	133,894	6,783,738
200,000 to 299,999	389,606	77,027,624	349,411	809,428	250,660	2,179,510	87,297	5,084,101
300,000 to 399,999	134,146	35,884,729	130,158	534,978	105,377	1,403,556	25,387	1,526,709
400,000 to 499,999	61,039	20,200,846	63,939	360,078	52,719	927,664	11,563	662,430
500,000 to 999,999	85,212	38,989,973	93,848	988,719	79,092	2,259,793	14,631	824,800
1,000,000 to 1,999,999	26,935	20,567,850	32,042	924,999	28,104	1,967,034	4,509	261,577
2,000,000 to 2,999,999	6,505	7,781,212	8,105	474,264	7,293	1,008,195	1,140	73,210
3,000,000 to 3,999,999	2,912	4,722,698	3,578	309,240	3,257	635,119	514	27,188
4,000,000 to 4,999,999	1,596	3,157,330	1,944	194,173	1,782	476,542	264	17,461
5,000,000 and over	4,681	25,669,391	5,703	2,708,458	5,372	5,638,860	762	69,802
TOTAL	12,762,300	\$791,646,923	5,414,289	\$12,703,869	2,897,345	\$26,350,667	2,407,896	\$67,609,508

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Business Income				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	34,755	\$738,764	53,386	-\$1,341,028	21,492	\$2,747,257	79,413	-\$216,258
Zero	353	5,542	0	0	0	0	0	0
1 to 999	40,037	53,110	4,206	-12,765	6,389	5,060	10,624	-25,614
1,000 to 1,999	25,785	51,435	1,810	-7,489	9,777	10,892	8,314	-21,161
2,000 to 2,999	27,691	76,185	3,435	-11,503	12,383	27,158	8,325	-18,091
3,000 to 3,999	30,639	134,208	2,659	-7,002	14,410	32,267	8,739	-15,034
4,000 to 4,999	33,226	172,054	2,337	-19,238	7,602	12,300	7,468	-18,912
5,000 to 5,999	38,566	186,223	2,207	-9,703	14,594	34,849	6,065	-15,673
6,000 to 6,999	35,160	209,208	3,026	-17,487	12,953	18,113	9,017	-20,536
7,000 to 7,999	38,818	259,800	4,315	-24,801	6,476	37,544	5,697	-12,950
8,000 to 8,999	39,752	308,930	2,760	-19,000	6,333	21,328	5,836	-14,620
9,000 to 9,999	81,676	679,583	4,572	-30,847	5,587	16,248	6,555	-17,104
10,000 to 10,999	51,500	464,561	3,822	-27,024	11,259	120,565	7,403	-18,261
11,000 to 11,999	46,891	472,247	5,447	-35,631	10,005	27,004	9,173	-20,792
12,000 to 12,999	47,242	526,712	5,217	-32,074	9,659	16,961	6,483	-13,834
13,000 to 13,999	74,580	880,131	5,924	-56,907	8,925	26,311	6,121	-21,241
14,000 to 14,999	51,339	620,746	5,089	-27,813	6,947	41,068	7,072	-16,326
15,000 to 15,999	46,820	570,573	3,509	-21,838	7,949	34,080	9,443	-25,568
16,000 to 16,999	47,806	622,886	6,127	-50,513	12,339	57,461	7,141	-17,997
17,000 to 17,999	29,936	406,858	5,663	-44,853	8,649	22,048	7,164	-17,061
18,000 to 18,999	32,984	417,874	5,932	-44,829	8,940	49,078	6,120	-16,131
19,000 to 19,999	36,610	574,411	3,596	-20,335	11,506	55,539	12,272	-27,858
20,000 to 20,999	30,948	380,691	5,579	-45,708	8,069	38,937	9,196	-20,806
21,000 to 21,999	26,460	382,884	3,792	-29,820	12,467	32,871	7,468	-18,264
22,000 to 22,999	26,281	435,685	3,666	-23,396	9,999	57,331	8,149	-20,687
23,000 to 23,999	29,218	510,057	5,858	-33,682	9,713	61,308	7,691	-17,297
24,000 to 24,999	25,706	361,480	3,775	-33,698	11,432	67,756	9,425	-24,933
25,000 to 25,999	22,299	353,315	7,023	-51,551	7,771	39,840	7,835	-14,646
26,000 to 26,999	22,405	322,552	3,894	-33,986	8,764	42,880	7,971	-19,967
27,000 to 27,999	22,036	309,401	4,793	-35,306	9,076	26,929	5,421	-11,992
28,000 to 28,999	21,270	364,499	5,661	-31,814	7,298	30,950	7,062	-17,066
29,000 to 29,999	20,259	404,943	3,972	-22,793	7,372	31,808	5,621	-13,716
30,000 to 30,999	21,926	374,622	6,868	-55,281	9,105	62,292	5,686	-14,239
31,000 to 31,999	14,842	220,170	4,469	-28,873	9,203	27,948	7,203	-13,387
32,000 to 32,999	17,092	277,941	5,591	-36,539	7,775	49,707	8,686	-21,476
33,000 to 33,999	16,447	354,616	3,735	-25,029	7,004	35,187	5,241	-13,021
34,000 to 34,999	15,541	248,238	4,421	-22,211	7,590	39,485	8,616	-16,545
35,000 to 35,999	16,575	344,450	5,583	-36,692	8,996	38,631	7,887	-20,242
36,000 to 36,999	10,847	200,912	9,971	-52,133	10,359	48,694	6,502	-17,008
37,000 to 37,999	11,499	239,635	4,240	-36,484	9,321	58,411	7,278	-18,185
38,000 to 38,999	14,937	255,267	6,465	-38,124	6,274	35,814	6,639	-13,433
39,000 to 39,999	15,710	300,957	3,887	-28,672	11,950	139,539	4,796	-12,702
40,000 to 49,999	130,052	2,736,226	45,553	-344,416	95,478	697,985	66,471	-159,881
50,000 to 59,999	101,824	2,169,736	40,479	-292,888	79,894	558,752	61,159	-149,544
60,000 to 69,999	94,244	2,400,193	33,245	-245,135	82,006	562,652	62,802	-148,753
70,000 to 79,999	81,079	1,811,102	33,457	-202,980	74,080	603,845	54,275	-131,849
80,000 to 89,999	57,738	1,529,208	27,899	-178,807	67,446	620,890	46,306	-111,296
90,000 to 99,999	56,774	1,773,233	22,045	-161,921	66,980	615,931	47,692	-119,139
100,000 to 149,999	172,277	5,874,845	78,605	-562,803	241,134	3,051,111	178,050	-424,966
150,000 to 199,999	89,571	4,590,401	34,336	-258,245	158,411	3,009,233	103,120	-249,880
200,000 to 299,999	76,762	5,423,821	27,633	-289,479	152,691	4,365,694	101,277	-240,412
300,000 to 399,999	27,340	2,576,528	10,036	-131,446	67,576	3,462,666	41,926	-102,667
400,000 to 499,999	13,660	1,770,114	4,641	-75,843	34,607	2,492,163	20,522	-51,643
500,000 to 999,999	18,948	3,202,414	5,576	-204,172	52,232	6,963,594	31,862	-83,017
1,000,000 to 1,999,999	5,849	1,581,499	1,983	-102,827	19,481	6,591,124	10,194	-27,681
2,000,000 to 2,999,999	1,297	533,182	531	-40,140	5,303	3,711,219	2,344	-6,470
3,000,000 to 3,999,999	590	311,988	250	-25,462	2,382	2,633,660	1,030	-2,908
4,000,000 to 4,999,999	343	205,142	136	-11,272	1,327	1,931,848	528	-1,474
5,000,000 and over	1,037	980,099	477	-218,005	4,246	35,555,033	1,308	-3,741
TOTAL	2,223,852	\$54,626,089	605,166	-\$5,898,314	1,598,983	\$81,806,851	1,209,685	-\$2,945,955

TABLE B - 4A
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S-Corp Gain		Partnerships and S-Corp Loss	
	Profit		Loss		Number	Amount (Thousands)	Number	Amount (Thousands)
	Number	Amount (Thousands)	Number	Amount (Thousands)				
Negative	22,930	\$520,771	48,996	-\$1,329,305	32,127	\$4,287,834	42,542	\$8,548,300
Zero	354	2,131	0	0	0	0	0	0
1 to 999	3,335	5,401	1,974	-12,301	2,508	7,325	1,672	9,294
1,000 to 1,999	2,761	7,972	1,480	-7,028	2,187	10,583	848	24,056
2,000 to 2,999	2,112	5,451	1,445	-14,430	1,765	14,510	1,145	27,296
3,000 to 3,999	4,687	14,560	2,615	-27,593	1,512	15,106	1,205	27,435
4,000 to 4,999	3,777	20,627	3,172	-30,609	1,605	6,666	3,404	33,662
5,000 to 5,999	3,019	12,490	1,679	-24,998	3,521	10,521	2,089	9,377
6,000 to 6,999	3,028	16,226	2,668	-30,714	1,850	11,635	1,610	8,340
7,000 to 7,999	4,463	23,233	2,671	-40,339	1,916	74,485	1,255	8,949
8,000 to 8,999	5,341	27,713	3,380	-17,324	2,187	28,759	3,274	37,955
9,000 to 9,999	4,266	25,550	2,697	-21,089	2,717	30,391	1,044	14,851
10,000 to 10,999	4,675	24,372	1,830	-13,960	3,205	21,738	1,588	20,914
11,000 to 11,999	4,819	32,837	2,825	-31,554	3,152	33,046	2,606	30,975
12,000 to 12,999	8,761	64,550	3,144	-16,525	3,514	29,553	2,837	17,520
13,000 to 13,999	8,149	39,645	2,840	-27,279	1,892	16,701	1,060	13,630
14,000 to 14,999	5,760	31,783	3,422	-33,914	2,703	26,146	1,571	22,980
15,000 to 15,999	4,356	30,616	2,988	-24,029	2,717	23,893	1,906	11,801
16,000 to 16,999	6,828	45,474	4,184	-36,378	3,884	69,280	3,086	36,527
17,000 to 17,999	5,874	31,879	5,071	-47,973	3,850	30,452	3,473	12,023
18,000 to 18,999	6,363	50,245	3,700	-28,318	3,360	46,161	1,234	17,994
19,000 to 19,999	6,708	56,482	5,405	-43,975	2,483	28,822	1,945	20,818
20,000 to 20,999	6,275	69,102	5,455	-67,740	5,240	71,874	2,722	42,839
21,000 to 21,999	7,543	73,558	4,096	-58,514	3,057	33,316	1,865	29,582
22,000 to 22,999	5,207	42,487	3,743	-29,308	3,852	25,137	2,797	21,331
23,000 to 23,999	7,643	49,423	4,004	-32,721	3,673	25,653	2,705	14,450
24,000 to 24,999	4,579	39,742	2,648	-23,999	4,229	50,663	3,854	43,261
25,000 to 25,999	5,234	40,313	4,008	-40,371	4,485	48,205	2,846	26,120
26,000 to 26,999	5,327	68,222	3,896	-34,762	2,397	35,913	1,287	36,887
27,000 to 27,999	6,415	61,307	3,888	-32,155	2,911	42,362	2,135	26,526
28,000 to 28,999	4,273	53,990	3,737	-28,007	2,458	39,498	1,543	19,239
29,000 to 29,999	6,052	59,997	3,731	-34,047	3,543	51,640	4,685	49,070
30,000 to 30,999	7,027	49,109	4,064	-35,805	3,934	41,762	3,189	26,375
31,000 to 31,999	4,029	30,624	3,028	-38,303	2,394	42,378	1,211	16,512
32,000 to 32,999	5,808	57,087	6,021	-54,289	3,539	54,339	4,080	63,828
33,000 to 33,999	4,877	42,364	5,369	-52,638	1,901	34,129	988	11,947
34,000 to 34,999	5,472	49,037	4,258	-40,390	2,603	40,946	2,298	28,212
35,000 to 35,999	5,362	51,200	4,778	-36,124	3,011	50,273	2,756	26,619
36,000 to 36,999	4,936	42,299	3,576	-28,506	5,004	61,015	2,819	64,225
37,000 to 37,999	5,056	49,595	4,732	-44,627	4,531	85,352	2,743	48,734
38,000 to 38,999	7,704	67,833	3,750	-37,589	4,614	81,600	2,575	19,470
39,000 to 39,999	5,930	26,419	4,937	-36,973	3,919	46,036	2,928	27,360
40,000 to 49,999	56,358	694,983	39,993	-412,413	30,394	587,278	20,444	299,022
50,000 to 59,999	47,809	587,964	45,932	-466,689	34,137	689,455	23,517	295,325
60,000 to 69,999	47,493	581,544	49,353	-517,551	35,446	824,845	24,434	250,097
70,000 to 79,999	42,703	514,730	41,537	-443,468	31,945	770,948	22,754	283,168
80,000 to 89,999	34,045	399,368	34,530	-377,573	30,031	829,684	20,803	258,579
90,000 to 99,999	36,263	517,607	35,343	-319,231	27,161	839,421	20,744	359,108
100,000 to 149,999	125,679	1,907,461	120,033	-1,026,354	108,432	4,073,797	78,821	1,458,013
150,000 to 199,999	58,401	1,171,652	22,180	-361,668	81,455	5,110,564	60,024	1,461,505
200,000 to 299,999	57,474	1,651,077	20,230	-504,554	91,233	7,431,158	70,101	1,780,037
300,000 to 399,999	25,609	1,020,722	9,357	-281,771	48,789	6,286,074	38,758	1,450,708
400,000 to 499,999	12,519	645,760	5,477	-199,222	27,975	5,074,687	22,863	931,727
500,000 to 999,999	22,154	1,467,104	9,246	-326,724	50,272	14,653,133	42,134	2,602,755
1,000,000 to 1,999,999	9,916	1,060,138	3,796	-177,988	21,232	13,180,324	19,165	2,396,596
2,000,000 to 2,999,999	2,813	386,412	1,075	-65,134	5,821	6,336,382	5,414	1,159,255
3,000,000 to 3,999,999	1,335	219,688	474	-28,399	2,698	3,923,546	2,537	751,595
4,000,000 to 4,999,999	762	151,372	278	-15,056	1,494	2,712,348	1,411	459,524
5,000,000 and over	2,560	788,267	884	-108,097	4,646	22,486,020	4,474	4,614,919
TOTAL	821,002	\$15,879,565	631,625	-\$8,277,796	789,113	\$101,609,362	611,816	\$30,409,217

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Estates and Trusts Gain		Estates and Trusts Loss		Farm Income			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Profit		Loss	
					Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,809	\$127,046	1,865	\$116,898	946	\$55,396	4,258	-\$400,010
Zero	0	0	0	0	0	0	0	0
1 to 999	52	29	51	56	52	0	237	-1,758
1,000 to 1,999	155	81	52	297	129	243	52	-29
2,000 to 2,999	1,423	3,757	52	108	71	197	122	-265
3,000 to 3,999	250	444	0	0	177	2,270	a	a
4,000 to 4,999	394	5,650	0	0	52	346	0	0
5,000 to 5,999	214	1,180	117	121	257	639	52	-454
6,000 to 6,999	207	622	0	0	a	a	71	-577
7,000 to 7,999	454	861	197	4	a	a	0	0
8,000 to 8,999	208	924	249	1,904	227	572	177	-2,816
9,000 to 9,999	200	2,135	51	543	103	1,035	104	-123
10,000 to 10,999	144	652	52	3	206	1,531	154	-332
11,000 to 11,999	474	3,264	a	a	51	635	269	-2,428
12,000 to 12,999	112	319	46	27	148	2,140	46	-368
13,000 to 13,999	104	213	a	a	200	3,418	207	-1,782
14,000 to 14,999	389	3,923	104	258	51	766	150	-864
15,000 to 15,999	0	0	0	0	0	0	200	-1,464
16,000 to 16,999	152	767	141	255	257	1,032	242	-1,749
17,000 to 17,999	1,578	2,863	1,378	1,335	45	281	192	-1,965
18,000 to 18,999	46	300	0	0	148	2,742	192	-6,400
19,000 to 19,999	351	3,135	52	31	51	1,182	150	-2,193
20,000 to 20,999	282	2,383	51	8	92	120	185	-1,276
21,000 to 21,999	135	1,753	97	549	52	1,201	53	-640
22,000 to 22,999	117	292	109	40	147	1,089	294	-2,423
23,000 to 23,999	1,360	15,110	96	1,623	0	0	141	-635
24,000 to 24,999	378	2,068	92	33	45	268	142	-1,236
25,000 to 25,999	288	3,075	45	37	141	293	141	-685
26,000 to 26,999	475	5,130	45	183	46	30	52	-679
27,000 to 27,999	384	6,110	135	1,133	97	989	97	-640
28,000 to 28,999	372	3,391	93	579	142	791	179	-2,712
29,000 to 29,999	230	2,294	248	2,884	110	1,749	96	-808
30,000 to 30,999	931	7,660	351	11	51	90	96	-591
31,000 to 31,999	284	4,762	181	964	51	1,708	441	-7,193
32,000 to 32,999	244	1,958	45	444	90	596	192	-1,130
33,000 to 33,999	281	4,401	90	1,011	0	0	0	0
34,000 to 34,999	470	6,777	48	1,154	a	a	45	-441
35,000 to 35,999	473	5,656	0	0	0	0	379	-9,348
36,000 to 36,999	541	3,674	348	31	299	792	297	-2,939
37,000 to 37,999	1,280	5,759	0	0	248	4,694	a	a
38,000 to 38,999	479	1,824	97	24	147	693	538	-5,332
39,000 to 39,999	189	2,658	0	0	47	432	249	-2,936
40,000 to 49,999	3,042	32,002	1,837	44,302	1,222	23,319	1,321	-19,569
50,000 to 59,999	4,721	94,145	722	2,329	1,404	13,167	2,006	-40,820
60,000 to 69,999	5,191	91,827	1,345	3,346	945	18,925	2,656	-56,861
70,000 to 79,999	3,067	45,845	695	984	406	17,488	1,867	-35,827
80,000 to 89,999	4,747	97,325	1,610	2,851	432	11,116	1,340	-14,426
90,000 to 99,999	4,163	85,223	1,273	6,250	854	42,307	1,521	-13,752
100,000 to 149,999	16,084	417,511	2,845	19,393	1,780	57,970	5,651	-139,808
150,000 to 199,999	8,262	189,193	2,681	33,578	1,421	48,739	2,686	-95,404
200,000 to 299,999	9,717	429,304	2,018	17,924	1,400	120,645	2,488	-79,024
300,000 to 399,999	4,531	299,346	1,149	16,334	629	65,193	1,101	-58,488
400,000 to 499,999	2,240	147,442	613	5,222	438	62,094	532	-37,680
500,000 to 999,999	5,046	620,160	1,535	44,042	583	101,725	1,082	-95,582
1,000,000 to 1,999,999	2,094	446,674	636	33,900	335	127,313	519	-53,938
2,000,000 to 2,999,999	659	253,153	252	11,612	109	66,940	150	-25,698
3,000,000 to 3,999,999	288	138,500	142	15,487	46	31,697	74	-11,882
4,000,000 to 4,999,999	178	112,337	77	7,513	22	11,049	53	-11,513
5,000,000 and over	638	714,075	384	86,225	85	85,099	144	-56,708
TOTAL	93,578	\$4,459,019	26,394	\$484,054	17,085	\$994,973	35,683	-\$1,314,239

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	All Others Federal Income Sources Profit		All Other Federal Income Sources Loss		Total Income		Individual Retirement Plan	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	57,350	\$1,479,892	105,809	\$30,422,365	202,162	-\$27,961,422	2,002	\$8,235
Zero	8,617	105,137	708	15,343	10,953	138,178	353	458
1 to 999	46,964	529,713	3,035	95,132	166,222	821,307	341	772
1,000 to 1,999	21,626	143,945	2,526	78,307	143,547	347,225	411	904
2,000 to 2,999	26,164	138,645	1,619	77,632	167,911	522,998	302	921
3,000 to 3,999	27,287	146,274	2,526	95,373	191,687	822,808	51	154
4,000 to 4,999	32,637	175,071	1,798	66,544	189,358	989,445	674	2,050
5,000 to 5,999	36,487	191,851	2,045	68,281	218,894	1,338,057	321	1,133
6,000 to 6,999	40,838	228,323	1,859	53,612	215,616	1,594,919	465	910
7,000 to 7,999	44,225	236,904	2,556	117,714	220,324	1,863,615	678	2,407
8,000 to 8,999	41,430	240,009	2,247	44,159	210,421	2,013,801	257	1,143
9,000 to 9,999	53,545	310,426	2,064	62,450	280,748	2,856,761	546	1,587
10,000 to 10,999	58,690	359,238	3,549	71,468	251,046	2,982,136	752	2,000
11,000 to 11,999	55,515	273,403	2,039	40,886	251,548	3,140,531	1,119	4,636
12,000 to 12,999	58,745	307,226	1,696	47,092	249,911	3,354,394	2,130	3,517
13,000 to 13,999	54,904	296,183	1,957	46,989	280,564	4,044,297	1,885	2,907
14,000 to 14,999	54,242	304,549	2,230	44,878	252,535	3,902,973	1,184	3,589
15,000 to 15,999	51,037	293,665	2,701	71,940	248,245	4,052,584	1,220	3,955
16,000 to 16,999	49,543	321,189	2,389	100,310	253,169	4,410,002	1,000	4,425
17,000 to 17,999	54,699	270,046	1,796	48,004	240,212	4,423,794	2,052	8,975
18,000 to 18,999	56,516	359,623	2,627	71,448	241,649	4,719,423	3,152	15,958
19,000 to 19,999	57,274	326,387	3,487	152,727	235,822	4,852,195	2,141	7,264
20,000 to 20,999	60,379	376,693	2,678	69,150	220,974	4,765,275	2,546	11,955
21,000 to 21,999	61,227	347,911	1,906	53,439	225,296	5,063,607	2,761	6,669
22,000 to 22,999	56,063	385,456	3,301	66,616	226,990	5,357,040	1,137	4,650
23,000 to 23,999	58,793	425,906	3,200	71,440	212,023	5,274,204	2,281	7,238
24,000 to 24,999	53,539	404,814	1,496	65,888	199,871	5,159,276	3,577	15,543
25,000 to 25,999	58,818	404,249	2,658	77,561	212,566	5,688,556	3,510	16,323
26,000 to 26,999	60,269	450,498	1,451	57,840	201,652	5,646,586	2,621	15,883
27,000 to 27,999	60,972	449,603	3,101	56,397	203,331	5,908,158	1,588	6,706
28,000 to 28,999	51,065	354,668	1,038	27,930	171,841	5,211,800	2,327	7,867
29,000 to 29,999	53,739	466,231	1,408	44,722	179,702	5,606,133	3,122	12,324
30,000 to 30,999	51,984	459,677	2,631	24,641	175,127	5,707,818	1,902	7,612
31,000 to 31,999	55,706	473,973	1,267	41,957	170,153	5,690,604	3,272	9,029
32,000 to 32,999	54,437	470,790	2,367	38,550	165,895	5,753,349	3,619	11,526
33,000 to 33,999	54,081	464,362	4,827	54,494	166,006	5,998,290	1,882	8,554
34,000 to 34,999	52,978	504,258	2,799	58,670	154,588	5,659,916	2,593	11,396
35,000 to 35,999	53,236	477,338	3,294	49,085	151,023	5,739,602	3,222	13,667
36,000 to 36,999	53,520	593,410	3,193	50,830	152,181	5,971,189	2,676	8,798
37,000 to 37,999	52,656	544,406	2,455	30,092	153,648	6,204,959	3,808	18,492
38,000 to 38,999	51,631	548,100	1,378	43,495	139,012	5,705,717	2,332	11,415
39,000 to 39,999	50,985	512,800	1,297	48,795	134,419	5,673,522	2,237	9,723
40,000 to 49,999	470,337	5,452,533	18,944	559,391	1,188,365	57,379,558	36,999	166,403
50,000 to 59,999	444,173	5,278,424	15,333	396,529	924,910	54,590,822	30,349	132,854
60,000 to 69,999	431,395	4,742,140	11,847	371,429	779,317	53,905,093	25,157	113,499
70,000 to 79,999	382,248	4,068,495	12,015	325,641	625,977	49,679,485	19,921	112,650
80,000 to 89,999	324,633	3,398,560	9,325	203,106	506,187	45,271,545	17,978	103,172
90,000 to 99,999	290,741	3,134,283	9,662	292,042	428,426	42,864,152	18,900	100,865
100,000 to 149,999	931,216	10,667,950	32,586	1,020,290	1,296,856	163,802,421	61,963	363,599
150,000 to 199,999	414,614	5,835,268	17,841	588,286	575,122	102,089,594	25,175	165,004
200,000 to 299,999	291,251	5,633,133	19,977	575,738	432,933	106,668,326	10,588	94,352
300,000 to 399,999	89,544	2,344,418	10,669	469,752	151,111	52,893,754	4,457	42,710
400,000 to 499,999	40,487	1,400,382	5,561	223,752	70,980	32,218,572	1,653	16,814
500,000 to 999,999	57,029	2,473,922	11,611	637,977	100,633	68,551,069	2,643	26,564
1,000,000 to 1,999,999	21,353	1,614,440	5,713	554,750	33,150	44,975,293	1,047	10,501
2,000,000 to 2,999,999	5,887	714,660	1,697	183,315	8,288	19,847,206	263	2,639
3,000,000 to 3,999,999	2,758	417,174	823	177,425	3,640	12,357,340	90	895
4,000,000 to 4,999,999	1,511	287,970	450	64,251	1,968	8,686,970	48	511
5,000,000 and over	4,724	2,498,366	1,395	466,640	5,745	91,639,134	104	1,071
TOTAL	6,298,314	\$76,114,957	386,457	\$40,034,255	15,472,446	\$1,144,437,956	333,385	\$1,747,375

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Student Loan Interest		Tuition & Fees		Moving Expense		Half Self-Employment Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	10,000	\$15,684	3,791	\$10,317	845	\$4,917	38,120	\$59,423
Zero	348	835	0	0	0	0	353	391
1 to 999	2,130	1,473	2,342	6,712	257	109	21,174	3,634
1,000 to 1,999	1,820	1,529	2,644	7,864	100	37	26,153	4,044
2,000 to 2,999	2,001	1,429	2,226	5,634	257	193	28,160	5,565
3,000 to 3,999	2,518	2,345	3,331	10,824	154	269	31,128	10,100
4,000 to 4,999	5,526	5,092	3,361	7,794	302	1,375	33,819	13,023
5,000 to 5,999	2,808	3,066	4,263	11,137	244	1,057	36,106	13,627
6,000 to 6,999	6,043	4,768	2,951	6,774	199	404	34,040	15,149
7,000 to 7,999	6,173	5,261	3,485	7,666	728	1,794	39,903	20,259
8,000 to 8,999	4,372	3,686	2,776	6,762	308	342	39,061	22,725
9,000 to 9,999	7,756	8,389	3,900	10,008	463	749	81,723	49,298
10,000 to 10,999	6,112	5,435	3,129	8,189	610	1,327	51,836	33,539
11,000 to 11,999	5,788	5,871	3,701	10,652	761	1,234	47,921	35,071
12,000 to 12,999	6,311	5,975	3,072	8,543	764	1,104	48,198	39,138
13,000 to 13,999	9,254	7,237	3,470	9,542	1,015	1,492	75,298	62,632
14,000 to 14,999	9,031	9,262	1,373	2,819	720	1,700	51,614	44,975
15,000 to 15,999	7,671	6,983	2,541	2,733	207	678	46,685	42,142
16,000 to 16,999	9,174	10,586	1,413	2,790	252	557	49,435	46,315
17,000 to 17,999	13,582	12,296	1,317	2,382	713	989	32,725	31,538
18,000 to 18,999	8,876	9,518	1,272	2,770	559	618	34,657	31,762
19,000 to 19,999	9,120	8,800	1,485	3,170	532	465	36,496	45,722
20,000 to 20,999	7,849	7,057	1,888	5,260	759	1,182	28,758	28,191
21,000 to 21,999	10,369	10,469	1,365	2,441	701	609	25,977	27,807
22,000 to 22,999	9,902	8,022	1,289	2,246	548	1,657	26,647	31,771
23,000 to 23,999	13,520	14,350	912	1,958	597	892	29,298	37,770
24,000 to 24,999	11,100	12,784	1,163	2,266	956	1,562	25,476	27,090
25,000 to 25,999	12,273	10,693	1,193	2,226	1,792	1,539	23,021	26,101
26,000 to 26,999	12,186	13,362	900	1,984	791	2,540	20,681	24,514
27,000 to 27,999	14,551	14,209	2,079	6,948	842	2,017	24,366	30,365
28,000 to 28,999	16,018	14,519	875	1,596	845	1,299	20,262	27,128
29,000 to 29,999	9,890	8,943	2,102	6,895	654	2,049	20,485	30,135
30,000 to 30,999	11,473	13,107	1,259	1,723	1,480	1,831	21,477	27,518
31,000 to 31,999	10,515	10,015	1,052	1,963	752	1,313	15,439	17,255
32,000 to 32,999	12,309	12,955	1,207	2,954	1,058	1,867	17,326	20,390
33,000 to 33,999	15,934	17,572	689	1,754	746	1,264	16,342	23,452
34,000 to 34,999	10,594	12,882	453	646	2,043	3,823	17,312	19,273
35,000 to 35,999	12,927	10,870	1,208	1,605	593	1,127	16,722	26,192
36,000 to 36,999	12,839	12,449	950	1,647	689	868	11,679	16,469
37,000 to 37,999	14,098	13,397	860	2,102	1,594	1,103	13,705	20,731
38,000 to 38,999	11,247	11,364	1,801	2,299	504	904	15,274	19,580
39,000 to 39,999	9,428	9,191	654	1,550	700	1,234	16,357	22,330
40,000 to 49,999	108,960	116,464	11,331	17,224	8,956	19,400	133,846	211,403
50,000 to 59,999	99,295	112,420	15,206	29,386	5,958	15,845	106,316	168,070
60,000 to 69,999	85,806	70,261	17,271	34,825	5,519	12,280	100,201	187,044
70,000 to 79,999	54,546	46,493	10,816	14,514	4,324	9,321	84,438	142,830
80,000 to 89,999	35,506	42,350	2,782	5,522	3,416	8,177	62,197	121,281
90,000 to 99,999	38,628	50,170	3,664	7,008	3,664	10,137	59,991	133,489
100,000 to 149,999	137,052	138,712	47,711	84,825	9,879	30,461	190,437	440,464
150,000 to 199,999	5,338	1,054	8,410	12,865	4,029	12,122	102,631	311,251
200,000 to 299,999	227	297	90	401	2,884	14,129	92,745	348,558
300,000 to 399,999	a	a	17	30	929	4,829	37,620	167,717
400,000 to 499,999	35	67	a	a	298	1,001	20,487	110,558
500,000 to 999,999	a	a	18	118	299	2,203	32,221	217,305
1,000,000 to 1,999,999	0	0	a	a	92	938	11,542	112,990
2,000,000 to 2,999,999	0	0	0	0	10	83	3,029	42,363
3,000,000 to 3,999,999	0	0	0	0	a	a	1,364	23,279
4,000,000 to 4,999,999	0	0	0	0	a	a	812	14,271
5,000,000 and over	0	0	0	0	8	137	2,480	72,907
TOTAL	940,852	\$952,143	199,063	\$404,375	78,904	\$193,247	2,333,571	\$3,959,913

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Self-Employed Health Insurance		Self-Employed Retirement Plan		Penalty on Early Withdrawal of Savings		Alimony Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	20,509	\$121,059	959	\$16,954	1,707	\$597	2,065	\$55,730
Zero	353	764	0	0	0	0	0	0
1 to 999	7,411	21,705	0	0	706	3,026	154	2,992
1,000 to 1,999	2,660	8,547	0	0	806	62	104	661
2,000 to 2,999	1,945	6,649	155	384	1,258	7	51	141
3,000 to 3,999	3,568	23,096	52	154	405	114	51	280
4,000 to 4,999	2,975	10,132	47	469	353	23	103	673
5,000 to 5,999	3,911	9,536	51	103	309	66	96	409
6,000 to 6,999	2,831	9,258	0	0	1,259	300	52	173
7,000 to 7,999	4,159	23,808	156	576	507	203	199	1,039
8,000 to 8,999	4,726	19,465	45	717	302	945	0	0
9,000 to 9,999	5,767	12,436	51	141	207	88	199	930
10,000 to 10,999	4,395	17,690	154	1,394	463	214	302	2,970
11,000 to 11,999	5,460	19,939	154	771	610	213	603	5,375
12,000 to 12,999	5,637	18,022	2,601	9,352	353	13	353	5,080
13,000 to 13,999	6,119	16,570	259	1,651	309	45	354	2,822
14,000 to 14,999	4,550	14,836	451	2,389	457	307	51	452
15,000 to 15,999	3,455	10,384	206	1,012	663	97	103	658
16,000 to 16,999	4,343	13,251	0	0	588	29	705	5,196
17,000 to 17,999	3,957	14,635	407	2,809	909	71	1,371	5,154
18,000 to 18,999	4,494	15,530	20	89	617	24	96	9,725
19,000 to 19,999	7,385	37,706	1,192	6,943	295	10	185	1,725
20,000 to 20,999	6,142	22,024	98	863	901	89	294	4,240
21,000 to 21,999	3,226	15,326	256	3,732	655	36	147	2,359
22,000 to 22,999	3,838	17,390	149	862	1,879	128	287	1,968
23,000 to 23,999	5,414	25,813	154	661	322	125	648	4,508
24,000 to 24,999	3,898	16,763	338	3,339	926	112	295	2,082
25,000 to 25,999	3,680	16,918	357	1,660	1,270	198	96	822
26,000 to 26,999	4,067	18,277	1,150	16,580	562	32	148	635
27,000 to 27,999	5,368	21,285	252	1,046	764	211	141	1,318
28,000 to 28,999	6,133	29,921	1,576	11,236	422	44	435	4,201
29,000 to 29,999	3,638	15,057	243	1,534	374	26	246	3,356
30,000 to 30,999	5,072	20,513	272	4,261	1,070	76	349	1,062
31,000 to 31,999	3,049	14,920	192	1,795	381	85	451	4,110
32,000 to 32,999	3,786	16,685	252	1,895	269	68	389	2,554
33,000 to 33,999	4,137	23,838	376	45,174	471	95	522	12,157
34,000 to 34,999	3,527	17,753	549	3,462	102	2	198	2,080
35,000 to 35,999	3,882	18,231	389	2,382	326	159	492	3,829
36,000 to 36,999	4,435	16,889	440	2,957	442	66	189	675
37,000 to 37,999	3,607	30,140	542	3,940	153	3	695	5,684
38,000 to 38,999	2,717	11,707	301	2,001	390	51	489	7,050
39,000 to 39,999	3,844	19,284	300	2,523	147	5	1,685	3,877
40,000 to 49,999	36,929	167,195	4,198	43,247	4,946	1,185	8,547	77,081
50,000 to 59,999	30,840	163,805	4,765	51,626	3,941	916	5,151	47,113
60,000 to 69,999	32,246	171,998	6,609	84,141	3,796	397	6,495	75,730
70,000 to 79,999	22,181	129,066	4,954	60,977	4,266	184	5,959	68,432
80,000 to 89,999	18,074	122,990	4,473	66,338	2,494	740	5,761	79,089
90,000 to 99,999	20,989	124,512	6,666	105,559	2,988	389	6,923	99,168
100,000 to 149,999	61,096	434,776	23,107	345,326	5,427	523	18,775	339,838
150,000 to 199,999	42,075	357,672	20,655	447,794	3,258	482	6,386	195,357
200,000 to 299,999	39,634	385,423	26,893	725,398	2,808	493	6,950	209,138
300,000 to 399,999	18,957	208,993	13,621	440,896	1,328	775	3,014	140,808
400,000 to 499,999	11,508	142,974	8,017	343,712	670	135	1,383	85,078
500,000 to 999,999	19,614	265,191	13,390	658,358	720	214	2,421	207,549
1,000,000 to 1,999,999	7,624	117,055	4,460	276,586	210	134	962	114,652
2,000,000 to 2,999,999	1,966	33,477	1,097	76,774	52	16	254	51,921
3,000,000 to 3,999,999	893	15,458	434	30,162	25	24	118	28,090
4,000,000 to 4,999,999	495	8,736	259	19,528	12	11	60	11,767
5,000,000 and over	1,403	25,652	691	41,151	29	41	165	45,870
TOTAL	560,597	\$3,708,724	159,436	\$3,975,783	61,878	\$14,736	94,718	\$2,047,433

TABLE B - 4A
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Domestic Production		Total Adjustments		Total California Subtractions		Total California Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,295	\$70,849	58,771	\$377,910	126,238	\$38,186,890	106,208	\$28,837,852
Zero	0	0	701	2,450	9,323	121,222	356	10,050
1 to 999	1,475	7	28,085	42,892	44,507	824,565	8,615	126,735
1,000 to 1,999	360	4	30,606	23,780	16,850	182,471	8,950	87,896
2,000 to 2,999	1,738	39	32,783	21,069	18,096	157,318	6,125	87,344
3,000 to 3,999	2,982	68	35,342	47,889	21,888	217,905	7,856	107,465
4,000 to 4,999	617	10	42,166	41,940	25,053	167,010	6,998	73,736
5,000 to 5,999	3,125	515	42,644	41,294	28,718	183,995	10,532	83,895
6,000 to 6,999	1,964	120	40,729	38,576	29,366	226,186	7,349	62,599
7,000 to 7,999	3,290	127	48,684	64,183	33,846	286,749	8,982	135,334
8,000 to 8,999	412	41	45,012	55,977	29,794	221,905	8,643	55,601
9,000 to 9,999	3,827	180	92,633	84,829	34,430	185,109	9,817	67,473
10,000 to 10,999	2,039	133	61,091	73,431	41,039	226,327	9,838	78,377
11,000 to 11,999	1,737	116	57,637	85,804	40,005	223,733	11,105	71,923
12,000 to 12,999	771	46	59,903	91,849	37,966	211,275	7,751	67,337
13,000 to 13,999	9,676	729	87,045	107,927	43,321	218,929	10,220	62,193
14,000 to 14,999	3,578	275	63,273	82,096	43,076	238,862	7,678	47,079
15,000 to 15,999	1,937	71	57,947	69,498	40,211	220,155	8,702	70,571
16,000 to 16,999	765	67	60,868	84,438	39,939	271,871	6,676	119,323
17,000 to 17,999	1,847	51	49,873	80,445	43,670	216,337	7,706	72,672
18,000 to 18,999	1,463	140	45,589	88,654	47,887	282,110	8,409	125,634
19,000 to 19,999	953	526	47,199	113,041	47,784	198,305	9,217	47,497
20,000 to 20,999	396	167	41,975	81,982	50,461	236,966	10,400	75,829
21,000 to 21,999	2,697	325	40,218	73,075	52,230	240,248	11,070	82,712
22,000 to 22,999	303	339	40,142	69,954	50,223	241,985	7,878	59,014
23,000 to 23,999	1,747	1,734	43,551	97,174	52,056	306,919	9,683	99,386
24,000 to 24,999	344	6	41,251	83,855	50,148	252,427	6,237	76,885
25,000 to 25,999	287	138	39,999	78,711	50,906	273,546	9,674	76,180
26,000 to 26,999	294	23	36,389	100,602	53,312	285,539	9,379	78,020
27,000 to 27,999	1,440	90	42,226	85,346	52,758	296,702	11,892	61,599
28,000 to 28,999	98	208	37,628	103,347	47,088	265,828	8,877	47,737
29,000 to 29,999	511	346	34,401	81,614	47,767	283,103	7,916	55,188
30,000 to 30,999	642	25	38,352	80,348	44,308	324,387	8,349	33,279
31,000 to 31,999	246	1,358	30,661	63,345	50,039	321,803	8,140	51,444
32,000 to 32,999	1,149	225	36,253	73,013	51,955	342,028	10,517	52,987
33,000 to 33,999	287	5	36,050	135,217	49,923	346,226	7,299	45,279
34,000 to 34,999	1,598	60	33,519	77,935	46,835	327,239	9,782	77,047
35,000 to 35,999	52	49	31,376	79,888	46,147	344,107	7,287	43,830
36,000 to 36,999	198	104	29,061	62,439	48,466	418,084	9,065	62,604
37,000 to 37,999	1,927	3,764	34,031	103,364	48,710	384,005	9,684	38,137
38,000 to 38,999	406	402	30,994	69,020	48,483	345,146	11,151	60,052
39,000 to 39,999	453	36	30,242	71,444	43,689	391,757	11,075	114,590
40,000 to 49,999	6,496	4,705	291,298	850,479	428,773	3,929,686	93,392	639,093
50,000 to 59,999	9,004	8,384	253,592	753,277	408,672	3,770,628	96,751	606,948
60,000 to 69,999	6,280	3,169	237,513	782,220	397,475	3,261,162	99,444	631,157
70,000 to 79,999	5,849	2,739	186,100	611,655	354,966	2,656,681	77,296	418,450
80,000 to 89,999	3,920	4,728	132,456	577,352	304,911	2,128,398	64,326	374,047
90,000 to 99,999	2,645	5,578	133,315	658,215	275,071	1,990,602	60,128	405,038
100,000 to 149,999	13,670	22,784	453,721	2,297,080	858,748	5,888,428	252,969	1,792,645
150,000 to 199,999	7,036	32,367	185,112	1,603,198	388,219	3,065,439	149,920	1,233,830
200,000 to 299,999	7,971	57,014	138,121	1,898,758	276,017	2,567,958	137,361	1,598,395
300,000 to 399,999	4,118	47,746	55,052	1,085,995	85,128	1,116,999	63,426	1,108,736
400,000 to 499,999	2,535	32,017	28,618	753,734	38,428	612,577	34,379	754,660
500,000 to 999,999	5,627	133,388	45,778	1,547,391	53,081	1,253,282	57,596	1,997,407
1,000,000 to 1,999,999	3,673	168,711	17,075	813,085	19,431	907,899	22,560	1,747,998
2,000,000 to 2,999,999	1,233	96,558	4,465	309,194	5,352	359,894	6,264	816,325
3,000,000 to 3,999,999	591	64,898	2,058	163,990	2,484	264,069	2,840	583,630
4,000,000 to 4,999,999	363	48,924	1,176	106,960	1,392	152,090	1,577	335,666
5,000,000 and over	1,357	404,877	3,628	592,988	4,286	1,618,597	4,937	3,546,095
TOTAL	143,296	\$1,222,206	3,985,977	\$18,796,918	5,730,949	\$85,041,666	1,688,252	\$50,380,501

cited in Marilley v. Bonham No. 13-17358 archived on December 10, 2016

TABLE B - 4A
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	55,616	\$612,595	68,389	\$521,091	69,762	\$598,769	44,285	\$21,183
Zero	0	0	49	523	0	0	48	14
1 to 999	8,114	69,300	10,606	8,833	10,391	34,256	6,407	2,911
1,000 to 1,999	5,182	43,441	7,393	8,686	6,524	20,103	5,021	1,016
2,000 to 2,999	5,235	49,638	6,451	11,895	5,151	18,632	3,654	1,039
3,000 to 3,999	4,190	32,996	5,957	10,945	4,939	38,393	4,163	1,134
4,000 to 4,999	7,685	54,695	9,384	14,294	7,936	24,146	7,005	1,267
5,000 to 5,999	6,326	55,798	9,990	15,501	8,498	27,371	5,548	1,141
6,000 to 6,999	6,584	83,196	8,942	8,134	6,560	21,247	5,868	1,136
7,000 to 7,999	5,723	50,057	8,144	6,859	6,666	21,258	4,509	1,102
8,000 to 8,999	4,957	42,556	8,989	8,200	6,227	22,914	4,217	1,797
9,000 to 9,999	6,794	63,392	10,967	10,072	9,762	32,242	6,224	2,951
10,000 to 10,999	12,196	148,368	14,275	9,829	12,400	38,640	8,630	2,082
11,000 to 11,999	9,308	66,388	14,202	13,882	9,736	32,390	8,753	2,462
12,000 to 12,999	9,484	69,373	12,329	9,961	11,070	41,133	9,874	3,365
13,000 to 13,999	11,501	92,807	18,329	13,024	13,014	42,298	8,835	2,231
14,000 to 14,999	9,027	58,660	16,414	17,951	14,233	42,696	10,171	3,481
15,000 to 15,999	9,174	87,550	17,316	11,697	14,236	48,193	8,273	1,764
16,000 to 16,999	9,745	70,825	15,796	17,824	13,897	44,014	8,784	2,246
17,000 to 17,999	9,037	164,763	17,554	15,285	13,433	44,688	9,932	3,052
18,000 to 18,999	11,642	82,714	24,484	22,724	18,854	65,380	14,260	5,026
19,000 to 19,999	13,289	103,543	22,808	22,046	21,859	65,112	15,141	4,102
20,000 to 20,999	13,420	133,292	28,263	25,870	21,470	65,149	16,391	3,922
21,000 to 21,999	11,196	92,876	21,992	25,792	17,284	59,595	14,868	4,145
22,000 to 22,999	13,691	105,968	26,700	30,731	18,975	58,003	16,075	4,037
23,000 to 23,999	11,715	104,159	25,052	24,484	20,928	88,959	15,264	6,232
24,000 to 24,999	14,816	144,870	29,309	38,825	23,036	75,093	18,776	6,151
25,000 to 25,999	13,564	125,393	27,152	27,506	21,060	71,794	18,726	6,824
26,000 to 26,999	10,851	98,386	27,473	33,990	19,435	62,991	17,995	8,178
27,000 to 27,999	12,384	107,894	31,455	41,117	25,353	81,201	21,272	17,469
28,000 to 28,999	11,765	113,165	28,761	32,223	20,090	68,183	17,787	5,588
29,000 to 29,999	12,178	114,780	34,164	34,353	23,897	73,984	20,974	8,547
30,000 to 30,999	14,098	113,949	31,067	38,544	23,515	73,294	19,568	5,637
31,000 to 31,999	15,271	104,368	32,957	36,471	23,664	75,143	21,799	7,786
32,000 to 32,999	12,572	112,087	35,676	45,718	29,036	98,035	24,141	8,279
33,000 to 33,999	12,521	109,714	32,484	40,079	21,107	66,858	22,517	8,534
34,000 to 34,999	11,346	88,753	36,940	49,316	27,484	92,913	26,316	12,010
35,000 to 35,999	10,324	78,315	32,952	56,854	26,833	89,019	22,512	8,033
36,000 to 36,999	12,638	111,505	37,409	59,531	28,301	97,739	26,029	8,478
37,000 to 37,999	11,832	100,284	32,034	46,123	25,292	77,385	19,939	7,663
38,000 to 38,999	11,597	106,772	35,386	52,303	26,165	100,102	22,697	7,011
39,000 to 39,999	11,881	107,339	35,573	50,111	24,679	79,540	23,726	12,288
40,000 to 49,999	108,326	907,446	379,121	828,457	288,600	973,837	250,564	91,685
50,000 to 59,999	90,214	784,515	377,147	941,418	299,771	1,020,980	268,597	98,127
60,000 to 69,999	75,343	655,668	397,069	1,167,976	322,961	1,145,908	289,562	106,794
70,000 to 79,999	64,323	568,104	375,341	1,355,163	307,130	1,156,414	284,169	107,031
80,000 to 89,999	45,246	410,201	349,550	1,507,564	273,955	1,063,682	259,808	105,932
90,000 to 99,999	34,070	362,449	319,059	1,652,340	248,303	1,035,003	237,670	98,283
100,000 to 149,999	87,690	1,039,602	1,103,620	7,764,048	931,770	4,388,816	862,201	344,627
150,000 to 199,999	29,054	372,549	536,383	6,033,695	461,024	2,739,042	424,938	179,514
200,000 to 299,999	13,509	285,796	424,751	7,719,092	369,414	2,802,467	324,016	140,071
300,000 to 399,999	3,519	137,715	149,054	4,381,824	133,179	1,313,205	109,313	49,635
400,000 to 499,999	1,163	50,149	69,610	2,864,552	63,176	726,330	49,290	23,726
500,000 to 999,999	1,207	66,405	98,717	6,814,989	91,226	1,350,961	68,277	38,217
1,000,000 to 1,999,999	235	20,071	32,542	5,574,903	30,407	680,671	20,940	15,642
2,000,000 to 2,999,999	47	6,248	8,148	2,901,991	7,646	236,775	5,057	4,437
3,000,000 to 3,999,999	8	472	3,565	1,663,849	3,343	126,037	2,240	2,250
4,000,000 to 4,999,999	7	2,056	1,938	1,229,045	1,844	82,515	1,175	1,838
5,000,000 and over	9	1,683	5,665	13,779,583	5,436	420,964	3,432	7,646
TOTAL	1,024,438	\$9,947,653	5,582,847	\$69,739,689	4,591,936	\$24,142,458	4,068,227	\$1,638,768

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	7,003	\$5,469	82,199	\$1,146,512	58,997	\$935,208	19,936	\$233,655
Zero	0	0	49	538	177	1,929	0	0
1 to 999	1,672	681	14,022	46,681	8,783	82,241	399	380
1,000 to 1,999	538	43	8,863	29,848	4,266	30,955	743	652
2,000 to 2,999	685	124	6,767	31,691	4,776	49,431	525	2,316
3,000 to 3,999	1,252	213	6,552	50,685	4,064	44,401	1,368	12,228
4,000 to 4,999	2,050	455	11,388	40,162	8,311	58,981	753	485
5,000 to 5,999	4,044	314	11,339	44,327	6,180	87,799	538	619
6,000 to 6,999	868	260	10,165	30,777	5,205	47,477	1,021	847
7,000 to 7,999	1,282	143	8,414	29,362	5,251	43,795	1,128	1,694
8,000 to 8,999	1,238	233	9,625	33,144	5,313	50,561	469	56
9,000 to 9,999	1,222	462	13,339	45,728	8,508	106,547	701	142
10,000 to 10,999	1,552	382	17,571	50,932	10,296	101,109	1,009	830
11,000 to 11,999	1,264	1,354	15,192	50,088	8,452	73,609	685	507
12,000 to 12,999	2,607	384	15,807	54,843	9,836	91,912	850	1,105
13,000 to 13,999	4,582	1,195	19,216	58,748	11,819	108,648	1,065	859
14,000 to 14,999	4,494	1,792	18,248	65,920	11,307	100,694	1,185	1,954
15,000 to 15,999	4,163	814	18,152	62,467	11,832	104,688	1,175	472
16,000 to 16,999	2,452	624	17,848	64,709	10,934	104,756	1,362	3,985
17,000 to 17,999	3,085	1,003	18,382	64,028	11,644	97,252	974	1,026
18,000 to 18,999	2,932	676	26,266	93,806	16,247	148,880	1,592	1,089
19,000 to 19,999	5,822	1,541	26,798	92,801	19,536	163,443	3,111	1,519
20,000 to 20,999	6,553	1,136	29,456	96,076	18,943	176,279	2,024	1,707
21,000 to 21,999	5,665	965	23,032	90,495	16,317	130,074	1,772	1,592
22,000 to 22,999	4,344	1,183	27,263	93,955	16,429	149,740	2,267	990
23,000 to 23,999	4,381	1,977	27,231	121,651	16,755	166,255	1,267	1,015
24,000 to 24,999	5,931	1,753	30,530	111,822	19,163	165,705	2,034	584
25,000 to 25,999	7,720	2,476	29,196	108,602	19,022	169,256	2,208	1,735
26,000 to 26,999	6,718	1,407	27,997	106,567	17,063	149,353	2,935	825
27,000 to 27,999	7,589	2,246	33,730	142,003	21,814	217,838	2,139	1,484
28,000 to 28,999	5,220	2,079	29,109	108,074	17,975	177,987	1,780	1,000
29,000 to 29,999	7,997	2,538	35,142	119,423	20,468	193,609	3,055	768
30,000 to 30,999	7,151	2,484	31,615	119,959	21,039	197,451	4,595	2,905
31,000 to 31,999	8,292	2,983	33,195	122,382	20,674	175,244	2,216	2,023
32,000 to 32,999	9,239	3,138	36,425	155,171	26,466	241,163	2,445	1,860
33,000 to 33,999	8,183	6,239	35,053	121,710	20,262	186,518	1,979	1,222
34,000 to 34,999	10,819	4,288	37,528	158,528	27,308	213,630	3,120	2,625
35,000 to 35,999	8,559	2,773	34,482	156,680	24,976	225,483	2,331	1,817
36,000 to 36,999	7,347	3,058	38,610	168,806	25,531	214,907	4,156	2,532
37,000 to 37,999	6,656	2,929	32,325	134,099	22,987	212,332	2,057	1,306
38,000 to 38,999	8,659	5,577	35,881	164,995	24,400	219,306	3,861	2,460
39,000 to 39,999	8,793	3,245	35,720	145,184	24,695	211,544	3,313	3,402
40,000 to 49,999	83,060	29,746	380,958	1,923,725	261,651	2,431,837	36,081	28,607
50,000 to 59,999	80,588	29,754	378,751	2,090,279	275,577	2,676,633	35,175	31,403
60,000 to 69,999	81,720	28,879	399,633	2,449,557	302,613	3,029,860	45,146	39,294
70,000 to 79,999	74,872	28,126	376,838	2,646,734	291,096	3,032,061	43,437	37,895
80,000 to 89,999	68,090	27,427	349,953	2,704,605	257,857	2,768,300	44,960	43,694
90,000 to 99,999	55,736	25,458	319,859	2,811,084	233,039	2,678,111	42,938	57,710
100,000 to 149,999	163,124	82,038	1,105,159	12,579,528	869,172	11,014,900	163,146	205,160
150,000 to 199,999	72,471	42,618	536,717	8,994,868	423,963	6,639,348	94,059	131,017
200,000 to 299,999	49,896	31,829	424,893	10,693,458	335,575	6,012,133	85,771	189,168
300,000 to 399,999	15,241	12,207	149,076	5,756,872	118,336	2,418,193	37,395	139,359
400,000 to 499,999	6,236	5,731	69,630	3,620,338	55,659	1,236,136	19,618	90,215
500,000 to 999,999	9,692	15,431	98,768	8,219,599	76,581	1,862,722	34,268	255,408
1,000,000 to 1,999,999	3,052	11,233	32,556	6,282,448	23,829	614,934	14,057	264,021
2,000,000 to 2,999,999	779	5,206	8,150	3,148,410	5,582	152,135	4,051	129,321
3,000,000 to 3,999,999	333	2,550	3,565	1,794,686	2,325	64,048	1,919	74,841
4,000,000 to 4,999,999	185	1,192	1,938	1,314,589	1,246	35,068	1,103	54,679
5,000,000 and over	475	13,204	5,667	14,221,396	3,186	88,110	3,647	679,661
TOTAL	966,174	\$465,239	5,661,834	\$95,986,154	4,201,013	\$53,222,461	798,912	\$2,751,724

TABLE B - 4A
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	62,692	\$1,168,863	11,891	\$75,734	7,538	\$16,610	2,879	\$24,260
Zero	177	1,929	0	0	48	55	0	0
1 to 999	8,788	82,621	4,486	5,506	3,338	2,477	669	-911
1,000 to 1,999	4,442	31,606	3,244	2,706	2,487	1,728	407	-1
2,000 to 2,999	4,882	51,747	3,942	4,320	1,858	842	1,533	46
3,000 to 3,999	4,135	56,629	2,634	3,311	1,731	1,067	376	1,051
4,000 to 4,999	8,414	59,466	5,318	5,741	2,010	1,339	964	432
5,000 to 5,999	6,284	88,418	5,668	5,141	3,827	3,731	258	235
6,000 to 6,999	5,256	48,324	3,955	4,836	3,157	1,584	580	529
7,000 to 7,999	5,651	45,489	4,628	9,380	3,058	1,723	593	1,033
8,000 to 8,999	5,366	50,617	4,361	8,699	2,692	1,316	353	157
9,000 to 9,999	8,612	106,689	6,134	7,851	2,934	1,597	308	323
10,000 to 10,999	10,607	101,939	8,836	13,469	5,885	4,043	1,062	244
11,000 to 11,999	8,549	74,116	10,203	13,696	5,759	3,255	830	1,247
12,000 to 12,999	9,939	93,017	7,434	7,572	6,581	4,127	457	855
13,000 to 13,999	11,922	109,507	10,028	15,843	5,996	3,522	354	396
14,000 to 14,999	11,588	102,648	10,250	16,301	5,741	3,393	361	755
15,000 to 15,999	12,231	105,160	12,261	15,037	5,564	3,424	499	1,308
16,000 to 16,999	11,238	108,741	10,129	17,832	6,092	3,879	630	292
17,000 to 17,999	11,795	98,278	11,336	18,739	7,359	5,856	354	1,429
18,000 to 18,999	16,344	149,969	11,811	18,070	10,353	6,740	812	1,418
19,000 to 19,999	19,826	164,962	14,834	25,241	9,970	6,071	423	1,620
20,000 to 20,999	19,234	177,986	16,338	24,392	10,063	6,452	641	7,940
21,000 to 21,999	16,543	171,606	15,077	24,794	10,614	8,466	859	2,066
22,000 to 22,999	16,540	150,730	17,372	33,669	11,917	7,334	660	2,263
23,000 to 23,999	16,845	167,271	17,542	32,051	9,581	6,446	875	3,072
24,000 to 24,999	19,305	166,289	20,982	30,552	13,335	8,365	819	3,785
25,000 to 25,999	19,340	170,991	16,168	29,228	11,429	8,087	455	2,338
26,000 to 26,999	17,199	150,178	16,487	26,025	12,532	8,237	320	667
27,000 to 27,999	22,039	219,322	21,966	35,974	12,956	6,714	576	1,946
28,000 to 28,999	18,169	178,987	19,858	30,231	12,016	7,884	482	2,564
29,000 to 29,999	20,653	194,377	22,709	44,102	16,538	10,723	338	331
30,000 to 30,999	21,233	200,357	21,823	44,391	16,100	12,560	51	76
31,000 to 31,999	20,855	177,267	23,783	33,992	18,318	12,768	383	935
32,000 to 32,999	26,754	243,023	24,354	42,730	18,738	13,739	192	630
33,000 to 33,999	20,545	187,739	23,818	57,310	14,228	10,409	1,431	13,079
34,000 to 34,999	27,504	216,255	24,437	42,241	17,546	11,410	289	1,649
35,000 to 35,999	25,128	227,299	23,891	44,389	16,032	10,184	279	3,232
36,000 to 36,999	25,791	217,439	27,048	49,858	19,282	13,423	441	2,866
37,000 to 37,999	23,179	213,639	21,950	39,519	16,324	10,543	200	1,243
38,000 to 38,999	24,692	221,766	24,315	40,654	17,783	11,032	526	2,636
39,000 to 39,999	24,937	214,945	23,869	39,368	18,857	12,856	189	1,289
40,000 to 49,999	264,039	2,460,444	274,994	567,326	195,765	142,710	4,488	36,182
50,000 to 59,999	277,996	2,708,037	282,677	612,943	211,169	170,538	3,722	21,419
60,000 to 69,999	306,033	3,069,154	299,387	671,310	225,293	171,099	2,334	10,792
70,000 to 79,999	293,840	3,069,956	283,267	639,513	220,665	185,617	2,220	13,023
80,000 to 89,999	259,836	2,811,994	260,366	635,420	203,622	172,170	1,902	7,653
90,000 to 99,999	235,709	2,735,821	240,230	640,695	194,696	176,316	2,127	21,025
100,000 to 149,999	877,859	11,220,060	873,225	2,566,849	693,469	694,064	9,987	82,742
150,000 to 199,999	430,773	6,770,364	441,054	1,548,305	344,641	416,264	3,302	48,910
200,000 to 299,999	343,513	6,201,302	356,458	1,588,013	269,480	395,665	2,657	42,990
300,000 to 399,999	122,756	2,557,552	128,839	781,082	90,135	180,151	1,055	40,070
400,000 to 499,999	57,981	1,326,352	61,643	479,007	41,453	102,996	284	12,492
500,000 to 999,999	81,897	2,118,129	89,404	1,035,843	56,126	259,331	843	95,492
1,000,000 to 1,999,999	26,877	878,955	30,034	799,569	16,856	278,445	434	67,868
2,000,000 to 2,999,999	6,634	281,456	7,577	373,353	3,927	170,514	159	37,296
3,000,000 to 3,999,999	2,926	138,889	3,337	232,687	1,706	124,268	79	37,282
4,000,000 to 4,999,999	1,605	89,746	1,833	155,442	926	84,177	40	18,668
5,000,000 and over	4,696	767,771	5,418	2,570,182	2,800	4,766,757	194	303,424
TOTAL	4,270,194	\$55,974,184	4,226,913	\$16,938,431	3,170,900	\$8,765,097	60,536	\$988,653

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Contributions		Casualty and Theft Losses		All Other Deductions		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	13,022	\$108,916	203	\$6,593	44,405	\$430,389	84,131	\$3,463,244
Zero	48	55	0	0	0	0	225	2,521
1 to 999	5,835	6,160	0	0	4,520	18,441	14,248	226,116
1,000 to 1,999	4,792	3,664	0	0	3,084	3,895	8,984	112,871
2,000 to 2,999	4,297	4,438	0	0	2,442	4,560	6,921	142,902
3,000 to 3,999	3,528	4,191	0	0	2,703	6,850	6,656	152,228
4,000 to 4,999	5,721	6,915	51	529	5,994	10,630	11,492	172,931
5,000 to 5,999	6,221	8,678	0	0	3,047	6,797	11,493	205,148
6,000 to 6,999	5,481	6,167	1,275	5,358	5,562	16,363	10,165	191,396
7,000 to 7,999	5,363	11,154	0	0	4,001	10,941	8,569	147,625
8,000 to 8,999	4,907	9,749	51	265	4,843	22,906	9,677	159,811
9,000 to 9,999	6,590	9,245	0	0	3,940	11,931	13,341	237,940
10,000 to 10,999	9,491	15,866	0	0	7,077	22,905	18,890	342,765
11,000 to 11,999	11,182	18,004	0	0	6,521	25,132	15,245	234,827
12,000 to 12,999	9,951	11,671	0	0	6,106	22,406	16,064	252,993
13,000 to 13,999	11,428	18,730	103	3,822	6,766	34,734	19,495	319,554
14,000 to 14,999	11,918	19,927	0	0	7,368	25,523	18,403	275,548
15,000 to 15,999	13,276	18,393	0	0	5,472	30,117	18,306	304,957
16,000 to 16,999	10,938	21,343	0	0	6,149	28,668	18,002	296,140
17,000 to 17,999	12,950	25,684	103	440	7,039	28,530	18,433	384,493
18,000 to 18,999	15,361	25,806	97	256	7,352	39,013	26,267	393,166
19,000 to 19,999	17,632	32,296	0	0	7,391	36,890	26,920	435,267
20,000 to 20,999	19,029	37,030	45	345	10,411	77,201	29,636	527,547
21,000 to 21,999	17,297	31,461	51	87	8,964	33,054	25,499	442,921
22,000 to 22,999	20,308	42,365	0	0	11,583	66,743	27,308	464,296
23,000 to 23,999	19,131	38,495	52	27	9,364	56,828	27,327	492,346
24,000 to 24,999	22,966	42,205	51	74	11,591	58,866	30,530	527,462
25,000 to 25,999	18,531	36,908	0	0	10,780	64,872	29,337	510,606
26,000 to 26,999	19,619	34,848	141	1,086	11,464	90,789	27,998	487,226
27,000 to 27,999	24,078	44,667	96	1,128	13,094	83,301	33,872	602,530
28,000 to 28,999	21,668	40,273	45	108	10,603	86,424	29,110	530,553
29,000 to 29,999	25,854	53,322	102	321	14,635	89,606	35,193	576,293
30,000 to 30,999	24,246	57,028	51	2,993	12,227	87,065	31,661	590,714
31,000 to 31,999	26,402	46,597	51	573	16,795	90,385	33,195	548,063
32,000 to 32,999	28,511	56,177	348	2,833	13,048	74,130	36,522	649,057
33,000 to 33,999	26,868	79,799	45	442	12,818	89,668	35,508	595,110
34,000 to 34,999	28,542	55,151	96	1,073	17,771	115,197	37,574	642,034
35,000 to 35,999	26,062	56,028	0	0	14,509	100,166	34,482	622,679
36,000 to 36,999	30,229	65,687	49	239	16,528	117,345	38,610	689,713
37,000 to 37,999	24,667	51,305	0	0	13,119	84,854	32,421	592,131
38,000 to 38,999	27,693	54,322	99	424	14,670	104,785	35,932	661,072
39,000 to 39,999	26,438	53,057	51	1,618	14,908	99,528	35,722	623,954
40,000 to 49,999	306,399	743,064	1,147	15,701	159,663	1,100,956	381,206	7,237,471
50,000 to 59,999	315,049	801,490	696	6,533	155,482	1,005,395	378,901	7,505,755
60,000 to 69,999	336,265	850,654	400	9,192	164,367	1,081,619	399,688	8,237,961
70,000 to 79,999	319,652	835,988	1,297	11,445	149,469	1,023,195	377,008	8,269,088
80,000 to 89,999	293,121	812,153	352	7,878	132,691	929,743	349,954	7,782,520
90,000 to 99,999	272,139	833,904	231	3,123	115,550	828,900	319,859	7,669,818
100,000 to 149,999	967,232	3,341,397	831	15,082	357,742	2,739,324	1,105,378	30,973,557
150,000 to 199,999	481,665	2,012,309	584	14,359	150,650	1,410,706	536,728	19,571,992
200,000 to 299,999	382,599	2,009,454	280	17,085	94,369	1,211,772	424,915	20,387,390
300,000 to 399,999	136,323	987,050	34	4,455	28,993	533,776	149,114	9,735,794
400,000 to 499,999	64,134	590,930	42	9,194	12,239	336,274	69,632	5,613,295
500,000 to 999,999	92,311	1,374,774	84	30,143	18,829	704,340	98,786	11,400,409
1,000,000 to 1,999,999	30,647	1,095,110	12	6,139	7,381	685,681	32,559	7,946,134
2,000,000 to 2,999,999	7,688	554,012	a	a	2,174	381,533	8,150	3,869,343
3,000,000 to 3,999,999	3,380	373,692	a	a	1,023	212,069	3,565	2,195,859
4,000,000 to 4,999,999	1,855	247,102	0	0	607	150,618	1,939	1,570,368
5,000,000 and over	5,459	7,569,909	0	0	2,139	1,412,381	5,667	21,364,485
TOTAL	4,683,992	\$26,396,769	9,248	\$184,071	1,964,035	\$18,277,707	5,672,412	\$201,161,985

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	California Adjust to Fed Itemized Deductions		California Itemized Deductions		California Standard Deductions		Personal Exemption Credit	Personal Exemption Credit
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	90,256	\$590,177	96,095	\$3,113,839	106,080	\$489,961	260,008	\$27,561
Zero	0	0	0	0	16,588	78,700	18,048	1,913
1 to 999	19,538	5,443	19,442	265,188	162,626	634,765	169,855	18,005
1,000 to 1,999	11,965	9,132	9,578	119,911	133,969	437,120	94,400	10,006
2,000 to 2,999	13,715	8,045	10,855	162,984	157,056	595,637	118,827	12,596
3,000 to 3,999	12,313	12,418	8,836	161,328	182,851	769,747	138,041	14,632
4,000 to 4,999	17,222	13,249	15,098	193,634	174,260	767,108	152,797	16,196
5,000 to 5,999	16,727	15,193	13,680	225,232	205,566	927,099	180,594	19,143
6,000 to 6,999	15,928	7,841	12,728	204,342	202,887	926,715	187,158	19,839
7,000 to 7,999	16,874	9,670	13,026	177,897	207,349	956,824	201,872	21,398
8,000 to 8,999	17,389	12,393	13,560	183,072	196,861	950,860	200,462	21,249
9,000 to 9,999	21,594	12,484	18,790	270,743	261,958	1,301,494	282,664	29,962
10,000 to 10,999	23,322	13,770	22,938	362,890	228,108	1,161,031	267,779	28,385
11,000 to 11,999	23,457	18,554	18,611	248,769	232,937	1,167,035	259,941	27,554
12,000 to 12,999	21,924	14,283	20,388	276,348	229,523	1,184,578	266,859	28,287
13,000 to 13,999	33,400	16,607	24,951	342,616	255,613	1,383,205	314,095	33,294
14,000 to 14,999	28,492	21,426	27,518	346,360	225,017	1,235,711	284,800	30,189
15,000 to 15,999	28,491	17,476	21,982	312,468	226,263	1,262,833	278,136	29,482
16,000 to 16,999	26,634	23,187	23,702	320,469	229,467	1,262,134	281,880	29,879
17,000 to 17,999	30,190	22,448	26,247	432,871	213,966	1,178,834	273,904	29,034
18,000 to 18,999	36,780	26,238	31,898	427,554	209,751	1,190,570	285,148	30,226
19,000 to 19,999	34,950	26,585	32,083	460,972	203,739	1,166,027	278,995	29,573
20,000 to 20,999	38,618	29,650	35,357	553,569	185,617	1,053,589	269,369	28,553
21,000 to 21,999	34,916	33,820	32,254	471,732	193,042	1,174,691	275,231	29,174
22,000 to 22,999	37,642	32,305	32,864	472,613	194,114	1,120,171	273,061	28,944
23,000 to 23,999	34,536	32,439	32,844	515,000	179,179	1,034,293	260,645	27,628
24,000 to 24,999	38,968	31,659	36,098	548,916	163,817	945,212	247,686	26,255
25,000 to 25,999	38,340	39,734	34,521	526,954	178,042	1,006,453	260,226	27,584
26,000 to 26,999	42,022	44,206	36,405	534,878	165,247	965,186	252,162	26,729
27,000 to 27,999	46,003	37,306	40,137	615,341	163,193	956,348	254,895	27,019
28,000 to 28,999	37,879	37,807	33,947	539,320	137,893	826,573	215,653	22,859
29,000 to 29,999	44,162	45,106	39,800	582,532	139,902	827,451	226,460	24,005
30,000 to 30,999	40,907	44,582	36,391	591,004	138,737	828,515	223,419	23,682
31,000 to 31,999	44,867	50,686	39,379	568,224	130,774	793,655	214,673	22,755
32,000 to 32,999	45,243	57,713	41,942	653,628	123,953	750,058	219,733	23,292
33,000 to 33,999	43,385	50,004	39,103	588,690	126,904	793,516	219,495	23,266
34,000 to 34,999	45,705	58,032	41,054	624,277	113,534	683,450	202,344	21,448
35,000 to 35,999	44,921	70,615	37,987	599,875	113,036	694,025	196,218	20,799
36,000 to 36,999	49,321	75,500	44,372	684,208	107,860	637,275	200,921	21,298
37,000 to 37,999	46,452	61,271	39,346	615,717	114,301	680,835	201,825	21,393
38,000 to 38,999	47,547	64,865	43,784	675,911	95,229	572,801	186,638	19,784
39,000 to 39,999	45,618	60,064	41,669	636,503	93,076	559,968	180,361	19,118
40,000 to 49,999	476,398	969,960	419,508	6,787,458	767,854	4,645,250	1,629,470	172,724
50,000 to 59,999	458,369	1,040,657	404,547	6,828,139	520,363	3,199,559	1,314,296	139,315
60,000 to 69,999	459,380	1,299,272	410,600	7,273,853	368,865	2,315,805	1,153,457	122,266
70,000 to 79,999	415,870	1,432,378	375,639	7,069,810	250,097	1,585,621	951,860	100,897
80,000 to 89,999	359,846	1,443,654	319,596	6,283,597	186,781	1,196,832	794,641	84,232
90,000 to 99,999	323,517	1,550,396	287,630	6,011,585	140,745	917,055	700,789	74,284
100,000 to 149,999	1,103,904	7,718,106	992,708	23,210,742	304,149	2,019,899	2,231,970	236,589
150,000 to 199,999	526,656	5,927,017	471,960	13,543,811	103,241	688,314	1,034,576	109,665
200,000 to 299,999	410,578	7,489,133	370,652	12,499,184	62,280	414,531	795,320	84,304
300,000 to 399,999	145,330	4,279,693	131,243	5,344,051	19,852	127,762	278,370	29,507
400,000 to 499,999	68,077	2,806,082	58,975	2,614,975	12,004	79,803	130,614	13,845
500,000 to 999,999	95,979	6,642,552	75,672	3,969,182	24,961	178,226	184,427	19,549
1,000,000 to 1,999,999	31,777	5,446,911	24,495	2,044,972	8,655	62,482	59,614	6,319
2,000,000 to 2,999,999	8,083	2,877,540	6,719	941,702	1,567	11,196	14,857	1,575
3,000,000 to 3,999,999	3,588	1,665,102	3,115	547,719	525	3,690	6,496	689
4,000,000 to 4,999,999	1,942	1,226,711	1,748	370,323	220	1,580	3,508	372
5,000,000 and over	5,715	13,917,741	5,288	7,600,412	457	3,223	10,230	1,084
TOTAL	6,282,520	\$69,604,887	5,601,359	\$133,149,893	9,892,513	\$55,322,886	20,671,774	\$2,191,208

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Dependent Exemption Credit	Dependent Exemption Credit	Senior/Blind Exemption Credit	Senior/Blind Exemption Credit	Total Exemption Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	59,798	\$19,495	95,267	\$42	188,334	\$56,809	a	a
Zero	3,753	1,223	4,582	0	16,235	3,622	0	0
1 to 999	34,996	11,409	46,573	34	142,373	34,301	0	0
1,000 to 1,999	19,438	6,337	22,054	16	83,153	18,674	1,057	5
2,000 to 2,999	25,959	8,463	25,888	27	104,814	23,803	a	a
3,000 to 3,999	36,194	11,799	27,462	10	122,516	29,338	0	0
4,000 to 4,999	41,350	13,480	26,325	34	137,628	32,440	0	0
5,000 to 5,999	65,846	21,466	33,565	22	159,798	44,165	206	2
6,000 to 6,999	62,910	20,509	30,316	11	169,480	43,559	206	2
7,000 to 7,999	73,402	23,929	28,617	38	178,747	48,357	51	2
8,000 to 8,999	84,007	27,386	32,316	37	176,774	52,057	206	5
9,000 to 9,999	138,545	45,166	41,502	33	255,950	79,527	51	1
10,000 to 10,999	134,122	43,724	42,180	33	233,844	76,579	206	8
11,000 to 11,999	135,571	44,196	38,018	21	230,430	75,776	51	0
12,000 to 12,999	152,731	49,790	41,126	49	231,426	82,441	51	5
13,000 to 13,999	228,137	74,373	42,401	38	266,313	112,176	103	6
14,000 to 14,999	200,792	65,458	40,291	38	244,065	100,183	206	5
15,000 to 15,999	205,036	66,842	34,815	65	239,873	100,014	51	2
16,000 to 16,999	217,492	70,902	32,334	38	243,785	104,240	382	15
17,000 to 17,999	185,409	60,443	42,825	44	235,700	94,015	360	20
18,000 to 18,999	201,925	65,828	39,023	56	234,140	100,459	199	7
19,000 to 19,999	196,131	63,939	44,729	58	230,928	98,251	560	73
20,000 to 20,999	172,128	56,114	38,897	60	219,272	88,786	389	22
21,000 to 21,999	202,756	66,099	42,693	37	222,824	99,796	204	17
22,000 to 22,999	208,319	67,912	38,497	50	224,424	100,935	357	39
23,000 to 23,999	210,856	68,739	39,636	41	210,242	100,567	96	1
24,000 to 24,999	174,409	56,857	34,464	36	197,839	86,764	1,426	45
25,000 to 25,999	171,954	56,057	37,073	44	210,902	87,581	1,341	350
26,000 to 26,999	177,741	57,944	33,429	24	201,188	88,215	148	9
27,000 to 27,999	188,470	58,508	35,624	20	202,859	92,309	231	31
28,000 to 28,999	168,485	54,926	31,694	39	171,076	81,145	294	33
29,000 to 29,999	159,272	51,923	34,628	151	179,188	79,597	383	49
30,000 to 30,999	171,762	55,994	30,832	179	172,484	82,944	226	35
31,000 to 31,999	171,164	55,800	29,101	29	169,948	81,640	550	63
32,000 to 32,999	168,594	54,962	25,776	11	165,486	80,985	249	42
33,000 to 33,999	170,206	55,487	29,264	52	164,499	81,850	96	32
34,000 to 34,999	156,846	51,132	30,915	78	154,484	75,857	147	31
35,000 to 35,999	152,766	49,802	29,863	20	149,476	73,766	584	127
36,000 to 36,999	127,624	41,606	32,101	30	152,024	66,305	220	35
37,000 to 37,999	133,757	43,605	29,174	25	153,444	68,088	3,508	315
38,000 to 38,999	120,642	39,329	26,841	204	138,950	61,829	96	59
39,000 to 39,999	117,653	38,355	27,458	51	133,440	60,379	387	117
40,000 to 49,999	1,066,189	347,578	251,602	239	1,187,483	546,958	4,311	1,314
50,000 to 59,999	773,500	252,161	210,070	130	923,948	413,718	4,106	1,389
60,000 to 69,999	652,381	212,676	179,736	125	778,861	353,974	5,784	2,563
70,000 to 79,999	551,350	179,740	142,855	148	625,295	295,834	4,707	2,719
80,000 to 89,999	439,967	143,429	111,443	118	505,968	239,454	4,580	2,784
90,000 to 99,999	366,753	119,562	102,640	95	428,179	204,702	3,791	3,637
100,000 to 149,999	1,248,205	406,915	273,807	272	1,296,181	672,417	14,952	15,224
150,000 to 199,999	575,092	187,480	124,025	53	573,039	307,648	12,080	11,870
200,000 to 299,999	446,107	145,438	96,498	85	388,957	231,687	13,696	31,719
300,000 to 399,999	157,110	51,218	35,293	23	123,680	66,362	7,930	28,278
400,000 to 499,999	76,023	24,783	17,892	6	32,559	7,280	5,126	28,174
500,000 to 999,999	109,888	35,824	25,928	14	1,782	639	11,320	115,649
1,000,000 to 1,999,999	35,260	11,497	9,953	4	126	58	6,450	106,522
2,000,000 to 2,999,999	8,671	2,827	2,626	0	22	13	2,106	57,699
3,000,000 to 3,999,999	3,914	1,276	1,203	0	17	11	1,078	39,015
4,000,000 to 4,999,999	2,107	687	657	0	5	2	652	27,290
5,000,000 and over	6,478	2,112	1,809	1	17	7	2,348	291,519
TOTAL	12,347,944	\$4,025,506	3,058,406	\$3,235	14,586,476	\$6,390,888	119,948	\$768,975

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Special Credit		Renter's Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	a	0	\$0	a	a	1,160	\$14,352
Zero	0	0	0	0	0	0	0	0
1 to 999	a	a	51	0	0	0	a	a
1,000 to 1,999	1,541	7	308	1	0	0	a	a
2,000 to 2,999	1,532	19	1,480	18	0	0	1,005	199
3,000 to 3,999	257	7	257	7	0	0	0	0
4,000 to 4,999	3,856	34	3,754	30	0	0	1,057	339
5,000 to 5,999	4,127	67	3,922	65	0	0	2,010	670
6,000 to 6,999	4,719	122	4,462	118	0	0	0	0
7,000 to 7,999	5,931	236	5,879	235	0	0	505	1,255
8,000 to 8,999	3,694	192	3,437	159	0	0	1,057	41
9,000 to 9,999	2,949	163	2,897	162	0	0	51	6
10,000 to 10,999	2,108	126	1,902	114	1,005	90	51	2
11,000 to 11,999	3,023	179	2,971	178	0	0	51	25
12,000 to 12,999	2,136	132	2,033	122	0	0	0	0
13,000 to 13,999	40,819	544	40,716	537	0	0	52	95
14,000 to 14,999	39,677	1,201	39,420	1,195	0	0	51	14
15,000 to 15,999	43,167	2,124	43,064	2,120	0	0	15	27
16,000 to 16,999	49,139	2,937	48,933	2,920	0	0	a	a
17,000 to 17,999	47,169	2,810	46,816	2,786	0	0	0	0
18,000 to 18,999	54,029	3,268	52,607	2,980	0	0	0	0
19,000 to 19,999	39,803	2,347	39,289	2,261	0	0	0	0
20,000 to 20,999	46,315	2,711	46,073	2,681	0	0	0	0
21,000 to 21,999	44,837	2,680	44,633	2,663	0	0	46	11
22,000 to 22,999	46,751	2,830	46,445	2,769	0	0	0	0
23,000 to 23,999	42,879	2,572	42,834	2,570	0	0	0	0
24,000 to 24,999	40,821	2,518	40,725	2,514	0	0	1,053	741
25,000 to 25,999	55,533	3,592	54,293	3,224	0	0	51	3
26,000 to 26,999	52,984	2,989	52,677	2,971	0	0	0	0
27,000 to 27,999	47,911	2,859	46,532	2,734	0	0	a	a
28,000 to 28,999	39,097	2,392	38,395	2,302	0	0	0	0
29,000 to 29,999	44,994	2,821	44,643	2,722	0	0	0	0
30,000 to 30,999	36,772	2,300	36,496	2,246	0	0	0	0
31,000 to 31,999	38,919	2,625	38,267	2,468	0	0	a	a
32,000 to 32,999	33,781	2,282	33,380	2,162	0	0	51	49
33,000 to 33,999	37,230	2,615	36,981	2,519	0	0	0	0
34,000 to 34,999	34,662	2,338	34,362	2,266	0	0	0	0
35,000 to 35,999	35,719	2,555	35,422	2,361	0	0	0	0
36,000 to 36,999	33,707	2,291	33,329	2,173	0	0	11	75
37,000 to 37,999	13,405	796	7,858	333	0	0	0	0
38,000 to 38,999	12,211	1,005	10,496	820	0	0	a	a
39,000 to 39,999	13,132	1,297	10,782	965	0	0	0	0
40,000 to 49,999	119,896	14,372	100,766	10,473	0	0	14	26
50,000 to 59,999	146,132	20,856	124,866	14,177	0	0	227	552
60,000 to 69,999	149,953	25,107	125,276	14,772	0	0	122	190
70,000 to 79,999	73,066	15,061	37,655	4,492	0	0	889	534
80,000 to 89,999	35,924	9,918	0	0	0	0	873	829
90,000 to 99,999	30,146	10,268	0	0	0	0	1,649	1,795
100,000 to 149,999	21,728	28,426	0	0	0	0	3,710	5,638
150,000 to 199,999	17,190	24,867	0	0	10	1	1,909	4,601
200,000 to 299,999	19,782	60,527	0	0	44	36	1,619	6,132
300,000 to 399,999	12,212	56,539	0	0	17	2	1,191	8,909
400,000 to 499,999	8,036	57,194	0	0	0	0	526	3,921
500,000 to 999,999	16,014	197,142	0	0	44	293	781	9,872
1,000,000 to 1,999,999	8,694	203,246	0	0	a	a	260	8,093
2,000,000 to 2,999,999	2,785	108,694	0	0	a	a	48	2,667
3,000,000 to 3,999,999	1,370	74,994	0	0	0	0	13	780
4,000,000 to 4,999,999	821	49,745	0	0	0	0	5	267
5,000,000 and over	2,828	461,033	0	0	a	a	11	2,288
TOTAL	1,767,963	\$1,482,567	1,467,384	\$105,315	1,129	\$2,755	22,139	\$75,038

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Mental Health Tax		Other Taxes		Taxes Withheld		Estimated Taxes Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	2,573	\$1,887	47,245	\$92,863	10,378	\$122,103
Zero	0	0	0	0	399	254	0	0
1 to 999	0	0	5,529	65	27,202	5,930	1,555	805
1,000 to 1,999	0	0	836	32	41,970	1,987	2,730	1,028
2,000 to 2,999	0	0	2,612	81	62,228	2,678	1,187	1,317
3,000 to 3,999	0	0	762	4	83,204	3,548	2,351	2,985
4,000 to 4,999	0	0	1,820	29	96,149	5,266	2,179	2,207
5,000 to 5,999	0	0	877	25	109,429	6,275	3,840	728
6,000 to 6,999	0	0	2,370	136	116,870	9,446	1,388	788
7,000 to 7,999	0	0	2,062	39	125,680	9,399	1,523	1,462
8,000 to 8,999	0	0	1,823	302	114,361	10,012	1,322	815
9,000 to 9,999	0	0	5,170	413	145,830	11,646	1,455	718
10,000 to 10,999	0	0	2,907	363	143,353	14,349	1,432	1,332
11,000 to 11,999	0	0	2,714	100	158,783	20,118	2,781	1,551
12,000 to 12,999	0	0	1,262	54	151,352	18,035	3,268	1,099
13,000 to 13,999	0	0	1,376	40	165,261	22,883	2,876	1,779
14,000 to 14,999	0	0	2,778	178	159,167	24,786	2,441	1,001
15,000 to 15,999	0	0	2,688	270	164,538	24,716	2,134	1,541
16,000 to 16,999	0	0	3,971	634	167,065	29,258	1,273	1,023
17,000 to 17,999	0	0	1,998	274	170,897	33,901	2,421	1,434
18,000 to 18,999	0	0	4,186	811	169,023	36,196	3,158	4,316
19,000 to 19,999	0	0	4,091	239	160,218	38,091	4,410	6,220
20,000 to 20,999	0	0	6,053	389	166,797	44,667	3,857	3,065
21,000 to 21,999	0	0	2,103	325	168,689	48,069	2,318	1,869
22,000 to 22,999	0	0	5,164	436	169,588	49,923	2,371	1,330
23,000 to 23,999	0	0	4,237	1,052	186,745	51,543	3,750	2,942
24,000 to 24,999	0	0	4,162	66	153,298	54,473	5,248	2,683
25,000 to 25,999	0	0	3,522	448	169,283	65,032	3,964	2,495
26,000 to 26,999	0	0	3,695	1,001	166,251	63,980	4,736	2,635
27,000 to 27,999	0	0	4,907	669	166,136	68,279	3,009	2,988
28,000 to 28,999	0	0	4,435	898	139,581	64,745	4,598	4,202
29,000 to 29,999	0	0	3,416	548	145,307	68,901	5,523	3,809
30,000 to 30,999	0	0	4,051	177	148,853	71,334	4,349	4,499
31,000 to 31,999	0	0	2,418	257	145,612	80,131	3,879	3,461
32,000 to 32,999	0	0	4,760	856	141,897	82,228	2,551	3,814
33,000 to 33,999	0	0	4,004	369	143,633	88,480	2,457	2,354
34,000 to 34,999	0	0	4,287	519	133,435	89,463	4,352	4,834
35,000 to 35,999	0	0	3,578	472	126,673	92,090	4,053	4,107
36,000 to 36,999	0	0	4,069	532	132,569	97,533	6,532	4,696
37,000 to 37,999	0	0	7,207	979	136,527	104,146	5,362	5,112
38,000 to 38,999	0	0	4,962	1,167	121,395	99,396	2,933	2,757
39,000 to 39,999	0	0	3,672	527	117,434	101,165	3,674	3,333
40,000 to 49,999	0	0	35,731	4,187	1,059,618	1,170,688	53,079	63,924
50,000 to 59,999	0	0	32,031	6,276	846,841	1,365,816	57,406	91,273
60,000 to 69,999	0	0	33,409	6,781	717,633	1,546,670	57,126	108,880
70,000 to 79,999	0	0	28,903	6,920	584,237	1,549,164	49,465	100,657
80,000 to 89,999	0	0	23,740	6,916	474,859	1,545,708	39,898	89,513
90,000 to 99,999	0	0	21,001	7,028	402,344	1,518,307	42,939	119,127
100,000 to 149,999	0	0	64,036	25,068	1,226,628	6,575,859	158,003	650,091
150,000 to 199,999	0	0	31,998	17,543	535,814	4,638,029	102,713	634,930
200,000 to 299,999	0	0	19,454	14,804	397,566	5,390,234	108,499	1,055,561
300,000 to 399,999	0	0	5,273	4,949	135,159	2,793,998	52,890	849,766
400,000 to 499,999	0	0	2,167	3,317	61,280	1,683,220	30,300	670,396
500,000 to 999,999	0	0	2,419	3,088	84,652	3,492,908	54,675	2,262,849
1,000,000 to 1,999,999	29,705	103,388	568	866	26,579	2,057,584	24,045	2,516,082
2,000,000 to 2,999,999	8,161	108,322	117	269	6,422	829,117	6,794	1,455,430
3,000,000 to 3,999,999	3,613	83,460	60	175	2,845	508,235	3,104	992,428
4,000,000 to 4,999,999	1,954	64,360	30	54	1,561	353,646	1,692	753,111
5,000,000 and over	5,715	796,707	111	3,376	4,571	2,838,547	5,272	9,733,962
TOTAL	49,148	\$1,156,236	442,158	\$129,777	12,098,533	\$41,761,947	983,518	\$22,371,219

cited in Marilley v Bonham, No. 13-17358, archived on December 19, 2016

TABLE B - 4A
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 ALL FILING STATUS TYPES

Adjusted Gross Income Class	Excess State Disability Insurance (SDI)		Nonrefundable Child and Dependent Credit		Overpayment		Credit to Next Year's Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	689	\$253	0	\$0	55,438	\$225,714	7,173	\$76,960
Zero	0	0	0	0	399	254	0	0
1 to 999	0	0	0	0	25,797	6,838	996	250
1,000 to 1,999	0	0	0	0	43,088	2,606	770	452
2,000 to 2,999	a	a	0	0	62,001	4,009	680	288
3,000 to 3,999	a	a	0	0	85,451	6,688	508	2,047
4,000 to 4,999	a	a	0	0	89,938	7,083	645	1,597
5,000 to 5,999	0	0	0	0	92,749	6,198	1,893	524
6,000 to 6,999	0	0	0	0	106,035	9,750	667	375
7,000 to 7,999	0	0	0	0	110,224	9,740	1,943	227
8,000 to 8,999	0	0	0	0	103,064	10,309	986	429
9,000 to 9,999	0	0	0	0	134,666	11,785	713	275
10,000 to 10,999	a	a	0	0	135,426	14,497	708	558
11,000 to 11,999	0	0	0	0	148,900	20,181	664	290
12,000 to 12,999	0	0	0	0	145,346	18,185	716	271
13,000 to 13,999	0	0	0	0	157,113	23,131	1,075	1,407
14,000 to 14,999	51	40	0	0	153,013	23,518	1,185	231
15,000 to 15,999	45	1	0	0	156,061	23,368	1,223	471
16,000 to 16,999	0	0	0	0	152,434	26,286	727	517
17,000 to 17,999	51	0	0	0	162,153	29,938	1,657	650
18,000 to 18,999	a	a	0	0	157,831	33,291	1,268	933
19,000 to 19,999	0	0	0	0	156,524	37,601	1,419	1,155
20,000 to 20,999	0	0	0	0	158,502	38,648	2,513	3,852
21,000 to 21,999	0	0	0	0	159,033	38,648	1,403	1,117
22,000 to 22,999	0	0	0	0	158,206	38,728	1,699	635
23,000 to 23,999	52	4	0	0	148,886	39,020	1,919	880
24,000 to 24,999	0	0	0	0	147,885	40,846	1,601	676
25,000 to 25,999	45	15	102	3	152,845	44,928	1,603	1,336
26,000 to 26,999	52	2	204	7	148,756	45,045	1,787	1,163
27,000 to 27,999	45	0	255	17	146,612	46,637	1,593	1,161
28,000 to 28,999	0	0	453	54	133,268	47,367	1,585	627
29,000 to 29,999	0	0	204	26	132,591	47,984	1,270	942
30,000 to 30,999	0	0	102	16	135,836	46,539	1,693	1,181
31,000 to 31,999	99	12	192	38	139,315	53,431	2,007	1,025
32,000 to 32,999	51	12	306	78	133,659	56,007	1,611	1,957
33,000 to 33,999	0	0	300	42	138,453	58,499	1,563	1,295
34,000 to 34,999	0	0	204	41	130,010	58,233	2,639	1,525
35,000 to 35,999	0	0	51	18	121,280	58,336	1,295	1,044
36,000 to 36,999	0	0	306	83	121,387	62,912	3,900	1,329
37,000 to 37,999	0	0	1,937	68	117,531	59,488	1,664	684
38,000 to 38,999	0	0	1,466	43	105,415	54,030	2,867	1,032
39,000 to 39,999	45	26	1,766	136	105,702	58,961	1,557	996
40,000 to 49,999	202	38	19,321	2,449	951,095	648,781	25,035	19,265
50,000 to 59,999	168	15	27,829	4,868	742,785	678,059	25,049	24,544
60,000 to 69,999	103	49	31,363	6,344	623,719	697,011	25,062	32,287
70,000 to 79,999	393	49	36,213	7,043	479,281	604,453	20,109	20,995
80,000 to 89,999	1,338	86	30,295	6,012	376,744	526,063	13,980	17,485
90,000 to 99,999	5,174	321	25,257	5,067	309,015	481,596	17,872	28,641
100,000 to 149,999	59,587	9,512	1,174	181	864,970	1,698,301	57,614	159,992
150,000 to 199,999	43,204	12,354	220	30	354,123	876,963	38,163	114,018
200,000 to 299,999	43,210	16,143	51	11	267,676	927,284	44,555	195,243
300,000 to 399,999	16,343	7,578	17	4	94,955	531,033	24,581	168,232
400,000 to 499,999	6,859	3,772	0	0	43,848	318,523	14,404	129,230
500,000 to 999,999	9,681	5,360	0	0	60,846	834,606	28,528	491,904
1,000,000 to 1,999,999	3,302	2,106	0	0	19,202	661,514	13,393	494,794
2,000,000 to 2,999,999	847	603	0	0	5,188	340,235	4,014	273,559
3,000,000 to 3,999,999	404	287	0	0	2,415	224,802	1,903	185,061
4,000,000 to 4,999,999	215	150	0	0	1,370	169,113	1,105	147,458
5,000,000 and over	700	529	0	0	4,387	2,189,811	3,774	1,986,781
TOTAL	192,961	\$59,324	179,585	\$32,679	10,370,442	\$13,952,403	424,527	\$4,603,853

cited in Marilley v Bonham, No. 13-17358 archived on December 13, 2016

TABLE B - 4A
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Voluntary Contributions		Refund		Tax Due	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	462	\$25	49,111	\$150,002	2,196	\$4,951
Zero	0	0	399	254	0	0
1 to 999	466	9	24,749	6,626	6,015	81
1,000 to 1,999	484	5	42,113	2,446	10,092	371
2,000 to 2,999	411	6	59,990	3,716	11,285	498
3,000 to 3,999	308	6	84,737	4,636	9,746	433
4,000 to 4,999	529	4	89,118	5,482	23,518	984
5,000 to 5,999	2,017	449	90,302	5,661	38,156	2,242
6,000 to 6,999	1,943	23	105,060	9,357	27,060	1,052
7,000 to 7,999	2,016	14	106,779	9,502	27,822	1,373
8,000 to 8,999	690	4	101,902	9,876	23,932	1,058
9,000 to 9,999	2,067	21	132,627	11,498	19,519	1,590
10,000 to 10,999	604	10	134,623	13,923	11,864	1,655
11,000 to 11,999	1,276	24	147,733	19,856	14,426	1,109
12,000 to 12,999	940	39	144,406	17,866	12,166	1,181
13,000 to 13,999	985	48	155,936	21,813	21,191	822
14,000 to 14,999	565	17	152,197	23,263	13,558	563
15,000 to 15,999	895	36	154,856	22,875	17,538	1,999
16,000 to 16,999	507	3	151,665	25,763	26,093	1,490
17,000 to 17,999	758	19	160,548	29,267	19,239	1,238
18,000 to 18,999	617	16	156,601	32,412	23,279	1,434
19,000 to 19,999	2,032	19	155,304	36,426	23,161	3,458
20,000 to 20,999	2,043	92	155,882	34,760	17,794	1,383
21,000 to 21,999	899	26	157,861	36,503	18,709	1,399
22,000 to 22,999	1,863	126	156,776	38,066	22,545	2,280
23,000 to 23,999	1,199	49	147,538	38,096	23,351	2,729
24,000 to 24,999	752	26	146,278	40,933	18,933	4,503
25,000 to 25,999	817	46	151,512	43,572	28,346	3,738
26,000 to 26,999	701	38	147,254	43,881	28,419	4,233
27,000 to 27,999	899	30	145,435	45,434	30,400	4,182
28,000 to 28,999	612	16	132,220	46,757	17,982	3,406
29,000 to 29,999	657	11	131,508	47,013	26,361	6,050
30,000 to 30,999	2,265	59	132,986	45,307	21,081	3,477
31,000 to 31,999	899	24	137,742	52,378	14,282	2,700
32,000 to 32,999	765	18	132,368	54,022	15,825	3,852
33,000 to 33,999	765	14	137,219	57,186	10,486	2,755
34,000 to 34,999	453	6	127,995	56,701	11,925	3,264
35,000 to 35,999	860	16	120,334	57,248	14,272	3,118
36,000 to 36,999	802	22	119,458	61,572	19,982	6,664
37,000 to 37,999	756	12	115,965	58,777	27,923	7,429
38,000 to 38,999	252	15	102,840	53,020	22,930	5,465
39,000 to 39,999	657	40	104,380	57,917	22,946	11,238
40,000 to 49,999	7,108	333	932,226	629,538	181,518	68,022
50,000 to 59,999	7,197	290	724,969	654,012	161,810	87,546
60,000 to 69,999	5,230	508	606,402	664,631	147,301	99,284
70,000 to 79,999	5,515	235	466,362	583,202	143,460	121,145
80,000 to 89,999	4,019	200	366,289	508,823	127,984	123,802
90,000 to 99,999	2,734	150	297,683	453,162	117,445	132,551
100,000 to 149,999	12,913	615	828,249	1,539,357	430,416	645,804
150,000 to 199,999	4,794	358	328,906	767,643	220,788	571,802
200,000 to 299,999	4,182	470	238,851	737,861	165,380	661,793
300,000 to 399,999	1,161	180	79,573	369,168	56,384	388,139
400,000 to 499,999	421	75	34,634	192,388	27,313	284,518
500,000 to 999,999	412	111	42,916	357,264	40,323	628,332
1,000,000 to 1,999,999	112	38	11,802	179,998	14,405	487,686
2,000,000 to 2,999,999	24	10	3,093	72,545	3,273	205,627
3,000,000 to 3,999,999	a	a	1,408	42,003	1,299	116,729
4,000,000 to 4,999,999	a	a	758	30,836	681	70,936
5,000,000 and over	8	132	2,275	213,386	1,606	335,599
TOTAL	95,325	\$5,190	10,070,701	\$9,426,678	2,637,734	\$5,142,525

cited in Marilley v Bonham No. 13-17358 archived on December 19, 2016

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)
Negative	117,730	1,071	-\$8,605,904	-\$1,956,808	-\$10,562,711	\$1,266,172	\$0	\$4,188
Zero	12,767	0	66,112	-66,111	0	48,880	0	0
1 to 999	139,126	4,427	399,211	-342,934	56,277	522,956	0	65
1,000 to 1,999	125,784	10,707	249,500	-59,035	190,466	392,958	9,280	89
2,000 to 2,999	142,619	11,074	401,150	-43,637	357,513	515,781	13,508	523
3,000 to 3,999	162,545	11,811	611,151	-43,253	567,898	646,220	21,692	508
4,000 to 4,999	158,121	48,157	777,868	-62,497	715,371	685,697	106,448	1,338
5,000 to 5,999	175,636	56,469	1,023,013	-61,665	961,348	780,903	282,162	2,595
6,000 to 6,999	173,344	42,930	1,202,181	-80,290	1,121,891	774,099	431,892	1,605
7,000 to 7,999	172,590	37,463	1,350,816	-55,222	1,295,594	723,545	608,878	1,497
8,000 to 8,999	157,449	31,526	1,386,113	-46,470	1,339,643	671,449	700,892	1,807
9,000 to 9,999	200,492	27,132	1,974,559	-71,006	1,903,553	865,354	1,082,534	2,289
10,000 to 10,999	170,930	20,650	1,862,410	-67,825	1,794,585	838,504	1,056,073	2,729
11,000 to 11,999	178,313	22,791	2,109,425	-58,594	2,050,830	791,778	1,290,517	2,449
12,000 to 12,999	164,275	19,150	2,113,005	-58,343	2,054,661	746,167	1,352,381	2,265
13,000 to 13,999	169,322	67,225	2,351,950	-64,724	2,287,226	767,939	1,549,161	2,189
14,000 to 14,999	149,684	57,573	2,249,273	-81,679	2,167,594	710,180	1,482,911	2,647
15,000 to 15,999	142,067	57,590	2,283,113	-82,493	2,200,620	683,333	1,561,907	5,281
16,000 to 16,999	147,179	96,633	2,488,057	-60,086	2,427,971	691,831	1,760,920	5,796
17,000 to 17,999	140,910	95,486	2,521,490	-51,427	2,470,063	684,401	1,813,923	6,509
18,000 to 18,999	128,750	91,650	2,411,647	-30,878	2,380,769	639,686	1,770,679	9,384
19,000 to 19,999	125,297	92,417	2,507,034	-66,167	2,440,867	639,440	1,817,729	10,634
20,000 to 20,999	121,289	91,228	2,560,634	-75,525	2,485,109	696,040	1,846,168	10,385
21,000 to 21,999	119,032	90,581	2,646,671	-88,959	2,557,712	630,119	1,942,028	11,603
22,000 to 22,999	119,512	94,215	2,771,844	-82,660	2,689,184	648,417	2,067,351	15,196
23,000 to 23,999	111,054	89,527	2,699,158	-91,541	2,607,617	610,187	2,023,104	17,409
24,000 to 24,999	101,215	84,506	2,562,453	-83,032	2,479,421	556,103	1,948,605	20,560
25,000 to 25,999	113,370	98,502	2,975,266	-85,129	2,890,137	598,745	2,313,610	25,596
26,000 to 26,999	98,052	84,497	2,663,816	-95,911	2,597,905	541,143	2,079,114	24,606
27,000 to 27,999	101,097	89,978	2,909,198	-131,869	2,777,329	598,960	2,213,660	28,655
28,000 to 28,999	80,987	72,460	2,391,526	-83,409	2,308,478	494,296	1,833,930	26,221
29,000 to 29,999	86,765	78,734	2,676,841	-114,961	2,561,879	535,285	2,057,193	30,537
30,000 to 30,999	81,185	71,113	2,587,858	-111,024	2,476,834	500,330	1,991,067	32,349
31,000 to 31,999	78,342	71,036	2,591,122	-123,403	2,467,720	499,853	1,978,569	31,507
32,000 to 32,999	70,946	64,187	2,435,574	-129,587	2,305,987	448,892	1,872,460	32,873
33,000 to 33,999	64,142	60,040	2,265,443	-115,712	2,149,731	402,297	1,761,187	32,868
34,000 to 34,999	67,257	64,075	2,440,209	-119,560	2,320,650	431,036	1,896,380	38,065
35,000 to 35,999	64,210	60,394	2,395,267	-115,695	2,279,572	412,124	1,875,908	39,482
36,000 to 36,999	70,799	67,685	2,745,805	-162,801	2,583,004	475,261	2,121,249	46,856
37,000 to 37,999	70,279	67,594	2,770,004	-135,685	2,634,319	461,129	2,188,550	54,111
38,000 to 38,999	62,896	60,346	2,529,832	-109,044	2,420,788	473,727	1,976,286	49,694
39,000 to 39,999	60,967	58,863	2,507,929	-98,861	2,409,068	440,993	1,980,712	53,287
40,000 to 40,999	511,094	499,748	23,888,198	-1,020,338	22,867,859	3,818,795	19,140,929	588,504
50,000 to 59,999	380,770	375,742	21,643,351	-831,342	20,812,009	3,249,450	17,616,725	695,639
60,000 to 69,999	286,861	283,796	19,107,022	-559,655	18,547,367	2,833,619	15,752,676	740,746
70,000 to 79,999	215,728	213,244	16,639,533	-515,738	16,123,793	2,450,860	13,698,686	728,134
80,000 to 89,999	157,148	156,323	13,646,814	-329,080	13,317,735	1,860,076	11,467,299	665,780
90,000 to 99,999	116,467	115,790	11,299,605	-270,083	11,029,522	1,447,988	9,601,023	594,303
100,000 to 149,999	275,532	274,219	33,544,886	-586,712	32,958,174	4,306,602	28,681,338	1,958,353
150,000 to 199,999	88,875	88,435	15,332,663	-221,799	15,110,864	1,633,887	13,483,616	1,028,026
200,000 to 299,999	55,188	54,953	13,244,337	-65,717	13,178,620	1,274,094	11,921,401	965,245
300,000 to 399,999	18,791	18,707	6,441,395	22,999	6,464,394	509,336	5,963,446	519,290
400,000 to 499,999	8,751	8,701	3,889,814	7,121	3,896,935	279,349	3,618,704	331,145
500,000 to 999,999	12,001	11,916	7,971,166	108,370	8,079,536	480,248	7,600,466	754,372
1,000,000 to 1,999,999	4,460	4,452	5,966,887	105,293	6,072,180	342,625	5,734,544	633,597
2,000,000 to 2,999,999	1,105	1,103	2,609,640	64,326	2,673,967	155,778	2,519,708	295,875
3,000,000 to 3,999,999	518	517	1,741,819	37,340	1,779,159	104,563	1,674,600	201,338
4,000,000 to 4,999,999	281	281	1,228,159	22,592	1,250,751	78,953	1,172,132	142,721
5,000,000 and over	811	810	12,629,554	411,741	13,041,295	1,011,427	12,030,039	1,513,878
TOTAL	7,132,708	4,532,231	\$286,714,466	-\$9,285,830	\$277,428,633	\$51,380,516	\$240,357,952	\$13,045,192

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	25,848	\$506,937	52,657	\$230,846	36,099	\$206,985	13,823	\$149,680
Zero	3,038	29,988	529	32	177	106	176	614
1 to 999	50,497	130,802	32,276	9,742	17,917	11,155	8,540	34,400
1,000 to 1,999	85,434	147,999	20,867	11,293	17,956	13,696	7,800	12,085
2,000 to 2,999	104,025	266,679	21,348	7,868	19,537	20,538	10,836	21,280
3,000 to 3,999	122,417	413,425	19,616	8,107	23,254	24,168	9,026	29,500
4,000 to 4,999	119,871	557,454	17,968	16,441	11,603	19,801	9,382	33,334
5,000 to 5,999	136,592	743,686	20,546	10,123	15,562	24,060	11,515	53,961
6,000 to 6,999	140,470	880,496	19,428	18,983	20,170	34,598	15,943	74,268
7,000 to 7,999	140,814	1,033,570	16,834	8,114	10,536	20,087	11,304	50,201
8,000 to 8,999	126,080	1,039,724	19,527	13,342	11,202	18,333	12,630	82,221
9,000 to 9,999	149,338	1,341,192	20,063	14,850	11,313	20,649	18,604	128,223
10,000 to 10,999	131,796	1,339,225	22,863	25,057	18,029	37,543	17,770	125,408
11,000 to 11,999	142,462	1,563,773	29,761	20,967	16,797	56,891	20,383	144,889
12,000 to 12,999	130,959	1,560,853	23,897	16,790	17,321	33,535	16,683	147,353
13,000 to 13,999	135,620	1,762,771	20,355	10,469	14,982	35,186	19,559	192,697
14,000 to 14,999	117,723	1,692,949	19,656	30,571	12,665	21,724	18,548	189,019
15,000 to 15,999	116,004	1,766,614	20,164	18,278	14,062	52,671	15,357	157,246
16,000 to 16,999	121,806	1,916,344	18,792	18,027	12,738	34,020	13,600	154,686
17,000 to 17,999	117,420	2,017,346	19,447	15,504	10,851	29,410	18,426	253,844
18,000 to 18,999	105,655	1,908,668	20,637	18,934	12,955	49,078	15,173	174,559
19,000 to 19,999	99,853	1,863,253	23,150	15,885	16,452	95,806	15,361	194,120
20,000 to 20,999	104,057	1,996,543	23,286	17,664	10,903	24,718	17,581	220,818
21,000 to 21,999	98,123	2,056,655	20,631	19,792	13,182	29,153	15,669	261,321
22,000 to 22,999	99,543	2,189,502	22,633	18,136	14,023	28,978	14,514	198,200
23,000 to 23,999	86,167	1,958,580	21,169	40,464	12,710	39,015	16,374	249,973
24,000 to 24,999	85,439	1,984,272	19,246	19,813	13,402	35,148	12,821	208,144
25,000 to 25,999	96,872	2,441,018	19,845	15,314	9,195	30,338	14,595	242,014
26,000 to 26,999	82,229	2,094,429	14,408	18,021	11,944	53,178	15,348	236,286
27,000 to 27,999	85,737	2,375,683	21,679	26,180	10,995	34,896	15,019	281,130
28,000 to 28,999	64,609	1,813,959	15,512	20,027	10,124	84,257	10,987	216,805
29,000 to 29,999	67,068	1,896,116	19,203	11,774	8,851	40,554	15,042	306,022
30,000 to 30,999	71,415	2,010,534	17,205	20,492	10,370	43,845	11,087	170,188
31,000 to 31,999	67,150	2,046,494	18,040	12,363	11,990	29,372	11,146	230,374
32,000 to 32,999	61,738	1,910,976	17,090	16,745	9,939	45,392	10,996	215,283
33,000 to 33,999	55,824	1,847,572	13,499	18,133	7,794	25,931	10,772	195,060
34,000 to 34,999	58,735	1,968,347	16,666	11,585	8,189	33,621	8,971	210,874
35,000 to 35,999	57,007	1,962,669	14,994	13,875	7,966	16,310	9,448	237,014
36,000 to 36,999	57,182	2,031,624	16,937	29,774	10,718	33,602	13,869	352,713
37,000 to 37,999	61,436	2,230,248	18,600	13,271	11,610	36,786	12,623	294,345
38,000 to 38,999	53,791	2,003,329	16,595	10,064	7,073	25,620	12,409	263,815
39,000 to 39,999	48,559	1,807,785	14,434	18,632	11,175	47,988	10,674	263,369
40,000 to 49,999	438,313	18,840,638	165,387	145,632	97,396	426,885	81,163	1,948,883
50,000 to 59,999	314,879	16,568,504	150,844	140,115	77,625	297,633	71,919	2,184,780
60,000 to 69,999	242,129	14,740,652	130,719	131,708	70,991	325,533	55,946	1,875,657
70,000 to 79,999	180,888	12,704,136	109,791	128,427	61,950	291,476	45,113	1,790,434
80,000 to 89,999	132,145	10,531,964	82,120	82,165	48,961	274,691	32,250	1,307,758
90,000 to 99,999	99,334	8,623,805	64,349	78,374	38,755	239,573	23,794	1,115,371
100,000 to 149,999	229,256	24,587,080	182,646	296,670	105,489	736,594	55,849	3,154,406
150,000 to 199,999	70,549	10,096,439	63,242	189,562	47,692	458,517	17,734	911,028
200,000 to 299,999	41,950	8,085,788	43,706	180,416	33,774	544,392	9,931	614,132
300,000 to 399,999	13,454	3,438,734	15,764	135,873	13,227	321,442	3,194	184,233
400,000 to 499,999	5,912	1,842,389	7,765	61,373	6,401	204,246	1,528	127,430
500,000 to 999,999	8,245	3,587,188	10,970	158,508	9,317	432,791	1,644	94,110
1,000,000 to 1,999,999	2,918	2,071,796	4,223	162,394	3,602	379,182	604	43,593
2,000,000 to 2,999,999	699	803,383	1,073	84,045	934	183,345	123	8,756
3,000,000 to 3,999,999	359	541,300	497	46,631	441	117,526	65	4,976
4,000,000 to 4,999,999	196	337,601	276	30,746	246	104,531	40	3,853
5,000,000 and over	581	2,995,237	797	438,375	728	1,120,293	104	8,436
TOTAL	5,668,210	\$205,408,197	1,886,223	\$3,394,955	1,171,864	\$8,057,295	961,385	\$22,635,172

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Business Income				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	16,436	\$206,169	32,433	-\$488,928	8,725	\$733,909	48,137	-\$129,542
Zero	353	5,542	0	0	0	0	0	0
1 to 999	31,479	40,796	3,692	-9,845	6,029	4,183	8,995	-20,325
1,000 to 1,999	21,574	41,009	1,431	-5,404	8,719	7,764	5,656	-14,458
2,000 to 2,999	21,622	55,933	2,781	-5,350	10,448	16,730	6,980	-15,013
3,000 to 3,999	25,011	103,789	764	-3,290	12,480	15,047	6,597	-10,198
4,000 to 4,999	25,668	112,874	1,754	-16,682	7,244	11,962	5,349	-13,372
5,000 to 5,999	27,330	126,730	1,654	-7,310	12,367	31,715	4,698	-12,141
6,000 to 6,999	23,495	131,467	2,244	-13,903	12,130	14,494	7,319	-15,799
7,000 to 7,999	26,778	169,230	3,076	-16,303	5,605	16,757	3,395	-7,749
8,000 to 8,999	22,447	174,901	1,936	-11,092	5,032	9,686	3,747	-8,852
9,000 to 9,999	42,092	337,484	3,550	-21,937	4,916	14,317	4,859	-12,402
10,000 to 10,999	23,495	198,881	2,225	-14,216	9,895	114,051	4,326	-10,354
11,000 to 11,999	25,431	245,060	3,818	-23,553	8,449	21,908	7,218	-15,672
12,000 to 12,999	20,474	215,448	3,936	-17,890	8,816	14,944	4,038	-8,345
13,000 to 13,999	23,143	250,745	3,090	-19,446	7,703	22,538	3,241	-7,433
14,000 to 14,999	17,404	203,623	3,141	-14,730	5,480	25,878	3,345	-7,202
15,000 to 15,999	15,193	177,922	2,203	-12,567	6,167	27,950	6,025	-16,452
16,000 to 16,999	19,087	240,532	2,395	-18,879	10,371	27,146	4,967	-12,872
17,000 to 17,999	12,032	161,404	2,395	-17,546	6,584	12,473	4,967	-11,715
18,000 to 18,999	12,138	133,518	2,966	-19,598	6,689	41,221	3,194	-8,423
19,000 to 19,999	13,494	226,926	1,771	-11,860	7,961	42,798	7,945	-16,958
20,000 to 20,999	12,938	160,415	2,021	-12,659	5,729	20,159	5,917	-12,202
21,000 to 21,999	9,338	114,798	1,398	-6,849	9,960	24,139	3,528	-8,072
22,000 to 22,999	9,577	153,341	1,441	-9,621	7,149	43,184	3,479	-8,376
23,000 to 23,999	11,811	216,795	1,997	-13,239	7,493	52,464	4,021	-8,524
24,000 to 24,999	11,376	143,505	958	-5,839	6,048	44,160	6,812	-18,144
25,000 to 25,999	7,977	100,744	4,245	-28,748	5,178	28,665	3,465	-6,522
26,000 to 26,999	8,235	102,840	1,391	-11,056	6,393	18,274	4,171	-10,495
27,000 to 27,999	7,018	108,608	1,741	-11,333	4,794	14,299	2,514	-5,033
28,000 to 28,999	7,283	146,159	2,533	-5,961	4,361	21,036	3,132	-7,785
29,000 to 29,999	8,761	186,267	1,595	-6,993	4,886	22,314	3,305	-8,176
30,000 to 30,999	7,560	131,013	1,301	-9,894	6,291	56,652	2,769	-6,827
31,000 to 31,999	4,504	52,301	1,256	-5,762	5,889	13,827	4,612	-7,100
32,000 to 32,999	3,511	51,629	1,967	-17,470	4,937	35,177	5,001	-11,890
33,000 to 33,999	2,390	90,536	1,240	-5,727	4,181	19,774	2,578	-6,310
34,000 to 34,999	3,633	48,343	950	-3,106	4,098	20,090	3,907	-7,753
35,000 to 35,999	4,165	22,143	1,592	-12,038	4,662	20,241	3,999	-9,728
36,000 to 36,999	3,017	66,108	4,550	-12,453	6,498	25,041	3,510	-9,184
37,000 to 37,999	2,582	35,751	1,198	-8,441	6,893	46,762	3,690	-9,354
38,000 to 38,999	3,568	39,407	2,185	-16,837	3,214	17,017	3,648	-6,023
39,000 to 39,999	5,291	69,326	1,452	-7,908	8,778	122,240	2,159	-5,461
40,000 to 49,999	31,891	675,819	18,465	-116,101	55,680	343,289	28,493	-67,372
50,000 to 59,999	28,956	690,000	12,036	-78,289	41,385	298,983	25,665	-62,767
60,000 to 69,999	21,216	639,902	8,119	-55,357	38,912	272,814	22,305	-53,977
70,000 to 79,999	16,171	399,241	8,286	-56,895	36,130	304,325	18,248	-41,942
80,000 to 89,999	11,179	362,933	5,996	-39,304	28,332	276,466	16,669	-39,413
90,000 to 99,999	8,424	259,552	4,033	-27,805	24,094	276,940	13,010	-33,031
100,000 to 149,999	24,023	1,149,894	10,418	-70,254	61,969	966,186	42,302	-106,016
150,000 to 199,999	9,851	822,035	2,480	-20,304	31,451	926,088	17,712	-43,738
200,000 to 299,999	6,063	611,698	2,019	-35,436	23,351	1,126,822	12,402	-29,124
300,000 to 399,999	1,905	298,681	871	-19,893	9,042	836,350	4,786	-11,881
400,000 to 499,999	1,116	169,353	448	-12,053	4,502	533,609	2,200	-5,940
500,000 to 999,999	1,629	348,174	477	-27,521	6,415	1,420,011	3,635	-9,479
1,000,000 to 1,999,999	540	199,367	231	-20,452	2,645	1,272,665	1,229	-3,387
2,000,000 to 2,999,999	122	62,647	68	-3,277	700	665,144	305	-864
3,000,000 to 3,999,999	61	32,162	32	-3,978	336	427,952	128	-370
4,000,000 to 4,999,999	43	50,270	18	-2,834	193	298,894	67	-193
5,000,000 and over	128	158,566	63	-35,362	573	4,597,207	188	-546
TOTAL	764,029	\$12,533,306	194,329	-\$1,606,474	654,954	\$16,736,928	440,559	-\$1,058,275

cited in Marilynn v. Bonham No. 13-17358 archived on December 19, 2016

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S-Corp Gain		Partnerships and S-Corp Loss	
	Profit		Loss		Number	Amount (Thousands)	Number	Amount (Thousands)
	Number	Amount (Thousands)	Number	Amount (Thousands)				
Negative	9,677	\$136,126	25,561	-\$501,571	11,499	\$772,456	16,450	\$1,659,319
Zero	354	2,131	0	0	0	0	0	0
1 to 999	2,826	4,108	1,403	-7,151	2,175	5,726	1,287	7,310
1,000 to 1,999	2,548	5,583	643	-2,642	1,750	2,172	414	1,722
2,000 to 2,999	1,253	2,690	873	-9,926	1,439	11,439	479	14,427
3,000 to 3,999	3,335	9,776	574	-3,471	982	5,665	691	7,652
4,000 to 4,999	2,885	10,491	1,785	-13,067	1,049	2,510	2,904	2,398
5,000 to 5,999	2,589	10,762	741	-13,448	3,158	7,637	1,698	5,310
6,000 to 6,999	2,020	10,262	1,135	-9,513	1,354	4,013	1,065	2,758
7,000 to 7,999	2,651	12,348	831	-7,180	694	3,017	285	713
8,000 to 8,999	3,741	20,768	2,049	-6,704	1,026	11,368	923	11,679
9,000 to 9,999	2,722	15,098	1,980	-14,411	2,241	14,747	766	1,929
10,000 to 10,999	2,918	15,957	1,128	-10,110	2,463	11,868	812	3,344
11,000 to 11,999	3,151	21,804	1,521	-14,783	2,116	16,434	1,971	12,546
12,000 to 12,999	4,725	40,146	2,088	-9,137	2,517	14,229	2,104	5,828
13,000 to 13,999	4,167	20,933	1,166	-7,441	1,370	10,451	595	8,109
14,000 to 14,999	3,788	16,718	1,672	-21,358	1,559	12,937	718	13,898
15,000 to 15,999	2,355	13,064	694	-7,610	1,681	11,360	1,234	7,757
16,000 to 16,999	3,625	26,199	1,356	-12,416	1,760	35,245	1,086	15,137
17,000 to 17,999	3,654	15,204	3,424	-29,009	2,891	15,900	2,864	7,754
18,000 to 18,999	3,863	35,275	1,710	-7,660	1,984	32,046	581	11,328
19,000 to 19,999	4,638	37,372	3,646	-22,057	1,239	8,650	1,085	6,495
20,000 to 20,999	3,199	41,739	2,816	-19,214	2,126	18,835	560	8,796
21,000 to 21,999	3,679	41,478	2,302	-11,773	1,942	18,140	764	7,252
22,000 to 22,999	2,776	22,141	1,505	-10,879	2,201	7,411	1,848	5,225
23,000 to 23,999	4,873	23,315	1,659	-16,384	2,167	8,216	1,880	1,917
24,000 to 24,999	2,078	20,618	761	-8,816	1,719	13,313	1,777	14,944
25,000 to 25,999	2,458	19,369	2,018	-18,549	1,757	13,468	1,520	8,120
26,000 to 26,999	2,449	37,642	1,886	-13,529	1,539	21,679	849	10,379
27,000 to 27,999	2,386	19,433	1,327	-13,066	870	5,259	622	9,023
28,000 to 28,999	1,789	34,223	1,203	-8,420	627	3,634	441	3,257
29,000 to 29,999	2,499	29,635	1,352	-8,337	869	14,166	591	9,821
30,000 to 30,999	4,508	27,101	2,139	-15,012	1,855	5,448	1,505	3,708
31,000 to 31,999	1,892	12,784	913	-8,795	978	13,315	346	2,472
32,000 to 32,999	3,359	28,122	2,998	-21,484	2,295	33,393	2,513	11,371
33,000 to 33,999	1,700	11,184	1,427	-21,049	409	3,744	346	2,483
34,000 to 34,999	2,167	14,213	1,376	-14,520	1,096	5,779	900	8,808
35,000 to 35,999	1,934	9,676	1,300	-9,524	1,536	29,526	1,475	6,457
36,000 to 36,999	2,135	13,169	1,417	-8,092	2,389	9,872	871	4,768
37,000 to 37,999	1,247	9,048	1,603	-16,277	730	2,034	1,754	39,034
38,000 to 38,999	1,837	20,342	1,451	-20,423	982	11,952	542	2,740
39,000 to 39,999	2,578	12,895	2,142	-13,777	1,853	10,586	1,564	2,950
40,000 to 40,999	22,689	322,705	12,222	-138,854	11,305	181,758	7,139	60,094
50,000 to 59,999	17,764	254,014	15,875	-144,566	12,959	220,824	8,005	65,920
60,000 to 69,999	15,965	173,349	14,929	-143,924	10,487	258,151	7,830	62,008
70,000 to 79,999	13,713	178,088	12,332	-111,751	9,343	179,165	7,140	55,739
80,000 to 89,999	10,339	120,156	8,609	-99,660	7,760	154,934	5,547	32,434
90,000 to 99,999	10,160	176,867	7,501	-51,518	7,768	209,024	5,139	84,418
100,000 to 149,999	25,603	466,664	19,314	-193,685	23,087	966,335	14,826	322,258
150,000 to 199,999	9,956	291,050	2,119	-20,709	16,131	1,274,637	10,044	275,808
200,000 to 299,999	8,528	358,697	2,739	-53,761	13,129	1,176,799	10,067	256,667
300,000 to 399,999	3,397	194,529	857	-22,130	6,477	919,549	4,945	155,936
400,000 to 499,999	1,771	135,996	619	-20,784	3,797	704,406	2,963	105,356
500,000 to 999,999	2,915	255,135	1,031	-33,526	5,358	1,531,330	4,516	280,260
1,000,000 to 1,999,999	1,345	195,055	438	-19,480	2,747	1,656,629	2,365	292,781
2,000,000 to 2,999,999	389	73,148	110	-8,101	724	753,095	659	148,281
3,000,000 to 3,999,999	201	57,726	52	-2,630	378	512,774	361	87,976
4,000,000 to 4,999,999	101	24,282	32	-2,978	202	344,945	186	59,835
5,000,000 and over	366	197,097	99	-10,996	630	3,521,212	602	711,860
TOTAL	270,235	\$4,405,498	188,455	-\$2,085,430	209,171	\$15,825,412	155,017	\$5,028,570

cited in Marilley v. Bonham, No. 13-17358, archived 9/19/2016

TABLE B - 4B
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SINGLE

Adjusted Gross Income Class	Estates and Trusts Gain		Estates and Trusts Loss		Farm Income			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Profit		Loss	
					Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,284	\$48,697	1,074	\$35,814	234	\$11,143	1,337	-\$103,383
Zero	0	0	0	0	0	0	0	0
1 to 999	52	29	51	56	a	a	234	-1,722
1,000 to 1,999	154	76	51	283	51	110	a	a
2,000 to 2,999	1,379	3,634	52	108	52	172	122	-265
3,000 to 3,999	206	301	0	0	a	a	a	a
4,000 to 4,999	250	808	0	0	0	0	0	0
5,000 to 5,999	199	699	103	121	154	416	51	-452
6,000 to 6,999	207	622	0	0	a	a	51	-560
7,000 to 7,999	257	818	0	0	0	0	0	0
8,000 to 8,999	104	607	52	116	0	0	110	-1,292
9,000 to 9,999	155	1,012	51	543	0	0	51	-21
10,000 to 10,999	96	644	51	3	103	688	0	0
11,000 to 11,999	330	548	0	0	51	635	173	-1,417
12,000 to 12,999	46	96	45	26	51	353	0	0
13,000 to 13,999	104	213	a	a	0	0	103	-686
14,000 to 14,999	338	3,919	52	258	0	0	96	-470
15,000 to 15,999	0	0	0	0	0	0	148	-1,327
16,000 to 16,999	47	544	96	247	51	223	0	0
17,000 to 17,999	1,525	2,750	1,378	1,335	0	0	96	-442
18,000 to 18,999	45	286	0	0	0	0	45	-1,130
19,000 to 19,999	199	592	51	31	51	1,182	45	-1,307
20,000 to 20,999	185	2,323	0	0	91	84	51	-485
21,000 to 21,999	135	1,753	97	549	0	0	0	0
22,000 to 22,999	97	276	45	1	5	36	51	-357
23,000 to 23,999	1,360	15,110	96	1,623	0	0	0	0
24,000 to 24,999	244	1,975	46	87	45	268	96	-825
25,000 to 25,999	236	2,072	0	0	45	69	0	0
26,000 to 26,999	379	4,699	0	0	0	0	0	0
27,000 to 27,999	96	346	90	543	0	0	45	-215
28,000 to 28,999	276	3,151	93	579	0	0	0	0
29,000 to 29,999	185	2,204	197	2,358	51	73	0	0
30,000 to 30,999	188	1,093	0	0	51	90	96	-591
31,000 to 31,999	141	3,008	90	430	0	0	102	-492
32,000 to 32,999	142	1,846	45	444	0	0	45	-249
33,000 to 33,999	185	3,270	45	239	0	0	0	0
34,000 to 34,999	240	5,861	48	1,154	0	0	45	-441
35,000 to 35,999	240	2,749	0	0	0	0	0	0
36,000 to 36,999	141	1,338	0	0	0	0	0	0
37,000 to 37,999	99	1,636	0	0	0	0	0	0
38,000 to 38,999	97	1,085	51	15	0	0	292	-4,477
39,000 to 39,999	96	1,288	0	0	a	a	51	-348
40,000 to 49,999	2,241	25,661	400	2,634	176	4,792	227	-3,476
50,000 to 59,999	2,908	67,275	518	1,646	201	3,942	541	-13,878
60,000 to 69,999	3,076	72,287	343	954	101	169	747	-23,034
70,000 to 79,999	1,427	27,994	399	962	98	2,130	393	-8,050
80,000 to 89,999	2,263	75,563	229	1,169	0	0	370	-2,013
90,000 to 99,999	1,912	45,215	677	320	188	5,025	180	-2,835
100,000 to 149,999	6,369	240,345	470	837	159	11,471	895	-18,976
150,000 to 199,999	2,908	100,085	497	666	10	684	380	-7,694
200,000 to 299,999	2,982	215,349	483	7,309	242	21,327	217	-10,606
300,000 to 399,999	1,245	126,272	291	10,150	48	3,313	129	-3,471
400,000 to 499,999	603	50,816	68	1,123	71	14,640	20	-1,458
500,000 to 999,999	1,092	248,743	291	8,397	71	21,210	106	-7,119
1,000,000 to 1,999,999	525	190,792	128	12,214	33	15,543	58	-5,440
2,000,000 to 2,999,999	133	66,250	46	3,411	8	3,581	19	-4,100
3,000,000 to 3,999,999	71	54,897	24	3,069	6	7,413	16	-2,246
4,000,000 to 4,999,999	39	49,880	a	a	5	1,422	7	-907
5,000,000 and over	114	147,322	61	12,315	10	9,404	19	-6,566
TOTAL	41,644	\$1,929,724	8,991	\$115,374	2,565	\$141,713	7,861	-\$244,837

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	All Others Federal Income Sources Profit		All Other Federal Income Sources Loss		Total Income		Individual Retirement Plan	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	27,501	\$533,829	52,333	\$9,107,654	117,725	-\$8,489,430	624	\$1,128
Zero	5,499	64,043	708	15,343	7,482	87,110	353	458
1 to 999	30,901	308,863	2,111	59,365	127,242	444,030	251	651
1,000 to 1,999	16,547	97,905	1,976	34,738	125,784	280,444	308	846
2,000 to 2,999	19,719	93,958	829	31,704	142,619	424,128	154	569
3,000 to 3,999	18,174	92,254	998	30,645	162,545	646,782	51	154
4,000 to 4,999	24,060	115,153	702	29,677	158,121	805,632	629	1,997
5,000 to 5,999	24,058	110,348	1,387	30,475	175,284	1,050,878	199	563
6,000 to 6,999	25,155	123,765	1,352	24,267	173,344	1,226,167	411	788
7,000 to 7,999	28,129	128,781	1,220	32,250	172,539	1,378,729	446	1,139
8,000 to 8,999	25,530	117,716	1,543	28,059	157,449	1,420,870	154	397
9,000 to 9,999	37,460	207,605	1,311	27,762	200,492	2,016,172	257	735
10,000 to 10,999	37,944	234,697	2,670	27,524	170,930	2,038,466	706	1,989
11,000 to 11,999	32,270	145,441	1,171	17,948	178,313	2,152,430	933	3,905
12,000 to 12,999	34,311	165,525	1,119	18,541	164,275	2,149,506	1,975	3,135
13,000 to 13,999	29,974	141,409	1,284	13,215	169,322	2,391,083	1,679	2,058
14,000 to 14,999	28,053	137,249	1,289	13,711	149,684	2,262,960	889	2,758
15,000 to 15,999	26,744	160,058	1,874	32,480	142,067	2,306,968	1,066	3,364
16,000 to 16,999	28,131	150,177	1,365	20,644	147,179	2,522,948	655	3,170
17,000 to 17,999	28,919	126,867	1,358	16,891	140,910	2,566,011	1,757	7,954
18,000 to 18,999	26,802	140,005	1,415	35,382	128,750	2,450,069	1,596	7,473
19,000 to 19,999	29,398	143,935	1,315	10,864	125,297	2,560,949	1,743	5,586
20,000 to 20,999	33,393	184,961	1,743	29,848	121,289	2,605,055	1,946	10,124
21,000 to 21,999	28,552	157,451	758	14,638	119,032	2,675,833	2,031	3,687
22,000 to 22,999	29,649	199,393	2,140	20,955	119,513	2,805,184	664	2,685
23,000 to 23,999	30,142	207,485	1,671	22,868	111,054	2,746,861	1,345	4,496
24,000 to 24,999	24,889	218,538	823	28,829	101,170	2,603,989	1,994	10,773
25,000 to 25,999	28,905	197,552	765	17,080	113,370	3,011,604	2,628	13,106
26,000 to 26,999	28,571	224,359	470	14,307	98,052	2,751,640	1,256	4,534
27,000 to 27,999	30,272	229,716	1,102	18,900	101,097	2,941,914	791	3,597
28,000 to 28,999	22,044	133,612	398	9,485	80,987	2,441,378	1,383	4,133
29,000 to 29,999	26,017	257,689	442	17,094	86,765	2,714,034	1,199	4,383
30,000 to 30,999	20,840	201,416	1,849	10,777	81,185	2,621,063	1,004	3,893
31,000 to 31,999	28,191	245,177	566	13,384	78,342	2,620,579	1,157	3,693
32,000 to 32,999	20,538	204,395	485	9,736	70,946	2,470,311	2,567	7,538
33,000 to 33,999	18,809	177,955	305	16,142	64,142	2,341,209	1,049	5,186
34,000 to 34,999	23,261	198,225	909	11,275	67,257	2,469,880	1,062	2,716
35,000 to 35,999	21,391	164,013	2,229	28,126	64,210	2,412,341	941	2,486
36,000 to 36,999	24,213	254,218	2,280	13,540	70,799	2,769,422	1,538	2,416
37,000 to 37,999	21,808	213,929	429	12,678	70,279	2,798,026	1,707	6,978
38,000 to 38,999	21,959	226,897	452	13,460	62,896	2,555,553	1,195	4,196
39,000 to 39,999	25,184	228,529	388	13,879	60,596	2,538,400	1,250	4,459
40,000 to 49,999	186,745	1,900,648	7,546	178,949	511,094	24,249,228	15,308	58,597
50,000 to 59,999	171,915	1,700,714	4,740	115,091	380,770	21,944,629	12,450	47,780
60,000 to 69,999	148,204	1,278,497	2,999	74,114	286,861	19,355,350	7,023	18,988
70,000 to 79,999	127,596	1,153,787	3,448	103,355	215,728	16,780,510	4,283	18,566
80,000 to 89,999	99,892	843,104	1,687	34,627	156,958	13,781,114	3,354	15,557
90,000 to 99,999	81,451	624,559	2,434	29,099	116,467	11,425,281	2,618	12,956
100,000 to 149,999	211,118	2,249,308	6,588	162,598	275,532	33,950,329	5,899	33,200
150,000 to 199,999	64,793	1,031,716	2,140	86,093	88,875	15,646,827	2,409	13,915
200,000 to 299,999	36,365	1,051,145	2,910	91,285	55,188	13,502,376	1,847	10,786
300,000 to 399,999	11,023	427,853	1,426	80,621	18,791	6,582,747	543	3,200
400,000 to 499,999	5,361	292,923	801	10,741	8,751	3,979,728	145	807
500,000 to 999,999	7,198	459,592	1,375	62,502	12,001	8,127,989	404	2,351
1,000,000 to 1,999,999	3,008	300,508	671	63,915	4,460	6,069,855	147	861
2,000,000 to 2,999,999	766	133,012	215	17,193	1,105	2,651,180	32	193
3,000,000 to 3,999,999	401	76,968	105	15,392	518	1,764,665	a	a
4,000,000 to 4,999,999	235	69,954	47	6,836	281	1,241,554	a	a
5,000,000 and over	672	493,295	164	165,894	811	12,742,905	14	82
TOTAL	2,250,648	\$21,751,669	140,827	\$11,297,443	7,114,525	\$291,383,467	102,033	\$393,797

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Student Loan Interest		Tuition & Fees		Moving Expense		Half Self-Employment Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	6,815	\$11,092	2,725	\$7,612	415	\$551	17,189	\$17,379
Zero	348	835	0	0	0	0	353	391
1 to 999	1,848	1,309	2,188	6,399	154	34	16,370	2,706
1,000 to 1,999	1,452	1,239	2,643	7,864	51	27	21,887	3,082
2,000 to 2,999	1,602	1,135	1,923	4,944	257	193	22,030	4,059
3,000 to 3,999	2,043	2,088	3,125	10,128	103	233	25,374	7,558
4,000 to 4,999	4,952	4,459	3,000	6,479	250	681	26,103	8,646
5,000 to 5,999	2,551	2,841	3,764	10,254	148	102	24,800	9,266
6,000 to 6,999	4,220	4,273	2,592	6,096	154	348	22,401	9,534
7,000 to 7,999	4,905	4,067	3,029	6,908	580	964	26,527	12,090
8,000 to 8,999	3,482	3,143	2,416	5,933	308	342	22,653	12,801
9,000 to 9,999	6,559	7,633	3,084	8,188	411	687	41,316	24,008
10,000 to 10,999	5,039	4,274	2,673	7,099	463	495	23,494	14,443
11,000 to 11,999	4,993	5,002	3,033	9,497	463	859	25,675	18,117
12,000 to 12,999	5,082	4,507	2,159	6,579	565	657	21,070	16,266
13,000 to 13,999	7,864	5,451	2,358	6,355	565	882	22,899	17,760
14,000 to 14,999	7,344	7,837	925	1,770	514	1,397	17,508	14,732
15,000 to 15,999	6,136	5,786	1,776	1,445	206	672	15,126	12,980
16,000 to 16,999	7,314	8,764	610	1,183	150	503	19,161	17,238
17,000 to 17,999	11,365	10,692	925	1,661	507	654	13,198	13,029
18,000 to 18,999	7,432	8,054	617	1,362	463	578	13,223	10,640
19,000 to 19,999	7,284	7,520	662	722	443	422	13,315	21,086
20,000 to 20,999	4,711	4,345	306	292	485	526	12,980	11,669
21,000 to 21,999	7,386	7,735	561	829	555	526	9,102	8,050
22,000 to 22,999	7,364	5,844	600	664	504	1,408	9,589	10,974
23,000 to 23,999	9,798	11,207	758	1,876	453	561	11,970	16,336
24,000 to 24,999	8,421	9,877	510	888	650	837	11,569	10,386
25,000 to 25,999	9,708	8,761	650	879	1,543	1,275	8,749	7,467
26,000 to 26,999	9,599	11,303	249	257	459	1,223	7,470	7,844
27,000 to 27,999	11,866	11,899	1,276	4,828	497	577	6,890	7,938
28,000 to 28,999	13,059	11,794	204	280	504	503	7,124	10,461
29,000 to 29,999	6,279	5,518	1,598	5,669	453	1,560	8,653	13,305
30,000 to 30,999	6,954	9,167	357	395	1,339	1,143	7,765	9,213
31,000 to 31,999	7,361	7,068	204	207	599	1,265	4,697	4,087
32,000 to 32,999	8,453	9,605	455	1,499	752	916	3,364	3,665
33,000 to 33,999	7,386	7,960	153	324	504	937	2,335	4,294
34,000 to 34,999	7,659	10,484	153	240	510	460	3,678	3,515
35,000 to 35,999	8,708	7,058	306	309	497	493	4,223	2,217
36,000 to 36,999	8,666	8,910	408	899	344	212	3,005	4,961
37,000 to 37,999	10,645	10,466	153	607	1,390	610	2,871	2,858
38,000 to 38,999	7,162	7,381	1,393	1,218	357	433	3,462	2,839
39,000 to 39,999	5,587	5,922	399	999	547	947	5,548	5,477
40,000 to 49,999	69,571	79,164	5,662	5,009	5,771	9,528	33,963	55,197
50,000 to 59,999	55,189	62,852	10,310	19,513	2,902	6,748	29,553	52,621
60,000 to 69,999	40,088	27,071	8,904	19,271	2,370	3,971	22,593	50,315
70,000 to 79,999	12,987	2,880	5,036	7,205	2,202	4,378	17,804	31,402
80,000 to 89,999	50	10	0	0	1,451	2,997	12,157	27,812
90,000 to 99,999	550	1,587	50	201	1,508	2,666	8,691	18,138
100,000 to 149,999	440	338	648	282	3,237	6,998	27,351	77,231
150,000 to 199,999	0	0	0	0	456	615	10,792	43,836
200,000 to 299,999	0	0	0	0	427	1,680	8,256	37,403
300,000 to 399,999	0	0	0	0	136	847	3,005	17,111
400,000 to 499,999	0	0	0	0	44	102	2,010	10,999
500,000 to 999,999	0	0	0	0	27	347	2,691	17,172
1,000,000 to 1,999,999	0	0	0	0	a	a	1,140	11,288
2,000,000 to 2,999,999	0	0	0	0	0	0	286	3,653
3,000,000 to 3,999,999	0	0	0	0	0	0	125	1,883
4,000,000 to 4,999,999	0	0	0	0	0	0	93	1,672
5,000,000 and over	0	0	0	0	a	a	285	6,390
TOTAL	456,272	\$458,197	87,529	\$193,115	40,654	\$68,708	767,507	\$879,489

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4B
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SINGLE

Adjusted Gross Income Class	Self-Employed Health Insurance		Self-Employed Retirement Plan		Penalty on Early Withdrawal of Savings		Alimony Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	9,396	\$35,806	299	\$3,421	1,176	\$468	1,347	\$26,527
Zero	353	764	0	0	0	0	0	0
1 to 999	5,837	16,701	0	0	376	2,147	154	2,992
1,000 to 1,999	1,733	5,778	0	0	755	61	104	661
2,000 to 2,999	1,585	4,691	103	94	1,206	6	0	0
3,000 to 3,999	2,446	17,655	51	103	308	70	51	280
4,000 to 4,999	2,109	5,189	0	0	206	7	103	673
5,000 to 5,999	3,213	7,381	51	103	206	11	51	185
6,000 to 6,999	2,021	5,732	0	0	1,159	12	51	162
7,000 to 7,999	2,232	6,676	155	570	405	167	148	422
8,000 to 8,999	3,451	10,532	0	0	199	8	0	0
9,000 to 9,999	3,538	6,390	51	141	206	88	199	930
10,000 to 10,999	3,628	13,879	103	80	360	211	302	2,970
11,000 to 11,999	4,418	14,997	0	0	308	26	96	644
12,000 to 12,999	3,137	6,103	1,275	4,462	250	11	257	2,323
13,000 to 13,999	3,442	8,351	51	62	206	1	257	2,118
14,000 to 14,999	2,705	6,565	399	2,198	207	252	51	452
15,000 to 15,999	1,966	5,066	154	557	411	61	103	658
16,000 to 16,999	1,760	3,508	0	0	206	18	551	3,245
17,000 to 17,999	2,597	7,080	186	2,408	507	32	1,371	5,154
18,000 to 18,999	2,813	6,490	0	0	360	18	96	9,725
19,000 to 19,999	3,204	13,151	1,191	6,937	192	6	0	0
20,000 to 20,999	2,969	13,193	52	441	716	85	243	4,026
21,000 to 21,999	798	4,224	153	3,280	450	38	147	2,359
22,000 to 22,999	1,869	6,792	102	585	192	27	236	1,417
23,000 to 23,999	2,816	9,258	51	293	141	6	552	3,994
24,000 to 24,999	1,346	3,756	236	866	736	16	192	1,868
25,000 to 25,999	736	1,826	153	650	1,078	188	96	822
26,000 to 26,999	2,814	11,374	1,105	15,858	236	12	97	513
27,000 to 27,999	1,273	3,619	51	72	578	112	141	1,318
28,000 to 28,999	3,198	12,628	1,333	10,150	192	6	97	924
29,000 to 29,999	1,751	3,643	147	1,219	141	16	96	1,018
30,000 to 30,999	2,743	8,427	51	393	578	20	a	a
31,000 to 31,999	1,427	6,801	141	1,109	243	12	205	2,624
32,000 to 32,999	1,851	6,950	201	1,844	134	2	197	1,341
33,000 to 33,999	722	1,815	280	44,855	231	85	420	11,767
34,000 to 34,999	1,546	5,663	204	1,090	51	0	45	375
35,000 to 35,999	444	1,030	96	484	45	7	246	1,841
36,000 to 36,999	1,655	3,483	153	822	150	26	45	108
37,000 to 37,999	735	2,350	351	2,205	0	0	205	1,322
38,000 to 38,999	1,023	3,084	204	1,615	153	6	48	4,343
39,000 to 39,999	2,036	8,523	102	1,104	48	1	1,345	2,955
40,000 to 49,999	14,645	54,352	2,672	25,498	1,282	704	5,921	51,526
50,000 to 59,999	10,871	41,730	2,671	32,054	1,977	565	2,605	23,735
60,000 to 69,999	9,273	37,379	2,653	44,397	1,185	74	1,647	20,438
70,000 to 79,999	4,630	19,391	1,723	25,601	1,407	65	2,344	31,831
80,000 to 89,999	4,772	21,364	1,367	20,523	1,211	557	2,537	42,497
90,000 to 99,999	3,925	15,388	1,153	22,033	511	75	2,734	46,280
100,000 to 149,999	11,601	56,760	4,905	90,885	1,055	143	6,467	122,670
150,000 to 199,999	7,225	38,708	3,408	117,125	139	34	2,181	85,776
200,000 to 299,999	4,893	31,801	2,442	90,708	239	33	1,899	73,741
300,000 to 399,999	2,051	13,682	1,092	47,352	145	31	862	49,404
400,000 to 499,999	1,452	11,277	715	34,034	99	74	416	24,812
500,000 to 999,999	2,044	16,037	992	47,725	39	13	570	54,489
1,000,000 to 1,999,999	911	8,189	380	21,876	30	21	287	38,424
2,000,000 to 2,999,999	197	1,958	77	6,239	7	5	71	16,685
3,000,000 to 3,999,999	94	1,008	27	2,989	a	a	35	7,275
4,000,000 to 4,999,999	59	524	18	1,456	0	0	a	a
5,000,000 and over	171	1,706	52	2,902	a	a	60	15,422
TOTAL	180,081	\$698,179	35,582	\$745,886	24,634	\$6,743	40,594	\$813,604

cited in Marille v. Bonham, No. 13-17358 archived on December 18, 2016

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Domestic Production		Total Adjustments		Total California Subtractions		Total California Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	380	\$6,027	29,817	\$115,411	64,486	\$10,541,985	54,046	\$8,585,177
Zero	0	0	701	2,450	6,205	76,161	356	10,050
1 to 999	1,430	6	21,226	34,510	28,568	417,103	6,769	74,169
1,000 to 1,999	360	4	25,968	19,629	11,827	102,547	7,814	43,513
2,000 to 2,999	1,635	25	25,999	15,797	13,052	80,169	4,074	36,532
3,000 to 3,999	2,806	62	28,758	38,559	13,545	85,995	5,935	42,742
4,000 to 4,999	463	7	33,521	29,413	16,988	102,538	5,092	40,041
5,000 to 5,999	2,794	459	30,688	31,570	18,417	103,251	8,058	41,586
6,000 to 6,999	1,913	120	28,017	27,772	17,875	112,300	6,082	32,010
7,000 to 7,999	1,810	57	33,749	34,045	19,421	100,779	6,346	45,557
8,000 to 8,999	308	28	27,588	33,273	15,986	86,600	6,656	40,130
9,000 to 9,999	2,141	95	50,908	49,870	22,087	104,410	7,938	33,404
10,000 to 10,999	411	31	31,457	45,879	24,033	101,918	7,345	34,093
11,000 to 11,999	1,583	110	33,381	55,026	21,484	91,471	7,924	32,877
12,000 to 12,999	411	19	30,594	45,049	21,377	92,960	5,099	34,617
13,000 to 13,999	2,412	192	32,280	44,998	22,098	88,153	7,875	23,429
14,000 to 14,999	1,737	144	26,635	38,756	21,723	101,153	4,815	19,474
15,000 to 15,999	206	3	24,244	31,242	22,799	115,488	5,962	32,995
16,000 to 16,999	302	26	28,298	38,669	21,987	82,136	4,481	22,051
17,000 to 17,999	476	40	27,117	49,770	25,440	90,220	5,166	38,793
18,000 to 18,999	1,206	115	22,280	45,569	23,363	85,765	5,287	54,887
19,000 to 19,999	302	465	21,333	56,372	24,922	83,354	6,295	17,187
20,000 to 20,999	243	160	20,728	45,665	27,931	109,335	5,839	33,810
21,000 to 21,999	1,155	126	18,301	33,239	25,775	106,419	6,056	17,598
22,000 to 22,999	153	3	18,298	31,067	25,444	100,920	4,888	18,261
23,000 to 23,999	1,593	255	22,891	49,731	29,767	125,157	6,115	33,616
24,000 to 24,999	300	5	22,436	34,448	24,005	118,519	2,899	35,487
25,000 to 25,999	141	2	21,862	36,884	23,282	111,545	5,437	26,416
26,000 to 26,999	141	11	19,167	58,958	26,031	125,427	5,871	29,517
27,000 to 27,999	51	0	19,341	34,270	28,158	152,331	4,703	20,462
28,000 to 28,999	0	0	19,594	51,356	20,302	102,652	4,577	19,603
29,000 to 29,999	96	1	16,779	36,555	24,595	138,857	4,250	23,896
30,000 to 30,999	0	0	17,093	33,453	17,028	125,468	5,042	14,444
31,000 to 31,999	51	1,241	14,061	29,030	25,081	147,023	4,968	23,620
32,000 to 32,999	45	1	16,557	33,469	20,086	145,536	6,564	15,949
33,000 to 33,999	147	1	11,718	77,641	17,669	133,244	2,907	17,532
34,000 to 34,999	102	1	14,046	29,515	20,949	135,257	3,184	15,697
35,000 to 35,999	a	a	13,382	16,805	19,998	132,724	3,223	17,029
36,000 to 36,999	0	0	13,916	22,761	22,119	173,852	5,050	11,051
37,000 to 37,999	449	13	15,698	28,565	21,479	152,938	3,894	17,254
38,000 to 38,999	252	137	13,229	25,726	20,739	131,900	5,343	22,857
39,000 to 39,999	102	2	14,127	30,776	19,379	155,245	6,162	56,384
40,000 to 49,999	1,152	1,622	128,944	356,056	167,523	1,272,322	44,365	251,984
50,000 to 59,999	3,470	3,765	107,073	301,065	157,272	1,075,215	43,785	243,873
60,000 to 69,999	2,601	1,774	84,579	236,354	134,304	744,477	41,551	184,822
70,000 to 79,999	2,609	624	52,099	148,309	116,973	668,836	28,977	153,099
80,000 to 89,999	863	867	24,995	138,914	93,754	473,624	20,065	144,544
90,000 to 99,999	329	1,263	19,826	125,475	77,070	345,268	16,328	75,185
100,000 to 149,999	1,496	2,997	47,327	404,822	198,326	959,163	48,940	372,451
150,000 to 199,999	1,309	9,253	19,185	314,191	64,087	458,441	26,400	236,642
200,000 to 299,999	1,077	8,777	13,973	258,061	34,757	337,826	18,389	272,109
300,000 to 399,999	641	7,931	5,509	141,437	10,622	144,756	7,987	167,755
400,000 to 499,999	460	7,007	3,129	89,914	5,143	85,361	4,256	92,481
500,000 to 999,999	677	16,752	4,497	156,823	6,892	183,106	6,945	291,475
1,000,000 to 1,999,999	483	21,677	2,015	102,971	2,772	133,006	2,961	238,299
2,000,000 to 2,999,999	141	12,710	491	41,540	741	40,552	803	104,878
3,000,000 to 3,999,999	75	9,608	231	22,845	362	32,874	400	70,214
4,000,000 to 4,999,999	a	a	141	13,196	222	27,111	222	49,703
5,000,000 and over	183	86,726	482	113,351	616	335,792	700	747,533
TOTAL	47,714	\$209,398	1,472,278	\$4,596,668	2,006,935	\$22,788,674	589,462	\$13,502,844

cited in Marilley v. Bonham, No. 13-17358, archived on December 19, 2016

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	25,998	\$264,758	28,375	\$143,394	28,200	\$180,552	16,291	\$6,314
Zero	0	0	0	0	0	0	0	0
1 to 999	4,999	46,979	6,236	4,959	5,987	16,879	2,801	1,387
1,000 to 1,999	3,774	29,136	5,731	6,477	3,701	9,032	2,755	322
2,000 to 2,999	2,944	19,930	3,648	6,556	2,444	8,003	1,573	303
3,000 to 3,999	2,227	17,320	3,331	5,005	2,143	7,161	1,642	380
4,000 to 4,999	6,099	42,784	6,976	8,778	5,487	13,667	5,010	632
5,000 to 5,999	4,602	43,272	7,459	12,584	6,033	18,030	4,164	754
6,000 to 6,999	5,223	71,124	6,956	6,566	3,887	10,409	4,178	733
7,000 to 7,999	2,990	28,009	4,359	3,782	3,535	9,815	2,020	345
8,000 to 8,999	3,217	27,715	6,058	5,337	3,416	9,238	2,105	723
9,000 to 9,999	4,291	43,260	7,856	5,336	5,119	14,772	3,059	1,267
10,000 to 10,999	8,853	118,989	8,923	5,213	7,221	20,920	4,803	791
11,000 to 11,999	7,315	41,032	10,816	9,732	6,509	19,578	6,801	1,836
12,000 to 12,999	5,996	46,747	8,637	4,993	6,297	18,479	5,242	2,166
13,000 to 13,999	7,564	57,255	11,446	7,465	6,544	17,171	5,965	1,233
14,000 to 14,999	6,586	38,288	10,136	11,895	7,951	22,688	5,924	2,336
15,000 to 15,999	6,691	65,262	11,115	7,803	7,975	22,873	5,265	896
16,000 to 16,999	6,866	47,299	10,740	9,964	8,990	24,295	5,672	1,204
17,000 to 17,999	5,905	60,716	11,235	8,820	7,608	20,657	6,336	1,279
18,000 to 18,999	5,164	50,493	14,461	14,552	9,535	29,489	6,440	2,039
19,000 to 19,999	9,317	61,257	15,785	14,616	12,696	33,410	9,106	1,987
20,000 to 20,999	7,167	85,259	18,526	13,506	13,255	34,192	10,730	1,842
21,000 to 21,999	6,129	46,428	12,465	11,533	8,232	25,148	8,065	2,118
22,000 to 22,999	8,791	67,827	16,666	19,973	9,795	27,022	10,160	2,016
23,000 to 23,999	7,029	64,979	13,888	11,898	10,852	47,237	8,829	1,775
24,000 to 24,999	8,117	77,013	15,695	13,287	10,461	29,067	9,130	3,191
25,000 to 25,999	7,288	73,963	14,412	15,662	10,497	28,806	8,871	2,440
26,000 to 26,999	5,202	56,104	14,127	14,208	9,707	29,097	8,386	5,048
27,000 to 27,999	5,357	63,740	16,755	25,675	10,595	32,218	11,491	13,944
28,000 to 28,999	5,861	64,730	15,906	19,466	8,377	29,820	9,372	2,249
29,000 to 29,999	6,862	70,619	17,486	18,547	9,979	28,198	11,704	5,388
30,000 to 30,999	6,212	50,202	15,884	18,949	11,359	33,110	9,339	2,516
31,000 to 31,999	9,229	56,340	18,764	20,928	11,240	31,972	13,396	4,739
32,000 to 32,999	4,821	55,356	15,701	20,370	11,133	33,882	11,815	3,727
33,000 to 33,999	4,377	48,094	13,894	20,311	7,723	21,073	9,351	2,150
34,000 to 34,999	3,984	29,856	17,480	23,900	10,851	30,651	12,427	2,844
35,000 to 35,999	4,918	38,957	15,165	28,695	9,705	28,693	10,757	3,316
36,000 to 36,999	5,877	56,762	17,381	25,492	11,979	38,631	13,104	3,526
37,000 to 37,999	5,424	54,423	13,749	20,574	9,460	25,320	9,034	3,442
38,000 to 38,999	5,595	70,847	18,784	26,071	12,509	45,169	11,909	2,457
39,000 to 39,999	5,130	56,915	19,071	26,807	12,335	34,507	11,904	4,640
40,000 to 49,999	40,808	428,375	169,716	409,185	113,476	344,812	108,349	33,986
50,000 to 59,999	29,912	306,176	167,056	477,190	118,848	365,601	117,842	31,927
60,000 to 69,999	21,982	240,026	154,370	574,108	110,592	358,152	109,220	30,695
70,000 to 79,999	18,029	240,382	138,831	640,299	98,071	329,013	100,547	28,492
80,000 to 89,999	10,144	118,423	126,064	708,408	74,882	278,667	86,292	24,511
90,000 to 99,999	8,087	134,191	104,058	693,017	56,189	209,755	68,514	17,522
100,000 to 149,999	15,299	286,151	264,539	2,350,664	163,253	743,862	186,655	51,311
150,000 to 199,999	4,412	114,588	85,850	1,145,152	53,732	297,040	54,646	13,066
200,000 to 299,999	2,643	97,980	53,904	1,112,840	36,848	256,029	33,088	9,943
300,000 to 399,999	745	40,606	18,210	591,254	13,330	118,794	10,212	3,130
400,000 to 499,999	276	18,812	8,378	363,742	6,556	62,100	4,862	1,531
500,000 to 999,999	369	34,588	11,579	872,561	9,055	109,805	6,079	2,993
1,000,000 to 1,999,999	82	8,273	4,307	769,281	3,473	68,733	2,188	1,373
2,000,000 to 2,999,999	17	2,182	1,073	343,329	879	23,683	528	378
3,000,000 to 3,999,999	a	a	504	230,925	408	13,476	242	207
4,000,000 to 4,999,999	a	a	277	176,326	239	10,102	136	131
5,000,000 and over	a	a	792	1,910,209	704	52,558	379	1,585
TOTAL	412,804	\$4,484,135	1,831,590	\$14,067,469	1,221,855	\$4,803,553	1,206,710	\$355,078

TABLE B - 4B
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SINGLE

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,886	\$1,911	36,022	\$332,172	21,786	\$277,035	6,999	\$38,535
Zero	0	0	0	0	177	1,929	0	0
1 to 999	447	550	8,362	23,775	4,504	34,971	337	100
1,000 to 1,999	164	8	5,786	15,839	1,508	12,891	236	15
2,000 to 2,999	325	74	3,801	14,936	2,167	23,295	304	361
3,000 to 3,999	401	78	3,596	12,624	2,133	28,965	310	45
4,000 to 4,999	1,749	80	8,494	23,158	5,901	33,206	433	450
5,000 to 5,999	3,275	228	8,716	31,596	4,148	66,326	450	40
6,000 to 6,999	553	139	7,079	17,847	3,094	22,604	747	118
7,000 to 7,999	670	91	4,624	14,034	2,644	19,562	208	1,376
8,000 to 8,999	837	168	6,463	15,465	2,648	22,075	317	29
9,000 to 9,999	912	363	8,290	21,738	4,167	32,806	580	67
10,000 to 10,999	1,032	252	10,819	27,175	5,829	49,313	496	133
11,000 to 11,999	914	160	11,394	31,306	5,409	42,763	386	226
12,000 to 12,999	1,841	119	9,262	25,757	5,227	50,678	407	34
13,000 to 13,999	2,945	200	11,786	26,069	5,807	39,776	414	25
14,000 to 14,999	2,226	1,177	11,448	38,096	5,712	43,368	434	64
15,000 to 15,999	1,979	454	11,375	32,026	6,331	44,448	659	284
16,000 to 16,999	1,552	287	12,544	35,750	6,901	55,448	618	2,227
17,000 to 17,999	1,910	402	11,642	31,158	6,379	46,982	477	235
18,000 to 18,999	1,647	253	14,593	46,333	7,934	65,696	828	731
19,000 to 19,999	3,163	774	16,437	50,787	10,770	68,722	2,211	611
20,000 to 20,999	5,177	603	19,030	50,143	11,452	80,561	1,242	720
21,000 to 21,999	2,982	373	12,862	39,609	8,225	82,194	818	717
22,000 to 22,999	2,419	528	16,757	49,538	7,811	64,281	895	251
23,000 to 23,999	2,327	1,126	15,824	62,035	7,265	58,080	603	160
24,000 to 24,999	3,488	1,154	16,194	45,999	7,908	54,226	716	356
25,000 to 25,999	3,057	944	14,837	47,852	7,695	52,402	1,032	1,369
26,000 to 26,999	2,693	641	14,173	48,994	7,636	52,086	1,831	537
27,000 to 27,999	3,689	1,115	17,599	72,453	8,451	67,941	973	800
28,000 to 28,999	2,979	1,125	15,957	52,660	6,998	60,439	519	427
29,000 to 29,999	4,962	1,461	17,931	53,594	7,553	65,138	1,117	190
30,000 to 30,999	3,033	1,015	16,033	55,590	10,036	85,893	2,398	2,185
31,000 to 31,999	4,876	1,397	18,810	59,036	8,821	64,517	1,196	932
32,000 to 32,999	3,769	1,387	16,106	59,366	9,565	67,183	1,040	779
33,000 to 33,999	2,326	956	13,895	44,490	6,216	49,944	1,012	681
34,000 to 34,999	5,220	992	17,524	58,386	10,216	65,326	1,924	1,180
35,000 to 35,999	2,778	1,000	15,260	61,704	8,656	68,402	575	825
36,000 to 36,999	3,683	1,134	18,527	68,783	10,721	77,857	2,451	389
37,000 to 37,999	2,689	845	13,794	50,180	8,592	68,072	1,090	585
38,000 to 38,999	5,159	4,139	19,033	77,836	11,536	92,547	2,595	1,759
39,000 to 39,999	4,002	1,279	19,071	67,233	12,421	89,975	1,323	510
40,000 to 49,999	31,565	9,155	170,209	797,138	99,184	786,078	15,344	11,380
50,000 to 59,999	33,657	8,943	167,572	883,661	104,358	878,192	14,614	11,831
60,000 to 69,999	27,423	8,821	154,719	971,777	98,028	862,160	16,265	15,290
70,000 to 79,999	23,608	6,803	139,502	1,004,607	88,558	814,061	15,996	13,656
80,000 to 89,999	19,920	5,206	126,357	1,016,792	65,607	642,656	12,499	14,326
90,000 to 99,999	12,911	3,532	104,188	923,825	48,167	479,636	10,529	12,964
100,000 to 149,999	29,429	11,276	264,705	3,157,113	137,042	1,593,108	28,931	53,811
150,000 to 199,999	8,808	6,850	85,929	1,462,108	44,159	628,771	11,940	34,443
200,000 to 299,999	4,918	3,427	53,906	1,382,240	29,913	485,550	9,594	31,145
300,000 to 399,999	1,388	2,035	18,221	715,213	10,473	189,566	4,408	25,805
400,000 to 499,999	556	196	8,395	427,569	5,093	107,400	2,006	13,982
500,000 to 999,999	968	1,864	11,583	987,223	6,544	140,090	3,557	25,951
1,000,000 to 1,999,999	335	1,325	4,310	840,713	2,339	56,402	1,592	41,008
2,000,000 to 2,999,999	89	533	1,074	367,924	557	14,268	454	20,303
3,000,000 to 3,999,999	41	238	504	244,846	253	6,935	240	9,238
4,000,000 to 4,999,999	26	153	277	186,712	137	3,686	146	9,637
5,000,000 and over	56	524	794	1,964,876	358	9,691	441	78,354
TOTAL	298,438	\$101,363	1,863,997	\$19,327,463	1,039,728	\$10,148,767	191,761	\$484,184

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	23,362	\$315,570	4,463	\$10,786	3,120	\$4,587	931	\$2,173
Zero	177	1,929	0	0	0	0	0	0
1 to 999	4,506	35,071	1,931	1,328	1,668	1,560	411	-344
1,000 to 1,999	1,509	12,906	2,444	1,199	811	449	154	-84
2,000 to 2,999	2,271	23,656	1,869	1,381	1,060	582	154	-56
3,000 to 3,999	2,185	29,011	1,424	1,283	970	657	154	-45
4,000 to 4,999	6,004	33,657	3,515	3,736	1,361	1,013	258	-561
5,000 to 5,999	4,251	66,366	4,631	4,069	3,044	3,160	257	140
6,000 to 6,999	3,146	22,722	2,296	2,474	2,607	1,374	426	204
7,000 to 7,999	2,696	20,938	2,293	3,942	1,479	753	148	-132
8,000 to 8,999	2,701	22,104	2,404	3,052	1,370	774	206	6
9,000 to 9,999	4,270	32,872	3,750	4,852	1,927	1,001	206	270
10,000 to 10,999	5,984	49,446	5,042	8,928	3,386	1,845	784	49
11,000 to 11,999	5,505	42,989	7,707	9,909	4,199	1,972	558	1,221
12,000 to 12,999	5,330	50,713	3,700	3,788	3,607	2,233	199	545
13,000 to 13,999	5,807	39,801	6,188	6,553	3,204	2,178	206	613
14,000 to 14,999	5,763	43,432	6,081	9,929	4,241	2,671	206	313
15,000 to 15,999	6,686	44,731	7,602	9,242	3,813	2,351	399	269
16,000 to 16,999	7,050	57,674	6,894	9,334	4,651	2,657	299	301
17,000 to 17,999	6,483	47,217	7,096	10,563	5,058	3,721	103	730
18,000 to 18,999	8,030	66,427	6,397	8,863	5,601	4,207	348	196
19,000 to 19,999	10,924	69,333	9,402	10,254	6,537	3,890	333	1,410
20,000 to 20,999	11,651	81,281	11,080	14,769	7,076	4,615	346	1,173
21,000 to 21,999	8,405	83,510	9,093	15,061	6,827	4,188	578	1,425
22,000 to 22,999	7,996	64,532	11,421	20,540	7,688	4,088	332	245
23,000 to 23,999	7,310	58,240	8,931	15,620	8,525	3,511	440	1,690
24,000 to 24,999	7,959	54,582	11,392	11,385	7,679	4,350	429	1,747
25,000 to 25,999	7,923	53,771	8,120	11,039	6,795	5,640	185	1,237
26,000 to 26,999	7,726	52,623	7,304	14,969	5,539	3,805	185	298
27,000 to 27,999	8,585	68,744	11,078	17,813	7,343	3,673	185	579
28,000 to 28,999	6,999	60,865	10,920	14,454	6,681	4,370	147	154
29,000 to 29,999	7,687	65,327	11,013	25,055	8,676	6,457	141	315
30,000 to 30,999	10,178	88,077	11,204	16,564	8,489	5,324	0	0
31,000 to 31,999	8,911	65,449	13,471	19,987	10,569	7,132	337	929
32,000 to 32,999	9,705	67,962	12,047	17,002	8,129	7,123	147	283
33,000 to 33,999	6,500	50,624	9,334	21,841	5,848	4,192	52	44
34,000 to 34,999	10,360	66,507	12,420	23,765	7,524	5,220	236	1,386
35,000 to 35,999	8,704	69,228	10,549	19,379	6,856	4,110	48	1,896
36,000 to 36,999	10,820	78,246	12,815	25,789	9,058	6,292	189	1,646
37,000 to 37,999	8,643	68,657	9,634	18,633	7,558	4,430	51	51
38,000 to 38,999	11,784	94,306	12,334	15,893	9,703	4,726	247	1,697
39,000 to 39,999	12,465	90,485	11,757	22,670	9,888	5,951	93	641
40,000 to 49,999	100,541	797,458	120,817	215,754	89,598	65,959	1,015	4,042
50,000 to 59,999	105,404	890,024	120,185	234,962	90,548	76,319	785	7,533
60,000 to 69,999	99,719	877,450	111,440	241,555	85,307	66,589	746	3,606
70,000 to 79,999	90,161	827,717	98,227	211,651	75,687	65,326	939	4,547
80,000 to 89,999	66,758	656,982	82,287	176,478	65,590	53,986	631	2,116
90,000 to 99,999	49,718	492,600	64,736	152,094	51,883	38,254	912	6,281
100,000 to 149,999	140,395	1,646,918	176,705	480,278	126,996	118,424	3,213	48,465
150,000 to 199,999	46,885	663,213	57,710	187,463	38,818	42,744	423	6,589
200,000 to 299,999	32,277	516,696	39,596	182,168	24,591	47,237	579	9,193
300,000 to 399,999	11,778	215,371	14,275	98,263	7,732	19,919	184	7,107
400,000 to 499,999	5,589	121,382	6,643	52,747	3,630	16,916	58	2,231
500,000 to 999,999	7,612	166,042	9,285	130,403	4,611	33,116	159	11,473
1,000,000 to 1,999,999	2,921	97,410	3,550	112,097	1,501	42,905	95	18,323
2,000,000 to 2,999,999	755	34,571	908	59,954	348	24,479	31	2,268
3,000,000 to 3,999,999	360	16,172	424	35,789	165	25,693	19	5,713
4,000,000 to 4,999,999	203	13,323	244	23,545	95	11,237	8	2,858
5,000,000 and over	590	88,045	718	490,193	283	343,736	42	54,307
TOTAL	1,066,619	\$10,632,951	1,220,797	\$3,574,852	884,545	\$1,235,865	20,948	\$221,301

cited in Marilley v. Bonham No. 13-17358 archived 99 December 19, 2016

TABLE B - 4B
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SINGLE

Adjusted Gross Income Class	Total Contributions		Casualty and Theft Losses		All Other Deductions		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	4,673	\$16,392	139	\$2,856	18,759	\$165,421	37,564	\$1,095,746
Zero	0	0	0	0	0	0	177	1,931
1 to 999	2,796	1,976	0	0	2,532	15,253	8,587	124,195
1,000 to 1,999	2,716	1,279	0	0	2,235	3,050	5,855	62,285
2,000 to 2,999	2,024	1,638	0	0	1,712	2,983	3,955	63,393
3,000 to 3,999	1,784	1,332	0	0	1,668	4,268	3,648	65,062
4,000 to 4,999	3,867	4,085	51	529	4,988	6,820	8,598	111,226
5,000 to 5,999	5,132	7,178	0	0	2,262	5,445	8,818	154,102
6,000 to 6,999	3,771	3,783	1,275	5,358	3,796	12,959	7,079	133,999
7,000 to 7,999	2,550	4,224	0	0	2,418	5,137	4,779	72,656
8,000 to 8,999	2,655	3,535	0	0	3,591	15,224	6,515	84,360
9,000 to 9,999	4,103	5,596	0	0	2,777	9,912	8,291	113,824
10,000 to 10,999	5,600	9,069	0	0	4,175	17,017	12,138	222,535
11,000 to 11,999	8,413	13,037	0	0	5,279	19,872	11,448	148,725
12,000 to 12,999	5,776	5,965	0	0	4,349	16,390	9,417	145,975
13,000 to 13,999	6,851	8,483	51	50	4,809	28,295	12,065	160,380
14,000 to 14,999	7,491	12,543	0	0	4,453	19,623	11,550	153,961
15,000 to 15,999	8,514	11,755	0	0	4,152	26,151	11,530	180,315
16,000 to 16,999	7,401	12,292	0	0	4,577	22,784	12,698	176,314
17,000 to 17,999	8,189	14,773	103	440	4,956	21,136	11,694	177,508
18,000 to 18,999	8,274	13,189	96	250	4,108	24,043	14,594	201,749
19,000 to 19,999	11,561	14,918	0	0	5,514	29,304	16,507	227,950
20,000 to 20,999	12,995	19,063	45	345	7,861	67,157	19,146	306,503
21,000 to 21,999	10,420	19,006	51	87	6,514	41,123	15,328	230,557
22,000 to 22,999	13,539	24,872	0	0	8,713	55,145	16,802	264,413
23,000 to 23,999	9,901	19,521	52	27	5,747	39,025	15,920	245,082
24,000 to 24,999	12,164	18,558	0	0	7,048	41,438	16,194	238,507
25,000 to 25,999	9,760	17,916	0	0	5,526	30,708	14,977	225,698
26,000 to 26,999	9,149	18,991	0	0	5,523	38,525	14,173	217,853
27,000 to 27,999	12,426	21,118	0	0	8,196	65,262	17,688	294,499
28,000 to 28,999	11,986	18,978	0	0	6,604	59,280	15,957	258,298
29,000 to 29,999	13,361	30,000	102	321	8,792	61,164	17,931	282,290
30,000 to 30,999	11,668	21,888	0	0	6,381	46,984	16,079	269,340
31,000 to 31,999	14,702	26,951	51	573	10,747	64,066	18,810	274,926
32,000 to 32,999	13,119	24,319	0	0	7,914	45,503	16,203	254,808
33,000 to 33,999	10,266	25,114	45	442	6,926	55,184	14,350	225,852
34,000 to 34,999	14,126	30,222	0	0	9,792	73,828	17,569	260,791
35,000 to 35,999	11,577	24,224	0	0	6,456	51,223	15,260	245,614
36,000 to 36,999	14,828	33,456	0	0	8,208	52,165	18,527	291,988
37,000 to 37,999	10,783	23,114	0	0	6,137	43,419	13,838	242,835
38,000 to 38,999	14,516	22,316	0	0	8,413	60,473	19,033	329,334
39,000 to 39,999	13,038	28,806	51	1,618	7,613	54,997	19,073	299,651
40,000 to 49,999	136,612	285,614	694	12,744	76,183	531,082	170,403	2,884,230
50,000 to 59,999	136,150	315,652	398	4,249	69,799	434,682	167,624	2,875,824
60,000 to 69,999	126,576	311,056	298	2,811	64,291	431,734	154,771	2,870,968
70,000 to 79,999	112,647	279,790	377	3,837	56,492	381,766	139,554	2,772,474
80,000 to 89,999	96,188	229,530	101	444	44,933	313,678	126,357	2,358,534
90,000 to 99,999	77,142	194,637	80	1,741	33,055	220,343	104,188	1,986,515
100,000 to 149,999	200,546	646,377	0	0	70,223	607,216	264,921	6,348,958
150,000 to 199,999	65,274	236,620	231	6,818	19,182	222,713	85,929	2,705,801
200,000 to 299,999	43,239	233,125	35	2,767	13,678	263,893	53,926	2,481,211
300,000 to 399,999	15,233	120,544	12	1,074	4,676	122,490	18,240	1,162,371
400,000 to 499,999	7,033	71,325	0	0	2,000	91,823	8,396	682,092
500,000 to 999,999	9,726	173,293	52	22,151	2,901	165,682	11,601	1,405,978
1,000,000 to 1,999,999	3,679	163,776	a	a	1,134	151,249	4,312	1,123,666
2,000,000 to 2,999,999	934	84,455	a	a	304	70,886	1,073	493,564
3,000,000 to 3,999,999	433	61,081	0	0	135	49,588	504	326,154
4,000,000 to 4,999,999	249	37,565	0	0	90	42,792	277	248,734
5,000,000 and over	725	871,197	0	0	299	277,639	794	2,845,814
TOTAL	1,390,851	\$4,952,205	4,393	\$73,326	701,601	\$5,897,218	1,873,235	\$44,709,918

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	California Adjust to Fed Itemized Deductions		California Itemized Deductions		California Standard Deductions		Personal Exemption Credit	Personal Exemption Credit
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	40,025	\$161,301	43,576	\$1,011,114	74,156	\$255,105	105,022	\$11,132
Zero	0	0	0	0	12,765	48,834	12,414	1,316
1 to 999	11,888	2,401	9,741	125,593	129,385	397,363	100,108	10,611
1,000 to 1,999	8,997	6,560	5,305	59,655	120,479	333,303	65,464	6,939
2,000 to 2,999	8,808	3,785	5,330	66,445	137,289	449,336	79,529	8,430
3,000 to 3,999	7,585	5,692	4,781	68,225	157,763	577,994	93,638	9,926
4,000 to 4,999	12,944	7,030	11,400	128,055	146,721	557,643	106,501	11,289
5,000 to 5,999	11,214	11,184	8,615	147,205	167,021	633,697	116,297	12,328
6,000 to 6,999	10,869	6,054	8,778	138,966	164,566	635,133	127,265	13,490
7,000 to 7,999	9,279	3,990	7,442	85,463	165,148	638,082	131,128	13,900
8,000 to 8,999	10,993	7,744	8,714	91,846	148,735	579,603	123,807	13,124
9,000 to 9,999	14,856	7,149	11,850	132,612	188,642	732,743	175,747	18,629
10,000 to 10,999	14,782	8,119	14,731	232,359	156,199	606,145	153,780	16,301
11,000 to 11,999	15,997	12,076	13,235	150,801	165,078	640,977	157,250	16,668
12,000 to 12,999	13,946	7,987	11,864	154,583	152,411	591,584	145,794	15,454
13,000 to 13,999	20,691	7,516	15,091	165,688	154,231	602,251	155,148	16,446
14,000 to 14,999	17,327	13,872	17,297	193,522	132,388	516,658	141,230	14,970
15,000 to 15,999	18,430	11,634	14,417	188,102	127,650	495,232	133,699	14,172
16,000 to 16,999	16,512	13,398	15,383	180,837	131,796	510,994	137,857	14,613
17,000 to 17,999	18,482	13,140	16,033	196,929	124,877	487,472	136,512	14,470
18,000 to 18,999	20,432	13,359	16,450	205,048	112,299	434,638	121,289	12,857
19,000 to 19,999	21,775	17,891	18,067	223,821	107,230	415,619	120,408	12,763
20,000 to 20,999	24,216	15,100	22,564	310,846	98,725	385,190	119,601	12,678
21,000 to 21,999	19,441	14,731	18,837	239,412	100,195	391,361	116,571	12,357
22,000 to 22,999	22,265	20,255	19,773	259,013	99,739	389,404	116,946	12,396
23,000 to 23,999	18,849	16,310	18,254	247,888	92,800	362,199	109,276	11,583
24,000 to 24,999	18,610	14,651	17,488	232,275	83,727	323,829	99,142	10,509
25,000 to 25,999	18,869	23,202	17,049	222,662	96,321	376,083	111,722	11,843
26,000 to 26,999	19,833	17,628	17,055	224,768	80,997	316,375	97,593	10,345
27,000 to 27,999	22,662	30,729	20,622	284,623	80,475	314,337	100,689	10,673
28,000 to 28,999	18,979	20,251	17,485	246,701	63,502	247,595	80,274	8,509
29,000 to 29,999	21,981	25,054	19,277	271,972	67,488	263,313	86,255	9,143
30,000 to 30,999	18,662	17,834	17,369	254,194	63,817	246,136	78,544	8,326
31,000 to 31,999	24,602	29,110	21,777	278,909	56,565	220,943	78,138	8,283
32,000 to 32,999	19,009	26,445	17,049	238,515	53,898	210,377	70,539	7,477
33,000 to 33,999	16,530	23,683	15,133	211,016	49,009	191,281	62,647	6,641
34,000 to 34,999	19,182	24,193	17,848	238,191	49,409	192,845	67,155	7,118
35,000 to 35,999	18,551	33,605	16,068	224,081	48,142	188,042	62,664	6,642
36,000 to 36,999	23,481	34,491	20,187	277,570	50,612	197,691	70,602	7,484
37,000 to 37,999	19,675	28,427	16,430	250,794	53,849	210,335	70,078	7,428
38,000 to 38,999	23,178	33,396	20,623	308,606	42,274	165,121	62,845	6,662
39,000 to 39,999	21,114	30,979	19,340	281,551	41,626	159,442	59,627	6,321
40,000 to 49,999	200,418	466,864	176,649	2,513,045	334,445	1,305,750	510,185	54,080
50,000 to 59,999	187,782	513,668	166,945	2,415,419	213,825	834,031	379,865	40,266
60,000 to 69,999	166,860	605,490	146,073	2,284,333	140,788	549,286	286,407	30,359
70,000 to 79,999	139,219	607,629	123,146	2,091,752	92,342	359,108	215,078	22,798
80,000 to 89,999	109,306	579,039	91,059	1,602,551	66,089	257,525	156,807	16,622
90,000 to 99,999	89,306	568,534	71,135	1,271,212	45,333	176,776	116,287	12,326
100,000 to 149,999	231,367	2,039,615	186,358	3,958,925	89,174	347,676	275,091	29,160
150,000 to 199,999	78,968	1,051,660	59,111	1,518,576	29,763	115,311	88,422	9,373
200,000 to 299,999	49,590	1,022,047	37,394	1,205,015	17,794	69,079	54,965	5,826
300,000 to 399,999	17,028	553,873	12,004	482,925	6,787	26,411	18,756	1,988
400,000 to 499,999	7,931	346,556	5,285	265,840	3,466	13,509	8,741	927
500,000 to 999,999	11,206	849,823	7,997	464,802	4,004	15,446	11,906	1,262
1,000,000 to 1,999,999	4,249	752,548	3,292	338,083	1,168	4,542	4,437	470
2,000,000 to 2,999,999	1,066	338,825	861	154,825	244	953	1,103	117
3,000,000 to 3,999,999	506	234,493	422	104,194	96	369	512	54
4,000,000 to 4,999,999	279	175,945	252	78,845	29	107	274	29
5,000,000 and over	806	1,953,117	730	1,011,110	81	316	810	86
TOTAL	2,031,408	\$13,481,679	1,737,043	\$30,812,012	5,395,424	\$20,568,504	6,490,444	\$687,987

TABLE B - 4B
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SINGLE

Adjusted Gross Income Class	Dependent Exemption Credit	Dependent Exemption Credit	Senior/Blind Exemption Credit	Senior/Blind Exemption Credit	Total Exemption Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,114	\$689	38,273	\$26	104,809	\$15,840	0	\$0
Zero	266	87	3,172	0	12,412	1,739	0	0
1 to 999	3,711	1,210	19,266	24	100,072	13,847	0	0
1,000 to 1,999	4,278	1,395	13,442	5	65,449	9,756	1,057	5
2,000 to 2,999	7,123	2,322	13,728	22	79,576	12,211	51	0
3,000 to 3,999	9,539	3,110	15,015	5	93,634	14,626	0	0
4,000 to 4,999	12,247	3,993	15,484	24	106,495	16,921	0	0
5,000 to 5,999	19,507	6,359	16,558	16	116,294	20,441	206	2
6,000 to 6,999	21,288	6,940	16,894	0	127,264	22,220	206	2
7,000 to 7,999	20,379	6,644	14,956	27	131,120	22,127	51	2
8,000 to 8,999	22,983	7,492	15,481	16	123,859	22,257	206	5
9,000 to 9,999	46,430	15,136	23,970	27	175,745	36,306	51	1
10,000 to 10,999	36,674	11,956	24,603	5	153,780	30,864	206	8
11,000 to 11,999	41,130	13,408	21,572	16	157,248	32,363	51	0
12,000 to 12,999	35,767	11,660	19,574	27	145,792	29,189	51	5
13,000 to 13,999	56,715	18,489	23,172	11	155,124	37,386	103	6
14,000 to 14,999	43,589	14,210	22,886	27	141,226	31,604	154	4
15,000 to 15,999	41,457	13,515	16,685	27	133,696	29,455	51	2
16,000 to 16,999	47,542	15,499	16,982	33	137,854	31,948	382	15
17,000 to 17,999	36,758	11,983	22,091	22	136,512	28,795	360	20
18,000 to 18,999	36,510	11,902	15,751	27	121,287	26,428	199	7
19,000 to 19,999	32,547	10,610	18,016	37	120,407	25,283	559	73
20,000 to 20,999	27,229	8,877	15,849	28	119,589	23,133	389	22
21,000 to 21,999	36,737	11,976	16,729	10	116,566	26,104	204	17
22,000 to 22,999	31,668	10,324	15,414	30	116,944	24,353	357	39
23,000 to 23,999	29,831	9,725	19,257	11	109,275	23,349	96	1
24,000 to 24,999	19,994	6,518	13,682	9	99,140	18,477	1,426	45
25,000 to 25,999	21,003	6,847	15,515	24	111,720	20,334	1,339	350
26,000 to 26,999	23,181	7,351	15,619	14	97,590	19,557	148	9
27,000 to 27,999	20,388	6,699	14,407	15	100,679	18,897	230	31
28,000 to 28,999	14,111	4,600	11,440	10	80,274	14,322	294	33
29,000 to 29,999	12,348	4,026	17,731	136	86,252	15,048	383	49
30,000 to 30,999	21,045	6,861	9,460	48	78,543	16,189	147	27
31,000 to 31,999	14,569	4,749	11,342	9	78,137	14,234	550	63
32,000 to 32,999	13,328	4,345	9,115	5	70,538	12,788	249	42
33,000 to 33,999	8,001	2,608	10,430	5	62,646	10,355	96	32
34,000 to 34,999	7,259	2,366	10,482	63	67,155	10,596	147	31
35,000 to 35,999	8,974	2,926	9,523	0	62,664	10,577	437	119
36,000 to 36,999	7,996	2,607	12,773	5	70,592	11,443	90	21
37,000 to 37,999	3,654	1,191	10,510	5	70,078	9,733	2,424	246
38,000 to 38,999	4,691	1,529	9,456	131	62,845	9,062	96	59
39,000 to 39,999	5,315	1,733	11,344	37	59,627	9,256	387	117
40,000 to 49,999	41,029	13,375	78,406	114	510,179	75,765	3,658	1,197
50,000 to 59,999	24,314	7,926	63,479	58	379,843	54,917	2,116	1,189
60,000 to 69,999	13,535	4,412	45,400	37	286,375	39,579	4,097	2,069
70,000 to 79,999	10,492	3,421	38,652	89	215,052	30,347	2,370	1,759
80,000 to 89,999	5,054	1,648	26,165	16	156,767	21,035	2,399	1,907
90,000 to 99,999	3,063	998	20,089	22	116,245	15,449	1,467	2,191
100,000 to 149,999	13,823	4,506	51,118	40	274,983	39,060	3,864	5,654
150,000 to 199,999	1,938	632	16,706	1	87,302	9,499	1,983	1,929
200,000 to 299,999	1,776	579	11,890	7	13,811	712	3,112	9,658
300,000 to 399,999	721	235	4,509	4	238	21	1,272	6,047
400,000 to 499,999	291	95	2,286	2	47	6	750	4,765
500,000 to 999,999	306	100	3,331	7	81	8	1,426	17,650
1,000,000 to 1,999,999	164	53	1,261	1	18	3	854	15,714
2,000,000 to 2,999,999	49	16	311	0	a	a	252	7,273
3,000,000 to 3,999,999	17	6	157	0	0	0	143	5,050
4,000,000 to 4,999,999	17	6	91	0	0	0	104	3,722
5,000,000 and over	60	20	233	0	a	a	309	39,046
TOTAL	1,026,687	\$334,700	1,031,734	\$1,422	6,401,450	\$1,115,915	43,607	\$128,333

TABLE B - 4B
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SINGLE

Adjusted Gross Income Class	Total Special Credit		Renter's Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	0	\$0	0	\$0	280	\$3,810
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	a	a
1,000 to 1,999	1,489	7	257	1	0	0	0	0
2,000 to 2,999	1,532	19	1,480	18	0	0	1,005	199
3,000 to 3,999	257	7	257	7	0	0	0	0
4,000 to 4,999	3,856	34	3,754	30	0	0	1,057	339
5,000 to 5,999	4,127	67	3,922	65	0	0	2,010	670
6,000 to 6,999	4,719	122	4,462	118	0	0	0	0
7,000 to 7,999	5,931	236	5,879	235	0	0	51	5
8,000 to 8,999	3,694	192	3,437	159	0	0	1,057	41
9,000 to 9,999	2,949	163	2,897	162	0	0	51	6
10,000 to 10,999	2,108	126	1,902	114	1,005	90	51	2
11,000 to 11,999	3,023	179	2,971	178	0	0	51	25
12,000 to 12,999	2,136	132	2,033	122	0	0	0	0
13,000 to 13,999	40,305	538	40,202	532	0	0	51	69
14,000 to 14,999	39,163	1,187	38,958	1,181	0	0	51	14
15,000 to 15,999	42,865	2,109	42,763	2,104	0	0	0	0
16,000 to 16,999	46,374	2,771	46,167	2,754	0	0	a	a
17,000 to 17,999	46,787	2,785	46,433	2,761	0	0	0	0
18,000 to 18,999	51,883	3,147	50,461	2,859	0	0	0	0
19,000 to 19,999	39,057	2,312	38,543	2,226	0	0	0	0
20,000 to 20,999	44,578	2,615	44,335	2,585	0	0	45	9
21,000 to 21,999	44,532	2,657	44,328	2,640	0	0	0	0
22,000 to 22,999	46,203	2,797	45,948	2,747	0	0	0	0
23,000 to 23,999	42,438	2,536	42,394	2,533	0	0	0	0
24,000 to 24,999	40,132	2,469	40,036	2,393	0	0	1,053	741
25,000 to 25,999	53,621	3,460	52,384	3,095	0	0	51	3
26,000 to 26,999	47,620	2,778	47,364	2,762	0	0	0	0
27,000 to 27,999	44,012	2,671	42,634	2,554	0	0	0	0
28,000 to 28,999	36,112	2,206	35,506	2,125	0	0	0	0
29,000 to 29,999	39,990	2,472	39,640	2,374	0	0	0	0
30,000 to 30,999	34,045	2,066	33,847	2,020	0	0	0	0
31,000 to 31,999	33,661	2,137	33,009	1,980	0	0	0	0
32,000 to 32,999	29,813	1,876	29,412	1,756	0	0	51	49
33,000 to 33,999	30,164	1,879	29,915	1,783	0	0	0	0
34,000 to 34,999	29,330	1,809	29,081	1,741	0	0	0	0
35,000 to 35,999	30,970	2,033	30,820	1,847	0	0	0	0
36,000 to 36,999	28,796	1,802	28,598	1,713	0	0	0	0
37,000 to 37,999	2,679	356	0	0	0	0	0	0
38,000 to 38,999	249	141	0	0	0	0	a	a
39,000 to 39,999	692	239	0	0	0	0	0	0
40,000 to 49,999	4,883	1,505	0	0	0	0	a	a
50,000 to 59,999	2,721	1,571	0	0	0	0	150	400
60,000 to 69,999	4,852	2,630	0	0	0	0	50	8
70,000 to 79,999	3,590	1,993	0	0	0	0	50	140
80,000 to 89,999	2,796	2,244	0	0	0	0	520	377
90,000 to 99,999	1,897	2,594	0	0	0	0	50	42
100,000 to 149,999	4,904	9,583	0	0	0	0	1,368	1,374
150,000 to 199,999	2,774	5,611	0	0	0	0	107	653
200,000 to 299,999	4,014	14,524	0	0	0	0	302	1,207
300,000 to 399,999	1,815	10,118	0	0	17	2	264	2,363
400,000 to 499,999	1,183	9,432	0	0	0	0	110	610
500,000 to 999,999	1,961	26,959	0	0	0	0	28	554
1,000,000 to 1,999,999	1,144	29,735	0	0	a	a	45	1,347
2,000,000 to 2,999,999	332	14,113	0	0	0	0	5	131
3,000,000 to 3,999,999	184	9,732	0	0	0	0	a	a
4,000,000 to 4,999,999	127	6,933	0	0	0	0	a	a
5,000,000 and over	382	71,414	0	0	a	a	a	a
TOTAL	1,041,451	\$277,821	986,030	\$54,276	1,025	\$511	9,981	\$17,085

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Mental Health Tax		Other Taxes		Taxes Withheld		Estimated Taxes Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	850	\$378	19,089	\$21,920	4,913	\$37,237
Zero	0	0	0	0	351	199	0	0
1 to 999	0	0	4,424	57	19,873	2,894	1,193	552
1,000 to 1,999	0	0	834	32	37,492	1,283	2,677	455
2,000 to 2,999	0	0	2,561	80	56,766	1,844	868	954
3,000 to 3,999	0	0	308	3	74,740	2,463	2,251	1,018
4,000 to 4,999	0	0	1,820	29	85,193	4,568	2,055	324
5,000 to 5,999	0	0	612	11	94,832	5,294	3,828	707
6,000 to 6,999	0	0	1,468	52	101,931	7,971	1,183	575
7,000 to 7,999	0	0	1,855	37	105,246	6,710	863	873
8,000 to 8,999	0	0	1,630	242	94,399	7,487	1,146	763
9,000 to 9,999	0	0	5,029	404	118,618	9,610	1,359	650
10,000 to 10,999	0	0	2,701	360	111,498	10,830	1,169	1,004
11,000 to 11,999	0	0	1,985	63	124,480	14,789	2,329	1,286
12,000 to 12,999	0	0	771	27	112,997	13,362	3,119	833
13,000 to 13,999	0	0	882	29	121,657	16,216	2,246	697
14,000 to 14,999	0	0	1,265	31	109,256	18,387	1,988	798
15,000 to 15,999	0	0	1,746	190	109,195	18,305	1,780	1,133
16,000 to 16,999	0	0	2,454	512	116,482	20,328	1,063	751
17,000 to 17,999	0	0	1,283	217	112,470	23,706	1,885	1,210
18,000 to 18,999	0	0	2,199	261	102,266	24,773	2,373	3,367
19,000 to 19,999	0	0	1,738	120	96,215	25,219	3,915	5,911
20,000 to 20,999	0	0	2,719	129	102,091	30,007	1,981	1,632
21,000 to 21,999	0	0	978	76	100,467	30,909	1,842	1,171
22,000 to 22,999	0	0	3,394	289	100,451	33,778	1,656	1,021
23,000 to 23,999	0	0	2,326	434	87,944	35,469	3,127	2,004
24,000 to 24,999	0	0	1,488	514	84,478	37,194	4,317	1,772
25,000 to 25,999	0	0	1,830	320	98,799	45,498	3,438	2,151
26,000 to 26,999	0	0	2,010	549	86,114	40,158	3,591	1,621
27,000 to 27,999	0	0	1,946	456	90,201	46,052	2,125	1,970
28,000 to 28,999	0	0	1,881	772	69,421	41,443	3,484	2,473
29,000 to 29,999	0	0	860	22	71,381	42,764	4,841	3,421
30,000 to 30,999	0	0	1,923	98	71,936	44,475	3,435	3,917
31,000 to 31,999	0	0	1,088	77	70,806	50,009	3,050	2,765
32,000 to 32,999	0	0	2,008	454	63,045	50,593	1,882	1,690
33,000 to 33,999	0	0	765	27	60,161	51,360	1,934	1,818
34,000 to 34,999	0	0	1,388	274	61,611	56,723	3,002	2,962
35,000 to 35,999	0	0	1,064	49	58,745	55,392	2,262	2,370
36,000 to 36,999	0	0	1,004	91	63,809	60,140	3,467	3,116
37,000 to 37,999	0	0	2,717	427	65,669	63,425	3,692	3,730
38,000 to 38,999	0	0	2,130	206	58,465	62,477	1,903	2,094
39,000 to 39,999	0	0	2,291	326	53,969	61,364	2,793	2,773
40,000 to 49,999	0	0	15,295	1,645	466,196	693,903	35,032	45,535
50,000 to 59,999	0	0	9,883	2,610	348,314	770,432	32,749	61,239
60,000 to 69,999	0	0	8,241	2,014	262,273	794,165	27,321	68,448
70,000 to 79,999	0	0	7,765	1,990	199,623	759,259	22,170	58,577
80,000 to 89,999	0	0	4,480	1,938	144,256	683,751	16,458	46,898
90,000 to 99,999	0	0	2,733	641	108,293	597,044	14,208	47,583
100,000 to 149,999	0	0	7,570	5,464	250,735	1,874,264	46,427	234,934
150,000 to 199,999	0	0	3,236	3,438	74,661	829,824	22,812	199,506
200,000 to 299,999	0	0	1,486	2,039	44,177	700,277	18,883	256,004
300,000 to 399,999	0	0	349	464	14,108	312,491	8,648	183,790
400,000 to 499,999	0	0	119	286	6,299	177,439	4,561	129,145
500,000 to 999,999	0	0	120	153	8,412	339,256	7,503	391,303
1,000,000 to 1,999,999	3,980	13,942	49	79	2,938	224,188	3,453	419,022
2,000,000 to 2,999,999	1,084	14,270	8	38	715	90,807	902	212,425
3,000,000 to 3,999,999	509	11,634	7	65	348	59,830	452	157,219
4,000,000 to 4,999,999	276	8,951	4	32	188	38,730	249	118,906
5,000,000 and over	802	112,242	16	2,204	567	349,251	736	1,452,080
TOTAL	6,651	\$161,039	135,584	\$33,623	5,376,716	\$10,492,299	364,589	\$4,190,184

TABLE B - 4B
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SINGLE

Adjusted Gross Income Class	Excess State Disability Insurance (SDI)		Nonrefundable Child and Dependent Credit		Overpayment		Credit to Next Year's Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	108	\$36	0	\$0	24,321	\$66,144	3,437	\$22,865
Zero	0	0	0	0	351	199	0	0
1 to 999	0	0	0	0	18,259	3,579	795	190
1,000 to 1,999	0	0	0	0	38,611	1,906	717	141
2,000 to 2,999	0	0	0	0	56,270	2,942	573	210
3,000 to 3,999	0	0	0	0	76,940	3,634	463	95
4,000 to 4,999	0	0	0	0	78,858	4,501	566	104
5,000 to 5,999	0	0	0	0	78,152	5,207	1,893	524
6,000 to 6,999	0	0	0	0	90,892	8,048	464	300
7,000 to 7,999	0	0	0	0	90,043	6,780	1,840	208
8,000 to 8,999	0	0	0	0	82,926	7,776	933	374
9,000 to 9,999	0	0	0	0	107,409	9,668	668	235
10,000 to 10,999	0	0	0	0	104,025	10,729	610	447
11,000 to 11,999	0	0	0	0	114,248	14,716	514	225
12,000 to 12,999	0	0	0	0	106,843	13,292	664	268
13,000 to 13,999	0	0	0	0	113,338	15,291	617	327
14,000 to 14,999	51	40	0	0	103,706	16,968	934	140
15,000 to 15,999	0	0	0	0	100,408	16,621	920	270
16,000 to 16,999	0	0	0	0	101,999	16,800	722	426
17,000 to 17,999	51	0	0	0	103,345	19,628	1,553	589
18,000 to 18,999	0	0	0	0	91,164	21,190	693	423
19,000 to 19,999	0	0	0	0	93,325	24,312	1,181	852
20,000 to 20,999	0	0	0	0	94,236	23,001	927	936
21,000 to 21,999	0	0	0	0	90,697	21,647	968	635
22,000 to 22,999	0	0	0	0	88,699	22,455	1,316	578
23,000 to 23,999	52	4	0	0	80,413	22,280	1,501	647
24,000 to 24,999	0	0	0	0	78,375	22,819	1,054	414
25,000 to 25,999	0	0	0	0	81,935	25,336	1,259	1,069
26,000 to 26,999	51	1	204	7	69,194	21,124	973	460
27,000 to 27,999	0	0	153	10	70,427	23,497	1,170	803
28,000 to 28,999	0	0	402	48	63,070	22,426	1,337	519
29,000 to 29,999	0	0	204	26	59,299	21,652	940	811
30,000 to 30,999	0	0	102	16	60,326	19,779	1,158	715
31,000 to 31,999	0	0	192	38	65,105	23,781	1,610	846
32,000 to 32,999	0	0	306	78	56,857	23,404	1,233	654
33,000 to 33,999	0	0	300	42	57,595	22,468	1,232	942
34,000 to 34,999	0	0	153	37	58,469	24,596	1,792	831
35,000 to 35,999	0	0	51	18	52,743	21,278	748	722
36,000 to 36,999	0	0	255	67	54,558	23,466	1,863	898
37,000 to 37,999	0	0	102	30	48,461	19,433	726	408
38,000 to 38,999	0	0	0	0	46,418	19,303	1,122	549
39,000 to 39,999	0	0	153	45	43,951	21,185	1,061	676
40,000 to 49,999	51	3	969	213	378,370	206,567	14,563	11,413
50,000 to 59,999	50	4	252	54	280,896	206,030	13,861	13,234
60,000 to 69,999	a	a	454	108	213,798	192,946	11,257	20,830
70,000 to 79,999	50	0	921	80	155,819	160,510	6,833	9,190
80,000 to 89,999	454	26	147	32	113,805	131,421	4,865	6,762
90,000 to 99,999	2,466	130	202	46	83,674	106,316	4,974	7,862
100,000 to 149,999	21,838	3,074	0	0	199,522	336,452	15,716	38,508
150,000 to 199,999	7,118	1,957	0	0	55,240	149,488	8,960	28,065
200,000 to 299,999	4,315	2,156	0	0	34,147	134,501	8,122	44,346
300,000 to 399,999	1,400	738	0	0	10,668	69,913	3,991	32,123
400,000 to 499,999	524	253	0	0	4,494	39,240	2,083	19,113
500,000 to 999,999	905	465	0	0	5,809	111,890	3,728	84,607
1,000,000 to 1,999,999	362	205	0	0	2,560	100,728	1,927	77,031
2,000,000 to 2,999,999	96	51	0	0	663	47,006	520	40,232
3,000,000 to 3,999,999	53	31	0	0	355	34,068	285	28,517
4,000,000 to 4,999,999	a	a	0	0	203	23,586	168	20,361
5,000,000 and over	115	63	0	0	643	347,951	546	297,201
TOTAL	40,148	\$9,256	5,569	\$996	4,636,920	\$3,133,477	147,146	\$822,723

TABLE B - 4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SINGLE

Adjusted Gross Income Class	Total Voluntary Contributions		Refund		Tax Due	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	450	\$23	21,029	\$43,398	843	\$847
Zero	0	0	351	199	0	0
1 to 999	465	7	17,361	3,423	4,909	68
1,000 to 1,999	484	5	37,688	1,752	10,039	62
2,000 to 2,999	360	5	54,365	2,727	11,233	498
3,000 to 3,999	257	6	76,323	3,534	9,292	432
4,000 to 4,999	529	4	78,116	4,393	23,416	984
5,000 to 5,999	2,017	449	75,706	4,671	38,145	2,238
6,000 to 6,999	1,892	23	90,120	7,731	26,203	969
7,000 to 7,999	1,862	9	86,701	6,565	27,264	754
8,000 to 8,999	463	3	81,993	7,398	23,880	1,055
9,000 to 9,999	1,862	17	105,466	9,422	19,365	1,586
10,000 to 10,999	463	8	103,363	10,266	11,357	1,644
11,000 to 11,999	947	23	113,507	14,469	14,363	1,102
12,000 to 12,999	683	33	106,005	12,982	12,165	1,181
13,000 to 13,999	837	39	112,566	15,060	20,013	779
14,000 to 14,999	360	14	103,095	16,807	12,529	493
15,000 to 15,999	308	12	99,636	16,339	17,019	1,898
16,000 to 16,999	257	2	101,433	16,370	23,609	1,461
17,000 to 17,999	552	14	101,888	19,023	19,030	1,228
18,000 to 18,999	514	15	90,509	20,748	21,678	859
19,000 to 19,999	1,936	17	92,298	23,442	20,699	3,288
20,000 to 20,999	1,789	39	93,309	22,043	16,710	1,325
21,000 to 21,999	510	16	89,870	20,992	18,204	1,181
22,000 to 22,999	1,569	115	87,557	21,861	22,544	2,280
23,000 to 23,999	809	42	79,580	21,596	25,351	2,369
24,000 to 24,999	344	16	77,366	23,377	17,707	4,386
25,000 to 25,999	715	40	80,951	24,249	27,137	3,465
26,000 to 26,999	504	36	88,209	20,643	25,903	3,941
27,000 to 27,999	548	20	69,679	22,662	27,453	4,080
28,000 to 28,999	459	14	62,118	21,928	15,984	3,354
29,000 to 29,999	510	9	58,500	20,819	23,261	5,596
30,000 to 30,999	1,837	27	58,113	19,048	18,946	3,420
31,000 to 31,999	504	11	63,924	22,920	11,969	2,440
32,000 to 32,999	612	16	55,860	22,725	12,247	3,506
33,000 to 33,999	612	11	56,503	21,513	5,691	2,186
34,000 to 34,999	249	5	56,959	23,751	7,944	2,483
35,000 to 35,999	761	13	52,189	20,517	10,353	2,761
36,000 to 36,999	451	11	53,231	22,570	15,424	6,018
37,000 to 37,999	606	9	47,783	19,011	20,910	6,244
38,000 to 38,999	102	6	45,590	18,774	15,257	4,418
39,000 to 39,999	255	26	43,076	20,487	16,553	10,255
40,000 to 49,999	4,364	173	367,950	195,346	126,336	53,896
50,000 to 59,999	3,468	179	270,879	193,193	96,945	68,658
60,000 to 69,999	3,180	400	205,764	172,167	72,658	68,776
70,000 to 79,999	2,177	97	151,149	151,289	59,189	70,274
80,000 to 89,999	2,058	91	110,112	124,839	43,015	65,523
90,000 to 99,999	1,440	94	80,253	98,384	31,792	53,827
100,000 to 149,999	4,920	291	188,611	298,161	76,060	181,159
150,000 to 199,999	717	75	49,766	121,925	32,822	136,905
200,000 to 299,999	640	121	28,879	90,950	21,071	130,310
300,000 to 399,999	139	31	8,271	38,748	8,090	83,840
400,000 to 499,999	27	5	3,348	21,000	4,272	60,939
500,000 to 999,999	95	90	3,450	29,418	6,193	126,184
1,000,000 to 1,999,999	12	10	1,522	25,471	1,968	87,104
2,000,000 to 2,999,999	a	a	383	7,700	462	39,189
3,000,000 to 3,999,999	a	a	204	5,894	169	18,498
4,000,000 to 4,999,999	0	0	101	3,615	89	9,298
5,000,000 and over	a	a	318	51,219	208	62,190
TOTAL	54,481	\$2,997	4,520,846	\$2,320,526	1,300,938	\$1,415,676

cited in Marilley v. Bonham, No. 13-17358 archived 21 December 18, 2016

TABLE B - 4C
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING JOINTLY

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)
Negative	71,126	2,143	-\$16,274,370	-\$7,098,066	-\$23,372,436	\$2,077,590	\$0	\$10,263
Zero	1,811	0	19,202	-19,202	0	14,150	0	0
1 to 999	27,742	53	228,599	-219,878	8,720	265,319	0	0
1,000 to 1,999	11,071	4	34,240	-17,692	16,548	109,472	0	16
2,000 to 2,999	13,902	51	48,420	-13,914	34,506	155,996	0	1
3,000 to 3,999	15,620	454	99,094	-44,654	54,440	179,001	0	1
4,000 to 4,999	15,213	0	75,768	-7,044	68,724	151,522	0	0
5,000 to 5,999	20,789	59	125,601	-11,080	114,521	195,525	0	6
6,000 to 6,999	17,724	449	157,222	-43,594	113,628	167,984	0	11
7,000 to 7,999	23,215	559	236,857	-61,204	175,654	224,639	337	1,252
8,000 to 8,999	23,735	103	259,460	-58,070	201,389	226,401	13,497	60
9,000 to 9,999	26,661	0	275,235	-21,165	254,070	286,122	37,274	0
10,000 to 10,999	33,934	558	397,037	-41,295	355,742	327,753	73,837	18
11,000 to 11,999	29,456	194	405,047	-38,147	338,519	273,175	96,264	17
12,000 to 12,999	35,378	200	490,086	-46,687	443,398	320,841	144,346	15
13,000 to 13,999	47,704	194	683,366	-40,913	642,453	462,008	231,444	37
14,000 to 14,999	40,462	749	642,578	-56,191	586,387	377,321	237,240	74
15,000 to 15,999	38,259	93	630,569	-37,746	592,823	352,713	265,093	77
16,000 to 16,999	38,032	701	684,893	-56,155	628,738	361,480	294,827	32
17,000 to 17,999	38,244	279	732,285	-62,913	669,371	442,767	326,663	41
18,000 to 18,999	51,049	1,233	1,023,966	-79,630	944,337	490,240	487,592	225
19,000 to 19,999	47,959	1,796	979,616	-45,637	933,979	471,830	489,106	189
20,000 to 20,999	50,038	1,468	1,085,808	-60,037	1,025,771	515,130	561,943	211
21,000 to 21,999	52,096	338	1,159,299	-38,082	1,119,977	514,431	631,671	34
22,000 to 22,999	48,432	485	1,164,916	-75,651	1,089,265	471,422	631,943	49
23,000 to 23,999	50,349	984	1,273,345	-90,420	1,182,925	524,293	684,524	339
24,000 to 24,999	49,843	1,558	1,290,289	-82,694	1,222,594	533,331	714,630	162
25,000 to 25,999	49,213	595	1,347,937	-92,948	1,254,989	523,659	745,123	28
26,000 to 26,999	50,822	5,671	1,438,822	-91,745	1,347,077	515,096	847,754	312
27,000 to 27,999	52,227	6,038	1,524,067	-87,316	1,436,750	558,737	889,565	262
28,000 to 28,999	44,573	3,935	1,374,185	-105,371	1,268,814	487,859	801,674	169
29,000 to 29,999	47,217	6,952	1,482,365	-90,464	1,391,901	502,457	899,835	761
30,000 to 30,999	50,798	4,053	1,698,358	-149,533	1,548,826	548,668	1,010,958	345
31,000 to 31,999	44,622	4,537	1,537,378	-132,004	1,405,374	462,590	954,430	488
32,000 to 32,999	54,246	9,465	1,899,753	-135,693	1,764,061	587,064	1,187,562	898
33,000 to 33,999	54,693	11,671	1,989,893	-156,880	1,833,013	559,503	1,281,918	942
34,000 to 34,999	47,807	10,135	1,787,443	-138,345	1,649,098	524,165	1,135,774	878
35,000 to 35,999	46,645	9,676	1,810,364	-154,438	1,655,926	514,122	1,149,594	1,035
36,000 to 36,999	48,743	11,841	1,950,727	-171,236	1,779,491	542,665	1,251,084	1,735
37,000 to 37,999	48,379	15,659	1,992,413	-179,253	1,813,160	521,435	1,297,036	2,105
38,000 to 38,999	47,677	15,724	1,992,332	-156,735	1,835,597	523,494	1,319,330	3,066
39,000 to 39,999	46,811	15,643	1,998,730	-149,413	1,849,317	507,943	1,354,687	2,400
40,000 to 49,999	440,806	180,196	21,946,514	-2,137,896	19,808,618	5,286,795	14,594,482	40,531
50,000 to 59,999	389,597	253,649	23,576,751	-2,176,757	21,399,994	5,102,564	16,348,836	110,499
60,000 to 69,999	374,303	308,955	26,242,174	-1,962,023	24,280,151	5,324,702	18,982,108	213,941
70,000 to 79,999	326,383	298,915	26,081,133	-1,618,290	24,462,844	4,974,662	19,513,744	322,333
80,000 to 89,999	288,326	279,399	25,827,617	-1,357,610	24,470,003	4,682,371	19,804,926	438,891
90,000 to 99,999	272,392	265,862	27,101,289	-1,243,142	25,858,125	4,809,093	21,080,858	579,596
100,000 to 149,999	934,455	927,280	117,502,548	-3,417,555	114,084,993	19,137,578	95,040,143	3,806,790
150,000 to 199,999	459,590	458,633	80,617,741	-1,587,531	79,030,038	11,829,182	67,220,687	3,731,327
200,000 to 299,999	362,637	361,639	87,957,993	-925,449	87,034,756	11,190,662	75,877,109	5,040,901
300,000 to 399,999	127,311	126,855	43,765,679	-105,054	43,660,625	4,794,284	38,878,763	2,896,532
400,000 to 499,999	59,668	59,400	26,479,121	93,451	26,572,572	2,298,350	24,278,881	1,919,528
500,000 to 999,999	83,889	83,508	55,847,276	554,852	56,402,128	3,453,016	52,984,368	4,540,446
1,000,000 to 1,999,999	26,490	26,442	35,209,590	710,950	35,920,541	1,615,177	34,324,737	3,460,210
2,000,000 to 2,999,999	6,566	6,560	15,519,749	327,716	15,847,465	719,625	15,141,006	1,693,775
3,000,000 to 3,999,999	2,863	2,859	9,570,529	258,498	9,829,027	400,558	9,432,796	1,091,212
4,000,000 to 4,999,999	1,546	1,546	6,742,192	147,639	6,889,831	273,514	6,616,317	783,969
5,000,000 and over	4,486	4,482	70,203,095	1,259,383	71,462,478	5,375,566	66,139,335	8,272,309
TOTAL	5,815,585	3,792,480	\$723,944,186	-\$23,622,953	\$700,293,625	\$109,639,963	\$618,307,654	\$38,971,341

TABLE B - 4C
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING JOINTLY

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	26,967	\$1,590,220	49,993	\$719,659	27,721	\$389,250	13,404	\$325,183
Zero	48	3,967	0	0	0	0	0	0
1 to 999	5,349	114,634	12,490	4,663	3,378	3,357	2,183	27,159
1,000 to 1,999	5,323	32,407	4,566	2,881	2,914	9,016	1,621	8,672
2,000 to 2,999	5,998	40,186	4,813	1,972	2,616	4,299	2,396	15,226
3,000 to 3,999	7,387	93,164	6,317	9,663	3,016	12,854	3,169	11,072
4,000 to 4,999	7,499	34,704	4,577	2,785	1,501	19,912	3,244	14,413
5,000 to 5,999	10,093	56,691	7,283	5,316	3,086	4,938	7,021	25,782
6,000 to 6,999	10,424	86,325	6,864	4,549	3,384	5,314	2,591	14,395
7,000 to 7,999	14,939	150,662	6,841	2,809	3,178	9,444	3,597	19,467
8,000 to 8,999	12,752	129,264	5,506	7,237	2,234	5,468	5,289	38,819
9,000 to 9,999	13,858	108,082	5,541	2,534	1,763	2,911	4,502	29,574
10,000 to 10,999	19,446	207,391	5,635	3,887	2,780	5,775	4,036	31,453
11,000 to 11,999	18,058	235,065	6,518	5,587	2,690	4,397	4,118	38,496
12,000 to 12,999	17,642	212,724	7,179	5,212	3,414	5,846	7,377	78,996
13,000 to 13,999	27,111	328,576	11,170	17,394	3,186	5,163	8,580	69,135
14,000 to 14,999	23,149	301,016	13,135	23,914	4,233	9,851	7,217	63,216
15,000 to 15,999	25,538	344,118	8,478	13,368	2,867	7,623	6,086	56,350
16,000 to 16,999	26,599	423,820	9,733	4,091	2,982	6,716	6,169	62,001
17,000 to 17,999	26,177	430,605	9,776	6,534	4,250	9,593	8,910	112,981
18,000 to 18,999	36,414	616,954	11,624	10,462	6,182	19,344	10,535	144,053
19,000 to 19,999	31,167	614,406	16,482	15,503	7,779	32,101	9,635	112,860
20,000 to 20,999	37,505	714,429	14,064	10,683	4,331	12,753	9,954	132,507
21,000 to 21,999	34,338	709,289	14,878	10,910	5,067	13,190	11,526	167,137
22,000 to 22,999	34,301	714,417	15,600	13,939	7,917	17,106	9,642	158,436
23,000 to 23,999	37,651	782,605	13,550	9,176	5,935	13,075	9,210	136,250
24,000 to 24,999	37,031	843,752	15,830	8,805	5,588	17,516	9,270	155,170
25,000 to 25,999	37,120	880,657	14,011	10,979	5,278	14,577	10,505	168,867
26,000 to 26,999	39,909	1,000,914	13,072	8,777	5,777	12,095	9,219	133,171
27,000 to 27,999	38,772	948,966	15,443	14,413	6,601	26,228	12,118	157,369
28,000 to 28,999	33,499	914,011	12,934	9,552	5,534	13,389	9,437	152,837
29,000 to 29,999	36,509	1,000,815	17,657	17,540	5,171	13,492	8,635	165,304
30,000 to 30,999	42,523	1,193,185	14,987	10,051	4,976	14,670	7,898	147,919
31,000 to 31,999	36,286	1,063,174	12,588	8,348	5,224	17,991	8,885	165,061
32,000 to 32,999	44,215	1,344,866	14,275	11,717	5,433	17,250	7,979	161,133
33,000 to 33,999	42,933	1,342,257	15,860	12,108	5,729	11,856	10,880	207,808
34,000 to 34,999	38,781	1,230,825	15,789	14,039	5,913	17,830	10,046	151,445
35,000 to 35,999	34,077	1,139,091	16,467	11,795	5,017	16,523	9,326	195,149
36,000 to 36,999	39,350	1,342,707	17,098	23,902	6,612	37,573	11,244	224,958
37,000 to 37,999	37,186	1,307,543	15,656	7,944	4,943	12,953	10,069	198,654
38,000 to 38,999	37,443	1,280,029	17,125	14,500	4,895	15,194	9,285	183,591
39,000 to 39,999	38,183	1,401,687	17,802	13,683	5,705	22,208	8,425	189,090
40,000 to 49,999	360,732	14,827,430	164,193	162,781	65,231	206,047	98,758	2,256,108
50,000 to 59,999	330,517	16,707,651	170,841	145,440	68,087	241,554	90,639	2,406,959
60,000 to 69,999	320,632	18,770,696	183,244	151,662	75,433	260,741	93,119	2,698,449
70,000 to 79,999	285,191	19,316,964	174,316	142,080	71,092	241,732	82,893	2,681,133
80,000 to 89,999	257,420	19,686,472	161,989	146,676	65,376	256,814	68,032	2,328,510
90,000 to 99,999	243,297	20,510,397	164,729	156,726	73,563	295,865	67,784	2,660,442
100,000 to 149,999	856,566	93,076,280	632,888	572,957	303,518	1,325,721	216,396	9,039,587
150,000 to 199,999	424,658	62,711,232	345,069	428,471	202,458	1,042,149	112,792	5,750,961
200,000 to 299,999	334,864	66,457,190	294,684	601,906	209,773	1,553,875	75,594	4,362,893
300,000 to 399,999	116,826	31,465,672	110,467	375,510	89,220	1,006,759	21,767	1,301,561
400,000 to 499,999	53,049	17,705,500	53,975	285,759	44,622	685,150	9,732	515,450
500,000 to 999,999	73,259	33,513,838	78,600	786,831	66,440	1,745,889	12,662	683,894
1,000,000 to 1,999,999	22,333	17,033,582	25,710	700,865	22,663	1,448,565	3,754	207,620
2,000,000 to 2,999,999	5,361	6,411,636	6,433	352,349	5,831	739,779	960	62,337
3,000,000 to 3,999,999	2,367	3,811,974	2,824	244,131	2,594	470,757	428	20,636
4,000,000 to 4,999,999	1,281	2,571,686	1,529	149,543	1,416	352,985	209	13,052
5,000,000 and over	3,769	21,048,931	4,462	1,971,933	4,234	3,953,081	618	58,157
TOTAL	4,821,668	\$492,936,561	3,095,162	\$8,492,499	1,578,352	\$16,738,282	1,271,372	\$41,698,905

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Business Income				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	16,295	\$454,774	15,700	-\$732,100	11,371	\$1,829,440	27,777	-\$79,686
Zero	0	0	0	0	0	0	0	0
1 to 999	5,472	8,803	256	-2,284	257	876	1,368	-4,658
1,000 to 1,999	2,750	7,218	250	-1,204	592	2,251	2,510	-6,327
2,000 to 2,999	3,462	13,475	603	-6,128	1,817	10,243	848	-2,169
3,000 to 3,999	3,738	23,293	1,842	-3,649	1,885	16,023	1,990	-4,591
4,000 to 4,999	4,639	33,093	436	-1,605	357	282	1,713	-4,598
5,000 to 5,999	5,832	31,583	404	-2,138	1,947	2,628	1,209	-3,142
6,000 to 6,999	4,683	30,926	627	-2,920	669	3,601	1,678	-4,701
7,000 to 7,999	5,700	43,889	885	-7,277	767	20,654	1,991	-4,657
8,000 to 8,999	7,896	67,577	668	-6,687	977	11,460	1,786	-5,162
9,000 to 9,999	12,046	106,770	614	-3,727	516	1,922	1,340	-3,769
10,000 to 10,999	14,116	136,213	914	-4,973	1,209	6,291	2,671	-7,539
11,000 to 11,999	10,317	105,086	1,021	-10,670	1,236	2,596	1,375	-3,666
12,000 to 12,999	12,104	133,132	734	-9,386	515	1,401	1,987	-4,640
13,000 to 13,999	22,038	260,930	1,806	-13,269	918	2,526	2,486	-13,213
14,000 to 14,999	16,170	185,889	1,298	-6,530	1,112	14,228	2,990	-7,481
15,000 to 15,999	13,210	166,388	703	-4,251	1,319	5,593	1,494	-4,251
16,000 to 16,999	13,085	162,688	2,516	-14,219	1,359	16,000	1,792	-4,329
17,000 to 17,999	9,392	122,507	2,407	-10,667	1,636	9,214	1,851	-4,639
18,000 to 18,999	11,420	157,349	1,837	-10,891	1,949	7,182	2,417	-6,592
19,000 to 19,999	16,089	250,000	907	-3,514	3,095	11,599	3,652	-9,740
20,000 to 20,999	13,330	151,553	2,697	-23,777	2,040	17,270	2,704	-7,445
21,000 to 21,999	13,312	203,781	1,584	-14,745	1,988	19,770	2,406	-5,872
22,000 to 22,999	11,167	186,200	1,466	-7,253	2,440	13,229	4,126	-11,242
23,000 to 23,999	12,466	225,950	1,862	-13,050	1,984	8,456	3,115	-7,784
24,000 to 24,999	11,525	170,055	1,812	-9,443	4,893	22,718	1,811	-5,019
25,000 to 25,999	10,952	161,766	1,968	-16,839	2,246	10,414	3,916	-7,166
26,000 to 26,999	10,500	174,067	1,541	-15,685	2,065	23,790	3,237	-8,250
27,000 to 27,999	12,566	174,596	2,243	-16,595	3,994	12,241	2,257	-5,426
28,000 to 28,999	10,071	176,077	2,032	-17,135	2,362	5,790	3,070	-7,884
29,000 to 29,999	9,528	179,486	1,487	-9,365	2,116	7,983	2,073	-4,926
30,000 to 30,999	11,785	197,716	3,419	-36,754	2,328	4,119	2,566	-6,730
31,000 to 31,999	8,516	135,411	1,909	-10,486	2,715	12,571	2,128	-5,297
32,000 to 32,999	11,145	189,392	2,916	-14,857	2,289	12,207	3,480	-9,228
33,000 to 33,999	12,738	245,014	1,647	-12,515	2,429	13,788	2,352	-5,972
34,000 to 34,999	8,527	154,265	1,721	-10,599	2,707	16,584	4,218	-7,551
35,000 to 35,999	9,206	215,292	3,034	-16,491	3,957	16,932	1,942	-4,802
36,000 to 36,999	6,774	120,133	3,832	-33,376	3,565	23,193	2,589	-6,900
37,000 to 37,999	8,156	184,615	2,337	-24,322	2,138	10,337	2,788	-7,299
38,000 to 38,999	10,352	204,468	3,518	-18,121	2,553	17,471	2,490	-6,109
39,000 to 39,999	9,112	208,681	1,489	-14,309	2,629	15,720	2,239	-6,259
40,000 to 49,999	85,168	1,749,646	20,461	-176,083	33,392	323,622	29,160	-70,849
50,000 to 59,999	64,145	1,308,929	23,273	-185,549	33,708	235,931	29,836	-74,435
60,000 to 69,999	65,642	1,556,568	22,112	-161,611	37,141	243,418	35,509	-83,928
70,000 to 79,999	58,330	1,207,494	21,418	-121,174	32,580	247,147	31,348	-79,504
80,000 to 89,999	43,290	1,087,565	19,048	-116,134	34,929	302,529	26,391	-64,049
90,000 to 99,999	45,195	1,365,168	16,300	-121,705	39,045	310,128	32,089	-79,989
100,000 to 149,999	143,158	4,448,075	64,585	-470,226	166,104	1,880,055	124,585	-295,156
150,000 to 199,999	75,855	3,423,180	30,070	-226,264	120,603	1,904,936	80,596	-195,581
200,000 to 299,999	68,904	4,574,224	24,900	-244,578	124,846	3,040,597	85,194	-203,672
300,000 to 399,999	24,701	2,153,375	8,863	-108,363	56,578	2,436,678	35,778	-87,992
400,000 to 499,999	12,201	1,547,299	4,105	-60,608	29,092	1,852,576	17,569	-44,036
500,000 to 999,999	16,614	2,707,981	4,891	-165,770	43,673	5,271,079	26,621	-69,884
1,000,000 to 1,999,999	5,047	1,279,030	1,616	-75,245	15,602	4,901,203	8,257	-22,862
2,000,000 to 2,999,999	1,096	434,689	436	-30,541	4,217	2,808,502	1,864	-5,247
3,000,000 to 3,999,999	495	257,611	204	-20,665	1,883	2,055,508	830	-2,392
4,000,000 to 4,999,999	286	144,139	110	-7,735	1,053	1,520,016	410	-1,176
5,000,000 and over	842	696,120	373	-160,099	3,339	26,982,892	1,022	-2,985
TOTAL	1,133,092	\$36,161,197	343,710	-\$3,646,152	866,736	\$58,565,606	689,493	-\$1,710,449

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S-Corp Gain		Partnerships and S-Corp Loss	
	Profit		Loss		Number	Amount (Thousands)	Number	Amount (Thousands)
	Number	Amount (Thousands)	Number	Amount (Thousands)				
Negative	12,212	\$357,740	20,227	-\$708,749	17,734	\$3,159,376	22,945	\$5,972,522
Zero	0	0	0	0	0	0	0	0
1 to 999	508	1,293	468	-4,812	230	802	230	1,345
1,000 to 1,999	160	2,268	682	-2,802	340	4,025	285	15,388
2,000 to 2,999	686	2,339	469	-4,108	274	2,613	666	12,866
3,000 to 3,999	1,248	4,449	1,895	-21,684	459	8,640	442	19,075
4,000 to 4,999	686	9,759	983	-12,932	401	3,829	346	29,013
5,000 to 5,999	428	1,721	524	-8,521	246	2,603	324	3,241
6,000 to 6,999	751	4,524	951	-13,736	445	7,311	442	5,343
7,000 to 7,999	1,611	9,957	1,733	-31,433	1,068	69,882	711	6,689
8,000 to 8,999	1,393	6,825	1,234	-10,447	881	15,445	973	21,784
9,000 to 9,999	1,293	9,748	562	-6,446	372	14,805	226	12,890
10,000 to 10,999	1,504	8,120	547	-3,037	593	8,432	619	16,351
11,000 to 11,999	1,366	8,322	1,087	-14,651	1,036	16,612	584	18,169
12,000 to 12,999	3,560	22,014	1,004	-6,492	841	15,131	630	11,631
13,000 to 13,999	3,559	17,567	1,525	-19,376	315	5,021	310	5,257
14,000 to 14,999	1,442	12,962	1,221	-10,321	660	9,127	470	8,490
15,000 to 15,999	1,596	14,368	863	-5,011	732	7,945	523	3,780
16,000 to 16,999	1,825	16,191	2,219	-18,086	756	12,959	837	17,210
17,000 to 17,999	1,390	10,272	1,396	-17,593	907	13,982	506	4,001
18,000 to 18,999	2,022	13,237	1,570	-18,392	1,068	11,050	395	4,414
19,000 to 19,999	1,773	16,613	1,457	-19,055	1,147	17,577	755	11,676
20,000 to 20,999	2,641	23,740	2,352	-45,378	2,724	41,760	2,021	33,705
21,000 to 21,999	3,390	29,174	1,507	-45,129	827	4,934	769	17,766
22,000 to 22,999	2,087	19,323	1,906	-16,078	1,005	13,341	795	13,057
23,000 to 23,999	2,617	23,844	2,154	-14,117	1,455	16,851	723	5,501
24,000 to 24,999	2,105	14,045	1,543	-8,007	1,861	29,626	1,524	24,655
25,000 to 25,999	2,475	18,564	1,741	-19,582	2,633	33,693	1,134	17,026
26,000 to 26,999	2,330	27,689	1,513	-16,008	603	8,736	438	26,501
27,000 to 27,999	3,615	7,676	2,261	-15,568	1,689	28,462	1,265	14,831
28,000 to 28,999	94	17,213	2,184	-18,333	1,581	31,884	955	15,295
29,000 to 29,999	3,304	27,404	2,028	-20,797	2,520	33,028	3,723	35,602
30,000 to 30,999	2,077	19,081	1,528	-17,584	1,828	33,644	1,580	21,896
31,000 to 31,999	1,980	16,677	1,669	-27,026	1,321	28,310	667	13,250
32,000 to 32,999	2,002	24,105	1,437	-16,813	1,045	15,595	919	10,884
33,000 to 33,999	2,722	26,279	3,093	-27,194	1,211	23,915	597	8,680
34,000 to 34,999	2,857	29,850	2,287	-19,123	1,162	30,044	1,202	17,942
35,000 to 35,999	3,127	40,844	1,649	-12,912	1,269	18,774	1,030	19,248
36,000 to 36,999	2,503	25,012	1,958	-17,035	2,366	45,134	1,648	56,572
37,000 to 37,999	3,108	38,060	2,529	-21,890	3,552	82,075	841	9,569
38,000 to 38,999	5,411	42,220	1,814	-13,785	3,332	66,313	1,931	16,511
39,000 to 39,999	2,838	11,870	2,235	-18,809	1,869	32,360	1,268	23,281
40,000 to 49,999	30,173	347,589	23,847	-238,827	17,516	377,042	12,152	224,865
50,000 to 59,999	26,222	292,297	25,230	-280,429	18,611	400,343	13,968	212,358
60,000 to 69,999	26,507	317,776	29,049	-310,418	21,939	491,111	14,783	177,540
70,000 to 79,999	26,672	313,714	25,949	-294,531	21,164	540,078	14,278	194,690
80,000 to 89,999	20,929	261,180	22,730	-247,202	19,866	549,285	13,443	197,763
90,000 to 99,999	23,727	329,579	26,057	-249,903	17,270	535,138	14,664	260,384
100,000 to 149,999	93,769	1,344,355	94,341	-782,405	78,003	2,783,526	58,442	1,019,430
150,000 to 199,999	45,985	839,191	19,034	-319,948	60,207	3,330,238	46,799	1,112,598
200,000 to 299,999	47,289	1,249,792	16,793	-422,845	74,443	5,858,446	56,832	1,442,988
300,000 to 399,999	21,531	800,071	8,165	-240,412	40,543	5,071,584	32,265	1,196,513
400,000 to 499,999	10,348	479,588	4,688	-169,143	23,124	4,165,892	19,115	795,170
500,000 to 999,999	18,473	1,186,833	7,705	-267,950	42,509	12,234,044	35,587	2,176,522
1,000,000 to 1,999,999	7,958	797,048	3,124	-148,621	17,137	10,653,803	15,538	1,923,597
2,000,000 to 2,999,999	2,221	290,420	892	-53,431	4,665	5,074,695	4,361	916,154
3,000,000 to 3,999,999	1,042	137,928	394	-23,440	2,133	3,125,877	2,011	606,124
4,000,000 to 4,999,999	604	112,189	235	-11,881	1,180	2,160,957	1,118	370,054
5,000,000 and over	1,997	532,997	711	-82,658	3,658	17,153,469	3,519	3,214,012
TOTAL	501,593	\$10,695,505	390,948	-\$5,517,891	530,417	\$78,551,193	417,121	\$22,643,660

cited in Marilley v. Bonham, No. 13-17358, archived on December 29, 2016

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Estates and Trusts Gain		Estates and Trusts Loss		Farm Income			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Profit		Loss	
					Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,292	\$68,640	667	\$51,315	668	\$43,385	2,746	-\$270,437
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	51	0	a	a
1,000 to 1,999	a	a	a	a	77	133	51	-27
2,000 to 2,999	45	123	0	0	19	25	0	0
3,000 to 3,999	45	143	0	0	176	2,250	0	0
4,000 to 4,999	144	4,842	0	0	52	346	0	0
5,000 to 5,999	a	a	0	0	103	223	a	a
6,000 to 6,999	0	0	0	0	0	0	19	-16
7,000 to 7,999	197	42	197	4	0	0	0	0
8,000 to 8,999	104	318	197	1,787	227	572	66	-1,523
9,000 to 9,999	45	1,123	0	0	0	0	52	-103
10,000 to 10,999	48	8	a	a	103	843	154	-332
11,000 to 11,999	144	2,717	a	a	0	0	96	-1,011
12,000 to 12,999	15	74	a	a	96	1,787	46	-368
13,000 to 13,999	0	0	0	0	97	2,089	104	-1,096
14,000 to 14,999	0	0	0	0	0	0	53	-394
15,000 to 15,999	0	0	0	0	0	0	52	-137
16,000 to 16,999	104	223	45	7	154	81	242	-1,749
17,000 to 17,999	52	113	0	0	45	281	96	-1,523
18,000 to 18,999	a	a	0	0	96	1,745	148	-5,271
19,000 to 19,999	151	2,530	0	0	0	0	105	-886
20,000 to 20,999	97	60	51	8	a	a	90	-749
21,000 to 21,999	0	0	0	0	a	a	53	-640
22,000 to 22,999	20	16	64	39	0	1,053	192	-2,012
23,000 to 23,999	0	0	0	0	0	0	141	-635
24,000 to 24,999	134	93	46	137	0	0	45	-400
25,000 to 25,999	51	1,003	55	37	96	223	141	-685
26,000 to 26,999	45	326	0	0	46	30	52	-679
27,000 to 27,999	244	3,710	46	590	97	989	52	-426
28,000 to 28,999	45	240	0	0	142	791	179	-2,712
29,000 to 29,999	45	90	51	526	45	572	96	-808
30,000 to 30,999	394	175	350	11	0	0	0	0
31,000 to 31,999	48	904	47	528	51	1,708	288	-4,709
32,000 to 32,999	102	112	0	0	90	596	147	-882
33,000 to 33,999	45	529	45	772	0	0	0	0
34,000 to 34,999	230	916	0	0	a	a	0	0
35,000 to 35,999	234	2,907	0	0	0	0	379	-9,348
36,000 to 36,999	400	2,336	348	31	299	792	297	-2,939
37,000 to 37,999	1,130	2,320	0	0	248	4,694	a	a
38,000 to 38,999	338	725	46	9	147	693	246	-855
39,000 to 39,999	48	100	0	0	45	347	198	-2,588
40,000 to 49,999	697	5,402	1,435	41,314	996	17,961	993	-13,375
50,000 to 59,999	1,474	23,111	203	608	1,102	8,482	1,414	-26,476
60,000 to 69,999	1,964	18,301	1,001	2,391	796	18,717	1,909	-33,827
70,000 to 79,999	1,342	13,854	246	20	308	15,358	1,423	-27,430
80,000 to 89,999	1,883	16,954	830	1,240	382	11,080	970	-12,413
90,000 to 99,999	2,072	29,795	596	5,931	666	37,282	1,340	-10,917
100,000 to 149,999	9,039	165,922	2,296	18,482	1,620	46,499	4,537	-104,085
150,000 to 199,999	4,635	80,784	1,941	31,005	1,411	48,056	2,076	-85,670
200,000 to 299,999	6,222	185,505	1,432	10,203	1,086	88,923	2,174	-66,632
300,000 to 399,999	3,032	142,676	849	6,184	547	58,060	910	-51,849
400,000 to 499,999	1,540	91,517	516	3,823	367	47,453	493	-35,799
500,000 to 999,999	3,533	311,172	1,113	35,233	478	77,745	963	-87,243
1,000,000 to 1,999,999	1,437	224,356	466	16,961	288	105,840	438	-47,303
2,000,000 to 2,999,999	477	168,026	185	7,617	96	58,256	117	-21,398
3,000,000 to 3,999,999	197	75,682	107	11,857	36	19,399	55	-9,442
4,000,000 to 4,999,999	122	46,696	57	6,131	16	9,484	45	-10,158
5,000,000 and over	468	477,227	292	41,523	71	75,622	112	-45,390
TOTAL	46,223	\$2,174,931	15,812	\$296,371	13,632	\$810,696	26,601	-\$1,005,406

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	All Others Federal Income Sources Profit		All Other Federal Income Sources Loss		Total Income		Individual Retirement Plan	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	26,293	\$849,835	45,752	\$18,014,472	71,123	-\$16,041,780	817	\$5,895
Zero	1,811	15,235	0	0	1,811	19,202	0	0
1 to 999	8,485	114,310	900	29,532	25,260	233,228	45	31
1,000 to 1,999	3,375	29,899	405	34,303	11,071	38,710	51	12
2,000 to 2,999	3,538	26,254	702	40,094	13,902	51,388	96	96
3,000 to 3,999	5,656	32,181	1,358	60,841	15,620	103,893	0	0
4,000 to 4,999	4,453	31,593	690	23,133	15,213	84,279	45	54
5,000 to 5,999	6,188	44,190	292	28,766	20,789	130,342	a	a
6,000 to 6,999	6,651	52,032	433	22,223	17,724	160,037	52	116
7,000 to 7,999	8,637	63,867	1,274	81,406	23,215	259,208	187	1,258
8,000 to 8,999	7,316	52,137	595	12,774	23,735	274,959	51	668
9,000 to 9,999	7,264	58,948	696	24,648	26,661	284,835	90	418
10,000 to 10,999	10,744	77,609	779	40,444	33,934	413,345	a	a
11,000 to 11,999	9,589	65,468	703	20,930	29,456	415,233	134	706
12,000 to 12,999	12,693	92,044	398	23,651	35,378	512,194	52	99
13,000 to 13,999	12,427	84,954	584	28,057	47,704	713,087	206	848
14,000 to 14,999	13,433	99,403	774	26,513	40,462	659,877	199	463
15,000 to 15,999	12,695	80,916	557	33,915	38,259	645,326	51	283
16,000 to 16,999	10,670	97,306	593	43,412	38,032	703,064	101	623
17,000 to 17,999	13,871	101,020	391	30,141	38,244	748,537	244	991
18,000 to 18,999	19,400	151,372	760	30,528	51,049	1,056,673	192	1,431
19,000 to 19,999	17,824	130,389	1,922	136,021	47,959	1,022,688	154	545
20,000 to 20,999	18,736	144,548	742	29,696	50,038	1,108,582	345	1,069
21,000 to 21,999	21,917	138,737	1,035	36,726	52,096	1,184,445	481	2,104
22,000 to 22,999	18,597	144,508	1,010	40,985	48,463	1,190,903	320	1,647
23,000 to 23,999	19,229	177,314	1,290	45,891	50,349	1,306,544	788	2,520
24,000 to 24,999	20,143	143,319	619	30,770	49,843	1,324,710	1,176	4,037
25,000 to 25,999	20,895	167,184	677	35,048	49,213	1,371,544	685	2,734
26,000 to 26,999	21,754	180,337	599	34,411	50,822	1,468,399	1,174	10,696
27,000 to 27,999	23,779	199,445	1,929	34,180	52,227	1,565,708	542	2,311
28,000 to 28,999	20,000	170,400	537	17,583	44,532	1,413,242	689	3,223
29,000 to 29,999	18,848	164,368	849	23,572	47,217	1,514,486	1,418	6,575
30,000 to 30,999	22,741	209,163	678	12,711	50,798	1,734,035	598	2,619
31,000 to 31,999	19,049	197,055	550	25,422	44,622	1,560,490	629	2,528
32,000 to 32,999	24,050	227,101	1,828	25,765	54,246	1,925,645	593	2,818
33,000 to 33,999	25,832	230,080	2,089	20,379	54,693	2,038,122	584	2,644
34,000 to 34,999	21,169	246,920	603	15,745	47,807	1,821,951	1,033	7,588
35,000 to 35,999	22,393	270,218	825	14,949	46,645	1,849,774	741	4,014
36,000 to 36,999	20,095	288,329	910	34,325	48,692	1,982,891	833	5,282
37,000 to 37,999	22,994	280,437	588	13,135	48,379	2,053,394	1,801	10,798
38,000 to 38,999	22,285	283,970	783	26,131	47,677	2,027,654	735	5,442
39,000 to 39,999	19,487	236,578	561	34,915	46,811	2,032,163	885	4,856
40,000 to 49,999	217,198	3,190,035	10,082	350,251	440,755	22,348,099	17,636	90,494
50,000 to 59,999	213,188	3,231,035	8,713	260,616	389,597	23,961,263	14,555	75,416
60,000 to 69,999	225,048	3,148,453	7,216	230,741	374,105	26,675,435	16,410	88,549
70,000 to 79,999	205,378	2,644,869	7,884	199,527	326,383	26,447,547	14,316	88,626
80,000 to 89,999	189,931	2,359,432	6,634	151,083	288,326	26,216,609	13,772	83,159
90,000 to 99,999	182,588	2,321,888	6,670	249,881	272,392	27,573,699	15,333	82,070
100,000 to 149,999	658,491	7,904,400	23,534	805,994	934,455	119,091,600	54,226	319,992
150,000 to 199,999	331,863	4,546,547	14,869	451,149	459,590	81,683,537	22,288	148,006
200,000 to 299,999	245,986	4,314,197	16,286	453,796	362,637	89,442,835	8,180	80,251
300,000 to 399,999	75,964	1,809,855	8,910	339,061	127,311	44,591,430	3,689	38,223
400,000 to 499,999	33,845	1,015,789	4,619	183,675	59,668	27,099,720	1,419	15,484
500,000 to 999,999	47,536	1,833,701	9,503	486,932	83,889	57,063,472	2,162	23,780
1,000,000 to 1,999,999	16,915	1,120,419	4,606	393,384	26,490	35,844,357	831	9,228
2,000,000 to 2,999,999	4,675	512,449	1,344	125,012	6,566	15,753,736	214	2,346
3,000,000 to 3,999,999	2,164	278,472	656	130,178	2,863	9,693,877	75	804
4,000,000 to 4,999,999	1,163	204,183	371	51,885	1,546	6,825,909	43	482
5,000,000 and over	3,697	1,452,082	1,110	233,750	4,486	70,622,093	84	953
TOTAL	3,302,645	\$48,328,779	212,269	\$24,436,000	5,812,800	\$735,898,226	204,053	\$1,247,918

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Student Loan Interest		Tuition & Fees		Moving Expense		Half Self-Employment Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,796	\$4,226	907	\$2,352	299	\$838	18,194	\$37,177
Zero	0	0	0	0	0	0	0	0
1 to 999	90	9	51	7	51	8	3,319	636
1,000 to 1,999	251	158	a	a	48	10	2,856	674
2,000 to 2,999	348	225	149	334	0	0	3,356	967
3,000 to 3,999	424	208	154	491	51	36	3,865	2,026
4,000 to 4,999	96	91	309	1,109	0	0	4,899	2,549
5,000 to 5,999	103	37	273	718	96	955	5,800	2,361
6,000 to 6,999	395	289	103	105	0	0	4,656	2,249
7,000 to 7,999	958	904	206	314	0	0	6,470	4,708
8,000 to 8,999	426	310	103	274	0	0	7,650	5,186
9,000 to 9,999	433	261	353	674	0	0	12,045	8,303
10,000 to 10,999	446	678	148	239	96	812	14,446	9,938
11,000 to 11,999	281	416	206	618	48	82	10,620	8,097
12,000 to 12,999	927	1,190	411	877	45	91	12,225	10,117
13,000 to 13,999	779	835	662	2,028	405	604	22,384	18,850
14,000 to 14,999	549	642	196	226	0	0	16,482	13,709
15,000 to 15,999	581	371	154	238	a	a	13,188	12,865
16,000 to 16,999	748	647	456	1,018	0	0	13,480	12,122
17,000 to 17,999	817	661	141	74	0	0	9,727	9,719
18,000 to 18,999	648	806	250	533	0	0	12,103	11,964
19,000 to 19,999	750	594	412	1,427	0	0	16,346	17,880
20,000 to 20,999	1,830	1,808	1,378	4,609	223	636	11,053	11,429
21,000 to 21,999	1,587	1,450	358	582	51	51	13,015	14,981
22,000 to 22,999	938	1,006	446	1,185	45	249	11,673	13,978
23,000 to 23,999	2,379	2,460	103	82	99	273	12,591	16,670
24,000 to 24,999	1,193	1,660	461	337	153	361	11,153	12,789
25,000 to 25,999	914	912	300	920	147	173	11,004	12,212
26,000 to 26,999	1,200	1,011	453	1,281	185	851	10,625	13,311
27,000 to 27,999	1,231	1,222	255	619	198	865	14,967	18,984
28,000 to 28,999	1,176	1,142	295	375	138	208	10,608	13,685
29,000 to 29,999	1,660	1,754	300	782	150	379	9,899	13,882
30,000 to 30,999	1,873	2,099	756	882	96	495	11,036	14,923
31,000 to 31,999	1,344	1,349	440	1,225	0	0	8,868	10,824
32,000 to 32,999	1,688	1,431	497	974	153	442	11,634	13,956
33,000 to 33,999	4,155	4,823	383	1,181	141	223	12,585	17,673
34,000 to 34,999	1,259	887	198	342	192	434	10,050	12,376
35,000 to 35,999	2,454	2,464	699	683	45	358	9,442	16,408
36,000 to 36,999	1,994	2,029	344	494	344	656	7,579	10,201
37,000 to 37,999	1,790	1,445	555	1,225	102	230	9,972	16,499
38,000 to 38,999	2,071	2,549	204	625	0	0	10,642	15,605
39,000 to 39,999	2,068	2,112	204	467	102	234	9,496	15,086
40,000 to 49,999	22,811	23,171	3,890	8,401	2,284	7,441	87,158	136,353
50,000 to 59,999	30,812	34,806	2,720	5,106	2,505	6,932	67,168	102,770
60,000 to 69,999	35,384	36,604	3,316	7,115	2,269	4,958	68,688	121,206
70,000 to 79,999	37,397	43,024	2,795	2,884	1,353	3,233	60,163	96,648
80,000 to 89,999	35,456	42,340	2,782	5,522	1,565	3,419	46,520	87,536
90,000 to 99,999	38,078	48,583	3,614	6,807	1,894	6,562	47,887	104,241
100,000 to 149,999	136,613	138,374	47,064	84,543	6,202	22,002	157,769	344,994
150,000 to 199,999	5,338	1,054	8,410	12,865	2,913	8,489	87,074	246,442
200,000 to 299,999	227	297	90	401	2,389	12,341	82,129	297,722
300,000 to 399,999	a	a	17	30	776	3,951	33,622	144,637
400,000 to 499,999	35	67	a	a	254	899	17,915	97,500
500,000 to 999,999	a	a	18	118	238	1,806	28,204	189,237
1,000,000 to 1,999,999	0	0	a	a	82	848	9,827	95,023
2,000,000 to 2,999,999	0	0	0	0	10	83	2,556	35,489
3,000,000 to 3,999,999	0	0	0	0	4	79	1,153	19,524
4,000,000 to 4,999,999	0	0	0	0	a	a	675	12,166
5,000,000 and over	0	0	0	0	6	32	2,029	60,780
TOTAL	389,813	\$417,528	88,992	\$167,331	28,450	\$93,608	1,232,539	\$2,669,840

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Self-Employed Health Insurance		Self-Employed Retirement Plan		Penalty on Early Withdrawal of Savings		Alimony Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	10,336	\$80,213	547	\$12,667	507	\$119	419	\$15,209
Zero	0	0	0	0	0	0	0	0
1 to 999	1,039	3,040	0	0	279	879	0	0
1,000 to 1,999	876	2,685	0	0	51	1	0	0
2,000 to 2,999	306	1,615	52	291	0	0	0	0
3,000 to 3,999	1,020	5,194	a	a	97	44	0	0
4,000 to 4,999	764	4,465	47	469	148	16	0	0
5,000 to 5,999	580	1,748	0	0	103	55	0	0
6,000 to 6,999	532	1,871	0	0	46	0	0	0
7,000 to 7,999	1,667	16,292	a	a	103	36	51	617
8,000 to 8,999	967	8,392	45	717	51	933	0	0
9,000 to 9,999	1,925	4,971	0	0	a	a	0	0
10,000 to 10,999	664	3,270	51	1,315	103	3	0	0
11,000 to 11,999	510	3,379	0	0	250	170	103	663
12,000 to 12,999	865	5,026	0	0	51	2	96	2,757
13,000 to 13,999	1,019	6,332	105	1,404	52	41	45	121
14,000 to 14,999	1,060	5,819	51	190	250	55	0	0
15,000 to 15,999	1,135	3,515	51	456	251	36	0	0
16,000 to 16,999	1,107	5,132	0	0	141	2	103	447
17,000 to 17,999	1,007	6,020	a	a	350	38	0	0
18,000 to 18,999	1,300	7,474	20	89	154	5	0	0
19,000 to 19,999	3,885	23,374	a	a	51	3	96	921
20,000 to 20,999	2,522	6,326	a	a	185	4	0	0
21,000 to 21,999	1,975	9,615	103	453	103	1	0	0
22,000 to 22,999	1,611	9,764	47	276	155	86	51	551
23,000 to 23,999	2,260	15,409	103	367	181	119	51	398
24,000 to 24,999	1,859	10,429	0	0	190	97	51	140
25,000 to 25,999	1,688	10,721	0	510	147	9	0	0
26,000 to 26,999	879	5,791	45	723	281	17	0	0
27,000 to 27,999	3,789	5,962	48	605	185	99	0	0
28,000 to 28,999	669	16,111	147	895	230	38	141	1,043
29,000 to 29,999	1,522	10,406	96	315	181	10	99	2,002
30,000 to 30,999	1,870	11,076	221	3,868	492	55	348	1,044
31,000 to 31,999	1,425	7,268	51	686	139	73	144	981
32,000 to 32,999	1,526	8,215	0	0	134	66	0	0
33,000 to 33,999	3,059	19,958	96	319	240	10	0	0
34,000 to 34,999	1,582	10,341	295	1,785	51	2	0	0
35,000 to 35,999	1,993	12,671	293	1,898	281	152	144	1,396
36,000 to 36,999	2,576	12,614	236	2,134	241	39	45	366
37,000 to 37,999	2,668	26,589	141	1,211	153	3	141	826
38,000 to 38,999	1,541	8,335	97	386	237	45	147	1,681
39,000 to 39,999	1,560	8,980	96	725	99	4	48	145
40,000 to 49,999	19,440	104,083	1,274	12,735	3,113	402	1,181	8,766
50,000 to 59,999	17,916	114,108	1,943	17,846	1,565	342	954	7,973
60,000 to 69,999	20,305	119,616	3,658	36,311	2,258	282	1,436	10,815
70,000 to 79,999	15,417	97,212	2,850	32,741	1,591	66	1,699	16,476
80,000 to 89,999	12,046	95,635	2,954	44,703	1,232	181	1,461	15,600
90,000 to 99,999	15,602	101,939	5,159	77,508	2,376	138	2,182	36,603
100,000 to 149,999	46,466	352,525	17,168	237,473	3,932	317	5,097	57,854
150,000 to 199,999	32,023	295,272	15,615	286,550	2,899	442	2,935	73,598
200,000 to 299,999	33,415	341,468	23,616	605,318	2,473	432	3,522	83,175
300,000 to 399,999	16,089	187,109	12,113	373,675	1,131	724	1,414	50,683
400,000 to 499,999	9,723	128,532	7,111	302,180	572	61	656	38,644
500,000 to 999,999	16,583	234,664	11,858	585,043	647	200	939	62,318
1,000,000 to 1,999,999	6,280	103,234	3,865	240,443	171	106	423	41,029
2,000,000 to 2,999,999	1,634	29,527	945	65,271	43	10	121	18,804
3,000,000 to 3,999,999	754	13,751	383	25,473	21	23	59	12,941
4,000,000 to 4,999,999	407	7,887	235	17,023	a	a	32	6,292
5,000,000 and over	1,142	22,822	603	36,251	23	40	64	15,240
TOTAL	338,410	\$2,785,787	114,542	\$3,031,672	32,438	\$7,144	26,497	\$588,121

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4C
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING JOINTLY

Adjusted Gross Income Class	Domestic Production		Total Adjustments		Total California Subtractions		Total California Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	873	\$63,483	24,977	\$230,435	53,776	\$24,066,713	44,829	\$16,968,648
Zero	0	0	0	0	1,811	19,202	0	0
1 to 999	45	2	4,971	5,297	8,870	266,157	1,667	46,279
1,000 to 1,999	0	0	3,162	3,601	2,883	52,806	991	35,113
2,000 to 2,999	52	14	3,752	3,567	2,579	57,528	1,602	43,614
3,000 to 3,999	176	6	4,588	8,279	5,053	105,105	1,750	60,451
4,000 to 4,999	103	2	5,395	8,778	3,691	32,119	1,346	25,075
5,000 to 5,999	228	50	6,146	6,108	4,261	45,246	781	34,167
6,000 to 6,999	51	0	5,219	4,630	4,144	66,359	936	22,765
7,000 to 7,999	103	2	7,533	24,152	8,047	146,373	2,272	85,169
8,000 to 8,999	52	10	7,998	16,539	5,900	70,567	1,296	12,497
9,000 to 9,999	103	6	12,444	14,634	5,169	44,252	1,256	23,086
10,000 to 10,999	199	8	15,004	16,364	8,097	81,583	1,665	40,288
11,000 to 11,999	103	4	11,404	14,165	7,444	74,706	2,082	36,559
12,000 to 12,999	154	11	13,499	20,199	7,706	73,166	1,700	26,479
13,000 to 13,999	1,702	73	23,252	31,425	10,364	72,702	1,536	31,789
14,000 to 14,999	103	9	17,241	21,788	9,541	78,263	2,028	22,072
15,000 to 15,999	149	42	13,736	17,814	8,642	67,907	1,472	30,161
16,000 to 16,999	309	33	14,128	20,170	8,691	99,654	1,204	43,499
17,000 to 17,999	0	0	10,849	18,066	10,029	93,918	1,601	31,004
18,000 to 18,999	154	18	12,745	22,334	15,261	143,827	2,000	64,197
19,000 to 19,999	149	45	17,355	44,954	14,388	73,074	1,805	27,436
20,000 to 20,999	103	4	14,648	26,067	15,534	91,433	3,360	31,397
21,000 to 21,999	1,446	194	15,920	30,018	18,318	100,632	4,136	61,969
22,000 to 22,999	99	334	14,361	29,242	18,000	110,337	2,184	34,686
23,000 to 23,999	103	1,473	14,350	40,417	17,100	154,061	2,966	63,641
24,000 to 24,999	45	2	13,817	20,343	18,865	106,305	2,325	38,610
25,000 to 25,999	147	136	12,604	28,414	18,885	135,819	2,365	42,871
26,000 to 26,999	153	12	12,468	34,135	19,667	130,660	2,412	38,916
27,000 to 27,999	1,287	87	18,272	41,460	18,978	124,138	6,207	36,822
28,000 to 28,999	287	205	12,720	41,644	18,798	130,571	3,451	25,200
29,000 to 29,999	300	193	13,036	36,438	17,128	115,253	2,548	24,788
30,000 to 30,999	444	13	15,587	38,724	20,887	165,778	2,597	16,245
31,000 to 31,999	144	116	10,761	25,365	17,917	155,563	1,957	23,558
32,000 to 32,999	1,104	223	14,041	29,216	23,248	168,282	2,936	32,589
33,000 to 33,999	90	3	17,702	47,430	25,145	177,670	3,142	20,790
34,000 to 34,999	1,496	58	12,175	35,304	18,847	159,362	4,166	21,017
35,000 to 35,999	0	0	12,125	40,765	18,809	174,902	2,696	20,465
36,000 to 36,999	153	103	11,105	34,410	18,736	218,519	3,007	47,283
37,000 to 37,999	1,478	3,751	13,363	63,536	19,614	197,693	4,635	18,440
38,000 to 38,999	52	87	13,483	36,242	20,613	189,406	3,311	32,671
39,000 to 39,999	198	29	12,218	33,459	18,623	190,914	3,309	41,501
40,000 to 49,999	4,092	2,795	124,574	403,746	205,132	2,452,688	37,721	314,792
50,000 to 59,999	4,247	4,605	115,006	380,851	199,659	2,502,136	40,994	325,379
60,000 to 69,999	2,757	1,362	122,078	439,685	212,388	2,338,969	46,037	376,946
70,000 to 79,999	2,571	2,101	112,158	396,369	194,432	1,847,785	40,151	229,495
80,000 to 89,999	2,956	3,690	97,902	395,363	178,920	1,557,335	37,357	199,725
90,000 to 99,999	2,315	4,315	106,563	484,226	173,384	1,542,322	39,979	299,180
100,000 to 149,999	11,876	19,337	390,320	1,657,674	603,184	4,702,415	192,998	1,284,860
150,000 to 199,999	5,477	21,224	157,855	1,151,742	307,915	2,513,138	116,603	925,607
200,000 to 299,999	6,633	45,285	119,421	1,525,432	233,598	2,163,242	113,891	1,237,793
300,000 to 399,999	3,329	37,378	47,504	864,970	72,287	943,247	53,509	838,193
400,000 to 499,999	2,006	24,178	24,375	627,344	32,190	504,864	28,874	598,315
500,000 to 999,999	4,712	109,941	38,657	1,240,497	44,052	1,013,783	48,167	1,568,636
1,000,000 to 1,999,999	2,976	138,196	14,016	638,682	15,336	684,955	18,073	1,395,905
2,000,000 to 2,999,999	1,016	78,449	3,657	235,152	4,208	296,874	4,980	624,590
3,000,000 to 3,999,999	473	49,721	1,685	123,346	1,947	216,330	2,247	474,828
4,000,000 to 4,999,999	296	38,869	955	85,916	1,055	115,738	1,248	263,377
5,000,000 and over	1,073	285,252	2,867	422,553	3,352	1,103,995	3,857	2,363,379
TOTAL	72,501	\$937,639	1,989,841	\$12,350,481	3,073,100	\$55,327,760	966,216	\$31,704,807

cited in Marilley v. Bonham, No. 13-17358 archived on December 18, 2016

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	27,170	\$328,312	35,604	\$339,052	37,319	\$374,136	25,181	\$13,095
Zero	0	0	48	521	0	0	48	14
1 to 999	2,358	16,701	2,308	2,038	2,828	12,434	2,354	807
1,000 to 1,999	1,183	13,724	1,280	1,645	2,428	9,615	2,085	576
2,000 to 2,999	2,143	28,668	2,394	2,290	2,505	9,652	1,925	697
3,000 to 3,999	1,867	15,127	2,323	4,544	2,546	28,674	2,324	679
4,000 to 4,999	1,482	11,147	1,648	5,179	1,843	7,200	1,544	572
5,000 to 5,999	1,382	11,042	1,518	2,057	1,587	5,446	984	237
6,000 to 6,999	1,308	11,707	1,553	1,349	1,593	6,649	1,160	273
7,000 to 7,999	2,378	19,843	2,800	2,575	2,405	9,277	2,094	681
8,000 to 8,999	1,438	14,206	2,108	2,642	2,095	10,999	1,434	859
9,000 to 9,999	2,142	18,650	2,088	4,256	3,672	14,884	2,760	1,562
10,000 to 10,999	3,136	29,047	4,004	4,168	4,076	14,265	3,393	1,124
11,000 to 11,999	1,594	21,144	2,238	3,640	2,215	8,681	1,378	478
12,000 to 12,999	2,833	19,207	2,335	4,259	3,669	19,184	4,093	1,108
13,000 to 13,999	3,534	33,896	5,816	5,081	5,620	21,977	2,370	909
14,000 to 14,999	2,014	18,010	3,194	3,635	3,415	13,535	2,255	818
15,000 to 15,999	1,975	20,220	2,902	2,462	3,372	13,632	1,948	648
16,000 to 16,999	2,642	22,979	3,692	6,870	3,588	15,485	2,270	649
17,000 to 17,999	2,416	99,857	4,507	5,453	4,390	19,591	2,659	944
18,000 to 18,999	4,329	28,129	6,483	5,489	6,242	25,747	3,799	1,760
19,000 to 19,999	3,477	38,807	4,896	5,496	7,481	23,945	5,008	1,773
20,000 to 20,999	4,337	41,705	6,232	10,293	6,334	24,733	4,239	1,509
21,000 to 21,999	4,581	42,093	6,963	12,321	7,043	27,234	5,386	1,683
22,000 to 22,999	4,133	31,928	7,124	7,709	6,915	24,229	4,319	1,540
23,000 to 23,999	4,207	35,736	8,542	9,288	8,150	32,785	4,814	2,856
24,000 to 24,999	5,771	62,862	10,580	8,869	10,096	34,519	7,674	2,443
25,000 to 25,999	5,740	47,515	8,755	8,825	8,444	36,173	7,293	3,333
26,000 to 26,999	3,521	37,282	8,063	15,756	6,715	24,474	6,171	2,063
27,000 to 27,999	5,942	37,234	10,963	10,766	11,883	40,258	7,745	2,904
28,000 to 28,999	5,155	45,399	9,162	9,465	8,510	28,622	6,411	2,697
29,000 to 29,999	4,562	40,357	11,348	11,033	11,021	37,859	7,354	2,672
30,000 to 30,999	5,902	59,158	9,674	15,483	9,089	30,251	6,678	2,261
31,000 to 31,999	3,970	40,302	7,990	9,882	7,784	29,089	4,358	1,685
32,000 to 32,999	6,166	46,769	13,648	18,155	13,020	50,534	7,997	2,755
33,000 to 33,999	5,555	39,670	10,089	11,469	9,099	32,037	7,737	2,943
34,000 to 34,999	5,462	47,385	11,173	14,989	9,356	34,770	8,462	7,295
35,000 to 35,999	4,120	34,548	10,201	19,650	10,704	43,389	6,921	2,635
36,000 to 36,999	5,420	48,379	12,033	25,813	10,878	45,065	7,313	2,916
37,000 to 37,999	5,065	38,968	11,992	17,954	11,195	38,600	7,233	3,008
38,000 to 38,999	4,748	30,625	10,826	18,988	9,742	43,226	7,131	3,115
39,000 to 39,999	4,452	40,451	9,791	14,774	8,849	34,167	6,981	3,425
40,000 to 49,999	56,150	412,842	139,540	299,925	128,772	492,289	98,371	39,956
50,000 to 59,999	49,933	426,051	149,098	322,570	136,198	516,119	107,817	49,196
60,000 to 69,999	46,986	377,007	182,236	411,535	166,545	616,657	138,206	57,779
70,000 to 79,999	40,005	295,403	184,360	523,403	168,443	676,844	141,626	61,678
80,000 to 89,999	30,978	265,101	183,130	615,198	168,729	668,574	142,890	67,271
90,000 to 99,999	23,510	212,238	184,181	777,410	169,893	729,266	146,204	72,403
100,000 to 149,999	67,455	678,247	761,466	4,771,445	711,971	3,377,957	618,347	269,226
150,000 to 199,999	23,474	245,156	424,902	4,592,486	387,442	2,308,464	352,231	160,285
200,000 to 299,999	10,372	176,395	356,371	6,323,591	321,163	2,453,178	281,427	126,230
300,000 to 399,999	2,623	91,563	125,948	3,631,228	115,896	1,154,315	95,993	43,885
400,000 to 499,999	820	26,754	58,726	2,394,413	54,612	639,834	43,107	21,546
500,000 to 999,999	731	29,131	82,684	5,617,667	78,152	1,181,171	59,383	33,770
1,000,000 to 1,999,999	142	10,828	26,073	4,413,561	24,971	571,133	17,394	13,393
2,000,000 to 2,999,999	23	3,743	6,466	2,206,194	6,213	195,458	4,156	3,797
3,000,000 to 3,999,999	7	189	2,808	1,321,204	2,705	102,339	1,838	1,888
4,000,000 to 4,999,999	5	531	1,522	964,783	1,474	66,626	960	1,630
5,000,000 and over	5	126	4,432	10,259,292	4,317	327,408	2,787	5,076
TOTAL	524,825	\$4,920,095	3,164,828	\$50,137,090	2,937,212	\$17,434,673	2,458,017	\$1,115,008

TABLE B - 4C
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING JOINTLY

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	3,596	\$3,398	40,859	\$729,681	33,905	\$595,663	12,001	\$171,684
Zero	0	0	48	535	0	0	0	0
1 to 999	1,172	131	3,366	15,410	2,707	31,656	59	272
1,000 to 1,999	297	26	2,681	11,861	2,355	14,372	454	609
2,000 to 2,999	315	47	2,557	12,686	2,400	20,488	168	1,943
3,000 to 3,999	851	135	2,601	34,031	1,783	13,779	1,057	12,183
4,000 to 4,999	302	375	2,082	13,326	1,754	21,656	320	34
5,000 to 5,999	497	52	1,591	7,792	1,330	14,752	87	578
6,000 to 6,999	270	99	1,800	8,370	1,435	16,990	273	717
7,000 to 7,999	436	49	2,805	12,582	1,933	18,995	765	286
8,000 to 8,999	400	65	2,287	14,565	1,999	20,541	151	27
9,000 to 9,999	155	71	3,923	20,774	3,472	64,540	120	48
10,000 to 10,999	521	131	5,403	19,687	3,414	44,940	511	693
11,000 to 11,999	247	995	2,495	13,794	2,082	21,022	299	281
12,000 to 12,999	458	137	5,189	24,687	3,560	32,058	390	1,006
13,000 to 13,999	1,444	867	6,319	28,834	5,163	60,554	650	834
14,000 to 14,999	588	219	3,614	18,208	2,852	37,345	524	253
15,000 to 15,999	755	206	3,476	16,947	2,709	33,704	426	121
16,000 to 16,999	746	296	3,836	23,300	2,663	36,081	640	1,733
17,000 to 17,999	790	465	4,720	26,453	4,050	38,764	496	791
18,000 to 18,999	983	329	6,685	33,325	5,377	58,841	660	313
19,000 to 19,999	2,265	509	8,183	31,723	7,129	63,634	706	617
20,000 to 20,999	1,076	400	6,774	36,934	5,564	76,431	686	913
21,000 to 21,999	2,090	474	7,465	41,732	6,223	67,384	667	657
22,000 to 22,999	1,344	451	7,501	33,930	6,041	64,860	1,136	514
23,000 to 23,999	1,563	710	8,741	45,638	7,519	90,731	613	853
24,000 to 24,999	1,343	365	10,903	58,196	8,871	84,858	973	191
25,000 to 25,999	2,758	1,102	10,312	49,434	9,106	95,212	1,022	345
26,000 to 26,999	2,828	595	8,524	42,888	6,357	70,822	958	253
27,000 to 27,999	2,981	1,052	12,344	54,981	10,583	124,216	969	525
28,000 to 28,999	1,444	781	9,458	41,564	7,863	90,096	1,025	561
29,000 to 29,999	1,633	487	11,728	52,051	9,973	103,785	1,708	535
30,000 to 30,999	2,618	972	10,074	48,968	8,077	81,254	2,094	683
31,000 to 31,999	2,103	808	8,182	41,464	6,966	74,360	765	640
32,000 to 32,999	3,772	1,130	13,890	72,574	11,815	121,419	1,099	742
33,000 to 33,999	3,130	1,603	11,315	48,052	8,361	85,232	865	400
34,000 to 34,999	3,001	2,711	11,266	59,765	9,756	98,737	941	682
35,000 to 35,999	2,545	1,094	11,636	66,768	10,047	108,986	1,305	599
36,000 to 36,999	2,354	1,195	12,088	74,989	9,459	95,314	1,408	1,720
37,000 to 37,999	2,310	1,426	12,186	60,988	9,807	104,428	864	699
38,000 to 38,999	2,233	872	11,072	66,201	8,847	94,102	1,116	695
39,000 to 39,999	2,084	841	9,938	53,207	8,863	93,839	1,540	2,582
40,000 to 49,999	35,887	13,402	140,634	845,572	116,341	1,221,471	16,433	13,565
50,000 to 59,999	31,771	14,252	149,883	902,137	127,067	1,397,076	16,256	15,912
60,000 to 69,999	39,408	16,944	184,296	1,102,915	159,222	1,725,207	23,937	19,536
70,000 to 79,999	39,207	15,836	184,651	1,277,759	162,809	1,798,048	22,199	20,891
80,000 to 89,999	39,550	19,062	183,238	1,370,105	161,531	1,798,340	28,140	24,191
90,000 to 99,999	37,063	18,815	184,752	1,597,893	162,818	1,943,234	28,469	37,777
100,000 to 149,999	120,404	64,942	762,602	8,483,571	676,198	8,665,049	124,981	138,308
150,000 to 199,999	62,056	34,971	425,157	7,096,205	360,168	5,638,298	78,256	92,100
200,000 to 299,999	43,475	27,402	356,490	8,930,401	294,982	5,334,191	73,170	145,228
300,000 to 399,999	13,507	9,544	125,960	4,838,973	104,454	2,154,517	31,807	102,815
400,000 to 499,999	5,415	5,120	58,727	3,060,913	48,711	1,085,884	16,895	69,432
500,000 to 999,999	8,217	12,056	82,714	6,844,665	66,564	1,639,994	29,026	222,302
1,000,000 to 1,999,999	2,566	9,542	26,084	5,007,628	19,961	526,100	11,449	202,652
2,000,000 to 2,999,999	637	4,611	6,466	2,410,060	4,619	129,041	3,286	97,693
3,000,000 to 3,999,999	267	1,916	2,808	1,427,347	1,917	53,426	1,543	60,216
4,000,000 to 4,999,999	148	930	1,522	1,033,969	1,031	29,605	871	41,348
5,000,000 and over	383	12,130	4,432	10,603,905	2,591	73,027	2,927	492,089
TOTAL	542,258	\$309,145	3,202,334	\$68,995,916	2,735,154	\$38,298,954	552,153	\$2,005,868

cited in Marilley v. Bonham, No. 13-17358 archived on December 6, 2016

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	35,717	\$767,347	6,875	\$60,602	4,233	\$10,710	1,871	\$19,397
Zero	0	0	0	0	48	55	0	0
1 to 999	2,709	31,928	1,615	2,365	1,242	600	155	-60
1,000 to 1,999	2,530	14,981	599	1,239	1,573	1,238	201	103
2,000 to 2,999	2,402	22,431	1,976	2,560	696	241	1,379	102
3,000 to 3,999	1,801	25,962	1,114	1,949	761	410	177	295
4,000 to 4,999	1,754	21,690	1,198	1,437	553	242	302	327
5,000 to 5,999	1,331	15,330	888	958	635	478	a	a
6,000 to 6,999	1,435	17,708	1,203	2,227	498	187	154	324
7,000 to 7,999	2,282	19,282	1,987	5,243	1,109	604	445	1,165
8,000 to 8,999	1,999	20,567	1,476	4,873	844	396	45	65
9,000 to 9,999	3,472	64,588	1,921	2,777	647	465	103	53
10,000 to 10,999	3,570	45,633	3,323	3,956	2,181	2,104	278	195
11,000 to 11,999	2,083	21,303	1,768	3,455	861	600	227	-3
12,000 to 12,999	3,560	33,065	2,985	2,412	2,432	1,575	155	136
13,000 to 13,999	5,266	61,387	3,249	8,267	2,394	1,176	97	119
14,000 to 14,999	2,906	37,598	2,193	5,072	1,051	573	104	380
15,000 to 15,999	2,709	33,826	2,426	5,085	942	379	100	1,038
16,000 to 16,999	2,818	37,813	2,680	7,737	1,047	1,054	279	-226
17,000 to 17,999	4,097	39,555	3,082	6,373	1,504	987	104	562
18,000 to 18,999	5,377	59,154	3,989	7,462	2,491	1,461	368	616
19,000 to 19,999	7,174	64,251	4,633	14,279	2,688	1,427	90	210
20,000 to 20,999	5,655	77,344	4,186	8,006	2,272	1,412	193	6,599
21,000 to 21,999	6,224	68,041	4,479	8,390	2,765	1,473	281	641
22,000 to 22,999	6,227	65,374	4,789	11,909	3,288	2,450	328	2,018
23,000 to 23,999	7,564	91,584	7,086	13,712	2,787	1,875	244	1,104
24,000 to 24,999	8,962	85,050	7,451	9,965	4,406	3,264	339	1,753
25,000 to 25,999	9,197	95,557	6,721	16,695	3,364	1,852	270	1,102
26,000 to 26,999	6,403	71,075	5,457	7,707	4,312	2,752	45	54
27,000 to 27,999	10,674	174,740	8,571	15,679	4,262	2,241	390	1,367
28,000 to 28,999	8,055	90,658	6,744	13,191	3,765	2,764	285	2,385
29,000 to 29,999	10,024	104,320	7,802	16,072	5,699	3,109	198	16
30,000 to 30,999	8,078	81,937	7,747	23,238	4,789	3,126	51	76
31,000 to 31,999	7,057	75,001	5,934	10,406	4,194	2,248	46	6
32,000 to 32,999	11,962	122,161	8,193	19,858	6,712	3,723	45	347
33,000 to 33,999	8,361	85,632	8,873	28,367	5,343	3,726	94	538
34,000 to 34,999	9,808	99,420	7,709	13,271	6,842	4,096	53	264
35,000 to 35,999	10,100	109,585	7,580	16,510	4,910	3,691	180	1,330
36,000 to 36,999	9,619	97,034	8,241	17,638	4,901	4,028	252	1,220
37,000 to 37,999	9,949	105,127	7,983	14,968	5,580	3,328	98	1,067
38,000 to 38,999	8,892	94,796	8,157	18,602	5,460	4,265	235	869
39,000 to 39,999	9,060	96,421	7,117	11,069	5,210	5,096	45	43
40,000 to 49,999	117,318	1,235,037	106,847	259,498	67,836	50,274	1,601	8,543
50,000 to 59,999	128,201	1,412,988	117,683	298,490	84,301	63,804	2,639	12,525
60,000 to 69,999	160,799	1,744,743	144,889	351,310	104,543	75,196	1,186	5,563
70,000 to 79,999	163,897	1,818,939	144,958	346,932	110,614	91,359	1,001	7,898
80,000 to 89,999	162,208	1,822,531	146,987	383,711	112,215	93,267	1,069	3,253
90,000 to 99,999	163,804	1,981,011	151,682	433,582	121,053	116,969	1,063	14,653
100,000 to 149,999	680,860	8,803,357	636,117	1,940,944	515,928	519,338	6,180	33,383
150,000 to 199,999	364,002	5,730,398	362,927	1,291,214	290,544	352,018	2,771	37,163
200,000 to 299,999	300,136	5,479,420	305,651	1,366,036	236,662	333,599	1,931	31,091
300,000 to 399,999	107,327	2,257,332	110,599	663,636	79,873	152,721	833	31,928
400,000 to 499,999	50,384	1,155,317	52,933	411,559	36,418	83,657	208	10,122
500,000 to 999,999	70,555	1,862,295	76,190	860,634	49,387	221,370	627	73,312
1,000,000 to 1,999,999	22,175	728,752	24,556	634,834	14,338	213,336	316	45,401
2,000,000 to 2,999,999	5,396	226,734	6,110	291,070	3,301	134,388	111	30,619
3,000,000 to 3,999,999	2,362	113,642	2,686	181,145	1,431	89,837	56	31,325
4,000,000 to 4,999,999	1,292	70,952	1,457	120,748	768	71,091	a	a
5,000,000 and over	3,743	565,116	4,288	1,658,532	2,332	3,927,965	134	177,275
TOTAL	2,773,322	\$40,304,822	2,588,561	\$11,945,394	1,952,754	\$6,677,671	32,059	\$613,244

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Total Contributions		Casualty and Theft Losses		All Other Deductions		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	7,785	\$84,411	39	\$486	23,381	\$227,851	41,105	\$2,130,056
Zero	48	55	0	0	0	0	48	590
1 to 999	2,050	2,668	0	0	1,406	2,103	3,366	68,564
1,000 to 1,999	1,875	2,099	0	0	603	754	2,681	43,436
2,000 to 2,999	2,124	2,402	0	0	525	809	2,557	67,460
3,000 to 3,999	1,648	1,980	0	0	934	2,342	2,601	79,510
4,000 to 4,999	1,250	1,691	0	0	901	3,738	2,082	51,897
5,000 to 5,999	889	1,293	0	0	528	990	1,591	37,332
6,000 to 6,999	1,255	2,226	0	0	907	1,727	1,800	42,253
7,000 to 7,999	2,186	6,368	0	0	1,189	3,990	2,805	62,355
8,000 to 8,999	1,624	5,230	0	0	675	1,512	2,287	56,361
9,000 to 9,999	1,973	3,295	0	0	853	1,216	3,923	108,672
10,000 to 10,999	3,419	6,117	0	0	2,430	4,218	5,403	106,583
11,000 to 11,999	1,819	3,923	0	0	815	2,510	2,495	62,848
12,000 to 12,999	3,285	4,099	0	0	1,010	2,941	5,189	84,865
13,000 to 13,999	3,890	9,392	0	0	1,599	4,137	6,319	137,855
14,000 to 14,999	2,297	5,872	0	0	1,121	3,413	3,615	83,840
15,000 to 15,999	2,426	5,233	0	0	870	1,621	3,476	78,361
16,000 to 16,999	2,834	7,986	0	0	1,120	2,987	3,836	96,009
17,000 to 17,999	3,360	7,822	0	0	1,395	4,263	4,720	178,615
18,000 to 18,999	4,286	9,193	a	a	2,589	10,036	6,685	140,359
19,000 to 19,999	4,971	15,915	0	0	1,277	4,485	8,183	157,135
20,000 to 20,999	4,770	15,875	0	0	1,879	7,394	6,793	180,459
21,000 to 21,999	4,970	10,504	0	0	1,612	6,274	7,466	170,257
22,000 to 22,999	5,218	15,477	0	0	1,877	6,697	7,501	154,474
23,000 to 23,999	7,463	15,214	0	0	2,469	10,516	8,741	200,595
24,000 to 24,999	8,413	20,715	51	274	3,085	10,423	10,903	232,215
25,000 to 25,999	7,047	16,904	0	0	3,011	9,920	10,312	220,955
26,000 to 26,999	6,445	10,513	45	70	3,111	25,066	8,525	187,901
27,000 to 27,999	9,036	9,172	45	256	3,411	8,227	12,345	245,719
28,000 to 28,999	7,169	17,962	45	108	2,710	19,388	9,459	216,170
29,000 to 29,999	8,248	19,191	0	0	2,671	11,855	11,779	229,572
30,000 to 30,999	8,122	26,441	51	2,993	2,548	16,990	10,074	237,611
31,000 to 31,999	6,659	12,660	0	0	2,794	9,711	8,182	181,462
32,000 to 32,999	10,206	23,095	348	2,833	2,729	11,491	13,890	280,943
33,000 to 33,999	9,394	32,595	0	0	2,754	17,815	11,315	225,885
34,000 to 34,999	9,419	17,631	0	0	5,431	20,697	11,266	247,153
35,000 to 35,999	8,213	20,915	0	0	3,705	20,494	11,636	254,189
36,000 to 36,999	8,717	22,698	a	a	3,485	23,317	12,088	270,076
37,000 to 37,999	9,015	19,363	0	0	4,230	21,293	12,237	248,302
38,000 to 38,999	8,802	23,736	99	424	3,649	24,965	11,072	242,725
39,000 to 39,999	8,048	16,208	0	0	3,128	17,723	9,938	226,698
40,000 to 49,999	114,989	315,302	250	1,260	48,935	314,126	140,636	3,152,602
50,000 to 59,999	128,714	374,739	147	1,938	54,035	345,284	149,983	3,507,063
60,000 to 69,999	160,543	430,288	102	6,381	70,934	467,012	184,298	4,189,720
70,000 to 79,999	160,227	445,757	252	1,323	66,192	453,002	184,719	4,353,507
80,000 to 89,999	162,112	480,191	201	6,807	67,709	462,597	183,239	4,475,537
90,000 to 99,999	167,754	563,274	101	1,113	66,375	477,917	184,752	4,895,194
100,000 to 149,999	699,746	2,492,198	831	15,082	254,588	1,841,719	762,604	22,345,493
150,000 to 199,999	393,794	1,679,850	133	3,398	123,882	1,088,326	425,168	15,843,570
200,000 to 299,999	327,085	1,719,062	209	12,637	77,074	881,793	356,493	17,191,409
300,000 to 399,999	116,895	839,195	22	3,382	23,153	386,385	125,961	8,242,055
400,000 to 499,999	54,949	502,342	42	9,194	9,648	213,160	58,728	4,710,611
500,000 to 999,999	78,475	1,142,203	32	7,992	15,019	466,593	82,714	9,441,707
1,000,000 to 1,999,999	24,976	858,820	7	4,298	5,747	474,154	26,084	6,275,911
2,000,000 to 2,999,999	6,188	432,577	a	a	1,701	275,854	6,467	2,951,548
3,000,000 to 3,999,999	2,712	290,493	a	a	817	137,209	2,808	1,714,538
4,000,000 to 4,999,999	1,472	194,903	0	0	473	102,616	1,523	1,219,630
5,000,000 and over	4,317	5,712,617	0	0	1,663	847,892	4,432	15,718,044
TOTAL	2,817,584	\$19,039,947	3,056	\$85,019	994,359	\$9,823,539	3,202,898	\$138,556,454

cited in Marilley v. Bonham, No 13-17358 archived on December 9, 2016

TABLE B - 4C
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING JOINTLY

Adjusted Gross Income Class	California Adjust to Fed Itemized Deductions		California Itemized Deductions		California Standard Deductions		Personal Exemption Credit	Personal Exemption Credit
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	45,120	\$383,028	47,283	\$1,893,972	23,842	\$183,618	141,465	\$14,995
Zero	0	0	0	0	1,811	14,150	3,623	384
1 to 999	4,456	3,297	7,364	108,719	20,378	156,600	54,722	5,801
1,000 to 1,999	2,431	2,012	3,789	52,580	7,283	56,892	22,143	2,347
2,000 to 2,999	4,066	1,216	5,065	86,962	8,837	69,034	27,804	2,947
3,000 to 3,999	4,160	5,643	3,804	87,308	11,817	91,693	30,932	3,279
4,000 to 4,999	3,333	5,877	2,989	56,330	12,224	95,192	30,220	3,203
5,000 to 5,999	2,928	2,763	4,084	65,140	16,706	130,385	41,475	4,396
6,000 to 6,999	3,141	1,840	3,203	54,598	14,521	113,386	35,345	3,747
7,000 to 7,999	5,889	4,821	4,653	79,633	18,562	145,006	46,122	4,889
8,000 to 8,999	4,571	4,136	3,920	71,860	19,815	154,541	47,366	5,021
9,000 to 9,999	4,202	4,658	5,637	121,883	21,024	164,239	53,321	5,652
10,000 to 10,999	5,865	4,839	6,910	116,994	27,024	210,759	67,765	7,183
11,000 to 11,999	4,740	5,243	4,022	74,484	25,434	198,691	58,913	6,245
12,000 to 12,999	5,269	5,274	7,014	99,260	28,364	221,581	70,654	7,489
13,000 to 13,999	9,288	8,043	7,918	151,547	39,786	310,461	95,306	10,102
14,000 to 14,999	6,287	4,685	6,720	113,725	33,742	263,596	80,925	8,578
15,000 to 15,999	6,225	4,480	5,438	96,313	32,821	256,400	76,518	8,111
16,000 to 16,999	7,769	8,812	6,343	113,919	31,690	247,561	75,962	8,052
17,000 to 17,999	8,805	7,625	8,143	207,623	30,100	235,145	76,385	8,097
18,000 to 18,999	11,410	9,060	10,319	172,054	40,730	318,186	102,008	10,813
19,000 to 19,999	9,132	6,508	11,639	188,096	36,320	283,734	95,918	10,167
20,000 to 20,999	10,569	12,593	10,176	203,730	39,862	311,400	100,076	10,608
21,000 to 21,999	11,479	16,548	10,604	190,647	41,492	324,134	104,192	11,044
22,000 to 22,999	11,490	9,915	9,939	170,710	38,494	300,712	96,864	10,268
23,000 to 23,999	11,810	11,899	11,873	227,725	38,475	300,568	100,697	10,674
24,000 to 24,999	16,297	14,211	14,827	259,785	35,016	273,547	99,686	10,567
25,000 to 25,999	13,695	12,904	13,376	243,699	35,837	279,960	98,426	10,433
26,000 to 26,999	14,106	21,115	12,522	215,898	38,300	299,197	101,644	10,774
27,000 to 27,999	18,200	19,219	15,785	274,047	36,443	284,690	104,149	11,040
28,000 to 28,999	13,140	13,292	12,369	236,599	32,163	251,261	89,064	9,441
29,000 to 29,999	15,874	14,935	15,192	252,279	32,025	250,178	94,435	10,010
30,000 to 30,999	15,742	21,465	13,265	255,460	37,533	293,209	101,596	10,769
31,000 to 31,999	13,430	14,870	11,502	203,858	33,120	258,733	89,244	9,460
32,000 to 32,999	18,705	23,083	18,560	308,288	35,686	278,775	108,492	11,500
33,000 to 33,999	16,389	17,291	14,313	244,059	40,379	315,443	109,385	11,595
34,000 to 34,999	17,046	22,485	14,228	261,846	33,579	262,319	95,614	10,135
35,000 to 35,999	15,972	27,798	14,391	262,150	32,255	251,973	93,291	9,889
36,000 to 36,999	16,942	31,371	16,088	287,564	32,655	255,101	97,486	10,334
37,000 to 37,999	18,513	24,114	16,578	273,004	31,801	248,431	96,758	10,256
38,000 to 38,999	17,849	24,212	17,628	288,749	30,049	234,745	95,252	10,097
39,000 to 39,999	17,377	20,145	15,578	263,951	31,233	243,992	93,623	9,924
40,000 to 49,999	199,794	375,081	175,318	3,212,806	265,488	2,073,989	881,612	93,451
50,000 to 59,999	205,524	389,801	180,136	3,466,257	209,461	1,636,307	779,194	82,595
60,000 to 69,999	229,384	508,332	206,819	4,016,319	167,484	1,308,383	748,303	79,320
70,000 to 79,999	221,713	624,300	201,820	4,001,581	124,562	973,081	652,665	69,182
80,000 to 89,999	208,708	678,513	191,084	3,922,719	97,242	759,652	576,651	61,125
90,000 to 99,999	204,239	821,565	188,571	4,154,283	83,821	654,811	544,683	57,736
100,000 to 149,999	796,597	5,047,751	740,638	17,623,472	193,818	1,514,106	1,868,911	198,105
150,000 to 199,999	422,280	4,586,075	389,126	11,278,711	70,465	550,471	919,181	97,433
200,000 to 299,999	347,266	6,201,211	321,304	10,867,768	41,333	322,893	725,118	76,863
300,000 to 399,999	123,717	3,576,299	115,221	4,699,836	12,090	94,449	254,554	26,983
400,000 to 499,999	57,672	2,344,623	51,660	2,235,790	8,008	62,559	119,302	12,646
500,000 to 999,999	80,396	5,478,843	64,145	3,298,780	19,744	154,237	167,709	17,777
1,000,000 to 1,999,999	25,432	4,311,953	19,444	1,560,136	7,046	55,041	52,961	5,614
2,000,000 to 2,999,999	6,421	2,187,407	5,320	709,889	1,246	9,735	13,130	1,392
3,000,000 to 3,999,999	2,825	1,315,443	2,460	397,417	402	3,141	5,725	607
4,000,000 to 4,999,999	1,523	962,945	1,368	272,123	178	1,391	3,093	328
5,000,000 and over	4,465	10,325,034	4,140	5,372,863	346	2,703	8,970	951
TOTAL	3,601,672	\$50,593,100	3,303,624	\$90,023,795	2,511,961	\$19,616,168	11,626,628	\$1,232,423

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Dependent Exemption Credit	Dependent Exemption Credit	Senior/Blind Exemption Credit	Senior/Blind Exemption Credit	Total Exemption Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	44,445	\$14,490	55,036	\$16	70,281	\$35,049	a	a
Zero	338	110	1,410	0	1,811	644	0	0
1 to 999	15,690	5,115	26,023	10	27,344	13,657	0	0
1,000 to 1,999	5,535	1,804	8,179	6	11,068	5,017	0	0
2,000 to 2,999	4,508	1,470	11,560	5	13,899	5,639	0	0
3,000 to 3,999	9,620	3,136	12,049	5	15,463	7,689	0	0
4,000 to 4,999	7,169	2,337	10,582	10	15,110	6,637	0	0
5,000 to 5,999	11,583	3,776	15,481	5	20,736	9,813	0	0
6,000 to 6,999	9,345	3,046	12,896	11	17,670	8,158	0	0
7,000 to 7,999	19,740	6,435	12,872	11	23,060	12,687	0	0
8,000 to 8,999	17,846	5,818	15,624	21	23,682	12,494	0	0
9,000 to 9,999	23,172	7,554	15,051	0	26,661	14,801	0	0
10,000 to 10,999	30,373	9,901	15,580	27	33,881	18,736	0	0
11,000 to 11,999	29,313	9,556	14,087	6	29,454	17,290	0	0
12,000 to 12,999	37,656	12,276	19,951	16	35,377	21,885	0	0
13,000 to 13,999	57,856	18,861	17,465	27	47,651	30,834	0	0
14,000 to 14,999	49,958	16,286	15,860	11	40,461	26,815	0	0
15,000 to 15,999	47,248	15,403	16,973	27	38,259	25,313	0	0
16,000 to 16,999	49,473	16,128	13,396	5	37,976	25,595	0	0
17,000 to 17,999	44,300	14,442	17,858	22	38,191	24,431	0	0
18,000 to 18,999	57,886	18,871	22,063	30	51,003	32,292	0	0
19,000 to 19,999	54,966	17,919	24,060	21	47,958	30,635	0	0
20,000 to 20,999	60,829	19,830	21,237	31	50,036	32,688	0	0
21,000 to 21,999	64,426	21,003	24,069	27	52,096	34,599	0	0
22,000 to 22,999	67,122	21,882	21,799	10	48,430	34,459	0	0
23,000 to 23,999	82,977	27,050	19,254	25	50,347	39,764	0	0
24,000 to 24,999	58,187	18,969	18,922	21	49,841	31,541	0	0
25,000 to 25,999	62,786	20,468	20,772	14	49,199	33,093	a	a
26,000 to 26,999	60,301	19,658	16,416	5	50,821	32,172	0	0
27,000 to 27,999	71,414	23,347	20,218	5	52,173	36,539	a	a
28,000 to 28,999	62,150	20,261	18,217	20	44,532	31,633	0	0
29,000 to 29,999	62,341	20,323	14,999	15	47,216	31,922	0	0
30,000 to 30,999	72,218	23,543	20,249	131	50,797	36,458	79	8
31,000 to 31,999	66,746	21,759	16,976	20	44,622	33,019	0	0
32,000 to 32,999	83,427	27,197	15,948	5	54,246	40,388	0	0
33,000 to 33,999	82,131	26,775	17,692	46	54,682	40,240	0	0
34,000 to 34,999	71,825	23,415	18,089	14	47,805	35,467	0	0
35,000 to 35,999	70,017	22,826	19,184	20	46,644	34,747	147	8
36,000 to 36,999	65,451	21,337	18,328	25	48,743	33,613	130	14
37,000 to 37,999	63,929	20,841	17,369	15	48,377	32,935	1,084	68
38,000 to 38,999	63,516	20,706	16,574	72	47,666	32,562	0	0
39,000 to 39,999	65,471	21,344	15,071	10	46,811	32,865	0	0
40,000 to 49,999	626,391	204,203	166,567	105	440,790	315,301	601	115
50,000 to 59,999	507,928	165,585	139,402	72	389,575	262,944	1,649	143
60,000 to 69,999	463,103	150,972	130,961	73	374,134	244,159	1,262	288
70,000 to 79,999	419,916	136,893	100,378	53	326,377	216,738	1,811	617
80,000 to 89,999	341,171	111,222	82,635	102	288,299	181,095	1,878	797
90,000 to 99,999	312,694	101,938	80,887	73	272,369	168,236	2,144	1,168
100,000 to 149,999	1,121,008	365,449	218,757	232	934,341	586,659	10,569	7,854
150,000 to 199,999	542,399	176,822	105,501	52	459,455	285,270	9,188	9,210
200,000 to 299,999	425,441	138,700	83,566	77	362,326	224,193	9,993	20,550
300,000 to 399,999	150,931	49,204	30,356	20	119,769	65,631	6,292	21,008
400,000 to 499,999	72,877	23,758	15,383	4	32,357	7,220	4,212	22,492
500,000 to 999,999	104,965	34,219	22,278	7	1,579	578	9,309	90,826
1,000,000 to 1,999,999	33,072	10,783	8,453	3	100	51	5,167	83,532
2,000,000 to 2,999,999	8,063	2,629	2,224	0	16	8	1,694	45,755
3,000,000 to 3,999,999	3,629	1,183	1,009	0	16	10	855	31,149
4,000,000 to 4,999,999	1,943	634	548	0	5	2	505	21,987
5,000,000 and over	5,978	1,949	1,507	0	11	6	1,843	226,307
TOTAL	7,126,794	\$2,323,411	1,935,852	\$1,698	5,653,602	\$3,634,919	70,415	\$583,896

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Total Special Credit		Renter's Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	a	0	\$0	a	a	763	\$9,140
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	0	0	a	a
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	454	1,251
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	a	a
14,000 to 14,999	0	0	0	0	0	0	0	0
15,000 to 15,999	0	0	0	0	0	0	14	26
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	51	5	51	5	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	0	0	a	a
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	a	a	0	0	0	0	0	0
26,000 to 26,999	3,162	42	3,162	42	0	0	0	0
27,000 to 27,999	2,930	95	2,929	95	0	0	a	a
28,000 to 28,999	3,179	118	2,334	116	0	0	0	0
29,000 to 29,999	3,011	207	3,011	207	0	0	0	0
30,000 to 30,999	2,185	197	2,106	189	0	0	0	0
31,000 to 31,999	3,613	374	3,613	374	0	0	a	a
32,000 to 32,999	3,515	370	3,515	370	0	0	0	0
33,000 to 33,999	4,476	507	4,476	507	0	0	0	0
34,000 to 34,999	3,585	399	3,585	399	0	0	0	0
35,000 to 35,999	4,341	482	4,194	474	0	0	0	0
36,000 to 36,999	3,349	365	3,219	350	0	0	11	75
37,000 to 37,999	3,394	321	2,360	253	0	0	0	0
38,000 to 38,999	5,742	667	5,742	667	0	0	a	a
39,000 to 39,999	6,044	709	5,999	706	0	0	0	0
40,000 to 49,999	54,318	5,958	51,926	5,593	0	0	12	19
50,000 to 59,999	82,685	10,099	74,557	8,382	0	0	27	125
60,000 to 69,999	97,395	14,051	85,236	10,027	0	0	23	176
70,000 to 79,999	50,262	9,011	26,952	3,212	0	0	59	182
80,000 to 89,999	25,240	6,149	0	0	0	0	53	211
90,000 to 99,999	23,942	6,630	0	0	0	0	727	1,594
100,000 to 149,999	15,567	15,781	0	0	0	0	1,821	3,768
150,000 to 199,999	13,263	18,327	0	0	10	1	1,481	3,588
200,000 to 299,999	14,912	43,027	0	0	44	36	1,223	4,658
300,000 to 399,999	9,904	44,245	0	0	0	0	844	5,944
400,000 to 499,999	6,575	46,237	0	0	0	0	329	2,945
500,000 to 999,999	13,196	158,358	0	0	44	293	704	8,960
1,000,000 to 1,999,999	6,998	161,331	0	0	a	a	194	5,369
2,000,000 to 2,999,999	2,236	85,962	0	0	a	a	38	2,378
3,000,000 to 3,999,999	1,086	60,630	0	0	0	0	11	700
4,000,000 to 4,999,999	638	40,360	0	0	0	0	4	192
5,000,000 and over	2,223	355,330	0	0	0	0	5	332
TOTAL	472,223	\$1,086,342	288,967	\$31,968	101	\$563	8,804	\$51,685

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Mental Health Tax		Other Taxes		Taxes Withheld		Estimated Taxes Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	1,388	\$1,102	24,414	\$63,574	4,931	\$72,746
Zero	0	0	0	0	48	55	0	0
1 to 999	0	0	53	0	4,027	2,052	259	182
1,000 to 1,999	0	0	a	a	2,351	655	a	a
2,000 to 2,999	0	0	51	1	2,290	649	268	231
3,000 to 3,999	0	0	454	1	3,359	675	98	1,966
4,000 to 4,999	0	0	0	0	3,704	285	123	1,878
5,000 to 5,999	0	0	59	6	3,615	498	a	a
6,000 to 6,999	0	0	449	11	5,093	986	153	202
7,000 to 7,999	0	0	53	1	9,309	1,805	557	556
8,000 to 8,999	0	0	51	57	6,937	1,731	177	52
9,000 to 9,999	0	0	0	0	7,331	640	96	68
10,000 to 10,999	0	0	51	0	11,399	1,246	69	85
11,000 to 11,999	0	0	192	17	10,931	2,898	350	167
12,000 to 12,999	0	0	199	15	13,304	2,023	97	247
13,000 to 13,999	0	0	141	5	17,103	3,541	561	1,063
14,000 to 14,999	0	0	749	74	14,682	1,810	350	184
15,000 to 15,999	0	0	80	51	16,591	1,827	207	166
16,000 to 16,999	0	0	648	27	15,730	3,751	107	234
17,000 to 17,999	0	0	279	41	18,650	4,064	104	35
18,000 to 18,999	0	0	840	183	27,139	4,744	490	838
19,000 to 19,999	0	0	744	50	20,251	4,559	244	158
20,000 to 20,999	0	0	1,467	209	27,588	7,700	1,780	1,400
21,000 to 21,999	0	0	338	34	26,468	6,091	431	608
22,000 to 22,999	0	0	485	49	26,718	6,091	473	257
23,000 to 23,999	0	0	983	339	27,748	6,020	521	622
24,000 to 24,999	0	0	1,557	162	29,421	7,263	481	711
25,000 to 25,999	0	0	583	26	28,481	7,535	475	338
26,000 to 26,999	0	0	1,858	267	34,150	9,240	899	920
27,000 to 27,999	0	0	777	77	33,181	8,172	885	1,019
28,000 to 28,999	0	0	1,763	54	30,172	8,603	961	1,623
29,000 to 29,999	0	0	1,764	467	33,279	9,383	631	313
30,000 to 30,999	0	0	285	24	38,511	11,745	811	566
31,000 to 31,999	0	0	782	122	33,626	11,273	478	555
32,000 to 32,999	0	0	1,749	318	41,345	12,587	618	2,116
33,000 to 33,999	0	0	2,311	156	40,590	14,869	382	485
34,000 to 34,999	0	0	1,803	150	36,126	13,978	1,254	1,840
35,000 to 35,999	0	0	588	93	31,834	13,408	499	595
36,000 to 36,999	0	0	2,329	336	37,424	16,694	2,867	1,387
37,000 to 37,999	0	0	1,994	159	37,526	17,103	1,325	1,198
38,000 to 38,999	0	0	2,017	851	35,864	16,000	826	478
39,000 to 39,999	0	0	624	84	37,553	18,360	683	377
40,000 to 49,999	0	0	12,659	1,608	369,861	238,710	15,641	16,204
50,000 to 59,999	0	0	15,221	2,613	350,549	346,028	21,700	24,873
60,000 to 69,999	0	0	18,538	3,251	342,876	477,269	26,024	34,763
70,000 to 79,999	0	0	14,952	3,000	304,716	551,692	25,163	37,896
80,000 to 89,999	0	0	15,345	3,593	271,880	637,612	21,717	38,469
90,000 to 99,999	0	0	15,037	4,983	256,920	745,764	25,866	61,580
100,000 to 149,999	0	0	50,517	16,753	894,729	4,163,396	105,217	338,530
150,000 to 199,999	0	0	26,962	12,911	437,588	3,574,201	73,633	393,333
200,000 to 299,999	0	0	17,419	12,022	340,710	4,493,852	85,957	754,378
300,000 to 399,999	0	0	4,727	4,048	117,235	2,396,816	42,260	627,229
400,000 to 499,999	0	0	1,945	2,595	52,916	1,446,909	24,594	511,975
500,000 to 999,999	0	0	2,239	2,717	72,631	2,975,005	44,524	1,763,699
1,000,000 to 1,999,999	23,703	82,262	483	722	21,980	1,683,697	18,891	1,906,648
2,000,000 to 2,999,999	6,475	86,184	104	186	5,270	678,410	5,378	1,131,428
3,000,000 to 3,999,999	2,848	65,809	51	110	2,319	409,985	2,428	767,074
4,000,000 to 4,999,999	1,537	50,766	a	a	1,260	289,727	1,318	580,652
5,000,000 and over	4,470	616,645	86	233	3,685	2,310,771	4,121	7,274,208
TOTAL	39,034	\$901,666	228,850	\$76,987	4,752,989	\$27,745,618	570,969	\$16,361,432

cited in Marilley v. Bonham, No. 13-17358 archived on December 16, 2016

TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Excess State Disability Insurance (SDI)		Nonrefundable Child and Dependent Credit		Overpayment		Credit to Next Year's Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	523	\$201	0	\$0	27,061	\$140,261	3,453	\$47,122
Zero	0	0	0	0	48	55	0	0
1 to 999	0	0	0	0	4,236	2,276	105	53
1,000 to 1,999	0	0	0	0	2,351	651	a	a
2,000 to 2,999	a	a	0	0	2,559	881	107	78
3,000 to 3,999	a	a	0	0	3,405	2,641	45	1,949
4,000 to 4,999	a	a	0	0	3,827	2,164	78	1,493
5,000 to 5,999	0	0	0	0	3,615	516	0	0
6,000 to 6,999	0	0	0	0	5,245	1,202	152	65
7,000 to 7,999	0	0	0	0	9,004	2,044	103	19
8,000 to 8,999	0	0	0	0	7,113	1,723	53	55
9,000 to 9,999	0	0	0	0	7,375	680	45	41
10,000 to 10,999	a	a	0	0	10,997	1,324	52	45
11,000 to 11,999	0	0	0	0	11,280	3,054	150	65
12,000 to 12,999	0	0	0	0	13,452	2,255	a	a
13,000 to 13,999	0	0	0	0	17,257	4,713	458	1,079
14,000 to 14,999	0	0	0	0	14,431	2,008	199	91
15,000 to 15,999	45	1	0	0	16,798	2,148	207	165
16,000 to 16,999	0	0	0	0	15,478	4,378	4	81
17,000 to 17,999	0	0	0	0	18,752	4,085	52	33
18,000 to 18,999	a	a	0	0	26,850	5,431	420	450
19,000 to 19,999	0	0	0	0	20,355	4,964	142	215
20,000 to 20,999	0	0	0	0	27,098	8,928	1,586	2,916
21,000 to 21,999	0	0	0	0	26,941	7,677	384	466
22,000 to 22,999	0	0	0	0	27,095	6,573	383	56
23,000 to 23,999	0	0	0	0	27,773	6,697	419	233
24,000 to 24,999	0	0	0	0	29,763	7,996	149	111
25,000 to 25,999	45	15	0	0	28,862	7,880	343	267
26,000 to 26,999	a	a	0	0	34,818	9,990	713	665
27,000 to 27,999	45	5	0	0	33,381	9,440	423	358
28,000 to 28,999	0	0	0	0	30,108	10,400	198	88
29,000 to 29,999	0	0	0	0	32,595	9,667	329	130
30,000 to 30,999	0	0	0	0	38,087	12,005	534	466
31,000 to 31,999	99	12	0	0	34,013	11,498	200	122
32,000 to 32,999	0	0	0	0	39,247	14,284	378	1,303
33,000 to 33,999	0	0	0	0	40,068	14,661	286	344
34,000 to 34,999	0	0	0	0	36,877	15,348	847	694
35,000 to 35,999	0	0	0	0	32,340	13,285	448	234
36,000 to 36,999	0	0	0	0	37,480	20,177	1,938	396
37,000 to 37,999	0	0	0	0	35,737	17,284	692	222
38,000 to 38,999	0	0	0	0	31,830	14,611	454	282
39,000 to 39,999	45	26	0	0	35,641	17,260	298	141
40,000 to 49,999	100	35	2,426	224	357,757	227,467	9,975	7,636
50,000 to 59,999	67	7	10,182	1,515	321,776	275,341	10,247	9,944
60,000 to 69,999	102	49	16,825	3,311	302,891	322,339	12,100	9,656
70,000 to 79,999	293	43	24,416	4,747	252,000	312,174	12,475	10,370
80,000 to 89,999	432	19	22,614	4,645	210,707	290,160	8,660	9,977
90,000 to 99,999	1,681	139	20,928	4,310	192,811	301,980	11,635	18,489
100,000 to 149,999	28,723	4,828	1,174	181	599,133	1,134,091	39,809	66,980
150,000 to 199,999	31,832	8,521	220	30	280,253	669,361	26,998	78,972
200,000 to 299,999	37,393	13,179	51	11	223,609	745,320	34,955	142,649
300,000 to 399,999	14,531	6,571	17	4	81,263	439,600	19,724	126,405
400,000 to 499,999	6,080	3,403	0	0	37,824	264,227	11,813	103,686
500,000 to 999,999	8,375	4,700	0	0	52,135	685,123	23,456	389,467
1,000,000 to 1,999,999	2,762	1,813	0	0	15,223	507,790	10,451	377,520
2,000,000 to 2,999,999	681	506	0	0	4,128	269,060	3,186	212,983
3,000,000 to 3,999,999	323	233	0	0	1,894	175,538	1,498	143,908
4,000,000 to 4,999,999	164	120	0	0	1,068	136,661	862	118,684
5,000,000 and over	519	430	0	0	3,392	1,552,417	2,912	1,424,500
TOTAL	134,866	\$44,858	98,851	\$18,979	3,839,106	\$8,733,764	257,587	\$3,314,418

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TABLE B - 4C
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING JOINTLY

Adjusted Gross Income Class	Total Voluntary Contributions		Refund		Tax Due	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	9	\$1	24,211	\$93,907	1,159	\$3,424
Zero	0	0	48	55	0	0
1 to 999	a	a	4,131	2,222	a	a
1,000 to 1,999	0	0	2,350	651	a	a
2,000 to 2,999	0	0	2,504	804	51	0
3,000 to 3,999	0	0	3,361	691	454	1
4,000 to 4,999	0	0	3,749	671	103	0
5,000 to 5,999	0	0	3,615	516	11	3
6,000 to 6,999	0	0	5,094	1,136	404	10
7,000 to 7,999	51	2	8,952	2,023	507	618
8,000 to 8,999	51	1	7,059	1,668	0	0
9,000 to 9,999	103	4	7,331	640	103	4
10,000 to 10,999	90	0	10,900	1,279	455	10
11,000 to 11,999	278	1	10,906	2,978	63	7
12,000 to 12,999	51	0	13,401	2,254	a	a
13,000 to 13,999	0	0	16,851	3,636	123	28
14,000 to 14,999	51	1	14,328	1,916	616	53
15,000 to 15,999	433	7	16,417	1,976	93	77
16,000 to 16,999	0	0	15,475	4,297	406	1
17,000 to 17,999	0	0	18,655	4,052	96	7
18,000 to 18,999	51	0	26,429	5,068	455	223
19,000 to 19,999	0	0	20,258	4,749	1,456	166
20,000 to 20,999	0	0	25,557	6,011	1,033	18
21,000 to 21,999	243	4	26,647	7,209	102	2
22,000 to 22,999	96	2	26,801	6,514	a	a
23,000 to 23,999	243	3	27,310	6,461	594	313
24,000 to 24,999	204	8	29,615	8,877	1,181	117
25,000 to 25,999	51	5	28,514	7,612	52	4
26,000 to 26,999	96	2	34,402	9,346	1,078	183
27,000 to 27,999	147	2	32,951	9,077	2,896	100
28,000 to 28,999	0	0	30,012	10,312	1,594	32
29,000 to 29,999	96	1	32,310	9,530	3,100	455
30,000 to 30,999	236	29	37,450	11,507	1,102	55
31,000 to 31,999	192	5	33,819	11,371	1,225	130
32,000 to 32,999	102	0	38,952	12,980	3,576	346
33,000 to 33,999	51	3	39,927	14,314	2,709	164
34,000 to 34,999	102	1	36,372	14,663	1,895	144
35,000 to 35,999	48	2	31,994	13,047	2,731	240
36,000 to 36,999	102	1	36,929	19,778	2,471	406
37,000 to 37,999	150	3	35,046	17,049	6,815	1,054
38,000 to 38,999	48	2	31,373	14,337	7,673	1,047
39,000 to 39,999	201	7	35,392	17,109	6,193	904
40,000 to 49,999	1,832	127	349,656	219,691	40,383	6,659
50,000 to 59,999	2,725	68	314,667	265,518	52,393	13,018
60,000 to 69,999	1,646	61	294,819	312,580	64,075	23,050
70,000 to 79,999	2,886	102	244,301	301,622	72,121	37,836
80,000 to 89,999	1,709	98	204,248	280,267	76,400	49,031
90,000 to 99,999	1,092	49	185,904	283,770	78,634	68,437
100,000 to 149,999	7,333	312	575,099	1,067,973	334,241	419,897
150,000 to 199,999	3,401	146	262,596	593,585	179,864	404,851
200,000 to 299,999	3,408	345	200,946	607,459	139,093	497,470
300,000 to 399,999	1,006	148	68,825	317,678	46,277	283,310
400,000 to 499,999	377	69	30,108	162,667	21,983	207,560
500,000 to 999,999	300	21	37,374	307,881	32,257	463,955
1,000,000 to 1,999,999	90	25	9,396	140,351	11,611	369,798
2,000,000 to 2,999,999	20	7	2,465	60,233	2,578	150,819
3,000,000 to 3,999,999	a	a	1,101	33,563	1,039	86,988
4,000,000 to 4,999,999	4	2	603	26,135	539	55,995
5,000,000 and over	6	5	1,788	135,689	1,277	251,161
TOTAL	31,413	\$1,681	3,671,295	\$5,479,957	1,209,346	\$3,400,189

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TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)
Negative	5,171	144	-\$2,155,853	\$28,391	-\$2,127,462	\$116,024	\$0	\$1,183
Zero	0	0	0	0	0	0	0	0
1 to 999	6,278	1,052	49,658	-48,240	1,418	36,704	0	7
1,000 to 1,999	535	0	-851	1,676	826	3,259	24	0
2,000 to 2,999	2,222	0	7,261	-1,494	5,767	13,609	0	0
3,000 to 3,999	1,021	0	5,884	-2,242	3,642	4,416	21	0
4,000 to 4,999	1,885	0	10,544	-1,806	8,738	12,314	975	0
5,000 to 5,999	2,323	103	7,099	5,615	12,714	12,837	3,113	7
6,000 to 6,999	2,403	454	25,343	-9,598	15,745	10,479	5,272	73
7,000 to 7,999	2,896	0	25,270	-2,971	22,299	12,145	10,646	0
8,000 to 8,999	1,333	0	23,940	-12,638	11,302	7,064	5,240	0
9,000 to 9,999	1,303	96	4,926	7,438	12,364	6,120	6,600	9
10,000 to 10,999	2,163	51	22,062	655	22,717	9,849	12,874	3
11,000 to 11,999	1,414	0	18,725	-2,505	16,221	10,053	8,041	0
12,000 to 12,999	2,704	0	34,096	166	34,262	12,660	21,922	0
13,000 to 13,999	3,488	1,260	56,064	-8,346	47,718	17,801	31,810	17
14,000 to 14,999	2,654	260	42,448	-3,515	38,934	17,481	22,177	7
15,000 to 15,999	1,157	97	20,677	-2,838	17,839	8,589	10,169	3
16,000 to 16,999	3,529	2,939	64,489	-6,181	58,308	14,749	43,652	44
17,000 to 17,999	1,671	892	34,400	-5,106	29,294	8,414	20,880	65
18,000 to 18,999	2,872	2,146	64,839	-11,329	53,510	11,193	42,937	105
19,000 to 19,999	1,139	637	26,053	-3,782	22,271	6,255	16,017	51
20,000 to 20,999	2,900	2,077	62,961	-3,094	59,868	15,296	45,225	234
21,000 to 21,999	658	357	14,380	-234	14,146	3,945	10,201	32
22,000 to 22,999	2,037	1,642	45,232	407	45,638	10,990	34,648	297
23,000 to 23,999	991	634	23,411	-135	23,275	7,840	16,802	98
24,000 to 24,999	1,745	1,088	48,969	-8,244	42,725	9,953	32,820	139
25,000 to 25,999	2,323	1,948	55,632	3,411	59,068	10,465	48,604	494
26,000 to 26,999	2,897	2,444	79,563	-3,015	76,547	14,150	62,397	658
27,000 to 27,999	1,319	969	36,315	34	36,348	6,997	29,351	283
28,000 to 28,999	934	504	28,446	-1,077	27,369	6,034	21,335	159
29,000 to 29,999	1,990	1,735	60,443	-1,626	58,817	5,825	52,992	408
30,000 to 30,999	894	746	28,060	-816	27,244	4,278	22,966	309
31,000 to 31,999	2,089	1,942	65,149	549	65,698	11,153	54,545	860
32,000 to 32,999	3,489	2,290	117,029	-4,011	113,019	37,291	75,771	647
33,000 to 33,999	1,991	1,640	68,765	-1,679	67,086	11,507	55,579	949
34,000 to 34,999	3,125	2,731	110,476	-3,253	107,223	18,505	88,718	947
35,000 to 35,999	1,053	1,002	40,478	-3,118	37,360	10,873	26,487	387
36,000 to 36,999	3,242	3,139	121,410	-2,955	118,455	26,679	91,776	1,713
37,000 to 37,999	1,282	985	60,251	-12,166	48,085	13,060	36,168	640
38,000 to 38,999	1,984	1,678	79,784	-3,948	75,836	11,226	64,610	645
39,000 to 39,999	1,731	1,533	73,666	-5,553	68,113	18,412	49,701	792
40,000 to 49,999	21,836	20,519	984,383	-26,890	957,493	151,364	806,743	21,511
50,000 to 59,999	13,799	13,504	782,600	-30,277	752,323	119,795	632,821	23,935
60,000 to 69,999	11,766	11,614	770,398	-10,892	759,506	104,893	655,558	29,778
70,000 to 79,999	8,230	8,178	645,282	-25,697	619,585	122,901	497,483	24,630
80,000 to 89,999	4,620	4,620	394,465	-2,485	391,980	75,285	316,695	16,683
90,000 to 99,999	5,001	5,000	481,276	-8,216	473,059	61,510	411,847	25,051
100,000 to 149,999	11,487	11,270	1,397,218	-12,295	1,384,923	221,831	1,163,132	77,916
150,000 to 199,999	5,551	5,546	928,860	12,746	941,606	162,344	779,603	58,094
200,000 to 299,999	2,692	2,673	647,682	7,977	655,659	87,786	570,765	46,028
300,000 to 399,999	1,115	1,108	314,527	66,809	381,336	42,038	339,815	29,413
400,000 to 499,999	456	453	191,599	12,185	203,783	20,530	183,333	16,991
500,000 to 999,999	1,357	1,346	961,467	33,203	994,670	50,390	944,782	94,381
1,000,000 to 1,999,999	1,203	1,201	1,646,677	3,501	1,650,178	85,128	1,575,926	177,493
2,000,000 to 2,999,999	375	375	850,541	45,914	896,455	40,714	855,741	100,815
3,000,000 to 3,999,999	148	148	502,729	15,835	518,565	24,065	494,499	60,886
4,000,000 to 4,999,999	73	73	316,596	5,045	321,641	11,147	310,494	38,768
5,000,000 and over	265	265	5,766,660	194,759	5,961,419	930,751	5,030,668	640,037
TOTAL	178,831	129,110	\$17,190,478	\$154,052	\$17,344,530	\$2,918,963	\$16,752,973	\$1,494,674

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	895	\$57,582	2,010	\$51,047	1,146	\$45,182	450	\$14,444
Zero	0	0	0	0	0	0	0	0
1 to 999	1,331	17,799	586	31	2,032	296	154	94
1,000 to 1,999	199	714	a	a	0	0	122	1,360
2,000 to 2,999	463	2,229	279	15	52	75	0	0
3,000 to 3,999	712	2,566	103	4	51	267	51	89
4,000 to 4,999	661	2,917	803	709	103	380	0	0
5,000 to 5,999	2,046	11,347	224	8	0	0	103	277
6,000 to 6,999	1,520	15,554	1,013	90	69	44	574	3,697
7,000 to 7,999	1,207	10,925	253	549	51	3	103	509
8,000 to 8,999	605	5,435	421	206	368	561	103	460
9,000 to 9,999	1,049	10,583	52	67	103	57	148	1,113
10,000 to 10,999	1,647	20,589	407	174	252	563	155	693
11,000 to 11,999	1,088	11,827	341	11	69	13	148	1,937
12,000 to 12,999	914	9,995	404	121	1,545	1,006	134	1,455
13,000 to 13,999	1,362	18,254	972	124	150	431	701	25,125
14,000 to 14,999	2,084	32,617	46	6	149	84	103	1,488
15,000 to 15,999	906	13,165	149	14	97	151	192	1,971
16,000 to 16,999	1,018	15,594	1,445	211	97	511	434	6,385
17,000 to 17,999	1,242	29,122	436	220	282	562	199	2,245
18,000 to 18,999	2,589	55,567	1,551	480	91	165	231	2,940
19,000 to 19,999	1,043	20,437	a	a	a	a	45	1,182
20,000 to 20,999	2,485	51,711	236	257	90	213	1,477	3,033
21,000 to 21,999	607	13,331	97	5	a	a	51	62
22,000 to 22,999	1,891	41,220	96	409	14	3,657	45	99
23,000 to 23,999	836	19,973	243	434	147	1,193	204	2,151
24,000 to 24,999	1,206	27,818	553	102	349	368	236	2,458
25,000 to 25,999	1,115	28,472	296	113	a	a	179	3,581
26,000 to 26,999	2,648	67,349	300	285	0	0	90	2,312
27,000 to 27,999	1,166	32,364	0	0	0	0	0	0
28,000 to 28,999	903	25,809	399	9	0	0	0	0
29,000 to 29,999	1,897	56,423	252	380	102	2	93	2,977
30,000 to 30,999	842	26,113	199	209	103	2,247	45	115
31,000 to 31,999	1,951	64,839	194	82	147	42	92	2,648
32,000 to 32,999	3,387	143,436	1,792	16,609	45	1	147	3,029
33,000 to 33,999	1,946	63,985	141	645	45	676	0	0
34,000 to 34,999	1,974	52,199	1,290	35,837	141	1,866	93	1,312
35,000 to 35,999	1,005	34,910	503	13	99	4	503	3,622
36,000 to 36,999	3,194	104,285	102	23	103	77	0	0
37,000 to 37,999	844	34,055	544	432	392	2,084	584	11,577
38,000 to 38,999	1,936	79,093	150	2	97	3	93	982
39,000 to 39,999	1,355	51,693	877	164	141	688	331	10,110
40,000 to 49,999	21,116	829,294	6,079	2,685	2,088	891	2,138	66,953
50,000 to 59,999	12,131	628,002	3,744	1,413	1,639	4,868	2,513	54,818
60,000 to 69,999	10,791	709,948	5,853	6,035	1,276	5,499	1,372	36,984
70,000 to 79,999	6,984	518,661	3,400	3,151	1,768	6,822	828	15,066
80,000 to 89,999	4,238	344,006	2,708	703	1,052	4,453	382	8,368
90,000 to 99,999	4,661	370,201	2,834	1,159	793	5,746	820	24,352
100,000 to 149,999	10,124	1,023,474	6,565	7,597	3,792	31,791	2,372	121,900
150,000 to 199,999	4,786	677,346	3,974	1,943	2,092	13,684	689	18,340
200,000 to 299,999	1,954	340,730	1,912	10,679	1,403	38,348	317	17,038
300,000 to 399,999	762	190,054	883	14,905	758	27,124	85	4,970
400,000 to 499,999	308	97,785	386	3,448	273	9,096	53	1,671
500,000 to 999,999	1,001	551,301	1,241	16,654	1,041	19,808	49	7,120
1,000,000 to 1,999,999	925	871,212	1,162	38,107	1,065	82,572	99	7,711
2,000,000 to 2,999,999	276	361,178	369	29,502	331	60,338	40	1,886
3,000,000 to 3,999,999	107	222,211	146	13,207	130	28,829	16	1,421
4,000,000 to 4,999,999	62	139,791	73	5,329	62	8,682	10	169
5,000,000 and over	201	1,133,788	262	243,652	242	460,254	30	2,896
TOTAL	138,194	\$10,392,879	61,397	\$510,345	28,663	\$872,288	20,225	\$509,194

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Business Income				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	497	\$40,198	2,362	-\$77,036	314	\$126,119	1,919	-\$2,891
Zero	0	0	0	0	0	0	0	0
1 to 999	1,810	503	103	-80	0	0	a	a
1,000 to 1,999	258	386	77	-485	0	0	45	-67
2,000 to 2,999	1,583	4,394	51	-24	52	27	176	-263
3,000 to 3,999	257	739	0	0	0	0	51	-77
4,000 to 4,999	919	17,582	0	0	a	a	149	-223
5,000 to 5,999	225	1,361	52	-103	0	0	52	-79
6,000 to 6,999	535	2,453	103	-373	103	17	18	-27
7,000 to 7,999	1,584	12,519	206	-380	51	125	a	a
8,000 to 8,999	484	2,438	51	-352	220	77	96	-144
9,000 to 9,999	206	1,366	54	-1,214	51	2	52	-21
10,000 to 10,999	515	4,322	381	-3,697	103	181	201	-208
11,000 to 11,999	378	4,013	0	0	18	1,686	51	-77
12,000 to 12,999	1,757	33,450	46	-97	71	58	200	-300
13,000 to 13,999	1,509	22,529	469	-16,071	96	636	175	-199
14,000 to 14,999	353	5,230	52	-434	97	591	51	-77
15,000 to 15,999	206	1,310	206	-2,265	52	14	96	-144
16,000 to 16,999	1,155	19,735	46	-188	299	12,806	65	-97
17,000 to 17,999	154	2,659	199	-9,262	10	39	45	-67
18,000 to 18,999	1,326	2,113	96	-789	45	122	a	a
19,000 to 19,999	199	1,843	0	0	a	a	96	-103
20,000 to 20,999	230	4,517	0	0	45	252	91	-136
21,000 to 21,999	0	0	0	0	a	a	0	0
22,000 to 22,999	153	1,857	45	-624	5	30	147	-220
23,000 to 23,999	53	1,237	0	0	45	13	102	-44
24,000 to 24,999	553	15,022	0	0	0	0	349	-524
25,000 to 25,999	1,106	54,301	0	0	a	a	51	-76
26,000 to 26,999	1,186	2,180	51	-92	51	14	51	-76
27,000 to 27,999	102	3,241	0	0	0	0	0	0
28,000 to 28,999	51	1,575	102	-66	0	0	0	0
29,000 to 29,999	0	0	48	-668	0	0	45	-67
30,000 to 30,999	a	a	147	-465	51	2	52	-78
31,000 to 31,999	96	34	153	-1,191	0	0	106	-151
32,000 to 32,999	102	3,390	51	-308	0	0	0	0
33,000 to 33,999	96	1,075	0	0	0	0	45	-67
34,000 to 34,999	1,083	17,262	0	0	93	1,198	48	-72
35,000 to 35,999	a	a	0	0	0	0	0	0
36,000 to 36,999	150	2,444	1,034	-458	102	173	a	a
37,000 to 37,999	51	2,816	150	-1,410	97	220	296	-355
38,000 to 38,999	153	124	48	-542	0	0	0	0
39,000 to 39,999	198	4,114	190	-55	45	53	96	-144
40,000 to 49,999	2,013	47,028	452	-9,796	1,662	5,739	391	-312
50,000 to 59,999	1,470	22,193	641	-2,260	520	3,982	1,089	-1,541
60,000 to 69,999	1,275	34,973	554	-13,697	697	11,481	728	-752
70,000 to 79,999	1,377	63,115	402	-1,622	891	19,572	1,033	-1,332
80,000 to 89,999	403	12,670	203	-3,156	281	13,184	306	-457
90,000 to 99,999	748	26,056	152	-1,578	980	6,066	252	-290
100,000 to 149,999	894	50,946	0	0	2,369	70,212	2,168	-2,800
150,000 to 199,999	571	78,559	169	-1,213	1,083	64,587	1,430	-1,550
200,000 to 299,999	491	85,322	132	-2,312	843	48,555	765	-927
300,000 to 399,999	110	15,653	85	-455	386	41,197	368	-493
400,000 to 499,999	70	14,568	34	-2,699	89	24,677	220	-291
500,000 to 999,999	267	50,849	71	-7,205	635	58,424	517	-774
1,000,000 to 1,999,999	130	35,147	85	-5,652	713	212,991	392	-559
2,000,000 to 2,999,999	55	25,896	19	-2,731	250	140,306	102	-147
3,000,000 to 3,999,999	21	10,287	8	-465	100	95,861	43	-63
4,000,000 to 4,999,999	7	3,850	5	-632	39	57,655	30	-44
5,000,000 and over	43	84,327	24	-18,558	198	3,105,113	59	-93
TOTAL	31,220	\$957,853	9,612	-\$192,759	13,903	\$4,124,226	14,914	-\$19,511

TABLE B - 4D
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S-Corp Gain		Partnerships and S-Corp Loss	
	Profit		Loss		Number	Amount (Thousands)	Number	Amount (Thousands)
	Number	Amount (Thousands)	Number	Amount (Thousands)				
Negative	353	\$10,159	628	-\$56,100	1,205	\$242,964	1,290	\$640,474
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	51	-75	0	0	0	0
1,000 to 1,999	0	0	a	a	45	4,272	45	5,440
2,000 to 2,999	0	0	51	-167	a	a	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	51	1	354	-4,452	51	110	0	0
5,000 to 5,999	a	a	18	-152	0	0	a	a
6,000 to 6,999	103	493	353	-3,365	51	311	103	239
7,000 to 7,999	0	0	a	a	51	650	52	604
8,000 to 8,999	103	30	0	0	227	1,653	0	0
9,000 to 9,999	a	a	0	0	51	449	0	0
10,000 to 10,999	47	109	51	-391	46	306	53	197
11,000 to 11,999	103	213	18	-1,549	0	0	0	0
12,000 to 12,999	71	160	0	0	52	84	51	0
13,000 to 13,999	63	386	52	-319	a	a	a	a
14,000 to 14,999	51	126	103	-230	103	1,157	104	306
15,000 to 15,999	103	1,632	0	0	97	1,945	46	209
16,000 to 16,999	1,070	1,614	198	-493	1,006	18,429	1,053	1,295
17,000 to 17,999	220	3,077	51	-643	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	a	a	0	0	a	a	52	900
20,000 to 20,999	90	288	0	0	45	5,969	45	13
21,000 to 21,999	51	1,103	0	0	0	0	45	210
22,000 to 22,999	0	0	0	0	0	350	51	2,309
23,000 to 23,999	0	0	51	-107	0	0	0	0
24,000 to 24,999	0	0	45	-138	349	443	349	480
25,000 to 25,999	0	0	0	0	0	0	0	0
26,000 to 26,999	0	0	0	0	102	2,774	0	0
27,000 to 27,999	0	0	0	0	51	1,279	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	52	3	0	0	52	36	52	409
31,000 to 31,999	4	56	0	0	0	0	51	142
32,000 to 32,999	0	0	1,240	-11,769	0	0	348	40,274
33,000 to 33,999	45	68	0	0	0	0	0	0
34,000 to 34,999	0	0	93	-860	48	141	48	12
35,000 to 35,999	0	0	0	0	a	a	a	a
36,000 to 36,999	0	0	0	0	a	a	0	0
37,000 to 37,999	99	182	0	0	145	500	97	126
38,000 to 38,999	48	95	0	0	0	0	0	0
39,000 to 39,999	102	259	51	-2	96	2,044	96	1,130
40,000 to 49,999	1,323	8,817	234	-1,173	158	3,312	107	4,600
50,000 to 59,999	974	15,598	100	-457	313	6,418	251	3,652
60,000 to 69,999	544	12,953	717	-4,189	452	16,614	349	2,008
70,000 to 79,999	479	5,486	203	-7,275	200	2,208	351	2,178
80,000 to 89,999	201	2,179	50	-1,626	203	5,489	201	785
90,000 to 99,999	698	3,191	61	-1,545	850	47,688	131	374
100,000 to 149,999	1,655	19,794	679	-14,222	1,643	54,558	461	34,747
150,000 to 199,999	542	4,377	530	-14,637	1,351	107,957	685	30,210
200,000 to 299,999	570	18,679	171	-8,509	1,026	109,498	857	25,488
300,000 to 399,999	194	10,596	95	-15,306	483	114,429	414	63,740
400,000 to 499,999	122	18,167	3	-22	212	43,292	178	5,002
500,000 to 999,999	255	3,968	165	-6,754	744	321,414	711	62,455
1,000,000 to 1,999,999	343	41,969	136	-5,032	713	444,008	685	102,526
2,000,000 to 2,999,999	127	12,609	49	-2,319	265	302,364	232	64,317
3,000,000 to 3,999,999	53	12,127	19	-2,018	111	150,357	92	35,748
4,000,000 to 4,999,999	30	7,688	4	-71	56	104,472	57	21,623
5,000,000 and over	125	47,144	53	-12,954	214	1,255,702	212	597,704
TOTAL	11,066	\$265,706	6,679	-\$178,950	12,928	\$3,376,785	10,010	\$1,752,133

TABLE B - 4D
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Estates and Trusts Gain		Estates and Trusts Loss		Farm Income			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Profit		Loss	
					Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	84	\$7,179	73	\$26,422	22	\$449	56	-\$17,125
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	51	4	51	0	0	0	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	a	a	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	a	a	a	a	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	45	-43
21,000 to 21,999	0	0	0	0	0	0	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	0	0	0	0	0
26,000 to 26,999	51	10	0	0	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	a	a	a	a	0	0	0	0
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	0	0	0	0	0	0
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	0	0	0	0	0	0	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	45	1,271	0	0	0	0	0	0
40,000 to 49,999	0	0	a	a	0	0	0	0
50,000 to 59,999	0	0	a	a	0	0	0	0
60,000 to 69,999	0	0	0	0	48	39	0	0
70,000 to 79,999	99	341	0	0	0	0	0	0
80,000 to 89,999	50	1,631	0	0	0	0	0	0
90,000 to 99,999	0	0	0	0	0	0	0	0
100,000 to 149,999	157	1,203	78	73	0	0	0	0
150,000 to 199,999	22	510	a	a	0	0	10	-148
200,000 to 299,999	127	9,061	52	381	10	4	34	-588
300,000 to 399,999	92	10,540	10	0	0	0	11	-868
400,000 to 499,999	a	a	a	a	0	0	0	0
500,000 to 999,999	199	43,130	69	127	34	2,770	a	a
1,000,000 to 1,999,999	82	19,368	29	2,035	12	5,641	16	-996
2,000,000 to 2,999,999	27	6,253	16	570	4	5,046	13	-195
3,000,000 to 3,999,999	11	1,087	7	159	a	a	a	a
4,000,000 to 4,999,999	12	10,683	a	a	0	0	a	a
5,000,000 and over	37	69,648	20	31,559	a	a	9	-4,611
TOTAL	1,150	\$182,033	416	\$62,221	133	\$18,761	199	-\$25,807

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	All Others Federal Income Sources Profit		All Other Federal Income Sources Loss		Total Income		Individual Retirement Plan	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,035	\$43,939	2,782	\$1,960,522	5,170	-\$2,141,308	112	\$561
Zero	0	0	0	0	0	0	0	0
1 to 999	3,649	32,985	a	a	6,227	49,879	0	0
1,000 to 1,999	97	1,505	78	3,130	535	-825	0	0
2,000 to 2,999	331	2,499	0	0	2,222	8,785	0	0
3,000 to 3,999	404	2,437	0	0	1,021	6,025	0	0
4,000 to 4,999	605	3,267	355	8,082	1,885	12,263	0	0
5,000 to 5,999	154	353	72	5,661	2,323	7,356	18	101
6,000 to 6,999	1,562	11,478	69	1,813	2,403	28,321	a	a
7,000 to 7,999	751	3,621	a	a	2,896	26,834	0	0
8,000 to 8,999	460	13,744	0	0	1,333	24,106	0	0
9,000 to 9,999	272	1,382	a	a	1,303	5,029	0	0
10,000 to 10,999	875	2,629	48	2,706	2,163	22,367	0	0
11,000 to 11,999	317	3,111	18	1,192	1,414	19,992	0	0
12,000 to 12,999	482	4,227	73	3,343	2,704	46,816	51	15
13,000 to 13,999	1,200	11,679	21	2,992	3,488	59,462	0	0
14,000 to 14,999	299	5,357	52	586	2,654	45,026	51	334
15,000 to 15,999	437	4,414	97	548	1,157	21,447	0	0
16,000 to 16,999	731	9,427	217	15,480	3,529	67,161	0	0
17,000 to 17,999	643	7,303	0	0	1,671	35,255	0	0
18,000 to 18,999	775	12,365	51	962	2,872	72,000	1,275	7,011
19,000 to 19,999	317	3,352	54	552	1,139	26,740	45	234
20,000 to 20,999	697	5,895	97	8,427	2,900	63,516	51	102
21,000 to 21,999	45	53	0	0	658	14,380	0	0
22,000 to 22,999	192	925	0	0	2,037	45,394	0	0
23,000 to 23,999	332	622	47	1,779	991	23,693	0	0
24,000 to 24,999	624	7,811	a	a	1,745	52,284	0	0
25,000 to 25,999	383	1,192	1,073	24,253	2,323	63,344	51	306
26,000 to 26,999	895	5,211	0	0	2,897	80,062	51	245
27,000 to 27,999	96	89	0	0	1,319	36,973	0	0
28,000 to 28,999	495	1,230	0	0	954	28,558	0	0
29,000 to 29,999	246	1,411	51	16	1,990	60,443	0	0
30,000 to 30,999	281	1,217	52	429	894	28,563	0	0
31,000 to 31,999	389	3,229	4	2,009	2,089	67,438	1,084	2,209
32,000 to 32,999	2,572	3,766	0	0	3,489	117,881	0	0
33,000 to 33,999	377	2,780	0	0	1,991	69,162	0	0
34,000 to 34,999	375	4,102	a	a	3,125	112,144	96	381
35,000 to 35,999	599	4,070	98	2,406	1,053	40,241	0	0
36,000 to 36,999	1,627	17,328	a	a	3,242	121,754	0	0
37,000 to 37,999	875	16,584	197	2,464	1,282	64,096	51	76
38,000 to 38,999	444	4,585	96	2,465	1,984	81,879	0	0
39,000 to 39,999	675	7,051	348	1	1,731	76,115	0	0
40,000 to 49,999	6,276	43,973	205	3,162	21,785	989,305	0	0
50,000 to 59,999	5,572	65,324	205	3,620	13,799	791,012	48	265
60,000 to 69,999	5,115	21,959	623	39,580	11,766	796,260	101	402
70,000 to 79,999	5,403	39,852	51	286	8,230	661,583	50	75
80,000 to 89,999	3,005	13,696	134	3,239	4,620	397,117	101	555
90,000 to 99,999	3,176	17,350	101	2,343	5,001	495,677	517	3,363
100,000 to 149,999	6,211	102,770	835	19,094	11,487	1,413,311	0	0
150,000 to 199,999	2,604	63,098	196	33,660	5,551	948,612	220	1,430
200,000 to 299,999	1,593	48,290	223	13,613	2,692	674,387	112	615
300,000 to 399,999	656	29,247	91	45,071	1,115	332,781	86	472
400,000 to 499,999	284	14,706	57	17,344	456	202,056	10	50
500,000 to 999,999	776	70,737	308	61,776	1,357	1,006,452	44	246
1,000,000 to 1,999,999	833	114,654	257	85,021	1,201	1,671,559	27	156
2,000,000 to 2,999,999	283	29,281	91	38,737	375	865,642	6	38
3,000,000 to 3,999,999	110	39,019	43	31,399	148	509,196	a	a
4,000,000 to 4,999,999	58	5,400	16	1,009	73	319,785	0	0
5,000,000 and over	217	158,785	83	61,903	265	5,833,943	4	25
TOTAL	69,784	\$1,148,364	9,580	\$2,527,726	178,726	\$17,599,328	4,266	\$19,291

TABLE B - 4D
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Student Loan Interest		Tuition & Fees		Moving Expense		Half Self-Employment Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	0	\$0	45	\$11	627	\$1,805
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	51	206	0	0	381	17
1,000 to 1,999	0	0	0	0	0	0	207	26
2,000 to 2,999	0	0	0	0	0	0	1,583	310
3,000 to 3,999	0	0	0	0	0	0	206	52
4,000 to 4,999	0	0	0	0	0	0	919	1,242
5,000 to 5,999	0	0	0	0	0	0	225	96
6,000 to 6,999	0	0	0	0	0	0	535	173
7,000 to 7,999	0	0	0	0	45	513	1,636	815
8,000 to 8,999	0	0	0	0	0	0	257	166
9,000 to 9,999	0	0	0	0	0	0	206	97
10,000 to 10,999	0	0	0	0	0	0	412	305
11,000 to 11,999	0	0	0	0	0	0	378	284
12,000 to 12,999	0	0	0	0	0	0	1,738	2,374
13,000 to 13,999	0	0	0	0	0	0	1,560	1,646
14,000 to 14,999	0	0	0	0	51	127	353	370
15,000 to 15,999	0	0	0	0	0	0	154	154
16,000 to 16,999	0	0	0	0	51	36	2,160	2,629
17,000 to 17,999	0	0	0	0	51	41	154	188
18,000 to 18,999	0	0	0	0	0	0	1,326	150
19,000 to 19,999	0	0	0	0	0	0	154	130
20,000 to 20,999	0	0	0	0	51	20	230	316
21,000 to 21,999	0	0	0	0	0	0	0	0
22,000 to 22,999	0	0	0	0	0	0	204	149
23,000 to 23,999	0	0	0	0	0	0	53	87
24,000 to 24,999	0	0	0	0	0	0	553	1,061
25,000 to 25,999	0	0	0	0	0	0	1,106	3,836
26,000 to 26,999	0	0	0	0	0	0	153	133
27,000 to 27,999	0	0	0	0	51	260	102	229
28,000 to 28,999	0	0	0	0	0	0	51	111
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	45	193	0	0
31,000 to 31,999	0	0	0	0	0	0	45	2
32,000 to 32,999	0	0	0	0	51	182	102	240
33,000 to 33,999	0	0	0	0	0	0	96	76
34,000 to 34,999	0	0	0	0	0	0	1,083	1,220
35,000 to 35,999	0	0	0	0	0	0	a	a
36,000 to 36,999	0	0	0	0	0	0	150	173
37,000 to 37,999	0	0	0	0	0	0	51	199
38,000 to 38,999	0	0	0	0	51	117	153	11
39,000 to 39,999	0	0	0	0	0	0	300	436
40,000 to 49,999	0	0	0	0	51	61	1,894	1,156
50,000 to 59,999	0	0	0	0	101	496	1,419	1,497
60,000 to 69,999	0	0	0	0	50	504	1,472	3,051
70,000 to 79,999	0	0	0	0	0	0	1,377	4,467
80,000 to 89,999	0	0	0	0	0	0	350	897
90,000 to 99,999	0	0	0	0	10	11	826	2,234
100,000 to 149,999	0	0	0	0	220	1,105	677	1,340
150,000 to 199,999	0	0	0	0	0	0	583	3,741
200,000 to 299,999	0	0	0	0	0	0	624	3,947
300,000 to 399,999	0	0	0	0	0	0	179	1,411
400,000 to 499,999	0	0	0	0	0	0	145	734
500,000 to 999,999	0	0	0	0	0	0	432	4,121
1,000,000 to 1,999,999	0	0	0	0	a	a	278	3,207
2,000,000 to 2,999,999	0	0	0	0	0	0	111	1,867
3,000,000 to 3,999,999	0	0	0	0	0	0	54	1,039
4,000,000 to 4,999,999	0	0	0	0	0	0	a	a
5,000,000 and over	0	0	0	0	a	a	98	3,156
TOTAL	0	\$0	51	\$206	927	\$3,700	30,146	\$59,359

TABLE B - 4D
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Self-Employed Health Insurance		Self-Employed Retirement Plan		Penalty on Early Withdrawal of Savings		Alimony Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	205	\$1,491	a	a	16	\$3	139	\$6,984
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	103	477	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	51	215	0	0	a	a	0	0
7,000 to 7,999	52	145	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	69	675	51	309	0	0	0	0
12,000 to 12,999	1,275	5,441	1,326	4,890	0	0	0	0
13,000 to 13,999	1,451	984	51	185	0	0	52	583
14,000 to 14,999	154	257	0	0	0	0	0	0
15,000 to 15,999	51	602	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	197	7	0	0
17,000 to 17,999	103	626	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	45	323
20,000 to 20,999	45	117	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	0	0	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	51	75	0	0	0	0	45	116
24,000 to 24,999	451	1,801	102	483	0	0	0	0
25,000 to 25,999	1,053	3,545	10	0	0	0	0	0
26,000 to 26,999	0	0	0	0	0	0	51	122
27,000 to 27,999	51	164	51	5	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	0	0	0	0
31,000 to 31,999	45	21	0	0	0	0	0	0
32,000 to 32,999	51	31	0	0	0	0	0	0
33,000 to 33,999	51	321	0	0	0	0	0	0
34,000 to 34,999	48	67	0	0	0	0	0	0
35,000 to 35,999	a	a	0	0	0	0	0	0
36,000 to 36,999	0	0	0	0	0	0	48	171
37,000 to 37,999	51	186	51	523	0	0	248	2,849
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	96	1,186	51	140	0	0	241	685
40,000 to 49,999	285	1,300	0	0	398	77	284	2,743
50,000 to 59,999	298	813	101	1,031	50	1	248	4,184
60,000 to 69,999	350	1,548	101	1,680	101	14	719	18,030
70,000 to 79,999	877	4,070	130	704	600	22	252	6,951
80,000 to 89,999	151	583	50	227	0	0	52	345
90,000 to 99,999	151	1,124	50	1,351	0	0	618	6,275
100,000 to 149,999	160	1,692	0	0	220	46	652	11,911
150,000 to 199,999	712	4,335	220	8,814	0	0	20	1,199
200,000 to 299,999	317	2,515	188	6,570	44	1	250	12,382
300,000 to 399,999	132	1,193	78	5,486	17	15	120	9,198
400,000 to 499,999	45	365	78	3,029	0	0	104	6,258
500,000 to 999,999	269	4,092	170	9,116	17	0	187	24,596
1,000,000 to 1,999,999	191	2,375	106	7,500	5	2	51	6,884
2,000,000 to 2,999,999	75	1,057	43	2,771	a	a	21	5,602
3,000,000 to 3,999,999	25	364	12	587	0	0	5	1,337
4,000,000 to 4,999,999	a	a	a	a	0	0	4	101
5,000,000 and over	44	598	23	1,091	a	a	15	9,279
TOTAL	9,604	\$46,569	3,041	\$57,316	1,668	\$189	4,472	\$139,105

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Domestic Production		Total Adjustments		Total California Subtractions		Total California Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	24	\$888	792	\$11,858	2,721	\$2,016,017	2,766	\$2,044,408
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	433	222	2,819	49,912	a	a
1,000 to 1,999	0	0	207	26	47	1,454	78	3,130
2,000 to 2,999	0	0	1,583	310	177	1,540	52	46
3,000 to 3,999	0	0	206	52	353	2,242	0	0
4,000 to 4,999	0	0	919	1,720	804	10,133	457	8,327
5,000 to 5,999	0	0	225	258	51	8	20	5,623
6,000 to 6,999	0	0	536	395	1,665	11,411	69	1,813
7,000 to 7,999	1,275	63	1,680	1,564	592	4,200	54	1,229
8,000 to 8,999	0	0	257	166	408	12,956	272	318
9,000 to 9,999	0	0	257	103	274	1,352	54	8,790
10,000 to 10,999	0	0	412	305	722	1,572	260	2,226
11,000 to 11,999	0	0	378	1,267	265	3,726	69	1,221
12,000 to 12,999	0	0	1,738	12,720	329	3,396	177	3,562
13,000 to 13,999	0	0	1,908	3,398	1,149	11,500	72	3,154
14,000 to 14,999	0	0	466	1,192	248	4,186	104	671
15,000 to 15,999	0	0	154	770	232	3,249	97	411
16,000 to 16,999	0	0	2,408	2,672	681	43,495	217	37,315
17,000 to 17,999	0	0	206	855	694	5,187	10	81
18,000 to 18,999	0	0	1,326	7,161	775	11,329	a	a
19,000 to 19,999	0	0	244	687	315	4,281	a	a
20,000 to 20,999	0	0	332	554	691	10,533	91	7,439
21,000 to 21,999	0	0	0	0	46	23	0	0
22,000 to 22,999	0	0	255	162	185	507	147	914
23,000 to 23,999	0	0	98	278	428	757	a	a
24,000 to 24,999	0	0	553	3,152	624	7,032	400	787
25,000 to 25,999	0	0	1,152	7,686	1,487	1,441	1,169	4,852
26,000 to 26,999	0	0	255	500	946	3,015	0	0
27,000 to 27,999	0	0	153	658	96	89	51	122
28,000 to 28,999	0	0	51	111	444	1,077	0	0
29,000 to 29,999	0	0	0	0	291	1,736	51	110
30,000 to 30,999	0	0	96	205	281	1,205	52	390
31,000 to 31,999	0	0	1,180	2,288	340	1,642	55	2,191
32,000 to 32,999	0	0	153	453	2,572	4,011	0	0
33,000 to 33,999	0	0	96	397	326	1,697	45	18
34,000 to 34,999	0	0	1,178	1,668	324	4,157	100	904
35,000 to 35,999	0	0	53	18	646	5,361	149	2,244
36,000 to 36,999	0	0	150	344	594	5,076	a	a
37,000 to 37,999	0	0	400	3,845	824	12,237	147	71
38,000 to 38,999	0	0	204	141	1,577	5,349	1,336	1,402
39,000 to 39,999	102	2	541	2,449	1,017	19,349	691	13,796
40,000 to 49,999	a	a	2,752	5,415	5,012	32,217	960	5,327
50,000 to 59,999	568	3	2,271	8,412	4,719	34,235	1,295	3,957
60,000 to 69,999	51	1	3,413	25,862	4,215	15,789	1,326	4,897
70,000 to 79,999	0	0	2,279	16,301	4,652	27,337	844	1,640
80,000 to 89,999	0	0	655	2,652	2,955	7,464	386	4,979
90,000 to 99,999	a	a	1,707	14,401	2,975	10,535	1,122	2,319
100,000 to 149,999	0	0	1,627	16,093	6,223	30,567	1,797	18,272
150,000 to 199,999	30	234	833	19,752	2,495	26,753	2,117	39,499
200,000 to 299,999	80	667	1,054	26,705	1,432	20,925	1,135	28,902
300,000 to 399,999	27	479	404	18,254	570	10,926	399	77,735
400,000 to 499,999	0	0	229	10,457	198	7,349	287	19,533
500,000 to 999,999	52	1,803	681	44,231	690	25,858	736	59,061
1,000,000 to 1,999,999	122	4,593	486	24,856	769	67,932	847	71,432
2,000,000 to 2,999,999	56	3,711	188	15,106	254	15,643	307	61,557
3,000,000 to 3,999,999	24	3,105	79	6,466	103	10,547	108	26,382
4,000,000 to 4,999,999	11	1,736	36	2,940	57	5,420	56	10,465
5,000,000 and over	62	22,287	157	36,483	200	145,382	222	340,141
TOTAL	2,485	\$39,573	42,091	\$367,161	66,576	\$2,784,528	23,270	\$2,938,579

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,250	\$7,860	1,915	\$20,462	1,834	\$22,326	1,290	\$1,203
Zero	0	0	0	0	0	0	0	0
1 to 999	279	2,115	1,283	1,297	1,032	3,350	952	638
1,000 to 1,999	122	390	174	483	174	614	77	102
2,000 to 2,999	0	0	155	57	51	288	51	13
3,000 to 3,999	0	0	103	21	103	620	51	38
4,000 to 4,999	52	205	613	260	457	2,752	355	42
5,000 to 5,999	121	632	360	117	275	1,252	121	57
6,000 to 6,999	0	0	207	62	807	2,708	354	106
7,000 to 7,999	a	a	150	150	46	123	96	15
8,000 to 8,999	103	172	194	96	192	609	104	12
9,000 to 9,999	51	44	206	70	103	239	0	0
10,000 to 10,999	155	184	597	175	449	1,377	103	30
11,000 to 11,999	96	547	375	165	330	947	272	73
12,000 to 12,999	154	336	296	195	193	401	200	28
13,000 to 13,999	152	1,251	204	103	90	273	96	16
14,000 to 14,999	a	a	1,382	1,383	1,320	1,556	1,321	138
15,000 to 15,999	199	216	502	425	296	1,914	303	85
16,000 to 16,999	90	185	143	93	143	541	141	8
17,000 to 17,999	199	515	494	359	244	869	199	68
18,000 to 18,999	1,409	1,507	1,596	876	225	647	1,499	415
19,000 to 19,999	51	358	193	226	90	369	141	109
20,000 to 20,999	1,336	1,358	1,432	439	96	654	96	18
21,000 to 21,999	45	68	148	67	103	229	147	47
22,000 to 22,999	51	524	255	250	153	663	102	40
23,000 to 23,999	102	546	300	994	198	1,920	102	39
24,000 to 24,999	495	2,240	598	480	148	371	399	114
25,000 to 25,999	0	0	153	113	69	317	51	303
26,000 to 26,999	198	1,049	351	198	198	954	96	9
27,000 to 27,999	96	981	249	867	96	432	147	19
28,000 to 28,999	0	0	51	28	51	294	51	7
29,000 to 29,999	51	60	1,591	1,005	147	324	102	12
30,000 to 30,999	51	491	153	132	51	264	102	20
31,000 to 31,999	143	1,482	295	280	245	648	198	27
32,000 to 32,999	153	510	1,546	1,202	1,393	3,205	1,291	362
33,000 to 33,999	102	304	338	369	294	1,261	243	157
34,000 to 34,999	145	355	477	686	429	1,367	329	77
35,000 to 35,999	251	937	805	734	650	1,796	198	54
36,000 to 36,999	51	23	1,237	857	1,186	2,037	1,135	148
37,000 to 37,999	339	3,172	636	837	387	1,205	384	101
38,000 to 38,999	48	252	447	831	351	759	297	102
39,000 to 39,999	96	783	1,374	1,706	1,030	3,480	1,030	216
40,000 to 49,999	1,056	6,812	10,085	19,835	5,191	13,824	5,979	1,411
50,000 to 59,999	1,236	13,110	6,340	14,695	3,790	12,931	3,552	1,039
60,000 to 69,999	402	4,692	7,501	24,326	4,710	15,474	4,610	1,809
70,000 to 79,999	351	3,216	5,728	22,261	3,506	10,849	4,820	1,291
80,000 to 89,999	353	4,835	3,986	19,398	3,077	12,645	2,980	879
90,000 to 99,999	131	308	4,053	24,246	2,664	10,755	2,855	656
100,000 to 149,999	783	12,546	10,292	102,377	7,455	38,490	6,838	1,527
150,000 to 199,999	322	9,224	5,119	65,341	3,806	28,655	2,636	832
200,000 to 299,999	127	3,070	2,430	56,021	1,831	19,172	1,258	447
300,000 to 399,999	71	3,186	1,087	47,705	769	7,747	615	1,555
400,000 to 499,999	37	989	454	18,575	313	4,106	212	48
500,000 to 999,999	11	162	1,219	102,901	1,070	15,159	732	293
1,000,000 to 1,999,999	6	635	1,180	215,578	1,076	21,121	779	422
2,000,000 to 2,999,999	4	236	373	222,978	344	9,966	234	143
3,000,000 to 3,999,999	0	0	143	64,141	131	5,965	94	72
4,000,000 to 4,999,999	0	0	71	39,143	66	2,331	46	36
5,000,000 and over	a	a	262	1,131,336	246	27,721	157	833
TOTAL	13,130	\$94,698	83,897	\$2,230,007	55,772	\$322,865	52,621	\$18,363

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	69	\$91	2,551	\$44,082	1,208	\$19,659	381	\$19,402
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	1,511	5,286	1,077	10,722	a	a
1,000 to 1,999	77	9	174	1,208	129	623	0	0
2,000 to 2,999	0	0	155	358	103	4,692	0	0
3,000 to 3,999	0	0	154	680	0	0	0	0
4,000 to 4,999	0	0	613	3,054	508	3,105	a	a
5,000 to 5,999	51	28	378	1,454	275	2,823	0	0
6,000 to 6,999	0	0	1,013	2,877	455	2,217	0	0
7,000 to 7,999	0	0	150	289	46	340	0	0
8,000 to 8,999	0	0	194	716	142	1,383	0	0
9,000 to 9,999	51	8	206	317	51	611	a	a
10,000 to 10,999	0	0	597	1,582	398	1,324	a	a
11,000 to 11,999	51	8	375	1,193	330	3,038	0	0
12,000 to 12,999	0	0	296	624	142	754	a	a
13,000 to 13,999	45	24	248	417	90	1,442	0	0
14,000 to 14,999	1,275	190	1,382	3,266	1,321	7,356	0	0
15,000 to 15,999	0	0	502	2,425	199	2,226	45	63
16,000 to 16,999	0	0	143	642	98	667	a	a
17,000 to 17,999	96	27	494	1,322	199	1,087	0	0
18,000 to 18,999	a	a	1,596	1,939	90	1,292	a	a
19,000 to 19,999	52	35	193	739	90	1,028	a	a
20,000 to 20,999	51	26	1,477	1,136	141	2,232	0	0
21,000 to 21,999	0	0	148	342	103	614	0	0
22,000 to 22,999	0	0	255	953	153	1,614	0	0
23,000 to 23,999	0	0	300	2,954	147	1,017	0	0
24,000 to 24,999	153	44	598	1,009	148	739	51	4
25,000 to 25,999	51	7	172	740	120	1,003	0	0
26,000 to 26,999	102	12	351	1,173	153	1,500	0	0
27,000 to 27,999	45	1	249	1,320	45	443	45	10
28,000 to 28,999	0	0	51	329	51	659	0	0
29,000 to 29,999	198	45	1,591	1,386	147	1,043	45	2
30,000 to 30,999	0	0	153	415	0	0	51	12
31,000 to 31,999	45	15	295	969	243	1,569	0	0
32,000 to 32,999	102	15	1,546	4,785	1,393	20,075	0	0
33,000 to 33,999	0	0	338	1,786	249	2,535	0	0
34,000 to 34,999	0	0	477	2,129	430	4,456	0	0
35,000 to 35,999	455	58	805	2,642	701	4,784	0	0
36,000 to 36,999	51	25	1,237	3,067	1,186	3,270	51	14
37,000 to 37,999	51	15	636	2,158	339	2,481	0	0
38,000 to 38,999	51	4	447	1,697	351	2,999	99	3
39,000 to 39,999	348	8	1,374	5,410	940	7,895	102	12
40,000 to 49,999	2,085	255	10,086	35,325	5,142	52,712	258	192
50,000 to 59,999	1,006	279	6,390	28,944	3,689	33,049	410	139
60,000 to 69,999	2,096	-1,869	7,503	39,740	4,635	40,783	451	322
70,000 to 79,999	1,237	150	5,728	34,550	3,289	31,299	703	206
80,000 to 89,999	653	179	3,986	33,101	3,025	31,708	300	52
90,000 to 99,999	302	546	4,053	36,203	2,333	25,511	647	92
100,000 to 149,999	1,695	316	10,310	142,709	7,516	96,064	824	581
150,000 to 199,999	230	55	5,119	94,883	3,826	71,215	1,317	1,139
200,000 to 299,999	251	451	2,432	76,091	1,554	30,068	642	5,706
300,000 to 399,999	95	22	1,087	57,029	580	11,153	199	3,142
400,000 to 499,999	17	4	455	22,733	262	5,585	130	2,751
500,000 to 999,999	122	226	1,219	118,579	906	18,149	481	2,556
1,000,000 to 1,999,999	70	201	1,180	237,322	797	12,124	589	12,162
2,000,000 to 2,999,999	32	22	373	233,110	238	3,650	194	8,316
3,000,000 to 3,999,999	11	184	143	70,362	87	1,637	82	1,950
4,000,000 to 4,999,999	a	a	71	41,569	34	567	45	1,504
5,000,000 and over	21	420	262	1,160,311	134	2,391	169	85,047
TOTAL	13,401	\$2,195	85,820	\$2,573,430	52,035	\$594,984	8,318	\$145,527

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,376	\$39,061	300	\$3,305	68	\$1,060	38	\$2,445
Zero	0	0	0	0	0	0	0	0
1 to 999	1,078	10,724	452	1,248	a	a	51	-306
1,000 to 1,999	129	623	96	223	51	25	0	0
2,000 to 2,999	103	4,692	a	a	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	508	3,106	457	535	0	0	404	666
5,000 to 5,999	275	2,823	51	53	51	25	0	0
6,000 to 6,999	455	2,217	455	135	51	23	0	0
7,000 to 7,999	46	340	a	a	96	23	0	0
8,000 to 8,999	142	1,383	104	188	103	31	51	16
9,000 to 9,999	52	639	51	4	51	26	0	0
10,000 to 10,999	398	1,329	96	79	45	21	0	0
11,000 to 11,999	330	3,038	148	41	227	173	0	0
12,000 to 12,999	142	810	149	357	192	153	0	0
13,000 to 13,999	90	1,442	141	76	96	48	0	0
14,000 to 14,999	1,321	7,356	1,320	674	45	10	0	0
15,000 to 15,999	244	2,290	251	91	302	245	0	0
16,000 to 16,999	98	687	97	21	45	15	0	0
17,000 to 17,999	199	1,087	192	272	244	375	103	39
18,000 to 18,999	91	1,329	270	473	1,454	671	45	158
19,000 to 19,999	91	1,028	52	119	97	49	0	0
20,000 to 20,999	141	2,232	90	282	45	32	0	0
21,000 to 21,999	103	614	148	366	97	64	0	0
22,000 to 22,999	153	1,614	102	55	102	80	0	0
23,000 to 23,999	147	1,017	204	937	102	51	51	22
24,000 to 24,999	148	742	204	153	153	76	0	0
25,000 to 25,999	120	1,003	5	5	51	20	0	0
26,000 to 26,999	153	1,500	300	102	45	22	0	0
27,000 to 27,999	45	453	249	232	102	158	0	0
28,000 to 28,999	51	659	51	5	0	0	0	0
29,000 to 29,999	147	1,045	1,489	209	204	230	0	0
30,000 to 30,999	51	12	102	96	0	0	0	0
31,000 to 31,999	243	1,569	192	313	147	54	0	0
32,000 to 32,999	1,393	20,075	1,342	2,376	1,342	807	0	0
33,000 to 33,999	249	2,535	243	244	243	140	0	0
34,000 to 34,999	430	4,456	237	267	183	93	0	0
35,000 to 35,999	701	4,784	701	790	249	104	0	0
36,000 to 36,999	1,186	3,284	1,135	556	1,186	689	0	0
37,000 to 37,999	339	2,481	438	781	342	240	0	0
38,000 to 38,999	351	3,002	255	339	246	167	0	0
39,000 to 39,999	940	7,907	1,074	923	692	189	0	0
40,000 to 49,999	5,143	52,905	5,658	9,096	5,887	3,556	0	0
50,000 to 59,999	3,689	33,188	4,682	6,799	3,323	2,401	0	0
60,000 to 69,999	4,685	41,106	4,102	7,247	3,999	2,552	202	1,541
70,000 to 79,999	3,289	31,506	4,173	9,596	2,781	2,644	101	99
80,000 to 89,999	3,075	31,760	3,176	9,449	2,423	2,697	0	0
90,000 to 99,999	2,383	25,603	3,187	6,953	2,232	2,014	101	76
100,000 to 149,999	7,595	96,645	7,370	14,108	5,878	7,980	79	21
150,000 to 199,999	4,066	72,354	4,411	18,791	2,150	1,352	12	783
200,000 to 299,999	1,738	35,774	1,847	8,982	1,088	1,887	59	1,892
300,000 to 399,999	674	14,295	801	6,070	435	4,764	18	993
400,000 to 499,999	313	8,336	356	5,441	217	292	0	0
500,000 to 999,999	974	20,705	1,142	15,966	583	1,002	35	7,597
1,000,000 to 1,999,999	950	24,286	1,063	36,544	553	14,046	13	3,062
2,000,000 to 2,999,999	291	11,966	347	16,535	171	9,884	12	3,827
3,000,000 to 3,999,999	116	3,587	132	9,179	70	4,455	a	a
4,000,000 to 4,999,999	52	2,072	65	8,228	a	a	a	a
5,000,000 and over	215	87,437	249	367,609	111	451,922	14	63,692
TOTAL	53,505	\$740,511	56,096	\$573,535	40,685	\$520,290	1,395	\$89,919

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Total Contributions		Casualty and Theft Losses		All Other Deductions		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	314	\$6,594	0	\$0	886	\$21,971	2,629	\$118,522
Zero	0	0	0	0	0	0	0	0
1 to 999	452	948	0	0	279	74	1,511	21,224
1,000 to 1,999	96	244	0	0	77	12	174	2,477
2,000 to 2,999	a	a	0	0	51	578	155	5,636
3,000 to 3,999	0	0	0	0	51	195	154	875
4,000 to 4,999	457	1,022	0	0	a	a	613	7,386
5,000 to 5,999	a	a	0	0	154	355	430	5,343
6,000 to 6,999	455	158	0	0	807	1,664	1,013	7,295
7,000 to 7,999	96	30	0	0	96	43	150	747
8,000 to 8,999	104	213	0	0	97	231	194	2,756
9,000 to 9,999	103	30	0	0	104	517	207	1,548
10,000 to 10,999	96	100	0	0	149	361	597	3,555
11,000 to 11,999	323	214	0	0	227	1,167	375	6,594
12,000 to 12,999	245	510	0	0	199	964	296	3,435
13,000 to 13,999	186	124	0	0	204	1,762	248	4,995
14,000 to 14,999	1,320	684	0	0	1,337	1,201	1,382	12,482
15,000 to 15,999	303	336	0	0	251	1,023	502	6,255
16,000 to 16,999	97	37	0	0	47	70	143	1,615
17,000 to 17,999	391	686	0	0	148	255	494	3,865
18,000 to 18,999	1,545	1,302	0	0	90	21	1,596	6,039
19,000 to 19,999	97	168	0	0	104	448	193	2,710
20,000 to 20,999	90	314	0	0	51	609	1,521	5,881
21,000 to 21,999	148	528	0	0	46	443	148	1,997
22,000 to 22,999	102	135	0	0	100	599	255	3,825
23,000 to 23,999	204	867	0	0	249	396	300	5,780
24,000 to 24,999	204	229	0	0	502	1,581	598	5,801
25,000 to 25,999	102	25	0	0	51	299	171	2,068
26,000 to 26,999	300	134	0	0	147	458	351	4,685
27,000 to 27,999	249	390	0	0	51	215	249	3,358
28,000 to 28,999	51	5	0	0	0	0	51	993
29,000 to 29,999	1,489	439	0	0	1,444	2,304	1,591	5,234
30,000 to 30,999	102	96	0	0	153	713	153	1,728
31,000 to 31,999	294	366	0	0	0	0	295	4,444
32,000 to 32,999	1,393	3,183	0	0	102	2,018	1,546	30,571
33,000 to 33,999	294	384	0	0	96	305	338	5,314
34,000 to 34,999	282	360	a	a	141	1,117	478	8,955
35,000 to 35,999	752	894	0	0	198	1,179	805	10,437
36,000 to 36,999	1,186	1,245	0	0	1,084	12,004	1,237	19,623
37,000 to 37,999	534	1,021	0	0	387	1,903	636	11,099
38,000 to 38,999	399	506	0	0	96	596	447	6,053
39,000 to 39,999	1,176	1,111	0	0	395	3,095	1,374	18,872
40,000 to 49,999	7,048	12,652	0	0	3,116	15,885	10,086	124,132
50,000 to 59,999	5,395	9,199	0	0	2,815	19,783	6,390	104,483
60,000 to 69,999	5,106	11,268	0	0	2,734	11,850	7,503	108,655
70,000 to 79,999	4,727	12,340	0	0	2,572	19,435	5,728	101,047
80,000 to 89,999	3,378	12,146	0	0	1,758	8,456	3,986	90,299
90,000 to 99,999	3,348	8,833	50	269	1,612	9,604	4,053	80,813
100,000 to 149,999	8,458	22,108	0	0	3,168	40,505	10,310	314,473
150,000 to 199,999	4,491	20,477	220	4,143	770	7,747	5,119	205,717
200,000 to 299,999	1,937	12,769	a	a	524	19,977	2,432	141,575
300,000 to 399,999	845	11,409	0	0	300	8,630	1,088	88,349
400,000 to 499,999	373	5,733	0	0	89	5,580	455	39,513
500,000 to 999,999	1,185	23,487	0	0	175	8,267	1,219	150,198
1,000,000 to 1,999,999	1,096	49,434	0	0	241	29,211	1,181	297,887
2,000,000 to 2,999,999	347	28,980	0	0	101	10,268	373	260,353
3,000,000 to 3,999,999	136	13,801	0	0	36	11,366	143	85,446
4,000,000 to 4,999,999	67	9,486	0	0	a	a	71	46,748
5,000,000 and over	250	881,761	0	0	114	87,387	262	2,046,037
TOTAL	64,267	\$1,171,594	316	\$5,469	30,803	\$379,265	85,998	\$4,667,798

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	California Adjust to Fed Itemized Deductions		California Itemized Deductions		California Standard Deductions		Personal Exemption Credit	Personal Exemption Credit
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,075	\$25,160	2,126	\$104,130	3,045	\$11,894	5,171	\$548
Zero	0	0	0	0	0	0	0	0
1 to 999	1,852	-486	1,408	18,340	4,870	18,364	6,051	641
1,000 to 1,999	175	485	174	1,994	362	1,264	484	51
2,000 to 2,999	207	70	155	5,579	2,067	8,030	2,171	230
3,000 to 3,999	51	19	103	854	918	3,563	918	97
4,000 to 4,999	657	236	510	6,943	1,375	5,371	1,885	200
5,000 to 5,999	308	115	378	5,239	1,945	7,597	2,272	241
6,000 to 6,999	1,167	-221	423	2,746	1,980	7,733	2,403	255
7,000 to 7,999	297	186	97	1,214	2,798	10,931	2,896	307
8,000 to 8,999	194	49	194	2,615	1,139	4,449	1,333	141
9,000 to 9,999	433	116	279	2,122	1,024	3,998	1,251	133
10,000 to 10,999	752	234	495	3,332	1,668	6,516	2,163	229
11,000 to 11,999	426	-256	375	5,994	1,039	4,060	1,362	144
12,000 to 12,999	349	48	296	3,257	2,407	9,403	2,704	287
13,000 to 13,999	809	423	751	7,108	2,738	10,693	3,488	370
14,000 to 14,999	1,530	1,525	1,485	12,914	1,169	4,567	2,654	281
15,000 to 15,999	502	465	450	5,830	706	2,760	1,157	123
16,000 to 16,999	143	97	491	2,882	3,038	11,867	3,529	374
17,000 to 17,999	546	427	494	3,816	1,177	4,597	1,620	172
18,000 to 18,999	1,589	1,541	1,500	5,831	1,373	5,361	2,872	304
19,000 to 19,999	328	368	237	2,732	902	3,523	1,139	121
20,000 to 20,999	332	13	236	4,891	2,664	10,400	2,900	307
21,000 to 21,999	250	144	148	1,954	510	1,991	658	70
22,000 to 22,999	351	340	351	4,402	2,687	6,588	2,037	216
23,000 to 23,999	389	841	300	4,422	691	2,699	991	105
24,000 to 24,999	744	651	640	5,669	1,097	4,284	1,745	185
25,000 to 25,999	351	239	267	2,433	2,056	8,031	2,323	246
26,000 to 26,999	548	51	504	4,802	2,393	9,348	2,897	307
27,000 to 27,999	249	731	249	2,816	1,070	4,181	1,319	140
28,000 to 28,999	399	298	399	3,867	555	2,166	903	96
29,000 to 29,999	1,738	1,308	1,591	4,267	399	1,558	1,990	211
30,000 to 30,999	204	203	153	1,383	741	2,894	894	95
31,000 to 31,999	346	318	295	4,147	1,794	7,006	2,089	221
32,000 to 32,999	1,642	1,463	1,546	29,701	1,943	7,590	3,489	370
33,000 to 33,999	434	482	383	5,228	1,608	6,279	1,991	211
34,000 to 34,999	528	642	478	8,165	2,647	10,340	3,125	331
35,000 to 35,999	805	933	805	9,902	249	971	1,053	112
36,000 to 36,999	1,339	1,013	1,288	19,047	1,954	7,632	3,242	344
37,000 to 37,999	881	853	834	11,307	449	1,753	1,282	136
38,000 to 38,999	447	831	447	5,222	1,537	6,004	1,984	210
39,000 to 39,999	1,374	1,559	1,329	17,019	357	1,394	1,731	183
40,000 to 49,999	9,420	20,427	8,880	105,071	11,852	46,293	21,786	2,309
50,000 to 59,999	6,996	17,412	6,337	90,649	7,462	29,145	13,799	1,463
60,000 to 69,999	8,536	31,673	7,819	89,672	3,897	15,221	11,766	1,247
70,000 to 79,999	6,676	25,740	6,726	117,028	1,504	5,873	8,230	872
80,000 to 89,999	4,015	19,713	3,713	71,742	907	3,543	4,620	490
90,000 to 99,999	3,851	22,856	3,650	56,427	1,301	5,083	5,001	530
100,000 to 149,999	10,158	100,708	9,655	214,673	1,832	7,158	11,487	1,218
150,000 to 199,999	5,331	66,075	5,293	161,342	256	1,002	5,551	588
200,000 to 299,999	2,398	53,717	2,160	85,707	532	2,079	2,665	282
300,000 to 399,999	1,030	45,373	916	41,325	182	712	1,115	118
400,000 to 499,999	455	18,762	351	20,121	105	409	456	48
500,000 to 999,999	1,245	102,286	1,117	49,452	240	938	1,357	144
1,000,000 to 1,999,999	1,149	211,052	1,061	84,581	140	547	1,203	127
2,000,000 to 2,999,999	370	222,245	349	40,620	24	94	375	40
3,000,000 to 3,999,999	146	66,944	140	24,034	8	31	148	16
4,000,000 to 4,999,999	72	38,893	68	11,128	5	20	73	8
5,000,000 and over	263	1,158,840	257	930,720	8	31	265	28
TOTAL	89,852	\$2,266,230	83,163	\$2,551,125	94,397	\$367,837	178,065	\$18,875

TABLE B - 4D
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Dependent Exemption Credit	Dependent Exemption Credit	Senior/Blind Exemption Credit	Senior/Blind Exemption Credit	Total Exemption Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,346	\$439	1,233	\$0	5,133	\$1,107	0	\$0
Zero	0	0	0	0	0	0	0	0
1 to 999	3,716	1,212	781	0	6,046	1,934	0	0
1,000 to 1,999	a	a	122	0	483	65	0	0
2,000 to 2,999	104	34	279	0	2,171	293	0	0
3,000 to 3,999	a	a	0	0	918	114	0	0
4,000 to 4,999	258	84	53	0	1,883	289	0	0
5,000 to 5,999	278	91	51	0	2,272	337	0	0
6,000 to 6,999	404	132	121	0	2,402	399	0	0
7,000 to 7,999	98	32	104	0	2,896	350	0	0
8,000 to 8,999	157	51	419	0	1,331	236	0	0
9,000 to 9,999	536	175	105	0	1,251	319	0	0
10,000 to 10,999	375	122	156	0	2,163	368	0	0
11,000 to 11,999	648	211	121	0	1,362	369	0	0
12,000 to 12,999	309	101	256	0	2,703	414	0	0
13,000 to 13,999	1,100	359	1,052	0	3,488	840	0	0
14,000 to 14,999	1,737	566	200	0	2,644	868	51	1
15,000 to 15,999	411	134	91	0	1,156	266	0	0
16,000 to 16,999	361	118	382	0	3,528	532	0	0
17,000 to 17,999	720	235	265	0	1,610	433	0	0
18,000 to 18,999	552	180	232	0	2,871	509	0	0
19,000 to 19,999	823	268	0	0	1,138	389	a	a
20,000 to 20,999	689	225	365	0	2,900	574	0	0
21,000 to 21,999	308	100	0	0	658	170	0	0
22,000 to 22,999	542	177	96	0	2,037	403	0	0
23,000 to 23,999	561	183	147	0	991	303	0	0
24,000 to 24,999	1,307	426	570	0	1,745	672	0	0
25,000 to 25,999	426	139	141	0	2,323	400	0	0
26,000 to 26,999	816	266	141	0	2,897	588	0	0
27,000 to 27,999	767	231	0	0	1,319	370	0	0
28,000 to 28,999	1,104	360	0	0	903	456	0	0
29,000 to 29,999	1,846	602	144	0	1,990	828	0	0
30,000 to 30,999	442	144	0	0	894	239	0	0
31,000 to 31,999	453	148	136	0	2,089	383	0	0
32,000 to 32,999	2,843	927	51	0	3,489	1,302	0	0
33,000 to 33,999	707	231	90	0	1,991	451	0	0
34,000 to 34,999	2,621	855	1,244	0	3,125	1,318	0	0
35,000 to 35,999	204	66	452	0	1,053	226	0	0
36,000 to 36,999	898	293	0	0	3,242	636	0	0
37,000 to 37,999	765	249	728	0	1,282	462	0	0
38,000 to 38,999	3,446	1,123	48	0	1,984	1,339	0	0
39,000 to 39,999	1,157	377	280	0	1,731	590	0	0
40,000 to 49,999	10,793	3,519	1,117	5	21,785	5,946	a	a
50,000 to 59,999	4,071	1,327	2,024	0	13,789	2,996	50	4
60,000 to 69,999	4,796	1,564	685	5	11,766	2,883	151	187
70,000 to 79,999	3,484	1,136	1,253	0	8,230	2,141	100	178
80,000 to 89,999	2,957	964	180	0	4,620	1,473	50	12
90,000 to 99,999	1,120	365	288	0	5,000	922	50	233
100,000 to 149,999	3,360	1,095	1,478	0	11,476	2,467	0	0
150,000 to 199,999	1,325	432	634	0	5,098	892	231	4
200,000 to 299,999	1,281	418	479	0	439	89	169	590
300,000 to 399,999	303	99	275	0	36	6	116	831
400,000 to 499,999	122	40	99	0	20	4	51	51
500,000 to 999,999	448	146	166	0	20	2	252	2,848
1,000,000 to 1,999,999	647	211	197	0	5	2	238	3,394
2,000,000 to 2,999,999	239	78	79	0	a	a	103	2,461
3,000,000 to 3,999,999	113	37	29	0	a	a	46	1,069
4,000,000 to 4,999,999	56	18	13	0	0	0	19	554
5,000,000 and over	165	54	64	0	a	a	127	20,260
TOTAL	71,111	\$23,182	19,722	\$11	170,385	\$41,967	1,808	\$32,677

TABLE B - 4D
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Total Special Credit		Renter's Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	0	\$0	0	\$0	70	\$950
Zero	0	0	0	0	0	0	0	0
1 to 999	51	0	51	0	0	0	0	0
1,000 to 1,999	51	0	51	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	514	5	514	5	0	0	0	0
14,000 to 14,999	514	14	463	14	0	0	0	0
15,000 to 15,999	302	15	302	15	0	0	a	a
16,000 to 16,999	2,765	166	2,765	166	0	0	0	0
17,000 to 17,999	330	20	330	20	0	0	0	0
18,000 to 18,999	1,999	120	1,999	120	0	0	0	0
19,000 to 19,999	495	33	495	32	0	0	0	0
20,000 to 20,999	1,585	93	1,585	93	0	0	0	0
21,000 to 21,999	255	21	255	21	0	0	0	0
22,000 to 22,999	153	17	102	6	0	0	0	0
23,000 to 23,999	287	27	287	27	0	0	0	0
24,000 to 24,999	587	40	587	40	0	0	0	0
25,000 to 25,999	1,654	108	1,634	108	0	0	0	0
26,000 to 26,999	1,947	144	1,947	144	0	0	0	0
27,000 to 27,999	459	33	459	33	0	0	0	0
28,000 to 28,999	249	25	198	18	0	0	0	0
29,000 to 29,999	1,591	99	1,591	99	0	0	0	0
30,000 to 30,999	440	29	440	29	0	0	0	0
31,000 to 31,999	1,594	108	1,594	108	0	0	0	0
32,000 to 32,999	351	24	351	24	0	0	0	0
33,000 to 33,999	1,455	92	1,455	92	0	0	0	0
34,000 to 34,999	1,492	99	1,441	95	0	0	0	0
35,000 to 35,999	153	9	153	9	0	0	0	0
36,000 to 36,999	1,410	97	1,410	97	0	0	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	205	52	0	0	0	0	0	0
50,000 to 59,999	300	60	0	0	0	0	50	26
60,000 to 69,999	454	261	0	0	0	0	0	0
70,000 to 79,999	100	178	0	0	0	0	650	203
80,000 to 89,999	101	123	0	0	0	0	0	0
90,000 to 99,999	201	266	0	0	0	0	0	0
100,000 to 149,999	78	389	0	0	0	0	a	a
150,000 to 199,999	251	160	0	0	0	0	21	96
200,000 to 299,999	210	701	0	0	0	0	22	155
300,000 to 399,999	134	921	0	0	0	0	38	455
400,000 to 499,999	71	145	0	0	0	0	20	26
500,000 to 999,999	361	4,638	0	0	0	0	30	178
1,000,000 to 1,999,999	302	5,716	0	0	0	0	12	1,014
2,000,000 to 2,999,999	135	4,603	0	0	a	a	a	a
3,000,000 to 3,999,999	55	1,486	0	0	0	0	0	0
4,000,000 to 4,999,999	29	840	0	0	0	0	0	0
5,000,000 and over	139	24,742	0	0	a	a	a	a
TOTAL	25,808	\$46,722	22,478	\$1,419	a	\$990	921	\$3,262

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Mental Health Tax		Other Taxes		Taxes Withheld		Estimated Taxes Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	76	\$232	794	\$2,791	218	\$6,896
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	1,052	7	631	283	0	0
1,000 to 1,999	0	0	0	0	45	6	0	0
2,000 to 2,999	0	0	0	0	381	12	0	0
3,000 to 3,999	0	0	0	0	610	25	0	0
4,000 to 4,999	0	0	0	0	558	12	a	a
5,000 to 5,999	0	0	103	7	1,737	124	0	0
6,000 to 6,999	0	0	454	73	1,012	94	51	11
7,000 to 7,999	0	0	0	0	854	147	51	0
8,000 to 8,999	0	0	0	0	501	53	0	0
9,000 to 9,999	0	0	45	6	837	93	0	0
10,000 to 10,999	0	0	51	3	1,441	184	97	52
11,000 to 11,999	0	0	0	0	933	132	0	0
12,000 to 12,999	0	0	0	0	908	101	51	19
13,000 to 13,999	0	0	0	0	1,214	282	18	9
14,000 to 14,999	0	0	0	0	1,930	597	0	0
15,000 to 15,999	0	0	51	0	751	182	a	a
16,000 to 16,999	0	0	0	0	967	165	0	0
17,000 to 17,999	0	0	0	0	1,235	426	103	4
18,000 to 18,999	0	0	0	0	2,109	513	45	21
19,000 to 19,999	0	0	0	0	984	359	52	39
20,000 to 20,999	0	0	1,240	12	2,530	743	45	22
21,000 to 21,999	0	0	0	0	606	120	0	0
22,000 to 22,999	0	0	45	2	1,840	789	0	0
23,000 to 23,999	0	0	51	14	938	370	51	308
24,000 to 24,999	0	0	51	0	1,194	365	348	148
25,000 to 25,999	0	0	0	5	1,154	603	0	0
26,000 to 26,999	0	0	0	0	2,648	856	96	31
27,000 to 27,999	0	0	0	0	1,166	555	0	0
28,000 to 28,999	0	0	0	0	903	585	51	50
29,000 to 29,999	0	0	0	0	1,990	1,229	0	0
30,000 to 30,999	0	0	45	3	842	590	102	16
31,000 to 31,999	0	0	0	0	2,040	970	147	52
32,000 to 32,999	0	0	0	0	3,438	2,605	0	0
33,000 to 33,999	0	0	0	0	1,946	1,062	45	26
34,000 to 34,999	0	0	0	0	1,923	896	0	0
35,000 to 35,999	0	0	0	0	1,053	583	0	0
36,000 to 36,999	0	0	0	0	3,194	2,459	48	48
37,000 to 37,999	0	0	0	0	986	711	293	156
38,000 to 38,999	0	0	0	0	1,933	1,382	0	0
39,000 to 39,999	0	0	51	6	1,394	1,184	45	119
40,000 to 49,999	0	0	357	29	21,313	21,461	1,253	490
50,000 to 59,999	0	0	648	94	12,569	23,400	1,224	2,639
60,000 to 69,999	0	0	401	65	11,060	30,180	822	2,011
70,000 to 79,999	0	0	201	97	6,562	21,318	825	1,172
80,000 to 89,999	0	0	100	43	4,288	16,777	506	1,856
90,000 to 99,999	0	0	252	102	4,252	21,075	879	5,217
100,000 to 149,999	0	0	295	201	10,488	65,273	1,553	56,849
150,000 to 199,999	0	0	446	37	4,936	48,066	1,873	15,111
200,000 to 299,999	0	0	34	25	1,913	26,504	1,175	18,737
300,000 to 399,999	0	0	10	7	788	16,209	641	15,852
400,000 to 499,999	0	0	0	0	324	9,294	270	8,478
500,000 to 999,999	0	0	17	167	983	53,250	842	37,174
1,000,000 to 1,999,999	1,114	3,988	15	14	923	89,641	978	103,462
2,000,000 to 2,999,999	370	4,825	a	a	271	38,630	327	71,372
3,000,000 to 3,999,999	146	3,481	a	a	103	22,122	133	42,182
4,000,000 to 4,999,999	73	2,375	0	0	58	13,834	65	26,079
5,000,000 and over	264	47,666	4	903	193	116,368	251	750,104
TOTAL	1,967	\$62,334	6,142	\$2,200	135,174	\$658,642	15,620	\$1,166,819

TABLE B - 4D
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Excess State Disability Insurance (SDI)		Nonrefundable Child and Dependent Credit		Overpayment		Credit to Next Year's Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	17	\$4	0	\$0	947	\$8,735	161	\$4,075
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	631	283	0	0
1,000 to 1,999	0	0	0	0	45	6	0	0
2,000 to 2,999	0	0	0	0	381	12	0	0
3,000 to 3,999	0	0	0	0	610	25	0	0
4,000 to 4,999	0	0	0	0	559	17	0	0
5,000 to 5,999	0	0	0	0	1,737	117	0	0
6,000 to 6,999	0	0	0	0	1,064	105	51	11
7,000 to 7,999	0	0	0	0	854	147	0	0
8,000 to 8,999	0	0	0	0	501	53	0	0
9,000 to 9,999	0	0	0	0	837	84	0	0
10,000 to 10,999	0	0	0	0	1,390	231	46	66
11,000 to 11,999	0	0	0	0	933	132	0	0
12,000 to 12,999	0	0	0	0	908	101	51	2
13,000 to 13,999	0	0	0	0	1,232	288	0	0
14,000 to 14,999	0	0	0	0	1,930	591	51	1
15,000 to 15,999	0	0	0	0	803	182	45	1
16,000 to 16,999	0	0	0	0	967	150	0	0
17,000 to 17,999	0	0	0	0	1,287	367	0	0
18,000 to 18,999	0	0	0	0	2,154	449	0	0
19,000 to 19,999	0	0	0	0	1,036	347	51	2
20,000 to 20,999	0	0	0	0	2,530	530	0	0
21,000 to 21,999	0	0	0	0	606	90	0	0
22,000 to 22,999	0	0	0	0	1,840	493	0	0
23,000 to 23,999	0	0	0	0	989	580	0	0
24,000 to 24,999	0	0	0	0	1,542	425	348	125
25,000 to 25,999	0	0	0	0	1,199	429	0	0
26,000 to 26,999	0	0	0	0	1,307	339	51	8
27,000 to 27,999	0	0	0	0	1,217	343	0	0
28,000 to 28,999	0	0	51	7	954	476	51	21
29,000 to 29,999	0	0	0	0	1,990	1,148	0	0
30,000 to 30,999	0	0	0	0	893	297	0	0
31,000 to 31,999	0	0	0	0	956	292	45	3
32,000 to 32,999	0	0	0	0	3,489	1,978	0	0
33,000 to 33,999	0	0	0	0	938	486	0	0
34,000 to 34,999	0	0	51	4	890	585	0	0
35,000 to 35,999	0	0	0	0	650	283	a	a
36,000 to 36,999	0	0	0	0	1,156	1,036	0	0
37,000 to 37,999	0	0	0	0	986	358	245	54
38,000 to 38,999	0	0	0	0	1,933	737	1,240	46
39,000 to 39,999	0	0	0	0	1,439	586	45	119
40,000 to 49,999	0	0	153	36	12,121	7,233	48	1
50,000 to 59,999	0	0	250	56	8,061	6,243	397	825
60,000 to 69,999	0	0	302	74	7,902	6,096	347	428
70,000 to 79,999	50	5	0	0	3,608	3,974	48	73
80,000 to 89,999	50	1	0	0	2,884	3,807	254	309
90,000 to 99,999	0	0	151	33	3,228	4,362	670	1,292
100,000 to 149,999	1,398	333	0	0	6,679	57,222	598	49,662
150,000 to 199,999	1,322	677	0	0	4,026	10,457	802	1,852
200,000 to 299,999	302	164	0	0	1,300	9,503	572	4,048
300,000 to 399,999	37	28	0	0	670	7,011	335	5,799
400,000 to 499,999	34	19	0	0	209	4,038	114	1,439
500,000 to 999,999	72	22	0	0	867	10,969	448	6,374
1,000,000 to 1,999,999	77	25	0	0	814	29,079	597	23,466
2,000,000 to 2,999,999	35	20	0	0	257	16,188	196	13,558
3,000,000 to 3,999,999	10	5	0	0	90	9,390	62	7,394
4,000,000 to 4,999,999	5	4	0	0	46	3,785	a	a
5,000,000 and over	36	23	0	0	222	236,974	197	217,077
TOTAL	3,446	\$1,331	958	\$210	101,289	\$450,242	8,200	\$341,298

TABLE B - 4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Total Voluntary Contributions		Refund		Tax Due	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	a	874	\$4,914	54	\$521
Zero	0	0	0	0	0	0
1 to 999	0	0	631	283	1,052	7
1,000 to 1,999	0	0	45	6	0	0
2,000 to 2,999	0	0	381	12	0	0
3,000 to 3,999	51	0	558	25	0	0
4,000 to 4,999	0	0	559	17	0	0
5,000 to 5,999	0	0	1,737	117	0	0
6,000 to 6,999	0	0	1,012	94	454	73
7,000 to 7,999	0	0	854	147	0	0
8,000 to 8,999	0	0	501	53	0	0
9,000 to 9,999	51	0	786	84	0	0
10,000 to 10,999	0	0	1,345	165	a	a
11,000 to 11,999	0	0	933	132	0	0
12,000 to 12,999	0	0	856	100	0	0
13,000 to 13,999	45	1	1,232	287	1,054	15
14,000 to 14,999	51	1	1,878	589	10	1
15,000 to 15,999	0	0	803	182	46	2
16,000 to 16,999	0	0	967	150	2,077	28
17,000 to 17,999	0	0	1,287	367	10	2
18,000 to 18,999	0	0	2,154	449	371	21
19,000 to 19,999	0	0	985	346	0	0
20,000 to 20,999	0	0	2,530	530	0	0
21,000 to 21,999	0	0	606	90	0	0
22,000 to 22,999	0	0	1,840	493	0	0
23,000 to 23,999	0	0	989	580	a	a
24,000 to 24,999	0	0	1,194	300	0	0
25,000 to 25,999	0	0	1,199	429	1,055	265
26,000 to 26,999	0	0	1,256	330	1,437	110
27,000 to 27,999	0	0	1,217	343	0	0
28,000 to 28,999	0	0	954	454	0	0
29,000 to 29,999	0	0	1,990	1,148	0	0
30,000 to 30,999	0	0	893	297	0	0
31,000 to 31,999	51	5	911	283	1,037	130
32,000 to 32,999	0	0	3,489	1,978	0	0
33,000 to 33,999	0	0	938	486	1,053	346
34,000 to 34,999	0	0	890	585	2,086	637
35,000 to 35,999	0	0	648	283	404	87
36,000 to 36,999	0	0	1,156	1,036	2,086	241
37,000 to 37,999	0	0	789	305	198	131
38,000 to 38,999	0	0	693	691	0	0
39,000 to 39,999	0	0	1,394	466	190	75
40,000 to 49,999	0	0	12,073	7,232	9,562	6,843
50,000 to 59,999	149	2	7,816	5,415	5,686	4,114
60,000 to 69,999	0	0	7,654	5,660	3,913	3,770
70,000 to 79,999	99	6	3,560	3,894	4,621	6,231
80,000 to 89,999	0	0	2,732	3,497	1,736	1,820
90,000 to 99,999	0	0	2,558	3,068	1,774	3,197
100,000 to 149,999	0	0	6,160	7,560	4,591	12,681
150,000 to 199,999	0	0	3,315	8,575	1,522	3,207
200,000 to 299,999	0	0	980	5,596	1,400	9,521
300,000 to 399,999	0	0	463	2,132	449	4,566
400,000 to 499,999	17	1	139	2,626	245	3,456
500,000 to 999,999	0	0	629	4,602	510	14,852
1,000,000 to 1,999,999	8	1	493	6,483	417	14,950
2,000,000 to 2,999,999	a	a	151	2,770	126	7,411
3,000,000 to 3,999,999	0	0	64	1,983	56	5,708
4,000,000 to 4,999,999	0	0	29	822	a	a
5,000,000 and over	0	0	104	20,416	64	9,252
TOTAL	525	\$19	94,871	\$111,954	51,380	\$117,226

Cited in Majilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4E
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)
Negative	7,943	292	-\$1,288,870	-\$312,541	-\$1,601,410	\$139,960	\$0	\$627
Zero	2,012	0	25,859	-25,859	0	15,715	0	0
1 to 999	8,871	0	89,054	-86,778	2,276	74,540	0	0
1,000 to 1,999	6,001	0	28,341	-19,525	8,816	48,804	0	0
2,000 to 2,999	9,013	0	34,036	-11,134	22,902	71,765	0	0
3,000 to 3,999	12,449	0	63,308	-20,291	43,017	101,037	0	0
4,000 to 4,999	14,088	0	85,003	-21,927	63,076	110,806	0	0
5,000 to 5,999	20,446	103	145,716	-32,970	112,746	162,665	0	1
6,000 to 6,999	22,145	0	174,617	-30,105	144,512	178,494	0	0
7,000 to 7,999	21,622	154	194,533	-32,470	162,064	173,982	346	1
8,000 to 8,999	27,852	141	286,345	-49,126	237,219	228,617	19,146	3
9,000 to 9,999	52,241	96	530,787	-32,902	497,884	414,240	88,065	3
10,000 to 10,999	43,968	103	501,088	-39,485	461,604	347,413	116,425	0
11,000 to 11,999	42,314	537	539,386	-52,565	486,821	340,396	153,056	20
12,000 to 12,999	47,400	292	631,983	-39,074	592,908	380,054	218,049	12
13,000 to 13,999	59,947	353	852,226	-42,741	809,485	477,223	337,253	7
14,000 to 14,999	59,477	764	913,069	-51,209	861,860	473,452	390,205	73
15,000 to 15,999	66,762	811	1,060,297	-26,508	1,033,789	530,666	505,545	29
16,000 to 16,999	64,325	870	1,092,396	-30,487	1,061,909	513,732	552,441	94
17,000 to 17,999	59,387	436	1,062,498	-24,218	1,038,279	476,124	565,687	16
18,000 to 18,999	58,978	1,146	1,125,602	-34,640	1,090,962	477,006	615,939	367
19,000 to 19,999	61,324	1,764	1,230,294	-35,222	1,195,072	508,671	702,344	70
20,000 to 20,999	46,701	677	978,935	-21,632	957,303	380,342	578,404	40
21,000 to 21,999	53,210	838	1,174,526	-30,068	1,144,458	473,992	711,762	217
22,000 to 22,999	56,805	1,292	1,302,137	-25,067	1,277,070	460,362	817,629	98
23,000 to 23,999	49,579	927	1,189,165	-25,437	1,163,728	406,285	761,389	268
24,000 to 24,999	47,112	1,219	1,172,632	-25,571	1,147,061	394,741	764,941	96
25,000 to 25,999	47,563	1,222	1,234,369	-22,631	1,211,738	399,445	813,852	113
26,000 to 26,999	49,734	2,037	1,335,695	-16,711	1,318,984	428,355	891,580	198
27,000 to 27,999	48,636	1,592	1,354,532	-15,951	1,338,580	406,597	933,152	142
28,000 to 28,999	43,333	1,698	1,319,461	-28,381	1,291,081	377,337	913,749	124
29,000 to 29,999	43,678	1,148	1,308,663	-20,865	1,287,798	366,017	922,295	86
30,000 to 30,999	42,116	1,951	1,312,959	-27,982	1,284,977	364,014	922,112	70
31,000 to 31,999	44,998	695	1,432,263	-15,720	1,416,543	387,487	1,030,783	71
32,000 to 32,999	37,214	1,099	1,229,907	-19,750	1,210,156	330,440	882,129	102
33,000 to 33,999	44,890	2,217	1,528,100	-24,866	1,503,234	405,409	1,100,228	368
34,000 to 34,999	36,348	1,505	1,242,770	10,966	1,253,736	333,101	924,287	164
35,000 to 35,999	39,019	2,232	1,411,176	-26,532	1,384,644	356,034	1,030,145	390
36,000 to 36,999	29,303	1,037	1,086,850	-17,143	1,069,707	274,297	795,902	150
37,000 to 37,999	33,707	6,776	1,282,005	-18,765	1,263,240	300,929	962,421	501
38,000 to 38,999	26,353	4,662	1,029,675	-15,177	1,014,498	237,857	776,641	345
39,000 to 39,999	25,181	4,648	1,017,336	-22,397	994,939	227,838	767,524	405
40,000 to 49,999	213,574	73,531	9,662,743	-112,003	9,550,740	2,164,632	7,391,236	11,336
50,000 to 59,999	140,049	99,126	7,786,806	-120,169	7,662,842	1,548,885	6,115,417	39,108
60,000 to 69,999	106,191	94,978	6,972,838	-98,153	6,874,685	1,317,483	5,559,709	76,553
70,000 to 79,999	75,384	73,005	5,719,984	-78,265	5,641,719	1,103,133	4,538,586	99,076
80,000 to 89,999	56,005	55,202	4,810,695	-63,550	4,747,146	858,176	3,888,969	116,329
90,000 to 99,999	34,313	34,091	3,311,558	-63,772	3,247,786	603,697	2,645,132	97,116
100,000 to 149,999	74,282	74,197	8,998,864	-77,202	8,921,662	1,526,981	7,395,085	361,662
150,000 to 199,999	20,948	20,942	3,648,322	-35,647	3,612,676	601,320	3,011,365	188,838
200,000 to 299,999	12,258	12,192	2,924,214	16,098	2,940,312	354,116	2,587,968	185,980
300,000 to 399,999	3,844	3,822	1,309,652	6,870	1,316,523	124,772	1,191,795	94,893
400,000 to 499,999	2,094	2,080	905,411	29,581	934,991	96,268	848,737	72,086
500,000 to 999,999	3,318	3,300	2,197,368	47,860	2,245,228	148,827	2,097,097	193,875
1,000,000 to 1,999,999	985	984	1,323,926	20,030	1,343,957	63,890	1,280,067	136,625
2,000,000 to 2,999,999	235	233	542,270	18,135	560,406	34,580	526,326	59,529
3,000,000 to 3,999,999	111	111	378,270	7,888	386,158	22,223	363,935	42,119
4,000,000 to 4,999,999	68	68	294,814	8,301	303,115	8,289	294,826	35,672
5,000,000 and over	181	180	2,408,496	60,851	2,469,347	285,849	2,183,554	276,677
TOTAL	2,359,879	596,377	\$97,516,957	-\$1,887,605	\$95,625,556	\$24,379,341	\$73,485,233	\$2,092,748

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	3,470	\$113,919	3,251	\$19,475	1,427	\$16,980	858	\$14,652
Zero	353	6,007	0	0	0	0	0	0
1 to 999	3,168	19,862	1,512	315	365	36	459	3,229
1,000 to 1,999	4,742	18,913	364	281	466	38	155	97
2,000 to 2,999	7,719	24,534	772	201	117	471	192	484
3,000 to 3,999	10,766	42,521	919	1,862	151	16	282	661
4,000 to 4,999	12,500	61,699	676	277	103	149	317	528
5,000 to 5,999	16,942	90,973	414	54	331	810	244	606
6,000 to 6,999	17,585	101,274	743	724	105	370	348	1,376
7,000 to 7,999	18,030	127,145	1,094	124	201	1,044	507	788
8,000 to 8,999	23,161	177,011	1,004	108	259	420	745	4,283
9,000 to 9,999	33,625	261,809	3,122	527	257	262	1,989	15,967
10,000 to 10,999	35,220	340,962	1,148	39	155	11	604	2,136
11,000 to 11,999	33,024	355,118	2,049	462	683	682	2,512	19,995
12,000 to 12,999	38,047	447,455	2,223	265	360	220	1,552	10,576
13,000 to 13,999	40,201	476,262	2,601	600	517	940	925	5,237
14,000 to 14,999	47,571	635,878	2,725	504	634	705	1,822	14,325
15,000 to 15,999	56,102	807,983	3,624	2,295	744	586	1,846	13,965
16,000 to 16,999	54,470	872,131	3,274	255	471	2,140	2,032	17,840
17,000 to 17,999	52,942	903,567	3,157	3,541	574	825	2,104	16,680
18,000 to 18,999	52,201	946,485	3,118	652	713	1,381	2,509	28,798
19,000 to 19,999	55,764	1,053,296	4,608	2,381	1,034	2,010	4,488	48,892
20,000 to 20,999	43,025	874,167	4,471	418	803	343	1,321	11,827
21,000 to 21,999	49,355	1,042,361	3,288	2,240	1,204	2,186	2,528	35,773
22,000 to 22,999	52,591	1,161,410	3,534	422	422	365	2,276	24,151
23,000 to 23,999	46,548	1,083,296	2,494	345	344	240	1,681	20,632
24,000 to 24,999	44,949	1,089,152	4,509	2,659	746	2,252	2,248	21,407
25,000 to 25,999	45,827	1,151,690	2,644	508	1,047	2,205	1,938	17,610
26,000 to 26,999	47,720	1,246,868	6,672	1,199	1,833	392	1,689	25,187
27,000 to 27,999	46,838	1,172,620	3,610	555	739	1,467	3,225	19,590
28,000 to 28,999	41,879	1,199,873	5,612	1,107	2,792	2,694	2,714	35,766
29,000 to 29,999	41,446	1,203,388	4,998	970	848	506	2,704	37,731
30,000 to 30,999	39,773	1,196,301	3,921	764	729	1,430	2,926	28,726
31,000 to 31,999	43,773	1,372,577	4,798	1,147	944	920	1,501	18,878
32,000 to 32,999	35,778	1,147,143	4,180	1,293	884	371	1,970	21,946
33,000 to 33,999	43,499	1,447,456	5,234	2,193	840	1,452	2,322	33,745
34,000 to 34,999	34,760	1,181,619	4,354	806	1,187	1,879	3,296	22,758
35,000 to 35,999	36,160	1,258,881	6,272	995	944	920	3,339	54,864
36,000 to 36,999	28,463	1,030,154	3,908	291	450	1,952	1,755	17,789
37,000 to 37,999	33,017	1,214,152	3,902	404	1,688	2,012	2,764	28,792
38,000 to 38,999	25,465	957,035	3,964	2,491	954	2,539	1,980	29,977
39,000 to 39,999	24,481	953,395	3,298	1,133	697	440	1,342	16,104
40,000 to 49,999	204,662	8,998,482	37,921	22,286	8,982	16,484	15,413	211,494
50,000 to 59,999	134,287	7,168,907	33,492	9,592	7,883	12,643	14,232	240,533
60,000 to 69,999	100,309	6,301,318	34,915	6,918	9,874	15,472	10,278	223,388
70,000 to 79,999	71,923	5,129,304	27,463	6,933	7,738	18,591	10,801	257,953
80,000 to 89,999	53,469	4,293,926	19,806	4,319	6,778	19,601	7,940	221,433
90,000 to 99,999	32,084	2,850,307	15,576	5,640	4,936	13,502	5,161	151,983
100,000 to 149,999	70,266	7,871,882	36,677	14,494	18,219	64,480	11,189	356,680
150,000 to 199,999	18,413	2,680,722	13,648	7,857	9,034	59,881	2,662	102,620
200,000 to 299,999	10,720	2,118,560	8,969	15,962	5,579	41,668	1,437	86,695
300,000 to 399,999	3,071	784,961	3,009	8,662	2,138	45,491	324	31,238
400,000 to 499,999	1,760	555,073	1,803	9,476	1,412	29,160	249	17,879
500,000 to 999,999	2,673	1,312,487	2,969	26,654	2,260	60,981	259	39,136
1,000,000 to 1,999,999	746	581,435	935	23,401	764	55,717	48	2,542
2,000,000 to 2,999,999	164	198,659	223	7,399	190	23,945	15	184
3,000,000 to 3,999,999	79	147,213	110	5,271	91	18,007	5	155
4,000,000 to 4,999,999	57	108,252	66	8,555	58	10,344	5	387
5,000,000 and over	128	490,728	180	54,484	166	104,370	10	312
TOTAL	2,128,758	\$82,560,556	365,823	\$293,185	116,331	\$666,999	152,036	\$2,688,980

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Business Income				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,502	\$37,064	2,829	-\$42,164	1,013	\$56,208	1,502	-\$3,933
Zero	0	0	0	0	0	0	0	0
1 to 999	1,224	2,818	154	-556	103	1	208	-474
1,000 to 1,999	1,152	2,071	51	-396	467	877	103	-308
2,000 to 2,999	1,024	2,383	0	0	66	157	321	-646
3,000 to 3,999	1,633	6,386	52	-64	46	1,198	100	-168
4,000 to 4,999	2,000	8,505	148	-952	0	0	206	-565
5,000 to 5,999	5,179	26,549	96	-152	279	506	105	-312
6,000 to 6,999	6,447	44,362	51	-291	51	3	a	a
7,000 to 7,999	4,704	33,621	149	-841	52	8	258	-387
8,000 to 8,999	8,925	64,013	104	-869	104	106	208	-462
9,000 to 9,999	27,281	233,438	353	-3,969	103	8	304	-912
10,000 to 10,999	13,374	125,145	302	-4,138	52	42	206	-158
11,000 to 11,999	10,764	118,089	608	-1,408	302	815	529	-1,377
12,000 to 12,999	12,907	144,681	501	-4,701	257	558	258	-549
13,000 to 13,999	27,839	345,715	559	-8,121	208	612	219	-396
14,000 to 14,999	17,309	225,338	547	-6,025	258	371	583	-1,564
15,000 to 15,999	18,211	224,953	398	-2,755	411	524	1,827	-4,720
16,000 to 16,999	14,428	199,015	1,170	-17,227	309	1,510	317	-699
17,000 to 17,999	8,358	120,289	662	-7,378	419	321	302	-640
18,000 to 18,999	8,100	124,894	1,033	-13,552	257	553	508	-1,115
19,000 to 19,999	6,828	95,642	918	-4,962	449	1,067	579	-1,057
20,000 to 20,999	4,450	64,206	860	-9,272	255	1,255	485	-1,023
21,000 to 21,999	3,759	63,903	809	-8,226	473	349	1,534	-4,320
22,000 to 22,999	5,334	93,056	714	-5,898	334	334	396	-849
23,000 to 23,999	4,888	66,076	1,999	-7,394	192	374	453	-945
24,000 to 24,999	2,252	32,898	1,005	-3,517	491	877	453	-1,246
25,000 to 25,999	2,213	36,311	809	-5,964	294	551	403	-882
26,000 to 26,999	2,484	43,465	911	-7,153	255	801	512	-1,145
27,000 to 27,999	2,350	41,957	809	-7,378	287	389	650	-1,534
28,000 to 28,999	3,923	40,687	995	-8,653	575	4,125	860	-1,397
29,000 to 29,999	1,971	39,191	842	-5,768	371	1,512	198	-546
30,000 to 30,999	2,580	45,891	2,002	-8,168	390	929	300	-604
31,000 to 31,999	1,676	30,322	1,151	-11,435	548	1,548	357	-838
32,000 to 32,999	2,334	33,531	657	-3,903	548	2,323	205	-358
33,000 to 33,999	1,173	17,905	848	-6,786	393	1,626	266	-672
34,000 to 34,999	2,298	28,367	1,750	-8,506	692	1,613	444	-1,168
35,000 to 35,999	3,202	106,936	956	-8,163	377	1,459	1,946	-5,712
36,000 to 36,999	906	12,227	555	-5,845	147	280	402	-923
37,000 to 37,999	709	16,453	555	-2,311	194	1,092	504	-1,177
38,000 to 38,999	864	11,267	715	-2,625	507	1,326	399	-995
39,000 to 39,999	1,109	18,836	756	-6,399	498	1,525	303	-838
40,000 to 49,999	10,828	256,780	5,826	-38,047	4,345	17,740	8,374	-21,192
50,000 to 59,999	7,203	147,909	4,479	-26,492	4,281	19,856	4,472	-10,649
60,000 to 69,999	5,964	161,251	2,459	-14,471	5,207	34,796	4,260	-10,096
70,000 to 79,999	5,151	141,183	3,351	-23,290	4,428	31,549	3,545	-8,919
80,000 to 89,999	2,867	66,040	2,652	-20,213	3,824	25,044	2,889	-7,225
90,000 to 99,999	2,407	122,457	1,509	-10,150	2,860	22,796	2,291	-5,677
100,000 to 149,999	3,761	225,561	3,603	-22,323	10,473	134,379	8,776	-20,334
150,000 to 199,999	3,073	266,022	1,618	-10,464	5,274	113,623	3,161	-8,351
200,000 to 299,999	1,270	152,441	565	-7,146	3,600	149,162	2,855	-6,522
300,000 to 399,999	624	108,819	216	-2,736	1,536	145,423	995	-2,301
400,000 to 499,999	273	38,894	54	-482	914	80,704	534	-1,377
500,000 to 999,999	422	95,354	137	-3,676	1,492	213,338	1,073	-2,863
1,000,000 to 1,999,999	130	67,315	48	-1,422	514	201,560	311	-863
2,000,000 to 2,999,999	24	9,950	8	-3,590	131	94,464	71	-205
3,000,000 to 3,999,999	13	11,928	a	a	63	54,339	29	-83
4,000,000 to 4,999,999	7	6,883	a	a	42	55,284	a	a
5,000,000 and over	24	41,085	17	-3,985	135	865,426	38	-114
TOTAL	293,708	\$4,948,329	56,934	-\$446,599	62,108	\$2,349,214	63,407	-\$154,458

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S-Corp Gain		Partnerships and S-Corp Loss	
	Profit		Loss		Number	Amount (Thousands)	Number	Amount (Thousands)
	Number	Amount (Thousands)	Number	Amount (Thousands)				
Negative	682	\$16,363	2,522	-\$61,374	1,632	\$111,162	1,800	\$270,666
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	51	-263	103	798	154	639
1,000 to 1,999	52	122	103	-286	52	113	104	1,505
2,000 to 2,999	122	311	0	0	51	458	a	a
3,000 to 3,999	105	335	145	-2,439	72	801	72	708
4,000 to 4,999	154	376	51	-157	103	217	154	2,251
5,000 to 5,999	a	a	395	-2,877	117	282	66	825
6,000 to 6,999	154	947	229	-4,101	0	0	0	0
7,000 to 7,999	201	929	106	-1,711	103	936	207	942
8,000 to 8,999	104	90	97	-173	53	292	1,379	4,491
9,000 to 9,999	250	688	155	-232	52	390	51	31
10,000 to 10,999	207	186	103	-422	103	1,132	103	1,021
11,000 to 11,999	199	2,498	199	-571	0	0	51	260
12,000 to 12,999	405	2,230	51	-896	104	109	51	61
13,000 to 13,999	361	759	97	-143	206	1,220	154	136
14,000 to 14,999	427	1,816	375	-1,888	381	2,926	279	287
15,000 to 15,999	302	1,552	1,431	-11,408	207	2,643	103	54
16,000 to 16,999	308	1,470	411	-5,383	361	2,647	110	2,885
17,000 to 17,999	610	3,327	199	-728	51	570	103	268
18,000 to 18,999	477	1,734	419	-2,266	308	3,065	257	2,252
19,000 to 19,999	296	2,209	302	-2,864	96	1,495	52	1,748
20,000 to 20,999	344	3,336	287	-3,148	344	5,310	96	325
21,000 to 21,999	423	1,804	287	-1,612	287	4,076	287	4,355
22,000 to 22,999	344	1,023	332	-2,351		4,035	102	740
23,000 to 23,999	153	2,265	141	-2,114	51	587	102	7,032
24,000 to 24,999	395	5,078	300	-2,644	300	7,282	204	3,182
25,000 to 25,999	300	2,381		-2,240	96	1,045	193	973
26,000 to 26,999	548	2,893	446	-3,951	153	2,724	a	a
27,000 to 27,999	413	4,198	300	-3,522	301	7,362	249	2,672
28,000 to 28,999	542	2,554	351	-1,255	250	3,980	148	688
29,000 to 29,999	249	2,957	351	-4,913	154	4,446	371	3,646
30,000 to 30,999	389	2,924	396	-3,209	199	2,634	52	362
31,000 to 31,999	153	1,107	395	-2,169	96	753	96	299
32,000 to 32,999	446	4,860	345	-4,223	199	5,350	300	1,299
33,000 to 33,999	411	4,833	756	-3,398	281	6,470	45	783
34,000 to 34,999	447	4,975	501	-5,888	297	4,981	147	1,450
35,000 to 35,999	300	680	1,829	-13,687	204	1,948	249	838
36,000 to 36,999	250	3,546	201	-3,379	249	6,005	300	2,885
37,000 to 37,999	601	2,305	599	-6,461	104	743	51	6
38,000 to 38,999	357	4,650	485	-3,380	249	3,243	51	35
39,000 to 39,999	412	1,394	510	-4,385	102	1,047	0	0
40,000 to 49,999	2,122	14,833	3,588	-33,298	1,363	25,165	993	9,142
50,000 to 59,999	2,603	24,207	4,677	-40,733	2,253	61,869	1,295	13,394
60,000 to 69,999	4,429	77,401	4,658	-59,021	2,568	58,969	1,471	8,541
70,000 to 79,999	1,839	17,442	3,053	-29,911	1,238	49,496	984	30,560
80,000 to 89,999	2,575	15,853	3,061	-29,062	2,201	119,976	1,613	27,596
90,000 to 99,999	1,677	7,971	1,723	-16,266	1,223	46,817	759	13,783
100,000 to 149,999	4,432	76,086	5,479	-35,819	5,699	269,378	5,092	81,579
150,000 to 199,999	1,697	31,770	498	-6,374	3,546	379,841	2,276	38,657
200,000 to 299,999	1,059	23,595	527	-19,439	2,591	283,037	2,326	54,888
300,000 to 399,999	470	15,417	240	-3,923	1,270	180,505	1,117	34,516
400,000 to 499,999	278	12,010	157	-9,186	831	160,293	608	26,198
500,000 to 999,999	511	21,168	346	-18,494	1,643	555,733	1,303	83,448
1,000,000 to 1,999,999	265	26,045	95	-4,782	627	421,052	570	77,147
2,000,000 to 2,999,999	75	10,235	23	-1,283	163	205,613	159	30,501
3,000,000 to 3,999,999	39	11,906	9	-311	76	134,538	73	21,748
4,000,000 to 4,999,999	a	a	7	-125	56	101,974	50	8,012
5,000,000 and over	71	11,029	20	-1,488	142	553,322	139	91,124
TOTAL	37,065	\$501,881	44,666	-\$488,629	36,065	\$3,812,795	29,121	\$973,446

cited in Marilley v. Bonham, No. 13-17358, archived on December 19, 2016

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Estates and Trusts Gain		Estates and Trusts Loss		Farm Income			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Profit		Loss	
					Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	150	\$2,530	51	\$3,347	22	\$401	116	-\$8,544
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	14	5	14	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	a	a
7,000 to 7,999	0	0	0	0	a	a	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	103	1,035	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	51	149	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	103	1,329	0	0
14,000 to 14,999	0	0	0	0	51	766	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	51	727	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	51	997	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	51	1,267	0	0
22,000 to 22,999	0	0	0	0	0	0	51	-54
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	a	a
25,000 to 25,999	a	a	0	0	0	0	0	0
26,000 to 26,999	0	0	45	183	0	0	0	0
27,000 to 27,999	45	1,113	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	14	1,105	0	0
30,000 to 30,999	348	6,391	0	0	0	0	0	0
31,000 to 31,999	96	850	45	6	0	0	51	-1,991
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	51	602	0	0	0	0	0	0
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	0	0	0	0	0	0	0	0
37,000 to 37,999	51	1,804	0	0	0	0	0	0
38,000 to 38,999	45	14	0	0	0	0	0	0
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	102	939	a	a	51	567	102	-2,718
50,000 to 59,999	339	3,759	0	0	101	742	51	-467
60,000 to 69,999	151	1,239	0	0	0	0	0	0
70,000 to 79,999	199	3,656	50	1	0	0	50	-348
80,000 to 89,999	551	3,177	552	442	50	36	0	0
90,000 to 99,999	180	10,214	0	0	0	0	0	0
100,000 to 149,999	519	10,041	0	0	0	0	220	-16,747
150,000 to 199,999	697	7,814	20	302	0	0	220	-1,893
200,000 to 299,999	386	19,388	52	31	61	10,390	63	-1,197
300,000 to 399,999	163	19,858	0	0	34	3,820	51	-2,300
400,000 to 499,999	96	5,103	28	276	0	0	19	-423
500,000 to 999,999	222	17,115	62	285	0	0	11	-588
1,000,000 to 1,999,999	46	10,612	12	2,623	a	a	6	-186
2,000,000 to 2,999,999	19	10,558	5	14	a	a	a	a
3,000,000 to 3,999,999	9	6,833	4	402	a	a	a	a
4,000,000 to 4,999,999	a	a	a	a	a	a	0	0
5,000,000 and over	18	16,838	11	828	a	a	4	-141
TOTAL	4,553	\$165,679	954	\$8,787	754	\$23,786	1,019	-\$37,656

Noted in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4E
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
HEAD OF HOUSEHOLD

Adjusted Gross Income Class	All Others Federal Income Sources Profit		All Other Federal Income Sources Loss		Total Income		Individual Retirement Plan	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,429	\$48,955	4,788	\$1,316,866	7,941	-\$1,269,183	449	\$651
Zero	1,306	25,859	0	0	1,659	31,866	0	0
1 to 999	3,929	73,554	21	4,563	7,442	94,117	45	90
1,000 to 1,999	1,607	14,636	66	6,136	6,001	28,516	0	0
2,000 to 2,999	2,525	15,802	88	5,834	9,013	38,319	51	257
3,000 to 3,999	3,053	19,402	170	3,886	12,449	65,917	0	0
4,000 to 4,999	3,468	24,856	51	5,652	14,088	87,028	0	0
5,000 to 5,999	6,087	36,960	294	3,378	20,446	149,201	103	463
6,000 to 6,999	7,470	41,048	a	a	22,145	180,395	0	0
7,000 to 7,999	6,709	40,635	57	2,541	21,622	198,843	45	10
8,000 to 8,999	8,124	56,413	109	3,326	27,852	293,414	51	77
9,000 to 9,999	8,550	42,491	54	1,270	52,241	550,200	199	434
10,000 to 10,999	9,126	44,304	53	793	43,968	507,423	45	4
11,000 to 11,999	13,288	59,076	148	815	42,314	552,302	51	26
12,000 to 12,999	11,259	45,429	107	1,557	47,400	643,907	51	267
13,000 to 13,999	11,252	58,128	68	2,724	59,947	879,281	0	0
14,000 to 14,999	12,355	62,494	63	3,229	59,477	932,129	45	34
15,000 to 15,999	11,161	48,276	173	4,996	66,762	1,078,843	103	308
16,000 to 16,999	10,011	64,279	212	20,414	64,325	1,115,407	244	632
17,000 to 17,999	11,265	34,857	48	972	59,387	1,073,991	51	31
18,000 to 18,999	9,538	55,881	401	4,577	58,978	1,140,680	90	43
19,000 to 19,999	9,736	48,710	195	5,289	61,324	1,239,781	199	899
20,000 to 20,999	7,509	41,178	97	1,179	46,701	987,092	204	660
21,000 to 21,999	10,619	51,016	114	2,075	53,210	1,184,262	249	878
22,000 to 22,999	7,625	40,630	150	4,676	56,895	1,310,856	153	318
23,000 to 23,999	9,090	40,485	193	902	49,579	1,195,912	147	222
24,000 to 24,999	7,883	35,145	53	459	47,112	1,178,293	408	734
25,000 to 25,999	8,590	38,251	92	1,158	47,563	1,239,334	147	177
26,000 to 26,999	9,004	40,437	382	9,121	49,734	1,342,406	141	408
27,000 to 27,999	6,826	31,359	70	3,317	48,636	1,362,185	255	798
28,000 to 28,999	8,774	49,213	103	861	45,323	1,327,145	255	511
29,000 to 29,999	8,629	42,763	66	4,040	43,678	1,315,654	505	1,366
30,000 to 30,999	7,988	45,347	52	725	42,116	1,318,270	300	1,100
31,000 to 31,999	8,025	28,481	96	865	44,998	1,438,979	402	599
32,000 to 32,999	7,278	35,527	54	3,048	37,214	1,239,511	459	1,171
33,000 to 33,999	8,874	51,613	2,433	17,974	44,890	1,538,283	249	723
34,000 to 34,999	8,174	55,012	1,286	30,821	36,348	1,254,175	402	710
35,000 to 35,999	8,808	38,543	143	3,605	39,019	1,433,220	1,495	7,010
36,000 to 36,999	7,440	32,169	a	a	29,303	1,090,538	306	1,100
37,000 to 37,999	6,979	33,456	1,241	1,815	33,707	1,289,443	249	640
38,000 to 38,999	6,841	32,233	46	1,439	26,353	1,036,301	402	1,778
39,000 to 39,999	5,539	39,699	0	0	25,181	1,021,949	102	408
40,000 to 49,999	59,369	304,419	762	18,768	213,574	9,746,011	3,959	16,973
50,000 to 59,999	53,006	268,514	1,625	16,719	140,049	7,850,078	3,296	9,392
60,000 to 69,999	52,783	290,018	1,010	26,993	106,191	7,051,649	1,624	5,559
70,000 to 79,999	43,720	229,745	632	22,473	75,384	5,770,350	1,221	5,056
80,000 to 89,999	31,678	180,488	870	14,157	56,005	4,851,197	752	3,901
90,000 to 99,999	23,324	170,251	457	10,719	34,313	3,345,343	382	2,148
100,000 to 149,999	54,296	403,664	1,629	32,604	74,282	9,217,238	1,838	10,406
150,000 to 199,999	15,337	193,797	637	17,383	20,869	3,760,520	257	1,653
200,000 to 299,999	7,185	214,991	540	13,888	12,258	3,012,778	450	2,700
300,000 to 399,999	1,884	77,438	243	4,998	3,844	1,370,858	139	814
400,000 to 499,999	986	73,768	85	11,992	2,094	932,425	79	473
500,000 to 999,999	1,484	95,671	424	26,767	3,318	2,301,517	34	186
1,000,000 to 1,999,999	591	78,713	176	11,346	985	1,370,312	42	257
2,000,000 to 2,999,999	159	36,372	45	2,170	235	559,667	11	63
3,000,000 to 3,999,999	82	22,715	19	455	111	389,602	5	32
4,000,000 to 4,999,999	55	8,434	16	4,521	68	299,722	a	a
5,000,000 and over	136	393,806	38	5,093	181	2,428,682	a	a
TOTAL	670,516	\$4,807,408	23,050	\$1,735,098	2,358,016	\$98,974,138	22,740	\$85,171

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Student Loan Interest		Tuition & Fees		Moving Expense		Half Self-Employment Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	286	\$344	87	\$99	86	\$3,517	2,081	\$3,026
Zero	0	0	0	0	0	0	0	0
1 to 999	192	155	51	100	51	67	1,052	262
1,000 to 1,999	117	132	0	0	0	0	1,152	209
2,000 to 2,999	51	69	103	149	0	0	1,192	228
3,000 to 3,999	51	49	51	206	0	0	1,684	464
4,000 to 4,999	477	542	51	206	51	694	1,898	586
5,000 to 5,999	154	188	227	166	0	0	5,282	1,903
6,000 to 6,999	1,429	206	257	572	45	56	6,448	3,193
7,000 to 7,999	308	288	250	445	103	317	5,219	2,608
8,000 to 8,999	464	233	257	555	0	0	8,501	4,572
9,000 to 9,999	764	494	463	1,146	51	62	28,105	16,853
10,000 to 10,999	626	483	308	852	51	21	13,483	8,853
11,000 to 11,999	514	454	463	537	250	293	11,248	8,573
12,000 to 12,999	302	278	502	1,087	154	356	13,165	10,382
13,000 to 13,999	610	951	449	1,158	45	7	28,404	24,361
14,000 to 14,999	1,138	782	251	823	154	176	17,168	16,117
15,000 to 15,999	954	826	611	1,050	0	0	18,218	16,142
16,000 to 16,999	1,112	1,176	347	588	51	17	14,583	14,261
17,000 to 17,999	1,400	944	250	647	154	294	9,646	8,602
18,000 to 18,999	796	659	405	876	96	39	8,004	9,008
19,000 to 19,999	1,086	686	411	1,021	90	43	6,681	6,626
20,000 to 20,999	1,307	904	204	359	0	0	4,495	4,777
21,000 to 21,999	1,396	1,285	446	1,030	96	0	3,810	4,746
22,000 to 22,999	1,600	1,172	243	397	0	0	5,130	6,583
23,000 to 23,999	1,343	683	51	1	45	58	4,684	4,677
24,000 to 24,999	1,486	1,247	192	546	153	364	2,201	2,854
25,000 to 25,999	1,600	1,010	243	427	102	91	2,111	2,573
26,000 to 26,999	1,388	1,048	199	446	147	466	2,433	3,227
27,000 to 27,999	1,454	1,186	548	1,501	96	316	2,407	3,214
28,000 to 28,999	1,723	1,582	377	941	204	588	2,479	2,870
29,000 to 29,999	1,951	1,671	204	445	51	110	1,933	2,948
30,000 to 30,999	2,646	1,840	147	445	0	0	2,675	3,383
31,000 to 31,999	1,810	1,598	408	531	153	48	1,778	2,204
32,000 to 32,999	2,168	1,919	255	480	102	326	2,225	2,529
33,000 to 33,999	4,393	4,790	153	249	102	104	1,275	1,404
34,000 to 34,999	1,676	1,512	102	63	1,342	2,928	2,502	2,162
35,000 to 35,999	1,766	1,349	204	613	51	275	3,056	7,564
36,000 to 36,999	2,180	1,510	198	254	0	0	945	1,134
37,000 to 37,999	1,664	1,486	153	269	102	264	811	1,176
38,000 to 38,999	2,014	1,434	153	252	96	354	1,017	1,125
39,000 to 39,999	1,773	1,157	51	84	51	52	1,013	1,330
40,000 to 49,999	16,526	14,123	1,778	3,814	849	2,371	10,678	18,205
50,000 to 59,999	13,294	14,761	2,175	4,767	450	1,669	8,125	11,132
60,000 to 69,999	10,335	6,586	5,050	8,439	829	2,847	7,301	11,942
70,000 to 79,999	4,162	589	2,986	4,426	769	1,711	5,044	10,308
80,000 to 89,999	0	0	0	0	399	1,762	3,170	5,035
90,000 to 99,999	0	0	0	0	252	898	2,588	8,876
100,000 to 149,999	0	0	0	0	220	357	4,421	16,875
150,000 to 199,999	0	0	0	0	660	3,019	3,963	17,189
200,000 to 299,999	0	0	0	0	68	107	1,701	9,484
300,000 to 399,999	0	0	0	0	17	31	815	4,557
400,000 to 499,999	0	0	0	0	0	0	418	1,325
500,000 to 999,999	0	0	0	0	34	50	861	6,511
1,000,000 to 1,999,999	0	0	0	0	0	0	295	3,455
2,000,000 to 2,999,999	0	0	0	0	0	0	75	1,354
3,000,000 to 3,999,999	0	0	0	0	0	0	32	833
4,000,000 to 4,999,999	0	0	0	0	0	0	22	250
5,000,000 and over	0	0	0	0	0	0	67	2,576
TOTAL	94,560	\$76,377	22,314	\$43,060	8,872	\$27,231	301,772	\$349,218

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Self-Employed Health Insurance		Self-Employed Retirement Plan		Penalty on Early Withdrawal of Savings		Alimony Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	567	\$3,496	107	\$759	9	\$7	160	\$7,010
Zero	0	0	0	0	0	0	0	0
1 to 999	535	1,965	0	0	51	0	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	53	343	0	0	51	1	51	141
3,000 to 3,999	103	247	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	118	407	0	0	a	a	45	224
6,000 to 6,999	227	1,440	0	0	52	288	a	a
7,000 to 7,999	208	696	0	0	0	0	0	0
8,000 to 8,999	308	542	0	0	51	4	0	0
9,000 to 9,999	304	1,074	0	0	0	0	0	0
10,000 to 10,999	103	541	0	0	0	0	0	0
11,000 to 11,999	463	888	103	463	51	17	404	4,067
12,000 to 12,999	360	1,453	0	0	51	1	0	0
13,000 to 13,999	207	904	51	0	51	3	0	0
14,000 to 14,999	631	2,194	0	0	0	0	0	0
15,000 to 15,999	303	1,200	0	0	0	0	0	0
16,000 to 16,999	1,476	4,611	0	0	45	2	51	1,503
17,000 to 17,999	250	909	220	221	51	1	0	0
18,000 to 18,999	381	1,566	0	0	103	1	0	0
19,000 to 19,999	295	1,181	0	0	51	0	45	482
20,000 to 20,999	606	2,388	45	292	0	0	51	214
21,000 to 21,999	453	1,487	0	0	102	0	0	0
22,000 to 22,999	358	834	0	0	102	16	0	0
23,000 to 23,999	287	1,071	0	0	0	0	0	0
24,000 to 24,999	243	776	0	0	0	0	52	74
25,000 to 25,999	204	826	51	318	45	0	0	0
26,000 to 26,999	375	1,113	0	0	45	3	0	0
27,000 to 27,999	255	1,541	102	363	0	0	0	0
28,000 to 28,999	306	1,182	96	191	0	0	198	2,233
29,000 to 29,999	366	1,008	0	0	51	0	51	336
30,000 to 30,999	459	1,009	0	0	0	0	0	0
31,000 to 31,999	153	831	0	0	0	0	102	505
32,000 to 32,999	358	1,490	51	51	0	0	192	1,213
33,000 to 33,999	305	1,744	0	0	0	0	102	390
34,000 to 34,999	351	1,682	51	586	0	0	153	1,705
35,000 to 35,999	1,444	4,529	0	0	0	0	102	592
36,000 to 36,999	204	792	51	0	51	1	51	31
37,000 to 37,999	154	1,016	0	0	0	0	102	688
38,000 to 38,999	153	289	0	0	0	0	294	1,027
39,000 to 39,999	153	595	51	554	0	0	51	92
40,000 to 49,999	2,456	6,830	252	5,014	153	1	1,161	14,046
50,000 to 59,999	1,754	7,155	50	695	300	8	1,344	11,220
60,000 to 69,999	2,219	12,623	149	1,705	252	27	2,694	26,447
70,000 to 79,999	1,257	8,393	252	1,932	669	31	1,664	13,175
80,000 to 89,999	1,105	5,409	101	885	50	2	1,710	20,646
90,000 to 99,999	1,311	6,062	303	4,667	101	175	1,390	10,010
100,000 to 149,999	2,869	23,800	1,035	16,968	220	17	6,559	147,404
150,000 to 199,999	1,895	17,111	1,411	35,307	220	6	1,250	34,783
200,000 to 299,999	1,008	9,638	647	22,802	51	27	1,279	39,841
300,000 to 399,999	684	7,010	339	14,383	34	4	618	31,523
400,000 to 499,999	288	2,799	114	4,469	0	0	208	15,364
500,000 to 999,999	701	9,928	352	15,517	17	0	725	66,145
1,000,000 to 1,999,999	240	3,232	109	6,768	4	5	201	28,315
2,000,000 to 2,999,999	60	936	32	2,492	0	0	41	10,830
3,000,000 to 3,999,999	20	335	a	a	0	0	19	6,537
4,000,000 to 4,999,999	17	205	a	a	0	0	a	a
5,000,000 and over	45	522	13	908	a	a	26	5,929
TOTAL	32,005	\$173,846	6,154	\$139,667	3,089	\$659	23,155	\$506,603

Case: 13-17358, 12/21/2016, ID: 10241151, DktEntry: 63-2, Page 105 of 201
 cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4E
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Domestic Production		Total Adjustments		Total California Subtractions		Total California Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	16	\$364	3,030	\$19,694	5,072	\$1,534,381	4,385	\$1,221,840
Zero	0	0	0	0	1,306	25,859	0	0
1 to 999	0	0	1,405	2,849	4,251	91,393	176	4,616
1,000 to 1,999	0	0	1,218	341	2,093	25,664	66	6,139
2,000 to 2,999	51	0	1,397	1,189	2,288	18,081	345	6,947
3,000 to 3,999	0	0	1,790	998	2,938	24,563	171	4,272
4,000 to 4,999	51	1	2,331	2,030	3,570	22,220	103	294
5,000 to 5,999	103	6	5,585	3,358	5,989	35,490	1,673	2,519
6,000 to 6,999	0	0	6,957	5,778	5,682	36,117	261	6,012
7,000 to 7,999	103	4	5,670	4,381	5,785	35,392	309	2,923
8,000 to 8,999	51	3	9,169	5,999	7,500	51,782	419	2,656
9,000 to 9,999	1,583	79	28,972	20,185	6,900	35,096	568	2,193
10,000 to 10,999	1,429	93	14,218	10,883	8,188	41,254	567	1,770
11,000 to 11,999	51	3	12,475	15,346	10,812	53,831	1,030	1,266
12,000 to 12,999	206	17	14,072	13,882	8,553	41,753	775	2,679
13,000 to 13,999	5,562	464	29,554	28,090	9,659	46,561	737	3,820
14,000 to 14,999	1,737	123	18,828	20,313	11,512	55,231	680	4,023
15,000 to 15,999	1,583	26	19,813	19,672	8,538	33,511	1,171	7,003
16,000 to 16,999	154	8	15,982	22,862	8,580	46,585	772	16,098
17,000 to 17,999	1,371	11	11,701	11,753	7,506	27,012	928	2,794
18,000 to 18,999	103	7	9,237	13,590	8,488	41,190	1,121	6,550
19,000 to 19,999	502	15	8,266	11,029	8,160	37,596	1,114	2,374
20,000 to 20,999	51	3	6,266	9,696	6,261	24,815	1,110	3,182
21,000 to 21,999	96	5	5,946	9,790	7,996	33,432	878	3,144
22,000 to 22,999	51	3	7,177	9,396	6,593	30,221	660	5,153
23,000 to 23,999	51	5	6,213	6,747	6,761	26,944	600	1,507
24,000 to 24,999	0	0	4,445	4,681	6,655	20,572	614	2,001
25,000 to 25,999	0	0	4,235	5,520	7,207	24,671	703	2,040
26,000 to 26,999	0	0	4,499	7,009	6,624	26,299	1,096	9,588
27,000 to 27,999	102	1	4,460	8,958	5,527	20,144	930	4,193
28,000 to 28,999	1	3	5,263	10,235	7,499	31,315	849	2,934
29,000 to 29,999	116	152	4,586	8,621	5,754	27,258	1,067	6,394
30,000 to 30,999	198	13	5,576	7,965	5,978	30,183	658	2,201
31,000 to 31,999	51	1	4,608	6,524	6,598	17,499	1,109	1,779
32,000 to 32,999	0	0	5,502	9,876	6,049	24,199	1,016	4,448
33,000 to 33,999	51	1	6,483	9,742	6,644	31,678	1,154	6,811
34,000 to 34,999	0	0	6,120	11,447	6,716	28,463	2,332	39,429
35,000 to 35,999	51	0	5,771	22,143	6,649	30,624	1,219	4,092
36,000 to 36,999	45	1	3,890	4,923	6,924	19,290	958	2,147
37,000 to 37,999	0	0	4,570	7,417	6,793	21,137	1,008	2,372
38,000 to 38,999	102	178	3,975	6,695	5,452	18,293	1,110	3,116
39,000 to 39,999	51	2	3,357	4,760	4,571	25,305	912	2,908
40,000 to 49,999	1,251	289	34,729	83,795	50,408	170,702	9,946	58,699
50,000 to 59,999	719	11	29,142	62,898	46,530	153,425	10,625	33,256
60,000 to 69,999	870	33	27,245	78,897	46,273	149,130	10,382	50,977
70,000 to 79,999	669	14	19,463	50,345	38,707	112,481	7,324	34,216
80,000 to 89,999	101	171	8,853	40,411	29,155	88,336	6,467	24,786
90,000 to 99,999	0	0	5,168	33,785	21,441	92,127	2,698	28,355
100,000 to 149,999	299	451	14,006	218,357	50,354	194,239	9,014	117,037
150,000 to 199,999	a	a	7,019	112,198	13,706	66,997	4,580	31,351
200,000 to 299,999	181	2,285	3,639	88,558	6,140	42,075	3,911	58,172
300,000 to 399,999	122	1,958	1,618	61,207	1,631	18,057	1,515	24,927
400,000 to 499,999	70	832	884	26,018	887	14,741	952	44,322
500,000 to 999,999	185	4,892	1,910	104,149	1,413	30,234	1,714	78,094
1,000,000 to 1,999,999	90	4,096	555	46,386	547	21,217	669	41,247
2,000,000 to 2,999,999	20	1,687	129	17,396	144	6,546	169	24,681
3,000,000 to 3,999,999	19	2,463	63	11,332	72	4,318	84	12,205
4,000,000 to 4,999,999	a	a	44	4,908	58	3,821	51	12,121
5,000,000 and over	38	10,205	120	20,185	117	33,428	156	94,279
TOTAL	20,371	\$33,347	479,200	\$1,469,165	580,207	\$4,074,557	107,614	\$2,186,951

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,109	\$10,415	2,382	\$17,919	2,314	\$21,008	1,440	\$541
Zero	0	0	0	0	0	0	0	0
1 to 999	478	3,506	780	538	543	1,592	299	79
1,000 to 1,999	51	63	157	67	170	587	104	16
2,000 to 2,999	149	1,040	253	2,993	151	689	105	26
3,000 to 3,999	96	549	200	1,375	147	1,938	145	37
4,000 to 4,999	51	559	148	76	148	527	96	21
5,000 to 5,999	220	851	654	742	602	2,642	278	94
6,000 to 6,999	52	365	227	156	273	1,481	176	23
7,000 to 7,999	354	2,203	836	351	680	2,043	298	60
8,000 to 8,999	199	463	629	125	524	2,068	575	203
9,000 to 9,999	309	1,437	817	410	868	2,346	406	122
10,000 to 10,999	51	148	750	273	654	2,078	331	136
11,000 to 11,999	302	3,665	774	346	683	3,183	303	75
12,000 to 12,999	500	3,083	1,060	514	911	3,069	339	63
13,000 to 13,999	250	405	863	375	760	2,878	405	72
14,000 to 14,999	374	2,068	1,547	993	1,392	4,430	620	184
15,000 to 15,999	309	1,852	2,797	1,007	2,592	9,775	758	135
16,000 to 16,999	148	362	1,222	897	1,176	3,693	701	384
17,000 to 17,999	517	3,675	1,318	653	1,191	3,572	738	762
18,000 to 18,999	740	2,584	1,944	1,807	2,852	9,497	2,522	811
19,000 to 19,999	443	3,121	1,934	1,708	1,592	7,388	886	233
20,000 to 20,999	581	4,969	2,073	1,632	1,786	5,570	1,327	553
21,000 to 21,999	395	3,468	2,371	1,841	1,861	6,473	1,225	296
22,000 to 22,999	716	5,690	2,655	2,799	2,799	6,090	1,494	441
23,000 to 23,999	377	2,899	2,271	2,260	1,678	6,867	1,468	1,555
24,000 to 24,999	434	2,755	2,436	2,888	2,331	11,137	1,573	403
25,000 to 25,999	536	3,916	3,781	2,879	1,998	6,405	2,460	730
26,000 to 26,999	1,930	3,950	4,881	3,828	2,764	8,334	3,343	1,058
27,000 to 27,999	989	3,939	3,488	3,809	2,780	8,292	1,889	601
28,000 to 28,999	734	3,036	3,643	3,265	3,152	9,446	1,953	635
29,000 to 29,999	702	3,744	3,739	3,769	2,751	7,603	1,813	475
30,000 to 30,999	1,843	3,633	5,221	3,816	2,881	8,986	3,314	798
31,000 to 31,999	1,929	6,243	5,907	5,380	4,396	13,435	3,848	1,335
32,000 to 32,999	1,432	9,452	4,781	5,991	3,489	10,415	3,038	1,434
33,000 to 33,999	2,391	21,498	8,066	7,720	3,896	12,157	5,142	3,262
34,000 to 34,999	1,754	11,158	7,760	9,708	6,797	25,878	5,047	1,772
35,000 to 35,999	1,035	3,873	6,781	7,775	5,774	15,142	4,636	2,028
36,000 to 36,999	1,245	5,140	6,614	6,968	4,165	11,678	4,332	1,870
37,000 to 37,999	1,004	3,722	5,658	6,758	4,249	12,260	3,289	1,113
38,000 to 38,999	1,206	5,048	5,227	6,204	3,461	10,297	3,310	1,319
39,000 to 39,999	2,155	9,081	5,289	6,809	2,417	7,206	3,762	3,998
40,000 to 49,999	10,263	59,277	59,475	99,128	40,904	121,723	37,663	16,265
50,000 to 59,999	9,034	39,079	54,404	126,157	40,685	125,565	39,288	15,946
60,000 to 69,999	5,875	33,117	52,816	157,693	40,916	153,910	37,426	16,450
70,000 to 79,999	5,938	29,103	46,220	168,404	36,909	138,818	37,025	15,464
80,000 to 89,999	3,771	21,841	36,221	163,680	27,118	103,427	27,497	13,217
90,000 to 99,999	2,293	15,710	26,565	157,152	19,355	84,002	19,896	7,620
100,000 to 149,999	4,153	62,657	66,223	533,960	47,991	222,386	49,261	22,150
150,000 to 199,999	829	3,468	20,275	224,554	15,807	103,020	15,188	5,096
200,000 to 299,999	366	8,125	11,889	223,535	9,415	72,824	8,138	3,404
300,000 to 399,999	63	2,162	3,758	110,876	3,150	31,940	2,443	1,030
400,000 to 499,999	30	3,595	2,042	87,798	1,683	20,219	1,099	598
500,000 to 999,999	96	2,524	3,183	218,675	2,882	44,226	2,015	1,122
1,000,000 to 1,999,999	a	a	969	174,709	874	19,420	573	453
2,000,000 to 2,999,999	a	a	230	127,953	203	7,528	133	116
3,000,000 to 3,999,999	0	0	109	47,579	98	4,257	66	84
4,000,000 to 4,999,999	0	0	68	48,793	65	3,457	33	40
5,000,000 and over	0	0	177	477,244	167	13,197	107	133
TOTAL	72,832	\$442,708	498,556	\$3,276,316	373,189	\$1,560,073	347,639	\$148,943

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	451	\$65	2,653	\$39,534	2,043	\$42,038	541	\$3,994
Zero	0	0	0	0	0	0	0	0
1 to 999	52	1	782	2,210	495	4,893	a	a
1,000 to 1,999	0	0	171	670	171	1,329	52	27
2,000 to 2,999	45	3	253	3,711	106	957	53	12
3,000 to 3,999	0	0	201	3,350	148	1,657	a	a
4,000 to 4,999	0	0	199	624	148	1,013	0	0
5,000 to 5,999	220	7	654	3,485	427	3,899	0	0
6,000 to 6,999	45	23	273	1,683	221	5,665	a	a
7,000 to 7,999	176	3	836	2,457	628	4,898	155	32
8,000 to 8,999	a	a	680	2,397	524	6,563	a	a
9,000 to 9,999	103	21	921	2,898	818	8,590	0	0
10,000 to 10,999	0	0	751	2,488	655	5,531	0	0
11,000 to 11,999	51	191	928	3,796	632	6,785	0	0
12,000 to 12,999	308	129	1,060	3,775	908	8,421	52	8
13,000 to 13,999	148	103	863	3,428	760	6,876	0	0
14,000 to 14,999	353	169	1,650	5,777	1,268	11,048	228	1,636
15,000 to 15,999	1,429	154	2,798	11,070	2,592	24,310	45	4
16,000 to 16,999	154	42	1,324	5,016	1,272	12,561	104	6
17,000 to 17,999	289	108	1,525	5,095	1,016	10,418	0	0
18,000 to 18,999	302	94	3,392	12,209	2,846	23,051	103	8
19,000 to 19,999	341	222	1,985	9,552	1,548	30,059	192	291
20,000 to 20,999	249	107	2,175	7,863	1,787	17,055	96	73
21,000 to 21,999	593	118	2,512	8,727	1,721	17,055	287	218
22,000 to 22,999	581	204	2,751	9,534	2,118	18,986	236	225
23,000 to 23,999	491	141	2,316	10,823	1,773	15,898	51	2
24,000 to 24,999	947	190	2,835	10,618	2,236	25,882	294	33
25,000 to 25,999	1,854	423	3,826	10,438	2,049	20,075	103	5
26,000 to 26,999	1,095	158	4,898	13,378	2,866	24,506	147	35
27,000 to 27,999	874	548	3,539	13,250	2,735	25,238	153	150
28,000 to 28,999	737	174	3,644	13,520	3,063	26,793	236	12
29,000 to 29,999	1,205	544	3,892	12,392	2,796	23,643	185	41
30,000 to 30,999	1,499	497	5,221	14,097	2,881	30,011	52	26
31,000 to 31,999	1,268	763	5,907	20,912	4,645	34,798	255	450
32,000 to 32,999	1,596	606	4,883	18,446	3,693	32,485	306	339
33,000 to 33,999	2,727	3,681	9,408	26,820	5,340	47,636	102	142
34,000 to 34,999	2,598	586	8,209	37,944	6,854	44,682	255	763
35,000 to 35,999	2,781	621	6,781	25,566	5,573	43,310	450	393
36,000 to 36,999	1,259	705	6,614	21,221	4,117	37,975	198	403
37,000 to 37,999	1,607	643	5,709	20,774	4,249	37,351	103	23
38,000 to 38,999	1,164	547	5,227	18,367	3,563	28,156	0	0
39,000 to 39,999	2,311	1,115	5,289	19,128	2,424	19,280	300	283
40,000 to 49,999	13,524	6,934	59,724	244,049	40,728	369,741	3,994	3,430
50,000 to 59,999	14,053	6,256	54,655	273,924	40,213	366,217	3,895	3,521
60,000 to 69,999	12,793	4,983	52,918	333,036	40,531	397,377	4,444	4,145
70,000 to 79,999	10,819	5,337	46,756	328,023	36,239	386,544	4,538	3,141
80,000 to 89,999	7,919	2,980	36,223	283,304	27,544	294,132	3,971	5,113
90,000 to 99,999	5,459	2,566	26,665	251,341	19,520	225,417	3,243	6,873
100,000 to 149,999	11,595	5,504	66,443	784,001	47,317	636,624	7,751	12,414
150,000 to 199,999	1,378	742	20,275	333,410	15,572	299,345	2,326	3,165
200,000 to 299,999	1,234	543	11,908	300,307	8,980	159,844	2,321	7,075
300,000 to 399,999	250	606	3,758	144,452	2,812	62,555	964	7,593
400,000 to 499,999	248	411	2,043	109,026	1,582	36,999	577	4,047
500,000 to 999,999	385	1,285	3,183	265,308	2,500	63,384	1,187	4,532
1,000,000 to 1,999,999	80	164	969	194,745	722	20,000	422	8,151
2,000,000 to 2,999,999	21	39	230	135,637	162	5,003	115	2,940
3,000,000 to 3,999,999	14	212	109	52,131	68	2,050	54	3,437
4,000,000 to 4,999,999	a	a	68	52,339	44	1,210	41	2,189
5,000,000 and over	14	130	177	490,704	101	2,974	109	24,169
TOTAL	111,757	\$52,448	505,639	\$5,037,779	370,346	\$4,122,901	45,291	\$115,589

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,182	\$46,031	252	\$1,023	115	\$246	38	\$244
Zero	0	0	0	0	0	0	0	0
1 to 999	495	4,899	488	565	427	312	51	-201
1,000 to 1,999	171	1,356	53	33	51	15	51	-19
2,000 to 2,999	106	969	96	369	103	19	0	0
3,000 to 3,999	148	1,657	96	79	0	0	45	801
4,000 to 4,999	148	1,013	148	33	96	84	0	0
5,000 to 5,999	427	3,899	97	61	97	68	0	0
6,000 to 6,999	221	5,677	0	0	0	0	0	0
7,000 to 7,999	628	4,930	304	188	375	343	0	0
8,000 to 8,999	524	6,563	377	586	376	115	51	71
9,000 to 9,999	818	8,590	411	218	308	106	0	0
10,000 to 10,999	655	5,531	376	506	273	73	0	0
11,000 to 11,999	632	6,785	581	291	472	511	45	28
12,000 to 12,999	908	8,429	601	1,015	350	166	103	175
13,000 to 13,999	760	6,876	449	947	302	121	51	-336
14,000 to 14,999	1,444	12,684	605	601	353	120	51	62
15,000 to 15,999	2,592	24,314	1,981	620	507	449	0	0
16,000 to 16,999	1,272	12,567	458	740	349	152	51	217
17,000 to 17,999	1,016	10,418	965	1,531	554	774	45	99
18,000 to 18,999	2,846	23,059	1,155	1,272	807	402	51	448
19,000 to 19,999	1,638	30,350	746	589	648	705	0	0
20,000 to 20,999	1,787	17,129	982	1,336	670	392	102	169
21,000 to 21,999	1,766	19,379	1,312	973	881	716	0	0
22,000 to 22,999	2,164	19,211	1,060	1,165	919	716	0	0
23,000 to 23,999	1,773	15,901	1,321	1,781	1,168	1,009	141	256
24,000 to 24,999	2,236	25,915	1,936	2,245	1,097	676	51	285
25,000 to 25,999	2,049	20,080	1,225	1,485	1,220	574	0	0
26,000 to 26,999	2,866	24,540	3,426	3,247	2,637	1,658	90	315
27,000 to 27,999	2,735	25,388	2,068	2,250	1,250	642	0	0
28,000 to 28,999	3,042	26,805	2,144	2,581	1,570	750	51	25
29,000 to 29,999	2,796	23,685	2,405	2,766	1,959	927	0	0
30,000 to 30,999	2,881	30,037	2,635	4,167	2,732	3,944	0	0
31,000 to 31,999	4,645	35,248	4,186	3,286	3,407	3,334	0	0
32,000 to 32,999	3,693	32,824	2,772	3,494	2,555	2,086	0	0
33,000 to 33,999	5,340	47,778	5,324	6,802	2,699	2,303	1,285	12,497
34,000 to 34,999	6,854	45,445	4,021	4,733	2,947	1,983	0	0
35,000 to 35,999	5,624	43,703	5,061	7,710	4,018	2,279	51	6
36,000 to 36,999	4,117	38,378	4,713	5,526	4,092	2,405	0	0
37,000 to 37,999	4,249	37,374	3,895	5,137	2,845	2,544	51	125
38,000 to 38,999	3,563	28,156	3,467	5,714	2,273	1,824	45	70
39,000 to 39,999	2,424	19,563	3,873	4,689	3,066	1,620	51	605
40,000 to 49,999	40,781	373,170	41,471	82,316	32,293	22,853	1,872	23,598
50,000 to 59,999	40,452	369,738	40,026	72,582	32,897	27,878	298	1,361
60,000 to 69,999	40,632	401,521	38,857	71,059	31,444	26,762	200	82
70,000 to 79,999	36,292	389,686	35,757	71,102	31,433	26,153	180	479
80,000 to 89,999	27,645	299,245	27,767	65,040	23,245	21,992	202	2,284
90,000 to 99,999	19,601	232,290	20,475	48,025	19,375	18,909	50	15
100,000 to 149,999	47,910	649,038	51,934	127,455	43,788	47,157	515	872
150,000 to 199,999	15,583	302,511	15,768	50,219	13,111	20,122	96	4,375
200,000 to 299,999	9,216	166,919	9,225	29,080	7,027	12,598	88	815
300,000 to 399,999	2,943	70,148	3,146	13,093	2,077	2,685	19	41
400,000 to 499,999	1,685	41,046	1,711	9,261	1,189	2,131	18	139
500,000 to 999,999	2,687	67,916	2,720	28,531	1,495	3,470	22	3,109
1,000,000 to 1,999,999	819	28,151	851	15,591	456	8,151	9	1,077
2,000,000 to 2,999,999	186	7,943	206	5,655	103	1,761	a	a
3,000,000 to 3,999,999	87	5,488	94	6,575	40	4,283	0	0
4,000,000 to 4,999,999	58	3,399	67	2,921	30	1,299	a	a
5,000,000 and over	147	27,144	161	53,773	72	43,134	4	8,150
TOTAL	372,978	\$4,238,489	358,301	\$834,127	290,642	\$328,212	6,131	\$64,161

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Total Contributions		Casualty and Theft Losses		All Other Deductions		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	247	\$1,495	25	\$3,251	1,307	\$14,789	2,718	\$115,395
Zero	0	0	0	0	0	0	0	0
1 to 999	536	568	0	0	302	1,011	784	12,133
1,000 to 1,999	53	29	0	0	169	79	171	2,396
2,000 to 2,999	148	388	0	0	154	189	253	6,413
3,000 to 3,999	96	880	0	0	50	45	252	6,781
4,000 to 4,999	148	117	0	0	103	64	199	2,421
5,000 to 5,999	149	129	0	0	103	7	654	8,370
6,000 to 6,999	0	0	0	0	51	13	273	7,848
7,000 to 7,999	531	531	0	0	298	1,770	836	11,867
8,000 to 8,999	524	772	51	265	479	5,940	680	16,334
9,000 to 9,999	411	324	0	0	206	285	921	13,896
10,000 to 10,999	376	579	0	0	324	1,309	751	10,092
11,000 to 11,999	626	830	0	0	200	1,584	928	16,659
12,000 to 12,999	645	1,098	0	0	548	2,110	1,162	18,718
13,000 to 13,999	501	732	51	3,772	154	540	863	16,324
14,000 to 14,999	759	782	0	0	405	1,263	1,702	22,754
15,000 to 15,999	2,033	1,069	0	0	199	1,323	2,798	40,027
16,000 to 16,999	606	1,029	0	0	405	2,826	1,324	22,202
17,000 to 17,999	1,010	2,403	0	0	539	2,876	1,525	24,505
18,000 to 18,999	1,258	2,122	0	0	565	4,912	3,392	45,019
19,000 to 19,999	1,002	1,295	0	0	496	2,652	2,037	47,472
20,000 to 20,999	1,174	1,777	0	0	621	2,042	2,176	34,703
21,000 to 21,999	1,714	1,397	0	0	792	6,082	2,512	39,119
22,000 to 22,999	1,449	1,882	0	0	893	4,302	2,751	41,584
23,000 to 23,999	1,563	2,893	0	0	899	6,890	2,316	40,158
24,000 to 24,999	2,185	2,704	0	0	956	5,423	2,835	50,939
25,000 to 25,999	1,571	2,058	0	0	2,192	23,946	3,826	61,050
26,000 to 26,999	3,726	5,220	96	1,016	2,683	26,740	4,898	76,052
27,000 to 27,999	2,368	2,892	51	872	1,436	9,598	3,590	58,954
28,000 to 28,999	1,493	3,328	0	0	1,288	7,756	3,644	55,092
29,000 to 29,999	2,756	3,693	0	0	1,729	14,283	3,892	59,197
30,000 to 30,999	4,219	8,111	0	0	3,100	22,122	5,221	79,642
31,000 to 31,999	4,747	6,621	0	0	3,255	16,608	5,907	87,230
32,000 to 32,999	3,793	5,580	0	0	2,303	15,118	4,883	82,734
33,000 to 33,999	6,819	21,601	0	0	2,998	16,326	9,408	135,963
34,000 to 34,999	4,665	6,717	51	683	2,407	19,556	8,209	124,180
35,000 to 35,999	5,520	9,995	0	0	4,149	27,270	6,781	112,439
36,000 to 36,999	5,354	7,931	48	236	3,702	29,757	6,614	105,123
37,000 to 37,999	4,335	7,806	0	0	2,365	18,238	5,709	89,894
38,000 to 38,999	3,874	7,608	0	0	2,461	18,690	5,278	80,344
39,000 to 39,999	4,128	6,914	0	0	3,771	23,713	5,289	77,830
40,000 to 49,999	47,548	128,767	203	1,697	31,380	239,410	59,775	1,071,454
50,000 to 59,999	44,639	101,654	151	346	28,833	205,646	54,655	1,014,327
60,000 to 69,999	43,942	97,903	0	0	26,408	171,023	52,918	1,061,228
70,000 to 79,999	41,900	97,733	668	6,285	24,212	168,991	46,806	1,037,789
80,000 to 89,999	31,295	89,316	0	0	18,241	145,000	36,223	853,731
90,000 to 99,999	23,744	66,949	0	0	14,509	121,036	26,665	700,943
100,000 to 149,999	57,383	175,484	0	0	29,323	248,227	66,443	1,921,513
150,000 to 199,999	17,869	74,716	0	0	6,595	91,358	20,275	805,435
200,000 to 299,999	10,200	42,407	a	a	3,067	45,668	11,908	563,039
300,000 to 399,999	3,333	15,819	0	0	864	16,271	3,775	241,145
400,000 to 499,999	1,779	11,530	0	0	502	25,711	2,043	180,756
500,000 to 999,999	2,857	35,110	0	0	700	49,875	3,183	383,815
1,000,000 to 1,999,999	882	22,567	a	a	257	30,975	969	246,113
2,000,000 to 2,999,999	213	7,835	0	0	66	22,488	230	160,156
3,000,000 to 3,999,999	98	8,316	0	0	35	13,906	109	69,721
4,000,000 to 4,999,999	67	5,147	0	0	21	2,653	68	55,256
5,000,000 and over	165	104,258	0	0	63	199,463	177	753,201
TOTAL	408,027	\$1,219,412	1,415	\$19,141	236,134	\$2,157,676	506,184	\$13,079,480

TABLE B - 4E
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
HEAD OF HOUSEHOLD

Adjusted Gross Income Class	California Adjust to Fed Itemized Deductions		California Itemized Deductions		California Standard Deductions		Personal Exemption Credit	Personal Exemption Credit
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,905	\$20,432	2,979	\$101,189	4,964	\$38,771	7,942	\$842
Zero	0	0	0	0	2,012	15,715	2,012	213
1 to 999	1,290	217	878	12,102	7,992	62,437	8,871	940
1,000 to 1,999	260	186	208	3,545	5,794	45,259	6,001	636
2,000 to 2,999	635	2,975	253	3,332	8,760	68,433	9,013	955
3,000 to 3,999	516	1,063	148	4,941	12,301	96,095	12,449	1,320
4,000 to 4,999	289	106	199	2,307	13,889	108,500	14,088	1,493
5,000 to 5,999	2,276	1,131	602	7,648	19,843	155,017	20,446	2,167
6,000 to 6,999	750	169	324	8,032	21,821	170,462	22,145	2,347
7,000 to 7,999	1,409	674	834	11,587	20,788	162,396	21,622	2,292
8,000 to 8,999	1,630	464	732	16,751	27,120	211,865	27,852	2,952
9,000 to 9,999	2,104	560	1,024	14,126	51,218	400,113	52,241	5,538
10,000 to 10,999	1,924	578	803	10,205	43,165	337,208	43,968	4,661
11,000 to 11,999	2,294	1,491	979	17,490	41,335	322,906	42,314	4,485
12,000 to 12,999	2,308	950	1,214	19,248	46,186	360,805	47,400	5,024
13,000 to 13,999	2,561	609	1,140	17,824	58,807	459,399	59,947	6,354
14,000 to 14,999	3,142	1,248	1,811	22,964	57,666	450,489	59,477	6,305
15,000 to 15,999	3,334	897	1,678	22,224	65,085	508,442	66,762	7,077
16,000 to 16,999	2,210	880	1,485	22,831	62,839	490,901	64,325	6,818
17,000 to 17,999	2,358	1,257	1,576	24,503	57,811	451,621	59,387	6,295
18,000 to 18,999	3,349	2,278	3,629	44,621	55,349	432,385	58,978	6,252
19,000 to 19,999	3,714	1,818	2,139	46,323	59,184	462,348	61,324	6,500
20,000 to 20,999	3,502	1,944	2,380	34,102	44,322	346,240	46,701	4,950
21,000 to 21,999	3,651	2,340	2,620	38,758	50,591	395,214	53,210	5,640
22,000 to 22,999	3,536	1,795	2,802	38,488	54,003	421,874	56,805	6,021
23,000 to 23,999	3,437	3,345	2,367	43,488	47,213	368,827	49,579	5,255
24,000 to 24,999	3,317	2,145	3,135	51,188	43,978	343,553	47,112	4,994
25,000 to 25,999	5,329	3,441	3,736	57,066	43,827	342,379	47,563	5,042
26,000 to 26,999	7,433	4,930	6,273	88,837	43,461	339,518	49,734	5,272
27,000 to 27,999	4,886	4,628	3,482	53,855	45,154	352,742	48,636	5,155
28,000 to 28,999	4,616	3,928	3,650	51,785	41,673	325,552	45,323	4,804
29,000 to 29,999	4,518	3,759	3,739	54,014	39,939	312,003	43,678	4,630
30,000 to 30,999	6,165	4,916	5,470	77,737	36,646	286,277	42,116	4,464
31,000 to 31,999	6,489	6,388	5,805	81,311	39,193	306,177	44,998	4,770
32,000 to 32,999	5,887	6,721	4,787	77,123	32,427	253,316	37,214	3,945
33,000 to 33,999	9,836	8,315	9,126	126,021	35,764	279,387	44,890	4,758
34,000 to 34,999	8,898	10,680	8,449	115,154	27,899	217,947	36,348	3,853
35,000 to 35,999	9,594	8,278	6,724	103,743	32,295	252,291	39,019	4,136
36,000 to 36,999	7,465	8,545	6,716	97,843	22,587	176,453	29,303	3,106
37,000 to 37,999	7,383	7,877	5,505	80,613	28,202	220,317	33,707	3,573
38,000 to 38,999	5,970	6,218	4,984	70,926	21,369	166,931	26,353	2,793
39,000 to 39,999	5,705	7,365	5,373	73,096	19,808	154,743	25,181	2,669
40,000 to 49,999	66,460	107,401	58,356	952,067	155,218	1,212,565	213,574	22,639
50,000 to 59,999	57,720	118,637	50,782	851,527	89,267	697,358	140,049	14,845
60,000 to 69,999	54,352	153,193	49,590	875,322	56,600	442,161	106,191	11,256
70,000 to 79,999	48,060	173,907	43,745	855,968	31,639	247,165	75,384	7,991
80,000 to 89,999	37,668	165,543	33,591	683,078	22,414	175,098	56,005	5,937
90,000 to 99,999	25,869	136,382	24,073	523,705	10,240	79,992	34,313	3,637
100,000 to 149,999	64,682	524,299	54,958	1,376,022	19,324	150,959	74,282	7,874
150,000 to 199,999	19,841	216,958	18,192	579,789	2,756	21,531	20,948	2,220
200,000 to 299,999	11,166	209,052	9,636	333,636	2,622	20,480	12,258	1,299
300,000 to 399,999	3,521	103,714	3,068	118,714	775	6,058	3,844	407
400,000 to 499,999	2,008	96,118	1,668	92,943	426	3,325	2,094	222
500,000 to 999,999	3,081	208,416	2,362	141,354	957	7,473	3,318	352
1,000,000 to 1,999,999	934	169,607	688	61,569	297	2,321	985	104
2,000,000 to 2,999,999	220	127,528	184	34,182	51	398	235	25
3,000,000 to 3,999,999	110	48,223	92	22,074	19	148	111	12
4,000,000 to 4,999,999	68	48,929	60	8,227	8	63	68	7
5,000,000 and over	179	479,249	159	285,677	22	172	181	19
TOTAL	554,818	\$3,234,699	472,964	\$9,638,768	1,886,915	\$14,740,574	2,359,878	\$250,147

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Dependent Exemption Credit	Dependent Exemption Credit	Senior/Blind Exemption Credit	Senior/Blind Exemption Credit	Total Exemption Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	11,518	\$3,755	710	\$0	7,908	\$4,646	0	\$0
Zero	3,149	1,027	0	0	2,012	1,240	0	0
1 to 999	11,828	3,856	504	0	8,860	4,835	0	0
1,000 to 1,999	9,262	3,019	310	5	5,999	3,687	0	0
2,000 to 2,999	13,916	4,537	166	0	9,013	5,510	0	0
3,000 to 3,999	16,932	5,520	348	0	12,449	6,876	0	0
4,000 to 4,999	21,625	7,050	154	0	14,088	8,559	0	0
5,000 to 5,999	34,426	11,223	1,475	0	20,445	13,546	0	0
6,000 to 6,999	31,874	10,391	406	0	22,145	12,781	0	0
7,000 to 7,999	33,133	10,801	684	0	21,620	13,164	0	0
8,000 to 8,999	42,969	14,008	741	0	27,850	17,037	0	0
9,000 to 9,999	68,356	22,284	2,376	5	52,241	28,073	0	0
10,000 to 10,999	66,599	21,711	1,840	0	43,968	26,567	0	0
11,000 to 11,999	64,428	21,004	2,187	0	42,314	25,721	0	0
12,000 to 12,999	78,844	25,703	1,294	5	47,400	30,865	0	0
13,000 to 13,999	112,209	36,580	713	0	59,947	43,010	0	0
14,000 to 14,999	105,147	34,278	1,293	0	59,476	40,719	0	0
15,000 to 15,999	115,920	37,790	1,066	11	66,762	44,980	0	0
16,000 to 16,999	120,012	39,124	1,522	0	64,324	46,103	0	0
17,000 to 17,999	103,632	33,784	2,611	0	59,386	40,355	0	0
18,000 to 18,999	106,977	34,874	977	0	58,978	41,230	0	0
19,000 to 19,999	107,640	35,091	2,603	0	61,322	41,866	0	0
20,000 to 20,999	83,336	27,167	1,402	0	46,701	32,486	0	0
21,000 to 21,999	100,781	32,855	1,850	0	53,210	38,691	0	0
22,000 to 22,999	108,732	35,447	1,188	10	56,805	41,594	0	0
23,000 to 23,999	97,436	31,764	978	5	49,579	37,123	0	0
24,000 to 24,999	94,922	30,945	1,281	0	47,112	36,074	0	0
25,000 to 25,999	87,547	28,540	845	5	47,563	33,671	0	0
26,000 to 26,999	93,099	30,350	1,253	5	49,733	35,755	0	0
27,000 to 27,999	95,674	31,198	998	0	48,636	36,459	0	0
28,000 to 28,999	91,076	29,691	1,992	9	45,323	34,706	0	0
29,000 to 29,999	82,635	26,939	1,754	0	43,678	31,755	0	0
30,000 to 30,999	77,922	25,403	1,032	0	42,116	29,976	0	0
31,000 to 31,999	89,192	29,077	647	0	44,998	33,915	0	0
32,000 to 32,999	68,996	22,493	662	0	37,214	26,507	0	0
33,000 to 33,999	78,790	25,686	1,004	0	44,890	30,550	0	0
34,000 to 34,999	74,988	24,446	1,100	0	36,348	28,416	0	0
35,000 to 35,999	73,423	23,936	705	0	39,019	28,147	0	0
36,000 to 36,999	53,036	17,290	907	0	29,303	20,492	0	0
37,000 to 37,999	65,409	21,323	568	5	33,707	24,957	0	0
38,000 to 38,999	48,785	15,904	763	0	26,353	18,778	0	0
39,000 to 39,999	45,465	14,822	715	5	25,171	17,562	0	0
40,000 to 49,999	385,902	125,804	5,163	15	213,573	148,989	51	0
50,000 to 59,999	236,102	76,969	4,921	0	140,047	92,334	291	52
60,000 to 69,999	170,405	55,552	2,592	10	106,191	67,083	274	19
70,000 to 79,999	116,802	38,078	2,572	5	75,384	46,341	427	165
80,000 to 89,999	90,173	29,396	2,335	0	56,003	35,579	253	68
90,000 to 99,999	49,473	16,128	1,376	0	34,313	19,910	129	44
100,000 to 149,999	107,815	35,148	2,454	0	74,282	43,281	519	1,717
150,000 to 199,999	29,193	9,517	1,183	0	20,947	11,859	679	727
200,000 to 299,999	17,339	5,653	536	1	12,224	6,569	405	804
300,000 to 399,999	5,070	1,653	153	0	3,586	666	250	391
400,000 to 499,999	2,712	884	123	0	125	48	114	867
500,000 to 999,999	4,084	1,331	137	0	102	51	334	4,325
1,000,000 to 1,999,999	1,349	440	40	0	a	a	190	3,882
2,000,000 to 2,999,999	306	100	11	0	a	a	56	2,207
3,000,000 to 3,999,999	155	51	8	0	0	0	34	1,748
4,000,000 to 4,999,999	91	30	5	0	0	0	24	1,027
5,000,000 and over	272	89	5	0	0	0	69	5,906
TOTAL	4,108,910	\$1,339,505	69,237	\$105	2,352,751	\$1,591,477	4,100	\$23,949

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Total Special Credit		Renter's Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	0	\$0	0	\$0	47	\$453
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	0	0	0	0	0	0	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	a	a	a	a	0	0	0	0
18,000 to 18,999	148	1	148	1	0	0	0	0
19,000 to 19,999	250	3	250	3	0	0	0	0
20,000 to 20,999	153	3	153	3	0	0	0	0
21,000 to 21,999	51	1	a	a	0	0	0	0
22,000 to 22,999	395	16	395	16	0	0	0	0
23,000 to 23,999	153	9	153	9	0	0	0	0
24,000 to 24,999	102	8	102	8	0	0	0	0
25,000 to 25,999	255	23	255	21	0	0	0	0
26,000 to 26,999	255	23	255	24	0	0	0	0
27,000 to 27,999	510	60	510	53	0	0	0	0
28,000 to 28,999	357	43	357	43	0	0	0	0
29,000 to 29,999	402	43	402	43	0	0	0	0
30,000 to 30,999	102	8	102	8	0	0	0	0
31,000 to 31,999	51	6	51	6	0	0	0	0
32,000 to 32,999	102	12	102	12	0	0	0	0
33,000 to 33,999	1,135	136	1,135	136	0	0	0	0
34,000 to 34,999	255	31	255	31	0	0	0	0
35,000 to 35,999	255	31	255	31	0	0	0	0
36,000 to 36,999	153	28	102	12	0	0	0	0
37,000 to 37,999	7,333	119	5,497	80	0	0	0	0
38,000 to 38,999	6,221	197	4,755	153	0	0	0	0
39,000 to 39,999	6,395	349	4,783	258	0	0	0	0
40,000 to 49,999	60,439	6,850	48,789	4,874	0	0	0	0
50,000 to 59,999	60,375	9,114	50,309	5,795	0	0	0	0
60,000 to 69,999	47,252	8,165	40,040	4,745	0	0	48	6
70,000 to 79,999	19,112	3,879	10,703	1,280	0	0	129	8
80,000 to 89,999	7,788	1,402	0	0	0	0	300	241
90,000 to 99,999	4,106	778	0	0	0	0	872	159
100,000 to 149,999	1,178	2,672	0	0	0	0	519	493
150,000 to 199,999	902	770	0	0	0	0	300	264
200,000 to 299,999	629	2,158	0	0	0	0	71	111
300,000 to 399,999	360	1,255	0	0	0	0	45	146
400,000 to 499,999	207	1,379	0	0	0	0	68	340
500,000 to 999,999	479	7,097	0	0	0	0	19	181
1,000,000 to 1,999,999	248	6,464	0	0	0	0	9	363
2,000,000 to 2,999,999	80	4,014	0	0	0	0	a	a
3,000,000 to 3,999,999	45	3,147	0	0	0	0	0	0
4,000,000 to 4,999,999	a	a	0	0	0	0	0	0
5,000,000 and over	83	9,546	0	0	a	a	a	a
TOTAL	228,343	\$71,453	169,859	\$17,647	a	a	2,432	\$3,006

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Mental Health Tax		Other Taxes		Taxes Withheld		Estimated Taxes Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	245	\$174	2,850	\$4,515	310	\$5,082
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	2,671	701	103	70
1,000 to 1,999	0	0	0	0	2,030	42	51	565
2,000 to 2,999	0	0	0	0	2,791	173	51	132
3,000 to 3,999	0	0	0	0	4,496	386	a	a
4,000 to 4,999	0	0	0	0	6,694	401	0	0
5,000 to 5,999	0	0	103	1	9,244	360	0	0
6,000 to 6,999	0	0	0	0	8,834	396	0	0
7,000 to 7,999	0	0	154	1	10,270	738	52	32
8,000 to 8,999	0	0	141	3	12,472	737	0	0
9,000 to 9,999	0	0	96	3	19,045	1,302	0	0
10,000 to 10,999	0	0	103	0	19,015	2,089	96	190
11,000 to 11,999	0	0	537	20	22,439	2,298	103	99
12,000 to 12,999	0	0	292	12	24,040	2,523	0	0
13,000 to 13,999	0	0	353	7	25,286	2,845	51	10
14,000 to 14,999	0	0	764	73	33,196	3,983	103	19
15,000 to 15,999	0	0	811	29	38,000	4,402	103	242
16,000 to 16,999	0	0	869	94	33,834	5,013	104	38
17,000 to 17,999	0	0	436	16	38,542	5,704	330	185
18,000 to 18,999	0	0	1,146	367	37,509	6,166	250	90
19,000 to 19,999	0	0	1,609	69	42,768	7,954	199	112
20,000 to 20,999	0	0	626	39	34,543	6,217	51	11
21,000 to 21,999	0	0	787	215	40,996	8,143	a	a
22,000 to 22,999	0	0	1,241	96	40,426	9,242	243	52
23,000 to 23,999	0	0	876	265	40,064	9,672	51	9
24,000 to 24,999	0	0	1,066	85	38,206	9,651	102	53
25,000 to 25,999	0	0	1,069	97	40,804	11,392	51	6
26,000 to 26,999	0	0	1,782	185	43,191	13,713	150	63
27,000 to 27,999	0	0	2,184	136	41,587	13,500	0	0
28,000 to 28,999	0	0	791	72	39,041	14,103	102	55
29,000 to 29,999	0	0	791	59	38,606	15,490	51	75
30,000 to 30,999	0	0	1,798	52	37,474	14,508	0	0
31,000 to 31,999	0	0	548	58	39,088	17,853	204	90
32,000 to 32,999	0	0	1,003	85	34,068	16,443	51	7
33,000 to 33,999	0	0	929	185	40,645	21,163	96	26
34,000 to 34,999	0	0	1,097	95	33,723	17,867	96	32
35,000 to 35,999	0	0	1,926	330	34,945	22,631	1,291	1,143
36,000 to 36,999	0	0	737	105	28,090	18,237	150	145
37,000 to 37,999	0	0	2,496	394	32,347	22,907	52	28
38,000 to 38,999	0	0	816	110	25,132	19,538	204	186
39,000 to 39,999	0	0	705	110	24,419	20,202	153	63
40,000 to 49,999	0	0	7,421	904	201,645	215,924	1,052	1,608
50,000 to 59,999	0	0	6,230	959	134,912	225,014	1,489	2,170
60,000 to 69,999	0	0	6,230	1,451	101,128	244,688	2,958	3,658
70,000 to 79,999	0	0	5,985	1,834	73,134	216,384	1,307	3,011
80,000 to 89,999	0	0	3,764	1,338	54,156	206,969	1,217	2,290
90,000 to 99,999	0	0	2,980	1,301	32,627	153,617	1,986	4,747
100,000 to 149,999	0	0	5,214	2,528	69,575	468,514	4,805	19,778
150,000 to 199,999	0	0	1,354	1,158	18,392	184,467	4,174	23,634
200,000 to 299,999	0	0	515	718	10,610	167,188	2,457	26,253
300,000 to 399,999	0	0	187	430	2,994	68,039	1,324	22,624
400,000 to 499,999	0	0	103	436	1,741	49,578	874	20,798
500,000 to 999,999	0	0	44	51	2,592	123,196	1,789	70,000
1,000,000 to 1,999,999	895	3,148	21	51	725	59,175	716	85,746
2,000,000 to 2,999,999	226	2,952	a	a	161	20,636	182	39,146
3,000,000 to 3,999,999	109	2,537	a	a	75	16,297	90	25,953
4,000,000 to 4,999,999	68	2,268	a	a	55	11,354	60	27,474
5,000,000 and over	177	20,055	5	36	124	62,086	162	255,494
TOTAL	1,475	\$30,960	70,984	\$16,840	1,828,068	\$2,848,525	31,692	\$643,384

TABLE B - 4E
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Excess State Disability Insurance (SDI)		Nonrefundable Child and Dependent Credit		Overpayment		Credit to Next Year's Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	38	\$11	0	\$0	3,001	\$10,232	112	\$2,795
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	2,671	701	96	7
1,000 to 1,999	0	0	0	0	2,030	42	51	311
2,000 to 2,999	0	0	0	0	2,791	173	0	0
3,000 to 3,999	0	0	0	0	4,497	388	a	a
4,000 to 4,999	0	0	0	0	6,694	401	0	0
5,000 to 5,999	0	0	0	0	9,244	358	0	0
6,000 to 6,999	0	0	0	0	8,834	396	0	0
7,000 to 7,999	0	0	0	0	10,323	769	0	0
8,000 to 8,999	0	0	0	0	12,473	752	0	0
9,000 to 9,999	0	0	0	0	19,045	1,353	0	0
10,000 to 10,999	0	0	0	0	19,015	2,214	0	0
11,000 to 11,999	0	0	0	0	22,439	2,278	0	0
12,000 to 12,999	0	0	0	0	24,040	2,511	0	0
13,000 to 13,999	0	0	0	0	25,286	2,838	0	0
14,000 to 14,999	0	0	0	0	32,844	3,942	0	0
15,000 to 15,999	0	0	0	0	38,052	4,417	51	36
16,000 to 16,999	0	0	0	0	33,938	4,958	a	a
17,000 to 17,999	0	0	0	0	38,769	5,858	51	29
18,000 to 18,999	0	0	0	0	37,663	6,220	154	60
19,000 to 19,999	0	0	0	0	41,808	7,977	45	87
20,000 to 20,999	0	0	0	0	34,594	6,188	0	0
21,000 to 21,999	0	0	0	0	40,637	8,228	51	15
22,000 to 22,999	0	0	0	0	40,423	9,185	0	0
23,000 to 23,999	0	0	0	0	39,660	9,451	0	0
24,000 to 24,999	0	0	0	0	38,206	9,606	51	25
25,000 to 25,999	0	0	0	2	40,804	11,279	0	0
26,000 to 26,999	0	0	0	0	43,291	13,578	51	29
27,000 to 27,999	0	0	102	7	41,587	13,357	0	0
28,000 to 28,999	0	0	0	0	39,092	14,053	0	0
29,000 to 29,999	0	0	0	0	38,657	15,482	0	0
30,000 to 30,999	0	0	0	0	36,440	14,443	0	0
31,000 to 31,999	0	0	0	0	39,190	17,834	153	53
32,000 to 32,999	51	12	0	0	34,066	16,341	0	0
33,000 to 33,999	0	0	0	0	39,561	20,859	45	9
34,000 to 34,999	0	0	0	0	33,723	17,702	0	0
35,000 to 35,999	0	0	0	0	35,452	23,415	96	88
36,000 to 36,999	0	0	51	16	28,141	18,230	99	35
37,000 to 37,999	0	0	1,835	38	32,348	22,413	0	0
38,000 to 38,999	0	0	1,466	43	25,234	19,379	51	155
39,000 to 39,999	0	0	1,613	91	24,572	19,876	153	60
40,000 to 49,999	51	1	15,773	1,976	202,141	206,769	399	175
50,000 to 59,999	50	3	17,096	3,229	131,358	189,337	544	541
60,000 to 69,999	0	0	13,782	2,850	98,832	175,436	1,358	1,374
70,000 to 79,999	0	0	10,876	2,215	67,653	127,438	752	1,362
80,000 to 89,999	401	40	7,535	1,334	49,199	100,220	202	437
90,000 to 99,999	978	50	3,977	678	29,050	68,490	593	997
100,000 to 149,999	7,408	1,242	0	0	58,756	168,390	1,490	4,843
150,000 to 199,999	2,916	1,188	0	0	14,367	45,269	1,184	2,774
200,000 to 299,999	1,183	644	0	0	8,481	37,342	895	4,147
300,000 to 399,999	374	241	0	0	2,337	14,453	531	3,904
400,000 to 499,999	221	97	0	0	1,321	11,018	395	4,993
500,000 to 999,999	329	173	0	0	2,001	26,512	880	11,408
1,000,000 to 1,999,999	100	62	0	0	598	23,539	412	16,410
2,000,000 to 2,999,999	34	27	0	0	137	7,895	109	6,694
3,000,000 to 3,999,999	18	18	0	0	76	5,805	58	5,243
4,000,000 to 4,999,999	9	5	0	0	53	5,081	45	5,247
5,000,000 and over	30	14	0	0	128	51,822	117	47,361
TOTAL	14,192	\$3,829	74,156	\$12,481	1,787,624	\$1,624,484	11,277	\$121,715

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4E
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Total Voluntary Contributions		Refund		Tax Due	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	\$0	2,897	\$7,544	127	\$158
Zero	0	0	0	0	0	0
1 to 999	0	0	2,626	697	51	4
1,000 to 1,999	0	0	1,979	36	51	305
2,000 to 2,999	51	0	2,740	173	0	0
3,000 to 3,999	0	0	4,496	386	0	0
4,000 to 4,999	0	0	6,694	401	0	0
5,000 to 5,999	0	0	9,244	358	0	0
6,000 to 6,999	51	0	8,834	395	0	0
7,000 to 7,999	103	3	10,271	767	51	1
8,000 to 8,999	176	0	12,298	751	51	2
9,000 to 9,999	51	1	19,045	1,353	51	0
10,000 to 10,999	51	1	19,015	2,214	51	1
11,000 to 11,999	51	0	22,387	2,277	0	0
12,000 to 12,999	206	6	24,040	2,505	0	0
13,000 to 13,999	103	8	25,286	2,830	0	0
14,000 to 14,999	103	1	32,792	3,940	404	16
15,000 to 15,999	154	16	38,001	4,378	380	23
16,000 to 16,999	250	1	33,739	4,946	a	a
17,000 to 17,999	206	5	38,717	5,824	103	1
18,000 to 18,999	51	0	37,509	6,148	775	331
19,000 to 19,999	96	1	41,763	7,889	1,006	4
20,000 to 20,999	255	53	34,441	6,174	51	40
21,000 to 21,999	147	6	40,586	8,196	404	0
22,000 to 22,999	198	10	40,426	9,175	0	0
23,000 to 23,999	147	4	39,609	9,448	404	47
24,000 to 24,999	204	1	38,104	5,579	45	0
25,000 to 25,999	51	1	40,804	11,278	102	4
26,000 to 26,999	102	1	43,240	13,548	0	0
27,000 to 27,999	204	8	41,587	13,352	51	2
28,000 to 28,999	147	2	39,092	14,050	404	19
29,000 to 29,999	51	1	38,657	15,482	0	0
30,000 to 30,999	192	3	36,440	14,439	1,033	2
31,000 to 31,999	153	4	39,037	17,777	51	1
32,000 to 32,999	51	2	34,066	16,339	a	a
33,000 to 33,999	102	1	39,561	20,848	1,033	59
34,000 to 34,999	102	1	33,723	17,701	0	0
35,000 to 35,999	51	1	35,407	23,326	784	30
36,000 to 36,999	249	10	28,090	18,184	0	0
37,000 to 37,999	0	0	32,348	22,413	0	0
38,000 to 38,999	102	6	25,183	19,218	0	0
39,000 to 39,999	201	6	24,419	19,800	10	5
40,000 to 49,999	912	33	201,893	206,566	5,238	624
50,000 to 59,999	805	30	130,912	188,789	6,785	1,756
60,000 to 69,999	353	47	97,868	174,029	6,656	3,688
70,000 to 79,999	353	30	67,150	126,040	7,478	6,799
80,000 to 89,999	252	11	49,048	99,766	6,704	7,235
90,000 to 99,999	202	8	28,715	67,492	5,246	7,090
100,000 to 149,999	660	12	57,500	163,516	15,304	31,749
150,000 to 199,999	676	137	13,214	43,523	6,579	26,839
200,000 to 299,999	135	5	7,907	33,292	3,798	24,457
300,000 to 399,999	17	1	1,996	10,555	1,534	16,016
400,000 to 499,999	0	0	1,038	6,095	803	12,234
500,000 to 999,999	17	0	1,430	15,296	1,328	23,088
1,000,000 to 1,999,999	a	a	385	7,682	402	15,421
2,000,000 to 2,999,999	a	a	93	1,843	100	8,015
3,000,000 to 3,999,999	0	0	39	563	35	5,535
4,000,000 to 4,999,999	0	0	25	263	23	2,688
5,000,000 and over	0	0	64	6,060	56	12,996
TOTAL	8,804	\$482	1,778,470	\$1,507,511	75,546	\$207,288

cited in Marilley v. Bonham, No. 13-17358, archived on December 19, 2016

TABLE B - 4F
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SURVIVING SPOUSE

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)	Amount (Thousands)
Negative	204	14	-\$20,231	-\$10,015	-\$30,246	\$4,007	\$0	\$0
Zero	0	0	0	0	0	0	0	0
1 to 999	51	0	39	0	39	434	0	0
1,000 to 1,999	154	0	196	0	196	2,538	0	0
2,000 to 2,999	154	0	172	206	377	1,469	0	0
3,000 to 3,999	51	0	191	0	191	402	0	0
4,000 to 4,999	51	0	243	0	243	402	0	0
5,000 to 5,999	51	0	279	0	279	402	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	52	0	-39	451	411	409	2	0
8,000 to 8,999	51	0	451	0	451	402	50	0
9,000 to 9,999	51	0	488	0	488	402	87	0
10,000 to 10,999	51	0	535	0	535	402	133	0
11,000 to 11,999	51	0	574	0	574	402	172	0
12,000 to 12,999	154	0	1,971	0	1,971	1,205	766	0
13,000 to 13,999	103	0	1,369	-13	1,356	851	506	0
14,000 to 14,999	257	0	2,935	810	3,745	3,637	379	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	104	0	1,357	360	1,717	811	906	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	103	0	2,037	0	2,037	803	1,233	0
20,000 to 20,999	45	0	1,769	-850	919	350	569	0
21,000 to 21,999	300	0	6,636	-193	6,443	2,951	3,492	0
22,000 to 22,999	204	0	4,616	0	4,616	1,593	3,023	0
23,000 to 23,999	51	0	1,194	0	1,194	687	507	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	96	0	2,324	-70	2,454	1,094	1,360	0
26,000 to 26,999	147	0	4,080	-137	3,942	1,321	2,622	0
27,000 to 27,999	0	0	1,378	0	1,378	398	980	0
28,000 to 28,999	45	0	1,477	-213	1,264	368	897	0
29,000 to 29,999	51	0	1,517	0	1,517	398	1,119	0
30,000 to 30,999	134	0	5,887	-1,753	4,135	2,230	1,905	0
31,000 to 31,999	102	0	2,980	218	3,198	796	2,401	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	291	0	11,508	-1,810	9,698	3,490	6,208	0
34,000 to 34,999	51	0	1,766	0	1,766	921	845	0
35,000 to 35,999	96	0	3,869	-495	3,374	748	2,625	0
36,000 to 36,999	144	0	6,584	-1,345	5,238	2,582	2,656	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	102	0	4,112	-190	3,922	2,408	1,514	0
39,000 to 39,999	99	0	4,895	-944	3,952	1,285	2,667	0
40,000 to 49,999	1,157	300	45,448	6,536	51,983	11,122	40,916	32
50,000 to 59,999	694	596	43,789	-5,135	38,654	7,004	31,650	187
60,000 to 69,999	395	197	24,977	717	25,695	8,961	16,733	174
70,000 to 79,999	252	202	19,164	-242	18,923	3,875	15,048	159
80,000 to 89,999	279	279	25,496	-1,627	23,869	4,521	19,347	340
90,000 to 99,999	252	202	23,824	-350	23,473	6,352	17,121	360
100,000 to 149,999	1,099	1,099	129,809	-2,021	127,788	37,649	90,139	2,616
150,000 to 199,999	237	237	44,782	622	45,404	5,392	40,012	2,439
200,000 to 299,999	157	156	42,009	-2,472	39,536	7,057	32,513	2,021
300,000 to 399,999	51	51	15,812	112	15,925	1,383	14,542	1,066
400,000 to 499,999	10	10	4,643	-253	4,390	282	4,108	329
500,000 to 999,999	68	68	49,947	-160	49,787	14,926	34,861	3,009
1,000,000 to 1,999,999	14	14	19,019	325	19,344	634	18,710	1,983
2,000,000 to 2,999,999	a	a	a	a	a	a	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	a	a	a	a	a	a
TOTAL	8,380	3,479	\$576,152	-\$18,828	\$557,324	\$153,996	\$442,260	\$18,003

Cited in Marjey v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4F
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SURVIVING SPOUSE

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	43	\$1,329	166	\$896	122	\$811	61	\$700
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	51	16	0	0	0	0
1,000 to 1,999	51	777	103	22	51	53	51	62
2,000 to 2,999	51	172	51	5	0	0	103	187
3,000 to 3,999	51	191	0	0	0	0	0	0
4,000 to 4,999	0	0	51	48	51	133	51	15
5,000 to 5,999	0	0	51	1	51	44	51	235
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	a	a	51	1	51	54	0	0
8,000 to 8,999	0	0	0	0	0	0	51	451
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	51	535	0	0	0	0	0	0
11,000 to 11,999	0	0	51	13	0	0	51	254
12,000 to 12,999	154	1,970	51	1	0	0	0	0
13,000 to 13,999	51	673	103	3	0	0	51	483
14,000 to 14,999	103	1,212	154	27	103	8	206	1,913
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	51	851	a	a	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	51	1,023	51	15	0	0	51	998
20,000 to 20,999	0	0	45	1	0	0	45	918
21,000 to 21,999	204	4,377	96	23	45	297	51	728
22,000 to 22,999	153	2,355	102	28	51	535	0	0
23,000 to 23,999	51	1,194	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	96	1,588	0	1	51	91	45	609
26,000 to 26,999	147	5,200	0	0	0	0	0	0
27,000 to 27,999	51	1,378	0	0	0	0	0	0
28,000 to 28,999	0	0	45	24	0	0	45	1,241
29,000 to 29,999	51	1,517	0	0	0	0	0	0
30,000 to 30,999	0	0	134	97	90	748	90	1,917
31,000 to 31,999	51	1,615	102	124	51	70	51	112
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	243	7,437	189	160	0	0	93	2,896
34,000 to 34,999	51	1,746	51	20	0	0	0	0
35,000 to 35,999	96	3,530	0	0	0	0	0	0
36,000 to 36,999	99	2,238	144	20	48	8	93	2,373
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	51	2,004	102	200	102	1,582	0	0
39,000 to 39,999	51	2,027	48	0	0	0	48	1,924
40,000 to 49,999	706	27,803	656	1,793	52	622	102	1,036
50,000 to 59,999	401	19,840	596	548	99	1,265	396	8,236
60,000 to 69,999	101	3,830	197	522	48	216	195	10,909
70,000 to 79,999	252	17,026	151	62	101	516	50	483
80,000 to 89,999	151	10,043	231	637	80	111	228	9,382
90,000 to 99,999	252	22,873	151	73	0	0	101	1,201
100,000 to 149,999	1,099	102,966	1,099	224	440	163	440	18,458
150,000 to 199,999	237	24,589	237	5,460	220	1,523	17	790
200,000 to 299,999	118	25,356	140	465	129	1,228	18	3,343
300,000 to 399,999	34	5,307	34	29	34	2,739	17	4,707
400,000 to 499,999	10	99	10	23	10	12	0	0
500,000 to 999,999	34	25,159	68	72	34	324	17	539
1,000,000 to 1,999,999	12	9,824	13	232	11	998	a	a
2,000,000 to 2,999,999	5	6,355	7	970	a	a	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	a	a	a	a	0	0
TOTAL	5,470	\$348,731	5,685	\$12,885	2,135	\$15,804	2,878	\$77,257

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Business Income				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	25	\$559	62	-\$801	69	\$1,581	78	-\$206
Zero	0	0	0	0	0	0	0	0
1 to 999	51	190	0	0	0	0	51	-154
1,000 to 1,999	51	751	0	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	51	-154
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	51	541	0	0	0	0	51	-154
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	51	525	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	51	212	0	0	0	0	0	0
14,000 to 14,999	103	666	51	-94	0	0	103	-3
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	51	915	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	51	402	0	0	45	184	0	0
22,000 to 22,999	51	1,231	0	0	0	554	0	0
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	51	192	0	0	51	202	0	0
26,000 to 26,999	0	0	0	0	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	45	591	0	0
31,000 to 31,999	51	2,102	0	0	51	2	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	51	85	0	0	0	0	0	0
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	0	0	0	0	48	6	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0	102	-306
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	153	6,953	348	-4,390	400	7,596	52	-156
50,000 to 59,999	50	705	50	-298	0	0	97	-153
60,000 to 69,999	147	7,499	0	0	48	145	0	0
70,000 to 79,999	50	69	0	0	50	1,252	101	-152
80,000 to 89,999	0	0	0	0	80	3,668	50	-151
90,000 to 99,999	0	0	50	-684	0	0	50	-151
100,000 to 149,999	440	369	0	0	220	278	220	-660
150,000 to 199,999	220	605	0	0	0	0	220	-660
200,000 to 299,999	34	135	a	a	51	557	61	-167
300,000 to 399,999	0	0	0	0	34	3,020	0	0
400,000 to 499,999	0	0	0	0	10	596	0	0
500,000 to 999,999	a	a	0	0	17	743	17	-17
1,000,000 to 1,999,999	a	a	a	a	7	2,704	4	-9
2,000,000 to 2,999,999	0	0	0	0	a	a	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	0	0	0	0	a	a	a	a
TOTAL	1,804	\$25,404	581	-\$6,330	1,283	\$30,877	1,312	-\$3,262

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S-Corp Gain		Partnerships and S-Corp Loss	
	Profit		Loss		Number	Amount (Thousands)	Number	Amount (Thousands)
	Number	Amount (Thousands)	Number	Amount (Thousands)				
Negative	7	\$384	58	-\$1,510	57	\$1,876	58	\$5,319
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	51	-1,285	0	0	0	0
2,000 to 2,999	51	111	51	-229	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	a	a
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	51	162	51	-117	0	0	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	0	0	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	0	0	0	0	0
26,000 to 26,999	0	0	51	-1,274	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	0	0	0	0
31,000 to 31,999	0	0	51	-313	0	0	51	349
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	93	-998	0	0	0	0
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	48	572	0	0	0	0	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	51	526	0	0	51	92	51	184
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	51	1,040	103	-261	52	1	53	321
50,000 to 59,999	247	1,847	50	-503	0	0	0	0
60,000 to 69,999	48	65	0	0	0	0	0	0
70,000 to 79,999	0	0	0	0	0	0	0	0
80,000 to 89,999	0	0	80	-22	0	0	0	0
90,000 to 99,999	0	0	0	0	50	754	50	149
100,000 to 149,999	220	561	220	-223	0	0	0	0
150,000 to 199,999	220	5,263	0	0	220	17,891	220	4,240
200,000 to 299,999	28	314	0	0	44	3,378	18	5
300,000 to 399,999	17	110	0	0	17	7	17	3
400,000 to 499,999	0	0	10	-86	10	803	0	0
500,000 to 999,999	0	0	0	0	17	10,612	17	71
1,000,000 to 1,999,999	4	21	a	a	8	4,833	7	545
2,000,000 to 2,999,999	0	0	a	a	a	a	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	0	0	a	a	a	a	a	a
TOTAL	1,044	\$10,975	876	-\$6,896	532	\$43,176	548	\$11,408

Filed in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Estates and Trusts Gain		Estates and Trusts Loss		Farm Income			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Profit		Loss	
					Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	0	\$0	a	a	a	a
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	0	0	0	0	0	0	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	0	0	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	0	0	0	0	0
26,000 to 26,999	0	0	0	0	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	0	0	0	0
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	0	0	0	0	0	0
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	0	0	0	0	0	0	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	a	a	0	0	0	0	0	0
50,000 to 59,999	0	0	0	0	0	0	0	0
60,000 to 69,999	0	0	0	0	0	0	0	0
70,000 to 79,999	0	0	0	0	0	0	0	0
80,000 to 89,999	0	0	0	0	0	0	0	0
90,000 to 99,999	0	0	0	0	0	0	0	0
100,000 to 149,999	0	0	0	0	0	0	0	0
150,000 to 199,999	0	0	a	a	0	0	0	0
200,000 to 299,999	0	0	0	0	0	0	0	0
300,000 to 399,999	0	0	0	0	0	0	0	0
400,000 to 499,999	0	0	0	0	0	0	0	0
500,000 to 999,999	0	0	0	0	0	0	0	0
1,000,000 to 1,999,999	a	a	a	a	0	0	a	a
2,000,000 to 2,999,999	a	a	0	0	0	0	0	0
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	0	0	0	0	0	0
TOTAL	a	a	a	a	a	a	a	a

Filed in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4F
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SURVIVING SPOUSE

Adjusted Gross Income Class	All Others Federal Income Sources Profit		All Other Federal Income Sources Loss		Total Income		Individual Retirement Plan	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	93	\$3,334	153	\$22,850	204	-\$19,721	0	\$0
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	51	52	0	0
1,000 to 1,999	0	0	0	0	154	379	51	46
2,000 to 2,999	51	132	0	0	154	377	0	0
3,000 to 3,999	0	0	0	0	51	191	0	0
4,000 to 4,999	51	202	0	0	51	243	0	0
5,000 to 5,999	0	0	0	0	51	279	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	a	a	52	1	0	0
8,000 to 8,999	0	0	0	0	51	451	0	0
9,000 to 9,999	0	0	0	0	51	525	0	0
10,000 to 10,999	0	0	0	0	51	535	0	0
11,000 to 11,999	51	306	0	0	51	574	0	0
12,000 to 12,999	0	0	0	0	154	1,971	0	0
13,000 to 13,999	51	13	0	0	103	1,384	0	0
14,000 to 14,999	103	46	51	838	257	2,982	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	a	a	104	1,422	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	103	2,037	0	0
20,000 to 20,999	45	112	0	0	45	1,030	0	0
21,000 to 21,999	96	654	0	0	300	6,669	0	0
22,000 to 22,999	0	0	0	0	204	4,703	0	0
23,000 to 23,999	0	0	0	0	51	1,194	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	45	70	0	22	96	2,730	0	0
26,000 to 26,999	45	157	0	0	147	4,080	0	0
27,000 to 27,999	0	0	0	0	51	1,378	0	0
28,000 to 28,999	45	213	0	0	45	1,477	0	0
29,000 to 29,999	0	0	0	0	51	1,517	0	0
30,000 to 30,999	134	2,534	0	0	134	5,887	0	0
31,000 to 31,999	51	31	51	277	102	3,118	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	189	1,934	0	0	291	11,514	0	0
34,000 to 34,999	0	0	0	0	51	1,766	0	0
35,000 to 35,999	45	495	0	0	96	4,026	45	157
36,000 to 36,999	144	1,367	0	0	144	6,584	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	102	414	0	0	102	4,328	0	0
39,000 to 39,999	99	944	0	0	99	4,895	0	0
40,000 to 49,999	749	13,459	349	8,261	1,157	46,915	96	340
50,000 to 59,999	493	12,837	50	483	694	43,840	0	0
60,000 to 69,999	246	3,213	0	0	395	26,399	0	0
70,000 to 79,999	151	241	0	0	252	19,496	50	326
80,000 to 89,999	128	1,840	0	0	279	25,508	0	0
90,000 to 99,999	202	235	0	0	252	24,152	50	328
100,000 to 149,999	1,099	7,807	0	0	1,099	129,943	0	0
150,000 to 199,999	17	110	0	0	237	50,097	0	0
200,000 to 299,999	122	4,510	18	3,156	157	35,951	0	0
300,000 to 399,999	17	25	0	0	51	15,939	0	0
400,000 to 499,999	10	3,196	0	0	10	4,643	0	0
500,000 to 999,999	34	14,220	0	0	68	51,639	0	0
1,000,000 to 1,999,999	6	147	a	a	14	19,210	0	0
2,000,000 to 2,999,999	a	a	a	a	a	a	0	0
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	0	0	a	a	0	0
TOTAL	4,721	\$78,737	730	\$37,988	8,380	\$582,798	293	\$1,197

United in Marilley v. Bonham, No. 13-17358 archived on December 9, 2016

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Student Loan Interest		Tuition & Fees		Moving Expense		Half Self-Employment Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	104	\$21	73	\$254	0	\$0	29	\$34
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	51	13
1,000 to 1,999	0	0	0	0	0	0	51	53
2,000 to 2,999	0	0	51	206	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	a	a	0	0	0	0	51	38
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	51	37
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	51	15
14,000 to 14,999	0	0	0	0	0	0	103	47
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	51	65
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	0	0	51	28
22,000 to 22,999	0	0	0	0	0	0	51	87
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	51	11	0	0	0	0	51	14
26,000 to 26,999	0	0	0	0	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	0	0	0	0
31,000 to 31,999	0	0	0	0	0	0	51	138
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	0	0	0	0	51	6
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	0	0	0	0	0	0	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	51	204	0	0	0	0
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	a	a	0	0	0	0	153	491
50,000 to 59,999	0	0	0	0	0	0	50	50
60,000 to 69,999	0	0	0	0	0	0	147	530
70,000 to 79,999	0	0	0	0	0	0	50	5
80,000 to 89,999	0	0	0	0	0	0	0	0
90,000 to 99,999	0	0	0	0	0	0	0	0
100,000 to 149,999	0	0	0	0	0	0	220	24
150,000 to 199,999	0	0	0	0	0	0	220	43
200,000 to 299,999	0	0	0	0	0	0	34	2
300,000 to 399,999	0	0	0	0	0	0	0	0
400,000 to 499,999	0	0	0	0	0	0	0	0
500,000 to 999,999	0	0	0	0	0	0	34	264
1,000,000 to 1,999,999	0	0	0	0	0	0	a	a
2,000,000 to 2,999,999	0	0	0	0	0	0	0	0
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	0	0	0	0	0	0	a	a
TOTAL	207	\$41	176	\$664	0	\$0	1,607	\$2,007

Filed in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Self-Employed Health Insurance		Self-Employed Retirement Plan		Penalty on Early Withdrawal of Savings		Alimony Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	5	\$53	a	a	0	\$0	0	\$0
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	51	84	0	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	0	0	0	0	0	0	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	0	0	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	183	0	0	0	0
26,000 to 26,999	0	0	0	0	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	0	0	0	0
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	0	0	0	0	0	0
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	0	0	0	0	0	0	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	102	630	0	0	0	0	0	0
50,000 to 59,999	0	0	0	0	48	1	0	0
60,000 to 69,999	99	831	48	48	0	0	0	0
70,000 to 79,999	0	0	0	0	0	0	0	0
80,000 to 89,999	0	0	0	0	0	0	0	0
90,000 to 99,999	0	0	0	0	0	0	0	0
100,000 to 149,999	0	0	0	0	0	0	0	0
150,000 to 199,999	220	2,245	0	0	0	0	0	0
200,000 to 299,999	0	0	0	0	0	0	0	0
300,000 to 399,999	0	0	0	0	0	0	0	0
400,000 to 499,999	0	0	0	0	0	0	0	0
500,000 to 999,999	17	471	a	a	0	0	0	0
1,000,000 to 1,999,999	a	a	0	0	0	0	0	0
2,000,000 to 2,999,999	0	0	0	0	0	0	0	0
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	0	0	0	0	0	0
TOTAL	497	\$4,343	118	\$1,242	48	\$1	0	\$0

Filed in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Domestic Production		Total Adjustments		Total California Subtractions		Total California Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	a	154	\$511	184	\$27,794	183	\$17,779
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	51	13	0	0	0	0
1,000 to 1,999	0	0	51	183	0	0	0	0
2,000 to 2,999	0	0	51	206	0	0	51	206
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	52	41	a	a	a	a
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	51	37	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	51	15	51	13	0	0
14,000 to 14,999	0	0	103	47	51	29	51	840
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	51	65	0	0	a	a
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	45	850	0	0
21,000 to 21,999	0	0	51	28	96	193	0	0
22,000 to 22,999	0	0	51	87	0	0	0	0
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	207	45	70	0	0
26,000 to 26,999	0	0	0	0	45	137	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	45	213	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	134	1,753	0	0
31,000 to 31,999	0	0	51	138	102	77	51	295
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	51	6	138	1,937	51	127
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	45	157	45	495	0	0
36,000 to 36,999	0	0	0	0	93	1,347	48	2
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	102	217	102	197	51	8
39,000 to 39,999	0	0	0	0	99	944	0	0
40,000 to 49,999	0	0	300	1,467	698	1,756	400	8,292
50,000 to 59,999	0	0	99	51	493	5,618	50	483
60,000 to 69,999	0	0	197	1,422	294	12,797	149	13,514
70,000 to 79,999	0	0	101	331	202	242	0	0
80,000 to 89,999	0	0	50	13	128	1,640	50	13
90,000 to 99,999	0	0	50	328	202	350	0	0
100,000 to 149,999	0	0	440	134	660	2,045	220	24
150,000 to 199,999	220	1,608	220	5,315	17	110	220	732
200,000 to 299,999	0	0	34	2	90	3,890	34	1,418
300,000 to 399,999	0	0	17	126	17	14	17	126
400,000 to 499,999	0	0	0	0	10	262	10	8
500,000 to 999,999	0	0	34	1,691	34	301	34	141
1,000,000 to 1,999,999	a	a	a	a	6	789	10	1,114
2,000,000 to 2,999,999	0	0	0	0	5	279	5	618
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	a	a	a	a	a	a
TOTAL	226	\$2,249	2,567	\$13,444	4,131	\$66,148	1,691	\$47,319

cited in Marilley v. Bonham, No. 13-17358 archived on December 9, 2016

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	89	\$1,251	114	\$265	96	\$746	84	\$31
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	51	127	51	14	51	256	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	51	293	154	44	154	487	51	5
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	45	819	45	31	45	149	45	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	51	44	51	149	51	8
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	26	51	93	51	18
26,000 to 26,999	0	0	51	1	51	133	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	90	466	134	164	134	682	134	42
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	96	149	96	211	96	330	45	21
34,000 to 34,999	0	0	51	33	51	248	51	22
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	45	1,202	144	400	93	328	144	18
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	102	208	102	651	51	19
39,000 to 39,999	48	108	48	15	48	180	48	10
40,000 to 49,999	49	138	305	385	257	1,189	202	66
50,000 to 59,999	99	99	250	805	250	764	99	19
60,000 to 69,999	99	826	147	315	197	1,715	99	61
70,000 to 79,999	0	0	202	797	202	890	151	107
80,000 to 89,999	0	0	149	880	149	369	149	54
90,000 to 99,999	50	3	202	516	202	1,223	202	82
100,000 to 149,999	0	0	1,099	5,602	1,099	6,121	1,099	412
150,000 to 199,999	a	a	237	6,163	237	1,863	237	235
200,000 to 299,999	a	a	157	3,104	157	1,264	105	46
300,000 to 399,999	17	197	51	760	34	410	51	35
400,000 to 499,999	0	0	10	24	10	71	10	2
500,000 to 999,999	0	0	51	3,185	68	599	68	40
1,000,000 to 1,999,999	0	0	14	1,774	13	263	a	a
2,000,000 to 2,999,999	0	0	a	a	a	a	6	3
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	0	0	a	a	a	a	a	a
TOTAL	847	\$6,017	3,975	\$28,807	3,909	\$21,294	3,240	\$1,376

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	a	115	\$1,045	54	\$813	13	\$40
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	51	270	103	1,739	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	51	37	154	573	154	1,577	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	45	84	45	63	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	51	201	51	530	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	137	51	564	51	15
26,000 to 26,999	0	0	51	134	51	440	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	134	888	45	293	0	0
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	96	561	96	1,170	0	0
34,000 to 34,999	0	0	51	303	51	429	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	0	0	144	747	48	491	48	6
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	51	15	102	894	102	1,502	51	4
39,000 to 39,999	48	2	48	208	48	554	48	15
40,000 to 49,999	0	0	305	1,640	257	1,835	53	40
50,000 to 59,999	101	24	250	1,613	250	2,099	0	0
60,000 to 69,999	0	0	197	2,090	197	4,333	48	1
70,000 to 79,999	0	0	202	1,795	202	2,108	0	0
80,000 to 89,999	48	1	149	1,303	149	1,465	50	11
90,000 to 99,999	0	0	202	1,821	202	4,313	50	5
100,000 to 149,999	0	0	1,099	12,134	1,099	24,055	660	46
150,000 to 199,999	0	0	237	8,261	237	1,718	220	170
200,000 to 299,999	17	6	157	4,420	146	2,480	44	14
300,000 to 399,999	0	0	51	1,205	17	401	17	4
400,000 to 499,999	0	0	10	97	10	268	10	3
500,000 to 999,999	0	0	68	3,823	68	1,105	17	66
1,000,000 to 1,999,999	a	a	14	2,040	10	309	4	48
2,000,000 to 2,999,999	0	0	a	a	a	a	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	a	a	a	a	a	a
TOTAL	320	\$89	4,045	\$51,566	3,751	\$56,854	1,388	\$556

Filed in Marilley v. Bonham, No. 13-17358 archived on December 9, 2016

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	55	\$853	a	a	a	a	a	a
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	103	1,739	51	13	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	154	1,577	51	26	51	19	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	45	63	45	4	45	22	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	51	530	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	51	579	0	5	0	0	0	0
26,000 to 26,999	51	440	0	0	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	45	293	134	325	90	166	0	0
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	96	1,170	45	56	96	48	0	0
34,000 to 34,999	51	429	51	205	51	18	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	48	497	144	349	45	9	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	102	1,505	102	106	102	50	0	0
39,000 to 39,999	48	569	48	17	0	0	0	0
40,000 to 49,999	257	1,875	201	661	151	69	0	0
50,000 to 59,999	250	2,099	101	110	101	136	0	0
60,000 to 69,999	197	4,334	99	139	0	0	0	0
70,000 to 79,999	202	2,108	151	233	151	136	0	0
80,000 to 89,999	149	1,475	149	742	149	228	0	0
90,000 to 99,999	202	4,318	151	41	151	170	0	0
100,000 to 149,999	1,099	24,101	1,099	4,063	879	1,165	0	0
150,000 to 199,999	237	1,888	237	617	17	28	0	0
200,000 to 299,999	146	2,493	138	1,747	112	345	0	0
300,000 to 399,999	34	405	17	20	17	63	0	0
400,000 to 499,999	10	271	0	0	0	0	0	0
500,000 to 999,999	68	1,172	68	308	51	373	0	0
1,000,000 to 1,999,999	11	357	14	502	7	7	a	a
2,000,000 to 2,999,999	a	a	6	141	4	2	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	a	a	a	a	0	0
TOTAL	3,770	\$57,411	3,159	\$10,523	2,274	\$3,059	a	\$28

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Total Contributions		Casualty and Theft Losses		All Other Deductions		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	a	0	\$0	73	\$356	116	\$3,525
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	51	13	0	0	0	0	103	2,277
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	51	45	0	0	51	23	154	2,511
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	45	26	0	0	0	0	45	991
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	0	0	0	0	51	731
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	51	5	0	0	0	0	51	834
26,000 to 26,999	0	0	0	0	0	0	51	734
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	134	491	0	0	45	255	134	2,393
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	96	104	0	0	45	39	96	2,097
34,000 to 34,999	51	223	0	0	0	0	51	954
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	144	357	0	0	48	101	144	2,904
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	102	156	0	0	51	61	102	2,616
39,000 to 39,999	48	17	0	0	0	0	48	902
40,000 to 49,999	202	730	0	0	49	453	305	5,052
50,000 to 59,999	151	246	0	0	0	0	250	4,058
60,000 to 69,999	99	139	0	0	0	0	197	7,390
70,000 to 79,999	151	369	0	0	0	0	202	4,272
80,000 to 89,999	149	970	50	626	50	12	149	4,420
90,000 to 99,999	151	211	0	0	0	0	202	6,353
100,000 to 149,999	1,099	5,228	0	0	440	1,656	1,099	43,120
150,000 to 199,999	237	645	0	0	220	561	237	11,468
200,000 to 299,999	138	2,092	17	489	27	441	157	10,156
300,000 to 399,999	17	83	0	0	0	0	51	1,874
400,000 to 499,999	0	0	0	0	0	0	10	323
500,000 to 999,999	68	681	0	0	34	13,922	68	18,712
1,000,000 to 1,999,999	14	514	0	0	a	a	14	2,557
2,000,000 to 2,999,999	6	164	0	0	a	a	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	0	0	0	0	a	a
TOTAL	3,262	\$13,610	67	\$1,115	1,138	\$20,009	4,097	\$148,336

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	California Adjust to Fed Itemized Deductions		California Itemized Deductions		California Standard Deductions		Personal Exemption Credit	Personal Exemption Credit
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	130	\$255	131	\$3,434	73	\$572	408	\$43
Zero	0	0	0	0	0	0	0	0
1 to 999	51	14	51	434	0	0	103	11
1,000 to 1,999	103	-111	103	2,136	51	402	308	33
2,000 to 2,999	0	0	51	666	103	803	308	33
3,000 to 3,999	0	0	0	0	51	402	103	11
4,000 to 4,999	0	0	0	0	51	402	103	11
5,000 to 5,999	0	0	0	0	51	402	103	11
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	52	409	105	11
8,000 to 8,999	0	0	0	0	51	402	103	11
9,000 to 9,999	0	0	0	0	51	402	103	11
10,000 to 10,999	0	0	0	0	51	402	103	11
11,000 to 11,999	0	0	0	0	51	402	103	11
12,000 to 12,999	51	25	0	0	154	1,205	308	33
13,000 to 13,999	51	16	51	449	51	402	206	22
14,000 to 14,999	206	96	206	3,235	51	402	514	54
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	104	811	208	22
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	103	803	206	22
20,000 to 20,999	0	0	0	0	45	350	90	9
21,000 to 21,999	96	56	45	960	255	1,991	599	64
22,000 to 22,999	0	0	0	0	204	1,593	408	43
23,000 to 23,999	51	44	51	387	0	0	102	11
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	96	52	96	1,094	0	0	192	20
26,000 to 26,999	102	-119	51	572	96	748	294	31
27,000 to 27,999	0	0	0	0	51	398	102	11
28,000 to 28,999	45	37	45	368	0	0	90	9
29,000 to 29,999	51	50	0	0	51	398	102	11
30,000 to 30,999	134	164	134	2,230	0	0	269	28
31,000 to 31,999	0	0	0	0	102	796	204	22
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	195	233	147	2,365	144	1,125	582	62
34,000 to 34,999	51	33	51	921	0	0	102	11
35,000 to 35,999	0	0	0	0	96	748	192	20
36,000 to 36,999	93	80	93	2,184	51	398	288	31
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	102	208	102	2,408	0	0	204	22
39,000 to 39,999	48	15	48	887	51	398	198	21
40,000 to 49,999	305	187	305	4,469	852	6,653	2,313	245
50,000 to 59,999	347	1,139	347	4,286	348	2,718	1,389	147
60,000 to 69,999	248	584	298	8,207	97	754	790	84
70,000 to 79,999	202	803	202	3,481	50	394	504	53
80,000 to 89,999	149	846	149	3,507	130	1,014	558	59
90,000 to 99,999	252	1,059	202	5,958	50	394	504	53
100,000 to 149,999	1,099	5,732	1,099	37,649	0	0	2,199	233
150,000 to 199,999	237	6,249	237	5,392	0	0	474	50
200,000 to 299,999	157	3,105	157	7,057	0	0	315	33
300,000 to 399,999	34	434	34	1,251	17	132	102	11
400,000 to 499,999	10	24	10	282	0	0	21	2
500,000 to 999,999	51	3,185	51	14,794	17	132	136	14
1,000,000 to 1,999,999	14	1,750	10	603	a	a	28	3
2,000,000 to 2,999,999	a	a	a	a	a	a	14	1
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	a	a	0	0	4	0
TOTAL	4,770	\$29,180	4,565	\$124,194	3,815	\$29,803	16,759	\$1,777

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Dependent Exemption Credit	Dependent Exemption Credit	Senior/Blind Exemption Credit	Senior/Blind Exemption Credit	Total Exemption Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	375	\$122	15	\$0	204	\$167	0	\$0
Zero	0	0	0	0	0	0	0	0
1 to 999	51	17	0	0	51	28	0	0
1,000 to 1,999	360	117	0	0	154	150	0	0
2,000 to 2,999	308	101	154	0	154	150	0	0
3,000 to 3,999	51	17	51	0	51	33	0	0
4,000 to 4,999	51	17	51	0	51	33	0	0
5,000 to 5,999	51	17	0	0	51	28	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	52	17	0	0	52	28	0	0
8,000 to 8,999	51	17	51	0	51	33	0	0
9,000 to 9,999	51	17	0	0	51	28	0	0
10,000 to 10,999	103	34	0	0	51	44	0	0
11,000 to 11,999	51	17	51	0	51	33	0	0
12,000 to 12,999	154	50	51	0	154	88	0	0
13,000 to 13,999	257	84	0	0	103	106	0	0
14,000 to 14,999	360	117	51	0	257	177	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	104	34	51	0	104	61	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	154	50	51	0	103	78	0	0
20,000 to 20,999	45	15	45	0	45	29	0	0
21,000 to 21,999	504	164	45	0	30	232	0	0
22,000 to 22,999	255	83	0	0	204	126	0	0
23,000 to 23,999	51	17	0	0	51	27	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	192	62	0	0	96	83	0	0
26,000 to 26,999	342	112	0	0	147	143	0	0
27,000 to 27,999	102	33	0	0	51	44	0	0
28,000 to 28,999	45	15	45	0	45	29	0	0
29,000 to 29,999	102	33	0	0	51	44	0	0
30,000 to 30,999	134	44	90	0	134	82	0	0
31,000 to 31,999	204	66	0	0	102	88	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	575	188	48	0	291	254	0	0
34,000 to 34,999	153	50	0	0	51	61	0	0
35,000 to 35,999	147	48	0	0	96	68	0	0
36,000 to 36,999	243	79	93	0	144	120	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	204	66	0	0	102	88	0	0
39,000 to 39,999	244	80	48	0	99	106	0	0
40,000 to 49,999	2,074	676	348	0	1,157	958	0	0
50,000 to 59,999	1,085	354	245	0	694	527	0	0
60,000 to 69,999	542	177	99	0	395	271	0	0
70,000 to 79,999	655	214	0	0	252	267	0	0
80,000 to 89,999	611	199	128	0	279	272	0	0
90,000 to 99,999	404	132	0	0	252	185	0	0
100,000 to 149,999	2,199	717	0	0	1,099	950	0	0
150,000 to 199,999	237	77	0	0	237	127	0	0
200,000 to 299,999	270	88	28	0	156	123	a	a
300,000 to 399,999	85	28	0	0	51	38	0	0
400,000 to 499,999	21	7	0	0	10	2	0	0
500,000 to 999,999	85	28	17	0	0	0	0	0
1,000,000 to 1,999,999	27	9	a	a	0	0	a	a
2,000,000 to 2,999,999	a	a	a	a	0	0	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	0	0	0	0	0	0
TOTAL	14,442	\$4,708	1,861	\$0	8,288	\$6,609	a	\$120

Filed in Marley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Total Special Credit		Renter's Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	0	\$0	0	\$0	0	\$0
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	0	0	0	0	0	0	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	0	0	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	0	0	0	0	0	0	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	0	0	0	0	0
26,000 to 26,999	0	0	0	0	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	0	0	0	0
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	0	0	0	0	0	0
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	0	0	0	0	0	0	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	51	6	51	6	0	0	0	0
50,000 to 59,999	50	13	0	0	0	0	0	0
60,000 to 69,999	0	0	0	0	0	0	0	0
70,000 to 79,999	0	0	0	0	0	0	0	0
80,000 to 89,999	0	0	0	0	0	0	0	0
90,000 to 99,999	0	0	0	0	0	0	0	0
100,000 to 149,999	0	0	0	0	0	0	0	0
150,000 to 199,999	0	0	0	0	0	0	0	0
200,000 to 299,999	17	117	0	0	0	0	0	0
300,000 to 399,999	0	0	0	0	0	0	0	0
400,000 to 499,999	0	0	0	0	0	0	0	0
500,000 to 999,999	17	90	0	0	0	0	0	0
1,000,000 to 1,999,999	a	a	0	0	0	0	0	0
2,000,000 to 2,999,999	a	a	0	0	0	0	0	0
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	0	0	0	0	0	0	0	0
TOTAL	137	\$229	51	\$6	0	\$0	0	\$0

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TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Mental Health Tax		Other Taxes		Taxes Withheld		Estimated Taxes Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	14	\$0	99	\$63	6	\$142
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	51	1	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	51	5	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	103	26	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	0	0	0	0	103	10	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	51	1	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	45	0	0	0
21,000 to 21,999	0	0	0	0	153	16	0	0
22,000 to 22,999	0	0	0	0	153	22	0	0
23,000 to 23,999	0	0	0	0	51	11	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	0	45	4	0	0
26,000 to 26,999	0	0	45	0	147	13	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	45	12	0	0
29,000 to 29,999	0	0	0	0	51	35	0	0
30,000 to 30,999	0	0	0	0	90	16	0	0
31,000 to 31,999	0	0	0	0	51	27	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	0	0	291	25	0	0
34,000 to 34,999	0	0	0	0	51	0	0	0
35,000 to 35,999	0	0	0	0	96	75	0	0
36,000 to 36,999	0	0	0	0	51	3	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	0	0	0	0	99	54	0	0
40,000 to 49,999	0	0	0	0	604	690	102	87
50,000 to 59,999	0	0	48	1	498	942	245	352
60,000 to 69,999	0	0	0	0	296	368	0	0
70,000 to 79,999	0	0	0	0	202	511	0	0
80,000 to 89,999	0	0	50	4	279	600	0	0
90,000 to 99,999	0	0	0	0	252	806	0	0
100,000 to 149,999	0	0	440	121	1,099	4,411	0	0
150,000 to 199,999	0	0	0	0	237	1,471	220	3,346
200,000 to 299,999	0	0	0	0	156	2,413	27	190
300,000 to 399,999	0	0	0	0	34	443	17	271
400,000 to 499,999	0	0	0	0	0	0	0	0
500,000 to 999,999	0	0	0	0	34	2,201	17	673
1,000,000 to 1,999,999	13	48	0	0	12	883	7	1,204
2,000,000 to 2,999,999	a	a	0	0	a	a	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	0	0	a	a	a	a
TOTAL	21	\$237	597	\$127	5,586	\$16,864	648	\$9,400

Cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4F
 Personal Income Tax Statistics for Resident Tax Returns
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Tax Year 2013
 SURVIVING SPOUSE

Adjusted Gross Income Class	Excess State Disability Insurance (SDI)		Nonrefundable Child and Dependent Credit		Overpayment		Credit to Next Year's Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	a	0	\$0	107	\$341	9	\$102
Zero	0	0	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	51	1	0	0
2,000 to 2,999	0	0	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0	0	0
8,000 to 8,999	0	0	0	0	51	5	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	0	0	0	0	103	26	0	0
13,000 to 13,999	0	0	0	0	0	0	0	0
14,000 to 14,999	0	0	0	0	103	10	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	51	1	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	45	0	0	0
21,000 to 21,999	0	0	0	0	153	6	0	0
22,000 to 22,999	0	0	0	0	15	22	0	0
23,000 to 23,999	0	0	0	0	51	11	0	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	0	0	0	0	45	4	0	0
26,000 to 26,999	0	0	0	0	147	13	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	45	12	0	0
29,000 to 29,999	0	0	0	0	51	35	0	0
30,000 to 30,999	0	0	0	0	90	16	0	0
31,000 to 31,999	0	0	0	0	51	27	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	0	0	291	25	0	0
34,000 to 34,999	0	0	0	0	51	0	0	0
35,000 to 35,999	0	0	0	0	96	75	0	0
36,000 to 36,999	0	0	0	0	51	3	0	0
37,000 to 37,999	0	0	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	0	0	0	0	99	54	0	0
40,000 to 49,999	0	0	0	0	706	745	51	41
50,000 to 59,999	0	0	50	13	694	1,107	0	0
60,000 to 69,999	0	0	0	0	296	194	0	0
70,000 to 79,999	0	0	0	0	202	356	0	0
80,000 to 89,999	0	0	0	0	149	454	0	0
90,000 to 99,999	50	2	0	0	252	448	0	0
100,000 to 149,999	220	35	0	0	880	2,147	0	0
150,000 to 199,999	17	11	0	0	237	2,389	220	2,355
200,000 to 299,999	17	1	0	0	139	619	10	54
300,000 to 399,999	0	0	0	0	17	56	0	0
400,000 to 499,999	0	0	0	0	0	0	0	0
500,000 to 999,999	0	0	0	0	34	113	17	47
1,000,000 to 1,999,999	a	a	0	0	7	378	6	367
2,000,000 to 2,999,999	a	a	0	0	a	a	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	0	0	0	0	a	a	a	a
TOTAL	309	\$50	50	\$13	5,503	\$10,436	318	\$3,699

Filed in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B - 4F
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2013
SURVIVING SPOUSE

Adjusted Gross Income Class	Total Voluntary Contributions		Refund		Tax Due	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	\$0	101	\$239	14	\$0
Zero	0	0	0	0	0	0
1 to 999	0	0	0	0	0	0
1,000 to 1,999	0	0	51	1	0	0
2,000 to 2,999	0	0	0	0	0	0
3,000 to 3,999	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0
5,000 to 5,999	0	0	0	0	0	0
6,000 to 6,999	0	0	0	0	0	0
7,000 to 7,999	0	0	0	0	0	0
8,000 to 8,999	0	0	51	5	0	0
9,000 to 9,999	0	0	0	0	0	0
10,000 to 10,999	0	0	0	0	0	0
11,000 to 11,999	0	0	0	0	0	0
12,000 to 12,999	0	0	103	26	0	0
13,000 to 13,999	0	0	0	0	0	0
14,000 to 14,999	0	0	103	10	0	0
15,000 to 15,999	0	0	0	0	0	0
16,000 to 16,999	0	0	51	1	0	0
17,000 to 17,999	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0
20,000 to 20,999	0	0	45	0	0	0
21,000 to 21,999	0	0	153	16	0	0
22,000 to 22,999	0	0	153	22	0	0
23,000 to 23,999	0	0	51	11	0	0
24,000 to 24,999	0	0	0	0	0	0
25,000 to 25,999	0	0	0	4	0	0
26,000 to 26,999	0	0	147	13	0	0
27,000 to 27,999	0	0	0	0	0	0
28,000 to 28,999	0	0	45	12	0	0
29,000 to 29,999	0	0	51	35	0	0
30,000 to 30,999	0	0	90	16	0	0
31,000 to 31,999	0	0	51	27	0	0
32,000 to 32,999	0	0	0	0	0	0
33,000 to 33,999	0	0	291	25	0	0
34,000 to 34,999	0	0	51	0	0	0
35,000 to 35,999	0	0	96	75	0	0
36,000 to 36,999	0	0	51	3	0	0
37,000 to 37,999	0	0	0	0	0	0
38,000 to 38,999	0	0	0	0	0	0
39,000 to 39,999	0	0	99	54	0	0
40,000 to 49,999	0	0	655	704	0	0
50,000 to 59,999	50	10	694	1,097	0	0
60,000 to 69,999	a	a	296	194	0	0
70,000 to 79,999	0	0	202	356	50	4
80,000 to 89,999	0	0	149	454	130	194
90,000 to 99,999	0	0	252	448	0	0
100,000 to 149,999	0	0	880	2,147	220	316
150,000 to 199,999	0	0	17	34	0	0
200,000 to 299,999	0	0	139	565	18	37
300,000 to 399,999	0	0	17	56	34	408
400,000 to 499,999	0	0	0	0	10	329
500,000 to 999,999	0	0	34	66	34	252
1,000,000 to 1,999,999	0	0	a	a	7	414
2,000,000 to 2,999,999	0	0	0	0	a	a
3,000,000 to 3,999,999	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0
5,000,000 and over	a	a	a	a	a	a
TOTAL	102	\$12	5,220	\$6,730	524	\$2,146

Filed in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE B-4G
Personal Income Tax Statistics
PART-YEAR RESIDENT and NONRESIDENT RETURNS
Tax Year 2013

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	913,201	-
Number of Returns - Taxable	549,467	-
Federal AGI	913,201	\$ 289,812,080
California Adjustments	540,228	15,148,853
California AGI	913,201	26,059,130
California Deductions	913,201	28,907,057
Taxable Income	913,201	287,188,451
Total Tax Liability	913,201	2,803,642
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	762,447	105,529,476
Interest	434,271	12,325,742
Dividends	320,744	21,071,077
Business Income - Profit ⁸	133,746	6,713,143
Business Income - Loss ⁸	48,672	1,737,280
Net Sale of Capital Assets - Profit	204,775	72,314,907
Net Sale of Capital Assets - Loss	120,581	289,130
Taxable Pensions and Annuities	144,989	5,196,600
Rents and Royalties - Profit	112,585	4,375,083
Rents and Royalties - Loss	85,053	1,876,352
Partnerships and S Corporations - Profit ⁹	190,476	112,363,868
Partnerships and S Corporations - Loss ⁹	65,921	36,224,064
Estate and Trusts - Profit	32,386	3,635,290
Estate and Trusts - Loss	19,738	466,189
Farm Income - Profit	2,469	57,138
Farm Income - Loss	9,773	792,142
All Other Income Sources - Profit ¹⁰	611,500	13,671,210
All Other Income Sources - Loss ¹⁰	86,686	18,832,682
Total Income	908,789	297,011,506
Individual Retirement Plan ^{11, 12}	22,755	125,770
Student Loan	78,948	84,425
Tuition & Fees	14,490	34,573
Moving Expenses	116,966	460,640
Half Self-Employment Tax ¹²	180,862	1,037,218
Self-Employed Health Insurance ¹²	86,816	1,033,758
Self-Employed Retirement Plan ¹²	52,184	2,066,462
Penalty on Early Withdrawal on Savings	8,410	1,852
Alimony Paid	10,484	566,568
Total Adjustments ¹³	393,299	7,107,069
California Adjustments - Subtractions	425,206	21,197,438
California Adjustments - Additions	260,839	36,346,291

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
Medical Expenses	47,493	558,725
State and Local Income Taxes	430,286	20,533,553
Real Estate Taxes	332,379	3,649,016
Motor Vehicle Taxes		
Other Taxes	35,975	182,608
Total Taxes	436,734	24,464,410
Mortgage Interest	287,135	3,990,975
Points, Investment and Personal Interest	106,962	2,612,988
Total Interest	310,574	6,603,963
Cash/Check Contributions	313,711	9,221,066
Non-Cash Contributions	212,620	4,298,965
Contribution Carryover	7,451	2,116,635
Total Contributions ¹⁴	343,207	15,597,959
Casualty and Theft Losses	1,264	24,901
All Other Deductions ¹⁵	149,722	5,627,484
Total Federal Itemized Deductions	438,173	47,095,192
Caln Adjs. to Fed. Itemized Deductions	644,559	21,451,573
California Itemized Deductions	391,748	26,090,164
California Standard Deductions	521,355	2,816,893
Personal Exemption Credit ¹⁵	1,333,181	141,317
Dependent Exemption Credit	558,082	181,935
Senior/Blind Exemption Credits	161,073	17,074
Total Exemption Credits Allowed	774,101	271,922
Other Special Credits	2,215	10,240
Renters Credit	33,795	1,768
Excess State Disability Insurance (SDI)	2,418	758
California Child and Dependent Credit	3,738	396
Total Special Credits	89,845	168,855
G-1 Tax/5870A Tax	-	0
Alternative Minimum Tax	5,089	5,155
Mental Health Tax	2,906	57,505
Other Taxes	19,550	7,514
Taxes Withheld	516,703	1,496,909
Estimated Taxes Paid	95,844	1,584,245
Credit to Next Year's Tax	41,228	345,213
Overpayment	531,060	1,025,271
Total Voluntary Contributions	5,708	196
Refund	500,051	673,936
Tax Due	199,743	383,456
Remittance Amount	27,032	37,759

Footnotes follow this section.

TABLE B-5⁸
Personal Income Tax: Statistics for Resident Tax Returns
SOLE PROPRIETORSHIPS BY MAJOR INDUSTRY
Tax Year 2013

Major Industry Group*	Net Profit		Net Loss		Adjusted Gross Income		Tax Assessed	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Agriculture, Forestry, Fishing, and Mining	10,259	\$295,194	5,734	\$112,066	15,993	\$2,637,262	10,129	\$224,682
Construction	140,668	3,385,166	18,245	224,642	158,913	6,742,304	60,156	223,745
Manufacturing	22,615	611,828	10,543	132,551	33,158	2,367,205	15,492	144,368
Durable Goods	13,142	384,755	5,421	61,761	18,563	1,242,943	9,194	64,214
Nondurable Goods	9,473	227,073	5,122	70,789	14,595	1,124,262	6,298	80,155
Services¹⁶	1,044,935	27,994,473	263,680	2,453,315	1,308,261	112,077,996	713,649	6,423,402
Professional, Scientific, & Technical Services	279,987	11,710,868	86,128	809,865	366,115	51,483,297	277,092	3,426,870
Administrative Services	146,472	2,445,140	18,266	157,336	164,737	7,425,600	52,430	262,843
Accommodation & Food Services	30,039	816,815	10,276	212,852	40,315	2,368,881	18,756	127,275
Arts, Entertainment, & Recreation	91,839	2,080,227	51,448	494,451	143,287	14,711,408	98,904	976,477
Health Services	172,626	6,045,796	29,978	245,076	202,211	17,129,204	108,147	918,453
Other Services	323,972	4,895,627	67,624	533,755	391,596	18,959,366	158,320	711,484
Trade	130,447	3,139,835	81,095	776,550	211,542	15,133,498	115,435	744,576
Retail	106,347	2,366,444	67,316	565,063	173,663	12,008,128	93,770	553,605
Wholesale	24,100	773,391	13,779	211,487	37,879	3,125,371	21,665	190,971
Finance, Insurance, and Real Estate	144,682	7,668,440	55,998	753,200	200,679	23,082,468	131,353	1,685,624
Finance, Investment, & Insurance	43,457	2,564,128	15,780	233,666	59,236	7,491,547	39,785	578,887
Real Estate	101,225	5,104,312	40,218	519,534	141,443	15,590,921	91,568	1,106,736
Transportation, Warehousing, and Utilities	88,184	1,736,365	9,585	176,389	97,769	4,889,562	31,082	252,284
Information and Communications	25,015	594,727	13,464	147,531	38,479	4,435,389	25,259	308,943
Nature of Business Unknown	617,045	9,200,060	146,826	1,122,069	763,871	47,380,403	341,793	2,433,602
Total	2,223,850	\$54,626,089	605,170	\$5,898,314	2,828,665	\$218,746,088	1,444,348	\$12,441,227

* Major industry group has been modified based on the North American Industry Classification System (NAICS).

Other Footnotes follow this section.

TABLE B-6
Personal Income Tax Statistics
COMPARISON BY COUNTY
Tax Year 2013

COUNTY	Population July 1, 2013	All Returns-Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number of Returns	AGI (Thousands)	Median		Number of Returns	Median		
				Income	Rank		Income	Rank	
Alameda	1,563,495	701,389	\$57,675,447	\$46,217	8	272,440	\$97,715	4	\$2,989,539
Alpine	1,112	290	15,659	35,999	26	139	64,230	24	489
Amador	36,028	14,603	784,282	37,846	18	7,287	61,823	27	25,788
Butte	221,416	79,572	3,982,518	31,630	36	33,202	58,764	34	134,764
Calaveras	44,852	17,414	956,329	37,833	19	8,945	60,358	29	33,230
Colusa	21,665	8,763	439,158	31,123	44	3,938	48,151	51	16,737
Contra Costa	1,081,948	452,448	40,694,258	48,219	5	189,382	96,748	5	2,171,758
Del Norte	28,225	7,921	352,256	31,242	42	3,483	54,680	41	10,041
El Dorado	182,958	70,564	5,771,611	47,590	7	36,014	86,746	8	262,102
Fresno	956,967	331,603	16,249,545	28,791	54	125,501	55,476	40	542,740
Glenn	28,628	10,484	469,047	30,416	46	4,814	49,730	48	14,887
Humboldt	134,698	47,647	2,242,973	31,463	40	18,412	58,557	35	68,534
Imperial	179,142	61,021	2,457,007	24,058	58	25,600	39,653	58	65,117
Inyo	18,584	7,951	409,616	36,266	25	3,382	67,101	22	13,372
Kern	865,511	288,794	15,020,856	30,938	45	115,865	59,935	31	534,749
Kings	150,507	43,690	1,896,181	29,537	50	17,879	50,544	47	55,265
Lake	64,209	20,952	889,774	29,329	51	8,915	48,439	50	24,129
Lassen	33,686	8,990	464,757	40,012	11	4,309	67,858	21	12,680
Los Angeles	10,013,265	4,099,191	267,252,031	31,516	39	1,319,600	62,724	26	13,466,440
Madera	152,857	50,816	2,161,368	27,755	56	21,837	47,867	53	65,591
Marin	255,778	120,641	17,566,433	57,244	1	49,407	133,389	1	1,283,240
Mariposa	17,890	6,302	290,078	32,657	32	2,981	53,478	43	7,688
Mendocino	88,281	33,901	1,504,621	29,938	48	13,717	51,489	45	47,799
Merced	262,336	84,671	3,442,390	28,087	55	35,353	46,577	56	94,998
Modoc	9,485	2,779	114,859	29,789	49	1,322	48,051	52	3,319
Mono	14,477	5,204	262,347	31,546	37	1,923	63,019	25	10,220
Monterey	423,943	167,104	9,224,800	31,433	41	64,028	59,065	33	367,276
Napa	138,932	61,635	4,765,437	42,110	22	25,807	78,352	12	257,918
Nevada	97,808	40,638	2,426,634	36,860	22	18,623	66,443	23	96,606
Orange	3,099,463	1,340,015	101,954,413	38,322	15	534,751	80,550	9	5,344,332
Placer	364,724	163,524	1,054,188	47,961	6	79,484	87,258	7	519,076
Plumas	19,792	7,099	346,908	35,679	27	3,454	56,621	39	10,478
Riverside	2,264,569	833,862	42,268,185	32,188	34	341,378	60,302	30	1,294,104
Sacramento	1,445,457	573,760	31,973,912	37,495	20	217,692	70,298	19	1,135,935
San Benito	57,146	23,315	1,323,625	36,726	23	9,727	72,577	18	46,421
San Bernardino	2,074,080	739,455	35,186,033	31,134	43	282,075	59,136	32	1,004,183
San Diego	3,176,770	1,326,440	91,043,020	37,998	17	523,704	75,367	16	4,305,807
San Francisco	830,956	428,120	50,491,011	49,777	4	119,270	93,404	6	3,583,491
San Joaquin	702,669	255,926	12,739,929	33,249	31	105,420	61,615	28	423,714
San Luis Obispo	271,584	115,317	7,463,941	39,170	14	49,276	74,208	17	349,109
San Mateo	742,256	339,023	47,867,382	53,972	2	137,543	115,651	2	3,528,521
Santa Barbara	432,110	176,729	11,858,586	35,378	28	67,927	68,381	20	591,108
Santa Clara	1,853,223	837,410	98,633,127	51,937	3	348,414	115,013	3	6,313,320
Santa Cruz	270,734	118,640	8,048,612	36,338	24	44,439	76,881	14	381,858
Shasta	178,127	68,065	3,279,548	33,299	30	31,803	56,659	38	99,385
Sierra	3,114	1,053	60,943	36,891	21	534	53,902	42	1,360
Siskiyou	45,308	15,983	678,174	30,274	47	7,677	48,677	49	19,385
Solano	422,899	172,601	10,306,527	41,275	10	68,811	77,560	13	350,299
Sonoma	491,619	218,377	14,312,831	39,821	12	86,329	76,576	15	642,534
Stanislaus	526,549	187,815	9,479,988	32,627	33	79,991	57,539	37	312,013
Sutter	96,712	34,109	1,667,291	31,811	35	15,981	52,320	44	50,009
Tehama	64,114	18,605	800,085	29,046	53	8,444	47,123	54	24,212
Trinity	13,459	4,118	180,228	29,192	52	1,912	47,088	55	5,484
Tulare	455,376	150,683	6,059,652	26,428	57	59,268	46,395	57	176,184
Tuolumne	54,118	20,994	1,054,491	34,191	29	9,548	57,991	36	32,719
Ventura	839,270	356,381	25,191,289	38,025	16	146,105	79,150	10	1,141,730
Yolo	206,136	77,711	5,050,997	39,237	13	32,084	78,752	11	202,744
Yuba	72,994	22,531	986,743	31,545	38	10,226	51,266	46	22,599
Resident Out-of-State ¹⁹		216,658	16,974,128	31,501		71,404	63,554		1,110,817
Nonresident ²⁰		653,740	305,746,618	69,875		341,971	135,362		2,256,660
Unallocated		3,022	424,469	60,270		1,269	131,551		14,918
Total: 58 Counties	38,164,011	15,476,639	\$1,092,143,931	-	-	5,854,372	-	-	\$54,589,130
Total		16,350,059	\$1,415,289,150	\$36,624		6,269,016	\$73,378		\$57,971,520

Footnotes follow this section.

TABLE B-7

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

ALAMEDA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	8,789	2,465	168	2,434	-\$1,061,315	\$544	
1 to 2,999	22,642	2,144	1,473	3,140	30,525	55	
3,000 to 5,999	22,934	1,978	5,089	4,075	103,918	173	
6,000 to 8,999	24,676	2,389	4,999	6,600	185,332	302	
9,000 to 11,999	26,971	3,280	3,499	10,817	282,122	342	
12,000 to 14,999	26,925	3,996	6,482	14,620	363,432	431	
15,000 to 17,999	25,912	4,169	10,818	14,723	427,201	817	
18,000 to 20,999	24,735	4,464	12,668	14,605	481,771	1,360	
21,000 to 23,999	23,776	4,627	12,525	15,062	534,695	2,065	
24,000 to 26,999	22,332	4,624	11,904	15,106	569,079	3,131	
27,000 to 29,999	21,766	4,925	12,044	15,620	620,046	4,229	
30,000 to 34,999	34,143	8,170	19,829	24,470	1,108,326	9,586	
35,000 to 39,999	31,310	8,193	19,806	22,463	1,172,272	104,546	
40,000 to 49,999	54,331	15,563	39,484	37,826	2,435,136	37,810	
50,000 to 59,999	44,719	14,985	37,572	31,341	2,450,450	49,697	
60,000 to 69,999	36,079	14,208	33,039	25,263	2,339,367	57,071	
70,000 to 79,999	30,337	13,483	29,194	21,426	2,270,635	65,108	
80,000 to 89,999	25,823	12,975	25,271	18,651	2,192,284	69,761	
90,000 to 99,999	21,971	12,418	21,683	16,882	2,084,120	71,606	
100,000 to 149,999	73,849	50,198	73,428	64,656	9,028,876	371,826	
150,000 to 199,999	39,708	32,365	39,588	41,385	6,848,184	347,385	
200,000 to 299,999	33,808	29,750	33,698	40,046	8,128,944	484,381	
300,000 to 399,999	11,215	10,026	11,176	14,219	3,836,160	259,965	
400,000 to 499,999	4,743	4,230	4,723	5,931	2,104,219	155,432	
500,000 to 999,999	5,709	4,996	5,686	6,982	3,791,696	310,805	
1,000,000 and over	2,186	1,819	2,179	2,573	5,347,968	581,109	
Total	701,389	272,440	478,025	490,917	\$57,675,447	\$2,989,539	

ALPINE							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit to 17,999	70	14	13	16	-\$91	\$0	
18,000 to 29,999	52	10	28	29	1,239	3	
30,000 to 59,999	75	40	55	34	3,298	37	
60,000 to 99,999	49	33	49	25	3,768	85	
100,000 and over	44	42	44	42	7,443	361	
Total	290	139	189	146	\$15,659	\$489	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics

ADJUSTED GROSS INCOME

BY COUNTY

Tax Year 2013

			AMADOR					
Adjusted Gross Income Class			Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
			All	Joint	Taxable			
Zero and deficit			383	152	a	63	-\$25,239	\$31
1	to	2,999	522	106	a	100	639	0
3,000	to	5,999	497	82	96	98	2,241	2
6,000	to	8,999	557	104	77	116	4,179	3
9,000	to	11,999	580	124	56	169	6,101	4
12,000	to	14,999	593	130	123	203	7,988	7
15,000	to	17,999	651	150	224	208	10,724	15
18,000	to	20,999	643	179	296	209	12,539	26
21,000	to	23,999	575	203	245	264	12,965	36
24,000	to	26,999	564	202	289	199	14,377	69
27,000	to	29,999	511	182	273	229	14,574	84
30,000	to	34,999	845	361	456	412	27,443	185
35,000	to	39,999	660	278	403	353	24,729	225
40,000	to	49,999	1,308	691	941	737	58,622	656
50,000	to	59,999	986	593	868	517	54,120	817
60,000	to	69,999	862	584	813	491	55,871	1,049
70,000	to	79,999	698	506	682	423	52,179	1,176
80,000	to	89,999	563	439	554	364	47,790	1,238
90,000	to	99,999	518	413	515	354	49,152	1,450
100,000	to	149,999	1,317	1,130	1,309	959	157,656	6,038
150,000	to	199,999	431	373	430	306	73,607	3,768
200,000	to	299,999	220	207	219	136	51,975	3,168
300,000	to	399,999	55	49	55	38	18,855	1,309
400,000	to	499,999	22	17	21	15	9,780	744
500,000	to	999,999	29	21	29	15	9,655	1,653
1,000,000	and over		13	11	13		21,758	2,034
Total			14,603	7,287	9,003	6,983	\$784,282	\$25,788

			BUTTE					
Adjusted Gross Income Class			Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
			All	Joint	Taxable			
Zero and deficit			1,397	550	14	345	-\$94,545	\$8
1	to	2,999	2,773	382	107	596	3,859	5
3,000	to	5,999	3,355	370	530	937	15,302	17
6,000	to	8,999	3,991	482	586	1,327	30,023	26
9,000	to	11,999	4,358	570	463	1,725	45,707	43
12,000	to	14,999	4,317	720	771	2,016	58,113	40
15,000	to	17,999	4,245	807	1,571	2,228	70,063	87
18,000	to	20,999	3,769	910	1,699	2,163	73,340	152
21,000	to	23,999	3,492	973	1,637	2,235	78,399	242
24,000	to	26,999	3,295	1,017	1,534	2,151	83,988	410
27,000	to	29,999	3,210	1,031	1,599	2,239	91,354	520
30,000	to	34,999	4,744	1,718	2,514	3,257	153,984	1,093
35,000	to	39,999	4,082	1,693	2,464	2,838	152,710	1,401
40,000	to	49,999	6,352	2,965	4,491	4,293	284,133	3,430
50,000	to	59,999	4,855	2,753	4,065	3,519	266,084	4,099
60,000	to	69,999	3,851	2,511	3,551	2,982	249,654	4,600
70,000	to	79,999	3,149	2,183	3,067	2,383	235,496	5,454
80,000	to	89,999	2,654	1,895	2,607	2,105	225,239	6,154
90,000	to	99,999	2,279	1,735	2,255	1,954	216,194	6,503
100,000	to	149,999	5,660	4,685	5,636	5,091	678,835	26,317
150,000	to	199,999	1,889	1,643	1,882	1,649	321,444	16,599
200,000	to	299,999	1,043	906	1,036	867	249,065	15,310
300,000	to	399,999	321	285	318	243	110,730	7,502
400,000	to	499,999	166	138	166	163	73,832	5,540
500,000	to	999,999	261	226	259	233	167,699	13,953
1,000,000	and over		64	54	64	42	141,819	15,259
Total			79,572	33,202	44,886	49,581	\$3,982,518	\$134,764

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

CALAVERAS							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	494	235	a	72	-\$35,779	\$4	
1 to 2,999	620	117	19	113	779	0	
3,000 to 5,999	603	92	109	111	2,735	2	
6,000 to 8,999	672	122	100	136	5,081	6	
9,000 to 11,999	731	155	62	226	7,721	6	
12,000 to 14,999	749	189	130	305	10,075	8	
15,000 to 17,999	672	186	228	224	11,087	14	
18,000 to 20,999	680	221	290	222	13,250	25	
21,000 to 23,999	714	241	313	286	16,061	48	
24,000 to 26,999	662	232	301	327	16,864	72	
27,000 to 29,999	622	299	273	322	17,715	80	
30,000 to 34,999	960	416	482	472	31,059	196	
35,000 to 39,999	885	418	528	424	33,103	278	
40,000 to 49,999	1,451	797	1,046	760	65,097	703	
50,000 to 59,999	1,221	728	1,029	691	67,193	980	
60,000 to 69,999	1,025	683	961	626	66,470	1,217	
70,000 to 79,999	886	661	857	643	66,278	1,386	
80,000 to 89,999	698	530	687	462	59,180	1,506	
90,000 to 99,999	564	458	559	414	53,515	1,525	
100,000 to 149,999	1,541	1,308	1,528	1,181	185,356	7,013	
150,000 to 199,999	519	467	518	402	88,715	4,535	
200,000 to 299,999	294	265	292	194	69,773	4,243	
300,000 to 399,999	72	64	72	38	24,723	1,749	
400,000 to 499,999	31	24	29	a	13,635	962	
500,000 to 999,999	30	25	30	18	18,964	1,495	
1,000,000 and over	18	12	a	a	47,680	5,177	
Total	17,414	8,945	10,469	8,695	\$956,329	\$33,230	

COLUSA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	128	52	a	41	-\$16,540	\$2	
1 to 2,999	251	37	a	67	381	0	
3,000 to 5,999	358	41	77	95	1,619	2	
6,000 to 8,999	429	54	94	215	3,249	3	
9,000 to 11,999	446	57	60	286	4,665	6	
12,000 to 14,999	512	113	112	416	6,931	7	
15,000 to 17,999	404	94	125	414	6,638	9	
18,000 to 20,999	434	123	144	461	8,452	15	
21,000 to 23,999	405	113	132	469	9,082	23	
24,000 to 26,999	455	168	147	607	11,612	37	
27,000 to 29,999	410	144	138	627	11,691	46	
30,000 to 34,999	656	282	221	1,072	21,296	94	
35,000 to 39,999	572	285	203	1,039	21,383	113	
40,000 to 49,999	832	498	398	1,410	37,288	274	
50,000 to 59,999	543	365	348	938	29,694	309	
60,000 to 69,999	411	292	325	647	26,595	396	
70,000 to 79,999	283	214	271	350	21,146	426	
80,000 to 89,999	225	183	223	265	19,145	469	
90,000 to 99,999	165	143	165	195	15,662	436	
100,000 to 149,999	441	356	432	430	52,498	2,048	
150,000 to 199,999	182	151	181	186	31,093	1,629	
200,000 to 299,999	106	80	104	80	25,613	1,633	
300,000 to 399,999	49	39	49	47	17,053	1,244	
400,000 to 499,999	11	11	11	a	4,969	391	
500,000 to 999,999	36	29	36	30	24,119	2,116	
1,000,000 and over	19	14	19	a	43,824	5,008	
Total	8,763	3,938	4,024	10,404	\$439,158	\$16,737	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

CONTRA COSTA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	6,517	2,152	138	2,040	-\$1,178,305	\$678	
1 to 2,999	14,899	1,271	1,210	2,066	20,300	59	
3,000 to 5,999	14,716	1,083	3,944	2,574	66,507	152	
6,000 to 8,999	15,746	1,374	3,827	4,025	118,263	250	
9,000 to 11,999	16,495	1,924	2,452	6,393	172,640	279	
12,000 to 14,999	16,705	2,249	4,152	8,622	225,412	308	
15,000 to 17,999	15,928	2,530	6,323	9,159	262,514	514	
18,000 to 20,999	15,322	2,719	7,358	9,196	298,428	839	
21,000 to 23,999	14,729	3,155	7,176	9,681	331,189	1,201	
24,000 to 26,999	13,862	3,068	7,000	9,453	353,343	1,795	
27,000 to 29,999	13,126	3,159	6,888	9,630	373,941	2,383	
30,000 to 34,999	20,658	5,539	11,043	15,707	670,880	5,179	
35,000 to 39,999	19,313	5,667	11,469	14,410	723,262	7,429	
40,000 to 49,999	34,316	11,021	23,799	25,329	1,540,806	21,056	
50,000 to 59,999	29,129	11,068	23,894	21,555	1,596,651	28,568	
60,000 to 69,999	23,962	10,570	21,613	18,240	1,553,704	33,876	
70,000 to 79,999	20,246	10,231	19,310	15,656	1,515,056	39,073	
80,000 to 89,999	17,323	9,616	16,933	13,499	1,469,746	43,026	
90,000 to 99,999	15,240	9,327	15,036	12,623	1,446,101	46,285	
100,000 to 149,999	50,456	36,488	50,185	45,947	6,156,302	242,343	
150,000 to 199,999	25,314	21,120	25,241	26,210	4,355,848	216,539	
200,000 to 299,999	20,420	17,946	20,355	23,166	4,903,251	288,048	
300,000 to 399,999	7,300	6,524	7,270	8,755	2,507,357	167,002	
400,000 to 499,999	3,403	3,068	3,372	4,256	1,435,323	108,607	
500,000 to 999,999	5,024	4,510	4,949	6,576	3,383,856	263,986	
1,000,000 and over	2,299	2,003	2,287	3,054	6,311,880	652,285	
Total	452,448	189,382	387,224	327,822	\$40,694,258	\$2,171,758	

DEL NORTE							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	132	55	a	32	-\$14,249	\$5	
1 to 2,999	284	59	a	64	386	0	
3,000 to 5,999	322	36	54	105	1,470	0	
6,000 to 8,999	334	48	47	123	2,502	2	
9,000 to 11,999	436	86	30	167	4,594	2	
12,000 to 14,999	430	68	90	203	5,805	4	
15,000 to 17,999	419	111	123	278	6,897	8	
18,000 to 20,999	400	94	180	229	7,839	20	
21,000 to 23,999	381	118	161	277	8,557	25	
24,000 to 26,999	353	117	154	263	9,019	36	
27,000 to 29,999	333	111	157	229	9,493	53	
30,000 to 34,999	495	185	256	343	16,027	107	
35,000 to 39,999	432	190	252	329	16,162	128	
40,000 to 49,999	634	324	418	562	28,267	303	
50,000 to 59,999	490	298	407	357	26,854	400	
60,000 to 69,999	410	273	388	283	26,645	507	
70,000 to 79,999	365	255	361	275	27,295	638	
80,000 to 89,999	294	228	286	277	24,947	619	
90,000 to 99,999	219	175	217	233	20,790	615	
100,000 to 149,999	528	453	524	427	62,749	2,425	
150,000 to 199,999	123	117	123	98	20,875	1,056	
200,000 to 299,999	64	54	64	39	15,155	912	
300,000 to 399,999	19	15	19	a	6,498	485	
400,000 to 499,999	14	a	14	10	6,673	590	
500,000 to 999,999	a	a	a	a	a	a	
1,000,000 and over	a	a	a	a	a	a	
Total	7,921	3,483	4,342	5,216	\$352,256	\$10,041	

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

EL DORADO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	1,489	602	34	401	-\$111,379	\$50	
1 to 2,999	2,634	293	161	292	3,476	2	
3,000 to 5,999	2,469	226	588	300	11,163	15	
6,000 to 8,999	2,509	304	576	464	18,878	34	
9,000 to 11,999	2,641	373	373	672	27,689	30	
12,000 to 14,999	2,587	445	595	844	34,826	35	
15,000 to 17,999	2,547	495	1,069	932	41,939	83	
18,000 to 20,999	2,393	551	1,232	825	46,643	129	
21,000 to 23,999	2,286	614	1,178	918	51,355	185	
24,000 to 26,999	2,148	653	1,082	950	54,693	269	
27,000 to 29,999	1,999	647	1,051	937	56,951	346	
30,000 to 34,999	3,089	1,195	1,668	1,544	100,283	705	
35,000 to 39,999	2,826	1,150	1,741	1,453	105,827	998	
40,000 to 49,999	4,828	2,266	3,444	2,688	216,759	2,531	
50,000 to 59,999	4,152	2,318	3,476	2,473	227,832	3,387	
60,000 to 69,999	3,683	2,311	3,364	2,426	239,039	4,314	
70,000 to 79,999	3,152	2,110	3,021	2,206	236,492	5,283	
80,000 to 89,999	2,955	2,155	2,900	2,230	251,064	6,341	
90,000 to 99,999	2,559	1,926	2,524	2,097	242,746	6,934	
100,000 to 149,999	8,587	7,183	8,537	8,036	1,049,109	38,949	
150,000 to 199,999	4,169	3,786	4,161	4,540	715,868	34,934	
200,000 to 299,999	2,967	2,701	2,956	3,512	705,180	41,360	
300,000 to 399,999	875	809	873	1,093	298,649	20,073	
400,000 to 499,999	407	377	403	568	180,916	13,012	
500,000 to 999,999	430	377	427	493	278,082	21,675	
1,000,000 and over	183	147	173	238	687,531	60,427	
Total	70,564	36,014	47,607	43,122	\$5,771,611	\$262,102	

FRESNO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	3,725	1,450	67	1,223	-\$524,583	\$116	
1 to 2,999	9,891	1,191	382	2,809	13,835	19	
3,000 to 5,999	13,538	1,339	2,294	5,683	62,019	57	
6,000 to 8,999	17,331	1,932	2,745	10,269	130,648	133	
9,000 to 11,999	21,033	2,619	1,836	16,521	220,443	139	
12,000 to 14,999	21,682	3,332	3,542	21,989	292,575	189	
15,000 to 17,999	19,961	3,779	5,492	21,542	328,959	390	
18,000 to 20,999	18,134	3,839	6,063	20,193	353,333	634	
21,000 to 23,999	16,505	4,280	5,226	19,828	371,006	853	
24,000 to 26,999	15,319	4,447	5,099	19,024	390,153	1,278	
27,000 to 29,999	14,416	4,491	5,060	19,085	410,596	1,629	
30,000 to 34,999	20,902	7,095	8,260	26,120	677,501	3,643	
35,000 to 39,999	16,518	6,492	7,753	19,800	617,814	4,424	
40,000 to 49,999	25,564	11,233	15,271	28,734	1,142,906	11,436	
50,000 to 59,999	18,677	9,552	14,207	20,556	1,022,205	13,963	
60,000 to 69,999	14,400	8,316	12,800	15,261	932,891	16,491	
70,000 to 79,999	11,464	7,512	10,923	12,086	857,156	18,505	
80,000 to 89,999	9,149	6,455	8,955	9,699	775,743	19,801	
90,000 to 99,999	7,473	5,734	7,390	8,131	709,103	20,230	
100,000 to 149,999	20,750	17,245	20,573	23,167	2,502,262	93,435	
150,000 to 199,999	7,162	6,276	7,065	7,835	1,223,182	60,579	
200,000 to 299,999	4,250	3,679	4,170	4,349	1,016,110	59,741	
300,000 to 399,999	1,388	1,204	1,353	1,479	475,473	30,762	
400,000 to 499,999	752	657	728	818	335,320	23,120	
500,000 to 999,999	1,090	955	1,047	1,127	726,996	53,716	
1,000,000 and over	529	397	524	433	1,185,901	107,453	
Total	331,603	125,501	158,825	337,761	\$16,249,545	\$542,740	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

GLENN							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	222	101	a	96	-\$23,074	\$1	
1 to 2,999	298	45	a	53	452	0	
3,000 to 5,999	427	63	81	132	1,937	4	
6,000 to 8,999	529	84	80	240	3,939	4	
9,000 to 11,999	523	81	50	290	5,494	4	
12,000 to 14,999	549	109	119	335	7,430	5	
15,000 to 17,999	569	128	198	452	9,409	12	
18,000 to 20,999	526	122	209	494	10,249	24	
21,000 to 23,999	527	148	194	584	11,858	31	
24,000 to 26,999	508	178	182	518	12,940	46	
27,000 to 29,999	496	193	189	557	14,136	62	
30,000 to 34,999	765	323	309	983	24,833	136	
35,000 to 39,999	592	289	280	739	22,200	157	
40,000 to 49,999	938	558	543	1,177	42,018	387	
50,000 to 59,999	738	515	564	848	40,552	510	
60,000 to 69,999	502	379	446	619	32,603	505	
70,000 to 79,999	409	327	394	432	30,585	639	
80,000 to 89,999	263	211	260	290	22,299	566	
90,000 to 99,999	233	200	232	229	22,062	646	
100,000 to 149,999	515	448	512	528	61,437	2,373	
150,000 to 199,999	146	124	146	143	24,900	1,342	
200,000 to 299,999	102	93	102	107	24,473	1,565	
300,000 to 399,999	30	26	30	17	10,072	749	
400,000 to 499,999	a	a	30	a	a	a	
500,000 to 999,999	39	35	39	34	25,610	2,180	
1,000,000 and over	a	a	a	a	a	a	
Total	10,484	4,814	5,209	9,920	\$469,047	\$14,887	

HUMBOLDT							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	868	273	11	174	-\$49,439	\$3	
1 to 2,999	1,647	164	71	274	2,134	1	
3,000 to 5,999	1,882	166	276	361	8,516	7	
6,000 to 8,999	2,247	210	313	539	16,861	14	
9,000 to 11,999	2,430	266	208	741	25,513	18	
12,000 to 14,999	2,436	341	437	1,003	32,898	28	
15,000 to 17,999	2,529	422	1,052	1,055	41,658	59	
18,000 to 20,999	2,436	448	1,314	1,096	47,420	121	
21,000 to 23,999	2,334	518	1,257	1,098	52,390	195	
24,000 to 26,999	2,082	542	1,096	1,211	53,011	268	
27,000 to 29,999	1,996	541	1,116	1,230	56,842	370	
30,000 to 34,999	3,012	958	1,702	1,856	97,667	764	
35,000 to 39,999	2,574	952	1,614	1,596	96,419	974	
40,000 to 49,999	4,165	1,856	3,059	2,638	186,436	2,349	
50,000 to 59,999	3,193	1,810	2,692	2,166	174,674	2,727	
60,000 to 69,999	2,408	1,538	2,250	1,664	155,920	3,017	
70,000 to 79,999	1,929	1,346	1,881	1,389	144,502	3,399	
80,000 to 89,999	1,517	1,156	1,499	1,165	128,746	3,394	
90,000 to 99,999	1,225	973	1,209	921	115,981	3,441	
100,000 to 149,999	2,954	2,450	2,932	2,395	353,527	13,838	
150,000 to 199,999	889	753	899	639	152,183	7,889	
200,000 to 299,999	509	425	504	363	121,847	7,434	
300,000 to 399,999	155	127	154	110	52,599	3,622	
400,000 to 499,999	90	72	89	74	40,169	2,783	
500,000 to 999,999	97	74	95	65	63,497	5,003	
1,000,000 and over	43	31	43	13	71,000	6,816	
Total	47,647	18,412	27,753	25,836	\$2,242,973	\$68,534	

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

IMPERIAL								
Adjusted Gross Income Class			Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
			All	Joint	Taxable			
Zero and deficit			341	132	a	117	-\$28,452	\$7
1	to	2,999	2,300	435	a	1,007	3,217	1
3,000	to	5,999	3,223	568	318	1,886	14,848	7
6,000	to	8,999	4,400	888	405	3,385	33,295	16
9,000	to	11,999	5,108	1,078	243	4,983	53,229	22
12,000	to	14,999	4,807	1,268	659	5,650	64,807	29
15,000	to	17,999	3,834	1,162	858	4,500	63,046	58
18,000	to	20,999	3,314	1,088	916	3,909	64,576	105
21,000	to	23,999	3,124	1,171	762	3,967	70,273	130
24,000	to	26,999	2,835	1,114	719	3,878	72,135	178
27,000	to	29,999	2,449	1,047	694	3,475	69,735	206
30,000	to	34,999	3,373	1,583	1,095	4,548	109,344	445
35,000	to	39,999	2,683	1,349	1,012	3,841	100,351	522
40,000	to	49,999	4,062	2,205	2,036	5,897	181,845	1,301
50,000	to	59,999	3,046	1,707	2,140	4,455	166,878	1,896
60,000	to	69,999	2,444	1,468	2,103	3,574	158,561	2,398
70,000	to	79,999	2,037	1,258	1,946	2,917	152,318	3,143
80,000	to	89,999	1,695	1,145	1,658	2,498	143,743	3,589
90,000	to	99,999	1,359	983	1,349	2,113	128,795	3,619
100,000	to	149,999	3,021	2,567	3,008	4,707	360,676	13,291
150,000	to	199,999	837	762	836	1,127	141,585	7,241
200,000	to	299,999	417	359	414	490	99,176	6,055
300,000	to	399,999	107	90	107	103	37,003	2,536
400,000	to	499,999	52	42	50	60	23,116	1,686
500,000	to	999,999	91	76	90	67	61,987	5,146
1,000,000	and over		62	55	60	61	110,922	11,488
Total			61,021	25,600	23,521	73,215	\$2,457,007	\$65,117

INYO								
Adjusted Gross Income Class			Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
			All	Joint	Taxable			
Zero and deficit			156	52	a	56	-\$11,217	\$1
1	to	2,999	429	48	13	110	494	0
3,000	to	5,999	326	42	63	64	1,441	1
6,000	to	8,999	290	41	45	82	2,168	2
9,000	to	11,999	333	54	44	135	3,497	3
12,000	to	14,999	362	51	76	168	4,868	5
15,000	to	17,999	366	72	114	176	6,014	8
18,000	to	20,999	348	65	158	185	6,779	14
21,000	to	23,999	304	76	147	175	6,821	24
24,000	to	26,999	271	69	140	164	6,892	33
27,000	to	29,999	268	74	123	197	7,650	42
30,000	to	34,999	428	144	237	271	13,919	105
35,000	to	39,999	354	112	219	256	13,270	140
40,000	to	49,999	637	275	501	336	28,526	398
50,000	to	59,999	588	315	503	362	32,274	533
60,000	to	69,999	427	283	390	284	27,678	528
70,000	to	79,999	347	227	335	220	26,006	653
80,000	to	89,999	325	239	323	198	27,566	760
90,000	to	99,999	281	204	278	176	26,659	835
100,000	to	149,999	738	617	737	561	88,485	3,533
150,000	to	199,999	227	199	227	172	38,259	2,003
200,000	to	299,999	97	82	97	58	22,775	1,378
300,000	to	399,999	21	18	21	17	7,344	550
400,000	to	499,999	a	a	a	a	a	a
500,000	to	999,999	15	13	15	a	10,452	915
1,000,000	and over		a	a	a	a	a	a
Total			7,951	3,382	4,821	4,438	\$409,616	\$13,372

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

KERN							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	2,702	1,058	54	937	-\$349,170	\$98	
1 to 2,999	7,599	1,073	227	2,303	10,537	14	
3,000 to 5,999	10,442	1,047	1,929	4,141	48,130	36	
6,000 to 8,999	14,532	1,600	2,287	8,238	109,764	101	
9,000 to 11,999	18,021	2,201	1,508	14,334	188,624	110	
12,000 to 14,999	18,101	2,763	2,952	18,416	244,249	161	
15,000 to 17,999	16,944	3,171	4,519	18,418	279,390	300	
18,000 to 20,999	15,429	3,355	4,976	16,938	300,539	497	
21,000 to 23,999	13,624	3,621	4,249	16,252	306,193	685	
24,000 to 26,999	12,107	3,603	4,080	14,831	308,234	1,006	
27,000 to 29,999	11,526	3,805	4,190	14,599	328,329	1,327	
30,000 to 34,999	16,925	6,137	6,444	22,335	548,724	2,739	
35,000 to 39,999	13,981	5,702	6,287	17,920	522,946	3,595	
40,000 to 49,999	21,576	10,000	12,389	25,750	965,191	9,158	
50,000 to 59,999	16,891	8,853	12,651	19,529	926,424	12,291	
60,000 to 69,999	14,087	7,960	12,372	16,140	913,932	15,912	
70,000 to 79,999	12,014	7,438	11,422	13,916	898,471	19,413	
80,000 to 89,999	9,652	6,730	9,436	11,697	818,100	20,201	
90,000 to 99,999	7,743	5,871	7,669	9,247	734,365	20,790	
100,000 to 149,999	21,259	17,780	21,180	25,157	2,563,496	94,939	
150,000 to 199,999	7,266	6,480	7,248	7,812	1,238,476	61,979	
200,000 to 299,999	3,791	3,374	3,784	3,859	899,286	53,940	
300,000 to 399,999	1,060	937	1,057	1,019	363,418	24,930	
400,000 to 499,999	451	395	448	477	200,747	15,006	
500,000 to 999,999	681	579	679	595	459,256	38,577	
1,000,000 and over	390	332	390	258	1,193,207	136,944	
Total	288,794	115,865	144,427	305,118	\$15,020,856	\$534,749	

KINGS							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	469	228	11	266	-\$128,621	\$35	
1 to 2,999	1,414	245	33	523	1,701	0	
3,000 to 5,999	1,826	201	326	919	8,400	5	
6,000 to 8,999	2,172	255	361	1,413	16,399	15	
9,000 to 11,999	2,423	336	229	1,966	25,324	21	
12,000 to 14,999	2,471	432	437	2,539	33,324	19	
15,000 to 17,999	2,488	509	671	2,783	41,077	45	
18,000 to 20,999	2,306	501	722	2,697	44,961	73	
21,000 to 23,999	2,384	599	703	3,131	53,594	116	
24,000 to 26,999	2,165	665	589	3,263	55,137	150	
27,000 to 29,999	2,052	708	591	3,183	58,474	188	
30,000 to 34,999	3,017	1,211	959	4,836	97,635	399	
35,000 to 39,999	2,479	1,152	962	3,727	92,770	532	
40,000 to 49,999	3,594	1,814	1,970	4,824	161,138	1,365	
50,000 to 59,999	2,683	1,534	1,922	3,417	147,003	1,702	
60,000 to 69,999	2,077	1,244	1,778	2,434	134,594	2,292	
70,000 to 79,999	1,627	1,127	1,524	1,952	121,737	2,396	
80,000 to 89,999	1,235	936	1,197	1,456	104,728	2,441	
90,000 to 99,999	999	806	978	1,241	94,545	2,469	
100,000 to 149,999	2,452	2,154	2,430	3,049	294,613	10,422	
150,000 to 199,999	742	690	734	813	125,706	6,076	
200,000 to 299,999	349	304	340	317	82,814	4,872	
300,000 to 399,999	99	85	97	102	34,147	2,338	
400,000 to 499,999	45	40	45	37	19,862	1,500	
500,000 to 999,999	76	61	75	67	53,802	4,346	
1,000,000 and over	46	42	46	25	121,317	11,446	
Total	43,690	17,879	19,730	50,980	\$1,896,181	\$55,265	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

<i>LAKE</i>							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	549	216	a	108	-\$28,819	\$3	
1 to 2,999	796	156	13	187	1,006	0	
3,000 to 5,999	872	127	112	281	3,949	2	
6,000 to 8,999	991	189	108	373	7,488	4	
9,000 to 11,999	1,071	181	65	505	11,230	5	
12,000 to 14,999	1,204	254	193	749	16,248	8	
15,000 to 17,999	1,118	270	323	657	18,413	21	
18,000 to 20,999	1,129	303	456	683	22,000	43	
21,000 to 23,999	1,046	323	425	719	23,502	63	
24,000 to 26,999	972	330	397	736	24,725	95	
27,000 to 29,999	905	328	382	699	25,743	120	
30,000 to 34,999	1,325	520	630	1,053	42,871	259	
35,000 to 39,999	1,139	500	618	913	42,621	318	
40,000 to 49,999	1,798	901	1,213	1,415	80,272	832	
50,000 to 59,999	1,358	803	1,119	1,049	74,345	1,082	
60,000 to 69,999	936	604	854	712	60,656	1,113	
70,000 to 79,999	712	491	701	497	53,289	1,232	
80,000 to 89,999	639	495	628	498	54,236	1,342	
90,000 to 99,999	427	318	424	317	40,437	1,245	
100,000 to 149,999	1,279	1,025	1,275	939	152,943	6,062	
150,000 to 199,999	392	342	391	304	66,538	3,448	
200,000 to 299,999	202	165	200	125	47,935	2,916	
300,000 to 399,999	42	33	41	22	14,319	1,009	
400,000 to 499,999	a	a	17	a	a	a	
500,000 to 999,999	26	23	26	20	16,357	1,274	
1,000,000 and over	a	a	a	a	a	a	
Total	20,952	8,915	10,625	13,580	\$889,774	\$24,129	

<i>SEN</i>							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	169	74	a	30	-\$9,277	\$1	
1 to 2,999	275	45	a	82	368	0	
3,000 to 5,999	317	29	62	81	1,420	1	
6,000 to 8,999	325	57	68	119	2,427	4	
9,000 to 11,999	345	58	45	163	3,635	3	
12,000 to 14,999	364	57	91	178	4,941	6	
15,000 to 17,999	343	88	115	170	5,633	8	
18,000 to 20,999	347	86	146	214	6,756	13	
21,000 to 23,999	329	80	171	166	7,392	28	
24,000 to 26,999	321	93	152	167	8,177	38	
27,000 to 29,999	303	95	162	180	8,631	51	
30,000 to 34,999	515	194	276	295	16,760	118	
35,000 to 39,999	541	198	329	351	20,292	191	
40,000 to 49,999	796	349	584	485	35,504	440	
50,000 to 59,999	650	378	555	437	35,636	554	
60,000 to 69,999	546	348	506	418	35,472	687	
70,000 to 79,999	486	337	478	409	36,454	850	
80,000 to 89,999	418	333	413	389	35,487	906	
90,000 to 99,999	389	319	387	380	36,858	1,074	
100,000 to 149,999	899	813	897	899	107,283	3,960	
150,000 to 199,999	217	199	217	217	36,430	1,831	
200,000 to 299,999	68	57	68	60	16,540	1,015	
300,000 to 399,999	16	14	16	a	5,461	326	
400,000 to 499,999	a	a	a	a	a	a	
500,000 to 999,999	a	a	a	a	a	a	
1,000,000 and over	0	0	0	0	0	0	
Total	8,990	4,309	5,758	5,904	\$464,757	\$12,680	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

LOS ANGELES							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	59,378	16,190	1,165	17,089	-\$10,431,126	\$6,298	
1 to 2,999	152,913	15,339	6,368	22,146	204,482	375	
3,000 to 5,999	167,697	15,420	28,547	33,542	764,264	832	
6,000 to 8,999	194,171	20,250	29,609	65,806	1,459,751	1,585	
9,000 to 11,999	234,872	29,016	20,067	135,205	2,450,554	1,746	
12,000 to 14,999	230,793	34,169	39,470	189,084	3,116,523	2,337	
15,000 to 17,999	222,248	38,332	70,980	192,564	3,662,618	4,627	
18,000 to 20,999	201,680	39,170	81,516	170,237	3,928,613	8,272	
21,000 to 23,999	186,417	41,653	76,147	166,591	4,190,449	12,208	
24,000 to 26,999	169,835	39,929	72,519	153,374	4,324,850	18,192	
27,000 to 29,999	155,691	39,016	71,288	142,889	4,433,364	23,578	
30,000 to 34,999	231,598	62,707	112,176	212,903	7,511,246	50,457	
35,000 to 39,999	197,940	57,614	108,307	177,900	7,407,974	67,810	
40,000 to 49,999	316,033	101,480	206,225	272,338	14,141,698	176,992	
50,000 to 59,999	238,796	88,204	189,955	200,914	13,075,373	222,299	
60,000 to 69,999	187,607	78,198	167,017	157,289	12,163,884	259,918	
70,000 to 79,999	151,824	69,157	143,750	126,681	11,359,082	294,092	
80,000 to 89,999	121,077	61,205	117,675	101,882	10,266,863	302,403	
90,000 to 99,999	96,897	54,257	95,279	83,278	9,187,835	296,992	
100,000 to 149,999	281,676	186,611	279,238	257,960	34,153,383	1,346,022	
150,000 to 199,999	122,213	92,797	121,510	117,188	20,994,489	1,047,829	
200,000 to 299,999	89,246	70,039	88,648	83,944	21,409,825	1,262,287	
300,000 to 399,999	32,006	25,108	31,745	30,482	10,989,990	733,455	
400,000 to 499,999	15,924	12,492	15,774	15,596	7,093,574	511,177	
500,000 to 999,999	25,276	19,747	25,010	25,320	17,160,748	1,369,376	
1,000,000 and over	15,383	11,500	15,289	16,034	52,231,722	5,445,283	
Total	4,099,191	1,319,600	2,215,274	3,168,236	\$267,252,031	\$13,466,440	

MADERA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	723	326	13	214	-\$139,032	\$114	
1 to 2,999	1,460	266	33	418	2,044	1	
3,000 to 5,999	2,007	275	337	879	9,183	5	
6,000 to 8,999	2,396	331	373	1,494	18,114	16	
9,000 to 11,999	3,006	492	197	2,563	31,490	14	
12,000 to 14,999	3,312	612	448	3,869	44,817	24	
15,000 to 17,999	3,165	630	732	3,992	52,198	48	
18,000 to 20,999	3,074	729	743	4,338	59,890	77	
21,000 to 23,999	2,973	900	678	4,509	66,823	106	
24,000 to 26,999	2,673	848	705	4,166	68,081	171	
27,000 to 29,999	2,369	950	670	3,768	67,413	197	
30,000 to 34,999	3,374	1,480	1,072	5,146	109,372	426	
35,000 to 39,999	2,618	1,361	1,063	3,812	97,983	556	
40,000 to 49,999	3,988	2,184	2,230	5,061	178,341	1,492	
50,000 to 59,999	2,860	1,784	2,079	3,471	156,680	1,810	
60,000 to 69,999	2,217	1,508	1,946	2,459	143,907	2,286	
70,000 to 79,999	1,665	1,254	1,582	1,941	124,518	2,409	
80,000 to 89,999	1,459	1,158	1,426	1,691	123,893	2,916	
90,000 to 99,999	1,143	951	1,132	1,187	108,370	2,996	
100,000 to 149,999	2,707	2,360	2,687	2,919	324,505	12,027	
150,000 to 199,999	863	776	856	864	147,217	7,438	
200,000 to 299,999	420	365	415	346	100,094	6,027	
300,000 to 399,999	110	99	109	93	37,415	2,558	
400,000 to 499,999	68	52	67	42	30,301	2,323	
500,000 to 999,999	111	98	108	79	75,655	6,182	
1,000,000 and over	55	48	55	39	122,099	13,368	
Total	50,816	21,837	21,756	59,360	\$2,161,368	\$65,591	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

MARIN							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	3,517	1,006	106	1,065	-\$794,407	\$369	
1 to 2,999	4,423	259	550	362	5,993	24	
3,000 to 5,999	3,976	220	1,103	408	17,775	70	
6,000 to 8,999	3,619	256	885	623	27,063	102	
9,000 to 11,999	3,748	349	589	916	39,235	120	
12,000 to 14,999	3,580	409	870	1,198	48,330	143	
15,000 to 17,999	3,453	471	1,345	1,367	56,970	166	
18,000 to 20,999	3,329	525	1,659	1,463	64,847	246	
21,000 to 23,999	3,256	540	1,762	1,455	73,182	320	
24,000 to 26,999	3,098	594	1,754	1,461	78,995	492	
27,000 to 29,999	2,960	621	1,706	1,422	84,287	608	
30,000 to 34,999	4,794	1,106	2,874	2,434	155,615	1,391	
35,000 to 39,999	4,248	1,082	2,751	2,105	159,090	1,894	
40,000 to 49,999	7,634	2,198	5,618	3,705	342,151	5,366	
50,000 to 59,999	6,467	2,120	5,523	2,823	354,580	7,251	
60,000 to 69,999	5,468	1,973	4,984	2,380	354,415	8,887	
70,000 to 79,999	4,679	1,923	4,437	2,045	350,598	10,213	
80,000 to 89,999	4,018	1,828	3,867	1,777	341,149	10,915	
90,000 to 99,999	3,674	1,875	3,574	1,850	348,428	12,000	
100,000 to 149,999	13,165	8,009	12,973	8,170	1,617,238	66,378	
150,000 to 199,999	8,066	5,983	8,011	6,402	1,396,209	69,869	
200,000 to 299,999	8,257	6,651	8,211	7,855	2,004,656	117,582	
300,000 to 399,999	3,778	3,139	3,765	3,931	1,301,515	85,778	
400,000 to 499,999	2,045	1,729	2,020	2,307	998,327	64,817	
500,000 to 999,999	3,459	2,941	3,437	4,151	2,355,434	188,034	
1,000,000 and over	1,930	1,600	1,920	2,484	5,874,757	630,207	
Total	120,641	49,407	86,294	66,159	\$17,566,433	\$1,283,240	

MARIPOSA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	143	67	0	20	-\$5,987	\$0	
1 to 2,999	241	49	a	27	316	0	
3,000 to 5,999	224	43	37	33	1,026	0	
6,000 to 8,999	244	49	37	68	1,854	2	
9,000 to 11,999	278	53	22	81	2,913	1	
12,000 to 14,999	312	80	61	132	4,223	2	
15,000 to 17,999	326	77	132	136	5,377	7	
18,000 to 20,999	317	82	156	137	6,163	22	
21,000 to 23,999	306	85	162	122	6,860	26	
24,000 to 26,999	275	95	148	111	6,994	33	
27,000 to 29,999	260	98	135	144	7,399	43	
30,000 to 34,999	424	169	219	210	13,778	96	
35,000 to 39,999	349	155	239	185	13,067	131	
40,000 to 49,999	560	289	415	274	25,012	315	
50,000 to 59,999	448	286	389	244	24,459	381	
60,000 to 69,999	316	208	297	152	20,443	402	
70,000 to 79,999	241	200	234	160	17,976	359	
80,000 to 89,999	193	157	191	149	16,363	414	
90,000 to 99,999	196	169	194	114	18,531	526	
100,000 to 149,999	441	385	439	331	52,943	2,054	
150,000 to 199,999	111	101	110	80	18,732	924	
200,000 to 299,999	69	61	69	43	16,374	975	
300,000 to 399,999	10	a	10	a	3,477	251	
400,000 to 499,999	a	a	a	a	a	a	
500,000 to 999,999	a	a	a	a	a	a	
1,000,000 and over	a	a	a	a	a	a	
Total	6,302	2,981	3,720	2,971	\$290,078	\$7,688	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

MENDOCINO								
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)		
	All	Joint	Taxable					
Zero and deficit	751	247	10	146	-\$86,252	\$1		
1 to 2,999	1,310	176	34	317	1,697	0		
3,000 to 5,999	1,419	180	194	382	6,434	6		
6,000 to 8,999	1,685	233	236	570	12,708	11		
9,000 to 11,999	1,805	271	117	829	19,018	8		
12,000 to 14,999	1,764	347	302	1,013	23,791	14		
15,000 to 17,999	1,840	376	630	1,117	30,306	40		
18,000 to 20,999	1,762	406	732	1,239	34,324	68		
21,000 to 23,999	1,623	458	691	1,235	36,524	103		
24,000 to 26,999	1,527	446	668	1,173	38,910	165		
27,000 to 29,999	1,493	501	673	1,295	42,495	216		
30,000 to 34,999	2,212	789	1,069	2,022	71,757	465		
35,000 to 39,999	1,895	784	1,068	1,618	70,918	618		
40,000 to 49,999	2,930	1,461	1,894	2,569	131,026	1,437		
50,000 to 59,999	2,122	1,232	1,701	1,776	116,025	1,685		
60,000 to 69,999	1,548	1,010	1,415	1,154	100,319	1,879		
70,000 to 79,999	1,228	846	1,184	941	91,784	2,111		
80,000 to 89,999	963	737	946	725	81,645	2,058		
90,000 to 99,999	774	585	760	537	73,302	2,214		
100,000 to 149,999	1,901	1,548	1,885	1,337	228,258	8,847		
150,000 to 199,999	657	551	655	458	112,782	5,819		
200,000 to 299,999	396	306	394	192	94,394	5,734		
300,000 to 399,999	142	116	141	61	48,384	3,262		
400,000 to 499,999	48	35	48	a	1,636	1,581		
500,000 to 999,999	77	56	77	a	52,016	4,346		
1,000,000 and over	29	20	29	a	50,418	5,112		
Total	33,901	13,717	17,739	22,780	\$1,504,621	\$47,799		

MERCED								
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)		
	All	Joint	Taxable					
Zero and deficit	1,056	467	17	382	-\$227,466	\$35		
1 to 2,999	2,691	419	80	881	3,848	3		
3,000 to 5,999	3,686	443	599	1,770	16,878	11		
6,000 to 8,999	4,618	622	700	2,851	34,670	29		
9,000 to 11,999	5,149	850	445	4,010	53,877	29		
12,000 to 14,999	5,301	1,061	865	5,330	71,431	39		
15,000 to 17,999	5,009	1,083	1,358	5,474	82,606	92		
18,000 to 20,999	4,708	1,219	1,447	5,556	91,766	145		
21,000 to 23,999	4,568	1,383	1,298	5,970	102,710	205		
24,000 to 26,999	4,174	1,457	1,230	5,790	106,339	296		
27,000 to 29,999	3,885	1,498	1,232	5,823	110,775	374		
30,000 to 34,999	5,707	2,463	1,867	8,762	185,054	777		
35,000 to 39,999	4,685	2,206	1,855	7,068	175,422	1,012		
40,000 to 49,999	7,202	3,809	3,813	10,260	322,024	2,644		
50,000 to 59,999	5,221	3,112	3,687	7,226	285,853	3,319		
60,000 to 69,999	3,792	2,564	3,227	5,226	245,785	3,685		
70,000 to 79,999	2,976	2,130	2,820	4,019	222,315	4,364		
80,000 to 89,999	2,196	1,674	2,149	2,942	186,491	4,476		
90,000 to 99,999	1,674	1,347	1,653	2,147	158,690	4,453		
100,000 to 149,999	4,029	3,504	4,002	5,090	483,357	18,012		
150,000 to 199,999	1,200	1,072	1,188	1,328	203,341	10,193		
200,000 to 299,999	618	532	609	579	147,075	8,836		
300,000 to 399,999	193	165	188	153	66,052	4,324		
400,000 to 499,999	123	101	121	115	55,165	4,035		
500,000 to 999,999	127	112	126	131	83,843	6,721		
1,000,000 and over	83	60	82	44	174,489	16,890		
Total	84,671	35,353	36,658	98,927	\$3,442,390	\$94,998		

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

MODOC							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	96	52	0	11	-\$5,047	\$0	
1 to 2,999	121	24	a	19	140	0	
3,000 to 5,999	125	16	26	42	575	0	
6,000 to 8,999	136	32	a	52	1,020	0	
9,000 to 11,999	145	28	10	68	1,533	0	
12,000 to 14,999	164	46	34	85	2,218	1	
15,000 to 17,999	141	49	34	69	2,314	3	
18,000 to 20,999	131	40	58	86	2,557	6	
21,000 to 23,999	119	35	59	42	2,682	8	
24,000 to 26,999	124	49	52	79	3,165	13	
27,000 to 29,999	94	36	44	44	2,673	14	
30,000 to 34,999	167	69	97	99	5,394	41	
35,000 to 39,999	140	61	86	79	5,256	49	
40,000 to 49,999	267	154	206	134	11,964	134	
50,000 to 59,999	179	124	149	170	9,771	130	
60,000 to 69,999	156	103	142	96	10,075	202	
70,000 to 79,999	104	82	100	77	7,761	168	
80,000 to 89,999	82	71	81	55	6,992	172	
90,000 to 99,999	79	66	78	58	7,476	230	
100,000 to 149,999	136	122	135	110	16,034	622	
150,000 to 199,999	40	38	40	26	6,759	355	
200,000 to 299,999	22	17	22	a	5,164	330	
300,000 to 399,999	a	a	a	a	a	a	
400,000 to 499,999	a	a	a	a	a	a	
500,000 to 999,999	a	a	a	a	a	a	
1,000,000 and over	a	a	a	0	a	a	
Total	2,779	1,322	1,176	1,512	\$114,859	\$3,319	

MONO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	128	53	a	36	-\$18,043	\$1	
1 to 2,999	169	18	a	35	229	0	
3,000 to 5,999	164	a	38	22	759	2	
6,000 to 8,999	234	18	44	55	1,780	2	
9,000 to 11,999	242	22	20	78	2,539	2	
12,000 to 14,999	309	33	62	135	4,189	2	
15,000 to 17,999	263	34	118	110	4,337	5	
18,000 to 20,999	271	34	166	147	5,266	15	
21,000 to 23,999	273	39	167	164	6,129	25	
24,000 to 26,999	230	54	123	190	5,835	29	
27,000 to 29,999	212	55	111	196	6,041	36	
30,000 to 34,999	312	90	175	261	10,089	82	
35,000 to 39,999	306	107	174	305	11,464	117	
40,000 to 49,999	419	183	274	407	18,762	238	
50,000 to 59,999	330	166	262	289	18,047	305	
60,000 to 69,999	260	154	231	231	16,843	338	
70,000 to 79,999	187	124	181	138	14,006	335	
80,000 to 89,999	158	126	157	93	13,375	343	
90,000 to 99,999	119	90	119	84	11,315	352	
100,000 to 149,999	342	287	340	226	41,500	1,549	
150,000 to 199,999	124	104	124	85	20,993	1,067	
200,000 to 299,999	88	72	88	57	20,502	1,184	
300,000 to 399,999	32	27	32	20	11,069	736	
400,000 to 499,999	a	10	12	11	a	a	
500,000 to 999,999	14	10	14	a	9,520	752	
1,000,000 and over	a	a	a	a	a	a	
Total	5,204	1,923	3,048	3,389	\$262,347	\$10,220	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

MONTEREY							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	2,424	866	41	704	-\$429,866	\$69	
1 to 2,999	4,476	475	199	866	5,979	4	
3,000 to 5,999	5,534	471	1,090	1,689	25,249	29	
6,000 to 8,999	6,747	624	1,254	3,277	50,847	59	
9,000 to 11,999	7,976	876	780	5,720	83,780	63	
12,000 to 14,999	9,159	1,235	1,385	8,825	123,952	92	
15,000 to 17,999	9,596	1,440	2,422	11,495	158,358	158	
18,000 to 20,999	9,881	1,585	2,819	13,573	192,810	290	
21,000 to 23,999	9,311	1,799	2,499	14,573	209,257	389	
24,000 to 26,999	8,033	1,810	2,372	12,863	204,496	619	
27,000 to 29,999	7,238	1,950	2,378	11,474	206,233	787	
30,000 to 34,999	10,474	3,491	3,896	15,611	339,595	1,787	
35,000 to 39,999	8,836	3,418	3,934	12,583	330,812	2,439	
40,000 to 49,999	13,909	5,946	7,656	18,605	622,715	6,335	
50,000 to 59,999	10,446	4,994	7,382	12,753	571,884	8,098	
60,000 to 69,999	7,694	4,234	6,497	8,702	498,791	8,909	
70,000 to 79,999	6,014	3,588	5,611	6,314	450,215	10,074	
80,000 to 89,999	4,816	3,108	4,666	4,805	408,672	10,697	
90,000 to 99,999	3,874	2,688	3,805	3,734	367,409	10,891	
100,000 to 149,999	10,738	8,152	10,640	9,837	1,296,615	49,253	
150,000 to 199,999	4,420	3,673	4,387	3,891	758,799	37,573	
200,000 to 299,999	2,938	2,496	2,919	2,361	701,368	40,925	
300,000 to 399,999	1,013	839	1,006	780	348,890	23,062	
400,000 to 499,999	447	361	443	339	198,715	14,487	
500,000 to 999,999	716	583	713	496	489,481	39,721	
1,000,000 and over	394	326	394	240	1,009,745	100,464	
Total	167,104	61,028	81,188	186,110	\$9,224,800	\$367,276	

SANTA CRUZ							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	1,153	452	34	269	-\$298,120	\$141	
1 to 2,999	1,679	151	82	222	2,382	2	
3,000 to 5,999	1,909	132	500	278	8,626	12	
6,000 to 8,999	2,053	189	514	474	15,448	27	
9,000 to 11,999	2,162	230	367	740	22,754	35	
12,000 to 14,999	2,301	310	560	1,007	31,108	41	
15,000 to 17,999	2,381	373	947	1,345	39,171	80	
18,000 to 20,999	2,468	435	1,132	1,751	48,199	118	
21,000 to 23,999	2,392	504	1,107	1,938	53,769	183	
24,000 to 26,999	2,308	507	1,079	2,164	58,807	275	
27,000 to 29,999	2,218	523	1,106	2,022	63,192	373	
30,000 to 34,999	3,522	1,060	1,755	3,398	114,360	818	
35,000 to 39,999	3,137	1,046	1,699	3,224	117,404	1,130	
40,000 to 49,999	5,376	2,063	3,469	5,306	241,200	3,084	
50,000 to 59,999	4,117	1,928	3,187	4,044	225,368	3,652	
60,000 to 69,999	3,387	1,770	2,987	3,021	219,314	4,431	
70,000 to 79,999	2,592	1,473	2,450	2,193	193,955	4,690	
80,000 to 89,999	2,238	1,447	2,177	1,982	189,853	5,130	
90,000 to 99,999	1,841	1,237	1,815	1,515	174,406	5,361	
100,000 to 149,999	5,979	4,568	5,930	5,357	726,315	27,655	
150,000 to 199,999	2,714	2,299	2,705	2,573	467,080	22,975	
200,000 to 299,999	1,998	1,711	1,994	1,814	476,947	27,991	
300,000 to 399,999	647	537	644	560	221,394	14,937	
400,000 to 499,999	330	284	328	241	147,510	10,670	
500,000 to 999,999	493	393	490	376	332,261	27,026	
1,000,000 and over	240	185	239	170	872,731	97,079	
Total	61,635	25,807	39,297	47,984	\$4,765,437	\$257,918	

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

NEVADA								
Adjusted Gross Income Class			Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
			All	Joint	Taxable			
Zero and deficit			1,206	491	16	261	-\$91,006	\$3
1	to	2,999	1,601	238	89	194	2,149	2
3,000	to	5,999	1,502	183	267	216	6,698	7
6,000	to	8,999	1,648	224	256	364	12,397	14
9,000	to	11,999	1,717	246	195	435	17,992	20
12,000	to	14,999	1,814	335	349	612	24,502	22
15,000	to	17,999	1,746	367	620	644	28,798	37
18,000	to	20,999	1,607	346	778	599	31,305	78
21,000	to	23,999	1,647	459	784	702	36,976	114
24,000	to	26,999	1,517	479	773	589	38,715	184
27,000	to	29,999	1,451	487	752	678	41,338	241
30,000	to	34,999	2,125	788	1,138	1,110	68,887	488
35,000	to	39,999	1,910	798	1,169	970	71,498	668
40,000	to	49,999	3,173	1,475	2,299	1,601	142,009	1,730
50,000	to	59,999	2,669	1,521	2,267	1,334	146,180	2,252
60,000	to	69,999	2,093	1,357	1,913	1,152	135,678	2,496
70,000	to	79,999	1,849	1,283	1,778	1,043	138,216	3,052
80,000	to	89,999	1,490	1,075	1,462	942	126,590	3,282
90,000	to	99,999	1,292	989	1,276	851	122,405	3,549
100,000	to	149,999	3,624	2,966	3,596	2,628	437,684	16,566
150,000	to	199,999	1,428	1,207	1,422	1,074	244,336	12,236
200,000	to	299,999	893	771	890	686	213,062	12,695
300,000	to	399,999	268	236	267	217	91,625	6,151
400,000	to	499,999	128	109	128	92	66,478	4,090
500,000	to	999,999	183	149	181	144	121,790	10,067
1,000,000	and over		57	44	57	45	160,331	16,566
Total			40,638	18,623	24,722	19,182	\$2,426,634	\$96,606

ORANGE								
Adjusted Gross Income Class			Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
			All	Joint	Taxable			
Zero and deficit			21,816	7,833	529	7,608	-\$4,955,853	\$1,577
1	to	2,999	48,383	5,221	2,609	6,443	66,022	223
3,000	to	5,999	50,278	4,625	11,994	8,240	227,762	331
6,000	to	8,999	55,669	6,129	12,644	15,252	418,035	658
9,000	to	11,999	60,886	7,929	8,733	27,424	636,961	767
12,000	to	14,999	61,010	9,563	14,023	39,431	824,041	926
15,000	to	17,999	60,031	10,740	21,904	44,971	989,818	1,651
18,000	to	20,999	56,866	11,360	24,675	45,271	1,107,803	2,646
21,000	to	23,999	52,749	12,352	23,143	45,140	1,185,615	3,808
24,000	to	26,999	48,764	12,480	21,938	42,869	1,242,080	5,684
27,000	to	29,999	45,252	12,480	21,302	41,391	1,288,970	7,252
30,000	to	34,999	68,386	20,651	34,118	62,347	2,217,839	15,747
35,000	to	39,999	58,804	19,467	32,590	52,704	2,201,514	20,996
40,000	to	49,999	97,702	35,649	64,477	80,648	4,376,191	56,440
50,000	to	59,999	77,256	31,996	61,528	61,059	4,234,553	73,020
60,000	to	69,999	63,155	29,902	56,070	50,109	4,095,112	86,075
70,000	to	79,999	53,818	27,565	50,758	42,581	4,030,320	101,368
80,000	to	89,999	45,994	26,060	44,589	37,521	3,903,010	109,813
90,000	to	99,999	38,797	24,342	38,092	33,574	3,681,060	112,676
100,000	to	149,999	124,644	91,039	123,596	118,679	15,200,262	576,210
150,000	to	199,999	62,418	52,208	62,136	67,176	10,737,333	519,470
200,000	to	299,999	47,319	40,842	47,096	53,056	11,334,495	657,231
300,000	to	399,999	16,020	13,830	15,922	18,424	5,488,124	362,734
400,000	to	499,999	7,636	6,628	7,574	8,912	3,398,527	244,003
500,000	to	999,999	11,087	9,492	11,017	12,348	7,468,342	599,084
1,000,000	and over		5,275	4,368	5,255	5,450	16,556,479	1,783,941
Total			1,340,015	534,751	818,312	1,028,628	\$101,954,413	\$5,344,332

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

PLACER								
Adjusted Gross Income Class			Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
			All	Joint	Taxable			
Zero and deficit			2,958	1,234	63	948	-\$454,021	\$235
1	to	2,999	5,542	701	341	647	7,419	21
3,000	to	5,999	5,376	512	1,399	676	24,339	40
6,000	to	8,999	5,608	585	1,511	940	42,094	78
9,000	to	11,999	6,140	790	1,087	1,601	64,497	98
12,000	to	14,999	5,983	911	1,490	2,030	80,783	105
15,000	to	17,999	5,737	1,052	2,243	2,366	94,629	166
18,000	to	20,999	5,526	1,167	2,694	2,364	107,688	275
21,000	to	23,999	5,333	1,342	2,731	2,535	119,984	440
24,000	to	26,999	4,919	1,349	2,559	2,440	125,285	643
27,000	to	29,999	4,802	1,427	2,565	2,632	136,732	842
30,000	to	34,999	7,364	2,522	4,032	4,088	239,229	1,785
35,000	to	39,999	6,942	2,596	4,121	3,975	259,856	2,471
40,000	to	49,999	11,971	5,093	8,513	7,007	537,225	6,652
50,000	to	59,999	10,245	5,076	8,493	6,478	562,350	8,886
60,000	to	69,999	8,853	4,993	8,086	6,147	574,903	11,007
70,000	to	79,999	7,881	4,973	7,564	5,889	590,316	13,382
80,000	to	89,999	6,820	4,710	6,686	5,453	579,456	14,957
90,000	to	99,999	6,198	4,588	6,121	5,706	588,642	16,867
100,000	to	149,999	20,293	16,825	20,192	21,388	2,471,916	91,352
150,000	to	199,999	9,182	8,214	9,153	10,556	1,573,945	77,024
200,000	to	299,999	6,000	5,449	5,977	7,118	1,428,056	83,624
300,000	to	399,999	1,669	1,499	1,659	2,057	573,136	38,447
400,000	to	499,999	807	719	803	965	358,791	26,275
500,000	to	999,999	1,054	883	1,044	227	704,087	57,940
1,000,000	and over		321	274	321	385	662,851	65,463
Total			163,524	79,484	111,448	107,618	\$12,054,188	\$519,076

PLUMAS								
Adjusted Gross Income Class			Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
			All	Joint	Taxable			
Zero and deficit			182	87	a	29	-\$9,842	\$2
1	to	2,999	272	51	a	32	384	2
3,000	to	5,999	287	49	46	57	1,309	1
6,000	to	8,999	309	53	33	88	2,311	1
9,000	to	11,999	298	54	29	82	3,141	3
12,000	to	14,999	328	81	50	121	4,423	3
15,000	to	17,999	290	84	99	96	4,780	7
18,000	to	20,999	309	91	138	113	6,020	12
21,000	to	23,999	310	96	142	113	6,968	22
24,000	to	26,999	261	101	113	122	6,657	27
27,000	to	29,999	278	103	130	125	7,901	40
30,000	to	34,999	382	164	221	172	12,384	94
35,000	to	39,999	356	163	242	165	13,333	137
40,000	to	49,999	662	352	484	360	29,741	362
50,000	to	59,999	528	299	445	301	28,871	464
60,000	to	69,999	453	303	423	275	29,399	583
70,000	to	79,999	353	267	349	209	26,517	606
80,000	to	89,999	274	227	272	153	23,277	603
90,000	to	99,999	205	169	204	165	19,453	556
100,000	to	149,999	505	441	499	335	60,364	2,302
150,000	to	199,999	148	128	147	68	25,085	1,299
200,000	to	299,999	67	57	67	44	15,943	968
300,000	to	399,999	21	19	21	a	7,016	452
400,000	to	499,999	a	a	a	a	a	a
500,000	to	999,999	a	a	a	a	a	a
1,000,000	and over		a	a	a	a	a	a
Total			7,099	3,454	4,180	3,240	\$346,908	\$10,478

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

RIVERSIDE							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	12,228	4,718	221	3,575	-\$1,320,069	\$394	
1 to 2,999	28,440	4,273	812	6,310	36,743	36	
3,000 to 5,999	30,901	3,572	5,639	8,148	140,487	109	
6,000 to 8,999	37,187	4,679	6,374	15,577	280,197	277	
9,000 to 11,999	46,187	6,391	4,493	28,848	482,915	335	
12,000 to 14,999	47,691	8,109	8,855	41,785	644,399	447	
15,000 to 17,999	45,190	8,847	13,846	41,198	745,282	937	
18,000 to 20,999	41,946	9,729	15,393	38,054	817,167	1,569	
21,000 to 23,999	39,065	10,303	14,378	38,073	877,993	2,298	
24,000 to 26,999	35,526	10,142	13,412	36,403	905,146	3,268	
27,000 to 29,999	32,085	10,206	12,782	34,253	913,936	4,018	
30,000 to 34,999	47,428	16,793	19,753	50,990	1,538,640	8,269	
35,000 to 39,999	40,740	16,005	19,395	44,182	1,524,311	10,689	
40,000 to 49,999	65,830	29,486	38,265	70,540	2,947,184	27,252	
50,000 to 59,999	51,264	26,705	37,228	56,583	2,809,385	34,533	
60,000 to 69,999	41,528	24,185	35,293	46,569	2,692,124	42,269	
70,000 to 79,999	34,885	22,015	32,395	40,012	2,611,953	51,488	
80,000 to 89,999	28,505	19,534	27,520	32,887	2,417,046	55,718	
90,000 to 99,999	23,057	17,227	22,652	27,220	2,187,122	57,120	
100,000 to 149,999	64,779	52,699	64,253	77,801	7,814,339	272,453	
150,000 to 199,999	22,695	19,935	22,575	26,643	3,872,152	183,496	
200,000 to 299,999	12,061	10,343	11,985	12,390	2,853,277	165,453	
300,000 to 399,999	3,063	2,557	3,031	2,766	1,048,703	69,493	
400,000 to 499,999	1,252	1,041	1,239	1,085	56,674	39,962	
500,000 to 999,999	1,702	1,404	1,683	1,391	1,136,854	89,774	
1,000,000 and over	627	480	621	444	1,734,224	172,446	
Total	835,862	341,378	434,093	783,727	\$42,268,185	\$1,294,104	

SACRAMENTO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	6,498	2,014	133	1,853	-\$956,914	\$253	
1 to 2,999	18,501	2,172	774	3,511	24,340	25	
3,000 to 5,999	19,578	1,966	3,806	5,144	89,050	96	
6,000 to 8,999	22,766	2,419	3,993	8,430	171,362	193	
9,000 to 11,999	26,750	3,460	3,061	13,954	280,233	252	
12,000 to 14,999	27,174	4,181	5,331	19,320	366,726	306	
15,000 to 17,999	25,952	4,415	9,351	18,759	427,806	617	
18,000 to 20,999	24,050	4,702	10,876	17,558	468,632	1,064	
21,000 to 23,999	23,325	5,183	10,747	18,683	524,325	1,648	
24,000 to 26,999	21,954	5,231	10,515	17,846	559,487	2,625	
27,000 to 29,999	20,879	5,272	10,422	17,694	594,853	3,451	
30,000 to 34,999	33,850	9,116	17,752	28,773	1,099,219	8,150	
35,000 to 39,999	29,972	8,971	17,518	25,590	1,121,676	11,089	
40,000 to 49,999	50,478	17,218	35,111	40,971	2,263,065	30,016	
50,000 to 59,999	40,674	16,425	33,719	32,645	2,228,029	39,375	
60,000 to 69,999	32,136	15,670	29,347	26,549	2,083,280	44,245	
70,000 to 79,999	25,760	14,441	24,827	21,619	1,927,270	48,746	
80,000 to 89,999	20,999	13,226	20,643	18,354	1,781,334	50,715	
90,000 to 99,999	17,471	12,066	17,320	15,501	1,656,623	52,062	
100,000 to 149,999	49,959	39,288	49,748	48,611	6,037,044	237,210	
150,000 to 199,999	18,837	16,340	18,770	20,017	3,218,797	163,805	
200,000 to 299,999	10,224	8,906	10,161	10,653	2,424,457	146,566	
300,000 to 399,999	2,804	2,382	2,787	2,878	960,404	65,914	
400,000 to 499,999	1,205	1,019	1,194	1,228	536,356	39,493	
500,000 to 999,999	1,516	1,263	1,498	1,391	998,109	81,191	
1,000,000 and over	448	346	446	434	1,088,353	106,827	
Total	573,760	217,692	349,850	437,966	\$31,973,912	\$1,135,935	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SAN BENITO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	347	137	a	138	-\$48,867	\$21	
1 to 2,999	720	79	28	145	1,000	0	
3,000 to 5,999	843	81	194	226	3,839	4	
6,000 to 8,999	1,048	106	229	439	7,916	11	
9,000 to 11,999	1,153	143	172	658	12,058	16	
12,000 to 14,999	1,148	164	276	853	15,494	16	
15,000 to 17,999	1,089	170	379	980	17,918	28	
18,000 to 20,999	971	177	368	910	18,914	39	
21,000 to 23,999	899	189	330	933	20,223	56	
24,000 to 26,999	925	233	380	1,027	23,623	101	
27,000 to 29,999	797	218	325	953	22,665	110	
30,000 to 34,999	1,293	412	522	1,684	41,858	236	
35,000 to 39,999	1,148	370	543	1,399	42,917	343	
40,000 to 49,999	1,811	774	1,048	2,170	81,214	825	
50,000 to 59,999	1,475	724	1,096	1,861	80,877	1,031	
60,000 to 69,999	1,241	720	1,059	1,538	80,469	1,253	
70,000 to 79,999	1,025	646	962	1,163	76,794	1,610	
80,000 to 89,999	827	569	804	908	69,979	1,733	
90,000 to 99,999	691	508	678	844	65,445	1,765	
100,000 to 149,999	2,282	1,877	2,272	2,644	276,258	10,052	
150,000 to 199,999	872	797	872	991	149,003	7,209	
200,000 to 299,999	469	423	467	517	110,950	6,524	
300,000 to 399,999	109	98	109	127	36,888	2,532	
400,000 to 499,999	45	41	45	33	9,522	1,471	
500,000 to 999,999	68	58	67	73	45,901	3,934	
1,000,000 and over	19	13	a	11	50,763	5,499	
Total	23,315	9,727	13,249	23,224	\$1,323,625	\$46,421	

SAN BERNARDINO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	7,608	2,855	136	2,603	-\$890,088	\$756	
1 to 2,999	26,004	3,577	716	5,647	34,642	31	
3,000 to 5,999	29,795	3,098	5,557	8,728	135,657	103	
6,000 to 8,999	35,276	3,990	6,021	15,844	265,713	259	
9,000 to 11,999	44,316	5,688	4,381	29,966	462,562	302	
12,000 to 14,999	44,325	6,786	8,199	42,252	598,569	406	
15,000 to 17,999	41,378	7,584	13,133	39,527	681,615	886	
18,000 to 20,999	37,417	8,210	14,136	34,994	728,936	1,478	
21,000 to 23,999	33,989	8,493	12,714	33,942	763,902	2,042	
24,000 to 26,999	30,950	8,630	11,667	32,287	788,239	2,860	
27,000 to 29,999	28,523	8,571	11,573	30,502	812,304	3,636	
30,000 to 34,999	42,797	14,127	17,934	47,415	1,388,457	7,548	
35,000 to 39,999	37,192	13,711	17,962	41,087	1,391,800	10,009	
40,000 to 49,999	59,752	25,155	35,109	65,405	2,675,722	25,492	
50,000 to 59,999	46,547	22,503	34,401	51,656	2,550,698	33,042	
60,000 to 69,999	37,178	20,915	31,976	41,950	2,409,772	39,113	
70,000 to 79,999	30,433	18,649	28,524	34,283	2,276,865	46,510	
80,000 to 89,999	24,305	16,291	23,596	27,499	2,061,751	49,165	
90,000 to 99,999	19,072	13,911	18,780	22,008	1,808,331	48,339	
100,000 to 149,999	51,619	41,994	51,309	60,425	6,219,993	219,895	
150,000 to 199,999	17,653	15,677	17,597	21,010	3,008,427	142,671	
200,000 to 299,999	8,830	7,804	8,796	9,734	2,086,902	121,364	
300,000 to 399,999	2,088	1,812	2,071	2,329	715,050	47,598	
400,000 to 499,999	908	786	903	932	403,216	29,323	
500,000 to 999,999	1,080	921	1,074	1,146	715,299	58,258	
1,000,000 and over	420	337	417	402	1,091,699	113,093	
Total	739,455	282,075	378,682	703,573	\$35,186,033	\$1,004,183	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
 Tax Year 2013

SAN DIEGO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	21,374	7,344	504	7,016	-\$3,838,367	\$954	
1 to 2,999	45,834	5,774	2,209	8,685	58,986	135	
3,000 to 5,999	46,782	4,605	9,610	9,963	212,472	261	
6,000 to 8,999	52,698	5,919	10,322	16,849	396,386	547	
9,000 to 11,999	59,160	7,895	7,102	27,492	620,093	617	
12,000 to 14,999	60,247	9,634	13,184	37,635	813,555	800	
15,000 to 17,999	58,901	10,280	22,675	38,442	971,621	1,539	
18,000 to 20,999	57,175	11,569	26,910	37,714	1,114,396	2,739	
21,000 to 23,999	53,346	12,351	25,736	37,339	1,199,193	4,111	
24,000 to 26,999	50,377	12,516	24,891	36,082	1,283,480	6,325	
27,000 to 29,999	46,350	12,460	24,095	34,397	1,319,925	8,126	
30,000 to 34,999	71,937	20,813	39,244	53,912	2,334,247	18,144	
35,000 to 39,999	63,201	20,430	37,998	46,576	2,366,001	24,536	
40,000 to 49,999	105,115	38,247	73,148	76,183	4,706,258	64,019	
50,000 to 59,999	80,938	34,391	66,363	59,406	4,435,276	78,812	
60,000 to 69,999	65,754	31,833	59,535	48,751	4,264,678	92,438	
70,000 to 79,999	55,732	29,419	53,287	42,015	4,172,500	108,226	
80,000 to 89,999	46,430	27,342	45,298	35,768	3,939,896	113,827	
90,000 to 99,999	39,491	25,457	38,928	31,697	3,746,172	118,412	
100,000 to 149,999	120,354	89,526	119,371	106,728	14,613,085	564,869	
150,000 to 199,999	54,393	45,595	54,080	53,498	9,338,693	460,607	
200,000 to 299,999	39,183	33,497	38,942	40,228	9,378,570	550,000	
300,000 to 399,999	12,988	11,061	12,903	14,080	4,453,847	297,675	
400,000 to 499,999	6,142	5,273	6,098	6,748	2,726,894	197,921	
500,000 to 999,999	8,659	7,331	8,606	9,643	5,816,753	470,568	
1,000,000 and over	3,879	3,142	3,853	4,018	10,598,410	1,119,593	
Total	1,326,440	523,704	824,892	920,865	\$91,043,020	\$4,305,807	

SAN FRANCISCO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	6,396	1,361	140	1,279	-\$1,124,244	\$473	
1 to 2,999	13,170	1,306	750	1,157	16,939	61	
3,000 to 5,999	12,792	1,224	2,263	1,501	57,994	103	
6,000 to 8,999	13,516	1,576	1,994	2,430	101,337	145	
9,000 to 11,999	14,689	2,042	1,530	4,034	153,941	183	
12,000 to 14,999	14,711	2,450	3,126	5,323	198,284	275	
15,000 to 17,999	14,195	2,520	6,510	5,119	234,192	464	
18,000 to 20,999	14,018	2,565	8,289	5,318	273,160	857	
21,000 to 23,999	13,732	2,657	8,517	5,665	308,878	1,395	
24,000 to 26,999	13,046	2,480	8,406	5,365	332,652	2,252	
27,000 to 29,999	12,477	2,480	8,373	5,113	355,593	3,063	
30,000 to 34,999	19,795	3,959	13,911	8,366	642,872	7,030	
35,000 to 39,999	18,590	3,839	14,109	7,678	695,960	10,416	
40,000 to 49,999	33,678	6,846	28,033	12,809	1,511,321	30,868	
50,000 to 59,999	28,286	6,129	25,943	9,840	1,550,120	42,447	
60,000 to 69,999	22,848	5,370	21,867	7,522	1,481,868	49,741	
70,000 to 79,999	19,501	4,906	19,080	6,055	1,459,427	56,832	
80,000 to 89,999	16,333	4,469	16,109	5,070	1,385,873	59,254	
90,000 to 99,999	13,898	4,276	13,756	4,465	1,318,004	60,242	
100,000 to 149,999	45,649	16,810	45,370	16,031	5,567,862	290,600	
150,000 to 199,999	22,950	11,535	22,849	10,032	3,954,158	232,579	
200,000 to 299,999	20,720	12,789	20,610	10,838	5,003,017	322,685	
300,000 to 399,999	8,314	5,572	8,274	5,012	2,853,401	202,549	
400,000 to 499,999	4,292	2,926	4,271	2,734	1,913,719	145,000	
500,000 to 999,999	6,567	4,517	6,527	4,878	4,440,649	370,901	
1,000,000 and over	3,957	2,666	3,934	3,293	15,804,033	1,693,077	
Total	428,120	119,270	314,541	156,927	\$50,491,011	\$3,583,491	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SAN JOAQUIN							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	2,947	1,152	57	1,056	-\$874,011	\$93	
1 to 2,999	8,234	1,013	316	2,120	11,553	15	
3,000 to 5,999	9,653	987	1,875	3,204	43,850	43	
6,000 to 8,999	11,817	1,415	2,131	5,648	89,044	103	
9,000 to 11,999	13,513	1,870	1,477	8,393	141,737	123	
12,000 to 14,999	13,504	2,254	2,583	11,053	182,369	140	
15,000 to 17,999	13,059	2,548	4,033	11,887	215,273	271	
18,000 to 20,999	12,452	2,801	4,546	12,127	242,706	465	
21,000 to 23,999	11,726	3,095	4,216	12,737	263,544	664	
24,000 to 26,999	10,849	3,215	3,879	12,603	276,522	970	
27,000 to 29,999	10,116	3,203	3,828	12,411	288,048	1,246	
30,000 to 34,999	15,133	5,243	6,197	18,525	490,968	2,751	
35,000 to 39,999	12,933	5,023	6,160	15,436	484,070	3,660	
40,000 to 49,999	21,245	9,249	12,626	24,671	951,861	9,544	
50,000 to 59,999	16,617	8,420	12,453	19,232	910,813	12,293	
60,000 to 69,999	12,896	7,562	11,312	15,079	835,072	14,313	
70,000 to 79,999	10,553	6,931	10,005	12,646	789,432	16,613	
80,000 to 89,999	8,590	6,102	8,407	10,248	729,188	18,166	
90,000 to 99,999	7,237	5,467	7,152	8,462	686,259	19,522	
100,000 to 149,999	19,934	16,500	19,822	24,373	2,404,667	89,394	
150,000 to 199,999	7,045	6,188	7,005	8,455	1,202,995	60,044	
200,000 to 299,999	3,672	3,280	3,633	4,238	869,442	51,377	
300,000 to 399,999	903	783	893	953	309,140	20,860	
400,000 to 499,999	426	375	415	398	190,017	13,563	
500,000 to 999,999	604	529	598	566	399,450	31,617	
1,000,000 and over	268	215	266	185	605,921	55,866	
Total	255,926	105,420	135,883	256,706	\$12,739,929	\$423,714	

SAN LUIS OBISPO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	2,811	1,142	43	635	-\$466,735	\$55	
1 to 2,999	3,674	364	209	406	5,129	7	
3,000 to 5,999	4,074	361	930	559	18,430	29	
6,000 to 8,999	4,386	449	950	805	32,973	46	
9,000 to 11,999	4,881	580	688	1,416	51,192	58	
12,000 to 14,999	4,812	675	1,128	1,838	64,958	66	
15,000 to 17,999	4,885	774	1,955	2,157	80,603	147	
18,000 to 20,999	4,692	858	2,352	2,348	91,538	236	
21,000 to 23,999	4,437	888	2,332	2,293	99,660	369	
24,000 to 26,999	4,309	1,045	2,195	2,729	109,804	549	
27,000 to 29,999	3,908	1,072	2,079	2,604	111,196	698	
30,000 to 34,999	6,176	1,887	3,397	4,136	200,444	1,564	
35,000 to 39,999	5,474	1,924	3,327	3,419	204,907	2,132	
40,000 to 49,999	9,367	3,968	6,587	5,791	419,885	5,385	
50,000 to 59,999	7,458	3,723	6,187	4,768	409,140	6,776	
60,000 to 69,999	6,184	3,508	5,657	3,783	401,346	8,052	
70,000 to 79,999	5,348	3,374	5,146	3,703	400,466	9,364	
80,000 to 89,999	4,460	3,044	4,356	3,063	378,645	10,140	
90,000 to 99,999	3,706	2,740	3,668	2,719	351,503	10,199	
100,000 to 149,999	11,050	8,989	10,970	9,032	1,338,836	50,193	
150,000 to 199,999	4,512	3,896	4,489	3,651	769,924	38,138	
200,000 to 299,999	2,749	2,389	2,780	2,212	655,593	38,850	
300,000 to 399,999	848	717	842	711	289,550	19,526	
400,000 to 499,999	388	317	384	302	172,347	12,625	
500,000 to 999,999	520	431	515	411	352,709	28,876	
1,000,000 and over	208	161	207	150	919,898	105,026	
Total	115,317	49,276	73,333	65,641	\$7,463,941	\$349,109	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SAN MATEO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	4,958	1,519	110	1,366	-\$872,276	\$318	
1 to 2,999	10,645	845	1,062	904	14,560	47	
3,000 to 5,999	10,343	708	3,068	993	46,549	145	
6,000 to 8,999	10,234	954	2,716	1,732	76,724	241	
9,000 to 11,999	10,874	1,123	1,946	2,882	114,037	261	
12,000 to 14,999	10,654	1,336	2,950	3,794	143,725	291	
15,000 to 17,999	10,743	1,594	4,799	4,610	177,224	459	
18,000 to 20,999	10,335	1,836	5,508	4,885	201,438	672	
21,000 to 23,999	10,126	1,945	5,528	5,489	227,776	991	
24,000 to 26,999	9,667	1,952	5,428	5,283	246,416	1,478	
27,000 to 29,999	9,285	2,049	5,402	5,336	264,701	1,962	
30,000 to 34,999	15,044	3,579	9,096	8,857	488,594	4,549	
35,000 to 39,999	13,782	3,608	8,967	8,241	516,029	6,265	
40,000 to 49,999	24,568	7,023	18,354	14,035	1,102,093	17,758	
50,000 to 59,999	20,776	6,997	17,770	11,958	1,139,456	23,863	
60,000 to 69,999	16,810	6,443	15,411	9,725	1,090,282	27,865	
70,000 to 79,999	14,425	6,139	13,810	8,356	1,079,808	32,440	
80,000 to 89,999	12,623	6,008	12,295	7,801	1,071,822	35,471	
90,000 to 99,999	10,998	5,756	10,807	7,009	1,043,794	37,522	
100,000 to 149,999	37,584	23,503	37,269	27,626	4,598,642	195,765	
150,000 to 199,999	20,894	15,831	20,813	18,600	3,608,485	185,444	
200,000 to 299,999	19,916	16,524	19,843	20,037	4,821,826	289,310	
300,000 to 399,999	8,208	6,966	8,190	9,028	2,816,127	190,929	
400,000 to 499,999	4,320	3,730	4,304	4,916	1,932,739	141,837	
500,000 to 999,999	6,872	5,903	6,856	8,335	4,663,373	384,260	
1,000,000 and over	4,339	3,672	4,327	5,783	17,263,435	1,948,376	
Total	339,023	137,543	246,629	207,581	\$47,867,382	\$3,528,521	

SANTA BARBARA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	3,338	1,142	61	972	-\$747,733	\$169	
1 to 2,999	5,288	540	333	847	7,364	52	
3,000 to 5,999	6,001	424	1,288	1,231	27,197	37	
6,000 to 8,999	6,904	651	1,421	2,220	51,935	97	
9,000 to 11,999	7,571	854	971	3,427	79,577	96	
12,000 to 14,999	7,905	1,061	1,673	4,701	106,815	126	
15,000 to 17,999	8,050	1,189	2,929	6,026	132,839	214	
18,000 to 20,999	8,491	1,554	3,365	7,836	165,530	350	
21,000 to 23,999	8,510	1,716	3,282	9,461	191,407	532	
24,000 to 26,999	8,047	1,812	3,233	9,170	204,983	837	
27,000 to 29,999	7,213	1,866	3,257	8,057	205,348	1,138	
30,000 to 34,999	10,322	3,174	4,981	10,636	334,999	2,319	
35,000 to 39,999	9,083	3,242	4,884	9,367	340,135	3,241	
40,000 to 49,999	14,407	5,870	9,106	14,407	645,502	8,089	
50,000 to 59,999	11,072	5,119	8,598	9,932	605,547	10,141	
60,000 to 69,999	8,578	4,473	7,592	7,137	556,227	11,577	
70,000 to 79,999	6,823	3,894	6,480	5,465	511,178	12,815	
80,000 to 89,999	5,642	3,484	5,487	4,450	478,785	13,516	
90,000 to 99,999	4,601	3,153	4,508	3,614	436,467	13,409	
100,000 to 149,999	14,035	10,580	13,880	11,257	1,702,761	65,738	
150,000 to 199,999	6,080	4,993	6,044	5,085	1,041,932	51,529	
200,000 to 299,999	4,420	3,649	4,388	3,541	1,063,356	62,071	
300,000 to 399,999	1,602	1,322	1,592	1,294	551,264	35,924	
400,000 to 499,999	769	630	761	619	341,076	24,108	
500,000 to 999,999	1,295	1,009	1,286	976	871,381	68,899	
1,000,000 and over	682	526	674	454	1,952,711	204,083	
Total	176,729	67,927	102,074	142,182	\$11,858,586	\$591,108	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SAN MATEO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	4,958	1,519	110	1,366	-\$872,276	\$318	
1 to 2,999	10,645	845	1,062	904	14,560	47	
3,000 to 5,999	10,343	708	3,068	993	46,549	145	
6,000 to 8,999	10,234	954	2,716	1,732	76,724	241	
9,000 to 11,999	10,874	1,123	1,946	2,882	114,037	261	
12,000 to 14,999	10,654	1,336	2,950	3,794	143,725	291	
15,000 to 17,999	10,743	1,594	4,799	4,610	177,224	459	
18,000 to 20,999	10,335	1,836	5,508	4,885	201,438	672	
21,000 to 23,999	10,126	1,945	5,528	5,489	227,776	991	
24,000 to 26,999	9,667	1,952	5,428	5,283	246,416	1,478	
27,000 to 29,999	9,285	2,049	5,402	5,336	264,701	1,962	
30,000 to 34,999	15,044	3,579	9,096	8,857	488,594	4,549	
35,000 to 39,999	13,782	3,608	8,967	8,241	516,029	6,265	
40,000 to 49,999	24,568	7,023	18,354	14,035	1,102,093	17,758	
50,000 to 59,999	20,776	6,997	17,770	11,958	1,139,456	23,863	
60,000 to 69,999	16,810	6,443	15,411	9,725	1,090,282	27,865	
70,000 to 79,999	14,425	6,139	13,810	8,356	1,079,808	32,440	
80,000 to 89,999	12,623	6,008	12,295	7,801	1,071,822	35,471	
90,000 to 99,999	10,998	5,756	10,807	7,009	1,043,794	37,522	
100,000 to 149,999	37,584	23,503	37,269	27,626	4,598,642	195,765	
150,000 to 199,999	20,894	15,831	20,813	18,600	3,608,485	185,444	
200,000 to 299,999	19,916	16,524	19,843	20,037	4,821,826	289,310	
300,000 to 399,999	8,208	6,966	8,190	9,028	2,816,127	190,929	
400,000 to 499,999	4,320	3,730	4,304	4,916	1,932,739	141,837	
500,000 to 999,999	6,872	5,903	6,856	8,335	4,663,373	384,260	
1,000,000 and over	4,339	3,672	4,327	5,783	17,263,435	1,948,376	
Total	339,023	137,543	246,629	207,581	\$47,867,382	\$3,528,521	

SANTA BARBARA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	3,338	1,142	61	972	-\$747,733	\$169	
1 to 2,999	5,288	540	333	847	7,364	52	
3,000 to 5,999	6,001	424	1,288	1,231	27,197	37	
6,000 to 8,999	6,904	651	1,421	2,220	51,935	97	
9,000 to 11,999	7,571	854	971	3,427	79,577	96	
12,000 to 14,999	7,905	1,061	1,673	4,701	106,815	126	
15,000 to 17,999	8,050	1,189	2,929	6,026	132,839	214	
18,000 to 20,999	8,491	1,554	3,365	7,836	165,530	350	
21,000 to 23,999	8,510	1,716	3,282	9,461	191,407	532	
24,000 to 26,999	8,047	1,812	3,233	9,170	204,983	837	
27,000 to 29,999	7,213	1,866	3,257	8,057	205,348	1,138	
30,000 to 34,999	10,322	3,174	4,981	10,636	334,999	2,319	
35,000 to 39,999	9,083	3,242	4,884	9,367	340,135	3,241	
40,000 to 49,999	14,407	5,870	9,106	14,407	645,502	8,089	
50,000 to 59,999	11,072	5,119	8,598	9,932	605,547	10,141	
60,000 to 69,999	8,578	4,473	7,592	7,137	556,227	11,577	
70,000 to 79,999	6,823	3,894	6,480	5,465	511,178	12,815	
80,000 to 89,999	5,642	3,484	5,487	4,450	478,785	13,516	
90,000 to 99,999	4,601	3,153	4,508	3,614	436,467	13,409	
100,000 to 149,999	14,035	10,580	13,880	11,257	1,702,761	65,738	
150,000 to 199,999	6,080	4,993	6,044	5,085	1,041,932	51,529	
200,000 to 299,999	4,420	3,649	4,388	3,541	1,063,356	62,071	
300,000 to 399,999	1,602	1,322	1,592	1,294	551,264	35,924	
400,000 to 499,999	769	630	761	619	341,076	24,108	
500,000 to 999,999	1,295	1,009	1,286	976	871,381	68,899	
1,000,000 and over	682	526	674	454	1,952,711	204,083	
Total	176,729	67,927	102,074	142,182	\$11,858,586	\$591,108	

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SANTA CLARA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	10,726	3,405	231	3,181	-\$1,252,301	\$532	
1 to 2,999	26,833	2,610	2,003	3,164	36,489	86	
3,000 to 5,999	26,302	2,182	6,612	4,062	118,931	258	
6,000 to 8,999	27,523	2,767	6,494	6,978	206,463	458	
9,000 to 11,999	29,373	3,601	4,577	11,147	307,665	545	
12,000 to 14,999	28,970	4,135	7,354	15,083	390,767	576	
15,000 to 17,999	28,221	4,344	11,605	16,892	465,295	992	
18,000 to 20,999	27,811	4,856	13,586	18,436	542,101	1,561	
21,000 to 23,999	26,475	5,231	12,938	19,541	595,243	2,206	
24,000 to 26,999	25,175	5,455	12,378	19,874	641,560	3,367	
27,000 to 29,999	24,295	5,505	12,241	20,771	692,101	4,376	
30,000 to 34,999	37,670	9,426	19,984	32,700	1,221,845	9,746	
35,000 to 39,999	32,938	9,204	19,332	28,037	1,232,900	13,085	
40,000 to 49,999	57,298	17,998	39,385	46,982	2,570,114	36,761	
50,000 to 59,999	46,941	16,838	38,296	37,123	2,573,027	49,523	
60,000 to 69,999	38,557	15,848	34,726	29,552	2,500,809	59,755	
70,000 to 79,999	33,522	15,102	31,971	24,588	2,509,519	71,960	
80,000 to 89,999	29,209	14,317	28,516	21,006	2,479,290	80,535	
90,000 to 99,999	25,611	13,698	25,180	18,896	2,429,515	85,886	
100,000 to 149,999	93,108	58,897	92,477	75,263	11,428,257	491,755	
150,000 to 199,999	54,886	41,827	54,677	53,351	9,481,345	495,531	
200,000 to 299,999	54,253	46,044	54,104	61,152	13,139,938	798,879	
300,000 to 399,999	21,888	19,349	21,848	27,358	7,511,821	514,221	
400,000 to 499,999	9,956	8,806	9,924	12,796	4,426,268	329,887	
500,000 to 999,999	13,348	11,557	13,304	16,855	8,950,062	741,812	
1,000,000 and over	6,521	5,412	6,505	8,186	23,434,106	2,519,031	
Total	837,410	348,414	580,248	632,976	\$98,633,127	\$6,313,320	

SANTA CRUZ							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	2,364	727	57	612	-\$265,923	\$56	
1 to 2,999	3,558	296	186	475	4,866	7	
3,000 to 5,999	4,116	297	938	773	18,605	30	
6,000 to 8,999	4,833	401	950	1,573	36,488	59	
9,000 to 11,999	5,624	599	651	2,830	59,027	58	
12,000 to 14,999	5,905	777	1,133	3,992	79,691	83	
15,000 to 17,999	5,647	818	2,002	4,134	93,092	132	
18,000 to 20,999	5,433	919	2,382	4,412	105,849	234	
21,000 to 23,999	5,099	995	2,233	4,634	114,681	361	
24,000 to 26,999	4,688	1,090	2,108	4,561	119,460	543	
27,000 to 29,999	4,288	1,124	1,983	4,180	122,089	682	
30,000 to 34,999	6,272	1,820	3,175	5,968	203,435	1,490	
35,000 to 39,999	5,422	1,724	3,083	5,125	203,092	2,046	
40,000 to 49,999	8,968	3,216	6,038	7,763	401,604	5,420	
50,000 to 59,999	7,086	2,977	5,625	5,708	388,374	6,828	
60,000 to 69,999	5,578	2,761	4,990	4,326	361,419	7,765	
70,000 to 79,999	4,581	2,439	4,343	3,137	342,843	8,897	
80,000 to 89,999	3,812	2,273	3,715	2,783	323,417	9,270	
90,000 to 99,999	3,192	2,025	3,153	2,302	302,836	9,650	
100,000 to 149,999	10,606	7,683	10,541	8,342	1,291,146	50,940	
150,000 to 199,999	5,083	4,082	5,065	4,380	874,150	44,316	
200,000 to 299,999	3,721	3,104	3,712	3,461	894,445	54,017	
300,000 to 399,999	1,187	997	1,184	1,161	406,629	28,022	
400,000 to 499,999	525	439	521	535	234,110	17,600	
500,000 to 999,999	751	626	745	650	498,837	41,180	
1,000,000 and over	301	230	301	273	834,350	92,171	
Total	118,640	44,439	70,814	88,090	\$8,048,612	\$381,858	

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SHASTA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	1,266	562	16	293	-\$156,817	\$593	
1 to 2,999	2,409	385	93	502	3,273	2	
3,000 to 5,999	2,576	400	458	622	11,709	11	
6,000 to 8,999	3,017	462	497	905	22,657	37	
9,000 to 11,999	3,373	590	332	1,218	35,502	30	
12,000 to 14,999	3,461	703	730	1,464	46,801	57	
15,000 to 17,999	3,412	782	1,185	1,503	56,218	80	
18,000 to 20,999	3,340	903	1,480	1,611	65,129	137	
21,000 to 23,999	3,055	962	1,379	1,637	68,615	200	
24,000 to 26,999	2,882	956	1,350	1,600	73,417	321	
27,000 to 29,999	2,494	956	1,219	1,461	71,065	371	
30,000 to 34,999	4,051	1,643	2,083	2,558	131,379	862	
35,000 to 39,999	3,541	1,618	2,099	2,286	132,545	1,113	
40,000 to 49,999	5,784	3,058	4,152	3,795	259,320	2,813	
50,000 to 59,999	4,716	2,885	3,960	3,380	258,393	3,741	
60,000 to 69,999	3,611	2,503	3,344	2,598	233,839	4,141	
70,000 to 79,999	2,913	2,196	2,831	2,285	218,080	4,742	
80,000 to 89,999	2,431	1,908	2,379	2,069	206,249	5,186	
90,000 to 99,999	1,919	1,566	1,891	1,710	181,726	5,220	
100,000 to 149,999	4,868	4,155	4,798	4,331	583,232	21,931	
150,000 to 199,999	1,559	1,385	1,519	1,420	264,955	13,122	
200,000 to 299,999	836	743	815	727	198,030	11,543	
300,000 to 399,999	230	204	222	207	78,673	4,998	
400,000 to 499,999	130	107	121	134	57,211	3,806	
500,000 to 999,999	141	127	138	167	95,163	7,140	
1,000,000 and over	50	44	50	45	83,184	7,185	
Total	68,065	31,803	39,144	40,528	\$3,279,548	\$99,385	

SIERRA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	32	17	0	a	-\$994	\$0	
1 to 2,999	47	a	0	a	56	0	
3,000 to 5,999	40	a	a	a	186	1	
6,000 to 8,999	43	a	13	10	316	0	
9,000 to 11,999	49	a	a	12	513	0	
12,000 to 14,999	43	14	a	17	574	0	
15,000 to 17,999	51	a	17	21	827	0	
18,000 to 20,999	46	15	19	10	896	1	
21,000 to 23,999	40	18	15	18	899	2	
24,000 to 26,999	28	12	a	19	711	2	
27,000 to 29,999	37	20	12	18	1,047	4	
30,000 to 34,999	50	27	16	38	1,629	7	
35,000 to 39,999	63	27	38	32	2,372	21	
40,000 to 49,999	112	69	88	52	5,033	58	
50,000 to 59,999	68	41	62	41	3,722	60	
60,000 to 69,999	70	46	65	40	4,580	93	
70,000 to 79,999	59	44	57	53	4,368	91	
80,000 to 89,999	31	27	29	24	2,611	63	
90,000 to 99,999	37	34	36	26	3,514	96	
100,000 to 149,999	70	60	70	65	8,345	319	
150,000 to 199,999	18	16	18	a	3,082	160	
200,000 to 299,999	11	a	11	a	2,549	146	
300,000 to 399,999	a	a	a	a	a	a	
400,000 to 499,999	a	a	a	a	a	a	
500,000 to 999,999	a	a	a	0	a	a	
1,000,000 and over	a	a	a	a	a	a	
Total	1,053	534	605	529	\$60,943	\$1,360	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SISKIYOU						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	544	264	a	126	-\$39,823	\$4
1 to 2,999	676	138	17	140	943	0
3,000 to 5,999	664	115	96	165	2,957	1
6,000 to 8,999	734	151	91	247	5,522	4
9,000 to 11,999	847	173	60	367	8,887	6
12,000 to 14,999	807	202	130	390	10,882	5
15,000 to 17,999	835	230	246	444	13,762	15
18,000 to 20,999	746	242	312	354	14,569	29
21,000 to 23,999	737	240	316	426	16,538	47
24,000 to 26,999	673	272	271	450	17,150	60
27,000 to 29,999	664	244	315	421	18,940	96
30,000 to 34,999	987	450	505	641	31,969	203
35,000 to 39,999	890	451	533	552	33,351	269
40,000 to 49,999	1,378	768	975	871	61,641	662
50,000 to 59,999	1,079	705	912	674	59,024	821
60,000 to 69,999	851	609	785	621	55,029	957
70,000 to 79,999	612	489	597	464	45,839	956
80,000 to 89,999	480	393	471	351	40,694	1,010
90,000 to 99,999	400	343	391	316	37,938	1,062
100,000 to 149,999	897	779	888	708	106,352	4,008
150,000 to 199,999	250	231	240	167	42,923	2,065
200,000 to 299,999	144	123	141	108	34,366	2,040
300,000 to 399,999	37	32	36	25	12,770	847
400,000 to 499,999	26	18	25	a	1,691	805
500,000 to 999,999	a	a	19	a	a	a
1,000,000 and over	a	a	a	0	a	a
Total	15,983	7,677	8,382	9,053	\$678,174	\$19,385

SOLANO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,821	635	40	549	-\$123,187	\$64
1 to 2,999	5,233	590	178	978	6,875	5
3,000 to 5,999	5,614	414	1,364	1,214	25,446	30
6,000 to 8,999	6,623	594	1,446	1,968	49,651	64
9,000 to 11,999	7,248	795	953	3,033	76,026	70
12,000 to 14,999	7,387	936	1,740	4,112	99,731	94
15,000 to 17,999	6,954	997	2,715	4,187	114,671	190
18,000 to 20,999	7,050	1,171	3,421	4,327	137,410	356
21,000 to 23,999	6,634	1,326	3,245	4,426	149,159	513
24,000 to 26,999	6,211	1,435	2,966	4,532	158,169	745
27,000 to 29,999	5,794	1,448	2,922	4,460	165,069	976
30,000 to 34,999	9,047	2,513	4,658	7,288	293,739	2,147
35,000 to 39,999	8,769	2,781	5,067	7,001	328,470	3,130
40,000 to 49,999	15,012	5,412	10,132	12,239	673,569	8,327
50,000 to 59,999	12,080	5,043	9,883	9,919	661,575	10,883
60,000 to 69,999	9,867	4,826	8,968	8,348	639,404	12,960
70,000 to 79,999	8,136	4,615	7,823	7,075	608,596	14,531
80,000 to 89,999	6,858	4,341	6,721	6,157	582,195	15,796
90,000 to 99,999	5,815	4,007	5,760	5,545	552,036	16,592
100,000 to 149,999	18,059	14,040	17,978	18,038	2,186,508	84,088
150,000 to 199,999	7,093	6,157	7,080	7,253	1,212,761	60,790
200,000 to 299,999	3,771	3,402	3,759	3,847	891,869	52,734
300,000 to 399,999	819	730	815	769	279,261	18,851
400,000 to 499,999	291	245	288	273	128,957	9,480
500,000 to 999,999	312	268	310	271	205,376	16,434
1,000,000 and over	103	90	103	72	203,189	20,449
Total	172,601	68,811	110,335	127,881	\$10,306,527	\$350,299

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SONOMA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	4,306	1,402	61	895	-\$645,681	\$71	
1 to 2,999	6,821	652	366	735	9,284	10	
3,000 to 5,999	7,189	496	1,624	1,003	32,662	45	
6,000 to 8,999	8,022	718	1,711	1,684	60,228	95	
9,000 to 11,999	8,745	890	1,213	2,592	91,790	123	
12,000 to 14,999	9,005	1,104	2,078	3,739	121,702	156	
15,000 to 17,999	8,975	1,303	3,669	4,382	147,948	281	
18,000 to 20,999	8,674	1,374	4,389	4,830	169,055	449	
21,000 to 23,999	8,374	1,586	4,243	5,422	188,259	684	
24,000 to 26,999	8,191	1,808	4,213	5,998	208,770	1,084	
27,000 to 29,999	7,842	1,943	4,086	6,132	223,381	1,402	
30,000 to 34,999	12,428	3,437	6,791	9,703	403,199	3,191	
35,000 to 39,999	10,988	3,411	6,592	8,506	411,388	4,293	
40,000 to 49,999	18,545	6,813	12,877	14,100	831,010	11,241	
50,000 to 59,999	14,748	6,388	12,134	10,780	808,675	14,327	
60,000 to 69,999	11,808	6,067	10,734	8,468	765,019	16,077	
70,000 to 79,999	9,827	5,736	9,421	7,550	735,724	18,106	
80,000 to 89,999	8,197	5,204	8,035	6,132	695,496	19,391	
90,000 to 99,999	6,763	4,662	6,683	5,268	641,175	19,763	
100,000 to 149,999	20,551	15,896	20,460	17,013	2,494,634	97,327	
150,000 to 199,999	8,574	7,220	8,546	7,482	1,470,061	73,859	
200,000 to 299,999	5,513	4,680	5,497	4,826	1,318,540	78,944	
300,000 to 399,999	1,780	1,499	1,772	1,508	611,500	41,734	
400,000 to 499,999	836	664	833	691	375,219	28,112	
500,000 to 999,999	1,161	961	1,155	921	777,635	63,996	
1,000,000 and over	514	415	511	882	1,366,160	147,774	
Total	218,377	86,329	139,694	140,742	\$14,312,831	\$642,534	

STANISLAUS							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	2,425	997	41	800	-\$302,225	\$70	
1 to 2,999	5,732	806	193	1,424	8,014	4	
3,000 to 5,999	7,400	829	1,400	2,315	33,565	29	
6,000 to 8,999	8,970	1,178	1,687	3,967	67,285	90	
9,000 to 11,999	10,200	1,536	1,176	6,198	106,922	88	
12,000 to 14,999	10,254	1,790	2,125	7,991	138,369	110	
15,000 to 17,999	9,777	2,041	3,220	8,222	161,191	234	
18,000 to 20,999	9,108	2,228	3,554	7,850	177,447	358	
21,000 to 23,999	8,408	2,352	3,227	8,209	189,012	510	
24,000 to 26,999	8,096	2,458	3,074	8,651	206,421	775	
27,000 to 29,999	7,367	2,495	2,947	8,202	209,733	966	
30,000 to 34,999	11,392	4,261	4,784	13,461	369,590	2,051	
35,000 to 39,999	9,740	4,116	4,627	11,530	364,502	2,626	
40,000 to 49,999	16,234	7,606	9,673	18,704	727,854	7,166	
50,000 to 59,999	12,605	7,032	9,459	14,780	689,723	8,979	
60,000 to 69,999	9,885	6,263	8,732	11,527	640,310	10,747	
70,000 to 79,999	7,780	5,379	7,394	9,041	582,314	12,164	
80,000 to 89,999	6,429	4,748	6,277	7,473	544,926	13,456	
90,000 to 99,999	4,944	3,886	4,887	5,728	469,135	13,230	
100,000 to 149,999	12,933	10,875	12,868	14,844	1,553,400	58,223	
150,000 to 199,999	4,154	3,656	4,136	4,625	707,368	35,485	
200,000 to 299,999	2,226	1,952	2,204	2,356	529,700	31,848	
300,000 to 399,999	701	610	682	701	240,475	15,986	
400,000 to 499,999	318	273	311	320	141,144	10,029	
500,000 to 999,999	519	446	510	521	349,371	27,713	
1,000,000 and over	218	178	218	193	574,441	59,074	
Total	187,815	79,991	99,406	179,633	\$9,479,988	\$312,013	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

SUTTER							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	555	250	a	209	-\$55,312	\$6	
1 to 2,999	1,073	184	54	267	1,486	1	
3,000 to 5,999	1,400	199	279	406	6,369	7	
6,000 to 8,999	1,683	309	292	790	12,647	13	
9,000 to 11,999	1,862	384	194	1,077	19,511	16	
12,000 to 14,999	1,853	446	332	1,447	25,000	19	
15,000 to 17,999	1,761	471	556	1,392	28,939	39	
18,000 to 20,999	1,663	504	574	1,542	32,436	56	
21,000 to 23,999	1,514	531	527	1,496	34,043	84	
24,000 to 26,999	1,492	586	519	1,628	37,985	129	
27,000 to 29,999	1,390	565	521	1,585	39,588	165	
30,000 to 34,999	2,067	913	863	2,268	66,950	367	
35,000 to 39,999	1,726	811	817	1,846	64,566	462	
40,000 to 49,999	2,918	1,549	1,712	3,195	130,409	1,227	
50,000 to 59,999	2,131	1,243	1,634	2,261	116,662	1,493	
60,000 to 69,999	1,735	1,131	1,517	1,850	112,510	1,859	
70,000 to 79,999	1,319	952	1,258	1,441	98,760	1,995	
80,000 to 89,999	1,101	803	1,077	1,162	93,344	2,349	
90,000 to 99,999	928	735	915	1,029	88,134	2,475	
100,000 to 149,999	2,426	2,080	2,403	2,557	291,302	10,866	
150,000 to 199,999	798	713	783	830	136,468	6,921	
200,000 to 299,999	405	354	390	384	96,016	5,636	
300,000 to 399,999	129	113	118	137	44,654	2,761	
400,000 to 499,999	56	48	53	43	24,663	1,664	
500,000 to 999,999	95	83	93	96	63,772	5,090	
1,000,000 and over	29	24	a	21	56,392	4,312	
Total	34,109	15,981	17,510	30,959	\$1,667,291	\$50,009	

TEHAMA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	422	201	a	81	-\$25,104	\$2	
1 to 2,999	769	142	13	225	1,040	0	
3,000 to 5,999	795	114	102	298	3,612	2	
6,000 to 8,999	909	165	125	404	6,835	6	
9,000 to 11,999	1,050	195	79	546	11,100	4	
12,000 to 14,999	1,028	216	197	661	13,892	9	
15,000 to 17,999	1,029	245	309	737	16,987	17	
18,000 to 20,999	962	267	399	682	18,744	36	
21,000 to 23,999	880	298	331	704	19,798	49	
24,000 to 26,999	923	338	338	845	23,533	80	
27,000 to 29,999	813	319	350	770	23,220	113	
30,000 to 34,999	1,184	551	470	1,242	38,460	200	
35,000 to 39,999	1,107	527	596	1,052	41,467	320	
40,000 to 49,999	1,642	904	1,052	1,574	73,340	708	
50,000 to 59,999	1,178	769	920	1,204	64,250	826	
60,000 to 69,999	871	656	796	814	56,484	909	
70,000 to 79,999	645	493	627	559	48,172	1,041	
80,000 to 89,999	490	396	482	442	41,585	1,023	
90,000 to 99,999	370	315	364	319	35,063	1,002	
100,000 to 149,999	1,008	884	1,005	817	121,764	4,718	
150,000 to 199,999	278	242	278	239	47,941	2,552	
200,000 to 299,999	159	132	158	151	37,746	2,375	
300,000 to 399,999	40	34	40	27	13,713	957	
400,000 to 499,999	26	21	25	22	11,479	859	
500,000 to 999,999	14	10	14	a	9,246	803	
1,000,000 and over	13	10	a	a	45,714	5,598	
Total	18,605	8,444	9,090	14,436	\$800,085	\$24,212	

Footnotes follow this section.

TABLE B-7 (continued)

**Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013**

TRINITY							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	122	47	a	a	-\$5,429	\$1	
1 to 2,999	184	31	a	30	235	0	
3,000 to 5,999	212	42	24	53	954	1	
6,000 to 8,999	208	32	29	59	1,566	1	
9,000 to 11,999	246	53	17	84	2,569	1	
12,000 to 14,999	201	51	25	70	2,698	1	
15,000 to 17,999	202	59	64	97	3,346	4	
18,000 to 20,999	216	62	92	91	4,233	8	
21,000 to 23,999	200	75	87	73	4,477	12	
24,000 to 26,999	162	65	67	89	4,114	17	
27,000 to 29,999	152	59	84	87	4,343	26	
30,000 to 34,999	261	118	148	106	8,508	59	
35,000 to 39,999	206	111	109	118	7,696	57	
40,000 to 49,999	376	213	285	189	16,876	181	
50,000 to 59,999	255	161	212	168	13,943	189	
60,000 to 69,999	218	150	198	156	14,071	251	
70,000 to 79,999	180	142	176	131	13,535	279	
80,000 to 89,999	118	96	115	76	9,922	255	
90,000 to 99,999	80	71	78	47	7,552	211	
100,000 to 149,999	202	179	202	149	24,447	951	
150,000 to 199,999	62	50	61	41	10,604	551	
200,000 to 299,999	35	32	35	28	8,635	520	
300,000 to 399,999	14	11	14	a	4,810	347	
400,000 to 499,999	0	0	0	0	0	0	
500,000 to 999,999	a	a	a	0	a	a	
1,000,000 and over	a	a	a	0	a	a	
Total	4,118	1,912	2,134	1,974	\$180,228	\$5,484	

TULARE							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	1,870	884	37	889	-\$517,931	\$90	
1 to 2,999	4,124	568	143	1,409	5,981	6	
3,000 to 5,999	6,414	691	1,104	3,069	29,461	24	
6,000 to 8,999	8,468	1,040	1,222	5,893	64,017	51	
9,000 to 11,999	10,327	1,432	769	9,418	108,378	55	
12,000 to 14,999	10,694	1,888	1,534	11,918	144,205	81	
15,000 to 17,999	10,089	2,053	2,263	12,207	166,292	159	
18,000 to 20,999	8,919	2,313	2,283	11,583	173,711	230	
21,000 to 23,999	8,238	2,425	2,141	11,265	185,275	347	
24,000 to 26,999	7,606	2,558	2,065	10,800	193,788	501	
27,000 to 29,999	6,981	2,495	2,049	10,605	198,828	632	
30,000 to 34,999	10,095	4,093	3,260	15,853	326,845	1,332	
35,000 to 39,999	7,803	3,614	3,053	11,627	291,887	1,614	
40,000 to 49,999	11,050	5,597	5,859	14,952	493,519	3,961	
50,000 to 59,999	7,977	4,516	5,740	10,046	436,716	5,157	
60,000 to 69,999	6,174	3,833	5,349	7,439	400,357	6,259	
70,000 to 79,999	4,919	3,342	4,640	5,857	367,778	7,335	
80,000 to 89,999	3,729	2,789	3,631	4,491	315,733	7,342	
90,000 to 99,999	2,917	2,364	2,873	3,447	276,668	7,381	
100,000 to 149,999	7,531	6,550	7,479	9,146	905,754	32,527	
150,000 to 199,999	2,412	2,145	2,388	2,512	409,885	20,092	
200,000 to 299,999	1,292	1,146	1,279	1,225	306,438	18,178	
300,000 to 399,999	413	363	407	385	142,506	9,570	
400,000 to 499,999	222	201	217	205	99,604	7,110	
500,000 to 999,999	294	264	290	294	197,381	15,368	
1,000,000 and over	125	104	123	87	336,580	30,782	
Total	150,683	59,268	62,198	176,622	\$6,059,652	\$176,184	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

TUOLUMNE							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	488	190	a	106	-\$21,254	\$2	
1 to 2,999	795	121	29	137	1,010	1	
3,000 to 5,999	870	113	153	231	3,964	3	
6,000 to 8,999	944	144	143	259	7,048	6	
9,000 to 11,999	1,003	191	99	325	10,542	7	
12,000 to 14,999	983	198	178	363	13,290	7	
15,000 to 17,999	966	253	284	391	15,889	18	
18,000 to 20,999	935	243	426	360	18,223	37	
21,000 to 23,999	921	276	439	406	20,669	61	
24,000 to 26,999	831	265	420	356	21,185	97	
27,000 to 29,999	769	278	382	360	21,925	126	
30,000 to 34,999	1,186	457	620	602	38,510	269	
35,000 to 39,999	1,138	490	736	516	42,631	405	
40,000 to 49,999	1,812	906	1,360	934	81,055	944	
50,000 to 59,999	1,387	812	1,200	770	75,988	1,204	
60,000 to 69,999	1,060	688	988	621	68,737	1,318	
70,000 to 79,999	933	668	906	595	69,947	1,553	
80,000 to 89,999	761	572	752	472	64,563	1,697	
90,000 to 99,999	653	497	648	483	61,799	1,864	
100,000 to 149,999	1,596	1,348	1,588	1,224	191,886	7,348	
150,000 to 199,999	507	442	504	383	86,361	4,428	
200,000 to 299,999	270	234	268	186	64,094	3,858	
300,000 to 399,999	93	81	92	67	32,009	2,120	
400,000 to 499,999	a	a	37	a	a	a	
500,000 to 999,999	48	41	47	33	30,497	2,451	
1,000,000 and over	a	a	a	a	a	a	
Total	20,994	9,548	12,312	10,199	\$1,054,491	\$32,719	

VENTURA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	5,339	1,838	123	1,718	-\$713,781	\$422	
1 to 2,999	11,813	1,175	687	1,736	16,305	22	
3,000 to 5,999	12,670	1,047	3,181	2,606	57,480	82	
6,000 to 8,999	14,054	1,386	3,504	4,437	105,609	175	
9,000 to 11,999	15,415	1,825	2,496	7,076	161,541	202	
12,000 to 14,999	15,429	2,153	3,715	9,516	208,315	247	
15,000 to 17,999	15,556	2,573	5,547	11,860	256,505	431	
18,000 to 20,999	15,542	2,961	6,245	14,209	303,016	672	
21,000 to 23,999	15,274	3,274	5,879	16,688	343,599	985	
24,000 to 26,999	14,759	3,415	5,729	17,683	376,182	1,469	
27,000 to 29,999	13,157	3,449	5,397	16,155	374,552	1,823	
30,000 to 34,999	19,018	5,765	8,635	20,924	616,556	3,970	
35,000 to 39,999	16,189	5,622	8,492	16,434	605,737	5,341	
40,000 to 49,999	26,577	10,579	16,838	25,000	1,190,282	14,028	
50,000 to 59,999	20,949	9,600	16,270	18,559	1,147,816	17,868	
60,000 to 69,999	17,051	8,728	15,014	14,526	1,106,821	21,638	
70,000 to 79,999	14,807	8,373	13,973	12,553	1,108,048	25,731	
80,000 to 89,999	12,638	7,882	12,270	11,049	1,072,486	28,163	
90,000 to 99,999	10,792	7,269	10,617	9,719	1,023,880	29,965	
100,000 to 149,999	34,106	26,576	33,884	34,306	4,152,460	152,889	
150,000 to 199,999	15,770	13,648	15,717	17,172	2,707,707	130,706	
200,000 to 299,999	11,049	9,731	11,009	12,315	2,643,205	154,167	
300,000 to 399,999	3,617	3,140	3,603	4,059	1,238,696	83,023	
400,000 to 499,999	1,539	1,338	1,537	1,674	684,232	50,114	
500,000 to 999,999	2,242	1,905	2,231	2,427	1,502,800	122,844	
1,000,000 and over	1,029	853	1,024	1,030	2,901,237	294,756	
Total	356,381	146,105	213,617	305,431	\$25,191,289	\$1,141,730	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

YOLO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	884	294	14	260	-\$83,043	\$22	
1 to 2,999	2,678	262	184	451	3,703	13	
3,000 to 5,999	2,873	218	646	583	12,866	18	
6,000 to 8,999	3,143	302	656	912	23,593	35	
9,000 to 11,999	3,358	401	496	1,450	35,283	43	
12,000 to 14,999	3,354	504	764	1,988	45,307	53	
15,000 to 17,999	3,268	547	1,338	2,027	53,931	98	
18,000 to 20,999	3,231	586	1,603	2,253	63,075	166	
21,000 to 23,999	2,987	702	1,466	2,306	67,138	240	
24,000 to 26,999	2,954	700	1,481	2,397	75,250	388	
27,000 to 29,999	2,729	677	1,421	2,301	77,675	489	
30,000 to 34,999	4,187	1,205	2,218	3,790	135,906	1,044	
35,000 to 39,999	3,782	1,258	2,184	3,295	141,665	1,377	
40,000 to 49,999	6,341	2,382	4,305	5,389	283,429	3,700	
50,000 to 59,999	4,978	2,198	4,070	4,219	273,128	4,675	
60,000 to 69,999	4,010	2,085	3,622	3,575	259,793	5,229	
70,000 to 79,999	3,236	1,966	3,100	2,982	242,316	5,828	
80,000 to 89,999	2,842	1,906	2,779	2,587	241,137	6,501	
90,000 to 99,999	2,452	1,745	2,428	2,211	232,630	7,128	
100,000 to 149,999	7,306	5,891	7,275	7,099	887,305	34,490	
150,000 to 199,999	3,352	2,912	3,339	3,424	574,769	29,146	
200,000 to 299,999	2,249	2,006	2,236	2,333	535,535	32,168	
300,000 to 399,999	714	637	710	754	244,669	16,519	
400,000 to 499,999	312	284	311	332	139,062	10,335	
500,000 to 999,999	367	322	363	404	242,133	19,939	
1,000,000 and over	124	94	124	101	242,741	23,096	
Total	77,711	32,084	49,133	59,423	\$5,050,997	\$202,744	

YUBA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	317	132	a	107	-\$14,417	\$0	
1 to 2,999	787	154	15	237	1,030	0	
3,000 to 5,999	885	136	127	433	4,066	2	
6,000 to 8,999	1,009	158	127	552	7,598	7	
9,000 to 11,999	1,150	198	102	805	12,050	9	
12,000 to 14,999	1,285	317	195	1,137	17,356	8	
15,000 to 17,999	1,127	268	319	1,000	18,585	20	
18,000 to 20,999	1,148	344	392	1,121	22,425	36	
21,000 to 23,999	1,070	327	405	1,072	24,053	64	
24,000 to 26,999	1,048	363	372	1,127	26,744	87	
27,000 to 29,999	1,001	392	375	1,157	28,498	119	
30,000 to 34,999	1,441	610	576	1,668	46,768	235	
35,000 to 39,999	1,270	576	628	1,386	47,616	332	
40,000 to 49,999	1,951	1,025	1,148	2,199	87,367	802	
50,000 to 59,999	1,528	892	1,173	1,663	83,713	1,067	
60,000 to 69,999	1,182	782	1,040	1,312	76,517	1,237	
70,000 to 79,999	877	643	827	1,077	65,494	1,265	
80,000 to 89,999	818	651	797	942	69,366	1,610	
90,000 to 99,999	561	446	549	604	53,212	1,519	
100,000 to 149,999	1,459	1,258	1,451	1,541	173,462	6,285	
150,000 to 199,999	380	345	377	318	64,095	3,228	
200,000 to 299,999	167	150	163	124	39,232	2,339	
300,000 to 399,999	36	30	35	25	11,933	804	
400,000 to 499,999	a	a	16	15	a	a	
500,000 to 999,999	16	15	15	a	10,608	828	
1,000,000 and over	a	a	a	0	a	a	
Total	22,531	10,226	11,229	21,629	\$986,743	\$22,599	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

RESIDENT-OUT-OF-STATE-ADDRESS¹⁹							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	4,892	1,586	88	1,701	-\$1,046,157	\$294	
1 to 2,999	12,635	2,390	376	3,259	11,936	24	
3,000 to 5,999	9,394	935	1,549	1,910	42,610	51	
6,000 to 8,999	10,421	1,029	1,628	2,513	78,084	150	
9,000 to 11,999	11,185	1,292	1,141	3,836	117,332	112	
12,000 to 14,999	11,071	1,469	2,829	4,965	149,191	173	
15,000 to 17,999	10,349	1,573	5,025	4,725	170,588	345	
18,000 to 20,999	9,811	1,741	5,758	4,330	191,262	627	
21,000 to 23,999	9,046	1,883	5,267	4,497	203,258	879	
24,000 to 26,999	8,421	2,056	4,957	4,369	214,488	1,320	
27,000 to 29,999	7,485	1,966	4,642	4,070	213,106	1,639	
30,000 to 34,999	11,314	3,232	7,108	6,468	366,713	3,396	
35,000 to 39,999	9,547	3,095	6,229	5,896	357,415	4,201	
40,000 to 49,999	15,864	5,666	11,648	9,485	710,546	11,149	
50,000 to 59,999	11,858	4,407	10,011	7,079	649,128	13,736	
60,000 to 69,999	9,230	3,888	8,444	5,539	598,484	15,401	
70,000 to 79,999	7,909	3,615	7,588	4,714	591,922	18,051	
80,000 to 89,999	6,265	3,127	6,076	3,912	531,361	17,882	
90,000 to 99,999	5,191	2,769	5,094	3,272	492,085	18,039	
100,000 to 149,999	15,493	9,638	15,339	10,805	1,882,110	82,572	
150,000 to 199,999	7,209	5,132	7,181	5,448	1,241,120	67,368	
200,000 to 299,999	5,924	4,443	5,905	4,889	1,427,608	89,424	
300,000 to 399,999	2,202	1,699	2,195	1,885	753,180	52,491	
400,000 to 499,999	1,069	772	1,066	940	476,161	36,302	
500,000 to 999,999	1,610	1,137	1,608	1,383	1,100,445	91,709	
1,000,000 and over	1,263	864	1,263	1,263	5,450,151	583,484	
Total	216,658	71,404	130,015	113,124	\$16,974,128	\$1,110,817	

NONRESIDENT							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	18,981	9,545	187	10,159	-\$8,178,887	\$884	
1 to 2,999	24,677	5,533	1,727	7,181	20,124	238	
3,000 to 5,999	15,408	2,246	2,807	3,111	69,760	302	
6,000 to 8,999	16,929	2,412	3,307	3,660	126,956	421	
9,000 to 11,999	17,818	2,778	2,493	4,811	187,149	440	
12,000 to 14,999	17,776	3,189	5,829	5,709	239,663	528	
15,000 to 17,999	17,335	3,558	8,282	5,832	285,919	759	
18,000 to 20,999	18,332	3,980	8,654	5,902	358,269	1,096	
21,000 to 23,999	17,330	4,354	8,000	6,091	389,107	1,292	
24,000 to 26,999	15,754	4,545	7,493	6,279	401,347	1,672	
27,000 to 29,999	14,396	4,710	7,259	6,227	409,864	1,846	
30,000 to 34,999	22,063	7,787	11,678	10,025	715,928	3,904	
35,000 to 39,999	19,653	7,395	10,815	9,683	735,776	4,583	
40,000 to 49,999	34,528	14,336	20,903	17,471	1,548,326	11,027	
50,000 to 59,999	29,764	13,665	20,092	15,837	1,633,311	13,667	
60,000 to 69,999	26,454	13,187	19,032	14,653	1,717,638	16,047	
70,000 to 79,999	23,626	12,892	17,546	13,830	1,769,964	17,912	
80,000 to 89,999	20,766	12,252	15,742	12,820	1,762,895	19,106	
90,000 to 99,999	18,369	11,482	14,023	11,841	1,743,112	19,641	
100,000 to 149,999	64,281	44,028	49,470	45,852	7,880,217	101,937	
150,000 to 199,999	38,849	29,097	29,486	31,149	6,724,411	93,167	
200,000 to 299,999	42,533	33,397	32,432	37,648	10,377,124	140,651	
300,000 to 399,999	23,288	18,661	17,948	23,311	8,059,880	98,098	
400,000 to 499,999	15,478	12,462	12,187	16,690	6,919,707	77,139	
500,000 to 999,999	36,904	30,177	29,673	41,159	25,883,361	265,427	
1,000,000 and over	42,448	34,303	34,339	47,470	233,965,696	1,364,878	
Total	653,740	341,971	391,404	414,401	\$305,746,618	\$2,256,660	

Footnotes follow this section.

TABLE B-7 (continued)

Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2013

UNALLOCATED²⁰							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	54	12	a	21	-\$21,716	\$0	
1 to 2,999	114	12	a	a	109	0	
3,000 to 5,999	109	a	63	a	510	2	
6,000 to 8,999	103	a	59	a	779	4	
9,000 to 11,999	104	a	51	21	1,086	5	
12,000 to 14,999	104	14	65	15	1,426	5	
15,000 to 17,999	85	a	60	38	1,400	8	
18,000 to 20,999	93	11	72	18	1,827	9	
21,000 to 23,999	60	11	45	20	1,346	8	
24,000 to 26,999	82	10	60	14	2,103	14	
27,000 to 29,999	70	14	54	17	2,002	15	
30,000 to 34,999	106	24	83	25	3,408	36	
35,000 to 39,999	94	19	85	21	3,530	46	
40,000 to 49,999	179	50	162	39	7,995	128	
50,000 to 59,999	150	48	143	32	8,214	168	
60,000 to 69,999	148	64	137	62	9,621	183	
70,000 to 79,999	111	53	108	44	8,338	189	
80,000 to 89,999	111	63	108	65	9,450	226	
90,000 to 99,999	93	55	92	53	8,831	227	
100,000 to 149,999	356	248	346	262	43,989	1,303	
150,000 to 199,999	209	155	205	173	35,824	1,439	
200,000 to 299,999	190	148	186	170	45,720	1,824	
300,000 to 399,999	100	77	97	85	34,287	1,524	
400,000 to 499,999	55	50	54	70	24,497	1,032	
500,000 to 999,999	90	69	89	69	61,024	2,679	
1,000,000 and over	52	44	52	39	128,874	3,846	
Total	3,022	1,269	2,492	1,395	\$424,469	\$14,918	

STATE TOTALS							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	249,978	85,591	4,869	79,448	-\$46,246,069	\$17,029	
1 to 2,999	566,032	67,196	27,684	98,493	741,197	1,650	
3,000 to 5,999	597,996	57,579	118,890	132,643	2,717,778	3,660	
6,000 to 8,999	684,347	75,145	124,956	236,377	5,145,594	7,102	
9,000 to 11,999	790,445	101,641	86,611	417,762	8,269,780	8,001	
12,000 to 14,999	792,719	122,469	159,196	574,261	10,702,194	10,130	
15,000 to 17,999	764,252	135,305	265,710	592,464	12,598,943	18,919	
18,000 to 20,999	718,896	144,979	304,933	566,862	14,008,512	31,932	
21,000 to 23,999	673,320	156,195	287,840	573,753	15,135,578	46,561	
24,000 to 26,999	623,623	156,964	274,778	550,312	15,886,516	69,673	
27,000 to 29,999	577,966	157,585	269,426	527,253	16,460,808	89,654	
30,000 to 34,999	875,307	261,021	431,545	796,766	28,395,453	195,284	
35,000 to 39,999	760,100	249,457	421,223	677,068	28,450,574	353,704	
40,000 to 49,999	1,251,845	457,648	825,150	1,065,062	56,068,163	697,205	
50,000 to 59,999	982,214	412,788	780,637	819,227	53,815,026	894,615	
60,000 to 69,999	788,639	376,656	700,335	655,099	51,136,187	1,050,778	
70,000 to 79,999	656,042	344,131	618,880	544,706	49,100,899	1,213,290	
80,000 to 89,999	543,017	313,128	524,672	455,981	46,069,636	1,288,885	
90,000 to 99,999	451,724	283,892	440,891	388,666	42,845,733	1,318,928	
100,000 to 149,999	1,380,552	986,571	1,356,086	1,259,407	167,749,564	6,398,403	
150,000 to 199,999	631,182	505,251	619,016	613,970	108,472,242	5,203,439	
200,000 to 299,999	484,035	401,254	471,676	486,201	116,307,217	6,439,921	
300,000 to 399,999	176,955	147,510	170,734	185,760	60,766,211	3,648,351	
400,000 to 499,999	88,472	73,570	84,635	94,903	39,398,116	2,447,147	
500,000 to 999,999	143,085	117,878	135,050	154,740	97,411,393	6,052,544	
1,000,000 and over	97,316	77,612	88,935	105,967	413,881,904	20,464,713	
Total	16,350,059	6,269,016	9,594,358	12,653,151	\$1,415,289,150	\$57,971,520	

Footnotes follow this section.

TABLE B-8

Personal Income Tax Statistics
SPECIAL TAX CREDITS ALLOWED
Tax Year 2013

Credit	Number	Amount	% of Total
Credits Available in Tax Year 2013			
Child Adoption	1,000	\$1,220,754	0.1
Child and Dependent Care	192,044	35,789,013	2.1
Community Development Fin. Inst. Deposits	129	326,611	0.0
Dependent Parent	221	68,777	0.0
Disabled Access	468	34,450	0.0
Donated Agricultural Products Transportation	39	255,867	0.0
Donated Fresh Fruits or Vegetables	59	270,026	0.0
Enhanced Oil Recovery	a	a	N/A
Enterprise Zone Hiring and Sales	37,847	454,172,845	26.9
Enterprise Zone Wages	382	79,754	0.0
Environmental Tax	7	6,782	0.0
First Time Buyer Credit	10	22,902	0.0
Joint Custody Head of Household	4,763	1,370,950	0.1
Local Agency Military Base Recovery Area	46	383,221	0.0
Low Income Housing	312	567,528	0.0
Manufacturing Enhancement Area	5	6,832	0.0
Motion Picture and TV Production	27	81,394	0.0
Natural Heritage Preservation	a	a	N/A
New Jobs Credit	10,316	29,724,999	1.8
New Home 2010 Credit	917	2,064,357	0.1
Nonrefundable Renter's	1,558,736	111,116,249	6.6
Other State Tax	154,459	899,977,586	53.4
Prior Year Alternative Minimum Tax	6,269	42,179,639	2.5
Prison Inmate Labor	a	a	N/A
Qualified Senior Head of Household	2,576	1,116,300	0.1
Research	5,903	27,715,541	5.8
Targeted Tax Area	166	2,843,026	0.2
Unidentified	0	0	0.0
Total Credits Available in Tax Year 2013	1,976,708	\$1,681,441,849	99.6
Expired Credits with Carryover Provisions			
Agricultural Products Carryover	17	\$9,967	0.0
Commercial Solar Electric Carryover	12	39,080	0.0
Commercial Solar Energy Carryover	25	30,192	0.0
Employer Child Care Contribution	390	164,801	0.0
Employer Child Care Program	63	71,833	0.0
Energy Conservation Carryover	396	370,150	0.0
Farmworker Housing-Construction	a	a	N/A
Joint Strike Fighter Property	a	a	N/A
Joint Strike Fighter Wage	a	a	N/A
Los Angeles Revitalization Zone	76	674,719	0.0
Low Emission Vehicle	370	331,982	0.0
Manufacturer's Investment	19	92,485	0.0
Orphan Drug	a	a	N/A
Political Contribution	1,718	439,270	0.0
Recycling Equipment	302	211,088	0.0
Residential Rental and Farm Sales Carryover	257	225,492	0.0
Rice Straw	9	10,738	0.0
Ridesharing:			0.0
Large Employers	140	86,979	0.0
Small Employers	81	32,746	0.0
Transit Pass Carryover	340	163,905	0.0
Vanpool Carryover	1,530	1,150,999	0.1
Incentive Carryover	496	170,860	0.0
Salmon and Steelhead Trout Habitat	6	361	0.0
Solar Energy Carryover	212	341,221	0.0
Solar Pump Carryover	5	3,738	0.0
Solar or Wind Energy Systems	105	129,704	0.0
Water Conservation Carryover	120	94,661	0.0
Young Infant	78	56,267	0.0
Total Expired Credits with Carryover Provisions	6,777	4,923,371	0.3
Total	1,983,485	\$1,686,365,220	100.0

Footnotes follow this section.

TABLE B-9.1
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
BY INCOME LEVEL and AVERAGE TAX RATE
Tax Year 2013

Income Levels	Number of Returns		Total Tax Liability (Thousands)	Average Tax Rate' ⁴								
	Non-Taxable	Taxable		Less Than 1.0%	1.0% to 1.9%	2.0% to 2.9%	3.0% to 4.9%	5.0% to 6.9%	7.0% to 8.9%	9.0% and Above ⁵		
I: Adjusted Gross Income (AGI)												
Under 50000*	6,099,385	3,433,697	\$1,396,252	7,986,332	815,687	516,839	193,436	6,478	10,841	3,467		
50,001 to 100,000	312,736	2,952,469	5,639,339	908,032	748,038	507,809	770,285	329,567	354	1,120		
100,001 to 200,000	10,200	1,861,858	11,216,062	33,918	100,966	252,905	907,148	498,343	77,206	1,572		
200,001 and over	2,797	805,652	37,370,305	5,847	3,574	5,941	62,497	408,835	244,484	77,271		
Total	6,425,118	9,053,676	\$55,621,959	8,934,129	1,668,266	1,283,494	1,933,366	1,243,223	332,884	83,430		
II: AGI Plus Tax Preference Income ¹												
Under 50000*	6,099,377	3,433,695	\$1,396,283	7,986,318	815,689	516,840	193,435	6,478	10,841	3,469		
50,001 to 100,000	312,690	2,952,321	5,638,809	907,997	747,960	507,809	770,217	329,567	354	1,108		
100,001 to 200,000	10,259	1,862,154	11,218,773	33,957	101,132	252,702	907,185	498,340	77,506	1,591		
200,001 and over	2,791	805,506	37,368,093	5,841	3,570	5,933	62,503	408,922	244,203	77,328		
Total	6,425,118	9,053,676	\$55,621,959	8,934,113	1,668,351	1,283,282	1,933,340	1,243,307	332,904	83,496		
III: AGI Less Investment Interest ²												
Under 50000*	6,099,901	3,434,521	\$1,397,863	7,986,952	816,145	516,988	193,476	6,539	10,843	3,478		
50,001 to 100,000	312,913	2,952,814	5,642,704	907,696	747,908	507,735	770,772	330,122	354	1,141		
100,001 to 200,000	9,607	1,862,098	11,223,134	33,274	100,593	252,430	907,072	499,149	77,625	1,563		
200,001 and over	2,697	804,243	37,358,255	5,647	3,272	5,592	61,289	407,541	245,143	78,456		
Total	6,425,118	9,053,676	\$55,621,959	8,933,569	1,667,918	1,282,744	1,932,609	1,243,351	333,964	84,638		
IV: Expanded Income ³												
Under 50000*	6,099,895	3,434,518	\$1,397,832	7,986,939	816,147	516,989	193,475	6,539	10,843	3,480		
50,001 to 100,000	312,925	2,952,656	5,642,056	907,718	747,830	507,735	770,704	330,122	354	1,119		
100,001 to 200,000	9,607	1,862,385	11,225,851	33,254	100,759	252,217	907,090	499,166	77,915	1,592		
200,001 and over	2,691	804,117	37,356,219	5,641	3,267	5,613	61,301	407,590	244,892	78,503		
Total	6,425,118	9,053,676	\$55,621,959	8,933,553	1,668,003	1,282,554	1,932,569	1,243,417	334,005	84,694		

1 Tax preference income is reported on FTB Schedule P and includes: excluded portion of capital gains, accelerated depreciation in excess of straight line, excess depletion, and several other statutory amounts.

2 Interest paid on borrowed money used for capital investments other than mortgages.

3 Expanded income is adjusted gross income plus tax preference income less investment expenses.

4 Average tax rate is the net tax divided by the income, as defined in the income concept.

5 These returns with an average tax rate equal to or greater than 9 percent of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.

* Excludes returns with no income.

TABLE B-9.2
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
BY INCOME LEVEL TYPE and AVERAGE TAX LIABILITY
Tax Year 2013

Income Levels	Number of Returns			Total Tax Liability (Thousands)	Average Tax Liability					
	Total	Non-Taxable	Taxable		\$1 Under \$1,000	\$1,000 Under \$2,000	\$2,000 Under \$6,000	\$6,000 and Over		
I: Adjusted Gross Income (AGI)										
Under 50000*	9,533,081	6,099,385	3,433,697	\$1,396,252	\$2,996,018	\$433,665	\$3,607	\$407		
50,001 to 100,000	3,265,205	312,736	2,952,469	5,639,339	947,211	793,943	1,191,520	19,796		
100,001 to 200,000	1,872,058	10,200	1,861,858	11,216,062	19,348	71,305	897,972	873,233		
200,001 and over	808,449	2,797	805,652	37,370,305	1,210	749	5,623	798,070		
Total	15,478,794	6,425,118	9,053,676	\$55,621,959	\$3,963,786	\$1,299,662	\$2,098,721	\$1,691,506		
II: AGI Plus Tax Preference Income ¹										
Under 50000*	9,533,072	6,099,377	3,433,695	\$1,396,283	\$2,996,018	\$433,665	\$3,605	\$407		
50,001 to 100,000	3,265,012	312,690	2,952,321	5,638,809	947,221	793,865	1,191,452	19,784		
100,001 to 200,000	1,872,413	10,259	1,862,154	11,218,773	19,338	71,383	898,057	873,377		
200,001 and over	808,297	2,791	805,506	37,368,099	1,210	749	5,608	797,938		
Total	15,478,794	6,425,118	9,053,676	\$55,621,959	\$3,963,786	\$1,299,662	\$2,098,721	\$1,691,506		
III: AGI Less Investment Interest ²										
Under 50000*	9,534,422	6,099,901	3,434,521	\$1,397,865	\$2,996,593	\$433,865	\$3,611	\$452		
50,001 to 100,000	3,265,727	312,913	2,952,814	5,642,704	946,674	793,991	1,192,333	19,817		
100,001 to 200,000	1,871,705	9,607	1,862,098	11,223,134	19,376	71,069	897,493	874,160		
200,001 and over	806,940	2,697	804,243	37,358,255	1,144	737	5,284	797,078		
Total	15,478,794	6,425,118	9,053,676	\$55,621,959	\$3,963,786	\$1,299,662	\$2,098,721	\$1,691,506		
IV: Expanded Income ³										
Under 50000*	9,534,413	6,099,895	3,434,518	\$1,397,832	\$2,996,593	\$433,865	\$3,609	\$451		
50,001 to 100,000	3,265,581	312,925	2,952,656	5,642,056	946,684	793,912	1,192,265	19,795		
100,001 to 200,000	1,871,992	9,607	1,862,385	11,225,851	19,365	71,147	897,558	874,314		
200,001 and over	806,808	2,691	804,117	37,356,219	1,144	737	5,289	796,947		
Total	15,478,794	6,425,118	9,053,676	\$55,621,959	\$3,963,786	\$1,299,662	\$2,098,721	\$1,691,506		

¹ Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains, accelerated depreciation in excess of straight line, excess depletion, and several other statutory amounts.

² Interest paid on borrowed money used for capital investments other than mortgages.

³ Expanded income is adjusted gross income plus tax preference income less investment expenses.

* Excludes returns with no income.

APPENDIX B

PERSONAL INCOME TAX TABLES FOOTNOTES

1. Includes resident data only. May not be comparable to 1989 and prior years, which include resident, part-year resident, and nonresident return data. For comparison purposes, data results are displayed with both the pre-modified and modified methods.
2. The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates. For comparison purposes, data results are displayed with both the pre-modified and modified methods.
3. Starting in 1982, non-residents and part-year residents computed their tax on their total income and apportioned tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to 1982 and prior years.
4. Taxable income for 1967 and subsequent taxable years is not comparable to earlier years. In 1967, exemption credits were substituted for exemption exclusions, and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusions.
5. Net sale of capital assets changed significantly in 1987 from prior California law (1972-1986). Due to the enactment of the Tax Reform Act of 1986, the entire amount of capital assets post-1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to \$3,000 (\$1,500 Single and Married Filing Separately) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from the sale of residential rental or farm property.
6. Personal exemption credit increased for 1978 and subsequent years and, therefore, is not comparable to that of earlier years.
7. California adjustments include adjustments to federal income. These include items such as unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, IRA distributions and net operating loss carryovers.
8. When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.
9. When an individual return reported income from two or more partnerships or S Corporations, all of the partnership and S corporation incomes, profits and losses were combined and the resulting net profit or loss was recorded.
10. All other federal income sources include net income for the disposition of non capital assets, alimony received, miscellaneous income sources, social security and unemployment income, income from state and local income tax refunds, and taxable IRA income. It also includes net losses from miscellaneous income and from noncapital assets.
11. Includes contributions to both Individual Retirement Accounts and to Spousal Individual Retirement Accounts.
12. Amounts listed are self-assessed before audit. Because of major differences between federal and state law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.
13. Total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the penalty on early withdrawal of savings.
14. 'Total Contributions' is less than the total of cash, noncash and carryover contributions because of the tax code requirement limiting contribution deductions that exceed a certain percentage of adjusted gross income.

APPENDIX B

**PERSONAL INCOME TAX TABLES
FOOTNOTES**

(continued)

15. All other deductions include unreimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of adjusted gross income.
16. Services consist of Professional Services, Personal Services, and Other Services. Professional Services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments; barber and beauty shops; photographic studios; and funeral services and crematories. Other Services include lodging and recreational services; and automotive and other repair services.
17. Derived from all income sources, not just business income.
18. Data for Alpine County were aggregated because most categories of income have fewer than ten (10) returns.
19. Resident returns filed with an out-of-state address.
20. Unable to determine county of residence from tax return.
 - a. Data are not shown for table entries with small numbers of taxpayers but are included in the appropriate totals.
 - b. Data are not available.

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

Corporation Tax

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016

TABLE C-1
Corporation Tax
COMPARISON BY TAXABLE YEARS:
1951 Through 2013

Taxable Income Year	Number of Corporation Returns				Income Reported for State Taxation		Tax Assessed	
	All Reporting	Reporting Net Income	Reporting Net Loss	Reporting No Income or Loss	All Reporting (Thousands)	Reporting Net Income (Thousands)	All Reporting (Thousands)	Reporting Net Income (Thousands)
2013	801,045	473,207	267,270	60,568	\$101,912,520	\$156,219,880	\$7,165,646	\$6,910,916
2012	784,086	456,174	263,825	64,087	96,771,839	157,529,831	6,920,947	6,675,715
2011	754,311	433,924	266,965	53,423	93,468,263	153,587,067	7,807,407	7,566,423
2010	738,224	408,801	278,227	51,196	96,965,135	159,505,829	8,604,232	8,348,338
2009	727,675	386,606	291,740	49,329	55,367,172	135,421,975	7,858,070	7,569,183
2008	722,358	391,893	280,583	49,883	67,921,015	162,864,574	9,105,964	8,845,199
2007	709,937	395,844	262,779	51,313	121,843,379	180,823,393	9,413,628	9,172,240
2006	684,363	386,190	245,664	52,509	140,324,506	187,020,044	9,992,185	9,760,825
2005	651,060	368,979	232,578	49,503	115,474,120	162,812,633	8,680,190	8,466,437
2004	616,805	344,456	224,542	47,807	82,328,028	130,907,962	7,122,773	6,916,713
2003	589,310	321,594	220,929	46,787	50,819,214	105,077,019	6,226,829	6,021,449
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
1996	430,796	251,737	155,933	23,126	47,264,188	75,989,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,884	230,354	157,580	26,950	32,896,807	58,078,963	4,292,227	4,132,595
1994 b	414,201	229,352	157,739	27,110	33,105,424	57,424,151	4,284,781	4,123,726
1993	418,108	217,858	170,818	29,432	20,117,987	48,332,148	3,928,594	3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,866,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	58,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,171	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	182,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,850	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	\$2,598,337	\$2,765,742	\$118,484	\$117,982

TABLE C-2
Corporation Tax
SYNOPSIS OF TAX LIABILITY COMPUTATIONS
Tax Years 2012 - 2013
ALL CORPORATIONS

Item	2012		2013		% Change	
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	Returns	Amount
Gross Receipts	627,190	\$41,562,892,263	633,608	\$115,700,563,948	1.0	178.4
Less: Cost of Goods Sold	338,769	36,385,116,954	308,079	110,196,485,144	-9.1	202.9
Gross Profit	628,565	5,177,775,310	630,683	5,504,078,804	0.3	6.3
Total Income	681,750	7,624,388,749	687,624	8,115,550,435	0.9	6.4
Total Deductions	722,817	6,515,127,067	750,042	6,724,998,134	3.8	3.2
Net Income Before State Adjustments	722,006	1,109,261,682	744,612	1,390,560,255	3.1	25.4
Net Income After State Adjustments	732,913	1,160,960,781	754,043	1,218,432,419	2.9	5.0
Loss	267,998	211,880,830	270,560	220,678,306	1.0	4.2
Profit	464,915	1,372,841,611	483,482	1,439,110,725	4.0	4.8
Apportioning Corporations						
Total Nonbusiness Income	4,605	17,845,929	2,353	15,707,811	-48.9	-12.0
Total Business Income	85,826	1,096,430,649	78,794	1,050,777,220	-8.2	5.5
Nonbusiness Income Allocated to California	2,345	-814,034	1,567	205,898	-33.2	125.3
Business Income Apportioned to California	69,774	69,888,894	63,515	71,198,391	-9.0	16.2
State Net Income: Apportioning Corporations	83,575	63,698,312	78,270	74,730,828	-8.5	17.3
State Net Income: Nonapportioning Corporations	698,511	33,073,527	722,775	27,181,691	3.5	-17.8
Total State Net Income After Apportionment	784,086	96,771,839	801,045	101,912,520	2.2	5.3
Taxable Loss	327,912	60,757,991	327,838	54,307,360	-0.0	-10.6
Taxable Profit	456,174	157,529,831	473,207	156,219,880	3.7	-0.8
NOL/Disaster Loss	139,562	19,878,582	119,855	20,187,995	-14.1	1.6
State Net Income After NOL/Disaster Loss	784,086	76,893,257	799,645	81,724,525	2.0	6.3
Tax Before Credits and Alternative Minimum Tax	784,086	8,560,382	801,045	8,714,999	2.2	1.8
Tax Credits	11,852	1,710,458	14,309	1,642,511	20.7	-4.0
Alternative Minimum Tax	2,480	71,154	3,449	93,158	39.1	30.9
Total State Tax	784,086	\$6,920,947	801,045	\$7,165,646	2.2	3.5

TABLE C-2A
C CORPORATIONS: SYNOPSIS OF TAX LIABILITY COMPUTATIONS

Item	2012		2013		% Change	
	Number	Amount	Number	Amount	Returns	Amount
	Of Returns	(Thousands)	Of Returns	(Thousands)		
Gross Receipts	234,023	\$39,488,662,133	233,205	\$114,020,678,496	-0.3	188.7
Less: Cost of Goods Sold	140,005	34,886,229,987	119,656	109,164,771,045	-14.5	212.9
Gross Profit	235,716	4,602,432,146	229,928	4,855,907,451	-2.5	5.5
Total Income	264,222	6,988,025,050	270,339	7,381,872,348	2.3	5.6
Total Deductions	287,831	5,976,970,233	291,934	6,135,127,265	1.4	2.6
Net Income Before State Adjustments	279,403	1,011,054,817	284,029	1,246,745,083	1.7	23.3
Net Income After State Adjustments	283,893	986,313,996	283,866	1,049,430,997	-0.0	6.4
Loss	130,690	198,920,116	130,567	207,855,410	-0.1	4.5
Profit	153,203	1,185,234,112	153,299	1,257,286,407	0.1	6.1
Apportioning Corporations						
Total Nonbusiness Income	2,497	11,164,821	1,184	12,558,028	-52.6	12.5
Total Business Income	48,784	969,807,752	43,949	1,029,098,014	-9.9	6.1
Nonbusiness Income Allocated to California	1,189	-1,249,132	989	-39,711	-16.8	96.8
Business Income Apportioned to California	40,563	48,031,485	36,239	57,960,998	-10.7	20.7
State Net Income: Apportioning Corporations	48,626	50,181,455	43,573	61,215,417	-10.4	22.0
State Net Income: Nonapportioning Corporations	265,587	-7,489,061	268,746	-6,540,949	1.2	12.7
Total State Net Income After Apportionment	314,214	42,692,395	312,318	54,674,468	-0.6	28.1
Taxable Loss	165,836	52,003,912	163,271	45,079,322	-1.5	-13.3
Taxable Profit	148,377	94,696,307	149,048	99,753,791	0.5	5.3
NOL/Disaster Loss	66,125	15,401,528	69,029	16,704,223	4.4	8.5
State Net Income After NOL/Disaster Loss	314,214	27,290,866	310,919	37,970,245	-1.0	39.1
Tax Before Credits and Alternative Minimum Tax	314,214	7,437,490	312,318	7,682,075	-0.6	3.3
Tax Credits	3,539	1,632,581	3,885	1,566,914	9.8	-4.0
Alternative Minimum Tax	2,191	63,192	2,980	81,143	36.0	28.4
Total State Tax	314,214	\$5,869,873	312,318	\$6,196,305	-0.6	5.6

TABLE C-2B
S CORPORATIONS: SYNOPSIS OF TAX LIABILITY COMPUTATIONS

Item	2012		2013		% Change	
	Number	Amount	Number	Amount	Returns	Amount
	Of Returns	(Thousands)	Of Returns	(Thousands)		
Gross Receipts	393,167	\$2,074,230,131	400,403	\$1,679,885,451	1.8	-19.0
Less: Cost of Goods Sold	198,764	1,498,886,967	188,423	1,031,714,099	-5.2	-31.2
Gross Profit	392,849	575,343,164	400,755	648,171,353	2.0	12.7
Total Income	417,528	636,363,698	417,285	733,678,087	-0.1	15.3
Total Deductions	434,986	538,156,833	458,108	589,870,868	5.3	9.6
Net Income Before State Adjustments	442,634	98,206,865	460,583	143,815,172	4.1	46.4
Net Income After State Adjustments	449,020	174,646,785	470,177	169,001,421	4.7	-3.2
Loss	137,308	12,960,714	139,994	12,822,896	2.0	-1.1
Profit	311,712	187,607,499	330,183	181,824,317	5.9	-3.1
Apportioning Corporations						
Total Nonbusiness Income	2,108	6,681,108	1,169	3,149,783	-44.5	-52.9
Total Business Income	37,041	126,622,896	34,845	127,679,206	-5.9	0.8
Nonbusiness Income Allocated to California	1,156	435,098	578	245,609	-50.0	-43.6
Business Income Apportioned to California	29,211	13,254,410	27,276	13,237,393	-6.6	-0.1
State Net Income: Apportioning Corporations	36,949	13,516,857	34,697	13,515,411	-6.1	-0.0
State Net Income: Nonapportioning Corporations	432,923	40,562,588	454,030	33,722,640	4.9	-16.9
Total State Net Income After Apportionment	469,872	54,079,445	488,727	47,238,051	4.0	-12.7
Taxable Loss	162,076	8,754,079	164,567	9,228,038	1.5	5.4
Taxable Profit	307,797	62,833,523	324,160	56,466,089	5.3	-10.1
NOL/Disaster Loss	73,437	4,477,054	50,826	3,483,772	-30.8	-22.2
State Net Income after NOL/Disaster Loss	469,872	49,602,391	488,727	43,754,279	4.0	-11.8
Tax Before Credits and Alternative Minimum Tax	469,872	1,122,893	488,727	1,032,924	4.0	-8.0
Tax Credits	8,313	77,878	10,424	75,598	25.4	-2.9
Alternative Minimum Tax	288	7,962	469	12,015	62.8	50.9
Total State Tax	469,872	\$1,051,074	488,727	\$969,341	4.0	-7.8

TABLE C-3
Corporation Tax
SOURCES OF INCOME
Tax Years 2012 - 2013
ALL CORPORATIONS

Income Source	2012		2013		% Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Gross Receipts	627,190	\$41,562,892,263	633,608	\$115,700,563,948	178.4
<i>Less</i> Cost of Goods Sold	338,769	36,385,116,954	308,079	110,196,485,144	202.9
Gross Profit	628,565	\$5,177,775,310	630,683	\$5,504,078,804	6.3
Dividends	33,388	362,738,567	29,867	487,443,383	34.4
Interest on Obligations	115,172	18,016,599	100,560	14,282,474	-20.7
Other Interest	92,491	582,159,698	94,866	531,780,768	-8.7
Gross Rents	16,626	125,592,384	16,082	140,647,964	12.0
Gross Royalties	10,586	167,004,710	6,640	182,553,636	9.3
Capital Gain (Loss)	12,291	77,745,887	10,189	100,755,642	29.6
Ordinary Gain (Loss)	48,376	41,510,573	51,229	57,235,222	37.9
Net Gain (Loss)	43,430	41,771,414	38,383	15,435,781	-63.0
Other Income	208,029	1,109,445,225	202,128	1,090,250,523	-1.7
Net Income from Rental Real Estate	29,439	1,447,496	40,019	1,723,760	19.1
Net Income from Other Rental Activity	4,022	286,278	2,614	100,049	-65.1
Other Portfolio Income	1,924	1,519,331	1,991	89,303	-94.1
Miscellaneous	5,403	737,496	295	17,205,105	2232.9
Total Income	681,750	\$7,624,388,749	687,624	\$8,115,550,435	6.4

TABLE C-3A
C CORPORATIONS: SOURCES OF INCOME

Income Source	2012		2013		% Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Gross Receipts	234,023	\$39,488,662,133	233,205	\$114,020,678,496	188.7
<i>Less</i> Cost of Goods Sold	140,005	34,886,229,987	119,656	109,164,771,045	212.9
Gross Profit	235,716	\$4,602,432,146	229,928	\$4,855,907,451	5.5
Dividends	16,238	355,028,186	14,799	483,927,683	36.3
Interest on Obligations	3,583	12,217,837	1,711	10,324,384	-15.5
Other Interest	92,491	582,159,698	94,866	531,780,768	-8.7
Gross Rents	16,626	125,592,384	16,082	140,647,964	12.0
Gross Royalties	6,507	165,419,976	4,081	181,728,178	9.9
Capital Gain (Loss)	12,291	77,745,887	10,189	100,755,642	29.6
Ordinary Gain (Loss)	29,766	34,098,614	33,816	53,292,491	56.3
Other Income	85,566	1,032,914,036	77,158	1,006,336,065	-2.6
Miscellaneous	731	416,287	112	17,171,723	4025.0
Total Income	264,222	\$6,988,025,050	270,339	\$7,381,872,348	5.6

TABLE C-3B
S CORPORATIONS: SOURCES OF INCOME

Income Source	2012		2013		% Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Gross Receipts	393,167	\$2,074,230,131	400,403	\$1,679,885,451	-19.0
<i>Less</i> Cost of Goods Sold	198,764	1,498,886,967	188,423	1,031,714,099	-31.2
Gross Profit	392,849	\$575,343,164	400,755	\$648,171,353	12.7
Dividends	17,150	7,710,382	15,068	3,515,700	-54.4
Interest on Obligations	111,589	5,798,762	98,850	3,958,090	-31.7
Gross Royalties	4,078	1,584,735	2,560	825,458	-47.9
Ordinary Gain (Loss)	18,611	7,411,958	17,413	3,942,731	-46.8
Net Gain (Loss)	43,430	41,771,414	38,383	15,435,781	-63.0
Other Income	122,463	76,531,189	114,970	83,914,458	9.6
Net Income from Rental Real Estate	29,439	1,447,496	40,019	1,723,760	19.1
Net Income from Other Rental Activity	4,022	286,278	2,614	100,049	-65.1
Other Portfolio Income	1,924	1,519,331	1,991	89,303	-94.1
Miscellaneous	4,672	321,209	183	33,383	-89.6
Total Income	417,528	\$636,363,698	417,285	\$733,678,087	15.3

TABLE C-4
Corporation Tax
DEDUCTIONS BY TYPE
Tax Years 2012 - 2013

ALL CORPORATIONS

Deduction Type	2012		2013		% Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	388,192	\$157,726,236	386,205	\$154,401,471	-2.1
Salaries and Wages	373,089	1,760,965,823	343,263	1,830,485,799	3.9
Repairs	364,879	95,749,435	359,297	94,584,789	-1.2
Bad Debts	75,362	119,949,425	61,410	89,138,480	-25.7
Rents	444,424	218,048,672	448,136	230,248,883	5.6
Taxes	666,551	269,125,927	689,890	259,656,311	-3.5
Interest	304,465	562,411,852	291,250	527,549,188	-6.2
Contributions	180,272	15,376,943	167,577	16,892,091	9.9
Depreciation/Amortization	425,150	374,413,575	417,338	395,603,003	5.7
Depletion	1,872	9,431,261	977	10,499,652	11.3
Advertising	353,829	200,701,901	351,492	210,829,831	5.0
Pension/Profit Sharing Plans	111,603	106,352,340	120,625	95,603,499	-10.1
Employee Benefit Plans	184,310	197,014,798	174,449	213,856,856	8.5
Other Deductions	703,810	2,413,826,958	719,815	2,592,824,656	7.4
Recovery Property	87,674	1,016,606	92,552	995,691	-2.1
Portfolio Income	7,833	1,196,842	6,732	619,647	-48.2
Interest on Investment Debts	9,838	1,183,219	2,723	1,017,736	-14.0
Miscellaneous Deductions	7,981	-11,195,140	4,532	-24,469,069	-118.6
Total Deductions	722,817	\$6,515,127,067	750,042	\$6,724,998,134	3.2

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2012		2013		% Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	139,296	\$111,254,830	129,944	\$105,149,273	-5.5
Salaries and Wages	149,140	1,584,881,734	128,186	1,631,327,167	2.9
Repairs	141,709	89,110,714	137,340	88,162,851	-1.1
Bad Debts	38,681	116,705,937	30,843	86,250,166	-26.1
Rents	175,181	187,908,949	160,958	199,152,148	6.0
Taxes	259,251	242,155,123	266,538	233,701,982	-3.5
Interest	124,882	551,959,562	112,312	515,371,412	-6.6
Contributions	42,909	12,357,657	36,862	13,800,978	11.7
Depreciation/Amortization	169,064	360,547,733	157,654	380,121,572	5.4
Depletion	1,771	9,392,415	882	10,477,748	11.6
Advertising	127,402	188,826,148	120,590	196,843,692	4.2
Pension/Profit Sharing Plans	46,517	97,723,648	41,771	86,743,287	-11.2
Employee Benefit Plans	91,653	184,796,253	77,908	200,814,635	8.7
Other Deductions	278,121	2,226,706,576	280,174	2,384,843,492	7.1
Miscellaneous Deductions	4,270	-11,332,869	1,025	-24,522,947	-116.4
Total Deductions	287,831	\$5,976,970,233	291,934	\$6,135,127,265	2.6

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2012		2013		% Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	248,896	\$46,471,406	256,262	\$49,252,198	6.0
Salaries and Wages	223,949	176,084,088	215,077	199,158,632	13.1
Repairs	223,170	6,638,721	221,956	6,421,938	-3.3
Bad Debts	36,681	3,243,488	30,567	2,888,314	-11.0
Rents	269,243	30,139,723	287,178	31,096,734	3.2
Taxes	407,300	26,970,804	423,353	25,954,329	-3.8
Interest	179,582	10,452,290	178,938	12,177,776	16.5
Contributions	137,363	3,019,286	130,715	3,091,113	2.4
Depreciation/Amortization	256,086	13,865,842	259,685	15,481,432	11.7
Depletion	100	38,846	95	21,904	-43.6
Advertising	226,427	11,875,753	230,902	13,986,140	17.8
Pension/Profit Sharing Plans	65,085	8,628,692	78,854	8,860,212	2.7
Employee Benefit Plans	92,657	12,218,546	96,241	13,042,221	6.7
Other Deductions	425,689	187,120,383	439,642	207,981,164	11.1
Recovery Property	87,674	1,016,606	92,552	995,691	-2.1
Portfolio Income	7,833	1,196,842	6,732	619,647	-48.2
Interest on Investment Debts	9,838	1,183,219	2,723	1,017,736	-14.0
Miscellaneous Deductions	3,711	137,729	3,507	53,878	-60.9
Total Deductions	434,986	\$538,156,833	458,108	\$589,870,868	9.6

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Tax Years 2012 - 2013

ALL CORPORATIONS

Apportionment Factor	2012		2013		% Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	63,196	\$9,154,850,103	14,657	\$4,413,773,231	-51.79
Within California	39,300	\$759,517,013	9,207	\$286,611,768	-62.26
Statewide Average Property Factor		8.3%		6.5 %	
Total Payroll (Wages and Salaries)					
Within and Outside of California	58,662	\$1,808,157,941	12,394	\$610,171,084	-66.25
Within California	42,564	\$194,089,504	9,214	\$61,777,390	-68.17
Statewide Average Payroll Factor		10.7%		10.1 %	
Total Sales					
Within and Outside of California	75,940	\$32,125,474,213	70,535	\$53,230,964,036	65.70
Within California	62,435	\$1,739,559,853	61,060	\$2,589,297,926	48.85
Statewide Average Sales Factor		5.4%		4.9 %	
Overall Average Apportionment Factor	68,941	7.6%	62,953	6.6 %	

* Excludes banks and other financial corporation returns.

cited in Merrill v. Bomham, No. 13-17358 archived on December 19, 2016.

TABLE C-5A
C CORPORATIONS: APPORTIONMENT FORMULA RESULTS*

Apportionment Factor	2012		2013		% Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	35,929	\$8,653,604,976	12,573	\$4,306,465,157	-50.2
Within California	25,594	\$690,786,811	7,894	\$273,681,466	-60.4
Statewide Average Property Factor		8.0%		6.4%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	31,899	\$1,581,347,769	10,847	\$589,927,077	-62.7
Within California	25,036	\$164,093,522	7,749	\$57,616,285	-64.9
Statewide Average Payroll Factor		10.4%		9.8%	
Total Sales					
Within and Outside of California	43,230	\$30,138,601,506	38,882	\$50,897,345,833	68.9
Within California	36,834	\$1,516,571,010	34,085	\$2,352,433,220	55.1
Statewide Average Sales Factor		5.0%		4.6%	
Overall Average Apportionment Factor	40,572	7.2%	35,795	6.4%	

* Excludes banks and other financial corporation returns.

TABLE C-5B
S CORPORATIONS: APPORTIONMENT FORMULA RESULTS*

Apportionment Factor	2012		2013		% Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	27,268	\$501,245,126	2,085	\$107,308,074	-78.6
Within California	13,706	\$68,730,201	1,313	\$12,930,302	-81.2
Statewide Average Property Factor		13.7%		12.0%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	26,763	\$226,810,171	1,547	\$20,244,007	-91.1
Within California	17,528	\$29,995,983	1,465	\$4,161,105	-86.1
Statewide Average Payroll Factor		13.2%		20.6%	
Total Sales					
Within and Outside of California	32,710	\$1,986,872,707	31,653	\$2,333,618,203	17.5
Within California	25,601	\$222,988,843	26,975	\$236,864,706	6.2
Statewide Average Sales Factor		11.2%		10.2%	
Overall Average Apportionment Factor	28,369	12.2%	27,158	12.5%	

* Excludes banks and other financial corporation returns.

TABLE C-6
Corporation Tax
APPORTIONMENT OF STATE NET INCOME
Tax Years 2012 - 2013
ALL CORPORATIONS

Item	2012		2013		% Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	86,264	\$1,133,627,582	79,013	\$1,196,163,666	5.5
Nonbusiness Income/Loss					
Dividends	1,681	\$7,195,791	430	\$7,055,063	-2.0
Interest	3,075	567,006	1,493	2,030,685	258.1
Property Rental Income/Loss	1,036	306,262	969	-44,080	-114.4
Royalties	32	17,873	45	535,216	2894.6
Gain/Loss from Sale of Assets	363	4,079,667	327	1,253,617	-69.3
Partnership Income/Loss	78	2,810,002	256	2,625,828	-6.6
Miscellaneous	415	2,869,329	977	2,251,483	-21.5
Total Nonbusiness Income/Loss	4,605	\$17,845,929	2,353	\$15,707,811	-12.0
Total Separately Apportionable Business Income	4,813	\$19,433,312	2,570	\$23,819,359	22.6
Balance of Net Income	85,826	\$1,096,348,342	78,783	\$1,156,636,495	5.5
Plus Interest Offset	688	82,306	252	140,724	71.0
Total Business Income	85,826	\$1,096,430,649	78,794	\$1,156,777,220	5.5
Apportioned Business Income/Loss					
Attributable to California	69,774	\$61,285,894	63,515	\$79,198,391	16.2
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	477	\$89,962	183	\$75,096	-16.5
Interest	1,442	-214,755	529	-278,842	-29.8
Property Rental Income/Loss	746	74,459	841	57,272	-23.1
Royalties	8	2,281	12	-3,186	-239.7
Gain/Loss from Sale of Assets	83	-1,135,719	723	177,567	115.6
Partnership Income/Loss	53	109,623	24	72,108	-34.2
Miscellaneous Income/Loss	209	260,115	908	105,883	-59.3
Total Nonbusiness Income/Loss Wholly Allocable to California	2,345	-\$814,034	1,567	\$205,898	125.3
Subtotal	70,126	\$60,471,860	63,795	\$71,404,289	18.1
Minus Interest Offset	133	14,407	179	63,104	338.0
Balance of Net Income	69,993	\$60,457,453	63,616	\$71,341,186	18.0
Total Separately Apportioned Business Income	3,056	83,268	2,045	-419,910	-604.3
Plus Capital Gain/Loss Netting	4,090	2,870,210	3,571	2,977,413	3.7
Subtotal	72,659	\$63,410,931	65,432	\$73,898,689	16.5
Contribution Adjustment	2,849	68,549	1,806	9,683	-85.9
Total State Net Income (After Apportionment)	72,659	\$63,479,481	65,432	\$73,908,372	16.4
Taxable Loss	21,657	\$36,096,199	22,085	\$28,831,479	-20.1
Taxable Profit	51,001	\$99,575,680	43,346	\$102,739,851	3.2

Includes apportioning corporations which report net income, net loss, or no income.
Detail may not add to total due to rounding.

TABLE C-6A
C CORPORATIONS^c: APPORTIONMENT OF STATE NET INCOME

Item	2012		2013		% Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	49,221	\$999,377,978	44,166	\$1,060,773,369	6.1
Nonbusiness Income/Loss					
Dividends	979	\$4,781,358	114	\$6,838,802	43.0
Interest	1,538	244,467	929	1,757,223	618.8
Property Rental Income/Loss	809	251,597	695	-80,118	-131.8
Royalties	14	15,228	25	528,774	3372.4
Gain/Loss from Sale of Assets	81	2,157,186	119	590,323	-72.6
Partnership Income/Loss	47	1,456,728	23	874,113	-40.0
Miscellaneous	167	2,258,258	819	2,048,911	-9.3
Total Nonbusiness Income/Loss	2,497	\$11,164,821	1,184	\$12,558,028	12.5
Total Separately Apportionable Business Income	3,686	18,474,133	2,372	19,150,117	3.7
Balance of Net Business Income	48,784	\$969,739,024	43,938	\$1,029,065,224	6.1
Plus Interest Offset	591	68,728	192	32,790	-52.3
Total Business Income	48,784	\$969,807,752	43,949	\$1,029,098,014	6.1
Apportioned Business Income/Loss Attributable to California	40,563	\$48,031,485	36,239	\$57,960,998	20.7
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	400	\$2,027	40	\$5,082	150.6
Interest	487	-238,044	247	-312,863	-31.4
Property Rental Income/Loss	635	20,690	665	32,779	58.4
Royalties	4	1,266	4	-286	-122.6
Gain/Loss from Sale of Assets	53	-1,302,135	653	104,644	108.0
Partnership Income/Loss	38	42,805	21	70,718	65.2
Miscellaneous Income/Loss	113	224,258	773	60,215	-73.1
Total Nonbusiness Income/Loss Wholly Allocable to California	1,189	-\$1,249,132	989	-\$39,711	96.8
Subtotal	40,624	\$46,782,353	36,414	\$57,921,288	23.8
Minus Interest Offset	47	3,589	155	13,724	282.4
Balance of Net Income	40,577	\$46,778,764	36,259	\$57,907,563	23.8
Total Separately Apportioned Business Income	1,385	\$4,496	1,545	-\$592,882	-13285.6
Plus Capital Gain/Loss Netting	4,089	2,870,041	3,569	2,957,730	3.1
Subtotal	41,712	\$49,653,301	37,589	\$60,272,412	21.4
Contribution Adjustment	1,489	20,067	663	11,861	-40.9
Total State Net Income (After Apportionment)	41,712	\$49,673,368	37,589	\$60,284,272	21.4
Taxable Loss	17,240	\$34,980,446	18,133	\$27,541,352	-21.3
Taxable Profit	24,472	\$84,653,815	19,456	\$87,825,624	3.7

TABLE C-6B

S CORPORATIONS^c: APPORTIONMENT OF STATE NET INCOME

Item	2012		2013		% Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	37,043	\$134,249,604	34,846	\$135,390,296	0.8
Nonbusiness Income/Loss					
Dividends	703	\$2,414,433	316	\$216,260	-91.0
Interest	1,537	322,539	564	273,462	-15.2
Property Rental Income/Loss	227	54,665	274	36,038	-34.1
Royalties	18	2,645	19	6,442	143.6
Gain/Loss from Sale of Assets	282	1,922,481	209	663,294	-65.5
Partnership Income/Loss	31	1,353,274	233	1,751,715	29.4
Miscellaneous	248	611,071	159	202,572	-66.8
Total Nonbusiness Income/Loss	2,108	\$6,681,108	1,169	\$3,149,783	-52.9
Total Separately Apportionable Business Income	1,128	959,179	198	4,669,242	386.8
Balance of Net Business Income	37,041	\$126,609,318	34,845	\$127,571,272	0.8
Plus Interest Offset	97	13,579	59	107,934	694.9
Total Business Income	37,041	\$126,622,896	34,845	\$127,679,206	0.8
Apportioned Business Income/Loss Attributable to California	29,211	\$13,254,410	27,276	\$13,237,393	-0.1
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	77	\$87,935	143	\$70,015	-20.4
Interest	955	23,289	281	34,021	46.1
Property Rental Income/Loss	111	53,768	176	24,493	-54.4
Royalties	4	1,015	7	-2,900	-385.7
Gain/Loss from Sale of Assets	30	166,416	70	72,923	-56.2
Partnership Income/Loss	15	66,818	3	1,390	-97.9
Miscellaneous Income/Loss	96	35,858	135	45,667	27.4
Total Nonbusiness Income/Loss Wholly Allocable to California	1,156	\$435,098	578	\$245,609	-43.6
Subtotal	29,502	\$13,689,508	27,381	\$13,483,002	-1.5
Minus Interest Offset	86	10,818	24	49,380	356.4
Balance of Net Income	29,416	13,678,689	27,357	13,433,622	-1.8
Total Separately Apportioned Business Income	1,671	a	500	a	N/A
Plus Capital Gain/Loss Netting	a	a	a	a	N/A
Subtotal	30,946	13,757,630	27,843	13,626,277	-1.0
Contribution Adjustment	1,361	\$48,482	1,143	-\$2,177	-104.5
Total State Net Income (After Apportionment)	30,946	13806112.46	27,843	13624100.07	-1.3
Taxable Loss	4,417	\$1,115,753	3,952	\$1,290,126	15.6
Taxable Profit	26,529	\$14,921,865	23,891	\$14,914,226	-0.1

Includes apportioning corporations which report net income, net loss, or no income.
Detail may not add to total due to rounding.

TABLE C-7
Corporation Tax
TAX CREDITS ALLOWED
Tax Year 2013

Credit	Number	Amount	% of Total
Credits Available in Tax Year 2013			
Disabled Access for Eligible Small Businesses	133	\$13,473	0.0
Community Development Financial Institution Deposits	a	a	0.0
Donated Agricultural Products Transportation	a	a	0.0
Employer Child Care Contribution	11	25,019	0.0
Employer Child Care Program	6	55,091	0.0
Enhanced Oil Recovery	4	56,765	0.0
Enterprise Zone Hiring and Sales or Use Tax	7,478	583,293,209	35.3
Environmental			0.0
Farmworker Housing-Construction			0.0
Farmworker Housing-Loan			0.0
Joint Strike Fighter Wage	a	a	0.0
Joint Strike Fighter Property			0.0
Local Agency Military Base Recovery Area	20	1,400,116	0.1
Low Income Housing	26	27,732,060	1.7
New Jobs	3,776	8,188,313	0.5
Manufacturing Enhancement Area	a	a	0.0
Natural Heritage Preservation	a	a	0.0
Prior Year Alternative Minimum Tax	775	11,392,345	0.7
Prison Inmate Labor	a	a	0.0
Research	3,911	927,923,741	56.1
Rice Straw	a	a	0.0
Solar Energy System	7	16,318	0.0
Targeted Tax Area Hiring and Sales or Use Tax	65	8,818,397	0.5
CA Motion Picture and TV Production	10	80,250,291	4.9
Donated Agricultural Products Transportation	4	70,188	0.0
Total Credits Available in Tax Year 2013	15,441	\$1,649,975,972	99.8
Expired Credits with Carryover Provisions			
Agricultural Products	10	60,701	0.0
Commercial Solar Electric System			0.0
Commercial Solar Energy	a	a	0.0
Contribution of Computer Software			0.0
Employer Ridesharing - Large Employer			0.0
Employer Ridesharing - Small Employer			0.0
Employer Ridesharing - Transit			0.0
Energy Conservation	a	a	0.0
Los Angeles Revitalization Zone Hiring and Sales or Use Tax	80	1,588,515	0.1
Low Emission Vehicle	5	5,519	0.0
Manufacturer's Investment	113	671,051	0.0
Orphan Drug			0.0
Recycling Equipment	a	a	0.0
Ridesharing			0.0
Salmon and Steelhead Trout Habitat			0.0
Solar Energy	a	a	0.0
Solar Pump	6	875,629	0.1
Technology Property Contributions			0.0
Total Expired Credits with Carryover Provisions	221	\$3,418,740	0.2
Total	15,662	\$1,653,394,712	100.0

Footnotes follow this section.

TABLES C-7A & C-7B
Corporation Tax
TAX CREDITS ALLOWED
BY CORPORATION TYPE
Tax Year 2013

Credit	Table C-7A: C CORPORATION			Table C-7B: S CORPORATION		
	Number	Amount	% of Total	Number	Amount	% of Total
Credits Available in Tax Year 2013						
Disabled Access for Eligible Small Businesses	36	\$5,371	0.0	97	\$8,102	0.0
Community Development Financial Institution Deposits	a	a	0.0	a	a	0.0
Donated Agricultural Products Transportation	a	a		a	a	0.0
Employer Child Care Contribution	6	23,928	0.0	5	1,091	0.0
Employer Child Care Program	a	a	0.0	a	a	0.0
Enhanced Oil Recovery	a	a	0.0	a	a	0.0
Enterprise Zone Hiring and Sales or Use Tax	2,276	529,531,751	33.6	5,202	53,761,458	67.8
Environmental						
Farmworker Housing-Construction						
Farmworker Housing-Loan						
Joint Strike Fighter Wage	a	a	0.0	a	a	0.0
Joint Strike Fighter Property						
Local Agency Military Base Recovery Area	14	1,333,236	0.1	6	66,880	0.1
Low Income Housing	26	27,732,060	1.8			
New Jobs	842	4,656,840	0.3	2,934	3,531,473	4.5
Manufacturing Enhancement Area	a	a	0.0			
Natural Heritage Preservation				a	a	0.2
Prior Year Alternative Minimum Tax	774	11,392,134	0.7	a	a	0.0
Prison Inmate Labor	a	a	0.0			
Research	1,578	907,986,632	57.7	1,533	19,937,109	25.2
Rice Straw				a	a	0.0
Solar Energy System				5	4,775	0.0
Targeted Tax Area Hiring and Sales or Use Tax	38	7,743,947	0.5	27	1,074,450	1.4
CA Motion Picture and TV Production	10	80,250,291	5.1			
Donated Agricultural Products Transportation	a	a	0.0	a	a	0.0
Total Credits Available in Tax Year 2013	5,620	\$1,571,336,904	99.8	9,821	\$78,639,068	99.2
Expired Credits with Carryover Provisions						
Agricultural Products	a	a	0.0	9	60,438	0.1
Commercial Solar Electric System						
Commercial Solar Energy	a	a	0.0			
Contribution of Computer Software						
Employer Ridesharing - Large Employer						
Employer Ridesharing - Small Employer						
Employer Ridesharing - Transit						
Energy Conservation	a	a	0.0			
Los Angeles Revitalization Zone Hiring and Sales or Use Tax	31	1,200,176	0.1	49	388,339	0.5
Low Emission Vehicle	a	a	0.0	4	3,336	0.0
Manufacturer's Investment	66	524,351	0.0	47	146,700	0.2
Orphan Drug						
Recycling Equipment	a	a	0.0			
Ridesharing						
Salmon and Steelhead Trout Habitat						
Solar Energy	a	a	0.0	a	a	0
Solar Pump	a	a		4	26,569	0.0
Technology Property Contributions						
Total Expired Credits with Carryover Provisions	106	\$2,789,001	0.2	115	\$629,739	0.8
Total	5,726	\$1,574,125,905	100.0	9,936	\$79,268,807	100.0

Footnote follow this section.

TABLE C-8

Corporation Tax

TAX LIABILITY BY STATE NET INCOME CLASS ¹

Tax Year 2013

ALL CORPORATIONS

State Net Income Taxable in California	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	%	Cumulative %	Amount (Thousands)	% ²	Cumulative % ²	Amount (Thousands)	%	Cumulative %
Net Loss	267,270	33.4	33.4	-\$54,307,360			\$215,206	3.0	3.0
No Income or Loss	60,568	7.6	40.9	0			39,524	0.6	3.6
\$1 to \$4,999	86,637	10.8	51.7	179,346	0.1	0.1	66,546	0.9	4.5
5,000 to 9,999	47,190	5.9	57.6	341,701	0.2	0.3	37,591	0.5	5.0
10,000 to 14,999	31,272	3.9	61.5	394,761	0.3	0.6	27,445	0.4	5.4
15,000 to 19,999	21,873	2.7	64.3	378,184	0.2	0.8	18,360	0.3	5.6
20,000 to 24,999	25,977	3.2	67.5	589,409	0.4	1.2	25,433	0.4	6.0
25,000 to 29,999	24,182	3.0	70.5	667,727	0.4	1.6	23,894	0.3	6.3
30,000 to 39,999	24,951	3.1	73.6	859,653	0.6	2.2	28,608	0.4	6.7
40,000 to 49,999	24,968	3.1	76.8	1,116,363	0.7	2.9	28,661	0.4	7.1
50,000 to 59,999	22,910	2.9	79.6	1,262,111	0.8	3.7	36,571	0.5	7.6
60,000 to 69,999	18,519	2.3	81.9	1,202,620	0.8	4.5	32,272	0.5	8.1
70,000 to 79,999	14,844	1.9	83.8	1,108,631	0.7	5.2	21,064	0.3	8.4
80,000 to 89,999	12,245	1.5	85.3	1,039,996	0.7	5.9	21,919	0.3	8.7
90,000 to 99,999	9,713	1.2	86.5	923,297	0.6	6.4	20,315	0.3	9.0
100,000 to 149,999	29,935	3.7	90.3	3,675,259	2.4	8.8	79,783	1.1	10.1
150,000 to 199,999	16,855	2.1	92.4	2,914,185	1.9	10.7	55,590	0.8	10.9
200,000 to 249,999	11,560	1.4	93.8	2,582,405	1.7	12.3	54,152	0.8	11.6
250,000 to 299,999	7,887	1.0	94.8	2,155,706	1.4	13.7	51,619	0.7	12.3
300,000 to 399,999	9,899	1.2	96.0	3,421,379	2.2	15.9	74,198	1.0	13.4
400,000 to 499,999	6,329	0.8	96.8	2,807,327	1.8	17.7	53,101	0.7	14.1
500,000 to 749,999	7,838	1.0	97.8	4,794,135	3.1	20.7	116,729	1.6	15.7
750,000 to 999,999	4,104	0.5	98.3	3,535,735	2.3	23.0	89,167	1.2	17.0
1,000,000 to 1,499,999	4,181	0.5	98.8	5,049,360	3.2	26.2	117,996	1.6	18.6
1,500,000 to 1,999,999	2,295	0.3	99.1	3,963,005	2.5	28.8	105,038	1.5	20.1
2,000,000 to 2,999,999	2,276	0.3	99.4	5,527,843	3.5	32.3	158,880	2.2	22.3
3,000,000 to 3,999,999	1,177	0.1	99.6	4,049,061	2.6	34.9	133,180	1.9	24.2
4,000,000 to 4,999,999	756	0.1	99.6	3,358,260	2.1	37.1	105,438	1.5	25.6
5,000,000 to 9,999,999	1,316	0.2	99.8	9,097,297	5.8	42.9	353,228	4.9	30.6
10,000,000 and over	1,517	0.2	100.0	89,229,122	57.1	100.0	4,974,843	69.4	100.0
Corporations with State Net Income	473,206	59.1		\$156,219,880	100.0	100.0	\$6,910,916	96.4	
Total	801,045	100.0	100.0	\$101,912,520			\$7,165,646	100.0	100.0

TABLE C-8A
C CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS ¹

State Net Income Taxable in California	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	%	Cumulative %	Amount (Thousands)	% ²	Cumulative % ²	Amount (Thousands)	%	Cumulative %
Net Loss	128,246	41.1	41.1	-\$45,079,322			\$111,346	1.8	1.8
No Income or Loss	35,025	11.2	52.3	0			24,645	0.4	2.2
\$1 to \$4,999	45,641	14.6	66.9	73,605	0.1	0.1	35,584	0.6	2.8
5,000 to 9,999	22,190	7.1	74.0	161,345	0.2	0.2	17,255	0.3	3.0
10,000 to 14,999	8,268	2.6	76.6	99,711	0.1	0.3	7,689	0.1	3.2
15,000 to 19,999	6,847	2.2	78.8	117,509	0.1	0.5	6,745	0.1	3.3
20,000 to 24,999	7,917	2.5	81.4	179,487	0.2	0.6	11,369	0.2	3.5
25,000 to 29,999	4,831	1.5	82.9	132,128	0.1	0.8	8,849	0.1	3.6
30,000 to 39,999	6,163	2.0	84.9	209,817	0.2	1.0	14,181	0.2	3.8
40,000 to 49,999	5,849	1.9	86.8	266,658	0.3	1.2	13,557	0.2	4.1
50,000 to 59,999	5,510	1.8	88.5	308,800	0.3	1.6	22,227	0.4	4.4
60,000 to 69,999	4,848	1.6	90.1	313,868	0.3	1.9	19,258	0.3	4.7
70,000 to 79,999	1,848	0.6	90.7	139,229	0.1	2.0	6,893	0.1	4.8
80,000 to 89,999	2,504	0.8	91.5	215,956	0.2	2.2	10,078	0.2	5.0
90,000 to 99,999	1,861	0.6	92.1	175,647	0.2	2.4	9,697	0.2	5.2
100,000 to 149,999	5,573	1.8	93.9	700,253	0.7	3.1	38,345	0.6	5.8
150,000 to 199,999	2,783	0.9	94.7	475,422	0.5	3.6	21,495	0.3	6.1
200,000 to 249,999	1,963	0.6	95.4	432,281	0.4	4.0	24,759	0.4	6.5
250,000 to 299,999	1,956	0.6	96.0	527,318	0.5	4.5	30,317	0.5	7.0
300,000 to 399,999	2,416	0.8	96.8	831,159	0.8	5.4	40,939	0.7	7.7
400,000 to 499,999	1,307	0.4	97.2	579,017	0.6	6.0	23,680	0.4	8.1
500,000 to 749,999	2,203	0.7	97.9	1,331,944	1.3	7.3	70,890	1.1	9.2
750,000 to 999,999	1,134	0.4	98.3	972,082	1.0	8.3	53,658	0.9	10.1
1,000,000 to 1,499,999	1,250	0.4	98.7	1,515,975	1.5	9.8	72,893	1.2	11.2
1,500,000 to 1,999,999	712	0.2	98.9	1,237,262	1.2	11.0	70,945	1.1	12.4
2,000,000 to 2,999,999	849	0.3	99.2	2,070,572	2.1	13.1	115,710	1.9	14.3
3,000,000 to 3,999,999	473	0.2	99.3	1,631,143	1.6	14.7	101,650	1.6	15.9
4,000,000 to 4,999,999	334	0.1	99.4	1,479,251	1.5	16.2	82,068	1.3	17.2
5,000,000 to 9,999,999	727	0.2	99.7	5,068,970	5.1	21.3	302,921	4.9	22.1
10,000,000 and over	1,089	0.3	100.0	78,507,383	78.7	100.0	4,826,666	77.9	100.0
Total with State Net Income	149,046	47.7		\$99,753,791	100.0	100.0	\$6,060,314	97.8	
Total	312,318	100.0	100.0	\$54,674,468			\$6,196,305	100.0	100.0

TABLE C-8B
S CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS ¹

State Net Income Taxable in California	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	%	Cumulative %	Amount (Thousands)	% ²	Cumulative % ²	Amount (Thousands)	%	Cumulative %
Net Loss	139,024	28.4	28.4	-\$9,228,038			\$103,860	10.7	10.7
No Income or Loss	25,543	5.2	33.7	0			14,879	1.5	12.2
\$1 to \$4,999	40,996	8.4	42.1	105,741	0.2	0.2	30,962	3.2	15.4
5,000 to 9,999	25,000	5.1	47.2	180,356	0.3	0.5	20,336	2.1	17.5
10,000 to 14,999	23,004	4.7	51.9	295,051	0.5	1.0	19,756	2.0	19.6
15,000 to 19,999	15,026	3.1	55.0	260,675	0.5	1.5	11,616	1.2	20.8
20,000 to 24,999	18,060	3.7	58.7	409,922	0.7	2.2	14,064	1.5	22.2
25,000 to 29,999	19,351	4.0	62.6	535,599	0.9	3.2	15,045	1.6	23.8
30,000 to 39,999	18,788	3.8	66.5	649,836	1.2	4.3	14,426	1.5	25.3
40,000 to 49,999	19,119	3.9	70.4	849,705	1.5	5.8	15,103	1.6	26.8
50,000 to 59,999	17,400	3.6	73.9	953,312	1.7	7.5	14,345	1.5	28.3
60,000 to 69,999	13,670	2.8	76.7	888,753	1.6	9.1	13,014	1.3	29.6
70,000 to 79,999	12,996	2.7	79.4	969,402	1.7	10.8	14,171	1.5	31.1
80,000 to 89,999	9,741	2.0	81.4	824,041	1.5	12.3	11,841	1.2	32.3
90,000 to 99,999	7,852	1.6	83.0	747,650	1.3	13.6	10,619	1.1	33.4
100,000 to 149,999	24,361	5.0	88.0	2,975,006	5.3	18.9	41,438	4.3	37.7
150,000 to 199,999	14,072	2.9	90.8	2,438,763	4.3	23.2	34,095	3.5	41.2
200,000 to 249,999	9,596	2.0	92.8	2,150,124	3.8	27.0	29,393	3.0	44.3
250,000 to 299,999	5,931	1.2	94.0	1,628,388	2.9	29.9	21,302	2.2	46.5
300,000 to 399,999	7,483	1.5	95.6	2,590,220	4.6	34.4	33,259	3.4	49.9
400,000 to 499,999	5,022	1.0	96.6	2,228,310	3.9	38.4	29,421	3.0	52.9
500,000 to 749,999	5,634	1.2	97.7	3,462,191	6.1	44.5	45,839	4.7	57.6
750,000 to 999,999	2,970	0.6	98.3	2,563,653	4.5	49.1	35,509	3.7	61.3
1,000,000 to 1,499,999	2,931	0.6	98.9	3,533,385	6.3	55.3	44,399	4.6	65.9
1,500,000 to 1,999,999	1,584	0.3	99.3	2,725,744	4.8	60.2	34,093	3.5	69.4
2,000,000 to 2,999,999	1,428	0.3	99.6	3,457,271	6.1	66.3	43,169	4.5	73.9
3,000,000 to 3,999,999	704	0.1	99.7	2,417,919	4.3	70.6	31,530	3.3	77.1
4,000,000 to 4,999,999	422	0.1	99.8	1,875,009	3.3	73.9	23,370	2.4	79.5
5,000,000 to 9,999,999	589	0.1	99.9	4,028,327	7.1	81.0	50,306	5.2	84.7
10,000,000 and over	428	0.1	100.0	10,721,739	19.0	100.0	148,181	15.3	100.0
Total with State Net Income	324,158	66.3		\$56,466,089	100.0	100.0	\$850,601	87.8	
Total	488,727	100.0	100.0	\$47,238,051			\$969,341	100.0	100.0

Footnotes follow this section.

TABLE C-9
Corporation Tax
TAX LIABILITY BY ACCOUNTING PERIOD
Tax Year 2013

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	& of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total
Jan 31, 2013	1,340	0.3	\$2,300,746	1.5	\$134,913	2.0	2,269	0.3	\$1,524,544	1.5	\$136,126	1.9
Feb 28, 2013	1,665	0.4	4,328,862	2.8	285,303	4.1	2,665	0.3	3,923,855	3.1	286,259	4.0
Mar 31, 2013	6,659	1.4	4,424,755	2.8	209,803	3.0	11,521	1.1	2,568,628	2.5	213,609	3.0
Apr 30, 2013	1,278	0.3	829,935	0.5	37,344	0.5	4,817	0.6	355,469	0.3	40,360	0.6
May 31, 2013	4,478	0.9	2,260,999	1.4	71,212	1.0	7,500	0.9	1,943,699	1.9	73,684	1.0
Jun 30, 2013	11,287	2.4	5,231,664	3.3	293,400	4.2	21,442	2.7	3,273,200	3.2	302,446	4.2
Jul 31, 2013	4,856	1.0	1,809,425	1.2	53,591	0.8	7,394	0.9	1,140,143	1.1	55,107	0.8
Aug 31, 2013	4,943	1.0	1,313,598	0.8	75,525	1.1	11,349	1.4	774,245	0.8	80,744	1.1
Sep 30, 2013	10,199	2.2	3,874,866	6.3	358,501	5.2	15,287	1.9	8,005,760	7.9	363,321	5.1
Oct 31, 2013	4,670	1.0	2,020,097	1.3	81,792	1.2	11,007	1.4	1,534,537	1.5	87,099	1.2
Nov 30, 2013	2,766	0.6	907,638	0.6	29,243	0.4	4,868	0.6	560,464	0.5	30,800	0.4
Dec 31, 2013	419,066	88.6	120,917,295	77.4	5,280,587	76.4	700,926	87.5	77,039,445	75.6	5,496,092	76.7
Total	473,207	100.0	\$156,219,880	100.0	\$6,910,916	100.0	801,045	100.0	\$101,912,520	100.0	\$7,165,646	100.0

TABLE C-9A

C CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD

Tax Year 2013

Accounting Period Ending	C Corporations Reporting Net Income Subject to State Taxation						All Reporting C Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total
Jan 31, 2013	1,329	0.9	\$2,240,754	2.2	\$134,340	2.2	2,258	0.7	\$1,464,552	2.7	\$135,552	2.2
Feb 28, 2013	1,656	1.1	4,299,412	4.3	285,006	4.7	2,654	0.8	3,192,933	5.8	285,960	4.6
Mar 31, 2013	6,634	4.5	4,262,558	4.3	208,255	3.4	11,494	3.7	2,406,602	4.4	212,059	3.4
Apr 30, 2013	1,266	0.8	757,260	0.8	36,415	0.6	4,542	1.5	296,599	0.5	39,220	0.6
May 31, 2013	4,468	3.0	2,187,359	2.2	70,511	1.2	7,479	2.4	1,886,564	3.5	72,973	1.2
Jun 30, 2013	10,942	7.3	4,986,301	5.0	290,425	4.8	21,067	6.7	3,041,550	5.6	299,745	4.8
Jul 31, 2013	4,704	3.2	1,700,617	1.7	52,134	0.9	7,218	2.3	1,044,662	1.9	53,630	0.9
Aug 31, 2013	4,915	3.3	1,198,402	1.2	74,071	1.2	11,320	3.6	659,346	1.2	79,288	1.3
Sep 30, 2013	9,519	6.4	8,976,236	9.0	348,853	5.8	14,286	4.6	7,226,859	13.2	353,402	5.7
Oct 31, 2013	4,303	2.9	1,562,329	1.6	77,015	1.3	10,294	3.3	1,123,507	2.1	82,043	1.3
Nov 30, 2013	2,358	1.6	676,433	0.7	26,158	0.4	4,456	1.4	1,123,507	0.6	27,712	0.4
Dec 31, 2013	96,954	65.0	66,906,130	67.1	4,457,132	73.5	215,250	68.8	31,998,376	58.5	4,554,720	73.5
Total	149,048	100.0	\$99,753,791	100.0	\$6,060,314	100.0	312,318	100.0	\$54,674,468	100.0	\$6,196,305	100.0

TABLE C-9B

S CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD

Tax Year 2013

Accounting Period Ending	S Corporations Reporting Net Income Subject to State Taxation						All Reporting S Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total
Jan 31, 2013	11	0.0	\$59,993	0.1	\$574	0.1	11	0.0	\$59,993	0.1	\$574	0.1
Feb 28, 2013	10	0.0	29,450	0.1	297	0.0	11	0.0	(548)	0.0	298	0.0
Mar 31, 2013	26	0.0	162,197	0.3	1,547	0.2	27	0.0	162,026	0.3	1,550	0.2
Apr 30, 2013	12	0.0	72,676	0.1	929	0.1	275	0.1	58,870	0.1	1,140	0.1
May 31, 2013	10	0.0	73,640	0.1	701	0.1	22	0.0	57,135	0.1	711	0.1
Jun 30, 2013	345	0.1	245,363	0.4	2,675	0.3	375	0.1	231,650	0.5	2,701	0.3
Jul 31, 2013	152	0.0	108,808	0.2	1,457	0.2	176	0.0	95,481	0.2	1,477	0.2
Aug 31, 2013	28	0.0	115,196	0.2	1,453	0.2	29	0.0	114,899	0.2	1,456	0.2
Sep 30, 2013	681	0.2	898,629	1.6	9,648	1.1	1,001	0.2	778,900	1.6	9,919	1.0
Oct 31, 2013	366	0.1	457,767	0.8	4,778	0.6	713	0.1	411,031	0.9	5,056	0.5
Nov 30, 2013	408	0.1	231,205	0.4	3,086	0.4	411	0.1	227,545	0.5	3,088	0.3
Dec 31, 2013	322,112	99.4	54,011,165	95.7	823,455	96.8	485,676	99.4	45,041,069	95.3	941,371	97.1
Total	324,160	100.0	\$56,466,089	100.0	\$850,601	100.0	488,727	100.0	\$47,238,051	100.0	\$969,341	100.0

TABLE C-10
Corporation Tax
TAX LIABILITY BY INDUSTRY
Tax Years 2012 - 2013

ALL CORPORATIONS

Industry	2012			2013		
	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)
Agriculture, Forestry, and Fishing	8,118	\$1,440,148	\$62,993	7,896	\$1,254,822	\$54,644
Mining	1,429	\$390,476	\$41,565	1,934	\$454,719	\$49,882
Construction	68,846	\$2,878,697	\$162,221	59,666	\$4,173,642	\$150,441
Manufacturing	47,021	\$26,016,143	\$1,651,239	40,512	\$22,821,378	\$1,386,947
Durable Goods ³	30,287	12,208,429	654,335	26,383	11,012,973	529,606
Nondurable Goods ⁴	16,734	13,807,713	996,903	14,129	11,808,405	857,341
Services	349,522	\$15,121,196	\$960,912	305,852	\$16,151,629	\$893,680
Professional, Scientific, and Technical ⁵	151,838	655,188	409,333	121,449	670,473	384,799
Administrative Services	29,399	2,213,771	110,784	18,175	1,233,331	87,224
Accommodation and Food Services	25,311	1,679,281	84,715	26,538	1,870,023	85,805
Arts, Entertainment, and Recreation	27,957	1,328,414	56,147	31,754	1,329,289	59,858
Health Services	68,688	7,768,513	218,993	63,957	4,576,268	194,845
Other Services ⁶	46,335	1,476,030	80,971	43,979	1,472,245	81,149
Trade	130,085	\$22,613,314	\$1,356,313	117,344	\$23,966,438	\$1,452,277
Wholesale Trade	63,298	10,887,297	580,022	61,145	9,791,254	543,464
Retail Trade	66,787	11,726,018	776,291	56,199	14,175,184	908,813
Finance, Insurance and Real Estate	135,750	\$26,112,716	\$2,099,049	248,759	\$32,033,160	\$2,679,229
Finance, Investment and Insurance ⁷	31,438	10,063,145	874,192	39,090	15,639,506	1,220,382
Holding Companies	8,074	11,254,188	890,277	9,433	10,370,673	1,086,688
Real Estate	96,238	4,795,383	334,580	200,236	6,022,981	372,159
Transportation, Warehousing and Utilities⁸	20,144	\$1,652,052	\$264,921	998	(\$140,979)	\$158,277
Information and Communications	23,169	\$547,098	\$322,436	18,082	\$6,197,710	\$340,269
Total	784,086	\$96,771,839	\$6,920,947	801,045	\$101,912,520	\$7,165,646

Footnotes follow this section.

TABLE C-10A

C CORPORATIONS^c: TAX LIABILITY BY INDUSTRY

Industry	2012			2013		
	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)
Agriculture, Forestry, and Fishing	4,654	\$284,246	\$44,169	3,016	\$369,085	\$39,105
Mining	527	\$104,975	\$35,236	340	\$281,576	\$45,309
Construction	21,625	\$122,281	\$89,285	17,525	\$689,927	\$79,713
Manufacturing	26,779	\$18,479,191	\$1,548,791	17,958	\$17,156,354	\$1,304,431
Durable Goods ³	18,036	7,579,552	588,884	12,130	7,686,578	481,048
Nondurable Goods ⁴	8,743	10,899,639	959,907	5,828	9,469,776	823,383
Services	122,082	(\$5,319,911)	\$548,058	105,362	(\$4,069,308)	\$563,331
Professional, Scientific, and Technical ⁵	54,085	(6,507,372)	257,101	44,543	(5,406,818)	258,366
Administrative Services	9,849	502,314	76,088	8,418	376,768	70,000
Accommodation and Food Services	7,424	400,079	55,434	6,747	509,527	55,196
Arts, Entertainment, and Recreation	9,482	(316,107)	17,062	8,530	(114,366)	19,437
Health Services	24,005	448,333	96,133	21,550	581,563	117,100
Other Services ⁶	17,237	152,842	46,240	15,574	(15,982)	43,233
Trade	60,694	\$12,670,368	\$1,178,969	53,176	\$15,013,140	\$1,294,170
Wholesale Trade	34,806	4,666,709	478,464	32,909	4,655,556	457,598
Retail Trade	25,888	8,003,659	700,505	20,267	10,357,584	836,573
Finance, Insurance and Real Estate	58,963	\$16,517,751	\$1,890,986	105,418	\$20,427,426	\$2,394,188
Finance, Investment and Insurance ⁷	16,533	6,674,107	798,753	13,052	10,368,232	1,117,696
Holding Companies	5,985	10,079,828	869,634	7,209	8,640,892	1,054,695
Real Estate	36,445	(236,184)	222,600	85,157	1,418,302	221,796
Transportation, Warehousing and Utilities⁸	9,382	\$691,476	\$242,907	469	(\$392,644)	\$154,621
Information and Communications	9,508	(\$857,984)	\$291,471	9,053	\$5,198,913	\$321,438
Total	314,214	\$42,692,395	\$5,869,873	312,318	\$54,674,468	\$6,196,305

TABLE C-10B

S CORPORATIONS^c: TAX LIABILITY BY INDUSTRY

Industry	2012			2013		
	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)
Agriculture, Forestry, and Fishing	3,464	\$1,155,902	\$18,824	4,880	\$885,737	\$15,539
Mining	903	\$285,501	\$6,328	1,595	\$173,143	\$4,573
Construction	47,222	\$2,756,415	\$72,936	42,141	\$3,483,716	\$70,728
Manufacturing	20,242	\$7,536,951	\$101,746	22,553	\$5,665,024	\$82,517
Durable Goods ³	12,251	4,628,877	65,326	14,253	3,326,395	48,559
Nondurable Goods ⁴	7,991	2,908,074	36,421	8,300	2,338,629	33,958
Services	227,441	\$20,441,107	\$412,854	200,491	\$15,220,938	\$330,349
Professional, Scientific, and Technical ⁵	97,753	7,162,560	152,233	76,906	6,077,291	126,433
Administrative Services	19,551	1,711,456	34,666	9,758	856,563	17,224
Accommodation and Food Services	17,887	1,279,202	29,280	19,791	1,360,497	30,609
Arts, Entertainment, and Recreation	18,475	1,644,521	39,085	23,224	1,443,655	40,421
Health Services	44,677	7,320,179	122,860	42,407	3,994,705	77,746
Other Services ⁶	29,098	1,323,188	34,731	28,405	1,488,227	37,916
Trade	69,390	\$9,942,946	\$177,344	64,168	\$8,953,298	\$158,106
Wholesale Trade	28,492	6,220,588	101,558	28,236	5,135,698	85,866
Retail Trade	40,898	3,722,358	75,786	35,932	3,817,600	72,240
Finance, Insurance and Real Estate	76,787	\$9,594,964	\$208,063	143,342	\$11,605,734	\$285,041
Finance, Investment and Insurance ⁷	14,905	3,389,038	75,439	26,038	5,271,274	102,686
Holding Companies	2,089	1,174,359	20,644	2,224	1,729,781	31,993
Real Estate	59,793	5,031,567	111,980	115,080	4,604,679	150,362
Transportation, Warehousing and Utilities⁸	10,762	\$960,576	\$22,014	529	\$251,665	\$3,656
Information and Communications	13,661	\$1,405,082	\$30,965	9,029	\$998,797	\$18,831
Total	469,872	\$54,079,445	\$1,051,074	488,727	\$47,238,051	\$969,341

Footnotes follow this section.

APPENDIX C

CORPORATION TAX TABLES FOOTNOTES

- a. Data not shown to preserve taxpayer confidentiality.
- b. The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method produced minor changes in estimates.
- c. Tax year 2008 and earlier data slightly underestimate the number of S Corporations and slightly overestimate the number of C Corporations. This is corrected starting with tax year 2009.
1. Corporations that sustained losses and those that 'broke even' (mostly inactive corporations and cooperatives) are included in this table.
2. Includes positive income only.
3. Includes stone, clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; other fabricated metal and wood products except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.
4. Includes paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; and leather and leather products manufacturers.
5. Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
6. Includes motion picture production; amusement services; personal services; hotels; employment agencies; automotive repair services and garages; miscellaneous repair services and hand trades; medical and other health services; educational institutions and agencies; other professional and social service agencies and institutions; and corporations whose nature of business was not determinable.
7. National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 8.84% (or 1.5% if a financial S corporation) plus (b) the bank and financial in-lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For taxable years ending in December 1995 and after, the in-lieu rate was 2.0%, for a combined 10.84% (or 3.5% if a financial S corporation) tax rate. The bank and financial corporation rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees, sales taxes, utility users taxes, state energy resources, and emergency telephone surcharges.
8. Includes transportation, communications, electrical and gas utilities, and other public utilities.
9. Data may be volatile due to missing schedule F and form 1120.



Frequently Asked Questions - Personal Property

Business Property Statements

1. [I need to file a Business Property Statement. Are Board-prescribed forms available on your Web site?](#)
2. [Who is required to file the Business Property Statement for leased equipment?](#)

Boats and Aircraft

3. [Are boats and aircraft subject to property tax?](#)
4. [I sold my personal property \(boat, aircraft, machinery, or equipment\) after January 1. Shouldn't the new owner be required to pay the property tax?](#)
5. [Can the assessor prorate assessments or taxes between the seller and buyer of taxable personal property?](#)
6. [Are California registered vessels owned by California residents still assessable when located outside of California waters?](#)

Software

7. [Is software taxable?](#)

Business Property Statements

1. **I need to file a Business Property Statement. Are Board-prescribed forms available on your Web site?**

Although the Board prescribes many types of forms for use by assessors, taxpayers must obtain the business property statement and any other required forms from the county in which the taxable property is owned, claimed, possessed, controlled or managed. This also applies to filing requirements and instructions for completing the form. A [Listing of County Assessors](#) is available on our Web site.

[Back to Top](#)

2. **Who is required to file the Business Property Statement for leased equipment?**

When equipment is leased, either the lessor or the lessee may be the assessee. The law states that the assessor may assess leased property to either the lessee or the lessor, or both, whether or not there is a private agreement between the parties to the lease. However, property is not normally assessed jointly, and county requirements for the filing of business property statements vary with respect to leased equipment. Therefore, you should contact your county assessor for further information about business property statement filing requirements.

Boats and Aircraft

3. **Are boats and aircraft subject to property tax?**

Boats and aircraft are taxable and are subject to annual appraisal. Their values are determined by reviewing sales of comparable boats and airplanes. Information on their locations and ownerships is obtained from the Department of Motor Vehicles, the United States Coast Guard, the Federal Aviation Administration, on-site inspections, and other public and private sources.

[Back to Top](#)

4. **I sold my personal property (boat, aircraft, machinery, or equipment) after January 1. Shouldn't the new owner be required to pay the property tax?**

Even though you may no longer own the property, you are still liable for the taxes because you owned it on the lien date. When taxable personal property is sold subsequent to the lien date, it is the duty of the seller to pay the taxes on the property for the ensuing fiscal year.

5. **Can the assessor prorate assessments or taxes between the seller and buyer of taxable personal property?**

No. The assessor must annually assess all property in the county to the person owning it on the lien date. There is no provision in the law that allows the assessor to prorate assessments between the buyer and seller of taxable personal property that is sold in the ensuing fiscal year.

[Back to Top](#)

6. **Are California registered vessels owned by California residents still assessable when located outside of California waters?**

Yes. Until such time as a vessel's habitual place of mooring has been established elsewhere, a vessel documented in California continues to be taxable in

cited in *Maimon v. Boardman*, No. 13-17358 archived on December 19, 2016

California. That is, if the vessel is not in California, but is traveling from one place to another and has not become permanently situated in one place outside of California, the vessel is still assessable in California.

Software

7. Is software taxable?

Storage media for computer programs is to be valued as if there were no computer programs on such media except basic operational programs. Basic operational programs are those programs that are "fundamental and necessary to the functioning of a computer." Thus, while basic operational programs are taxable, application programs are exempt unless included as part of an unitemized package sale. Rule 152 explains how to properly determine the classification of computer software.

[Back to Top](#)



Do you have feedback about the BOE website?

Taxpayers' Rights Advocate

Tax Recovery and Criminal Enforcement (TRaCE)

American Indian Tribal Issues

Tax Practitioners' Resources

Tax Appeals

Legal Resources

BOE Resources

Talk with BOE

- How to Contact Us
- Report Tax Fraud
- Sign Up for BOE Updates
- Report Problems with Website
- Ask BOE a Question by Email

- Fire Fee Appeals
- Tax Appeals Assistance Program (TAAP)
- Appeals of Franchise Tax Board Decisions
- Sales & Use Tax and Special Tax Appeals
- Property Tax Appeals
- Settlement Program
- Offer in Compromise

- Your Rights
- Legislation
- Current Litigation
- Laws, Annotations, Rules and Regulations
- Local Government Services
- Business Taxes Law Guide
- Property Taxes Law Guide
- Bankruptcy

- Building Updates
- OPEN BOE Data Portal
- Annual Report
- Centralized Revenue Opportunity System (CROS)
- Accessing Public Records
- Careers at BOE

Other Tax Resources

- Search for Unclaimed Property
- Secretary of State Business Programs
- Employment Development Department (Payroll Tax)
- Franchise Tax Board
- Office of the Governor

cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016



The screenshot shows a web browser window with the URL http://www.sco.ca.gov/ard_state_cafr.html. The page header features a navigation menu with links for Home, About Us, Public Services, State and Local, State Employees, Publications, and News. The main content area displays the title "Comprehensive Annual Financial Report (CAFR)" and a list of years from 2001 to 2015. The year 2015 is highlighted. A large orange watermark is overlaid on the page, reading "cited in Marilley v. Bonham, No. 13-17358 archived on December 19, 2016".

Home → State and Local → State Government → State Government Reports → State Government Annual Financial Reports → Comprehensive Annual Financial Report (CAFR)

Comprehensive Annual Financial Report (CAFR)

Year Ended June 30

- [2015](#)
- [2014](#)
- [2013](#)
- [2012](#)
- [2011](#)
- [2010](#)
- [2009](#)
- [2008](#)
- [2007](#)
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State of California
***Comprehensive Annual
Financial Report***

For the Fiscal Year Ended June 30, 2015



cited in *Marilley v. Bonham*, No. 13-17358 archived on December 19, 2016

BETTY T. YEE
California State Controller's Office

State of California Comprehensive Annual Financial Report

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2015

(amounts in thousands)

	General	Federal
REVENUES		
Personal income taxes	\$ 76,879,115	\$ —
Sales and use taxes	23,639,933	—
Corporation taxes	10,780,647	—
Motor vehicle excise taxes	—	—
Insurance taxes	2,456,208	—
Other taxes	690,901	—
Intergovernmental	—	86,202,193
Licenses and permits	8,025	—
Charges for services	298,709	—
Fees	257,260	—
Penalties	590,604	27
Investment and interest	25,412	—
Escheat	400,768	—
Other	749,792	—
Total revenues	116,777,374	86,202,220
EXPENDITURES		
Current:		
General government	5,225,800	1,012,259
Education	55,130,065	248,306
Health and human services	29,547,822	73,303,228
Resources	25,636	143,225
State and consumer services	15,781	5,602
Business and transportation	10,728	3,772,675
Correctional programs	9,748,977	56,625
Capital outlay	625,282	—
Debt service:		
Bond and commercial paper retirement	2,390,345	78,090
Interest and fiscal charges	3,146,751	6,199
Total expenditures	107,163,567	85,429,209
Excess (deficiency) of revenues over (under) expenditures	9,613,807	773,011
OTHER FINANCING SOURCES (USES)		
General obligation bonds and commercial paper issued	—	—
Refunding debt issued	—	—
Payment to refund long-term debt	—	—
Premium on bonds issued	268,740	—
Remarketing bonds issued	—	—
Payment to remarketing agent	—	—
Capital leases	625,282	—
Transfers in	734,875	—
Transfers out	(6,026,740)	(766,705)
Total other financing sources (uses)	(4,397,843)	(766,705)
Net change in fund balances	5,215,964	6,306
Fund balances (deficit) – beginning	(7,444,596)	211,574
Fund balances (deficit) – ending	\$ (2,228,632)	\$ 217,880

* Restated

Transportation	Environmental and Natural Resources	Nonmajor Governmental	Total
\$ —	\$ —	\$ 1,366,501	\$ 78,245,616
610,124	—	14,139,915	38,389,972
—	—	—	10,780,647
5,393,994	—	—	5,393,994
—	—	1,470,111	3,926,319
5,487	168,474	1,448,013	2,312,875
—	—	1,538,474	87,740,667
4,198,242	380,364	2,684,363	7,270,994
138,981	129,702	282,503	849,895
19,551	2,376,714	6,347,816	9,001,341
44,078	30,188	844,492	1,509,386
19,124	28,508	28,756	119,690
—	—	6,131	406,899
1,045	1,844,862	1,306,448	3,975,144
10,503,623	4,976,699	31,463,523	249,923,439
162,522	106,964	9,691,850	16,202,395
2,919	2,011	769,320	62,952,621
2,759	31,562	19,374,305	122,259,036
185,988	4,093,296	261,281	6,006,446
105,911	74,692	468,788	670,774
10,836,105	265,871	251,838	15,137,217
—	—	1,377,324	11,182,926
—	282,964	111,089	1,019,335
1,063,171	326,213	4,624,561	8,482,380
4,460	15,910	1,300,479	4,473,799
12,363,835	5,199,483	38,230,835	248,386,929
(1,860,212)	(222,784)	(6,767,312)	1,536,510
3,274,250	337,720	731,195	4,343,165
182,295	802,055	4,001,750	4,986,100
(46,070)	(612,325)	(3,106,698)	(3,765,093)
172,522	118,146	557,403	1,116,811
—	—	100,000	100,000
—	—	(100,000)	(100,000)
—	—	—	625,282
28	243,712	4,365,519	5,344,134
(971,974)	(8,660)	(160,675)	(7,934,754)
2,611,051	880,648	6,388,494	4,715,645
750,839	657,864	(378,818)	6,252,155
7,466,224	7,715,983 *	11,900,689 *	19,849,874
\$ 8,217,063	\$ 8,373,847	\$ 11,521,871	\$ 26,102,029