

Pennsylvania Department of Revenue
Bureau of Research

**Tax Year 2006
Statistics
on
Capital Stock / Foreign Franchise Tax
Corporate Net Income Tax**

March 2013

Tom Corbett
Governor

Dan Meuser
Secretary of Revenue



**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
Strawberry Square
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March 2013

I am pleased to present the Pennsylvania Department of Revenue's publication containing statistics on the businesses paying the Pennsylvania Capital Stock/Foreign Franchise Taxes (CSFT) and the Corporate Net Income Tax (CNIT).

The publication statistics are based on a return processing database. Act 119 of 2006 replaced the corporation tax settlement process with an assessment and reassessment process comparable to that used for other Pennsylvania state taxes, beginning January 1, 2008. Returns are now accepted as filed unless the Pennsylvania Department of Revenue or Auditor General selects them for review or audit. These statistics reflect approximately 98% of all taxpayers. Similarly, these statistics reflect approximately 98% of the total dollar amount for CSFT and 99% of the total dollar amount for CNIT.

Summary statistics for both CSFT and CNIT are presented separately by two different classes: (1) Liability Class and (2) Apportion Fraction Class. Liability Class provides details of all taxpayers along with subtotals for six separate liability ranges. Similarly, Apportion Fraction Class summarizes data by seven different ranges. This two-way division allows classification of taxpayers by tax liability groups as well as by apportionment used for Pennsylvania business taxes. In addition, table 10 provides information about Pennsylvania businesses by capital stock value.

This report includes two tables showing data for limited liability companies (LLCs) by Liability Class and Apportion Fraction Class. For tax year 2006, LLCs that are not classified as corporations for federal tax purposes are not subject to CNIT. LLCs are generally subject to CSFT. These tables only show the LLCs that are not classified as corporations for federal tax purposes; therefore, they are not subject to CNIT.

You may direct any questions to the Pennsylvania Department of Revenue, Bureau of Research, 1147 Strawberry Square, Harrisburg, PA 17128-1100, or call (717) 787-6300.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dan Meuser'.

**Dan Meuser
Secretary of Revenue**

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2006 STATISTICS ON CAPITAL STOCK/FRANCHISE TAX CORPORATE NET INCOME TAX

This publication provides data extracted from corporate tax returns summarized in various formats for your convenience. Tables are included showing data by tax type by two different classes: (1) Liability Class and (2) Apportionment Fraction Class. Data for S Corporations and Limited Liability Companies are highlighted in separate tables.

TAX YEAR 2006 HIGHLIGHTS

Capital Stock/Franchise Tax

- ◆ Overall, the number of returns in tax year 2006 increased by about 5% and tax liabilities decreased over 3% or about \$29 million. The CSFT rate decreased from 5.99 mills in tax year 2005 to 4.89 mills in 2006.
- ◆ Current year book income increased by nearly 2%, average book income increased by over 28%, net worth increased by over 17%, and capital stock value grew by 11% from tax year 2005.

S Corporations

- ◆ The number of S Corporation returns increased by 10%, while tax liabilities decreased by about \$14 million, or about 7%.
- ◆ For tax year 2006, the current year book income grew by 53% or just over \$15

billion. Average book income grew by more than 42%, or \$9 billion.

- ◆ Net worth of S Corporations grew by more than 34%, or about \$33 billion. Capital stock value increased by 37%.

Limited Liability Companies

- ◆ There was an increase of about 21% in the number of LLC returns in 2006. Tax liabilities for LLCs increased more than 17%, or about \$24 million.
- ◆ Current year book income grew 76%, or more than \$27 billion, from tax year 2005.
- ◆ Average book income increased nearly 63%, or just under \$16 billion. Net worth and capital stock value also increased over the previous tax year by 24% and 30%, respectively.

Corporate Net Income Tax

- ◆ The total number of CNIT returns decreased by about 9%, while total liabilities increased by \$264 million or about 14% over tax year 2005.
- ◆ Federal income amount decreased by about 20%, or nearly \$109 billion. However, income to be apportioned and income apportioned to PA saw gains of 22% and 44%, respectively.

- ◆ For tax year 2006, decreases in totals occurred for all deductions, which include dividend deductions (40%), interest on U.S. Securities (45%), and bonus depreciation deductions (39%).
- ◆ Decreases were also seen in the additions categories. Miscellaneous additional items decreased 17%, and tax preference items decreased approximately 86%. Bonus depreciation additions went from being a net negative to a net positive.
- ◆ Total nonbusiness income decreased by almost 82%. Nonbusiness income allocated to PA increased and became a net positive. Net operating losses declined by nearly 2%.
- ◆ After accounting for total additions and total deductions, income with PA adjustments increased about 23% or \$40 billion. After accounting for apportionment and the NOL deduction, PA taxable income increased nearly \$1 billion. The amount without deficit for PA taxable income increased almost \$3 billion.

Capital Stock / Foreign Franchise Tax

(Including S Corporations and Limited Liability Companies)

Minimum Tax	Tax Rates ^{1/}	Valuation Deduction
\$ 0 - 2000 and after	0.00 mills - 2014	\$ 160,000 - 2010 and after
\$ 200 - 1999	0.89 mills - 2013	\$ 150,000 - 2007-2009
\$ 300 - 1991-1998	1.89 mills - 2012	\$ 125,000 - 1997-2006
\$ 75 - 1983-1990	2.89 mills - 2008-2011	\$ 100,000 - 1995-1996
	3.89 mills - 2007	\$ 75,000 - 1994
	4.89 mills - 2006	\$ 50,000 - 1991-1993
	5.99 mills - 2005	\$ 100,000 - 1988-1990
	6.99 mills - 2004	\$ 50,000 - 1987
	7.24 mills - 2003	
	7.24 mills - 2002	
	7.49 mills - 2001	
	8.99 mills - 2000	
	10.99 mills - 1999	
	11.99 mills - 1998	
	12.75 mills - 1992-1997	
	13.00 mills - 1991	

^{1/}The CSFT rate is scheduled to be phased out in TY 2014

Table 1 - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

Capital Stock/Franchise Tax Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 1,000,000	1,000,001 & greater	TOTAL
Number of Returns in Category	231,204	59,780	36,845	8,604	1,152	97	337,682
Capital Stock/Franchise Tax	0	19,293	118,236	238,923	296,114	242,526	915,092
Current Year Book Income	\$ 16,662,063	\$ 6,224,807	\$ 67,951,150	\$ 136,381,145	\$ 221,055,518	\$ 86,457,306	\$ 534,731,989
Number of Returns with value >0	92,507	46,584	31,267	7,357	978	86	178,779
Amount without deficit	123,484,238	42,032,944	105,006,674	182,019,027	259,731,631	97,331,178	809,605,692
Number of Returns with value ≤0	138,697	13,196	5,578	1,247	174	11	158,903
Deficit	(106,822,175)	(35,808,137)	(37,055,524)	(45,637,882)	(38,676,113)	(10,873,872)	(274,873,703)
Average Book Income ¹	\$ (21,622,743)	\$ 165,074	\$ 43,540,584	\$ 107,432,542	\$ 150,122,258	\$ 75,449,174	\$ 355,086,889
Number of Returns with value >0	89,164	51,090	33,652	7,786	***	***	182,831
Amount without deficit	87,006,304	29,432,066	74,525,910	130,831,920	***	***	569,797,255
Number of Returns with value ≤0	142,040	8,690	3,193	818	***	***	154,851
Deficit	(108,629,047)	(29,266,992)	(30,985,326)	(23,399,378)	***	***	(214,710,366)
Net Worth ¹	\$ 1,695,852,491	\$ 393,893,305	\$ 936,088,450	\$ 1,922,244,353	\$ 1,810,314,740	\$ 837,862,931	\$ 7,596,256,270
Number of Returns with value >0	131,940	55,201	34,891	8,369	***	***	231,622
Amount without deficit	1,695,852,491	393,893,305	936,088,450	1,922,244,353	***	***	7,596,256,270
Number of Returns with value ≤0	99,264	4,579	1,954	235	***	***	106,060
Deficit ²	0	0	0	0	***	***	0
Capital Stock Value	\$ 1,078,707,756	\$ 295,872,549	\$ 737,944,111	\$ 1,405,773,483	\$ 1,554,246,672	\$ 737,099,807	\$ 5,809,644,378
Number of Returns with value >0	11,105	59,780	36,845	8,604	1,152	97	117,583
Amount without deficit	1,078,707,756	295,872,549	737,944,111	1,405,773,483	1,554,246,672	737,099,807	5,809,644,378
Number of Returns with value ≤0	220,099	0	0	0	0	0	220,099
Deficit ²	0	0	0	0	0	0	0

Table 1 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

Capital Stock/Franchise Tax Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 1,000,000	1,000,001 & greater	TOTAL
No Apportionment Used							
Number of Returns using method CS/F Tax Liability	214,698 0	31,416 12,165	21,887 65,075	2,863 67,577	159 34,979	11 33,899	271,034 213,695
Apportionment: Special Factor							
Number of Returns using method CS/F Tax Liability	2,298 0	4,747 1,213	2,448 8,706	788 22,586	146 41,057	33 89,174	10,460 162,736
PA Amount	2,184,663	3,064,205	7,206,905	12,302,951	20,106,160	49,078,257	93,943,141
Total Amount	136,396,340	78,138,009	286,956,543	395,905,634	209,013,677	130,332,589	1,236,742,792
Fraction ³	0.016017	0.039215	0.025115	0.031075	0.096195	0.376562	0.075960
Apportionment: Three Factors							
Number of Returns using method CS/F Tax Liability	14,208 0	23,617 5,915	12,510 44,455	4,953 148,759	847 220,078	53 119,453	56,188 538,660
Property in PA							
Total Property Amount	23,972,220	8,017,262	25,459,168	62,474,173	67,116,170	29,479,291	216,518,284
Property Fraction ³	787,067,401	595,863,031	984,021,439	1,732,106,059	1,669,258,066	606,672,050	6,374,988,046
	0.030458	0.013455	0.025873	0.036068	0.040207	0.048592	0.033964
Payroll in PA							
Total Payroll Amount	8,802,706	4,434,347	11,418,559	18,395,221	14,485,910	4,467,037	62,003,780
Payroll Fraction ³	117,546,059	223,894,153	292,122,372	408,113,190	325,917,999	109,757,569	1,477,351,342
	0.074887	0.019806	0.039088	0.045074	0.044446	0.040699	0.041970
Sales in PA							
Total Sales Amount	43,931,411	35,043,092	76,514,161	147,224,912	155,544,233	50,777,980	509,035,789
Sales Fraction ³	683,569,379	1,560,117,271	2,727,075,057	4,614,982,160	3,710,263,443	1,131,643,037	14,427,650,347
	0.064268	0.022462	0.028057	0.031902	0.041923	0.044871	0.035282
Population Effective Apportionment ⁴	0.000000	0.015768	0.034965	0.036302	0.040390	0.067401	0.033850

¹ In order to prevent disclosure of specific corporation information, these data are hidden. The totals shown do represent the actual totals.

² The fixed formula requires using zero, if the value is less than zero.

³ Apportionment fraction for each factor represents the ratio of each factor's Pennsylvania amount to the total amount.

⁴ Population effective apportionment refers to capital stock valuation apportioned to Pennsylvania divided by the base.

Table 2 - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars)

Capital Stock/Franchise Tax Apportion Fraction Range:	0.00 0.00	>0.00 ≤0.10	>0.10 ≤0.25	>0.25 ≤0.50	>0.50 ≤0.75	>0.75 ≤0.99	1.00 1.00	TOTAL
Number of Returns in Category	16,250	43,201	6,895	5,095	4,101	7,356	254,784	337,682
Capital Stock/Franchise Tax	0	365,736	87,295	82,574	57,024	108,767	213,696	915,092
Current Year Book Income	\$ 80,657,476	\$ 434,502,482	\$ 10,546,080	\$ 2,985,764	\$ 1,674,788	\$ 1,903,257	\$ 2,462,144	\$ 534,731,991
Number of Returns with value >0	9,320	29,287	4,594	3,316	2,660	5,050	124,552	178,779
Amount without deficit	110,915,215	650,921,733	19,755,757	8,548,289	3,382,165	4,397,389	11,685,145	809,605,693
Number of Returns with value ≤0	6,930	13,914	2,301	1,779	1,441	2,306	130,232	158,903
Deficit	(30,257,739)	(216,419,251)	(9,209,677)	(5,562,525)	(1,707,377)	(2,494,132)	(9,223,001)	(274,873,702)
Average Book Income	\$ 56,614,648	\$ 290,785,133	\$ 6,567,867	\$ 2,542,066	\$ 681,353	\$ 1,954,673	\$ (4,058,851)	\$ 355,086,889
Number of Returns with value >0	9,908	29,707	4,549	3,367	2,651	5,069	127,580	182,831
Amount without deficit	86,383,029	451,662,771	12,451,581	5,984,157	2,229,738	3,142,656	7,943,323	569,797,255
Number of Returns with value ≤0	6,342	13,494	2,346	1,728	1,450	2,287	127,204	154,851
Deficit	(29,768,381)	(160,877,638)	(5,883,714)	(3,442,091)	(1,548,385)	(1,187,983)	(12,002,174)	(214,710,366)
Net Worth	\$ 1,690,499,400	\$ 5,625,578,677	\$ 134,881,816	\$ 56,375,627	\$ 21,063,682	\$ 25,963,647	\$ 41,893,420	\$ 7,596,256,269
Number of Returns with value >0	12,234	36,562	5,565	4,076	3,226	5,750	164,209	231,622
Amount without deficit	1,690,499,400	5,625,578,677	134,881,816	56,375,627	21,063,682	25,963,647	41,893,420	7,596,256,269
Number of Returns with value ≤0	4,016	6,639	1,330	1,019	875	1,606	90,575	106,060
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 1,078,012,374	\$ 4,472,460,692	\$ 115,697,501	\$ 52,314,942	\$ 19,277,471	\$ 25,625,175	\$ 46,256,221	\$ 5,809,644,376
Number of Returns with value >0	10,515	35,164	4,896	3,395	2,607	4,631	56,375	117,583
Amount without deficit	1,078,012,374	4,472,460,692	115,697,501	52,314,942	19,277,471	25,625,175	46,256,221	5,809,644,376
Number of Returns with value ≤0	5,735	8,037	1,999	1,700	1,494	2,725	198,409	220,099
Deficit ¹	0	0	0	0	0	0	0	0

Table 2 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars)

Capital Stock/Franchise Tax Apportion Fraction Range:	0.00 0.00	>0.00 ≤0.10	>0.10 ≤0.25	>0.25 ≤0.50	>0.50 ≤0.75	>0.75 ≤0.99	1.00 1.00	TOTAL
No Apportionment Used								
Number of Returns using method	16,250	0	0	0	0	0	254,784	271,034
CS/F Tax Liability	0	0	0	0	0	0	213,696	213,696
Apportionment: Special Factor								
Number of Returns using method	0	5,243	1,845	1,484	859	1,029	0	10,460
CS/F Tax Liability	0	32,043	23,830	31,761	19,915	55,187	0	162,736
PA Amount	0	14,580,835	13,461,809	16,439,349	12,558,856	36,902,293	0	93,943,142
Total Amount	0	1,055,871,022	74,984,364	47,141,544	19,269,007	39,476,854	0	1,236,742,791
Fraction ²		0.013809	0.179528	0.348723	0.651765	0.934783		0.075960
Apportionment: Three Factors								
Number of Returns using method	0	37,958	5,050	3,611	3,242	6,327	0	56,188
CS/F Tax Liability	0	333,693	63,465	50,813	37,110	53,580	0	538,661
Property in PA								
Total Property Amount	0	105,919,605	33,285,218	25,703,046	22,188,183	29,422,231	0	216,518,283
Property Fraction ²	0	6,009,744,316	221,296,473	79,805,925	32,623,762	31,517,569	0	6,374,988,045
		0.017625	0.150410	0.322069	0.680123	0.933518		0.033964
Payroll in PA								
Total Payroll Amount	0	24,639,393	8,685,923	8,239,797	7,122,739	13,315,927	0	62,003,779
Payroll Fraction ²	0	1,374,127,665	54,716,316	23,354,430	10,518,255	14,634,676	0	1,477,351,342
		0.017931	0.158745	0.352815	0.677179	0.909889		0.041970
Sales in PA								
Total Sales Amount	0	325,881,240	55,507,951	33,960,164	32,802,416	60,884,017	0	509,035,788
Sales Fraction ²	0	13,736,180,444	398,581,632	146,533,575	72,396,616	73,958,080	0	14,427,650,347
		0.023724	0.139264	0.231757	0.453093	0.823223		0.035282
Population Effective Apportionment ³	0.000000	0.017418	0.159926	0.354888	0.628092	0.917244	1.000000	0.033850

¹ The fixed formula requires using zero, if the value is less than zero.

² Apportionment fraction for each factor represents the ratio of each factor's Pennsylvania amount to the total amount.

³ Population effective apportionment refers to capital stock valuation apportioned to Pennsylvania divided by the base.

Capital Stock / Foreign Franchise Tax
(S Corporations Only)

Table 3 - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F Tax: "S" Corporations Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 & greater	TOTAL
Number of Returns in Category	101,621	28,526	19,808	3,205	119	153,279
Capital Stock/Franchise Tax	0	10,264	61,550	75,840	24,137	171,791
 Current Year Book Income ¹	\$ 4,071,692	\$ 6,064,127	\$ 14,796,363	\$ 16,387,574	\$ 3,443,721	\$ 44,763,477
Number of Returns with value >0	47,347	24,670	18,046	***	***	93,197
Amount without deficit	6,942,455	7,538,850	15,460,104	***	***	50,129,807
Number of Returns with value ≤0	54,274	3,856	1,762	***	***	60,082
Deficit	(2,870,763)	(1,474,723)	(663,741)	***	***	(5,366,330)
 Average Book Income	\$ 1,533,373	\$ 4,604,799	\$ 9,592,894	\$ 11,616,927	\$ 3,301,393	\$ 30,649,386
Number of Returns with value >0	46,927	27,220	19,439	3,181	119	96,886
Amount without deficit	3,929,411	5,057,539	9,854,221	11,715,205	3,301,393	33,857,769
Number of Returns with value ≤0	54,694	1,306	369	24	0	56,393
Deficit	(2,396,038)	(452,740)	(261,327)	(98,278)	0	(3,208,383)
 Net Worth ¹	\$ 20,053,654	\$ 21,466,011	\$ 37,773,911	\$ 40,618,292	\$ 8,906,175	\$ 128,818,043
Number of Returns with value >0	58,041	26,015	18,708	***	***	105,998
Amount without deficit	20,053,654	21,466,011	37,773,911	***	***	128,818,043
Number of Returns with value ≤0	43,580	2,511	1,100	***	***	47,281
Deficit ²	0	0	0	***	***	0
 Capital Stock Value	\$ 25,404,693	\$ 31,075,206	\$ 63,521,445	\$ 76,491,495	\$ 20,705,195	\$ 217,198,034
Number of Returns with value >0	2,949	28,526	19,808	3,205	119	54,607
Amount without deficit	25,404,693	31,075,206	63,521,445	76,491,495	20,705,195	217,198,034
Number of Returns with value ≤0	98,672	0	0	0	0	98,672
Deficit ²	0	0	0	0	0	0

Table 3 (continued) - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F Tax: "S" Corporations Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 & greater	TOTAL
No Apportionment Used						
Number of Returns using method	96,734	20,273	15,000	1,712	26	133,745
CS/F Tax Liability	0	8,030	44,615	36,644	5,124	94,413
Apportionment: Special Factor						
Number of Returns using method	771	1,952	1,197	342	22	4,284
CS/F Tax Liability	0	532	4,327	8,954	5,761	19,574
PA Amount	321,217	601,646	1,977,502	2,634,003	941,200	6,475,568
Total Amount	3,504,911	10,264,559	12,220,896	8,781,431	1,680,290	36,452,087
Fraction ³	0.091648	0.058614	0.161813	0.299951	0.560141	0.177646
Apportionment: Three Factors						
Number of Returns using method	4,116	6,301	3,611	1,151	71	15,250
CS/F Tax Liability	0	1,702	12,608	30,242	13,252	57,804
Property in PA						
Total Property Amount	2,738,179	1,741,048	5,208,822	8,247,743	3,141,608	21,077,400
Property Fraction ³	0.249529	0.043917	0.090208	0.138709	0.300154	0.118222
Payroll in PA						
Total Payroll Amount	1,724,003	1,214,339	3,360,212	4,187,549	1,193,630	11,679,733
Payroll Fraction ³	0.191508	0.038283	0.123710	0.192106	0.188794	0.121658
Sales in PA						
Total Sales Amount	5,621,183	6,020,285	18,290,938	22,608,696	7,717,018	60,258,120
Sales Fraction ³	0.179909	0.043286	0.107297	0.149573	0.159924	0.111547
Population Effective Apportionment ⁴	0.000000	0.069953	0.201769	0.204998	0.240726	0.164435

¹ In order to prevent disclosure of specific corporation information, these data are hidden. The totals shown do represent the actual totals.

² The fixed formula requires using zero, if the value is less than zero.

³ Apportionment fraction for each factor represents the ratio of each factor's Pennsylvania amount to the total amount.

⁴ Population effective apportionment refers to capital stock valuation apportioned to Pennsylvania divided by the base.

Table 4 - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars)

CS/F Tax: "S" Corporations Apportion Fraction Range:	0.0 0.0	>0.00 ≤0.10	>0.10 ≤0.25	>0.25 ≤0.50	>0.50 ≤0.75	>0.75 ≤0.99	1.00 1.00	TOTAL
Number of Returns in Category	4,492	9,260	2,387	1,984	1,900	4,003	129,253	153,279
Capital Stock/Franchise Tax	0	14,559	7,604	10,425	14,062	30,727	94,414	171,791
Current Year Book Income	\$ 5,328,186	\$ 29,891,509	\$ 2,080,448	\$ 998,493	\$ 912,151	\$ 1,478,837	\$ 4,073,852	\$ 44,763,476
Number of Returns with value >0	2,966	7,146	1,822	1,490	1,389	3,002	75,382	93,197
Amount without deficit	5,706,527	32,166,744	2,353,503	1,149,200	1,091,818	1,678,608	5,983,406	50,129,806
Number of Returns with value ≤0	1,526	2,114	565	494	511	1,001	53,871	60,082
Deficit	(378,341)	(2,275,235)	(273,055)	(150,707)	(179,667)	(199,771)	(1,909,554)	(5,366,330)
Average Book Income	\$ 3,307,858	\$ 20,802,487	\$ 1,370,914	\$ 757,069	\$ 627,136	\$ 1,014,924	\$ 2,768,996	\$ 30,649,384
Number of Returns with value >0	3,194	7,512	1,882	1,548	1,437	3,095	78,218	96,886
Amount without deficit	3,562,866	21,717,759	1,550,713	860,951	726,543	1,152,816	4,286,120	33,857,768
Number of Returns with value ≤0	1,298	1,748	505	436	463	908	51,035	56,393
Deficit	(255,008)	(915,272)	(179,799)	(103,882)	(99,407)	(137,892)	(1,517,124)	(3,208,384)
Net Worth	\$ 18,372,656	\$ 81,982,201	\$ 6,589,317	\$ 4,164,390	\$ 2,580,931	\$ 4,242,843	\$ 10,885,705	\$ 128,818,043
Number of Returns with value >0	3,402	7,959	2,014	1,622	1,534	3,163	86,304	105,998
Amount without deficit	18,372,656	81,982,201	6,589,317	4,164,390	2,580,931	4,242,843	10,885,705	128,818,043
Number of Returns with value ≤0	1,090	1,301	373	362	366	840	42,949	47,281
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 25,259,931	\$ 143,987,306	\$ 10,403,674	\$ 5,902,133	\$ 4,615,281	\$ 7,280,898	\$ 19,748,809	\$ 217,198,032
Number of Returns with value >0	2,808	7,601	1,807	1,419	1,260	2,681	37,031	54,607
Amount without deficit	25,259,931	143,987,306	10,403,674	5,902,133	4,615,281	7,280,898	19,748,809	217,198,032
Number of Returns with value ≤0	1,684	1,659	580	565	640	1,322	92,222	98,672
Deficit ¹	0	0	0	0	0	0	0	0

Table 4 (continued) - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars)

CS/F Tax: "S" Corporations	0.0	>0.00	>0.10	>0.25	>0.50	>0.75	1.00	
Apportion Fraction Range:	<u>0.0</u>	<u>≤0.10</u>	<u>≤0.25</u>	<u>≤0.50</u>	<u>≤0.75</u>	<u>≤0.99</u>	<u>1.00</u>	TOTAL
No Apportionment Used								
Number of Returns using method	4,492	0	0	0	0	0	129,253	133,745
CS/F Tax Liability	0	0	0	0	0	0	94,414	94,414
Apportionment: Special Factor								
Number of Returns using method	0	1,897	848	685	408	446	0	4,284
CS/F Tax Liability	0	1,978	2,007	4,090	3,969	7,529	0	19,573
PA Amount	0	658,915	857,065	1,316,711	1,108,268	2,534,607	0	6,475,566
Total Amount	0	22,885,139	5,371,113	3,620,828	1,728,726	2,846,281	0	36,452,087
Fraction ²		0.028792	0.159569	0.363649	0.641089	0.890498	0	0.177646
Apportionment: Three Factors								
Number of Returns using method	0	7,363	1,539	1,299	1,492	3,557	0	15,250
CS/F Tax Liability	0	12,581	5,597	6,335	10,093	23,198	0	57,804
Property in PA								
Total Property Amount	0	2,569,964	2,419,542	2,488,031	4,225,861	9,374,001	0	21,077,399
Property Fraction ²	0	0.018807	0.128885	0.369038	0.697637	0.931135	0	0.118222
Payroll in PA								
Total Payroll Amount	0	1,507,798	1,043,866	1,220,348	2,199,821	5,707,899	0	11,679,732
Payroll Fraction ²	0	0.019731	0.149525	0.389230	0.670460	0.922027	0	0.121658
Sales in PA								
Total Sales Amount	0	13,921,851	8,016,625	4,408,128	8,834,058	25,077,460	0	60,258,122
Sales Fraction ²	0	0.033468	0.137757	0.288020	0.442058	0.815744	0	0.111547
Population Effective Apportionment ³	0.000000	0.020966	0.153351	0.367314	0.632641	0.897587	1.000000	0.164435

¹ The fixed formula requires using zero, if the value is less than zero.

² Apportionment fraction for each factor represents the ratio of each factor's Pennsylvania amount to the total amount.

³ Population effective apportionment refers to capital stock valuation apportioned to Pennsylvania divided by the base.

***Capital Stock / Foreign Franchise Tax
(Limited Liability Companies (LLCs) Only)***

Table 5 - LLCs: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS

Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F Tax: LLCs Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 & greater	TOTAL
Number of Returns in Category	55,893	8,455	5,101	1,201	247	70,897
Capital Stock/Franchise Tax	0	2,856	16,455	34,379	109,135	162,825
Current Year Book Income	\$ (6,422,341)	\$ 497,901	\$ 13,069,589	\$ 20,678,385	\$ 35,532,439	\$ 63,355,973
Number of Returns with value >0	17,397	6,118	4,080	1,005	212	28,812
Amount without deficit	15,454,730	4,865,098	17,074,861	24,525,799	38,889,427	100,809,915
Number of Returns with value ≤0	38,496	2,337	1,021	196	35	42,085
Deficit	(21,877,071)	(4,367,197)	(4,005,272)	(3,847,414)	(3,356,988)	(37,453,942)
Average Book Income	\$ (11,108,291)	\$ (929,080)	\$ 11,535,360	\$ 19,019,715	\$ 22,405,373	\$ 40,923,077
Number of Returns with value >0	17,118	6,672	4,392	1,065	223	29,470
Amount without deficit	9,751,248	3,602,861	14,272,672	20,972,024	23,924,416	72,523,221
Number of Returns with value ≤0	38,775	1,783	709	136	24	41,427
Deficit	(20,859,539)	(4,531,941)	(2,737,312)	(1,952,309)	(1,519,043)	(31,600,144)
Net Worth ¹	\$ 177,167,286	\$ 41,521,089	\$ 131,334,214	\$ 160,999,840	\$ 311,500,468	\$ 822,522,897
Number of Returns with value >0	33,541	7,655	4,727	***	***	47,320
Amount without deficit	177,167,286	41,521,089	131,334,214	***	***	822,522,897
Number of Returns with value ≤0	22,352	800	374	***	***	23,577
Deficit ²	0	0	0	***	***	0
Capital Stock Value	\$ 116,128,545	\$ 33,460,971	\$ 123,166,385	\$ 168,391,360	\$ 242,699,781	\$ 683,847,042
Number of Returns with value >0	1,599	8,455	5,101	1,201	247	16,603
Amount without deficit	116,128,545	33,460,971	123,166,385	168,391,360	242,699,781	683,847,042
Number of Returns with value ≤0	54,294	0	0	0	0	54,294
Deficit ²	0	0	0	0	0	0

Table 5 (continued) - LLCs: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS

Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F Tax: LLCs Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 & greater	TOTAL
No Apportionment Used						
Number of Returns using method	54,067	5,650	3,345	517	74	63,653
CS/F Tax Liability	0	2,085	10,045	13,530	27,392	53,052
Apportionment: Special Factor						
Number of Returns using method	157	273	141	45	20	636
CS/F Tax Liability	0	71	505	1,343	22,696	24,615
PA Amount	521,091	738,478	305,069	1,208,910	10,958,615	13,732,163
Total Amount	3,733,006	12,846,365	5,981,310	5,403,269	40,755,470	68,719,420
Fraction ³	0.139590	0.057485	0.051004	0.223737	0.268887	0.199829
Apportionment: Three Factors						
Number of Returns using method	1,669	2,532	1,615	639	153	6,608
CS/F Tax Liability	0	701	5,905	19,506	59,047	85,159
Property in PA	4,989,789	1,534,566	5,164,104	9,725,463	21,148,463	42,562,385
Total Property Amount	76,260,431	74,603,431	125,320,640	262,703,290	311,335,141	850,222,933
Property Fraction ³	0.065431	0.020570	0.041207	0.037021	0.067928	0.050060
Payroll in PA	1,051,046	600,018	1,208,590	2,219,998	3,080,316	8,159,968
Total Payroll Amount	10,084,163	22,787,064	31,877,236	39,097,417	23,176,939	127,022,819
Payroll Fraction ³	0.104227	0.026332	0.037914	0.056781	0.132904	0.064240
Sales in PA	5,524,105	2,592,412	7,856,170	14,695,193	26,965,295	57,633,175
Total Sales Amount	74,324,883	112,760,970	232,478,309	386,215,115	416,512,412	1,222,291,689
Sales Fraction ³	0.074324	0.022990	0.033793	0.038049	0.064741	0.047152
Population Effective Apportionment ⁴	0.000000	0.023305	0.030056	0.043577	0.097901	0.052596

¹ In order to prevent disclosure of specific corporation information, these data are hidden. The totals shown do represent the actual totals.

² The fixed formula requires using zero, if the value is less than zero.

³ Apportionment fraction for each factor represents the ratio of each factor's Pennsylvania amount to the total amount.

⁴ Population effective apportionment refers to capital stock valuation apportioned to Pennsylvania divided by the base.

Table 6 - LLCs: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F Tax: LLCs	0.0	>0.00	>0.10	>0.25	>0.50	>0.75	1.00	TOTAL
Apportion Fraction Range:	0.0	≤0.10	≤0.25	≤0.50	≤0.75	≤0.99	1.00	
Number of Returns in Category	2,670	4,511	910	700	509	614	60,983	70,897
Capital Stock/Franchise Tax	0	47,025	13,072	24,079	9,276	16,322	53,052	162,826
Current Year Book Income	\$ 9,972,902	\$ 49,347,418	\$ 2,862,750	\$ 785,976	\$ (77,584)	\$ 290,623	\$ 173,885	\$ 63,355,970
Number of Returns with value >0	1,285	2,989	571	390	286	333	22,958	28,812
Amount without deficit	14,282,103	75,535,439	4,099,612	2,977,022	347,454	625,171	2,943,111	100,809,912
Number of Returns with value ≤0	1,385	1,522	339	310	223	281	38,025	42,085
Deficit	(4,309,201)	(26,188,021)	(1,236,862)	(2,191,046)	(425,038)	(334,548)	(2,769,226)	(37,453,942)
Average Book Income	\$ 4,794,860	\$ 36,010,493	\$ 1,095,061	\$ 1,056,462	\$ 18,152	\$ 172,836	\$ (2,224,784)	\$ 40,923,080
Number of Returns with value >0	1,396	3,025	575	396	287	338	23,453	29,470
Amount without deficit	9,647,349	56,248,780	2,026,746	2,002,928	375,947	490,803	1,730,670	72,523,223
Number of Returns with value ≤0	1,274	1,486	335	304	222	276	37,530	41,427
Deficit	(4,852,489)	(20,238,287)	(931,685)	(946,466)	(357,795)	(317,967)	(3,955,454)	(31,600,143)
Net Worth	\$ 175,827,018	\$ 598,023,538	\$ 15,220,642	\$ 14,033,605	\$ 3,386,278	\$ 3,296,955	\$ 12,734,860	\$ 822,522,896
Number of Returns with value >0	1,926	3,709	718	543	401	458	39,565	47,320
Amount without deficit	175,827,018	598,023,538	15,220,642	14,033,605	3,386,278	3,296,955	12,734,860	822,522,896
Number of Returns with value ≤0	744	802	192	157	108	156	21,418	23,577
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 116,073,885	\$ 517,062,214	\$ 16,264,293	\$ 15,722,683	\$ 3,211,675	\$ 3,777,811	\$ 11,734,483	\$ 683,847,044
Number of Returns with value >0	1,545	3,682	681	456	297	344	9,598	16,603
Amount without deficit	116,073,885	517,062,214	16,264,293	15,722,683	3,211,675	3,777,811	11,734,483	683,847,044
Number of Returns with value ≤0	1,125	829	229	244	212	270	51,385	54,294
Deficit ¹	0	0	0	0	0	0	0	0

Table 6 (continued) - LLCs: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars)

CS/F Tax: LLCs	0.0	>0.00	>0.10	>0.25	>0.50	>0.75	1.00	TOTAL
Apportion Fraction Range:	<u>0.0</u>	<u>≤0.10</u>	<u>≤0.25</u>	<u>≤0.50</u>	<u>≤0.75</u>	<u>≤0.99</u>	<u>1.00</u>	
No Apportionment Used								
Number of Returns using method	2,670	0	0	0	0	0	60,983	63,653
CS/F Tax Liability	0	0	0	0	0	0	53,052	53,052
Apportionment: Special Factor								
Number of Returns using method	0	359	94	77	46	60	0	636
CS/F Tax Liability	0	1,443	2,072	12,249	2,939	5,912	0	24,615
PA Amount	0	715,553	604,326	7,576,651	2,095,025	2,740,608	0	13,732,163
Total Amount	0	36,725,379	3,340,494	22,491,507	3,345,091	2,816,949	0	68,719,420
Fraction ²		0.019484	0.180909	0.336867	0.626298	0.972899	0	0.199829
Apportionment: Three Factors								
Number of Returns using method	0	4,152	816	623	463	554	0	6,608
CS/F Tax Liability	0	45,582	11,000	11,831	6,337	10,410	0	85,160
Property in PA								
Total Property Amount	0	20,082,582	5,603,439	6,097,121	3,857,932	6,921,312	0	42,562,386
Property Fraction ²	0	777,112,894	38,500,548	21,339,102	5,816,536	7,453,852	0	850,222,932
		0.025843	0.145542	0.285725	0.663270	0.928555		0.050060
Payroll in PA								
Total Payroll Amount	0	2,400,451	1,142,308	1,708,537	1,105,774	1,802,898	0	8,159,968
Payroll Fraction ²	0	111,570,088	7,280,921	4,613,663	1,607,321	1,950,825	0	127,022,818
		0.021515	0.156891	0.370321	0.687961	0.924172		0.064240
Sales in PA								
Total Sales Amount	0	30,067,997	7,209,589	5,272,197	3,633,358	11,450,034	0	57,633,175
Sales Fraction ²	0	1,124,678,789	50,834,887	21,718,840	11,357,806	13,701,367	0	1,222,291,689
		0.026735	0.141824	0.242748	0.319900	0.835686		0.047152
Population Effective Apportionment ³	0.000000	0.020110	0.173147	0.352079	0.618470	0.927706	1.000000	0.052596

¹ The fixed formula requires using zero, if the value is less than zero.

² Apportionment fraction for each factor represents the ratio of each factor's Pennsylvania amount to the total amount.

³ Population effective apportionment refers to capital stock valuation apportioned to Pennsylvania divided by the base.

Corporate Net Income Tax

TAX RATES		NET LOSS IN	CARRY FORWARD FOR	YEAR	NOL CAP	YEAR	SALES FACTOR
9.99%	1995 and after	1998 and after	20 taxable years	2010 and after	\$3,000,000 or 20% of taxable income	2013 and after	100%
11.99%	1994	1995-1997	10 taxable years			2010-2012	90%
12.25%	1991-1993	1994	1 taxable year	2009	\$3,000,000 or 15% of taxable income	2009	83%
8.50%	1987-1990	1990-1993	3 taxable years starting with the 1995 taxable year	2007-2008	\$3,000,000 or 12.5% of taxable income	2007-2008	70%
		1989	1 taxable year, plus 2 taxable years starting with the 1995 taxable year	1999-2006	\$2,000,000	1999-2006	60%
		1988	2 taxable years, plus 1 taxable year starting with the 1995 taxable year	1996-1998	\$1,000,000	1995-1998	50%
		1987	3 taxable years	1995	\$500,000	1994 and prior	33%
				1991-1994	Suspended		
				1982-1990	No Cap		

Table 7 - CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

Corporate Net Income Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 1,000,000	1,000,001 & greater	TOTAL
Number of Returns in Category ¹	79,618	14,252	11,757	5,655	1,887	337	113,506
Corporate Net Income Tax	0	4,327	44,570	187,907	575,964	1,395,808	2,208,576
Federal Income Amount ²	\$ (62,805,225)	\$ 8,359,497	\$ 39,231,408	\$ 78,724,138	\$ 163,467,717	\$ 198,931,036	\$ 425,908,571
Number of Returns with value >0	22,556	13,814	11,713	***	***	337	55,946
Amount without deficit	187,039,688	8,536,390	39,245,447	***	***	198,931,036	677,575,559
Number of Returns with value ≤0	57,062	438	44	***	***	0	57,560
Deficit	(249,844,913)	(176,893)	(14,039)	***	***	0	(251,666,988)
Dividend Deductions	\$ 132,721,569	\$ 274,466	\$ 6,265,845	\$ 9,331,620	\$ 21,031,786	\$ 35,481,891	\$ 205,107,177
Number of Returns with value >0	3,279	570	891	689	419	124	5,972
Amount without deficit	132,859,970	281,965	6,265,845	9,331,620	21,031,786	35,481,891	205,253,077
Number of Returns with value ≤0	76,339	13,682	10,866	4,966	1,468	213	107,534
Deficit	(138,401)	(7,499)	0	0	0	0	(145,900)
Interest on US Securities	\$ 1,727,636	\$ 22,928	\$ 111,123	\$ 406,083	\$ 310,746	\$ 399,024	\$ 2,977,540
Number of Returns with value >0	776	187	192	185	89	42	1,471
Amount without deficit	1,727,658	22,928	111,123	406,083	310,746	399,024	2,977,562
Number of Returns with value ≤0	78,842	14,065	11,565	5,470	1,798	295	112,035
Deficit	(22)	0	0	0	0	0	(22)
Bonus Depreciation Deductions	\$ 8,264,368	\$ 89,272	\$ 526,175	\$ 1,952,055	\$ 3,291,666	\$ 3,587,430	\$ 17,710,966
Number of Returns with value >0	10,328	1,980	3,048	2,356	1,031	233	18,976
Amount without deficit	8,311,324	89,273	526,713	1,957,344	3,292,422	3,587,503	17,764,579
Number of Returns with value ≤0	69,290	12,272	8,709	3,299	856	104	94,530
Deficit	(46,956)	(1)	(538)	(5,289)	(756)	(73)	(53,613)

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS

Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

Corporate Net Income Tax Liability Range:	<u>0</u>	<u>1</u> <u>1,000</u>	<u>1,001</u> <u>10,000</u>	<u>10,001</u> <u>100,000</u>	<u>100,001</u> <u>1,000,000</u>	<u>1,000,001</u> <u>& greater</u>	<u>TOTAL</u>
Total Deductions	\$ 149,120,924	\$ 433,409	\$ 6,993,955	\$ 11,828,738	\$ 25,357,761	\$ 40,410,663	\$ 234,145,450
Number of Returns with value >0	14,316	2,886	4,028	2,928	1,247	271	25,676
Amount without deficit	149,322,263	441,942	6,994,567	11,834,031	25,358,540	40,410,736	234,362,079
Number of Returns with value ≤0	65,302	11,366	7,729	2,727	640	66	87,830
Deficit	(201,339)	(8,533)	(612)	(5,293)	(779)	(73)	(216,629)
Tax Preference Items ²	\$ (46,208)	\$ 5,920	\$ 1,450	\$ 55,612	\$ 11,810	\$ 93,535	\$ 122,119
Number of Returns with value >0	350	112	53	40	***	***	577
Amount without deficit	63,073	6,647	1,494	60,942	***	***	238,609
Number of Returns with value ≤0	79,268	14,140	11,704	5,615	***	***	112,929
Deficit	(109,281)	(727)	(44)	(5,330)	***	***	(116,490)
Bonus Depreciation Additions	\$ (560,863)	\$ 9,643	\$ 17,510	\$ 5,118	\$ 239,512	\$ 370,225	\$ 81,145
Number of Returns with value >0	198	52	55	47	26	16	394
Amount without deficit	492,783	13,521	18,202	20,138	299,287	376,425	1,220,356
Number of Returns with value ≤0	79,420	14,200	11,702	5,608	1,861	321	113,112
Deficit	(1,053,646)	(3,878)	(692)	(15,020)	(59,775)	(6,200)	(1,139,211)
Miscellaneous Additional Items	\$ 475,564	\$ 105,221	\$ 50,831	\$ 2,289,770	\$ 518,537	\$ 553,109	\$ 3,993,032
Number of Returns with value >0	505	170	204	136	52	18	1,085
Amount without deficit	485,187	108,524	55,420	2,291,614	522,182	553,403	4,016,330
Number of Returns with value ≤0	79,113	14,082	11,553	5,519	1,835	319	112,421
Deficit	(9,623)	(3,303)	(4,589)	(1,844)	(3,645)	(294)	(23,298)
Total Additions	\$ 3,439,648	\$ 393,569	\$ 1,161,274	\$ 5,425,276	\$ 7,000,452	\$ 9,823,688	\$ 27,243,907
Number of Returns with value >0	15,349	7,725	8,642	4,785	1,679	311	38,491
Amount without deficit	6,777,777	408,205	1,238,440	5,631,580	7,122,533	9,835,967	31,014,502
Number of Returns with value ≤0	64,269	6,527	3,115	870	208	26	75,015
Deficit	(3,338,129)	(14,636)	(77,166)	(206,304)	(122,081)	(12,279)	(3,770,595)

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

Corporate Net Income Tax Liability Range:	<u>0</u>	<u>1</u> <u>1,000</u>	<u>1,001</u> <u>10,000</u>	<u>10,001</u> <u>100,000</u>	<u>100,001</u> <u>1,000,000</u>	<u>1,000,001</u> <u>& greater</u>	TOTAL
Income with PA Adjustments ²	\$ (209,775,844)	\$ 8,320,446	\$ 33,388,548	\$ 72,366,574	\$ 144,425,059	\$ 168,344,060	\$ 217,068,843
Number of Returns with value >0	21,579	***	***	***	***	337	55,455
Amount without deficit	89,036,723	***	***	***	***	168,344,060	515,992,605
Number of Returns with value ≤0	58,039	***	***	***	***	0	58,051
Deficit	(298,812,567)	***	***	***	***	0	(298,923,762)
Income To Be Apportioned ²	\$ (209,719,208)	\$ 8,324,789	\$ 33,368,720	\$ 72,293,906	\$ 144,161,408	\$ 166,494,577	\$ 214,924,192
Number of Returns with value >0	21,552	***	11,751.00	***	1,887	337	55,423
Amount without deficit	88,902,630	***	33,369,371.00	***	144,161,408	166,494,577	513,653,525
Number of Returns with value ≤0	58,066	***	6.00	***	0	0	58,083
Deficit	(298,621,838)	***	(651.00)	***	0	0	(298,729,333)
Income Apportioned to PA ²	\$ (20,420,751)	\$ 87,552	\$ 553,880	\$ 2,178,957	\$ 6,332,266	\$ 14,263,774	\$ 2,995,678
Number of Returns with value >0	15,757	14,230	***	***	***	337	49,611
Amount without deficit	1,165,005	87,903	***	***	***	14,263,774	24,581,785
Number of Returns with value ≤0	63,861	22	***	***	***	0	63,895
Deficit	(21,585,756)	(351)	***	***	***	0	(21,586,107)
Total Nonbusiness Income ²	\$ (108,540)	\$ (3,953)	\$ 35,507	\$ 91,034	\$ 307,348	\$ 212,698	\$ 534,094
Number of Returns with value >0	386	95	55	22	***	***	572
Amount without deficit	299,902	3,587	36,239	92,063	***	***	965,195
Number of Returns with value ≤0	79,232	14,157	11,702	5,633	***	***	112,934
Deficit	(408,442)	(7,540)	(732)	(1,029)	***	***	(431,101)
Nonbusiness Income Allocated PA ²	\$ (2,422)	\$ 60	\$ 401	\$ 688	\$ 9,278	\$ (991)	\$ 7,014
Number of Returns with value >0	33	29	17	***	***	0	92
Amount without deficit	1,584	60	424	***	***	0	12,034
Number of Returns with value ≤0	79,585	14,223	11,740	***	***	337	113,414
Deficit	(4,006)	0	(23)	***	***	(991)	(5,020)
Net Operating Loss Deduction	\$ 1,174,232	\$ 44,637	\$ 108,177	\$ 298,695	\$ 576,139	\$ 290,731	\$ 2,492,611
Number of Returns with value >0	15,582	3,019	1,928	783	405	147	21,864
Amount without deficit	1,174,232	44,637	108,177	298,695	576,139	290,731	2,492,611
Number of Returns with value = 0	64,036	11,233	9,829	4,872	1,482	190	91,642
Amount	0	0	0	0	0	0	0

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

Corporate Net Income Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 1,000,000	1,000,001 & greater	TOTAL
PA Taxable Income	\$ (21,587,155)	\$ 43,325	\$ 446,158	\$ 1,880,951	\$ 5,765,405	\$ 13,972,053	\$ 520,737
Number of Returns with value >0 Amount without deficit	5,147 8	14,252 43,325	11,757 446,158	5,655 1,880,951	1,887 5,765,405	337 13,972,053	39,035 22,107,900
Number of Returns with value ≤0 Deficit	74,471 (21,587,163)	0 0	0 0	0 0	0 0	0 0	74,471 (21,587,163)
No Apportionment used:							
Number of Returns using method CNI Tax Liability	61,822 0	7,683 2,428	6,521 23,647	1,853 53,381	320 89,282	37 191,548	78,236 360,286
Apportionment: Special Factor							
Number of Returns using method CNI Tax Liability	1,014 0	478 144	312 1,113	128 4,319	28 11,448	11 55,949	1,971 72,973
PA Amount	2,493,770	117,528	815,985	845,398	2,954,089	3,908,415	11,135,185
TOTAL Amount	204,099,831	5,953,593	7,388,449	24,029,471	92,524,999	46,242,431	380,238,774
Fraction ³	0.012218	0.019741	0.110441	0.035182	0.031927	0.084520	0.029285
Apportionment: Three Factors							
Number of Returns using method CNI Tax Liability	16,782 0	6,091 1,754	4,924 19,811	3,674 130,207	1,539 475,234	289 1,148,312	33,299 1,775,318
Property in PA Total Property Amount	152,604,683 3,093,889,077	1,591,198 109,048,860	4,344,769 283,288,848	21,054,980 538,627,163	55,976,234 962,896,681	97,179,643 915,703,424	332,751,507 5,903,454,053
Property Fraction ³	0.049325	0.014592	0.015337	0.039090	0.058133	0.106126	0.056366
Payroll in PA Total Payroll Amount	37,003,637 606,739,943	720,138 41,045,294	2,220,664 84,430,197	7,203,322 153,753,766	14,159,993 238,113,247	16,377,134 193,589,997	77,684,888 1,317,672,444
Payroll Fraction ³	0.060988	0.017545	0.026302	0.046850	0.059467	0.084597	0.058956
Sales in PA Total Sales Amount	190,307,275 4,915,945,950	3,350,047 224,230,374	11,174,143 995,424,568	42,588,987 1,619,796,060	89,498,873 3,302,437,313	128,227,041 2,400,622,937	465,146,366 13,458,457,202
Sales Fraction ³	0.038712	0.014940	0.011226	0.026293	0.027101	0.053414	0.034562
Population Effective Apportionment ⁴ (With positive Income To Be Apportioned only)	0.013104	0.010432	0.016598	0.030138	0.043925	0.085671	0.047857

¹ Excludes S corporations and those LLCs that are not taxed as corporations federally.

² In order to prevent disclosure of specific corporation information, these data are hidden. The totals shown do represent the actual totals.

³ Apportionment Fraction for each factor represents the ratio of each factor's Pennsylvania amount to the total amount.

⁴ Population effective apportionment refers to Income Apportioned to PA divided by Income To Be Apportioned.

Table 8 - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars)

Corporate Net Income Tax Apportion Fraction Range:	0.0 0.0	>0.00 ≤0.10	>0.10 ≤0.25	>0.25 ≤0.50	>0.50 ≤0.75	>0.75 ≤0.99	1.00 1.00	TOTAL
Number of Returns in Category ¹	11,030	24,950	3,738	2,664	1,422	2,496	67,206	113,506
Corporate Net Income Tax	256	732,488	330,440	413,000	104,424	267,939	360,029	2,208,576
Federal Income Amount	\$ 41,452,872	\$ 362,021,780	\$ 14,351,868	\$ 6,403,176	\$ 1,740,599	\$ (519,772)	\$ 458,048	\$ 425,908,571
Number of Returns with value >0	5,771	16,349	2,343	1,686	865	1,608	27,324	55,946
Amount without deficit	66,480,926	558,499,484	27,327,375	12,271,360	2,914,619	3,698,819	6,382,976	677,575,559
Number of Returns with value ≤0	5,259	8,601	1,395	978	557	888	39,882	57,560
Deficit	(25,028,054)	(196,477,704)	(12,975,507)	(5,868,184)	(1,174,020)	(4,218,591)	(5,924,928)	(251,666,988)
Dividend Deductions	\$ 13,653,499	\$ 177,897,704	\$ 7,131,893	\$ 1,415,998	\$ 1,393,173	\$ 1,180,249	\$ 2,434,662	\$ 205,107,178
Number of Returns with value >0	525	2,589	282	201	101	209	2,065	5,972
Amount without deficit	13,658,129	177,972,160	7,196,288	1,415,998	1,393,173	1,181,588	2,435,742	205,253,078
Number of Returns with value ≤0	10,505	22,361	3,456	2,463	1,321	2,287	65,141	107,534
Deficit	(4,630)	(74,456)	(64,395)	0	0	(1,339)	(1,080)	(145,900)
Interest on US Securities	\$ 193,843	\$ 2,672,631	\$ 69,224	\$ 15,844	\$ 2,894	\$ 5,084	\$ 18,019	\$ 2,977,539
Number of returns with value >0	212	646	66	49	30	46	422	1,471
Amount without deficit	193,862	2,672,631	69,224	15,847	2,894	5,084	18,019	2,977,561
Number of Returns with value ≤0	10,818	24,304	3,672	2,615	1,392	2,450	66,784	112,035
Deficit	(19)	0	0	(3)	0	0	0	(22)
Bonus Depreciation Deductions	\$ 395,942	\$ 15,820,443	\$ 774,239	\$ 323,739	\$ 76,423	\$ 143,569	\$ 176,610	\$ 17,710,965
Number of Returns with value >0	1,315	6,840	1,034	894	491	945	7,457	18,976
Amount without deficit	438,399	15,830,550	774,239	323,868	76,423	143,954	177,146	17,764,579
Number of Returns with value ≤0	9,715	18,110	2,704	1,770	931	1,551	59,749	94,530
Deficit	(42,457)	(10,107)	0	(129)	0	(385)	(536)	(53,614)

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars)

Corporate Net Income Tax Apportion Fraction Range:	0.0 0.0	>0.00 ≤0.10	>0.10 ≤0.25	>0.25 ≤0.50	>0.50 ≤0.75	>0.75 ≤0.99	1.00 1.00	TOTAL
Total Deductions	\$ 14,892,334	\$ 203,083,293	\$ 8,783,435	\$ 1,761,110	\$ 1,479,264	\$ 1,341,330	\$ 2,804,684	\$ 234,145,450
Number of Returns with value >0	2,102	9,440	1,302	1,071	575	1,119	10,067	25,676
Amount without deficit	14,939,423	203,184,834	8,847,860	1,761,242	1,479,264	1,343,054	2,806,401	234,362,078
Number of Returns with value ≤0	8,928	15,510	2,436	1,593	847	1,377	57,139	87,830
Deficit	(47,089)	(101,541)	(64,425)	(132)	0	(1,724)	(1,717)	(216,628)
Tax Preference Items ²	\$ 4,966	\$ 108,294	\$ 9,630	\$ (252)	\$ 6	\$ (969)	\$ 441	\$ 122,116
Number of Returns with value >0	64	151	24	12	***	***	311	577
Amount without deficit	6,319	217,348	13,221	310	***	***	962	238,608
Number of Returns with value ≤0	10,966	24,799	3,714	2,652	***	***	66,895	112,929
Deficit	(1,353)	(109,054)	(3,591)	(562)	***	***	(521)	(116,492)
Bonus Depreciation Additions ²	\$ 4,045	\$ 67,392	\$ 8,517	\$ 1,515	\$ 200	\$ (374)	\$ (148)	\$ 81,147
Number of Returns with value >0	56	239	20	***	***	***	61	394
Amount without deficit	46,723	1,161,545	8,873	***	***	***	1,083	1,220,357
Number of Returns with value ≤0	10,974	24,711	3,718	***	***	***	67,145	113,112
Deficit	(42,678)	(1,094,153)	(356)	***	***	***	(1,231)	(1,139,210)
Miscellaneous Additional Items	\$ 59,805	\$ 3,672,405	\$ 209,930	\$ 22,668	\$ 1,335	\$ 5,384	\$ 21,504	\$ 3,993,031
Number of Returns with value >0	135	418	56	41	18	42	375	1,085
Amount without deficit	63,062	3,690,385	210,504	23,274	1,710	5,384	22,010	4,016,329
Number of Returns with value ≤0	10,895	24,532	3,682	2,623	1,404	2,454	66,831	112,421
Deficit	(3,257)	(17,980)	(574)	(606)	(375)	0	(506)	(23,298)
Total Additions	\$ 1,516,936	\$ 21,818,740	\$ 2,189,047	\$ 884,098	\$ 173,327	\$ 251,659	\$ 410,099	\$ 27,243,906
Number of Returns with value >0	3,974	16,403	2,220	1,574	766	1,382	12,172	38,491
Amount without deficit	2,063,856	24,821,332	2,311,053	935,048	177,594	284,632	420,987	31,014,502
Number of Returns with value ≤0	7,056	8,547	1,518	1,090	656	1,114	55,034	75,015
Deficit	(546,920)	(3,002,592)	(122,006)	(50,950)	(4,267)	(32,973)	(10,888)	(3,770,596)

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2006
(Amounts in Table are in thousands of dollars)

Corporate Net Income Tax Apportionment Fraction Range:	0.0 0.0	>0.00 ≤0.10	>0.10 ≤0.25	>0.25 ≤0.50	>0.50 ≤0.75	>0.75 ≤0.99	1.00 1.00	TOTAL
Income with PA Adjustments	\$ 28,050,661	\$ 178,877,629	\$ 7,732,523	\$ 5,523,705	\$ 434,839	\$ (1,610,623)	\$ (1,939,890)	\$ 217,068,844
Number of Returns with value >0	5,822	16,179	2,318	1,669	861	1,583	27,023	55,455
Amount without deficit	54,735,072	417,211,589	22,538,961	12,106,584	1,962,735	3,134,588	4,303,076	515,992,605
Number of Returns with value ≤0	5,208	8,771	1,420	995	561	913	40,183	58,051
Deficit	(26,684,411)	(238,333,960)	(14,806,438)	(6,582,879)	(1,527,896)	(4,745,211)	(6,242,966)	(298,923,761)
Income To Be Apportioned	\$ 28,003,852	\$ 176,815,143	\$ 7,784,300	\$ 5,524,618	\$ 350,213	\$ (1,610,719)	\$ (1,943,215)	\$ 214,924,192
Number of Returns with value >0	5,812	16,166	2,315	1,667	860	1,582	27,021	55,423
Amount without deficit	54,684,286	414,990,562	22,568,544	12,101,076	1,874,529	3,134,209	4,300,319	513,653,525
Number of Returns with value ≤0	5,218	8,784	1,423	997	562	914	40,185	58,083
Deficit	(26,680,434)	(238,175,419)	(14,784,244)	(6,576,458)	(1,524,316)	(4,744,928)	(6,243,534)	(298,729,333)
Income Apportioned to PA ²	\$ (1,964)	\$ 2,913,506	\$ 924,547	\$ 2,178,447	\$ 227,030	\$ (1,302,753)	\$ (1,943,134)	\$ 2,995,679
Number of Returns with value >0	***	16,164	***	1,668	860	1,582	27,021	49,611
Amount without deficit	***	8,250,162	***	4,376,922	1,167,110	2,891,135	4,300,319	24,581,787
Number of Returns with value ≤0	***	8,786	***	996	562	914	40,185	63,895
Deficit	***	(5,336,656)	***	(2,198,475)	(940,080)	(4,193,888)	(6,243,453)	(21,586,108)
Total Nonbusiness Income ²	\$ 13,822	\$ 440,934	\$ (12,276)	\$ 1,499	\$ 84,626	\$ 95	\$ 5,391	\$ 534,091
Number of Returns with value >0	291	194	31	20	13	***	***	572
Amount without deficit	73,031	766,580	23,320	7,994	88,487	***	***	965,194
Number of Returns with value ≤0	10,739	24,756	3,707	2,644	1,409	***	***	112,934
Deficit	(59,209)	(325,646)	(35,596)	(6,495)	(3,861)	***	***	(431,103)
Nonbusiness Income Allocated to PA ²	\$ 2,137	\$ 7,220	\$ (2,303)	\$ 1,007	\$ (956)	\$ (90)	\$ 0	\$ 7,015
Number of Returns with value >0	39	18	***	12	***	11	***	92
Amount without deficit	2,772	7,512	***	1,051	***	184	***	12,034
Number of Returns with value ≤0	10,991	24,932	***	2,652	***	2,485	***	113,414
Deficit	(635)	(292)	***	(44)	***	(274)	***	(5,019)
Net Operating Loss Deduction	\$ 1,544	\$ 928,683	\$ 287,151	\$ 243,945	\$ 122,166	\$ 209,246	\$ 699,876	\$ 2,492,611
Number of Returns with value >0	58	4,897	827	633	362	688	14,399	21,864
Amount without deficit	1,544	928,683	287,151	243,945	122,166	209,246	699,876	2,492,611
Number of Returns with value = 0	10,972	20,053	2,911	2,031	1,060	1,808	52,807	91,642
Amount	0	0	0	0	0	0	0	0

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS

Tax Year 2006

(Amounts in Table are in thousands of dollars)

Corporate Net Income Tax Apportionment Fraction Range:	0.0 0.0	>0.00 ≤0.10	>0.10 ≤0.25	>0.25 ≤0.50	>0.50 ≤0.75	>0.75 ≤0.99	1.00 1.00	TOTAL
PA Taxable Income	\$ 697	\$ 1,992,868	\$ 642,332	\$ 1,935,501	\$ 104,005	\$ (1,512,089)	\$ (2,642,577)	\$ 520,737
Number of Returns with value >0	32	16,090	2,305	1,661	853	1,579	16,515	39,035
Amount without deficit	2,565	7,332,232	3,307,714	4,134,130	1,045,287	2,682,072	3,603,900	22,107,900
Number of Returns with value ≤0	10,998	8,860	1,433	1,003	569	917	50,691	74,471
Deficit	(1,868)	(5,339,364)	(2,665,382)	(2,198,629)	(941,282)	(4,194,161)	(6,246,477)	(21,587,163)
No Apportionment used								
Number of Returns using method	11,030	0	0	0	0	0	67,206	78,236
CNI Tax Liability	256	0	0	0	0	0	360,029	360,285
Apportionment: Special Factor								
Number of Returns using method	0	1,406	316	137	64	48	0	1,971
CNI Tax Liability	0	21,246	29,782	16,523	4,449	973	0	72,973
PA Amount	0	6,084,226	3,381,946	796,925	281,681	590,409	0	11,135,187
TOTAL Amount	0	357,352,912	19,345,302	2,342,666	460,258	737,636	0	380,238,774
Fraction ³		0.017026	0.174820	0.340179	0.612007	0.800407		0.029285
Apportionment: Three Factors								
Number of Returns using method	0	23,544	3,422	2,527	1,358	2,448	0	33,299
CNI Tax Liability	0	711,241	300,658	396,477	99,975	266,966	0	1,775,317
Property in PA	0	118,879,807	68,309,324	72,224,212	20,751,354	52,586,809	0	332,751,506
Total Property Amount	0	5,355,914,503	315,658,315	143,840,756	29,682,872	58,357,606	0	5,903,454,052
Property Fraction ³		0.022196	0.216403	0.502112	0.699102	0.901113		0.056366
Payroll in PA	0	26,016,312	17,896,272	16,351,696	6,103,147	11,317,462	0	77,684,889
Total Payroll Amount	0	1,186,951,196	77,980,908	30,998,282	9,056,665	12,685,392	0	1,317,672,443
Payroll Fraction ³		0.021919	0.229496	0.527503	0.673885	0.892165		0.058956
Sales in PA	0	268,185,509	54,467,801	45,894,741	29,339,488	67,258,827	0	465,146,366
Total Sales Amount	0	12,605,259,343	498,910,683	227,184,941	52,592,492	74,509,742	0	13,458,457,201
Sales Fraction ³		0.021276	0.109173	0.202015	0.557865	0.902685		0.034562
Population Effective Apportionment ⁴ (With positive Income To Be Apportioned only)	0.000002	0.019880	0.159339	0.361697	0.622615	0.922445	1.000000	0.047857

¹ Excludes S corporations and those LLCs that are not taxed as corporations federally.

² In order to prevent disclosure of specific corporation information, these data are hidden. The totals shown do represent the actual totals.

³ Apportionment Fraction for each factor represents the ratio of each factor's Pennsylvania amount to the total amount.

⁴ Population effective apportionment refers to Income Apportioned to PA divided by Income To Be Apportioned.

Combined CNI AND CS/F Tax

(Including S Corporations and Limited Liability Companies)

Table 9 - COMBINED CAPITAL STOCK/FOREIGN FRANCHISE AND CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F and CNI COMBINED	0	1	1,001	10,001	100,001	1,000,001	TOTAL
Two Tax Liability Range:	0	1,000	10,000	100,000	1,000,000	& greater	
Number of Returns in Category	218,295	61,748	42,016	12,411	2,767	445	337,682
Capital Stock/Franchise tax	0	16,527	102,832	200,444	261,157	334,133	915,093
Corporate Net Income tax	0	3,770	38,483	170,220	545,925	1,451,616	2,210,014
Combined CS/F & CNI taxes	0	20,297	141,314	370,663	807,082	1,785,750	3,125,106
Current Year Book Income	\$ (82,490)	\$ (2,609,909)	\$ 48,494,458	\$ 95,498,159	\$ 231,020,462	\$ 162,411,309	\$ 534,731,989
Number of Returns with value >0	82,208	47,126	35,838	10,792	2,422	393	178,779
Amount without deficit	103,231,269	31,922,852	83,020,592	139,618,220	272,716,231	179,096,528	809,605,692
Number of Returns with value ≤0	136,087	14,622	6,178	1,619	345	52	158,903
Deficit	(103,313,759)	(34,532,761)	(34,526,134)	(44,120,061)	(41,695,769)	(16,685,219)	(274,873,703)
Average Book Income	\$ (28,094,974)	\$ (5,927,475)	\$ 29,620,348	\$ 86,398,133	\$ 146,340,186	\$ 126,750,668	\$ 355,086,886
Number of Returns with value >0	79,550	51,243	37,981	11,204	2,464	389	182,831
Amount without deficit	76,373,144	22,702,022	59,741,045	110,040,775	164,554,618	136,385,650	569,797,254
Number of Returns with value ≤0	138,745	10,505	4,035	1,207	303	56	154,851
Deficit	(104,468,118)	(28,629,497)	(30,120,697)	(23,642,642)	(18,214,432)	(9,634,982)	(214,710,368)
Net Worth	\$ 1,553,712,645	\$ 340,258,304	\$ 793,064,743	\$ 1,654,229,060	\$ 1,883,044,048	\$ 1,371,947,470	\$ 7,596,256,270
Number of Returns with value >0	122,241	55,459	39,094	11,810	2,605	413	231,622
Amount without deficit	1,553,712,645	340,258,304	793,064,743	1,654,229,060	1,883,044,048	1,371,947,470	7,596,256,270
Number of Returns with value ≤0	96,054	6,289	2,922	601	162	32	106,060
Deficit ¹	0	0	0	0	0	0	0
Capital Stock Value	\$ 969,948,668	\$ 240,725,372	\$ 606,340,995	\$ 1,195,988,227	\$ 1,571,375,615	\$ 1,225,265,499	\$ 5,809,644,376
Number of Returns with value >0	10,480	53,223	38,642	12,137	2,679	422	117,583
Amount without deficit	969,948,668	240,725,372	606,340,995	1,195,988,227	1,571,375,615	1,225,265,499	5,809,644,376
Number of Returns with value ≤0	207,815	8,525	3,374	274	88	23	220,099
Deficit ¹	0	0	0	0	0	0	0

**Table 9 (continued) - COMBINED CAPITAL STOCK/FOREIGN FRANCHISE AND CORPORATE NET INCOME TAX
BY LIABILITY CLASS**

Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F and CNI COMBINED Two Tax Liability Range:	0	1 1,000	1,001 10,000	10,001 100,000	100,001 1,000,000	1,000,001 & greater	TOTAL
Income To Be Apportioned	\$ (59,375,050)	\$ (11,918,273)	\$ 6,453,693	\$ 33,296,651	\$ 96,128,148	\$ 150,339,024	\$ 214,924,193
Number of Returns with value >0	16,175	16,676	13,273	6,708	2,186	405	55,423
Amount without deficit	54,311,616	15,739,837	41,610,844	78,227,209	145,461,787	178,302,233	513,653,526
Number of Returns with value ≤0	202,120	45,072	28,743	5,703	581	40	282,259
Deficit	(113,686,666)	(27,658,110)	(35,157,151)	(44,930,558)	(49,333,639)	(27,963,209)	(298,729,333)
Income Apportioned to PA	\$ (7,307,702)	\$ (1,036,783)	\$ (1,856,332)	\$ (2,490,231)	\$ 2,405,658	\$ 13,281,068	\$ 2,995,678
Number of Returns with value >0	11,238	16,114	13,026	6,649	2,180	404	49,611
Amount without deficit	386,013	218,057	766,760	2,231,986	6,128,410	14,850,560	24,581,786
Number of Returns with value ≤0	207,057	45,634	28,990	5,762	587	41	288,071
Deficit	(7,693,715)	(1,254,840)	(2,623,092)	(4,722,217)	(3,722,752)	(1,569,492)	(21,586,108)
PA Taxable Income	\$ (7,699,132)	\$ (1,216,524)	\$ (2,241,064)	\$ (3,018,286)	\$ 1,748,927	\$ 12,961,202	\$ 535,123
Number of Returns with value >0	2,093	15,253	12,563	6,560	2,178	405	39,052
Amount without deficit	5	37,754	385,222	1,703,903	5,464,712	14,530,694	22,122,290
Number of Returns with value ≤0	216,202	46,495	29,453	5,851	589	40	298,630
Deficit	(7,699,137)	(1,254,278)	(2,626,286)	(4,722,189)	(3,715,785)	(1,569,492)	(21,587,167)

¹ The fixed formula requires using zero, if the value is less than zero.

**Table 10 - COMBINED CAPITAL STOCK/FOREIGN FRANCHISE AND CORPORATE NET INCOME TAX
BY CAPITAL STOCK VALUE CLASS**

Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F and CNI COMBINED Capital Stock Value Class Range	0	1 100,000	100,001 1,000,000	1,000,001 100,000,000	100,000,001 1 Billion	1 Billion & greater	TOTAL
Number of Returns in Category	220,099	24,502	45,246	42,273	4,613	949	337,682
Capital Stock/Franchise tax	0	4,459	55,024	296,841	253,611	305,158	915,093
Corporate Net Income tax	119,755	8,468	53,844	513,227	694,569	820,150	2,210,013
Combined CS/F & CNI taxes	119,755	12,927	108,868	810,068	948,180	1,125,308	3,125,106
Current Year Book Income	\$ (61,738,258)	\$ (232,265)	\$ (417,207)	\$ 36,265,476	\$ 130,213,491	\$ 430,640,750	\$ 534,731,987
Number of Returns with value >0	84,662	19,162	36,721	33,728	3,740	766	178,779
Amount without deficit	19,098,582	906,984	4,992,893	98,764,870	180,117,389	505,724,973	809,605,691
Number of Returns with value ≤0	135,437	5,340	8,525	8,545	873	183	158,903
Deficit	(80,836,840)	(1,139,249)	(5,410,100)	(62,499,394)	(49,903,898)	(75,084,223)	(274,873,704)
Average Book Income	\$ (85,323,211)	\$ (311,508)	\$ (2,094,609)	\$ 11,133,731	\$ 98,561,876	\$ 333,120,608	\$ 355,086,887
Number of Returns with value >0	80,248	21,403	40,291	36,069	3,982	838	182,831
Amount without deficit	561,835	558,483	3,000,757	62,007,396	130,140,557	373,528,226	569,797,254
Number of Returns with value ≤0	139,851	3,099	4,955	6,204	631	111	154,851
Deficit	(85,885,046)	(869,991)	(5,095,366)	(50,873,665)	(31,578,681)	(40,407,618)	(214,710,367)
Net Worth	\$ 27,836,883	\$ 3,223,622	\$ 18,337,267	\$ 667,618,593	\$ 1,813,608,682	\$ 5,065,631,223	\$ 7,596,256,270
Number of Returns with value >0	121,571	22,109	41,873	40,626	4,508	935	231,622
Amount without deficit	27,836,883	3,223,622	18,337,267	667,618,593	1,813,608,682	5,065,631,223	7,596,256,270
Number of Returns with value ≤0	98,528	2,393	3,373	1,647	105	14	106,060
Deficit ²	0	0	0	0	0	0	0
Capital Stock Value	\$ 0	\$ 1,081,260	\$ 17,028,871	\$ 570,263,372	\$ 1,363,066,362	\$ 3,858,204,511	\$ 5,809,644,376
Number of Returns with value >0	0	24,502	45,246	42,273	4,613	949	117,583
Amount without deficit	0	1,081,260	17,028,871	570,263,372	1,363,066,362	3,858,204,511	5,809,644,376
Number of Returns with value ≤0	220,099	0	0	0	0	0	220,099
Deficit ²	0	0	0	0	0	0	0

**Table 10 (continued) - COMBINED CAPITAL STOCK/FOREIGN FRANCHISE AND CORPORATE NET INCOME TAX
BY CAPITAL STOCK VALUE CLASS**

Tax Year 2006

(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

CS/F and CNI COMBINED Capital Stock Value Class Range	0	1 100,000	100,001 1,000,000	1,000,001 100,000,000	100,000,001 1 Billion	1 Billion & greater	TOTAL
Income To Be Apportioned	\$ (48,349,760)	\$ (357,501)	\$ (1,618,493)	\$ 22,946,188	\$ 86,555,287	\$ 155,748,471	\$ 214,924,192
Number of Returns with value >0	24,895	3,821	9,035	14,705	2,427	540	55,423
Amount without deficit	28,684,580	331,662	2,322,606	69,725,565	137,176,038	275,413,074	513,653,525
Number of Returns with value ≤0	195,204	20,681	36,211	27,568	2,186	409	282,259
Deficit	(77,034,340)	(689,163)	(3,941,099)	(46,779,377)	(50,620,751)	(119,664,603)	(298,729,333)
Income Apportioned to PA	\$ (4,771,866)	\$ (52,948)	\$ 96,232	\$ 1,596,567	\$ 3,231,061	\$ 2,896,634	\$ 2,995,680
Number of Returns with value >0	23,248	3,509	8,015	12,271	2,092	476	49,611
Amount without deficit	1,713,113	142,658	731,767	6,015,662	7,504,475	8,474,112	24,581,787
Number of Returns with value ≤0	196,851	20,993	37,231	30,002	2,521	473	288,071
Deficit	(6,484,979)	(195,606)	(635,535)	(4,419,095)	(4,273,414)	(5,577,478)	(21,586,107)
PA Taxable Income	\$ (5,291,115)	\$ (111,520)	\$ (97,390)	\$ 718,539	\$ 2,684,625	\$ 2,631,983	\$ 535,122
Number of Returns with value >0	14,197	2,971	7,327	12,005	2,080	472	39,052
Amount without deficit	1,198,758	84,766	538,987	5,137,424	6,952,640	8,209,714	22,122,289
Number of Returns with value ≤0	205,902	21,531	37,919	30,268	2,533	477	298,630
Deficit	(6,489,873)	(196,286)	(636,377)	(4,418,885)	(4,268,015)	(5,577,731)	(21,587,167)

¹ The fixed formula requires using zero, if the value is less than zero.