

Pennsylvania Department of Revenue
Bureau of Research

**Tax Year 2009
Statistics
on
Capital Stock / Foreign Franchise Tax
Corporate Net Income Tax**

July 2014

Tom Corbett
Governor

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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 97% 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 2009, 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', written over a white background.

Dan Meuser
Secretary of Revenue

2009 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 2009 HIGHLIGHTS

Capital Stock/Franchise Tax

- ◆ Overall, the number of returns in tax year 2009 increased by over 1.5% and tax liabilities increased by over 4% or \$29 million.
- ◆ Current year book income increased tenfold, with entities with positive book income accounting for most of the increase. Average book income increased almost 6%, net worth increased by over 5%, and capital stock value grew 4% from tax year 2008.

S Corporations

- ◆ The number of S Corporation returns increased by 1%, with tax liabilities increasing almost \$6 million, or about 5%.
- ◆ For tax year 2009, the current year book income decreased about 8% or about \$2.9

billion. Average book income decreased by almost 2%, or \$624 million.

- ◆ Net worth of S Corporations increased by 8%, or about \$12.4 billion. Capital stock value increased by over 1%.

Limited Liability Companies

- ◆ There was an increase of about 9% in the number of LLC returns in 2009. Tax liabilities for LLCs increased less than 1%, or about \$1 million.
- ◆ Current year book income more than doubled from tax year 2008. This was entirely due to a decrease in negative book income.
- ◆ Average book income decreased almost 2%, or about \$844 million. Net worth and capital stock value increased over the previous tax year by 11% and 17%, respectively.

Corporate Net Income Tax

- ◆ The total number of CNIT returns decreased by more than 4%, and total liabilities decreased by \$241 million or about 13% over tax year 2008.
- ◆ Federal income amount increased by about 38%, or \$88 billion. Income to be apportioned increased nearly 156%, and

income apportioned to PA increased by about \$87 million. This is entirely due to a decrease in negative income apportioned to PA.

- ◆ For tax year 2009, dividend deductions increased by over 8%. Bonus depreciation deductions increased almost 50%, and interest on U.S. Securities increased 130% from the previous year.
- ◆ Total additions increased over 13%. Bonus depreciation additions increased \$5 billion, or 6%. Miscellaneous additional items increased 116%, and tax preference items went from being a net positive to a net negative in tax year 2009. Total nonbusiness income and nonbusiness income allocated to PA continue to be net negative, with negative income decreasing in both categories from tax year 2008. Net operating losses decreased by 2%.
- ◆ After accounting for total additions and total deductions, income with PA adjustments increased almost 165% or \$64 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.

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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 2009

(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	265,491	69,232	31,693	6,885	835	78	374,214
Capital Stock/Franchise Tax	0	20,720	99,170	190,880	212,335	167,586	690,691
Current Year Book Income	\$ (52,258,037)	\$ 28,756,230	\$ 28,199,750	\$ 139,069,300	\$ 88,425,446	\$ 84,149,481	\$ 316,342,170
Number of Returns with value >0	99,042	51,115	25,452	5,562	668	57	181,896
Amount without deficit	186,630,042	85,440,004	94,283,798	200,049,477	162,857,500	100,601,107	829,861,928
Number of Returns with value ≤0	166,449	18,117	6,241	1,323	167	21	192,318
Deficit	(238,888,079)	(56,683,774)	(66,084,048)	(60,980,177)	(74,432,054)	(16,451,626)	(513,519,758)
Average Book Income ¹	\$ (66,206,203)	\$ 13,153,032	\$ 49,195,233	\$ 138,815,173	\$ 170,843,511	\$ 104,877,834	\$ 410,678,580
Number of Returns with value >0	103,341	59,489	28,782	6,130	***	***	198,546
Amount without deficit	105,198,209	53,523,742	85,876,969	173,266,659	***	***	716,566,570
Number of Returns with value ≤0	162,150	9,743	2,911	755	***	***	175,668
Deficit	(171,404,412)	(40,370,710)	(36,681,736)	(34,451,486)	***	***	(305,887,990)
Net Worth ¹	\$ 1,649,768,827	\$ 541,716,764	\$ 1,170,032,859	\$ 2,398,876,541	\$ 2,126,153,334	\$ 1,053,261,417	\$ 8,939,809,742
Number of Returns with value >0	147,349	63,156	29,916	6,654	***	***	247,966
Amount without deficit	1,649,768,827	541,716,764	1,170,032,859	2,398,876,541	***	***	8,939,809,742
Number of Returns with value ≤0	118,142	6,076	1,777	231	***	***	126,248
Deficit ²	0	0	0	0	***	***	0
Capital Stock Value	\$ 1,162,493,178	\$ 474,432,828	\$ 883,687,476	\$ 1,801,314,096	\$ 1,766,358,757	\$ 991,972,974	\$ 7,080,259,309
Number of Returns with value >0	12,087	69,232	31,693	6,885	835	78	120,810
Amount without deficit	1,162,493,178	474,432,828	883,687,476	1,801,314,096	1,766,358,757	991,972,974	7,080,259,309
Number of Returns with value ≤0	253,404	0	0	0	0	0	253,404
Deficit ²	0	0	0	0	0	0	0

Table 1 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2009

(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 CS/F Tax Liability	245,840 0	37,878 13,222	17,746 50,466	2,035 48,457	*** ***	*** ***	303,598 144,029
Apportionment: Special Factor ¹							
Number of Returns using method CS/F Tax Liability	2,879 0	4,503 1,118	2,042 7,086	619 17,500	*** ***	*** ***	10,163 109,548
PA Amount	4,107,425	2,080,058	8,060,733	15,810,000	***	***	113,277,202
Total Amount	55,141,724	90,465,759	684,224,805	763,054,723	***	***	1,902,061,705
Fraction ³	0.074489	0.022993	0.011781	0.020719	***	***	0.059555
Apportionment: Three Factors							
Number of Returns using method CS/F Tax Liability	16,772 0	26,851 6,380	11,905 41,617	4,231 124,923	641 162,182	53 102,011	60,453 437,113
Property in PA	33,293,041	12,084,799	32,240,642	70,179,337	68,728,311	31,131,262	247,657,392
Total Property Amount	670,800,568	900,403,117	1,139,043,187	1,986,371,601	1,647,569,928	571,228,125	6,915,416,526
Property Fraction ³	0.049632	0.013422	0.028305	0.035330	0.041715	0.054499	0.035812
Payroll in PA	11,998,367	9,278,451	19,054,884	24,212,448	13,401,275	3,320,308	81,265,733
Total Payroll Amount	150,534,838	336,870,893	325,083,260	421,577,885	286,249,096	80,623,054	1,600,939,026
Payroll Fraction ³	0.079705	0.027543	0.058615	0.057433	0.046817	0.041183	0.050761
Sales in PA	47,267,251	33,317,786	88,752,544	160,756,401	148,926,352	48,401,585	527,421,919
Total Sales Amount	1,123,311,624	1,768,555,867	2,653,368,368	13,456,451,610	17,026,360,996	977,121,985	37,005,170,450
Sales Fraction ³	0.042078	0.018839	0.033449	0.011946	0.008747	0.049535	0.014253
Population Effective Apportionment ⁴	0.000000	0.017275	0.040591	0.038282	0.042078	0.058028	0.034675

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 2009
(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	17,887	45,882	7,280	5,401	4,287	7,766	285,711	374,214
Capital Stock/Franchise Tax	0	264,029	75,254	74,977	44,290	88,111	144,030	690,691
Current Year Book Income	\$ 109,702,591	\$ 194,972,989	\$ 7,850,305	\$ 2,388,193	\$ 55,290	\$ 1,752,118	\$ (379,315)	\$ 316,342,171
Number of Returns with value >0	9,076	27,998	4,235	3,168	2,510	4,868	130,041	181,896
Amount without deficit	166,235,194	612,390,778	21,083,088	10,066,649	3,349,728	4,960,092	11,776,400	829,861,929
Number of Returns with value ≤0	8,811	17,884	3,045	2,233	1,777	2,898	155,670	192,318
Deficit	(56,532,603)	(417,417,789)	(13,232,783)	(7,678,456)	(3,294,438)	(3,207,974)	(12,155,715)	(513,519,758)
Average Book Income	\$ 68,872,343	\$ 327,782,236	\$ 13,641,888	\$ 4,690,092	\$ 22,769	\$ 2,207,399	\$ (6,538,146)	\$ 410,678,581
Number of Returns with value >0	10,522	30,395	4,687	3,449	2,780	5,421	141,292	198,546
Amount without deficit	104,244,848	565,632,698	21,428,316	9,027,123	2,945,456	4,162,556	9,125,574	716,566,571
Number of Returns with value ≤0	7,365	15,487	2,593	1,952	1,507	2,345	144,419	175,668
Deficit	(35,372,505)	(237,850,462)	(7,786,428)	(4,337,031)	(2,922,687)	(1,955,157)	(15,663,720)	(305,887,990)
Net Worth	\$ 1,640,429,746	\$ 6,884,974,970	\$ 217,276,659	\$ 88,038,506	\$ 25,717,708	\$ 35,411,379	\$ 47,960,774	\$ 8,939,809,742
Number of Returns with value >0	13,083	37,653	5,685	4,218	3,240	5,965	178,122	247,966
Amount without deficit	1,640,429,746	6,884,974,970	217,276,659	88,038,506	25,717,708	35,411,379	47,960,774	8,939,809,742
Number of Returns with value ≤0	4,804	8,229	1,595	1,183	1,047	1,801	107,589	126,248
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 1,160,384,461	\$ 5,535,813,829	\$ 193,242,612	\$ 79,948,396	\$ 24,692,306	\$ 34,364,504	\$ 51,813,201	\$ 7,080,259,309
Number of Returns with value >0	11,307	35,809	5,011	3,459	2,648	4,794	57,782	120,810
Amount without deficit	1,160,384,461	5,535,813,829	193,242,612	79,948,396	24,692,306	34,364,504	51,813,201	7,080,259,309
Number of Returns with value ≤0	6,580	10,073	2,269	1,942	1,639	2,972	227,929	253,404
Deficit ¹	0	0	0	0	0	0	0	0

Table 2 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2009
(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	17,887	0	0	0	0	0	285,711	303,598
CS/F Tax Liability	0	0	0	0	0	0	144,030	144,030
Apportionment: Special Factor								
Number of Returns using method	0	5,394	1,695	1,390	790	894	0	10,163
CS/F Tax Liability	0	17,799	18,578	27,664	8,809	36,698	0	109,548
PA Amount	0	18,407,993	23,293,670	21,445,159	9,831,334	40,299,047	0	113,277,203
Total Amount	0	1,645,704,032	136,980,034	60,065,906	16,079,158	43,232,576	0	1,902,061,706
Fraction ²		0.011185	0.170052	0.357027	0.611433	0.932145		0.059555
Apportionment: Three Factors								
Number of Returns using method	0	40,488	5,585	4,011	3,497	6,872	0	60,453
CS/F Tax Liability	0	246,229	56,676	47,313	35,481	51,413	0	437,112
Property in PA								
Total Property Amount	0	113,409,592	36,695,706	33,333,633	27,994,780	36,223,682	0	247,657,393
Property Fraction ²	0	6,490,069,964	249,331,817	94,808,967	41,889,276	39,316,501	0	6,915,416,525
		0.017474	0.147176	0.351587	0.668304	0.921335		0.035812
Payroll in PA								
Total Payroll Amount	0	36,666,588	12,166,288	8,765,077	9,214,042	14,453,737	0	81,265,732
Payroll Fraction ²	0	1,472,351,196	75,313,984	24,053,820	13,300,058	15,919,968	0	1,600,939,026
		0.024903	0.161541	0.364394	0.692782	0.907900		0.050761
Sales in PA								
Total Sales Amount	0	330,534,941	63,095,322	35,445,236	31,309,618	67,036,803	0	527,421,920
Sales Fraction ²	0	36,275,710,517	424,313,342	145,720,474	76,482,839	82,943,278	0	37,005,170,450
		0.009112	0.148700	0.243241	0.409368	0.808225		0.014253
Population Effective Apportionment ³	0.000000	0.016501	0.149803	0.345584	0.630285	0.909298	1.000000	0.034675

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 2009

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

CS/F Tax: "S" Corporations	0	1	1,001	10,001	100,001	TOTAL
Tax Liability Range:	0	1,000	10,000	100,000	& greater	
Number of Returns in Category	109,912	34,138	16,530	2,263	68	162,911
Capital Stock/Franchise Tax	0	10,956	49,593	53,514	12,332	126,395
 Current Year Book Income ¹	\$ 1,274,863	\$ 5,799,381	\$ 13,445,969	\$ 11,420,513	\$ 1,934,601	\$ 33,875,327
Number of Returns with value >0	48,709	28,055	14,396	***	***	93,250
Amount without deficit	6,582,824	8,137,448	14,811,498	***	***	43,557,106
Number of Returns with value ≤0	61,203	6,083	2,134	***	***	69,661
Deficit	(5,307,961)	(2,338,067)	(1,365,529)	***	***	(9,681,779)
 Average Book Income ¹	\$ (205,781)	\$ 7,236,975	\$ 14,182,518	\$ 12,129,086	\$ 2,407,212	\$ 35,750,010
Number of Returns with value >0	52,746	32,660	16,252	***	***	103,967
Amount without deficit	5,092,030	7,944,948	14,506,306	***	***	42,289,660
Number of Returns with value ≤0	57,166	1,478	278	***	***	58,944
Deficit	(5,297,811)	(707,973)	(323,788)	***	***	(6,539,650)
 Net Worth ¹	\$ 25,007,018	\$ 32,700,415	\$ 53,988,328	\$ 44,714,666	\$ 9,133,711	\$ 165,544,138
Number of Returns with value >0	61,726	30,898	15,541	***	***	110,421
Amount without deficit	25,007,018	32,700,415	53,988,328	***	***	165,544,138
Number of Returns with value ≤0	48,186	3,240	989	***	***	52,490
Deficit ²	0	0	0	***	***	0
 Capital Stock Value	\$ 32,464,597	\$ 48,908,664	\$ 94,114,505	\$ 81,371,437	\$ 16,084,477	\$ 272,943,680
Number of Returns with value >0	3,456	34,138	16,530	2,263	68	56,455
Amount without deficit	32,464,597	48,908,664	94,114,505	81,371,437	16,084,477	272,943,680
Number of Returns with value ≤0	106,456	0	0	0	0	106,456
Deficit ²	0	0	0	0	0	0

Table 3 (continued) - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2009

(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	103,744	23,761	11,809	1,072	19	140,405
CS/F Tax Liability	0	8,424	33,332	22,991	2,710	67,457
Apportionment: Special Factor						
Number of Returns using method	944	1,965	1,050	275	11	4,245
CS/F Tax Liability	0	517	3,519	7,048	3,119	14,203
PA Amount	401,797	631,105	2,100,613	2,850,713	803,076	6,787,304
Total Amount	2,535,448	10,538,900	10,737,662	10,133,831	1,100,997	35,046,838
Fraction ³	0.158472	0.059883	0.195630	0.281307	0.729408	0.193664
Apportionment: Three Factors						
Number of Returns using method	5,224	8,412	3,671	916	38	18,261
CS/F Tax Liability	0	2,016	12,742	23,474	6,503	44,735
Property in PA						
Total Property Amount	2,967,431	2,458,965	6,869,481	9,595,433	2,303,402	24,194,712
Property Fraction ³	0.133293	0.042007	0.081710	0.155816	0.267868	0.102933
Payroll in PA						
Total Payroll Amount	1,785,868	1,790,037	4,195,560	4,539,017	719,450	13,029,932
Payroll Fraction ³	0.158621	0.044552	0.122023	0.200947	0.192563	0.116188
Sales in PA						
Total Sales Amount	5,516,681	8,098,740	20,106,457	23,126,469	6,332,545	63,180,892
Sales Fraction ³	0.126006	0.046251	0.100211	0.163462	0.155073	0.104979
Population Effective Apportionment ⁴	0.000000	0.079589	0.184962	0.229915	0.263587	0.162267

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 2009
(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	5,243	11,192	2,703	2,199	1,992	4,420	135,162	162,911
Capital Stock/Franchise Tax	0	11,323	5,865	8,691	10,270	22,789	67,457	126,395
Current Year Book Income	\$ 3,049,552	\$ 22,455,399	\$ 1,588,339	\$ 1,110,337	\$ 838,478	\$ 1,425,610	\$ 3,407,612	\$ 33,875,327
Number of Returns with value >0	3,072	7,834	1,814	1,464	1,323	3,041	74,702	93,250
Amount without deficit	4,038,569	27,552,311	2,026,328	1,340,390	1,020,768	1,776,234	5,802,505	43,557,105
Number of Returns with value ≤0	2,171	3,358	889	735	669	1,379	60,460	69,661
Deficit	(989,017)	(5,096,912)	(437,989)	(230,053)	(182,290)	(350,624)	(2,394,893)	(9,681,778)
Average Book Income	\$ 4,219,711	\$ 23,316,213	\$ 1,661,792	\$ 1,128,133	\$ 803,382	\$ 1,247,196	\$ 3,373,582	\$ 35,750,009
Number of Returns with value >0	3,732	8,856	2,104	1,676	1,515	3,478	82,606	103,967
Amount without deficit	4,582,060	26,983,680	1,924,952	1,254,639	898,118	1,414,936	5,231,274	42,289,659
Number of Returns with value ≤0	1,511	2,336	599	523	477	942	52,556	58,944
Deficit	(362,349)	(3,667,467)	(263,160)	(126,506)	(94,736)	(167,740)	(1,857,692)	(6,539,650)
Net Worth	\$ 22,764,568	\$ 108,099,042	\$ 8,240,263	\$ 5,129,907	\$ 3,109,846	\$ 5,247,402	\$ 12,953,110	\$ 165,544,138
Number of Returns with value >0	3,842	9,302	2,187	1,787	1,561	3,474	88,268	110,421
Amount without deficit	22,764,568	108,099,042	8,240,263	5,129,907	3,109,846	5,247,402	12,953,110	165,544,138
Number of Returns with value ≤0	1,401	1,890	516	412	431	946	46,894	52,490
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 32,124,110	\$ 181,089,572	\$ 12,900,223	\$ 8,277,083	\$ 5,671,887	\$ 8,916,644	\$ 23,964,162	\$ 272,943,681
Number of Returns with value >0	3,243	8,808	1,978	1,504	1,313	2,948	36,661	56,455
Amount without deficit	32,124,110	181,089,572	12,900,223	8,277,083	5,671,887	8,916,644	23,964,162	272,943,681
Number of Returns with value ≤0	2,000	2,384	725	695	679	1,472	98,501	106,456
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 2009
(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	5,243	0	0	0	0	0	135,162	140,405
CS/F Tax Liability	0	0	0	0	0	0	67,457	67,457
Apportionment: Special Factor								
Number of Returns using method	0	1,875	853	714	388	415	0	4,245
CS/F Tax Liability	0	1,515	1,578	3,300	2,735	5,075	0	14,203
PA Amount	0	689,954	1,075,480	1,512,707	1,133,013	2,376,150	0	6,787,304
Total Amount	0	19,951,366	6,422,067	4,144,647	1,845,991	2,682,766	0	35,046,837
Fraction ²		0.034582	0.167466	0.364978	0.613770	0.885709	0	0.193664
Apportionment: Three Factors								
Number of Returns using method	0	9,317	1,850	1,485	1,604	4,005	0	18,261
CS/F Tax Liability	0	9,808	4,287	5,391	7,535	17,714	0	44,735
Property in PA								
Total Property Amount	0	3,253,602	2,529,049	2,920,749	4,626,200	10,865,111	0	24,194,711
Property Fraction ²	0	0.017042	0.145774	0.352391	0.693483	0.918783	0	0.102933
Payroll in PA								
Total Payroll Amount	0	1,789,988	1,206,809	1,501,648	2,197,923	6,333,564	0	13,029,932
Payroll Fraction ²	0	0.019897	0.148310	0.381582	0.683639	0.918403	0	0.116188
Sales in PA								
Total Sales Amount	0	16,204,627	8,530,273	5,984,010	6,985,594	25,476,389	0	63,180,893
Sales Fraction ²	0	0.033768	0.157507	0.283481	0.471032	0.799676	0	0.104979
Population Effective Apportionment ³	0.000000	0.021971	0.158055	0.367156	0.631404	0.901148	1.000000	0.162267

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 2009

(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	86,034	12,955	5,806	1,364	226	106,385
Capital Stock/Franchise Tax	0	4,041	18,038	39,336	90,409	151,824
Current Year Book Income	\$ (19,451,943)	\$ 15,533,936	\$ 7,290,667	\$ 20,908,718	\$ (462,991)	\$ 23,818,387
Number of Returns with value >0	26,646	9,024	4,349	1,061	190	41,270
Amount without deficit	20,083,869	24,797,081	17,945,021	31,911,116	37,182,863	131,919,950
Number of Returns with value ≤0	59,388	3,931	1,457	303	36	65,115
Deficit	(39,535,812)	(9,263,145)	(10,654,354)	(11,002,398)	(37,645,854)	(108,101,563)
Average Book Income	\$ (36,333,744)	\$ 6,278,522	\$ 10,723,646	\$ 20,328,465	\$ 48,617,376	\$ 49,614,265
Number of Returns with value >0	27,333	10,331	4,845	1,168	203	43,880
Amount without deficit	15,106,418	16,529,262	17,298,668	31,167,143	50,715,810	130,817,301
Number of Returns with value ≤0	58,701	2,624	961	196	23	62,505
Deficit	(51,440,162)	(10,250,740)	(6,575,022)	(10,838,678)	(2,098,434)	(81,203,036)
Net Worth ¹	\$ 136,535,321	\$ 83,120,019	\$ 191,803,568	\$ 453,726,463	\$ 424,044,978	\$ 1,289,230,349
Number of Returns with value >0	49,201	11,470	5,367	***	***	67,564
Amount without deficit	136,535,321	83,120,019	191,803,568	***	***	1,289,230,349
Number of Returns with value ≤0	36,833	1,485	439	***	***	38,821
Deficit ²	0	0	0	***	***	0
Capital Stock Value	\$ 128,410,612	\$ 116,221,527	\$ 162,019,461	\$ 331,853,862	\$ 426,020,310	\$ 1,164,525,772
Number of Returns with value >0	2,309	12,955	5,806	1,364	226	22,660
Amount without deficit	128,410,612	116,221,527	162,019,461	331,853,862	426,020,310	1,164,525,772
Number of Returns with value ≤0	83,725	0	0	0	0	83,725
Deficit ²	0	0	0	0	0	0

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

Tax Year 2009

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

CS/F Tax: LLCs	0	1	1,001	10,001	100,001	TOTAL
Tax Liability Range:	<u>0</u>	<u>1,000</u>	<u>10,000</u>	<u>100,000</u>	<u>& greater</u>	
No Apportionment Used						
Number of Returns using method	83,055	8,912	3,653	563	45	96,228
CS/F Tax Liability	0	2,975	10,454	14,778	13,247	41,454
Apportionment: Special Factor						
Number of Returns using method	337	378	153	49	24	941
CS/F Tax Liability	0	93	579	1,712	8,980	11,364
PA Amount	1,511,339	262,492	665,014	1,737,014	11,783,856	15,959,715
Total Amount	5,284,988	15,597,908	10,169,615	117,222,151	38,581,305	186,855,967
Fraction ³	0.285968	0.016829	0.065392	0.014818	0.305429	0.085412
Apportionment: Three Factors						
Number of Returns using method	2,642	3,665	2,000	752	157	9,216
CS/F Tax Liability	0	973	7,005	22,846	68,183	99,007
Property in PA	10,526,904	2,812,738	7,074,848	15,029,696	27,563,611	63,007,797
Total Property Amount	140,042,230	138,589,275	217,842,226	334,873,288	392,414,556	1,223,761,575
Property Fraction ³	0.075169	0.020295	0.032477	0.044882	0.070241	0.051487
Payroll in PA	1,683,774	2,020,810	3,224,610	4,712,479	4,141,544	15,783,217
Total Payroll Amount	25,387,587	43,197,422	58,150,489	51,766,164	34,201,003	212,702,665
Payroll Fraction ³	0.066323	0.046781	0.055453	0.091034	0.121094	0.074203
Sales in PA	8,174,962	3,660,056	11,539,416	25,489,636	38,169,914	87,033,984
Total Sales Amount	483,284,470	209,753,166	378,607,803	537,987,828	844,767,091	2,454,400,358
Sales Fraction ³	0.016915	0.017449	0.030479	0.047380	0.045184	0.035460
Population Effective Apportionment ⁴	0.000000	0.018657	0.041484	0.043136	0.084347	0.050951

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 2009

(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	3,832	6,305	1,250	998	690	914	92,396	106,385
Capital Stock/Franchise Tax	0	45,953	18,546	12,437	13,116	20,319	41,454	151,825
Current Year Book Income	\$ 9,055,538	\$ 14,293,395	\$ 3,411,694	\$ (2,335,621)	\$ 337,299	\$ (127,524)	\$ (816,397)	\$ 23,818,384
Number of Returns with value >0	1,685	3,741	668	549	348	499	33,780	41,270
Amount without deficit	15,726,684	102,895,695	6,177,871	1,400,140	1,021,881	1,402,489	3,295,188	131,919,948
Number of Returns with value ≤0	2,147	2,564	582	449	342	415	58,616	65,115
Deficit	(6,671,146)	(88,602,300)	(2,766,177)	(3,735,761)	(684,582)	(1,530,013)	(4,111,585)	(108,101,564)
Average Book Income	\$ 9,691,324	\$ 37,480,391	\$ 4,774,202	\$ (657,283)	\$ 281,651	\$ 621,264	\$ (2,577,282)	\$ 49,614,267
Number of Returns with value >0	1,860	3,962	700	563	371	528	35,896	43,880
Amount without deficit	14,896,921	103,641,909	6,839,755	1,070,137	913,903	1,122,235	2,332,442	130,817,302
Number of Returns with value ≤0	1,972	2,343	550	435	319	386	56,500	62,505
Deficit	(5,205,597)	(66,161,518)	(2,065,553)	(1,727,420)	(632,252)	(500,971)	(4,909,724)	(81,203,035)
Net Worth	\$ 133,290,317	\$ 1,054,936,447	\$ 44,409,237	\$ 25,605,293	\$ 6,282,450	\$ 7,300,334	\$ 17,406,272	\$ 1,289,230,350
Number of Returns with value >0	2,623	5,067	965	748	512	648	57,001	67,564
Amount without deficit	133,290,317	1,054,936,447	44,409,237	25,605,293	6,282,450	7,300,334	17,406,272	1,289,230,350
Number of Returns with value ≤0	1,209	1,238	285	250	178	266	35,395	38,821
Deficit ¹	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 127,909,398	\$ 938,121,624	\$ 52,512,269	\$ 15,132,081	\$ 7,099,536	\$ 8,559,484	\$ 15,191,381	\$ 1,164,525,773
Number of Returns with value >0	2,196	4,892	880	622	389	489	13,192	22,660
Amount without deficit	127,909,398	938,121,624	52,512,269	15,132,081	7,099,536	8,559,484	15,191,381	1,164,525,773
Number of Returns with value ≤0	1,636	1,413	370	376	301	425	79,204	83,725
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 2009
(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	3,832	0	0	0	0	0	92,396	96,228
CS/F Tax Liability	0	0	0	0	0	0	41,454	41,454
Apportionment: Special Factor								
Number of Returns using method	0	574	126	91	64	86	0	941
CS/F Tax Liability	0	2,311	2,480	755	974	4,845	0	11,365
PA Amount	0	828,382	6,549,825	1,183,544	2,366,873	5,031,090	0	15,959,714
Total Amount	0	142,889,302	31,366,614	3,001,380	3,996,207	5,602,463	0	186,855,966
Fraction ²		0.005797	0.208815	0.394333	0.592280	0.898014	0	0.085412
Apportionment: Three Factors								
Number of Returns using method	0	5,731	1,124	907	626	828	0	9,216
CS/F Tax Liability	0	43,643	16,067	11,682	12,142	15,474	0	99,008
Property in PA								
Total Property Amount	0	23,318,508	9,931,625	10,011,087	8,133,558	11,613,018	0	63,007,796
Property Fraction ²	0	1,107,970,754	62,401,452	28,103,967	12,473,303	12,812,098	0	1,223,761,574
		0.021046	0.159157	0.356216	0.652077	0.906410		0.051487
Payroll in PA								
Total Payroll Amount	0	6,297,787	2,963,388	1,899,635	1,634,237	2,988,168	0	15,783,215
Payroll Fraction ²	0	185,001,573	17,273,759	4,571,580	2,564,475	3,291,277	0	212,702,664
		0.034042	0.171554	0.415531	0.637260	0.907905		0.074203
Sales in PA								
Total Sales Amount	0	43,512,241	10,965,301	5,502,546	10,669,139	16,384,755	0	87,033,982
Sales Fraction ²	0	2,299,530,412	78,969,026	32,014,628	24,188,445	19,697,848	0	2,454,400,359
		0.018922	0.138856	0.171876	0.441084	0.831804		0.035460
Population Effective Apportionment ³	0.000000	0.018148	0.163499	0.368220	0.646303	0.879834	1.000000	0.050951

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 2009

(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	77,003	11,795	9,593	4,667	1,593	267	104,918
Corporate Net Income Tax	0	3,592	35,200	155,298	491,838	977,942	1,663,870
Federal Income Amount ²	\$ (103,668,601)	\$ 9,571,156	\$ 22,306,983	\$ 57,309,666	\$ 141,243,098	\$ 194,153,937	\$ 320,916,239
Number of Returns with value >0	17,999	11,064	9,346	4,597	***	***	44,827
Amount without deficit	255,619,087	9,948,436	22,542,793	58,342,412	***	***	683,442,025
Number of Returns with value ≤0	59,004	731	247	70	***	***	60,091
Deficit	(359,287,688)	(377,280)	(235,810)	(1,032,746)	***	***	(362,525,786)
Dividend Deductions	\$ 228,598,474	\$ 1,075,185	\$ 1,052,849	\$ 3,919,600	\$ 16,052,397	\$ 49,018,642	\$ 299,717,147
Number of Returns with value >0	3,375	513	648	534	351	98	5,519
Amount without deficit	228,599,346	1,075,185	1,052,849	3,919,610	16,053,354	49,018,642	299,718,986
Number of Returns with value ≤0	73,628	11,282	8,945	4,133	1,242	169	99,399
Deficit	(872)	0	0	(10)	(957)	0	(1,839)
Interest on US Securities	\$ 2,220,226	\$ 6,588	\$ 21,041	\$ 635,682	\$ 1,395,330	\$ 1,388,859	\$ 5,667,726
Number of Returns with value >0	786	127	154	103	80	37	1,287
Amount without deficit	2,220,257	6,588	21,041	635,682	1,395,447	1,388,859	5,667,874
Number of Returns with value ≤0	76,217	11,668	9,439	4,564	1,513	230	103,631
Deficit	(31)	0	0	0	(117)	0	(148)
Bonus Depreciation Deductions	\$ 13,989,708	\$ 512,384	\$ 809,321	\$ 2,302,582	\$ 6,954,390	\$ 7,531,499	\$ 32,099,884
Number of Returns with value >0	13,357	2,317	3,123	2,554	1,116	194	22,661
Amount without deficit	14,095,867	512,384	821,414	2,320,828	7,298,629	7,612,042	32,661,164
Number of Returns with value ≤0	63,646	9,478	6,470	2,113	477	73	82,257
Deficit	(106,159)	0	(12,093)	(18,246)	(344,239)	(80,543)	(561,280)

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

Tax Year 2009

(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
Total Deductions	\$ 250,093,837	\$ 2,407,285	\$ 2,223,998	\$ 7,121,767	\$ 26,294,170	\$ 57,871,946	\$ 346,013,003
Number of Returns with value >0	17,097	2,985	3,787	2,907	1,260	228	28,264
Amount without deficit	250,448,653	2,408,189	2,235,866	7,134,626	26,645,899	57,947,602	346,820,835
Number of Returns with value ≤0	59,906	8,810	5,806	1,760	333	39	76,654
Deficit	(354,816)	(904)	(11,868)	(12,859)	(351,729)	(75,656)	(807,832)
Tax Preference Items ²	\$ (1,557,564)	\$ (1,538)	\$ 5,621	\$ 1,756	\$ 174	\$ (2,219)	\$ (1,553,770)
Number of Returns with value >0	314	109	74	***	***	***	519
Amount without deficit	183,902	2,101	13,992	***	***	***	206,939
Number of Returns with value ≤0	76,689	11,686	9,519	***	***	***	104,399
Deficit	(1,741,466)	(3,639)	(8,371)	***	***	***	(1,760,709)
Bonus Depreciation Additions	\$ 39,735,965	\$ 2,088,612	\$ 2,653,302	\$ 7,269,580	\$ 16,224,540	\$ 19,603,317	\$ 87,575,316
Number of Returns with value >0	9,296	1,597	2,292	2,230	1,060	200	16,675
Amount without deficit	39,833,496	2,088,612	2,653,366	7,274,629	16,224,844	19,603,317	87,678,264
Number of Returns with value ≤0	67,707	10,198	7,301	2,437	533	67	88,243
Deficit	(97,531)	0	(64)	(5,049)	(304)	0	(102,948)
Miscellaneous Additional Items	\$ 14,096,907	\$ 468,341	\$ 242,667	\$ 587,739	\$ 1,891,524	\$ 1,314,120	\$ 18,601,298
Number of Returns with value >0	975	252	289	223	84	24	1,847
Amount without deficit	14,491,790	468,482	243,159	588,924	1,891,529	1,314,120	18,998,004
Number of Returns with value ≤0	76,028	11,543	9,304	4,444	1,509	243	103,071
Deficit	(394,883)	(141)	(492)	(1,185)	(5)	0	(396,706)
Total Additions ²	\$ 57,743,784	\$ 3,357,552	\$ 3,857,324	\$ 10,112,961	\$ 23,939,570	\$ 28,127,503	\$ 127,138,694
Number of Returns with value >0	20,234	6,964	7,339	4,181	***	***	40,476
Amount without deficit	61,120,227	3,366,828	3,896,150	10,182,636	***	***	130,664,463
Number of Returns with value ≤0	56,769	4,831	2,254	486	***	***	64,442
Deficit	(3,376,443)	(9,276)	(38,826)	(69,675)	***	***	(3,525,769)

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2009

(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	\$ (295,990,435)	\$ 10,421,332	\$ 23,930,907	\$ 60,309,363	\$ 139,657,643	\$ 165,187,049	\$ 103,515,859
Number of Returns with value >0	17,772	***	9,574	***	1,593	267	45,653
Amount without deficit	88,987,780	***	23,962,188	***	139,657,643	165,187,049	488,665,234
Number of Returns with value ≤0	59,231	***	19	***	0	0	59,265
Deficit	(384,978,215)	***	(31,281)	***	0	0	(385,149,375)
Income To Be Apportioned ²	\$ (294,528,495)	\$ 10,420,387	\$ 23,934,644	\$ 60,164,187	\$ 138,533,039	\$ 165,271,654	\$ 103,795,416
Number of Returns with value >0	17,790	***	9,572	***	1,593	267	45,670
Amount without deficit	91,392,321	***	23,958,975	***	138,533,039	165,271,654	489,878,198
Number of Returns with value ≤0	59,213	***	21	***	0	0	59,248
Deficit	(385,920,816)	***	(24,331)	***	0	0	(386,082,782)
Income Apportioned to PA ²	\$ (27,731,507)	\$ 62,652	\$ 431,943	\$ 1,818,641	\$ 5,544,945	\$ 10,436,593	\$ (9,436,733)
Number of Returns with value >0	13,245	11,769	***	***	***	267	41,100
Amount without deficit	1,199,621	62,702	***	***	***	10,436,593	19,494,457
Number of Returns with value ≤0	63,758	26	***	***	***	0	63,818
Deficit	(28,931,128)	(50)	***	***	***	0	(28,931,190)
Total Nonbusiness Income ²	\$ (1,186,120)	\$ 3,880	\$ (3,512)	\$ 10,523	\$ (264)	\$ (84,826)	\$ (1,260,319)
Number of Returns with value >0	230	73	30	***	***	0	353
Amount without deficit	1,151,457	6,757	4,302	***	***	0	1,176,257
Number of Returns with value ≤0	76,773	11,722	9,563	***	***	267	104,565
Deficit	(2,337,577)	(2,877)	(7,814)	***	***	(84,826)	(2,436,576)
Nonbusiness Income Allocated PA ²	\$ (43,891)	\$ 107	\$ 1,370	\$ 2,976	\$ 2,242	\$ 0	\$ (37,196)
Number of Returns with value >0	37	37	36	***	***	0	125
Amount without deficit	15,532	110	1,372	***	***	0	22,235
Number of Returns with value ≤0	76,966	11,758	9,557	***	***	267	104,793
Deficit	(59,423)	(3)	(2)	***	***	0	(59,431)
Net Operating Loss Deduction	\$ 1,193,275	\$ 26,771	\$ 80,935	\$ 266,733	\$ 623,748	\$ 647,385	\$ 2,838,847
Number of Returns with value >0	13,211	2,198	1,445	583	336	104	17,877
Amount without deficit	1,193,275	26,771	80,935	266,733	623,748	647,385	2,838,847
Number of Returns with value = 0	63,792	9,597	8,148	4,084	1,257	163	87,041
Amount	0	0	0	0	0	0	0

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS
Tax Year 2009

(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
PA Taxable Income ²	\$ (28,973,537)	\$ 35,965	\$ 352,349	\$ 1,554,538	\$ 4,923,307	\$ 9,789,208	\$ (12,318,170)
Number of Returns with value >0	***	11,795	***	4,667	1,593	267	28,054
Amount without deficit	***	35,965	***	1,554,538	4,923,307	9,789,208	16,655,367
Number of Returns with value ≤0	***	0	***	0	0	0	76,864
Deficit	***	0	***	0	0	0	(28,973,537)
No Apportionment used: ²							
Number of Returns using method	58,252	6,246	5,139	1,324	***	***	71,227
CNI Tax Liability	0	2,009	18,013	38,121	***	***	261,888
Apportionment: Special Factor ²							
Number of Returns using method	943	312	192	98	***	***	1,564
CNI Tax Liability	0	98	697	3,167	***	***	37,601
PA Amount	5,844,159	1,729,911	277,322	602,015	***	***	10,226,368
TOTAL Amount	233,703,129	3,783,905	31,624,626	10,869,293	***	***	302,022,483
Fraction ³	0.025007	0.457176	0.008769	0.055387	***	***	0.033860
Apportionment: Three Factors							
Number of Returns using method	17,808	5,237	4,262	3,245	1,345	230	32,127
CNI Tax Liability	0	1,486	16,490	114,011	422,776	809,621	1,364,384
Property in PA	203,296,013	1,148,855	7,037,565	21,312,805	54,103,842	84,940,443	371,839,523
Total Property Amount	3,468,327,660	230,639,643	261,169,066	507,312,081	1,042,207,990	861,645,986	6,371,302,426
Property Fraction ³	0.058615	0.004981	0.026946	0.042011	0.051913	0.098579	0.058362
Payroll in PA	40,894,318	674,006	2,417,789	7,419,021	14,254,405	13,886,168	79,545,707
Total Payroll Amount	632,461,497	47,895,204	74,824,479	162,261,958	233,675,317	176,513,002	1,327,631,457
Payroll Fraction ³	0.064659	0.014073	0.032313	0.045722	0.061001	0.078669	0.059916
Sales in PA	218,058,268	2,542,947	10,961,796	33,688,368	86,886,467	116,564,920	468,702,766
Total Sales Amount	5,615,002,672	247,788,184	647,050,597	1,509,275,584	2,644,937,990	11,060,916,682	21,724,971,709
Sales Fraction ³	0.038835	0.010263	0.016941	0.022321	0.032850	0.010538	0.021574
Population Effective Apportionment ⁴	0.013126	0.005941	0.018028	0.030226	0.040026	0.063148	0.039794
(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 2009
(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	11,808	24,019	4,215	1,963	1,222	2,272	59,419	104,918
Corporate Net Income Tax	311	717,822	290,762	111,413	138,406	143,582	261,575	1,663,871
Federal Income Amount	\$ 72,972,561	\$ 252,224,976	\$ 6,725,421	\$ (2,649,648)	\$ (954,879)	\$ (1,779,757)	\$ (5,622,436)	\$ 320,916,238
Number of Returns with value >0	4,358	13,623	2,348	1,079	676	1,252	21,491	44,827
Amount without deficit	107,483,188	537,275,285	24,020,450	4,124,366	2,213,008	3,796,531	4,529,196	683,442,024
Number of Returns with value ≤0	7,450	10,396	1,867	884	546	1,020	37,928	60,091
Deficit	(34,510,627)	(285,050,309)	(17,295,029)	(6,774,014)	(3,167,887)	(5,576,288)	(10,151,632)	(362,525,786)
Dividend Deductions	\$ 67,940,038	\$ 218,876,663	\$ 6,273,944	\$ 1,295,124	\$ 288,926	\$ 2,793,277	\$ 2,249,176	\$ 299,717,148
Number of Returns with value >0	493	2,626	331	122	66	177	1,704	5,519
Amount without deficit	67,940,038	218,877,992	6,274,241	1,295,124	288,926	2,793,277	2,249,389	299,718,987
Number of Returns with value ≤0	11,315	21,393	3,884	1,841	1,156	2,095	57,715	99,399
Deficit	0	(1,329)	(297)	0	0	0	(213)	(1,839)
Interest on US Securities	\$ 104,873	\$ 5,534,815	\$ 5,484	\$ 628	\$ 8,866	\$ 567	\$ 12,494	\$ 5,667,727
Number of returns with value >0	182	608	73	29	22	39	334	1,287
Amount without deficit	104,887	5,534,949	5,484	628	8,866	567	12,494	5,667,875
Number of Returns with value ≤0	11,626	23,411	4,142	1,934	1,200	2,233	59,085	103,631
Deficit	(14)	(134)	0	0	0	0	0	(148)
Bonus Depreciation Deductions	\$ 1,239,674	\$ 28,013,724	\$ 1,393,118	\$ 466,492	\$ 341,579	\$ 269,164	\$ 376,134	\$ 32,099,885
Number of Returns with value >0	1,757	9,913	1,723	772	469	884	7,143	22,661
Amount without deficit	1,255,423	28,555,264	1,395,166	466,530	342,627	269,793	376,361	32,661,164
Number of Returns with value ≤0	10,051	14,106	2,492	1,191	753	1,388	52,276	82,257
Deficit	(15,749)	(541,540)	(2,048)	(38)	(1,048)	(629)	(227)	(561,279)

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2009
(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	\$ 70,131,934	\$ 259,721,822	\$ 7,914,901	\$ 1,796,413	\$ 656,645	\$ 3,101,567	\$ 2,689,722	\$ 346,013,004
Number of Returns with value >0	2,379	12,127	1,987	887	538	1,033	9,313	28,264
Amount without deficit	70,151,829	260,503,922	7,917,367	1,796,434	657,324	3,102,196	2,691,764	346,820,836
Number of Returns with value ≤0	9,429	11,892	2,228	1,076	684	1,239	50,106	76,654
Deficit	(19,895)	(782,100)	(2,466)	(21)	(679)	(629)	(2,042)	(807,832)
Tax Preference Items ²	\$ 1,601	\$ (1,559,532)	\$ 3,921	\$ 48	\$ (44)	\$ (171)	\$ 408	\$ (1,553,769)
Number of Returns with value >0	34	105	***	***	0	***	363	519
Amount without deficit	1,926	199,705	***	***	0	***	676	206,940
Number of Returns with value ≤0	11,774	23,914	***	***	1,222	***	59,056	104,399
Deficit	(325)	(1,759,237)	***	***	(44)	***	(268)	(1,760,709)
Bonus Depreciation Additions	\$ 5,814,168	\$ 72,617,549	\$ 4,417,074	\$ 1,596,481	\$ 987,669	\$ 1,015,069	\$ 1,127,306	\$ 87,575,316
Number of Returns with value >0	1,452	8,973	1,370	551	328	529	3,472	16,675
Amount without deficit	5,815,814	72,716,816	4,418,858	1,596,481	987,669	1,015,073	1,127,554	87,678,265
Number of Returns with value ≤0	10,356	15,046	2,845	1,412	894	1,743	55,947	88,243
Deficit	(1,646)	(99,267)	(1,784)	0	0	(4)	(248)	(102,949)
Miscellaneous Additional Items	\$ 229,949	\$ 17,954,957	\$ 133,090	\$ 19,268	\$ 41,741	\$ 2,684	\$ 219,610	\$ 18,601,299
Number of Returns with value >0	143	967	106	50	25	47	509	1,847
Amount without deficit	247,561	18,318,106	147,740	19,411	41,743	3,649	219,794	18,998,004
Number of Returns with value ≤0	11,665	23,052	4,109	1,913	1,197	2,225	58,910	103,071
Deficit	(17,612)	(363,149)	(14,650)	(143)	(2)	(965)	(184)	(396,705)
Total Additions	\$ 7,798,301	\$ 107,590,506	\$ 5,726,447	\$ 1,874,066	\$ 1,311,067	\$ 1,297,941	\$ 1,540,365	\$ 127,138,693
Number of Returns with value >0	4,086	17,868	2,863	1,277	766	1,378	12,238	40,476
Amount without deficit	8,092,777	110,709,477	5,803,639	1,877,666	1,318,300	1,305,898	1,556,707	130,664,464
Number of Returns with value ≤0	7,722	6,151	1,352	686	456	894	47,181	64,442
Deficit	(294,476)	(3,118,971)	(77,192)	(3,600)	(7,233)	(7,957)	(16,342)	(3,525,771)

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2009
(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	\$ 10,673,769	\$ 101,514,320	\$ 4,556,660	\$ (2,572,510)	\$ (300,202)	\$ (3,583,410)	\$ (6,772,768)	\$ 103,515,859
Number of Returns with value >0	4,516	13,967	2,397	1,101	698	1,281	21,693	45,653
Amount without deficit	50,416,291	405,201,112	21,550,425	3,680,261	2,829,761	1,764,784	3,222,601	488,665,235
Number of Returns with value ≤0	7,292	10,052	1,818	862	524	991	37,726	59,265
Deficit	(39,742,522)	(303,686,792)	(16,993,765)	(6,252,771)	(3,129,963)	(5,348,194)	(9,995,369)	(385,149,376)
Income To Be Apportioned	\$ 13,067,040	\$ 99,378,021	\$ 4,580,962	\$ (2,573,378)	\$ (301,207)	\$ (3,583,637)	\$ (6,772,385)	\$ 103,795,416
Number of Returns with value >0	4,541	13,964	2,395	1,100	697	1,278	21,695	45,670
Amount without deficit	52,809,894	404,019,772	21,552,139	3,680,214	2,828,622	1,764,574	3,222,983	489,878,198
Number of Returns with value ≤0	7,267	10,055	1,820	863	525	994	37,724	59,248
Deficit	(39,742,854)	(304,641,751)	(16,971,177)	(6,253,592)	(3,129,829)	(5,348,211)	(9,995,368)	(386,082,782)
Income Apportioned to PA	\$ 1,622	\$ 684,288	\$ 855,763	\$ (887,363)	\$ (354,823)	\$ (2,963,835)	\$ (6,772,385)	\$ (9,436,733)
Number of Returns with value >0	22	13,915	2,393	1,100	697	1,278	21,695	41,100
Amount without deficit	8,233	8,411,225	3,317,756	1,267,049	1,606,259	1,660,951	3,222,983	19,494,456
Number of Returns with value ≤0	11,786	10,104	1,822	863	525	994	37,724	63,818
Deficit	(6,611)	(7,726,937)	(2,461,993)	(2,154,412)	(1,961,082)	(4,624,786)	(9,995,368)	(28,931,189)
Total Nonbusiness Income ²	\$ (2,139,602)	\$ 898,438	\$ (20,878)	\$ 898	\$ 222	\$ 246	\$ 358	\$ (1,260,318)
Number of Returns with value >0	115	179	28	13	***	***	***	353
Amount without deficit	30,587	1,140,728	2,986	954	***	***	***	1,176,258
Number of Returns with value ≤0	11,693	23,840	4,187	1,950	***	***	***	104,565
Deficit	(2,170,189)	(242,290)	(23,864)	(56)	***	***	***	(2,436,576)
Nonbusiness Income Allocated to PA ²	\$ (41,113)	\$ 12,434	\$ (8,651)	\$ 875	\$ 75	\$ 136	\$ (952)	\$ (37,196)
Number of Returns with value >0	62	31	***	***	***	***	***	125
Amount without deficit	4,887	14,900	***	***	***	***	***	22,235
Number of Returns with value ≤0	11,746	23,988	***	***	***	***	***	104,793
Deficit	(46,000)	(2,466)	***	***	***	***	***	(59,431)
Net Operating Loss Deduction	\$ 4,138	\$ 1,226,190	\$ 408,032	\$ 152,311	\$ 220,957	\$ 223,835	\$ 603,383	\$ 2,838,846
Number of Returns with value >0	47	4,399	835	407	278	523	11,388	17,877
Amount without deficit	4,138	1,226,190	408,032	152,311	220,957	223,835	603,383	2,838,846
Number of Returns with value = 0	11,761	19,620	3,380	1,556	944	1,749	48,031	87,041
Amount	0	0	0	0	0	0	0	0

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS
Tax Year 2009
(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	\$ (48,486)	\$ (529,579)	\$ 438,866	\$ (1,038,799)	\$ (575,705)	\$ (3,187,534)	\$ (7,376,933)	\$ (12,318,170)
Number of Returns with value >0	53	10,869	1,868	843	505	926	12,990	28,054
Amount without deficit	3,113	7,185,409	2,910,534	1,115,249	1,385,447	1,437,252	2,618,364	16,655,368
Number of Returns with value ≤0	11,755	13,150	2,347	1,120	717	1,346	46,429	76,864
Deficit	(51,599)	(7,714,988)	(2,471,668)	(2,154,048)	(1,961,152)	(4,624,786)	(9,995,297)	(28,973,538)
No Apportionment used								
Number of Returns using method	11,808	0	0	0	0	0	59,419	71,227
CNI Tax Liability	311	0	0	0	0	0	261,575	261,886
Apportionment: Special Factor								
Number of Returns using method	0	1,119	247	107	56	35	0	1,564
CNI Tax Liability	0	10,267	11,403	12,774	2,824	334	0	37,602
PA Amount	0	7,503,211	1,685,821	330,728	183,152	523,456	0	10,226,368
TOTAL Amount	0	289,405,426	10,661,553	1,011,262	295,949	648,293	0	302,022,483
Fraction ³		0.025926	0.158122	0.327045	0.618863	0.807437		0.033860
Apportionment: Three Factors								
Number of Returns using method	0	22,900	3,968	1,856	1,166	2,237	0	32,127
CNI Tax Liability	0	707,555	279,359	98,640	135,583	143,248	0	1,364,385
Property in PA	0	152,518,577	93,960,001	40,628,522	40,265,462	44,466,961	0	371,839,523
Total Property Amount	0	5,799,898,788	357,024,922	89,853,281	73,076,449	51,448,988	0	6,371,302,428
Property Fraction ³		0.026297	0.263175	0.452165	0.551005	0.864292		0.058362
Payroll in PA	0	33,528,160	23,157,633	7,485,326	5,663,428	9,711,160	0	79,545,707
Total Payroll Amount	0	1,208,163,503	81,314,295	17,914,216	8,969,987	11,269,456	0	1,327,631,457
Payroll Fraction ³		0.027751	0.284792	0.417843	0.631375	0.861724		0.059916
Sales in PA	0	268,010,090	60,709,000	38,336,537	35,383,470	66,263,669	0	468,702,766
Total Sales Amount	0	20,962,696,098	503,094,283	125,586,632	60,214,901	73,379,796	0	21,724,971,710
Sales Fraction ³		0.012785	0.120671	0.305260	0.587620	0.903023		0.021574
Population Effective Apportionment⁴ (With positive Income To Be Apportioned only)	0.000156	0.020819	0.153941	0.344287	0.567859	0.941276	1.000000	0.039794

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 2009

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

CS/F and CNI COMBINED Two 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>
Number of Returns in Category	254,313	70,294	36,861	10,121	2,275	350	374,214
Capital Stock/Franchise tax	0	18,321	88,139	161,365	194,715	228,150	690,690
Corporate Net Income tax	0	3,152	31,917	143,209	473,044	1,012,551	1,663,873
Combined CS/F & CNI taxes	0	21,473	120,056	304,574	667,759	1,240,701	2,354,563
Current Year Book Income	\$ (53,809,594)	\$ 15,951,683	\$ 17,494,801	\$ 94,921,716	\$ 85,265,247	\$ 156,518,318	\$ 316,342,171
Number of Returns with value >0	90,583	50,921	29,788	8,385	1,930	289	181,896
Amount without deficit	156,574,749	70,769,289	80,848,298	157,231,603	164,374,733	200,063,257	829,861,929
Number of Returns with value ≤0	163,730	19,373	7,073	1,736	345	61	192,318
Deficit	(210,384,343)	(54,817,606)	(63,353,497)	(62,309,887)	(79,109,486)	(43,544,939)	(513,519,758)
Average Book Income	\$ (69,983,924)	\$ 5,239,677	\$ 35,974,962	\$ 114,639,725	\$ 154,028,208	\$ 170,779,935	\$ 410,678,583
Number of Returns with value >0	95,344	58,958	33,027	8,964	1,953	300	198,546
Amount without deficit	89,482,911	44,502,341	71,647,779	147,827,476	173,936,543	189,169,521	716,566,571
Number of Returns with value ≤0	158,969	11,336	3,834	1,157	322	50	175,668
Deficit	(159,466,835)	(39,262,664)	(35,672,817)	(33,187,751)	(19,908,335)	(18,389,586)	(305,887,988)
Net Worth	\$ 1,473,248,047	\$ 454,042,852	\$ 1,076,261,926	\$ 2,000,375,738	\$ 2,146,062,540	\$ 1,789,818,639	\$ 8,939,809,742
Number of Returns with value >0	139,401	62,645	33,997	9,521	2,081	321	247,966
Amount without deficit	1,473,248,047	454,042,852	1,076,261,926	2,000,375,738	2,146,062,540	1,789,818,639	8,939,809,742
Number of Returns with value ≤0	114,912	7,649	2,864	600	194	29	126,248
Deficit ¹	0	0	0	0	0	0	0
Capital Stock Value	\$ 1,014,123,660	\$ 394,710,598	\$ 773,707,302	\$ 1,518,643,046	\$ 1,718,471,225	\$ 1,660,603,477	\$ 7,080,259,308
Number of Returns with value >0	11,574	63,195	33,712	9,854	2,146	329	120,810
Amount without deficit	1,014,123,660	394,710,598	773,707,302	1,518,643,046	1,718,471,225	1,660,603,477	7,080,259,308
Number of Returns with value ≤0	242,739	7,099	3,149	267	129	21	253,404
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 2009

(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	\$ (89,097,315)	\$ (19,830,402)	\$ (38,202,437)	\$ 4,926,631	\$ 96,935,522	\$ 149,063,415	\$ 103,795,414
Number of Returns with value >0	13,642	13,816	10,788	5,331	1,786	307	45,670
Amount without deficit	61,669,135	16,305,261	34,264,930	64,760,661	139,785,775	173,092,436	489,878,198
Number of Returns with value ≤0	240,671	56,478	26,073	4,790	489	43	328,544
Deficit	(150,766,450)	(36,135,663)	(72,467,367)	(59,834,030)	(42,850,253)	(24,029,021)	(386,082,784)
Income Apportioned to PA	\$ (10,252,962)	\$ (2,147,933)	\$ (3,311,806)	\$ (4,209,242)	\$ 1,364,578	\$ 9,120,632	\$ (9,436,733)
Number of Returns with value >0	9,520	13,474	10,704	5,311	1,784	307	41,100
Amount without deficit	424,588	208,676	671,534	1,956,264	5,406,776	10,826,619	19,494,457
Number of Returns with value ≤0	244,793	56,820	26,157	4,810	491	43	333,114
Deficit	(10,677,550)	(2,356,609)	(3,983,340)	(6,165,506)	(4,042,198)	(1,705,987)	(28,931,190)
PA Taxable Income	\$ (10,711,081)	\$ (2,325,083)	\$ (3,664,476)	\$ (4,740,446)	\$ 692,978	\$ 8,429,658	\$ (12,318,450)
Number of Returns with value >0	125	11,148	9,762	4,966	1,752	307	28,060
Amount without deficit	0	31,555	319,480	1,433,527	4,735,176	10,135,645	16,655,383
Number of Returns with value ≤0	254,188	59,146	27,099	5,155	523	43	346,154
Deficit	(10,711,081)	(2,356,638)	(3,983,956)	(6,173,973)	(4,042,198)	(1,705,987)	(28,973,833)

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 2009

(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	253,404	22,872	45,517	46,144	5,210	1,067	374,214
Capital Stock/Franchise tax	0	2,563	34,490	219,339	183,261	251,038	690,691
Corporate Net Income tax	113,115	6,168	28,961	367,418	485,414	662,797	1,663,873
Combined CS/F & CNI taxes	113,115	8,731	63,450	586,756	668,675	913,835	2,354,562
Current Year Book Income	\$ (167,272,665)	\$ (186,079)	\$ (2,129,699)	\$ 1,461,308	\$ 77,764,832	\$ 406,704,473	\$ 316,342,170
Number of Returns with value >0	91,357	16,948	34,649	34,111	4,017	814	181,896
Amount without deficit	22,985,311	854,777	4,561,012	89,266,507	170,707,209	541,487,113	829,861,929
Number of Returns with value ≤0	162,047	5,924	10,868	12,033	1,193	253	192,318
Deficit	(190,257,976)	(1,040,856)	(6,690,711)	(87,805,199)	(92,942,377)	(134,782,640)	(513,519,759)
Average Book Income	\$ (146,606,807)	\$ (161,026)	\$ (1,918,502)	\$ 14,863,026	\$ 100,581,360	\$ 443,920,531	\$ 410,678,582
Number of Returns with value >0	93,903	20,002	40,306	39,031	4,394	910	198,546
Amount without deficit	1,119,263	614,742	3,252,377	68,199,914	148,461,658	494,918,618	716,566,572
Number of Returns with value ≤0	159,501	2,870	5,211	7,113	816	157	175,668
Deficit	(147,726,070)	(775,768)	(5,170,879)	(53,336,888)	(47,880,298)	(50,998,087)	(305,887,990)
Net Worth	\$ 6,885,113	\$ 3,336,204	\$ 19,199,386	\$ 730,010,516	\$ 2,118,424,983	\$ 6,061,953,540	\$ 8,939,809,742
Number of Returns with value >0	136,188	20,299	41,412	43,950	5,068	1,049	247,966
Amount without deficit	6,885,113	3,336,204	19,199,386	730,010,516	2,118,424,983	6,061,953,540	8,939,809,742
Number of Returns with value ≤0	117,216	2,573	4,105	2,194	142	18	126,248
Deficit ²	0	0	0	0	0	0	0
Capital Stock Value	\$ 0	\$ 1,034,123	\$ 17,483,780	\$ 624,965,978	\$ 1,566,029,895	\$ 4,870,745,531	\$ 7,080,259,307
Number of Returns with value >0	0	22,872	45,517	46,144	5,210	1,067	120,810
Amount without deficit	0	1,034,123	17,483,780	624,965,978	1,566,029,895	4,870,745,531	7,080,259,307
Number of Returns with value ≤0	253,404	0	0	0	0	0	253,404
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 2009

(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	\$ (64,307,708)	\$ (274,087)	\$ (1,688,014)	\$ (7,220,388)	\$ 39,075,371	\$ 138,210,239	\$ 103,795,413
Number of Returns with value >0	21,359	2,525	6,611	12,395	2,273	507	45,670
Amount without deficit	43,733,365	209,845	2,030,833	52,783,036	116,726,018	274,395,100	489,878,197
Number of Returns with value ≤0	232,045	20,347	38,906	33,749	2,937	560	328,544
Deficit	(108,041,073)	(483,932)	(3,718,847)	(60,003,424)	(77,650,647)	(136,184,861)	(386,082,784)
Income Apportioned to PA	\$ (7,238,952)	\$ (64,401)	\$ (314,525)	\$ (1,340,702)	\$ (386,092)	\$ (92,059)	\$ (9,436,731)
Number of Returns with value >0	19,979	2,320	5,895	10,455	1,993	458	41,100
Amount without deficit	1,737,257	100,007	412,511	4,446,511	5,544,632	7,253,540	19,494,458
Number of Returns with value ≤0	233,425	20,552	39,622	35,689	3,217	609	333,114
Deficit	(8,976,209)	(164,408)	(727,036)	(5,787,213)	(5,930,724)	(7,345,599)	(28,931,189)
PA Taxable Income	\$ (7,875,273)	\$ (102,741)	\$ (437,333)	\$ (2,119,436)	\$ (1,072,650)	\$ (711,016)	\$ (12,318,449)
Number of Returns with value >0	10,764	1,779	4,781	8,707	1,650	379	28,060
Amount without deficit	1,132,286	61,739	289,888	3,677,862	4,859,002	6,634,606	16,655,383
Number of Returns with value ≤0	242,640	21,093	40,736	37,437	3,560	688	346,154
Deficit	(9,007,559)	(164,480)	(727,221)	(5,797,298)	(5,931,652)	(7,345,622)	(28,973,832)

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