

Pennsylvania Department of Revenue
Bureau of Research

**Tax Year 2008
Statistics
on
Capital Stock / Foreign Franchise Tax
Corporate Net Income Tax**

April 2014

Tom Corbett
Governor

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Secretary of Revenue



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
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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 99% of the total dollar amount for CSFT and 98% 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 2008, 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 blue ink, appearing to read 'Dan Meuser'.

Dan Meuser
Secretary of Revenue

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2008 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) Apportion Fraction Class. Data for S Corporations and Limited Liability Companies are highlighted in separate tables.

TAX YEAR 2008 HIGHLIGHTS

Capital Stock/Franchise Tax

- ◆ Overall, the number of returns in tax year 2008 increased by about 4% and tax liabilities decreased by over 17% or about \$136 million. The CSFT rate decreased from 3.89 mills in tax year 2007 to 2.89 mills in 2008.
- ◆ Current year book income decreased by nearly 93%, with entities with negative book income accounting for most of the decrease. Average book income decreased by over 8%, net worth increased by over 3%, and capital stock value grew almost 5% from tax year 2007.

S Corporations

- ◆ The number of S Corporation returns increased by 2%, while tax liabilities decreased by over \$29 million, or about 20%.

- ◆ For tax year 2008, the current year book income decreased about 16% or about \$6.9 billion. Average book income grew by nearly 5%, or \$1.7 billion.
- ◆ Net worth of S Corporations increased by less than 1%, or about \$609 million. Capital stock value increased by about 5%.

Limited Liability Companies

- ◆ There was an increase of about 15% in the number of LLC returns in 2008. Tax liabilities for LLCs increased nearly 2%, or about \$2 million.
- ◆ Current year book income decreased almost 85% from tax year 2007. This was mainly due to the significant increase in entities with negative book income.
- ◆ Average book income decreased almost 10%, or about \$5 billion. Net worth and capital stock value increased over the previous tax year by 10% and 7%, respectively.

Corporate Net Income Tax

- ◆ The total number of CNIT returns increased by more than 1%, and total liabilities decreased by \$221 million or about 10% over tax year 2007.

- ◆ Federal income amount decreased by about 39%, or \$150 billion. Income to be apportioned declined nearly 61%, and income apportioned to PA decreased by almost \$8 billion.
- ◆ For tax year 2008, dividend deductions decreased by over 5%. Bonus depreciation deductions increased over 41%, while interest on U.S. Securities increased by almost 7% from the previous year.
- ◆ Total additions increased over 159% from 2007, mostly due to the increase in bonus depreciation additions of \$72 billion, or 706%. Miscellaneous additional items decreased almost 20%, and tax preference items decreased over 28%. Total nonbusiness income and nonbusiness income allocated to PA went from being a net positive to a net negative in tax year 2008. Net operating losses decreased by 11%.
- ◆ After accounting for total additions and total deductions, income with PA adjustments decreased almost 63% or \$66 billion. After accounting for apportionment and the NOL deduction, PA taxable income continued to be a net negative. The amount without deficit for PA taxable income decreased over \$2 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 - 2016	\$ 160,000 - 2010 and after
\$ 200 - 1999	0.45 mills - 2015	\$ 150,000 - 2007-2009
\$ 300 - 1991-1998	0.67 mills - 2014	\$ 125,000 - 1997-2006
\$ 75 - 1983-1990	0.89 mills - 2013	\$ 100,000 - 1995-1996
	1.89 mills - 2012	\$ 75,000 - 1994
	2.89 mills - 2008-2011	\$ 50,000 - 1991-1993
	3.89 mills - 2007	\$ 100,000 - 1988-1990
	4.89 mills - 2006	\$ 50,000 - 1987
	5.99 mills - 2005	
	6.99 mills - 2004	
	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 2016

Table 1 - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2008

(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	259,633	69,635	31,774	6,757	780	69	368,648
Capital Stock/Franchise Tax	0	20,562	98,574	186,593	199,008	156,423	661,160
Current Year Book Income	\$ (117,927,040)	\$ (35,532,889)	\$ (71,476,378)	\$ 14,257,882	\$ 166,227,331	\$ 71,650,049	\$ 27,198,955
Number of Returns with value >0	96,634	51,907	25,558	5,434	632	54	180,219
Amount without deficit	108,805,007	53,996,841	106,128,719	187,766,982	233,043,313	93,027,061	782,767,923
Number of Returns with value ≤0	162,999	17,728	6,216	1,323	148	15	188,429
Deficit	(226,732,047)	(89,529,730)	(177,605,097)	(173,509,100)	(66,815,982)	(21,377,012)	(755,568,968)
Average Book Income ¹	\$ (33,466,475)	\$ (7,204,424)	\$ 43,074,777	\$ 123,174,905	\$ 191,574,660	\$ 70,728,314	\$ 387,881,757
Number of Returns with value >0	101,825	59,917	28,862	6,018	***	***	197,377
Amount without deficit	99,433,076	45,344,286	92,124,961	169,100,449	***	***	688,082,011
Number of Returns with value ≤0	157,808	9,718	2,912	739	***	***	171,271
Deficit	(132,899,551)	(52,548,710)	(49,050,184)	(45,925,544)	***	***	(300,200,254)
Net Worth ¹	\$ 1,699,415,253	\$ 507,860,015	\$ 1,236,248,099	\$ 2,349,753,472	\$ 1,723,913,683	\$ 956,297,564	\$ 8,473,488,086
Number of Returns with value >0	146,666	64,016	30,095	6,537	***	***	248,145
Amount without deficit	1,699,415,253	507,860,015	1,236,248,099	2,349,753,472	***	***	8,473,488,086
Number of Returns with value ≤0	112,967	5,619	1,679	220	***	***	120,503
Deficit ²	0	0	0	0	***	***	0
Capital Stock Value	\$ 1,151,201,794	\$ 417,534,490	\$ 945,270,604	\$ 1,770,878,409	\$ 1,713,473,395	\$ 788,001,432	\$ 6,786,360,124
Number of Returns with value >0	11,894	69,635	31,774	6,757	780	69	120,909
Amount without deficit	1,151,201,794	417,534,490	945,270,604	1,770,878,409	1,713,473,395	788,001,432	6,786,360,124
Number of Returns with value ≤0	247,739	0	0	0	0	0	247,739
Deficit ²	0	0	0	0	0	0	0

Table 1 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2008

(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 ¹							
Number of Returns using method	240,720	37,438	17,506	1,973	***	***	297,730
CS/F Tax Liability	0	12,986	49,367	46,776	***	***	139,994
Apportionment: Special Factor							
Number of Returns using method	2,617	4,845	2,116	625	113	20	10,336
CS/F Tax Liability	0	1,182	7,259	17,712	33,557	56,654	116,364
PA Amount	3,284,954	2,464,809	11,801,222	15,152,880	29,892,546	45,218,885	107,815,296
Total Amount	28,544,312	120,268,610	598,771,012	811,432,993	181,379,929	112,656,740	1,853,053,596
Fraction ³	0.115083	0.020494	0.019709	0.018674	0.164806	0.401386	0.058183
Apportionment: Three Factors							
Number of Returns using method	16,296	27,352	12,152	4,159	577	46	60,582
CS/F Tax Liability	0	6,394	41,948	122,104	144,209	90,147	404,802
Property in PA	26,454,041	10,923,281	34,370,738	74,525,658	58,782,411	26,875,007	231,931,136
Total Property Amount	606,737,581	737,765,540	1,339,521,021	2,062,604,319	1,434,123,118	513,302,199	6,694,053,778
Property Fraction ³	0.043600	0.014806	0.025659	0.036132	0.040988	0.052357	0.034647
Payroll in PA	18,494,494	9,654,115	17,041,032	23,620,685	13,604,843	3,611,453	86,026,622
Total Payroll Amount	159,681,033	324,041,862	358,994,098	438,632,222	287,975,481	83,480,100	1,652,804,796
Payroll Fraction ³	0.115821	0.029793	0.047469	0.053851	0.047243	0.043261	0.052049
Sales in PA	51,745,200	36,575,465	106,199,998	178,446,141	137,778,788	52,622,974	563,368,566
Total Sales Amount	886,739,377	1,601,778,433	3,964,510,197	5,319,571,659	3,097,543,360	949,380,410	15,819,523,436
Sales Fraction ³	0.058354	0.022834	0.026788	0.033545	0.044480	0.055429	0.035612
Population Effective Apportionment ⁴	0.000000	0.018486	0.038396	0.038082	0.040695	0.067195	0.034798

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 2008
(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	16,978	46,180	7,324	5,342	4,325	7,747	280,752	368,648
Capital Stock/Franchise Tax	0	261,765	66,146	65,074	42,817	85,364	139,994	661,160
Current Year Book Income	\$ 2,458,649	\$ 24,341,001	\$ (2,519,758)	\$ 3,805,015	\$ 897,248	\$ 320,830	\$ (2,104,029)	\$ 27,198,956
Number of Returns with value >0	8,748	28,158	4,441	3,163	2,652	4,943	128,114	180,219
Amount without deficit	96,748,398	635,659,192	17,523,441	10,667,834	3,844,784	5,451,427	12,872,847	782,767,923
Number of Returns with value ≤0	8,230	18,022	2,883	2,179	1,673	2,804	152,638	188,429
Deficit	(94,289,749)	(611,318,191)	(20,043,199)	(6,862,819)	(2,947,536)	(5,130,597)	(14,976,876)	(755,568,967)
Average Book Income	\$ 62,371,583	\$ 316,750,888	\$ 6,682,418	\$ 3,814,897	\$ 1,546,416	\$ 2,047,363	\$ (5,331,808)	\$ 387,881,757
Number of Returns with value >0	10,153	31,126	4,821	3,487	2,853	5,410	139,527	197,377
Amount without deficit	98,357,981	549,314,635	16,233,451	7,949,368	2,948,293	4,136,884	9,141,400	688,082,012
Number of Returns with value ≤0	6,825	15,054	2,503	1,855	1,472	2,337	141,225	171,271
Deficit	(35,986,398)	(232,563,747)	(9,551,033)	(4,134,471)	(1,401,877)	(2,089,521)	(14,473,208)	(300,200,255)
Net Worth	\$ 1,687,962,620	\$ 6,434,799,530	\$ 175,333,076	\$ 71,892,758	\$ 24,425,757	\$ 32,444,974	\$ 46,629,371	\$ 8,473,488,086
Number of Returns with value >0	12,578	38,511	5,817	4,197	3,348	6,085	177,609	248,145
Amount without deficit	1,687,962,620	6,434,799,530	175,333,076	71,892,758	24,425,757	32,444,974	46,629,371	8,473,488,086
Number of Returns with value ≤0	4,400	7,669	1,507	1,145	977	1,662	103,143	120,503
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 1,147,920,748	\$ 5,312,021,879	\$ 149,876,008	\$ 68,200,554	\$ 24,200,177	\$ 33,111,638	\$ 51,029,120	\$ 6,786,360,124
Number of Returns with value >0	11,031	36,668	5,140	3,457	2,715	4,823	57,075	120,909
Amount without deficit	1,147,920,748	5,312,021,879	149,876,008	68,200,554	24,200,177	33,111,638	51,029,120	6,786,360,124
Number of Returns with value ≤0	5,947	9,512	2,184	1,885	1,610	2,924	223,677	247,739
Deficit ¹	0	0	0	0	0	0	0	0

Table 2 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2008
(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	16,978	0	0	0	0	0	280,752	297,730
CS/F Tax Liability	0	0	0	0	0	0	139,994	139,994
Apportionment: Special Factor								
Number of Returns using method	0	5,431	1,734	1,389	836	946	0	10,336
CS/F Tax Liability	0	25,253	15,494	21,496	15,309	38,812	0	116,364
PA Amount	0	18,127,299	14,702,081	21,892,479	14,146,338	38,947,099	0	107,815,296
Total Amount	0	1,642,660,738	80,349,270	66,845,323	21,618,902	41,579,363	0	1,853,053,596
Fraction ²		0.011035	0.182977	0.327510	0.654350	0.936693		0.058183
Apportionment: Three Factors								
Number of Returns using method	0	40,749	5,590	3,953	3,489	6,801	0	60,582
CS/F Tax Liability	0	236,512	50,652	43,578	27,508	46,552	0	404,802
Property in PA								
Total Property Amount	0	110,605,051	33,302,686	29,735,612	25,648,489	32,639,300	0	231,931,138
Property Fraction ²	0	6,293,519,767	232,567,174	93,928,209	38,953,477	35,085,150	0	6,694,053,777
		0.017574	0.143196	0.316578	0.658439	0.930288		0.034647
Payroll in PA								
Total Payroll Amount	0	34,710,443	11,011,763	16,908,889	8,388,147	15,007,380	0	86,026,622
Payroll Fraction ²	0	1,517,444,636	73,491,659	32,502,139	12,773,656	16,592,704	0	1,652,804,794
		0.022874	0.149837	0.520239	0.656676	0.904457		0.052049
Sales in PA								
Total Sales Amount	0	354,990,483	66,653,193	39,345,475	28,769,514	73,609,903	0	563,368,568
Sales Fraction ²	0	15,043,900,061	459,929,087	148,818,652	76,404,448	90,471,188	0	15,819,523,436
		0.023597	0.144921	0.264385	0.376542	0.813628		0.035612
Population Effective Apportionment ³	0.000000	0.017356	0.158158	0.339780	0.627446	0.913969	1.000000	0.034798

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 2008

(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	108,801	33,781	16,338	2,163	64	161,147
Capital Stock/Franchise Tax	0	10,854	48,440	49,954	11,620	120,868
 Current Year Book Income ¹	\$ (67,151)	\$ 7,608,397	\$ 14,919,214	\$ 12,060,269	\$ 2,223,701	\$ 36,744,430
Number of Returns with value >0	48,406	28,479	14,485	***	***	93,404
Amount without deficit	6,103,820	10,833,401	16,616,106	***	***	49,304,930
Number of Returns with value ≤0	60,395	5,302	1,853	***	***	67,743
Deficit	(6,170,971)	(3,225,004)	(1,696,892)	***	***	(12,560,500)
 Average Book Income	\$ 1,466,000	\$ 7,322,316	\$ 12,914,460	\$ 12,472,729	\$ 2,198,204	\$ 36,373,709
Number of Returns with value >0	52,336	32,412	16,109	2,145	64	103,066
Amount without deficit	5,963,877	8,136,906	13,218,883	12,906,016	2,198,204	42,423,886
Number of Returns with value ≤0	56,465	1,369	229	18	0	58,081
Deficit	(4,497,877)	(814,590)	(304,423)	(433,287)	0	(6,050,177)
 Net Worth ¹	\$ 21,837,636	\$ 29,491,396	\$ 49,495,864	\$ 41,367,512	\$ 10,983,422	\$ 153,175,830
Number of Returns with value >0	62,566	30,825	15,419	***	***	110,960
Amount without deficit	21,837,636	29,491,396	49,495,864	***	***	153,175,830
Number of Returns with value ≤0	46,235	2,956	919	***	***	50,187
Deficit ²	0	0	0	***	***	0
 Capital Stock Value	\$ 35,912,836	\$ 48,815,503	\$ 85,685,651	\$ 83,114,766	\$ 15,678,679	\$ 269,207,435
Number of Returns with value >0	3,261	33,781	16,338	2,163	64	55,607
Amount without deficit	35,912,836	48,815,503	85,685,651	83,114,766	15,678,679	269,207,435
Number of Returns with value ≤0	105,540	0	0	0	0	105,540
Deficit ²	0	0	0	0	0	0

Table 3 (continued) - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2008

(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	103,006	23,585	11,677	1,028	16	139,312
CS/F Tax Liability	0	8,359	32,737	21,659	2,234	64,989
Apportionment: Special Factor						
Number of Returns using method	856	2,109	1,067	263	14	4,309
CS/F Tax Liability	0	553	3,486	6,577	3,538	14,154
PA Amount	638,169	766,936	1,976,230	2,970,768	732,641	7,084,744
Total Amount	3,155,245	11,569,110	11,406,613	12,733,820	1,069,733	39,934,521
Fraction ³	0.202257	0.066292	0.173253	0.233297	0.684882	0.177409
Apportionment: Three Factors						
Number of Returns using method	4,939	8,087	3,594	872	34	17,526
CS/F Tax Liability	0	1,943	12,218	21,718	5,848	41,727
Property in PA	2,800,730	2,724,288	7,093,469	9,154,047	2,236,878	24,009,412
Total Property Amount	17,833,697	64,531,830	78,426,466	59,073,833	8,557,591	228,423,417
Property Fraction ³	0.157047	0.042216	0.090447	0.154959	0.261391	0.105109
Payroll in PA	1,826,588	2,000,613	4,474,893	4,605,238	750,827	13,658,159
Total Payroll Amount	11,475,863	41,953,815	33,724,090	23,283,156	2,630,799	113,067,723
Payroll Fraction ³	0.159168	0.047686	0.132691	0.197793	0.285399	0.120796
Sales in PA	5,966,587	9,388,464	23,199,388	24,816,558	6,095,025	69,466,022
Total Sales Amount	43,779,672	203,280,805	207,283,778	151,740,033	39,557,642	645,641,930
Sales Fraction ³	0.136287	0.046185	0.111921	0.163547	0.154080	0.107592
Population Effective Apportionment ⁴	0.000000	0.078955	0.198291	0.212267	0.257669	0.158471

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 2008
(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	TOTAL
Apportion Fraction Range:	0.0	≤0.10	≤0.25	≤0.50	≤0.75	≤0.99	1.00	
Number of Returns in Category	4,813	10,764	2,645	2,138	1,956	4,332	134,499	161,147
Capital Stock/Franchise Tax	0	10,598	5,641	7,460	9,887	22,293	64,988	120,867
Current Year Book Income	\$ 3,486,969	\$ 24,794,228	\$ 1,411,222	\$ 926,891	\$ 958,345	\$ 1,166,733	\$ 4,000,044	\$ 36,744,432
Number of Returns with value >0	2,971	7,821	1,888	1,490	1,378	3,046	74,810	93,404
Amount without deficit	4,740,986	31,913,179	2,109,906	1,253,821	1,132,344	1,736,077	6,418,617	49,304,930
Number of Returns with value ≤0	1,842	2,943	757	648	578	1,286	59,689	67,743
Deficit	(1,254,017)	(7,118,951)	(698,684)	(326,930)	(173,999)	(569,344)	(2,418,573)	(12,560,498)
Average Book Income	\$ 4,795,485	\$ 23,747,045	\$ 1,694,751	\$ 966,437	\$ 801,847	\$ 1,183,646	\$ 3,184,499	\$ 36,373,710
Number of Returns with value >0	3,504	8,660	2,085	1,671	1,519	3,401	82,226	103,066
Amount without deficit	5,453,164	26,433,483	2,043,940	1,127,145	878,924	1,368,608	5,118,622	42,423,886
Number of Returns with value ≤0	1,309	2,104	560	467	437	931	52,273	58,081
Deficit	(657,679)	(2,686,438)	(349,189)	(160,708)	(77,077)	(184,962)	(1,934,123)	(6,050,176)
Net Worth	\$ 19,499,305	\$ 101,114,498	\$ 7,655,821	\$ 4,442,905	\$ 3,061,142	\$ 5,123,046	\$ 12,279,114	\$ 153,175,831
Number of Returns with value >0	3,586	9,109	2,177	1,735	1,554	3,481	89,318	110,960
Amount without deficit	19,499,305	101,114,498	7,655,821	4,442,905	3,061,142	5,123,046	12,279,114	153,175,831
Number of Returns with value ≤0	1,227	1,655	468	403	402	851	45,181	50,187
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 35,502,557	\$ 175,671,597	\$ 13,312,277	\$ 7,350,649	\$ 5,556,031	\$ 8,633,241	\$ 23,181,083	\$ 269,207,435
Number of Returns with value >0	3,050	8,606	1,937	1,491	1,298	2,896	36,329	55,607
Amount without deficit	35,502,557	175,671,597	13,312,277	7,350,649	5,556,031	8,633,241	23,181,083	269,207,435
Number of Returns with value ≤0	1,763	2,158	708	647	658	1,436	98,170	105,540
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 2008
(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	TOTAL
Apportion Fraction Range:	0.0	≤0.10	≤0.25	≤0.50	≤0.75	≤0.99	1.00	
No Apportionment Used								
Number of Returns using method	4,813	0	0	0	0	0	134,499	139,312
CS/F Tax Liability	0	0	0	0	0	0	64,988	64,988
Apportionment: Special Factor								
Number of Returns using method	0	1,915	874	691	400	429	0	4,309
CS/F Tax Liability	0	1,491	1,553	2,728	2,545	5,837	0	14,154
PA Amount	0	772,157	1,070,845	1,290,182	1,291,461	2,660,097	0	7,084,742
Total Amount	0	24,637,832	6,435,222	3,579,608	2,118,113	3,163,746	0	39,934,521
Fraction ²		0.031340	0.166404	0.360425	0.609722	0.840806	0	0.177409
Apportionment: Three Factors								
Number of Returns using method	0	8,849	1,771	1,447	1,556	3,903	0	17,526
CS/F Tax Liability	0	9,107	4,088	4,732	7,343	16,457	0	41,727
Property in PA								
Total Property Amount	0	3,836,299	2,241,183	2,836,172	4,490,448	10,605,310	0	24,009,412
Property Fraction ²	0	0.020354	0.154878	0.377013	0.686396	0.929636	0	0.105109
Payroll in PA								
Total Payroll Amount	0	2,050,029	1,151,280	1,518,501	2,407,935	6,530,415	0	13,658,160
Payroll Fraction ²	0	0.022717	0.144360	0.370954	0.674585	0.908470	0	0.120796
Sales in PA								
Total Sales Amount	0	17,727,212	8,891,707	6,281,347	9,155,479	27,410,277	0	69,466,022
Sales Fraction ²	0	0.034366	0.164213	0.287282	0.463877	0.804969	0	0.107592
Population Effective Apportionment ³	0.000000	0.021207	0.149385	0.358679	0.623785	0.899264	1.000000	0.158471

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 2008

(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	78,714	12,124	5,472	1,305	190	97,805
Capital Stock/Franchise Tax	0	3,695	16,766	37,434	93,156	151,051
Current Year Book Income	\$ (14,731,892)	\$ (2,137,226)	\$ (31,037,746)	\$ 1,926,109	\$ 55,742,652	\$ 9,761,897
Number of Returns with value >0	23,770	8,491	4,093	1,019	165	37,538
Amount without deficit	21,675,189	9,754,135	18,323,722	28,249,729	59,680,786	137,683,561
Number of Returns with value ≤0	54,944	3,633	1,379	286	25	60,267
Deficit	(36,407,081)	(11,891,361)	(49,361,468)	(26,323,620)	(3,938,134)	(127,921,664)
Average Book Income	\$ (10,399,654)	\$ 125,433	\$ 5,633,556	\$ 16,747,886	\$ 36,662,673	\$ 48,769,894
Number of Returns with value >0	24,780	9,672	4,583	1,131	175	40,341
Amount without deficit	17,069,171	9,005,562	15,579,141	27,543,834	37,710,625	106,908,333
Number of Returns with value ≤0	53,934	2,452	889	174	15	57,464
Deficit	(27,468,825)	(8,880,129)	(9,945,585)	(10,795,948)	(1,047,952)	(58,138,439)
Net Worth ¹	\$ 192,773,204	\$ 75,299,266	\$ 183,236,209	\$ 337,326,012	\$ 372,838,822	\$ 1,161,473,513
Number of Returns with value >0	45,517	10,826	5,084	***	***	62,858
Amount without deficit	192,773,204	75,299,266	183,236,209	***	***	1,161,473,513
Number of Returns with value ≤0	33,197	1,298	388	***	***	34,947
Deficit ²	0	0	0	***	***	0
Capital Stock Value	\$ 159,893,311	\$ 72,906,564	\$ 149,763,804	\$ 271,271,017	\$ 338,066,465	\$ 991,901,161
Number of Returns with value >0	2,150	12,124	5,472	1,305	190	21,241
Amount without deficit	159,893,311	72,906,564	149,763,804	271,271,017	338,066,465	991,901,161
Number of Returns with value ≤0	76,564	0	0	0	0	76,564
Deficit ²	0	0	0	0	0	0

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

Tax Year 2008

(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	76,080	8,230	3,406	530	42	88,288
CS/F Tax Liability	0	2,715	9,701	13,976	10,381	36,773
Apportionment: Special Factor						
Number of Returns using method	263	373	144	56	22	858
CS/F Tax Liability	0	87	517	1,732	21,263	23,599
PA Amount	966,301	179,902	594,582	983,077	18,711,193	21,435,055
Total Amount	4,935,028	16,504,842	9,104,865	96,134,175	49,604,426	176,283,336
Fraction ³	0.195805	0.010900	0.065304	0.010226	0.377208	0.121594
Apportionment: Three Factors						
Number of Returns using method	2,371	3,521	1,922	719	126	8,659
CS/F Tax Liability	0	893	6,548	21,726	61,512	90,679
Property in PA	6,419,389	2,538,385	6,498,914	14,350,239	19,594,573	49,401,500
Total Property Amount	104,283,153	116,573,304	227,391,839	318,067,180	255,081,173	1,021,396,649
Property Fraction ³	0.061557	0.021775	0.028580	0.045117	0.076817	0.048367
Payroll in PA	1,685,320	1,853,379	2,786,334	4,083,815	3,567,639	13,976,487
Total Payroll Amount	17,919,918	39,643,979	51,373,719	52,456,145	26,095,226	187,488,987
Payroll Fraction ³	0.094047	0.046751	0.054237	0.077852	0.136716	0.074546
Sales in PA	9,940,975	4,195,109	12,806,296	29,202,526	34,719,366	90,864,272
Total Sales Amount	101,325,213	188,929,899	350,424,389	691,788,430	484,930,873	1,817,398,804
Sales Fraction ³	0.098110	0.022205	0.036545	0.042213	0.071597	0.049997
Population Effective Apportionment ⁴	0.000000	0.020291	0.041693	0.050023	0.096120	0.055144

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 2008

(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	3,525	5,867	1,181	915	694	860	84,763	97,805
Capital Stock/Franchise Tax	0	49,126	12,285	20,878	12,592	19,396	36,773	151,050
Current Year Book Income	\$ 4,236,959	\$ 1,735,773	\$ 2,230,070	\$ 3,165,726	\$ 647,676	\$ 1,229,885	\$ (3,484,191)	\$ 9,761,898
Number of Returns with value >0	1,396	3,473	670	494	364	473	30,668	37,538
Amount without deficit	17,269,339	105,143,802	4,694,618	4,811,504	1,260,929	1,671,444	2,831,925	137,683,561
Number of Returns with value ≤0	2,129	2,394	511	421	330	387	54,095	60,267
Deficit	(13,032,380)	(103,408,029)	(2,464,548)	(1,645,778)	(613,253)	(441,559)	(6,316,116)	(127,921,663)
Average Book Income	\$ 10,607,878	\$ 37,357,715	\$ 1,320,648	\$ 1,606,801	\$ 455,000	\$ 659,925	\$ (3,238,072)	\$ 48,769,895
Number of Returns with value >0	1,666	3,813	682	522	391	499	32,768	40,341
Amount without deficit	16,824,705	80,109,598	3,264,049	2,626,899	901,479	1,017,542	2,164,062	106,908,334
Number of Returns with value ≤0	1,859	2,054	499	393	303	361	51,995	57,464
Deficit	(6,216,827)	(42,751,883)	(1,943,401)	(1,020,098)	(446,479)	(357,617)	(5,402,134)	(58,138,439)
Net Worth	\$ 190,033,740	\$ 892,703,039	\$ 28,685,850	\$ 21,147,132	\$ 6,383,574	\$ 6,986,884	\$ 15,533,294	\$ 1,161,473,513
Number of Returns with value >0	2,434	4,737	912	683	534	630	52,928	62,858
Amount without deficit	190,033,740	892,703,039	28,685,850	21,147,132	6,383,574	6,986,884	15,533,294	1,161,473,513
Number of Returns with value ≤0	1,091	1,130	269	232	160	230	31,835	34,947
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 159,334,858	\$ 754,513,712	\$ 27,800,354	\$ 21,663,383	\$ 7,068,343	\$ 7,892,866	\$ 13,627,646	\$ 991,901,162
Number of Returns with value >0	2,037	4,669	855	557	416	475	12,232	21,241
Amount without deficit	159,334,858	754,513,712	27,800,354	21,663,383	7,068,343	7,892,866	13,627,646	991,901,162
Number of Returns with value ≤0	1,488	1,198	326	358	278	385	72,531	76,564
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 2008
(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:	0.0	≤0.10	≤0.25	≤0.50	≤0.75	≤0.99	1.00	
No Apportionment Used								
Number of Returns using method	3,525	0	0	0	0	0	84,763	88,288
CS/F Tax Liability	0	0	0	0	0	0	36,773	36,773
Apportionment: Special Factor								
Number of Returns using method	0	516	98	100	64	80	0	858
CS/F Tax Liability	0	1,977	988	9,455	5,786	5,392	0	23,598
PA Amount	0	607,560	3,728,526	7,485,499	4,818,300	4,795,170	0	21,435,055
Total Amount	0	123,486,641	17,537,919	22,876,570	7,116,318	5,265,889	0	176,283,337
Fraction ²		0.004920	0.212598	0.327212	0.677078	0.910610	0	0.121594
Apportionment: Three Factors								
Number of Returns using method	0	5,351	1,083	815	630	780	0	8,659
CS/F Tax Liability	0	47,149	11,297	11,423	6,807	14,003	0	90,679
Property in PA								
Total Property Amount	0	20,588,000	6,514,706	7,166,034	5,455,343	9,677,418	0	49,401,501
Property Fraction ²	0	926,460,083	44,949,338	30,684,615	8,695,294	10,607,318	0	1,021,396,648
		0.022222	0.144934	0.233538	0.627390	0.912334		0.048367
Payroll in PA								
Total Payroll Amount	0	5,659,070	2,339,117	1,733,080	1,419,211	2,826,009	0	13,976,487
Payroll Fraction ²	0	162,940,872	14,825,597	4,408,274	2,192,367	3,121,878	0	187,488,988
		0.034731	0.157776	0.393143	0.647342	0.905227		0.074546
Sales in PA								
Total Sales Amount	0	45,358,250	12,573,206	8,568,630	5,118,051	19,246,135	0	90,864,272
Sales Fraction ²	0	1,658,005,296	88,818,087	30,624,068	17,458,559	22,492,794	0	1,817,398,804
		0.027357	0.141561	0.279801	0.293154	0.855658		0.049997
Population Effective Apportionment ³	0.000000	0.023340	0.170857	0.338117	0.634388	0.887941	1.000000	0.055144

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	2015 and after	\$5,000,000 or 30% 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	2014	\$4,000,000 or 25% of taxable income	2009	83%
8.50%	1987-1990	1990-1993	3 taxable years starting with the 1995 taxable year	2010-2013	\$3,000,000 or 20% of taxable income	2007-2008	70%
		1989	1 taxable year, plus 2 taxable years starting with the 1995 taxable year	2009	\$3,000,000 or 15% of taxable income	1999-2006	60%
		1988	2 taxable years, plus 1 taxable year starting with the 1995 taxable year	2007-2008	\$3,000,000 or 12.5% of taxable income	1995-1998	50%
		1987	3 taxable years	1999-2006	\$2,000,000	1994 and prior	33%
				1996-1998	\$1,000,000		
				1995	\$500,000		
				1991-1994	Suspended		
				1982-1990	No Cap		

Table 7 - CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2008

(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							
Corporate Net Income Tax	79,019	12,732	10,649	5,242	1,747	307	109,696
	0	3,888	39,313	175,122	521,657	1,164,805	1,904,785
Federal Income Amount ²	\$ (198,772,710)	\$ 8,416,108	\$ 24,923,698	\$ 66,647,231	\$ 146,956,980	\$ 184,619,701	\$ 232,791,008
Number of Returns with value >0	18,580	11,833	10,336	5,089	***	***	47,857
Amount without deficit	208,512,056	8,624,746	27,118,846	68,076,931	***	***	646,919,919
Number of Returns with value ≤0	60,439	899	313	153	***	***	61,839
Deficit	(407,284,766)	(208,638)	(2,195,148)	(1,429,700)	***	***	(414,128,911)
Dividend Deductions	\$ 205,487,711	\$ 411,240	\$ 3,738,899	\$ 6,446,829	\$ 19,384,483	\$ 41,196,422	\$ 276,665,584
Number of Returns with value >0	3,531	549	768	651	389	105	5,993
Amount without deficit	206,206,865	434,614	3,738,937	6,447,004	19,384,483	41,196,422	277,408,325
Number of Returns with value ≤0	75,488	12,183	9,881	4,591	1,358	202	103,703
Deficit	(719,154)	(23,374)	(38)	(175)	0	0	(742,741)
Interest on US Securities	\$ 2,062,278	\$ 17,467	\$ 50,781	\$ 103,207	\$ 207,836	\$ 21,089	\$ 2,462,658
Number of Returns with value >0	911	178	156	180	95	33	1,553
Amount without deficit	2,189,979	17,467	54,309	103,214	207,972	21,089	2,594,030
Number of Returns with value ≤0	78,108	12,554	10,493	5,062	1,652	274	108,143
Deficit	(127,701)	0	(3,528)	(7)	(136)	0	(131,372)
Bonus Depreciation Deductions	\$ 11,991,290	\$ 328,069	\$ 710,920	\$ 2,082,847	\$ 3,817,674	\$ 2,510,006	\$ 21,440,806
Number of Returns with value >0	12,882	2,415	3,230	2,711	1,149	229	22,616
Amount without deficit	12,217,301	328,100	760,686	2,177,177	3,942,199	2,898,980	22,324,443
Number of Returns with value ≤0	66,137	10,317	7,419	2,531	598	78	87,080
Deficit	(226,011)	(31)	(49,766)	(94,330)	(124,525)	(388,974)	(883,637)

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

Tax Year 2008

(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
Total Deductions	\$ 225,597,412	\$ 1,161,099	\$ 4,656,753	\$ 9,071,343	\$ 24,696,120	\$ 43,313,064	\$ 308,495,791
Number of Returns with value >0	16,766	3,120	3,997	3,146	1,311	250	28,590
Amount without deficit	226,627,508	1,184,510	4,711,107	9,158,455	24,790,570	44,291,686	310,763,836
Number of Returns with value ≤0	62,253	9,612	6,652	2,096	436	57	81,106
Deficit	(1,030,096)	(23,411)	(54,354)	(87,112)	(94,450)	(978,622)	(2,268,045)
Tax Preference Items ²	\$ (334,526)	\$ 35,916	\$ 1,094	\$ 11,985	\$ 988,443	\$ 14,048	\$ 716,960
Number of Returns with value >0	362	100	83	30	***	***	591
Amount without deficit	93,383	35,938	1,847	14,070	***	***	1,152,384
Number of Returns with value ≤0	78,657	12,632	10,566	5,212	***	***	109,105
Deficit	(427,909)	(22)	(753)	(2,085)	***	***	(435,424)
Bonus Depreciation Additions	\$ 39,694,166	\$ 1,174,042	\$ 2,879,274	\$ 7,846,607	\$ 15,088,028	\$ 15,854,708	\$ 82,536,825
Number of Returns with value >0	10,170	1,912	2,694	2,538	1,143	227	18,684
Amount without deficit	39,914,788	1,174,073	2,879,296	7,883,547	15,089,834	15,854,708	82,796,246
Number of Returns with value ≤0	68,849	10,820	7,955	2,704	604	80	91,012
Deficit	(220,622)	(31)	(22)	(36,940)	(1,806)	0	(259,421)
Miscellaneous Additional Items	\$ 4,516,974	\$ 543,040	\$ 1,859,028	\$ 578,834	\$ 61,018	\$ 1,056,573	\$ 8,615,467
Number of Returns with value >0	926	286	286	243	83	19	1,843
Amount without deficit	4,632,223	543,329	1,859,216	579,048	309,132	1,056,573	8,979,521
Number of Returns with value ≤0	78,093	12,446	10,363	4,999	1,664	288	107,853
Deficit	(115,249)	(289)	(188)	(214)	(248,114)	0	(364,054)
Total Additions	\$ 48,412,929	\$ 2,070,149	\$ 5,832,114	\$ 11,096,997	\$ 21,729,848	\$ 22,925,896	\$ 112,067,933
Number of Returns with value >0	21,301	7,524	8,248	4,698	1,644	294	43,709
Amount without deficit	50,794,643	2,086,448	5,851,821	11,197,118	21,927,210	22,945,544	114,802,784
Number of Returns with value ≤0	57,718	5,208	2,401	544	103	13	65,987
Deficit	(2,381,714)	(16,299)	(19,707)	(100,121)	(197,362)	(19,648)	(2,734,851)

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2008

(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
Income with PA Adjustments ²	\$ (373,324,308)	\$ 9,320,356	\$ 26,106,831	\$ 68,674,958	\$ 144,095,682	\$ 164,230,489	\$ 39,104,008
Number of Returns with value >0	18,555	12,716	***	***	1,747	307	49,190
Amount without deficit	82,674,958	9,328,429	***	***	144,095,682	164,230,489	496,043,343
Number of Returns with value ≤0	60,464	16	***	***	0	0	60,506
Deficit	(455,999,266)	(8,073)	***	***	0	0	(456,939,335)
Income To Be Apportioned ²	\$ (373,776,836)	\$ 9,324,930	\$ 25,984,665	\$ 70,454,908	\$ 143,997,942	\$ 164,527,152	\$ 40,512,761
Number of Returns with value >0	18,602	12,718	***	***	1,747	307	49,240
Amount without deficit	82,695,232	9,329,340	***	***	143,997,942	164,527,152	497,227,655
Number of Returns with value ≤0	60,417	14	***	***	0	0	60,456
Deficit	(456,472,068)	(4,410)	***	***	0	0	(456,714,894)
Income Apportioned to PA	\$ (30,334,087)	\$ 72,091	\$ 476,382	\$ 2,071,989	\$ 5,798,930	\$ 12,390,671	\$ (9,524,024)
Number of Returns with value >0	13,523	12,690	10,621	5,230	1,747	307	44,118
Amount without deficit	1,188,566	72,091	476,445	2,072,079	5,798,930	12,390,671	21,998,782
Number of Returns with value ≤0	65,496	42	28	12	0	0	65,578
Deficit	(31,522,653)	0	(63)	(90)	0	0	(31,522,806)
Total Nonbusiness Income ²	\$ 429,516	\$ 15,963	\$ 122,296	\$ (1,763,081)	\$ 97,738	\$ (296,662)	\$ (1,394,230)
Number of Returns with value >0	209	77	49	28	***	***	372
Amount without deficit	1,444,792	21,514	125,627	159,586	***	***	1,852,788
Number of Returns with value ≤0	78,810	12,655	10,600	5,214	***	***	109,324
Deficit	(1,015,276)	(5,551)	(3,331)	(1,922,667)	***	***	(3,247,018)
Nonbusiness Income Allocated PA ²	\$ (112,413)	\$ 69	\$ 1,459	\$ (31,759)	\$ 2,644	\$ (1,056)	\$ (141,056)
Number of Returns with value >0	33	49	36	***	***	0	140
Amount without deficit	1,166	134	1,460	***	***	0	9,919
Number of Returns with value ≤0	78,986	12,683	10,613	***	***	307	109,556
Deficit	(113,579)	(65)	(1)	***	***	(1,056)	(150,975)
Net Operating Loss Deduction	\$ 1,185,826	\$ 33,110	\$ 84,319	\$ 286,715	\$ 579,776	\$ 729,975	\$ 2,899,721
Number of Returns with value >0	13,432	2,283	1,540	634	313	130	18,332
Amount without deficit	1,185,826	33,110	84,319	286,715	579,776	729,975	2,899,721
Number of Returns with value = 0	65,587	10,449	9,109	4,608	1,434	177	91,364
Amount	0	0	0	0	0	0	0

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2008

(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	\$ (31,611,289)	\$ 38,924	\$ 393,529	\$ 1,752,979	\$ 5,221,797	\$ 11,658,665	\$ (12,545,395)
Number of Returns with value >0 Amount without deficit	193 1	12,732 38,924	10,649 393,529	5,242 1,752,979	1,747 5,221,797	307 11,658,665	30,870 19,065,895
Number of Returns with value ≤0 Deficit	78,826 (31,611,290)	0 0	0 0	0 0	0 0	0 0	78,826 (31,611,290)
No Apportionment used:							
Number of Returns using method CNI Tax Liability	59,903 0	6,811 2,182	5,755 20,528	1,611 46,093	263 75,823	34 133,443	74,377 278,069
Apportionment: Special Factor ²							
Number of Returns using method CNI Tax Liability	960 0	358 107	230 755	119 3,669	*** ***	*** ***	1,695 63,882
PA Amount	4,594,209	150,217	284,296	775,326	***	***	10,362,973
TOTAL Amount	213,634,161	3,576,202	5,102,467	54,962,428	***	***	322,012,899
Fraction ³	0.021505	0.042005	0.055717	0.014106	***	***	0.032182
Apportionment: Three Factors							
Number of Returns using method CNI Tax Liability	18,156 0	5,563 1,599	4,664 18,029	3,512 125,360	1,463 438,298	266 979,548	33,624 1,562,834
Property in PA	186,947,672	1,215,070	5,162,529	19,677,101	49,648,208	82,162,980	344,813,560
Total Property Amount Property Fraction ³	3,769,590,386 0.049594	139,821,005 0.008690	245,131,356 0.021060	502,485,531 0.039160	978,179,025 0.050756	800,586,215 0.102629	6,435,793,518 0.053577
Payroll in PA	45,896,428	990,034	2,446,594	6,785,737	14,033,908	13,757,666	83,910,367
Total Payroll Amount Payroll Fraction ³	765,756,362 0.059936	45,294,395 0.021858	79,579,278 0.030744	137,189,935 0.049462	234,587,723 0.059824	156,443,842 0.087940	1,418,851,535 0.059140
Sales in PA	233,658,048	3,387,070	11,401,904	36,165,578	86,380,332	113,004,413	483,997,345
Total Sales Amount Sales Fraction ³	6,350,830,461 0.036792	246,140,302 0.013761	1,323,267,545 0.008616	1,196,764,193 0.030219	3,194,637,358 0.027039	1,983,970,474 0.056959	14,295,610,333 0.033856
Population Effective Apportionment ⁴	0.014373	0.007727	0.018171	0.029409	0.040271	0.075311	0.044243
(With positive Income To Be Apportioned only)							

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 2008
(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	12,519	25,147	3,838	2,584	1,361	2,389	61,858	109,696
Corporate Net Income Tax	339	690,447	322,750	283,275	91,186	239,058	277,730	1,904,785
Federal Income Amount	\$ 18,249,209	\$ 201,771,611	\$ 19,979,323	\$ 3,208,595	\$ (4,087,937)	\$ (290,637)	\$ (6,039,158)	\$ 232,791,006
Number of Returns with value >0	4,923	14,439	2,145	1,463	762	1,370	22,755	47,857
Amount without deficit	57,845,977	532,599,327	36,128,209	11,054,804	1,631,815	3,017,412	4,642,373	646,919,917
Number of Returns with value ≤0	7,596	10,708	1,693	1,121	599	1,019	39,103	61,839
Deficit	(39,596,768)	(330,827,716)	(16,148,886)	(7,846,209)	(5,719,752)	(3,308,049)	(10,681,531)	(414,128,911)
Dividend Deductions	\$ 15,941,456	\$ 231,374,033	\$ 23,096,379	\$ 3,016,779	\$ 220,028	\$ 983,829	\$ 2,033,080	\$ 276,665,584
Number of Returns with value >0	521	2,800	319	182	96	185	1,890	5,993
Amount without deficit	16,029,955	231,912,995	23,118,759	3,058,332	231,251	984,014	2,073,019	277,408,325
Number of Returns with value ≤0	11,998	22,347	3,519	2,402	1,265	2,204	59,968	103,703
Deficit	(88,499)	(538,962)	(22,380)	(41,553)	(11,223)	(185)	(39,939)	(742,741)
Interest on US Securities	\$ 440,987	\$ 1,894,201	\$ 22,412	\$ 72,662	\$ 5,879	\$ 3,610	\$ 22,908	\$ 2,462,659
Number of returns with value >0	221	687	97	59	16	39	434	1,553
Amount without deficit	440,987	2,025,572	22,412	72,662	5,879	3,610	22,908	2,594,030
Number of Returns with value ≤0	12,298	24,460	3,741	2,525	1,345	2,350	61,424	108,143
Deficit	0	(131,371)	0	0	0	0	0	(131,371)
Bonus Depreciation Deductions	\$ 956,515	\$ 18,417,661	\$ 896,645	\$ 488,643	\$ 277,794	\$ 138,655	\$ 264,891	\$ 21,440,804
Number of Returns with value >0	1,718	10,032	1,409	1,052	522	904	6,979	22,616
Amount without deficit	962,619	19,284,164	900,906	489,316	283,783	138,655	265,000	22,324,443
Number of Returns with value ≤0	10,801	15,115	2,429	1,532	839	1,485	54,879	87,080
Deficit	(6,104)	(866,503)	(4,261)	(673)	(5,989)	0	(109)	(883,639)

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2008
(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	\$ 17,940,516	\$ 258,414,020	\$ 24,128,848	\$ 3,945,623	\$ 522,121	\$ 1,140,024	\$ 2,404,640	\$ 308,495,792
Number of Returns with value >0	2,414	12,296	1,666	1,203	599	1,055	9,357	28,590
Amount without deficit	18,021,091	260,535,159	24,142,356	3,953,480	529,439	1,140,034	2,442,276	310,763,835
Number of Returns with value ≤0	10,105	12,851	2,172	1,381	762	1,334	52,501	81,106
Deficit	(80,575)	(2,121,139)	(13,508)	(7,857)	(7,318)	(10)	(37,636)	(2,268,043)
Tax Preference Items ²	\$ 9,118	\$ 691,249	\$ 17,047	\$ 499	\$ (340)	\$ (523)	\$ (89)	\$ 716,961
Number of Returns with value >0	41	154	15	***	***	***	366	591
Amount without deficit	26,911	1,105,878	18,237	***	***	***	822	1,152,385
Number of Returns with value ≤0	12,478	24,993	3,823	***	***	***	61,492	109,105
Deficit	(17,793)	(414,629)	(1,190)	***	***	***	(911)	(435,424)
Bonus Depreciation Additions	\$ 4,996,971	\$ 69,748,244	\$ 3,962,068	\$ 1,239,468	\$ 995,058	\$ 646,721	\$ 948,295	\$ 82,536,825
Number of Returns with value >0	1,570	9,642	1,263	911	394	615	4,289	18,684
Amount without deficit	4,997,471	70,006,999	3,962,068	1,239,468	995,072	646,724	948,444	82,796,246
Number of Returns with value ≤0	10,949	15,505	2,575	1,673	967	1,774	57,569	91,012
Deficit	(500)	(258,755)	0	0	(14)	(3)	(149)	(259,421)
Miscellaneous Additional Items	\$ 556,784	\$ 7,807,851	\$ 86,890	\$ 15,654	\$ 56,809	\$ 6,551	\$ 84,929	\$ 8,615,468
Number of Returns with value >0	141	951	107	64	37	40	503	1,843
Amount without deficit	570,004	8,158,509	86,899	15,697	56,809	6,551	85,052	8,979,521
Number of Returns with value ≤0	12,378	24,196	3,731	2,520	1,324	2,349	61,355	107,853
Deficit	(13,220)	(350,658)	(9)	(43)	0	0	(123)	(364,053)
Total Additions	\$ 6,782,354	\$ 94,381,746	\$ 5,658,488	\$ 1,847,244	\$ 1,257,339	\$ 846,007	\$ 1,294,753	\$ 112,067,931
Number of Returns with value >0	4,339	18,809	2,630	1,745	919	1,488	13,779	43,709
Amount without deficit	7,230,288	96,566,655	5,702,521	1,861,814	1,262,424	852,804	1,326,278	114,802,784
Number of Returns with value ≤0	8,180	6,338	1,208	839	442	901	48,079	65,987
Deficit	(447,934)	(2,184,909)	(44,033)	(14,570)	(5,085)	(6,797)	(31,525)	(2,734,853)

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2008
(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
Income with PA Adjustments	\$ 7,088,105	\$ 40,516,814	\$ 1,488,607	\$ 1,101,613	\$ (3,355,846)	\$ (585,540)	\$ (7,149,745)	\$ 39,104,008
Number of Returns with value >0	5,076	15,000	2,189	1,524	801	1,421	23,179	49,190
Amount without deficit	47,514,475	408,860,238	22,269,901	9,463,540	1,665,244	2,865,692	3,404,254	496,043,344
Number of Returns with value ≤0	7,443	10,147	1,649	1,060	560	968	38,679	60,506
Deficit	(40,426,370)	(368,343,424)	(20,781,294)	(8,361,927)	(5,021,090)	(3,451,232)	(10,553,999)	(456,939,336)
Income To Be Apportioned	\$ 7,643,426	\$ 42,601,051	\$ 259,444	\$ 1,102,790	\$ (3,360,688)	\$ (586,536)	\$ (7,146,725)	\$ 40,512,762
Number of Returns with value >0	5,125	15,001	2,188	1,524	801	1,421	23,180	49,240
Amount without deficit	47,487,097	410,065,126	22,281,510	9,463,605	1,660,404	2,865,655	3,404,258	497,227,655
Number of Returns with value ≤0	7,394	10,146	1,650	1,060	560	968	38,678	60,456
Deficit	(39,843,671)	(367,464,075)	(22,022,066)	(8,360,815)	(5,021,092)	(3,452,191)	(10,550,983)	(456,714,893)
Income Apportioned to PA	\$ (45,482)	\$ (240,604)	\$ 228,624	\$ 523,984	\$ (2,425,791)	\$ (443,828)	\$ (7,120,925)	\$ (9,524,022)
Number of Returns with value >0	64	14,942	2,187	1,523	801	1,421	23,180	44,118
Amount without deficit	5,314	8,053,140	3,599,886	3,219,678	1,036,064	2,680,443	3,404,258	21,998,783
Number of Returns with value ≤0	12,455	10,205	1,651	1,061	560	968	38,678	65,578
Deficit	(50,796)	(8,293,744)	(3,371,262)	(2,695,694)	(3,461,855)	(3,124,271)	(10,525,183)	(31,522,805)
Total Nonbusiness Income ²	\$ (486,612)	\$ (2,138,725)	\$ 1,229,161	\$ (1,177)	\$ 5,145	\$ 995	\$ (3,017)	\$ (1,394,230)
Number of Returns with value >0	134	176	26	12	12	***	***	372
Amount without deficit	134,643	461,755	1,250,023	223	5,147	***	***	1,852,789
Number of Returns with value ≤0	12,385	24,971	3,812	2,572	1,349	***	***	109,324
Deficit	(621,255)	(2,600,480)	(20,862)	(1,400)	(2)	***	***	(3,247,019)
Nonbusiness Income Allocated to PA ²	\$ (107,039)	\$ (36,305)	\$ (1,604)	\$ (104)	\$ 3,029	\$ 197	\$ 771	\$ (141,055)
Number of Returns with value >0	79	25	***	***	***	***	13	140
Amount without deficit	3,731	1,818	***	***	***	***	822	9,920
Number of Returns with value ≤0	12,440	25,122	***	***	***	***	61,845	109,556
Deficit	(110,770)	(38,123)	***	***	***	***	(51)	(150,975)
Net Operating Loss Deduction	\$ 2,628	\$ 1,106,597	\$ 368,265	\$ 384,070	\$ 126,310	\$ 287,503	\$ 624,349	\$ 2,899,722
Number of Returns with value >0	74	4,406	713	578	312	592	11,657	18,332
Amount without deficit	2,628	1,106,597	368,265	384,070	126,310	287,503	624,349	2,899,722
Number of Returns with value = 0	12,445	20,741	3,125	2,006	1,049	1,797	50,201	91,364
Amount	0	0	0	0	0	0	0	0

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2008
(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
PA Taxable Income	\$ (159,746)	\$ (1,365,189)	\$ (140,500)	\$ 140,170	\$ (2,543,849)	\$ (731,134)	\$ (7,745,147)	\$ (12,545,395)
Number of Returns with value >0	73	11,811	1,739	1,137	596	1,029	14,485	30,870
Amount without deficit	3,393	6,910,346	3,230,732	2,835,590	912,772	2,392,976	2,780,085	19,065,894
Number of Returns with value ≤0	12,446	13,336	2,099	1,447	765	1,360	47,373	78,826
Deficit	(163,139)	(8,275,535)	(3,371,232)	(2,695,420)	(3,456,621)	(3,124,110)	(10,525,232)	(31,611,289)
No Apportionment used								
Number of Returns using method	12,519	0	0	0	0	0	61,858	74,377
CNI Tax Liability	339	0	0	0	0	0	277,730	278,069
Apportionment: Special Factor								
Number of Returns using method	0	1,216	259	120	64	36	0	1,695
CNI Tax Liability	0	17,971	33,242	9,860	1,464	1,343	0	63,880
PA Amount	0	5,662,937	3,540,896	372,079	178,451	608,610	0	10,362,973
TOTAL Amount	0	299,900,104	19,937,860	1,137,547	287,680	749,709	0	322,012,900
Fraction ³		0.018883	0.177597	0.327089	0.620311	0.811795		0.032182
Apportionment: Three Factors								
Number of Returns using method	0	23,931	3,579	2,464	1,297	2,353	0	33,624
CNI Tax Liability	0	672,476	289,508	273,415	89,721	237,715	0	1,562,835
Property in PA	0	133,470,168	78,714,074	60,096,717	29,748,058	42,784,544	0	344,813,561
Total Property Amount	0	5,855,924,542	374,237,992	112,879,143	45,740,388	47,011,453	0	6,435,793,518
Property Fraction ³		0.022792	0.210332	0.532399	0.650367	0.910088		0.053577
Payroll in PA	0	31,089,621	23,170,064	13,423,665	5,831,757	10,395,259	0	83,910,366
Total Payroll Amount	0	1,268,688,883	104,318,988	25,104,357	8,893,669	11,845,639	0	1,418,851,536
Payroll Fraction ³		0.024505	0.222108	0.534715	0.655720	0.877560		0.059140
Sales in PA	0	275,436,186	62,236,961	47,256,952	35,853,971	63,213,277	0	483,997,347
Total Sales Amount	0	13,414,731,011	549,392,166	203,505,765	58,875,056	69,106,335	0	14,295,610,333
Sales Fraction ³		0.020532	0.113283	0.232214	0.608984	0.914725		0.033856
Population Effective Apportionment ⁴	0.000112	0.019639	0.161564	0.340217	0.623983	0.935368	1.000000	0.044243
(With positive Income To Be Apportioned only)								

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 2008

(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	247,519	70,423	37,449	10,507	2,370	380	368,648
Capital Stock/Franchise tax	0	17,937	85,874	155,785	179,994	221,570	661,160
Corporate Net Income tax	0	3,420	35,733	161,639	507,840	1,196,161	1,904,793
Combined CS/F & CNI taxes	0	21,357	121,607	317,424	687,834	1,417,731	2,565,953
Current Year Book Income	\$ (115,209,153)	\$ (46,363,562)	\$ (91,069,502)	\$ (34,350,633)	\$ 158,311,147	\$ 155,880,658	\$ 27,198,955
Number of Returns with value >0	87,507	51,361	30,335	8,690	2,007	319	180,219
Amount without deficit	100,348,888	41,257,948	82,560,085	135,675,174	239,433,619	183,492,209	782,767,923
Number of Returns with value ≤0	160,012	19,062	7,114	1,817	363	61	188,429
Deficit	(215,558,041)	(87,621,510)	(173,629,587)	(170,025,807)	(81,122,472)	(27,611,551)	(755,568,968)
Average Book Income	\$ (39,712,697)	\$ (16,559,757)	\$ 23,542,985	\$ 79,264,380	\$ 205,676,181	\$ 135,670,665	\$ 387,881,757
Number of Returns with value >0	92,961	58,966	33,673	9,346	2,100	331	197,377
Amount without deficit	86,624,512	35,269,387	70,973,919	128,503,227	218,066,479	148,644,488	688,082,012
Number of Returns with value ≤0	154,558	11,457	3,776	1,161	270	49	171,271
Deficit	(126,337,209)	(51,829,144)	(47,430,934)	(49,238,847)	(12,390,298)	(12,973,823)	(300,200,255)
Net Worth	\$ 1,538,865,531	\$ 416,861,638	\$ 1,067,167,729	\$ 1,997,323,352	\$ 1,866,202,586	\$ 1,587,067,250	\$ 8,473,488,086
Number of Returns with value >0	137,851	63,096	34,721	9,927	2,203	347	248,145
Amount without deficit	1,538,865,531	416,861,638	1,067,167,729	1,997,323,352	1,866,202,586	1,587,067,250	8,473,488,086
Number of Returns with value ≤0	109,668	7,327	2,728	580	167	33	120,503
Deficit ¹	0	0	0	0	0	0	0
Capital Stock Value	\$ 1,024,299,914	\$ 331,145,761	\$ 770,007,427	\$ 1,424,134,399	\$ 1,831,481,669	\$ 1,405,290,956	\$ 6,786,360,126
Number of Returns with value >0	11,285	62,791	34,014	10,194	2,269	356	120,909
Amount without deficit	1,024,299,914	331,145,761	770,007,427	1,424,134,399	1,831,481,669	1,405,290,956	6,786,360,126
Number of Returns with value ≤0	236,234	7,632	3,435	313	101	24	247,739
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 2008

(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	\$ (111,775,335)	\$ (29,133,628)	\$ (36,799,921)	\$ (7,733,126)	\$ 91,505,211	\$ 134,449,560	\$ 40,512,761
Number of Returns with value >0	14,184	14,921	11,928	5,903	1,960	344	49,240
Amount without deficit	51,245,907	16,914,173	36,017,479	76,489,906	143,341,071	173,219,118	497,227,654
Number of Returns with value ≤0	233,335	55,502	25,521	4,604	410	36	319,408
Deficit	(163,021,242)	(46,047,801)	(72,817,400)	(84,223,032)	(51,835,860)	(38,769,558)	(456,714,893)
Income Apportioned to PA	\$ (11,417,985)	\$ (1,855,703)	\$ (3,655,217)	\$ (4,144,765)	\$ 1,544,714	\$ 10,004,932	\$ (9,524,024)
Number of Returns with value >0	9,664	14,476	11,802	5,874	1,958	344	44,118
Amount without deficit	405,379	217,971	709,375	2,186,877	5,747,751	12,731,430	21,998,783
Number of Returns with value ≤0	237,855	55,947	25,647	4,633	412	36	324,530
Deficit	(11,823,364)	(2,073,674)	(4,364,592)	(6,331,642)	(4,203,037)	(2,726,498)	(31,522,807)
PA Taxable Income	\$ (11,920,570)	\$ (2,025,769)	\$ (4,011,011)	\$ (4,714,459)	\$ 880,447	\$ 9,246,038	\$ (12,545,324)
Number of Returns with value >0	165	12,054	10,826	5,552	1,932	344	30,873
Amount without deficit	1	34,242	357,701	1,618,011	5,083,484	11,972,536	19,065,975
Number of Returns with value ≤0	247,354	58,369	26,623	4,955	438	36	337,775
Deficit	(11,920,571)	(2,060,011)	(4,368,712)	(6,332,470)	(4,203,037)	(2,726,498)	(31,611,299)

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 2008

(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	247,739	22,683	45,505	46,497	5,195	1,029	368,648
Capital Stock/Franchise tax	0	2,512	34,274	208,988	175,886	239,499	661,159
Corporate Net Income tax	128,291	7,165	37,793	456,106	576,414	699,025	1,904,794
Combined CS/F & CNI taxes	128,291	9,677	72,067	665,094	752,300	938,524	2,565,953
Current Year Book Income	\$ (131,298,239)	\$ (729,087)	\$ (4,531,608)	\$ (40,981,618)	\$ (29,613,393)	\$ 234,352,899	\$ 27,198,954
Number of Returns with value >0	89,003	17,058	35,308	34,270	3,820	760	180,219
Amount without deficit	12,828,138	837,964	4,440,972	90,894,054	172,175,119	501,591,676	782,767,923
Number of Returns with value ≤0	158,736	5,625	10,197	12,227	1,375	269	188,429
Deficit	(144,126,377)	(1,567,051)	(8,972,580)	(131,875,672)	(201,788,512)	(267,238,777)	(755,568,969)
Average Book Income	\$ (105,324,567)	\$ (634,111)	\$ (1,848,903)	\$ 2,797,012	\$ 86,243,980	\$ 406,648,346	\$ 387,881,757
Number of Returns with value >0	92,432	19,934	40,497	39,251	4,382	881	197,377
Amount without deficit	827,400	607,838	3,288,669	69,263,769	148,882,624	465,211,712	688,082,012
Number of Returns with value ≤0	155,307	2,749	5,008	7,246	813	148	171,271
Deficit	(106,151,967)	(1,241,949)	(5,137,572)	(66,466,757)	(62,638,644)	(58,563,366)	(300,200,255)
Net Worth	\$ 6,787,700	\$ 3,276,070	\$ 19,057,847	\$ 739,204,309	\$ 2,067,260,370	\$ 5,637,901,790	\$ 8,473,488,086
Number of Returns with value >0	135,648	20,292	41,726	44,397	5,074	1,008	248,145
Amount without deficit	6,787,700	3,276,070	19,057,847	739,204,309	2,067,260,370	5,637,901,790	8,473,488,086
Number of Returns with value ≤0	112,091	2,391	3,779	2,100	121	21	120,503
Deficit ²	0	0	0	0	0	0	0
Capital Stock Value	\$ 0	\$ 1,020,487	\$ 17,603,509	\$ 633,629,062	\$ 1,556,698,803	\$ 4,577,408,266	\$ 6,786,360,127
Number of Returns with value >0	0	22,683	45,505	46,497	5,195	1,029	120,909
Amount without deficit	0	1,020,487	17,603,509	633,629,062	1,556,698,803	4,577,408,266	6,786,360,127
Number of Returns with value ≤0	247,739	0	0	0	0	0	247,739
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 2008

(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	\$ (66,085,720)	\$ (517,733)	\$ (7,594,827)	\$ (10,538,051)	\$ 38,263,310	\$ 86,985,781	\$ 40,512,760
Number of Returns with value >0	22,492	2,849	7,377	13,554	2,471	497	49,240
Amount without deficit	48,642,074	220,254	1,781,639	58,460,416	137,910,212	250,213,059	497,227,654
Number of Returns with value ≤0	225,247	19,834	38,128	32,943	2,724	532	319,408
Deficit	(114,727,794)	(737,987)	(9,376,466)	(68,998,467)	(99,646,902)	(163,227,278)	(456,714,894)
Income Apportioned to PA	\$ (7,907,778)	\$ (33,992)	\$ (345,866)	\$ (803,779)	\$ 492,630	\$ (925,239)	\$ (9,524,024)
Number of Returns with value >0	20,936	2,625	6,580	11,360	2,173	444	44,118
Amount without deficit	1,849,170	114,943	514,582	5,386,441	6,553,409	7,580,237	21,998,782
Number of Returns with value ≤0	226,803	20,058	38,925	35,137	3,022	585	324,530
Deficit	(9,756,948)	(148,935)	(860,448)	(6,190,220)	(6,060,779)	(8,505,476)	(31,522,806)
PA Taxable Income	\$ (8,468,274)	\$ (77,124)	\$ (482,308)	\$ (1,616,293)	\$ (381,762)	\$ (1,519,566)	\$ (12,545,327)
Number of Returns with value >0	11,636	2,059	5,409	9,574	1,814	381	30,873
Amount without deficit	1,284,199	71,720	378,311	4,565,633	5,769,912	6,996,197	19,065,972
Number of Returns with value ≤0	236,103	20,624	40,096	36,923	3,381	648	337,775
Deficit	(9,752,473)	(148,844)	(860,619)	(6,181,926)	(6,151,674)	(8,515,763)	(31,611,299)

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