

Pennsylvania Department of Revenue  
Bureau of Research

**Tax Year 2010  
Statistics  
on  
Capital Stock / Foreign Franchise Tax  
Corporate Net Income Tax**

September 2015

Tom Wolf  
Governor

Eileen McNulty  
Secretary of Revenue



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
Strawberry Square  
Harrisburg, PA 17128-1100

Secretary of Revenue

(717) 783-3680

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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 99% of the total dollar amount for CNIT.

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

This report includes two tables showing data for limited liability companies (LLCs) by Liability Class and Apportion Fraction Class. For tax year 2010, 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 that reads "Eileen McNulty".

Eileen McNulty  
Secretary of Revenue

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# 2010 STATISTICS ON CAPITAL STOCK/FRANCHISE TAX CORPORATE NET INCOME TAX

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

## TAX YEAR 2010 HIGHLIGHTS

### Capital Stock/Franchise Tax

- ◆ Overall, the number of returns in tax year 2010 increased by over 2.2% and tax liabilities increased by over 10% or \$73 million.
- ◆ Current year book income increased by over \$256 billion. Average book income increased 13%, net worth increased by over 8%, and capital stock value grew over 5% from tax year 2009.

### S Corporations

- ◆ The number of S Corporation returns increased by over 1%, with tax liabilities increasing almost \$12.4 million, or about 10%.
- ◆ For tax year 2010, the current year book income increased over 61% or about \$20.9 billion. Average book income increased by 25%, or almost \$9 billion.

- ◆ Net worth of S Corporations increased by almost 12%, or about \$19.7 billion. Capital stock value increased 17%.

### Limited Liability Companies

- ◆ There was an increase of over 1% in the number of LLC returns in 2010. Tax liabilities for LLCs increased 23%, or \$35 million.
- ◆ Current year book income increased almost 400% from 2009. Average book income increased almost 86%, or about \$42.6 billion.
- ◆ Net worth decreased by less than 1%, while capital stock value increased over 5% over the previous tax year.

### Corporate Net Income Tax

- ◆ The total number of CNIT returns increased by almost 4%, and total liabilities increased by about \$199 million or 12% over tax year 2009.
- ◆ Federal income amount increased by 6%, or over \$19 billion. Income to be apportioned increased over 75%, or \$78 billion. Income apportioned to PA switched from being a net negative to a net positive. This is almost entirely due to a

decrease in negative income apportioned to PA.

- ◆ For tax year 2010, dividend deductions decreased by over 28%. Bonus depreciation deductions increased almost 34%, and interest on U.S. Securities increased almost 3% from the previous year.
- ◆ Total additions decreased about 9%. Bonus depreciation additions decreased almost \$2 billion, or 2%. Miscellaneous additional items decreased about 49%, and tax preference items went from being a net negative to a net positive in tax year 2010. Total nonbusiness income and nonbusiness income allocated to PA switched from being a net negative to a net positive, with negative income decreasing in both categories from tax year 2009. Net operating losses increased by almost 24%.
- ◆ After accounting for total additions and total deductions, income with PA adjustments increased almost 77% or \$79 billion. After accounting for apportionment and the NOL deduction, PA taxable income is a net negative of less than \$1 billion. The amount without deficit for PA taxable income increased \$2 billion.

## ***Capital Stock / Foreign Franchise Tax***

***(Including S Corporations and Limited Liability Companies)***

| Minimum Tax           | Tax Rates <sup>1/</sup> | 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      |                             |

<sup>1/</sup>The CSFT rate is scheduled to be phased out in TY 2016

**Table 1 - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS**  
**Tax Year 2010**

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

| <b>Capital Stock/Franchise Tax<br/>Tax Liability Range:</b> | <b>0</b>                | <b>1<br/>1,000</b>    | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>1,000,000</b> | <b>1,000,001<br/>&amp; greater</b> | <b>TOTAL</b>            |
|---|-------------------------|-----------------------|-------------------------|---------------------------|------------------------------|------------------------------------|-------------------------|
| <b>Number of Returns in Category</b>                        | 273,670                 | 68,308                | 32,243                  | 7,137                     | 898                          | 86                                 | 382,342                 |
| Capital Stock/Franchise Tax                                 | 0                       | 20,325                | 100,994                 | 199,699                   | 240,347                      | 202,651                            | 764,016                 |
| <b>Current Year Book Income</b>                             | <b>\$ 15,393,326</b>    | <b>\$ 23,657,022</b>  | <b>\$ 82,527,228</b>    | <b>\$ 172,758,046</b>     | <b>\$ 194,245,760</b>        | <b>\$ 84,351,695</b>               | <b>\$ 572,933,077</b>   |
| Number of Returns with value >0                             | 106,320                 | 52,403                | 26,679                  | 5,884                     | 739                          | 68                                 | 192,093                 |
| Amount without deficit                                      | 147,985,348             | 73,006,450            | 133,868,796             | 219,974,697               | 226,642,468                  | 105,334,462                        | 906,812,221             |
| Number of Returns with value ≤0                             | 167,350                 | 15,905                | 5,564                   | 1,253                     | 159                          | 18                                 | 190,249                 |
| Deficit   | (132,592,022)           | (49,349,428)          | (51,341,568)            | (47,216,651)              | (32,396,708)                 | (20,982,767)                       | (333,879,144)           |
| <b>Average Book Income <sup>1</sup></b>                     | <b>\$ (35,933,280)</b>  | <b>\$ 6,498,909</b>   | <b>\$ 69,409,588</b>    | <b>\$ 127,582,089</b>     | <b>\$ 181,698,698</b>        | <b>\$ 115,289,540</b>              | <b>\$ 464,545,544</b>   |
| Number of Returns with value >0                             | 108,021                 | 58,640                | 29,327                  | 6,332                     | ***                          | ***                                | 203,183                 |
| Amount without deficit                                      | 99,885,235              | 49,779,338            | 107,740,580             | 158,863,572               | ***                          | ***                                | 738,074,312             |
| Number of Returns with value ≤0                             | 165,649                 | 9,668                 | 2,916                   | 805                       | ***                          | ***                                | 179,159                 |
| Deficit   | (135,818,515)           | (43,280,429)          | (38,330,992)            | (31,281,483)              | ***                          | ***                                | (273,528,768)           |
| <b>Net Worth <sup>1</sup></b>                               | <b>\$ 1,606,291,584</b> | <b>\$ 604,235,837</b> | <b>\$ 1,269,891,178</b> | <b>\$ 2,471,932,425</b>   | <b>\$ 2,375,469,626</b>      | <b>\$ 1,371,310,556</b>            | <b>\$ 9,699,131,206</b> |
| Number of Returns with value >0                             | 147,277                 | 62,073                | 30,387                  | 6,897                     | ***                          | ***                                | 247,589                 |
| Amount without deficit                                      | 1,606,291,584           | 604,235,837           | 1,269,891,178           | 2,471,932,425             | ***                          | ***                                | 9,699,131,206           |
| Number of Returns with value ≤0                             | 126,393                 | 6,235                 | 1,856                   | 240                       | ***                          | ***                                | 134,753                 |
| Deficit <sup>2</sup>  | 0                       | 0                     | 0                       | 0                         | ***                          | ***                                | 0                       |
| <b>Capital Stock Value</b>                                  | <b>\$ 1,152,753,120</b> | <b>\$ 475,594,052</b> | <b>\$ 1,006,880,992</b> | <b>\$ 1,737,511,359</b>   | <b>\$ 1,921,263,407</b>      | <b>\$ 1,173,504,385</b>            | <b>\$ 7,467,507,315</b> |
| Number of Returns with value >0                             | 11,882                  | 68,308                | 32,243                  | 7,137                     | 898                          | 86                                 | 120,554                 |
| Amount without deficit                                      | 1,152,753,120           | 475,594,052           | 1,006,880,992           | 1,737,511,359             | 1,921,263,407                | 1,173,504,385                      | 7,467,507,315           |
| Number of Returns with value ≤0                             | 261,788                 | 0                     | 0                       | 0                         | 0                            | 0                                  | 261,788                 |
| Deficit <sup>2</sup>  | 0                       | 0                     | 0                       | 0                         | 0                            | 0                                  | 0                       |

**Table 1 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS**  
**Tax Year 2010**

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

| <b>Capital Stock/Franchise Tax<br/>Tax Liability Range:</b> | <b>0</b>        | <b>1<br/>1,000</b> | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>1,000,000</b> | <b>1,000,001<br/>&amp; greater</b> | <b>TOTAL</b>       |
|---|-----------------|--------------------|-------------------------|---------------------------|------------------------------|------------------------------------|--------------------|
| <b>No Apportionment Used <sup>1</sup></b>                   |                 |                    |                         |                           |                              |                                    |                    |
| Number of Returns using method<br>CS/F Tax Liability        | 254,253<br>0    | 36,702<br>12,860   | 17,958<br>51,319        | 2,185<br>52,524           | ***<br>***                   | ***<br>***                         | 311,245<br>172,962 |
| <b>Apportionment: Special Factor <sup>1</sup></b>           |                 |                    |                         |                           |                              |                                    |                    |
| Number of Returns using method<br>CS/F Tax Liability        | 2,820<br>0      | 4,243<br>1,034     | 1,999<br>6,940          | 620<br>17,794             | ***<br>***                   | ***<br>***                         | 9,810<br>118,853   |
| <b>PA Amount</b>  | 4,597,852       | 2,276,977          | 6,547,150               | 22,568,161                | ***                          | ***                                | 120,011,207        |
| <b>Total Amount</b>   | 72,695,523      | 60,345,231         | 786,994,736             | 1,684,454,151             | ***                          | ***                                | 2,970,176,753      |
| Fraction <sup>3</sup>                                       | 0.063248        | 0.037733           | 0.008319                | 0.013398                  | ***                          | ***                                | 0.040405           |
| <b>Apportionment: Three Factors</b>                         |                 |                    |                         |                           |                              |                                    |                    |
| Number of Returns using method<br>CS/F Tax Liability        | 16,597<br>0     | 27,363<br>6,430    | 12,286<br>42,735        | 4,332<br>129,382          | 652<br>172,091               | 57<br>121,563                      | 61,287<br>472,201  |
| <b>Property in PA</b>                                       |                 |                    |                         |                           |                              |                                    |                    |
| Total Property Amount                                       | 28,575,128      | 11,035,390         | 33,139,866              | 75,374,821                | 74,326,201                   | 41,901,859                         | 264,353,265        |
| Property Fraction <sup>3</sup>                              | 586,906,278     | 887,927,948        | 1,224,729,515           | 1,901,031,852             | 1,607,998,476                | 613,374,044                        | 6,821,968,113      |
| Property Fraction <sup>3</sup>                              | 0.048688        | 0.012428           | 0.027059                | 0.039649                  | 0.046223                     | 0.068314                           | 0.038750           |
| <b>Payroll in PA</b>  |                 |                    |                         |                           |                              |                                    |                    |
| Total Payroll Amount  | 10,797,380      | 7,994,907          | 14,201,673              | 21,141,810                | 13,946,332                   | 4,123,210                          | 72,205,312         |
| Payroll Fraction <sup>3</sup>                               | 149,516,720     | 327,053,824        | 335,564,388             | 422,845,134               | 324,533,240                  | 72,958,508                         | 1,632,471,814      |
| Payroll Fraction <sup>3</sup>                               | 0.072215        | 0.024445           | 0.042322                | 0.049999                  | 0.042974                     | 0.056514                           | 0.044231           |
| <b>Sales in PA</b>  |                 |                    |                         |                           |                              |                                    |                    |
| Total Sales Amount  | 46,739,117      | 39,795,825         | 92,299,303              | 1,140,126,340             | 176,930,330                  | 53,392,550                         | 1,549,283,465      |
| Sales Fraction <sup>3</sup>                                 | 886,939,757     | 2,191,207,986      | 9,076,195,192           | 27,124,169,621            | 41,772,439,085               | 1,026,492,892                      | 82,077,444,533     |
| Sales Fraction <sup>3</sup>                                 | 0.052697        | 0.018162           | 0.010169                | 0.042034                  | 0.004236                     | 0.052015                           | 0.018876           |
| <b>Population Effective Apportionment <sup>4</sup></b>      | <b>0.000000</b> | <b>0.015887</b>    | <b>0.036216</b>         | <b>0.040355</b>           | <b>0.043661</b>              | <b>0.061457</b>                    | <b>0.036323</b>    |

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

<sup>2</sup> The fixed formula requires using zero, if the value is less than zero.

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

<sup>4</sup> 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 2010**  
(Amounts in Table are in thousands of dollars)

| <b>Capital Stock/Franchise Tax Apportion Fraction Range:</b> | <b>0.00<br/>0.00</b>    | <b>&gt;0.00<br/>≤0.10</b> | <b>&gt;0.10<br/>≤0.25</b> | <b>&gt;0.25<br/>≤0.50</b> | <b>&gt;0.50<br/>≤0.75</b> | <b>&gt;0.75<br/>≤0.99</b> | <b>1.00<br/>1.00</b>  | <b>TOTAL</b>            |
|--|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------|
| <b>Number of Returns in Category</b>                         | 39,925                  | 46,596                    | 7,398                     | 5,315                     | 4,248                     | 7,540                     | 271,320               | 382,342                 |
| Capital Stock/Franchise Tax                                  | 0                       | 284,212                   | 76,073                    | 89,812                    | 50,772                    | 90,185                    | 172,962               | 764,016                 |
| <b>Current Year Book Income</b>                              | <b>\$ 84,742,199</b>    | <b>\$ 468,372,128</b>     | <b>\$ 6,501,896</b>       | <b>\$ 5,530,564</b>       | <b>\$ 3,113,304</b>       | <b>\$ 2,222,127</b>       | <b>\$ 2,450,859</b>   | <b>\$ 572,933,077</b>   |
| Number of Returns with value >0                              | 21,298                  | 30,486                    | 4,668                     | 3,331                     | 2,634                     | 4,821                     | 124,855               | 192,093                 |
| Amount without deficit                                       | 125,176,175             | 723,420,819               | 21,104,836                | 11,700,323                | 6,510,708                 | 5,277,079                 | 13,622,281            | 906,812,221             |
| Number of Returns with value ≤0                              | 18,627                  | 16,110                    | 2,730                     | 1,984                     | 1,614                     | 2,719                     | 146,465               | 190,249                 |
| Deficit  | (40,433,976)            | (255,048,691)             | (14,602,940)              | (6,169,759)               | (3,397,404)               | (3,054,952)               | (11,171,422)          | (333,879,144)           |
| <b>Average Book Income</b>                                   | <b>\$ 63,585,504</b>    | <b>\$ 384,611,734</b>     | <b>\$ 12,623,469</b>      | <b>\$ 5,457,211</b>       | <b>\$ 1,050,761</b>       | <b>\$ 2,794,019</b>       | <b>\$ (5,577,154)</b> | <b>\$ 464,545,544</b>   |
| Number of Returns with value >0                              | 25,690                  | 31,270                    | 4,837                     | 3,456                     | 2,791                     | 5,188                     | 129,951               | 203,183                 |
| Amount without deficit                                       | 98,817,716              | 590,948,154               | 19,641,645                | 10,113,653                | 3,756,558                 | 4,236,953                 | 10,559,634            | 738,074,313             |
| Number of Returns with value ≤0                              | 14,235                  | 15,326                    | 2,561                     | 1,859                     | 1,457                     | 2,352                     | 141,369               | 179,159                 |
| Deficit  | (35,232,212)            | (206,336,420)             | (7,018,176)               | (4,656,442)               | (2,705,797)               | (1,442,934)               | (16,136,788)          | (273,528,769)           |
| <b>Net Worth</b>   | <b>\$ 1,598,829,250</b> | <b>\$ 7,664,064,605</b>   | <b>\$ 202,500,970</b>     | <b>\$ 110,392,535</b>     | <b>\$ 28,430,396</b>      | <b>\$ 35,752,476</b>      | <b>\$ 59,160,974</b>  | <b>\$ 9,699,131,206</b> |
| Number of Returns with value >0                              | 25,486                  | 38,125                    | 5,767                     | 4,129                     | 3,245                     | 5,709                     | 165,128               | 247,589                 |
| Amount without deficit                                       | 1,598,829,250           | 7,664,064,605             | 202,500,970               | 110,392,535               | 28,430,396                | 35,752,476                | 59,160,974            | 9,699,131,206           |
| Number of Returns with value ≤0                              | 14,439                  | 8,471                     | 1,631                     | 1,186                     | 1,003                     | 1,831                     | 106,192               | 134,753                 |
| Deficit <sup>1</sup>   | 0                       | 0                         | 0                         | 0                         | 0                         | 0                         | 0                     | 0                       |
| <b>Capital Stock Value</b>                                   | <b>\$ 1,151,337,932</b> | <b>\$ 5,916,392,729</b>   | <b>\$ 178,071,185</b>     | <b>\$ 92,897,876</b>      | <b>\$ 29,967,557</b>      | <b>\$ 35,780,459</b>      | <b>\$ 63,059,578</b>  | <b>\$ 7,467,507,316</b> |
| Number of Returns with value >0                              | 11,105                  | 36,709                    | 5,046                     | 3,464                     | 2,639                     | 4,567                     | 57,024                | 120,554                 |
| Amount without deficit                                       | 1,151,337,932           | 5,916,392,729             | 178,071,185               | 92,897,876                | 29,967,557                | 35,780,459                | 63,059,578            | 7,467,507,316           |
| Number of Returns with value ≤0                              | 28,820                  | 9,887                     | 2,352                     | 1,851                     | 1,609                     | 2,973                     | 214,296               | 261,788                 |
| Deficit <sup>1</sup>   | 0                       | 0                         | 0                         | 0                         | 0                         | 0                         | 0                     | 0                       |



**Table 2 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS**  
**Tax Year 2010**  
(Amounts in Table are in thousands of dollars)

| <b>Capital Stock/Franchise Tax Apportion Fraction Range:</b> | <b>0.00</b><br><b>0.00</b> | <b>&gt;0.00</b><br><b>≤0.10</b> | <b>&gt;0.10</b><br><b>≤0.25</b> | <b>&gt;0.25</b><br><b>≤0.50</b> | <b>&gt;0.50</b><br><b>≤0.75</b> | <b>&gt;0.75</b><br><b>≤0.99</b> | <b>1.00</b><br><b>1.00</b> | <b>TOTAL</b>    |
|--|----------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------|-----------------|
| <b>No Apportionment Used</b>                                 |                            |                                 |                                 |                                 |                                 |                                 |                            |                 |
| Number of Returns using method                               | 39,925                     | 0                               | 0                               | 0                               | 0                               | 0                               | 271,320                    | 311,245         |
| CS/F Tax Liability   | 0                          | 0                               | 0                               | 0                               | 0                               | 0                               | 172,962                    | 172,962         |
| <b>Apportionment: Special Factor</b>                         |                            |                                 |                                 |                                 |                                 |                                 |                            |                 |
| Number of Returns using method                               | 0                          | 5,237                           | 1,602                           | 1,323                           | 794                             | 854                             | 0                          | 9,810           |
| CS/F Tax Liability   | 0                          | 21,224                          | 12,998                          | 35,082                          | 9,341                           | 40,207                          | 0                          | 118,852         |
| <b>PA</b> Amount   | 0                          | 23,194,871                      | 11,131,792                      | 31,856,195                      | 11,055,901                      | 42,772,449                      | 0                          | 120,011,208     |
| <b>Total</b> Amount  | 0                          | 2,731,203,092                   | 76,308,757                      | 99,762,345                      | 17,307,087                      | 45,595,472                      | 0                          | 2,970,176,753   |
| Fraction <sup>2</sup>  |                            | 0.008493                        | 0.145878                        | 0.319321                        | 0.638808                        | 0.938085                        |                            | 0.040405        |
| <b>Apportionment: Three Factors</b>                          |                            |                                 |                                 |                                 |                                 |                                 |                            |                 |
| Number of Returns using method                               | 0                          | 41,359                          | 5,796                           | 3,992                           | 3,454                           | 6,686                           | 0                          | 61,287          |
| CS/F Tax Liability   | 0                          | 262,988                         | 63,075                          | 54,730                          | 41,431                          | 49,977                          | 0                          | 472,201         |
| <b>Property in PA</b>  |                            |                                 |                                 |                                 |                                 |                                 |                            |                 |
| Total Property Amount  | 0                          | 122,000,225                     | 38,819,783                      | 35,901,088                      | 29,611,202                      | 38,020,967                      | 0                          | 264,353,265     |
| Property Fraction <sup>2</sup>                               | 0                          | 6,377,297,862                   | 261,391,096                     | 100,800,205                     | 41,767,655                      | 40,711,295                      | 0                          | 6,821,968,113   |
|  |                            | 0.019130                        | 0.148512                        | 0.356161                        | 0.708951                        | 0.933917                        |                            | 0.038750        |
| <b>Payroll in PA</b>   |                            |                                 |                                 |                                 |                                 |                                 |                            |                 |
| Total Payroll Amount   | 0                          | 30,330,048                      | 11,272,835                      | 9,037,512                       | 7,584,726                       | 13,980,191                      | 0                          | 72,205,312      |
| Payroll Fraction <sup>2</sup>                                | 0                          | 1,508,339,019                   | 72,663,614                      | 24,161,637                      | 11,799,641                      | 15,507,904                      | 0                          | 1,632,471,815   |
|  |                            | 0.020108                        | 0.155137                        | 0.374044                        | 0.642793                        | 0.901488                        |                            | 0.044231        |
| <b>Sales in PA</b>   |                            |                                 |                                 |                                 |                                 |                                 |                            |                 |
| Total Sales Amount   | 0                          | 1,348,206,773                   | 64,920,698                      | 41,487,098                      | 33,418,398                      | 61,250,497                      | 0                          | 1,549,283,464   |
| Sales Fraction <sup>2</sup>                                  | 0                          | 81,287,298,725                  | 478,407,557                     | 155,922,344                     | 81,434,369                      | 74,381,538                      | 0                          | 82,077,444,533  |
|  |                            | 0.016586                        | 0.135702                        | 0.266075                        | 0.410372                        | 0.823464                        |                            | 0.018876        |
| <b>Population Effective Apportionment <sup>3</sup></b>       | <b>0.000000</b>            | <b>0.016893</b>                 | <b>0.153090</b>                 | <b>0.343246</b>                 | <b>0.618732</b>                 | <b>0.910225</b>                 | <b>1.000000</b>            | <b>0.036323</b> |

<sup>1</sup> The fixed formula requires using zero, if the value is less than zero.

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

<sup>3</sup> 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 2010**

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

| <b>CS/F Tax: "S" Corporations<br/>Tax Liability Range:</b> | <b>0</b>             | <b>1<br/>1,000</b>   | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>&amp; greater</b> | <b>TOTAL</b>          |
|--|----------------------|----------------------|-------------------------|---------------------------|----------------------------------|-----------------------|
| <b>Number of Returns in Category</b>                       | 112,655              | 33,715               | 16,753                  | 2,342                     | 76                               | 165,541               |
| Capital Stock/Franchise Tax                                | 0                    | 10,760               | 50,201                  | 55,509                    | 22,327                           | 138,797               |
| <b>Current Year Book Income <sup>1</sup></b>               | <b>\$ 2,727,874</b>  | <b>\$ 8,955,671</b>  | <b>\$ 17,804,081</b>    | <b>\$ 18,523,900</b>      | <b>\$ 6,723,264</b>              | <b>\$ 54,734,790</b>  |
| Number of Returns with value >0                            | 52,432               | 28,533               | 14,927                  | ***                       | ***                              | 98,090                |
| Amount without deficit                                     | 7,168,138            | 10,455,872           | 18,877,278              | ***                       | ***                              | 62,261,180            |
| Number of Returns with value ≤0                            | 60,223               | 5,182                | 1,826                   | ***                       | ***                              | 67,451                |
| Deficit  | (4,440,264)          | (1,500,201)          | (1,073,197)             | ***                       | ***                              | (7,526,390)           |
| <b>Average Book Income <sup>1</sup></b>                    | <b>\$ 1,873,874</b>  | <b>\$ 8,294,507</b>  | <b>\$ 15,683,018</b>    | <b>\$ 15,274,976</b>      | <b>\$ 3,552,017</b>              | <b>\$ 44,678,392</b>  |
| Number of Returns with value >0                            | 54,991               | 32,277               | 16,471                  | ***                       | ***                              | 106,134               |
| Amount without deficit                                     | 6,113,433            | 8,983,474            | 16,042,240              | ***                       | ***                              | 50,051,909            |
| Number of Returns with value ≤0                            | 57,664               | 1,438                | 282                     | ***                       | ***                              | 59,407                |
| Deficit  | (4,239,559)          | (688,967)            | (359,222)               | ***                       | ***                              | (5,373,517)           |
| <b>Net Worth <sup>1</sup></b>                              | <b>\$ 28,261,663</b> | <b>\$ 33,946,790</b> | <b>\$ 60,082,798</b>    | <b>\$ 50,759,247</b>      | <b>\$ 12,254,348</b>             | <b>\$ 185,304,846</b> |
| Number of Returns with value >0                            | 61,773               | 30,417               | 15,755                  | ***                       | ***                              | 110,289               |
| Amount without deficit                                     | 28,261,663           | 33,946,790           | 60,082,798              | ***                       | ***                              | 185,304,846           |
| Number of Returns with value ≤0                            | 50,882               | 3,298                | 998                     | ***                       | ***                              | 55,252                |
| Deficit <sup>2</sup>                                       | 0                    | 0                    | 0                       | ***                       | ***                              | 0                     |
| <b>Capital Stock Value</b>                                 | <b>\$ 37,820,262</b> | <b>\$ 53,694,361</b> | <b>\$ 104,124,417</b>   | <b>\$ 100,302,502</b>     | <b>\$ 23,357,040</b>             | <b>\$ 319,298,582</b> |
| Number of Returns with value >0                            | 3,443                | 33,715               | 16,753                  | 2,342                     | 76                               | 56,329                |
| Amount without deficit                                     | 37,820,262           | 53,694,361           | 104,124,417             | 100,302,502               | 23,357,040                       | 319,298,582           |
| Number of Returns with value ≤0                            | 109,212              | 0                    | 0                       | 0                         | 0                                | 109,212               |
| Deficit <sup>2</sup>                                       | 0                    | 0                    | 0                       | 0                         | 0                                | 0                     |

**Table 3 (continued) - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS**  
**Tax Year 2010**

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

| <b>CS/F Tax: "S" Corporations</b>                      | <b>0</b>        | <b>1</b>        | <b>1,001</b>    | <b>10,001</b>   | <b>100,001</b>       | <b>TOTAL</b>    |
|--|-----------------|-----------------|-----------------|-----------------|----------------------|-----------------|
| <b>Tax Liability Range:</b>                            | <b>0</b>        | <b>1,000</b>    | <b>10,000</b>   | <b>100,000</b>  | <b>&amp; greater</b> |                 |
| <b>No Apportionment Used</b>                           |                 |                 |                 |                 |                      |                 |
| Number of Returns using method                         | 106,413         | 23,088          | 12,016          | 1,142           | 23                   | 142,682         |
| CS/F Tax Liability                                     | 0               | 8,216           | 33,969          | 24,389          | 5,258                | 71,832          |
| <b>Apportionment: Special Factor</b>                   |                 |                 |                 |                 |                      |                 |
| Number of Returns using method                         | 948             | 1,932           | 1,016           | 262             | 13                   | 4,171           |
| CS/F Tax Liability                                     | 0               | 498             | 3,480           | 6,662           | 4,547                | 15,187          |
| <b>PA</b> Amount                                       | 397,611         | 698,269         | 2,467,055       | 2,470,093       | 1,041,198            | 7,074,226       |
| <b>Total</b> Amount                                    | 2,710,228       | 10,445,965      | 12,159,554      | 7,383,148       | 1,712,563            | 34,411,458      |
| Fraction <sup>3</sup>                                  | 0.146708        | 0.066846        | 0.202890        | 0.334558        | 0.607976             | 0.205578        |
| <b>Apportionment: Three Factors</b>                    |                 |                 |                 |                 |                      |                 |
| Number of Returns using method                         | 5,294           | 8,695           | 3,721           | 938             | 40                   | 18,688          |
| CS/F Tax Liability                                     | 0               | 2,046           | 12,752          | 24,459          | 12,523               | 51,780          |
| <b>Property</b> in PA                                  |                 |                 |                 |                 |                      |                 |
| Total Property Amount                                  | 2,751,861       | 2,094,878       | 6,857,561       | 9,821,185       | 1,799,477            | 23,324,962      |
| Property Fraction <sup>3</sup>                         | 0.134520        | 0.031765        | 0.087984        | 0.150078        | 0.236605             | 0.098255        |
| <b>Payroll</b> in PA                                   |                 |                 |                 |                 |                      |                 |
| Total Payroll Amount                                   | 1,723,059       | 1,759,290       | 4,008,075       | 4,415,095       | 981,469              | 12,886,988      |
| Payroll Fraction <sup>3</sup>                          | 0.145431        | 0.040131        | 0.110553        | 0.200674        | 0.141920             | 0.106629        |
| <b>Sales</b> in PA                                     |                 |                 |                 |                 |                      |                 |
| Total Sales Amount                                     | 5,696,077       | 8,130,893       | 20,813,007      | 25,627,521      | 5,329,617            | 65,597,115      |
| Sales Fraction <sup>3</sup>                            | 0.127031        | 0.039686        | 0.094562        | 0.147921        | 0.184675             | 0.097624        |
| <b>Population Effective Apportionment</b> <sup>4</sup> | <b>0.000000</b> | <b>0.071355</b> | <b>0.173421</b> | <b>0.193601</b> | <b>0.331871</b>      | <b>0.153861</b> |

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

<sup>2</sup> The fixed formula requires using zero, if the value is less than zero.

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

<sup>4</sup> 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 2010**  
(Amounts in Table are in thousands of dollars)

| <b>CS/F Tax: "S" Corporations</b>    | <b>0.0</b>           | <b>&gt;0.00</b>       | <b>&gt;0.10</b>      | <b>&gt;0.25</b>     | <b>&gt;0.50</b>     | <b>&gt;0.75</b>     | <b>1.00</b>          | <b>TOTAL</b>          |
|--------------------------------------|----------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| <b>Apportion Fraction Range:</b>     | <b><u>0.0</u></b>    | <b><u>≤0.10</u></b>   | <b><u>≤0.25</u></b>  | <b><u>≤0.50</u></b> | <b><u>≤0.75</u></b> | <b><u>≤0.99</u></b> | <b><u>1.00</u></b>   |                       |
| <b>Number of Returns in Category</b> | 10,637               | 11,748                | 2,682                | 2,208               | 1,948               | 4,273               | 132,045              | 165,541               |
| Capital Stock/Franchise Tax          | 0                    | 12,148                | 6,173                | 9,336               | 14,549              | 24,760              | 71,832               | 138,798               |
| <b>Current Year Book Income</b>      | <b>\$ 4,870,466</b>  | <b>\$ 37,117,905</b>  | <b>\$ 1,850,206</b>  | <b>\$ 1,155,282</b> | <b>\$ 3,536,770</b> | <b>\$ 1,757,582</b> | <b>\$ 4,446,577</b>  | <b>\$ 54,734,788</b>  |
| Number of Returns with value >0      | 5,809                | 8,696                 | 1,939                | 1,576               | 1,375               | 3,009               | 75,686               | 98,090                |
| Amount without deficit               | 5,649,310            | 40,625,534            | 2,270,492            | 1,395,484           | 3,701,696           | 2,034,409           | 6,584,254            | 62,261,179            |
| Number of Returns with value ≤0      | 4,828                | 3,052                 | 743                  | 632                 | 573                 | 1,264               | 56,359               | 67,451                |
| Deficit                              | (778,844)            | (3,507,629)           | (420,286)            | (240,202)           | (164,926)           | (276,827)           | (2,137,677)          | (7,526,391)           |
| <b>Average Book Income</b>           | <b>\$ 4,791,421</b>  | <b>\$ 30,515,240</b>  | <b>\$ 1,767,375</b>  | <b>\$ 1,185,308</b> | <b>\$ 1,362,622</b> | <b>\$ 1,366,207</b> | <b>\$ 3,690,219</b>  | <b>\$ 44,678,392</b>  |
| Number of Returns with value >0      | 7,000                | 9,364                 | 2,102                | 1,701               | 1,509               | 3,336               | 81,122               | 106,134               |
| Amount without deficit               | 5,591,662            | 32,713,084            | 1,957,213            | 1,338,058           | 1,444,720           | 1,516,392           | 5,490,780            | 50,051,909            |
| Number of Returns with value ≤0      | 3,637                | 2,384                 | 580                  | 507                 | 439                 | 937                 | 50,923               | 59,407                |
| Deficit                              | (800,241)            | (2,197,844)           | (189,838)            | (152,750)           | (82,098)            | (150,185)           | (1,800,561)          | (5,373,517)           |
| <b>Net Worth</b>                     | <b>\$ 26,057,903</b> | <b>\$ 119,889,484</b> | <b>\$ 11,046,767</b> | <b>\$ 5,780,220</b> | <b>\$ 3,205,875</b> | <b>\$ 5,520,422</b> | <b>\$ 13,804,175</b> | <b>\$ 185,304,846</b> |
| Number of Returns with value >0      | 6,564                | 9,680                 | 2,179                | 1,763               | 1,540               | 3,297               | 85,266               | 110,289               |
| Amount without deficit               | 26,057,903           | 119,889,484           | 11,046,767           | 5,780,220           | 3,205,875           | 5,520,422           | 13,804,175           | 185,304,846           |
| Number of Returns with value ≤0      | 4,073                | 2,068                 | 503                  | 445                 | 408                 | 976                 | 46,779               | 55,252                |
| Deficit <sup>1</sup>                 | 0                    | 0                     | 0                    | 0                   | 0                   | 0                   | 0                    | 0                     |
| <b>Capital Stock Value</b>           | <b>\$ 37,563,862</b> | <b>\$ 215,476,161</b> | <b>\$ 13,951,990</b> | <b>\$ 8,944,821</b> | <b>\$ 8,594,734</b> | <b>\$ 9,569,446</b> | <b>\$ 25,197,569</b> | <b>\$ 319,298,583</b> |
| Number of Returns with value >0      | 3,199                | 9,286                 | 1,922                | 1,523               | 1,303               | 2,811               | 36,285               | 56,329                |
| Amount without deficit               | 37,563,862           | 215,476,161           | 13,951,990           | 8,944,821           | 8,594,734           | 9,569,446           | 25,197,569           | 319,298,583           |
| Number of Returns with value ≤0      | 7,438                | 2,462                 | 760                  | 685                 | 645                 | 1,462               | 95,760               | 109,212               |
| Deficit <sup>1</sup>                 | 0                    | 0                     | 0                    | 0                   | 0                   | 0                   | 0                    | 0                     |

**Table 4 (continued) - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS**  
**Tax Year 2010**  
(Amounts in Table are in thousands of dollars)

| <b>CS/F Tax: "S" Corporations</b>                      | <b>0.0</b>        | <b>&gt;0.00</b>     | <b>&gt;0.10</b>     | <b>&gt;0.25</b>     | <b>&gt;0.50</b>     | <b>&gt;0.75</b>     | <b>1.00</b>        | <b>TOTAL</b>    |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| <b>Apportion Fraction Range:</b>                       | <b><u>0.0</u></b> | <b><u>≤0.10</u></b> | <b><u>≤0.25</u></b> | <b><u>≤0.50</u></b> | <b><u>≤0.75</u></b> | <b><u>≤0.99</u></b> | <b><u>1.00</u></b> |                 |
| <b>No Apportionment Used</b>                           |                   |                     |                     |                     |                     |                     |                    |                 |
| Number of Returns using method                         | 10,637            | 0                   | 0                   | 0                   | 0                   | 0                   | 132,045            | 142,682         |
| CS/F Tax Liability                                     | 0                 | 0                   | 0                   | 0                   | 0                   | 0                   | 71,832             | 71,832          |
| <b>Apportionment: Special Factor</b>                   |                   |                     |                     |                     |                     |                     |                    |                 |
| Number of Returns using method                         | 0                 | 1,867               | 818                 | 700                 | 400                 | 386                 | 0                  | 4,171           |
| CS/F Tax Liability                                     | 0                 | 1,402               | 1,464               | 3,857               | 2,917               | 5,547               | 0                  | 15,187          |
| PA Amount  | 0                 | 550,473             | 1,269,088           | 1,717,615           | 1,185,580           | 2,351,471           | 0                  | 7,074,227       |
| Total Amount   | 0                 | 17,616,380          | 7,389,614           | 4,810,493           | 1,987,989           | 2,606,980           | 0                  | 34,411,456      |
| Fraction <sup>2</sup>                                  |                   | 0.031248            | 0.171739            | 0.357056            | 0.596372            | 0.901990            | 0                  | 0.205578        |
| <b>Apportionment: Three Factors</b>                    |                   |                     |                     |                     |                     |                     |                    |                 |
| Number of Returns using method                         | 0                 | 9,881               | 1,864               | 1,508               | 1,548               | 3,887               | 0                  | 18,688          |
| CS/F Tax Liability                                     | 0                 | 10,746              | 4,709               | 5,479               | 11,633              | 19,212              | 0                  | 51,779          |
| <b>Property in PA</b>                                  |                   |                     |                     |                     |                     |                     |                    |                 |
| Total Property Amount                                  | 0                 | 3,315,871           | 2,492,235           | 2,646,869           | 4,427,801           | 10,442,187          | 0                  | 23,324,963      |
| Property Fraction <sup>2</sup>                         | 0                 | 0.016922            | 0.151726            | 0.352739            | 0.698342            | 0.934890            | 0                  | 0.098255        |
| <b>Payroll in PA</b>                                   |                   |                     |                     |                     |                     |                     |                    |                 |
| Total Payroll Amount                                   | 0                 | 1,950,689           | 1,147,454           | 1,567,478           | 1,957,581           | 6,263,785           | 0                  | 12,886,987      |
| Payroll Fraction <sup>2</sup>                          | 0                 | 0.019846            | 0.130776            | 0.381363            | 0.687142            | 0.916875            | 0                  | 0.106629        |
| <b>Sales in PA</b>                                     |                   |                     |                     |                     |                     |                     |                    |                 |
| Total Sales Amount                                     | 0                 | 17,783,655          | 8,936,967           | 7,055,900           | 6,189,865           | 25,630,728          | 0                  | 65,597,115      |
| Sales Fraction <sup>2</sup>                            | 0                 | 0.032649            | 0.150757            | 0.307659            | 0.445982            | 0.823074            | 0                  | 0.097624        |
| <b>Population Effective Apportionment <sup>3</sup></b> | <b>0.000000</b>   | <b>0.020081</b>     | <b>0.153689</b>     | <b>0.363852</b>     | <b>0.591865</b>     | <b>0.900143</b>     | <b>1.000000</b>    | <b>0.153861</b> |

<sup>1</sup> The fixed formula requires using zero, if the value is less than zero.

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

<sup>3</sup> 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 2010**

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

| <b>CS/F Tax: LLCs<br/>Tax Liability Range:</b> | <b>0</b>              | <b>1<br/>1,000</b>    | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>&amp; greater</b> | <b>TOTAL</b>            |
|--|-----------------------|-----------------------|-------------------------|---------------------------|----------------------------------|-------------------------|
| <b>Number of Returns in Category</b>           | 86,984                | 13,053                | 6,165                   | 1,478                     | 260                              | 107,940                 |
| Capital Stock/Franchise Tax                    | 0                     | 4,077                 | 19,238                  | 42,107                    | 121,458                          | 186,880                 |
| <b>Current Year Book Income</b>                | <b>\$ 4,950,775</b>   | <b>\$ 2,414,365</b>   | <b>\$ 12,584,420</b>    | <b>\$ 39,825,376</b>      | <b>\$ 58,141,838</b>             | <b>\$ 117,916,774</b>   |
| Number of Returns with value >0                | 29,019                | 9,254                 | 4,814                   | 1,177                     | 215                              | 44,479                  |
| Amount without deficit                         | 27,749,916            | 11,948,950            | 22,647,550              | 47,046,301                | 69,980,502                       | 179,373,219             |
| Number of Returns with value ≤0                | 57,965                | 3,799                 | 1,351                   | 301                       | 45                               | 63,461                  |
| Deficit  | (22,799,141)          | (9,534,585)           | (10,063,130)            | (7,220,925)               | (11,838,664)                     | (61,456,445)            |
| <b>Average Book Income</b>                     | <b>\$ (5,498,785)</b> | <b>\$ (1,976,696)</b> | <b>\$ 12,622,203</b>    | <b>\$ 23,407,407</b>      | <b>\$ 63,685,691</b>             | <b>\$ 92,239,820</b>    |
| Number of Returns with value >0                | 29,257                | 10,318                | 5,262                   | 1,264                     | 235                              | 46,336                  |
| Amount without deficit                         | 19,923,488            | 9,616,732             | 18,598,467              | 31,073,295                | 66,758,107                       | 145,970,089             |
| Number of Returns with value ≤0                | 57,727                | 2,735                 | 903                     | 214                       | 25                               | 61,604                  |
| Deficit  | (25,422,273)          | (11,593,428)          | (5,976,264)             | (7,665,888)               | (3,072,416)                      | (53,730,269)            |
| <b>Net Worth</b>                               | <b>\$ 202,264,252</b> | <b>\$ 84,977,015</b>  | <b>\$ 190,342,882</b>   | <b>\$ 387,349,441</b>     | <b>\$ 419,035,567</b>            | <b>\$ 1,283,969,157</b> |
| Number of Returns with value >0                | 49,828                | 11,537                | 5,666                   | 1,406                     | 249                              | 68,686                  |
| Amount without deficit                         | 202,264,252           | 84,977,015            | 190,342,882             | 387,349,441               | 419,035,567                      | 1,283,969,157           |
| Number of Returns with value ≤0                | 37,156                | 1,516                 | 499                     | 72                        | 11                               | 39,254                  |
| Deficit <sup>1</sup>                           | 0                     | 0                     | 0                       | 0                         | 0                                | 0                       |
| <b>Capital Stock Value</b>                     | <b>\$ 177,011,929</b> | <b>\$ 79,184,723</b>  | <b>\$ 166,503,156</b>   | <b>\$ 297,243,965</b>     | <b>\$ 509,352,743</b>            | <b>\$ 1,229,296,516</b> |
| Number of Returns with value >0                | 2,372                 | 13,053                | 6,165                   | 1,478                     | 260                              | 23,328                  |
| Amount without deficit                         | 177,011,929           | 79,184,723            | 166,503,156             | 297,243,965               | 509,352,743                      | 1,229,296,516           |
| Number of Returns with value ≤0                | 84,612                | 0                     | 0                       | 0                         | 0                                | 84,612                  |
| Deficit <sup>1</sup>                           | 0                     | 0                     | 0                       | 0                         | 0                                | 0                       |



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

**Tax Year 2010**

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

| <b>CS/F Tax: LLCs<br/>Tax Liability Range:</b>         | <b>0</b>        | <b>1<br/>1,000</b> | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>&amp; greater</b> | <b>TOTAL</b>    |
|--|-----------------|--------------------|-------------------------|---------------------------|----------------------------------|-----------------|
| <b>No Apportionment Used</b>                           |                 |                    |                         |                           |                                  |                 |
| Number of Returns using method                         | 84,008          | 8,743              | 3,870                   | 626                       | 69                               | 97,316          |
| CS/F Tax Liability                                     | 0               | 2,946              | 11,114                  | 16,628                    | 21,732                           | 52,420          |
| <b>Apportionment: Special Factor</b>                   |                 |                    |                         |                           |                                  |                 |
| Number of Returns using method                         | 337             | 370                | 172                     | 71                        | 22                               | 972             |
| CS/F Tax Liability                                     | 0               | 83                 | 612                     | 2,343                     | 19,911                           | 22,949          |
| <b>PA</b> Amount                                       | 1,143,074       | 248,925            | 689,651                 | 3,355,615                 | 16,313,782                       | 21,751,047      |
| <b>Total</b> Amount                                    | 5,414,404       | 11,294,583         | 11,713,263              | 159,250,431               | 55,853,932                       | 243,526,613     |
| Fraction <sup>2</sup>                                  | 0.211117        | 0.022039           | 0.058878                | 0.021071                  | 0.292079                         | 0.089317        |
| <b>Apportionment: Three Factors</b>                    |                 |                    |                         |                           |                                  |                 |
| Number of Returns using method                         | 2,639           | 3,940              | 2,123                   | 781                       | 169                              | 9,652           |
| CS/F Tax Liability                                     | 0               | 1,048              | 7,512                   | 23,136                    | 79,815                           | 111,511         |
| <b>Property</b> in PA                                  | 9,078,793       | 3,215,371          | 7,004,292               | 14,541,165                | 35,251,975                       | 69,091,596      |
| Total Property Amount                                  | 108,791,499     | 128,395,177        | 211,860,508             | 324,192,167               | 328,051,466                      | 1,101,290,817   |
| Property Fraction <sup>2</sup>                         | 0.083451        | 0.025043           | 0.033061                | 0.044854                  | 0.107459                         | 0.062737        |
| <b>Payroll</b> in PA                                   | 3,629,155       | 1,697,388          | 2,391,170               | 3,522,760                 | 4,566,593                        | 15,807,066      |
| Total Payroll Amount                                   | 27,480,611      | 45,030,401         | 45,100,370              | 53,023,036                | 44,832,694                       | 215,467,112     |
| Payroll Fraction <sup>2</sup>                          | 0.132062        | 0.037694           | 0.053019                | 0.066438                  | 0.101859                         | 0.073362        |
| <b>Sales</b> in PA                                     | 10,982,801      | 4,375,751          | 13,384,623              | 29,960,214                | 42,188,023                       | 100,891,412     |
| Total Sales Amount                                     | 164,218,428     | 250,826,137        | 358,417,858             | 1,222,652,129             | 980,046,836                      | 2,976,161,388   |
| Sales Fraction <sup>2</sup>                            | 0.066879        | 0.017445           | 0.037344                | 0.024504                  | 0.043047                         | 0.033900        |
| <b>Population Effective Apportionment <sup>3</sup></b> | <b>0.000000</b> | <b>0.019110</b>    | <b>0.041960</b>         | <b>0.050311</b>           | <b>0.084660</b>                  | <b>0.054300</b> |

<sup>1</sup> The fixed formula requires using zero, if the value is less than zero.

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

<sup>3</sup> 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 2010**  
(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

| <b>CS/F Tax: LLCs</b>                | <b>0.0</b>            | <b>&gt;0.00</b>       | <b>&gt;0.10</b>      | <b>&gt;0.25</b>      | <b>&gt;0.50</b>     | <b>&gt;0.75</b>     | <b>1.00</b>           | <b>TOTAL</b>            |
|--------------------------------------|-----------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|-----------------------|-------------------------|
| <b>Apportion Fraction Range:</b>     | <b>0.0</b>            | <b>≤0.10</b>          | <b>≤0.25</b>         | <b>≤0.50</b>         | <b>≤0.75</b>        | <b>≤0.99</b>        | <b>1.00</b>           |                         |
| <b>Number of Returns in Category</b> | 15,312                | 6,616                 | 1,338                | 1,017                | 753                 | 900                 | 82,004                | 107,940                 |
| Capital Stock/Franchise Tax          | 0                     | 54,484                | 20,749               | 25,560               | 14,640              | 19,027              | 52,420                | 186,880                 |
| <b>Current Year Book Income</b>      | <b>\$ 21,115,031</b>  | <b>\$ 92,169,976</b>  | <b>\$ 1,853,331</b>  | <b>\$ 2,590,937</b>  | <b>\$ 372,889</b>   | <b>\$ (38,096)</b>  | <b>\$ (147,295)</b>   | <b>\$ 117,916,773</b>   |
| Number of Returns with value >0      | 9,798                 | 4,050                 | 748                  | 590                  | 405                 | 506                 | 28,382                | 44,479                  |
| Amount without deficit               | 25,042,926            | 137,487,114           | 6,261,574            | 3,871,673            | 1,425,171           | 1,610,118           | 3,674,643             | 179,373,219             |
| Number of Returns with value ≤0      | 5,514                 | 2,566                 | 590                  | 427                  | 348                 | 394                 | 53,622                | 63,461                  |
| Deficit                              | (3,927,895)           | (45,317,138)          | (4,408,243)          | (1,280,736)          | (1,052,282)         | (1,648,214)         | (3,821,938)           | (61,456,446)            |
| <b>Average Book Income</b>           | <b>\$ 16,282,665</b>  | <b>\$ 70,510,422</b>  | <b>\$ 5,125,997</b>  | <b>\$ 1,507,084</b>  | <b>\$ 730,891</b>   | <b>\$ 351,359</b>   | <b>\$ (2,268,601)</b> | <b>\$ 92,239,817</b>    |
| Number of Returns with value >0      | 12,270                | 4,207                 | 771                  | 605                  | 422                 | 514                 | 27,547                | 46,336                  |
| Amount without deficit               | 19,751,976            | 111,196,838           | 7,146,979            | 3,027,219            | 1,141,724           | 957,241             | 2,748,110             | 145,970,087             |
| Number of Returns with value ≤0      | 3,042                 | 2,409                 | 567                  | 412                  | 331                 | 386                 | 54,457                | 61,604                  |
| Deficit                              | (3,469,311)           | (40,686,416)          | (2,020,982)          | (1,520,135)          | (410,833)           | (605,882)           | (5,016,711)           | (53,730,270)            |
| <b>Net Worth</b>                     | <b>\$ 200,073,241</b> | <b>\$ 976,726,620</b> | <b>\$ 41,576,586</b> | <b>\$ 28,885,957</b> | <b>\$ 7,330,834</b> | <b>\$ 6,700,327</b> | <b>\$ 22,675,593</b>  | <b>\$ 1,283,969,158</b> |
| Number of Returns with value >0      | 11,266                | 5,253                 | 1,022                | 793                  | 580                 | 668                 | 49,104                | 68,686                  |
| Amount without deficit               | 200,073,241           | 976,726,620           | 41,576,586           | 28,885,957           | 7,330,834           | 6,700,327           | 22,675,593            | 1,283,969,158           |
| Number of Returns with value ≤0      | 4,046                 | 1,363                 | 316                  | 224                  | 173                 | 232                 | 32,900                | 39,254                  |
| Deficit <sup>1</sup>                 | 0                     | 0                     | 0                    | 0                    | 0                   | 0                   | 0                     | 0                       |
| <b>Capital Stock Value</b>           | <b>\$ 176,839,250</b> | <b>\$ 936,515,646</b> | <b>\$ 52,981,723</b> | <b>\$ 26,649,312</b> | <b>\$ 8,681,428</b> | <b>\$ 8,332,079</b> | <b>\$ 19,297,078</b>  | <b>\$ 1,229,296,516</b> |
| Number of Returns with value >0      | 2,289                 | 5,167                 | 958                  | 668                  | 433                 | 498                 | 13,315                | 23,328                  |
| Amount without deficit               | 176,839,250           | 936,515,646           | 52,981,723           | 26,649,312           | 8,681,428           | 8,332,079           | 19,297,078            | 1,229,296,516           |
| Number of Returns with value ≤0      | 13,023                | 1,449                 | 380                  | 349                  | 320                 | 402                 | 68,689                | 84,612                  |
| Deficit <sup>1</sup>                 | 0                     | 0                     | 0                    | 0                    | 0                   | 0                   | 0                     | 0                       |

**Table 6 (continued) - LLCs: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS**  
**Tax Year 2010**  
(Amounts in Table are in thousands of dollars)

| <b>CS/F Tax: LLCs</b>                                  | <b>0.0</b>        | <b>&gt;0.00</b>     | <b>&gt;0.10</b>     | <b>&gt;0.25</b>     | <b>&gt;0.50</b>     | <b>&gt;0.75</b>     | <b>1.00</b>        | <b>TOTAL</b>    |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| <b>Apportion Fraction Range:</b>                       | <b><u>0.0</u></b> | <b><u>≤0.10</u></b> | <b><u>≤0.25</u></b> | <b><u>≤0.50</u></b> | <b><u>≤0.75</u></b> | <b><u>≤0.99</u></b> | <b><u>1.00</u></b> |                 |
| <b>No Apportionment Used</b>                           |                   |                     |                     |                     |                     |                     |                    |                 |
| Number of Returns using method                         | 15,312            | 0                   | 0                   | 0                   | 0                   | 0                   | 82,004             | 97,316          |
| CS/F Tax Liability                                     | 0                 | 0                   | 0                   | 0                   | 0                   | 0                   | 52,420             | 52,420          |
| <b>Apportionment: Special Factor</b>                   |                   |                     |                     |                     |                     |                     |                    |                 |
| Number of Returns using method                         | 0                 | 589                 | 123                 | 120                 | 63                  | 77                  | 0                  | 972             |
| CS/F Tax Liability                                     | 0                 | 1,906               | 2,131               | 13,410              | 507                 | 4,994               | 0                  | 22,948          |
| PA Amount  | 0                 | 1,747,646           | 1,568,652           | 12,945,965          | 1,921,285           | 3,567,498           | 0                  | 21,751,046      |
| <b>Total</b> Amount                                    | 0                 | 182,616,636         | 12,492,720          | 41,278,720          | 3,324,045           | 3,814,491           | 0                  | 243,526,612     |
| Fraction <sup>2</sup>                                  |                   | 0.009570            | 0.125565            | 0.313623            | 0.577996            | 0.935249            | 0                  | 0.089317        |
| <b>Apportionment: Three Factors</b>                    |                   |                     |                     |                     |                     |                     |                    |                 |
| Number of Returns using method                         | 0                 | 6,027               | 1,215               | 897                 | 690                 | 823                 | 0                  | 9,652           |
| CS/F Tax Liability                                     | 0                 | 52,577              | 18,618              | 12,151              | 14,133              | 14,033              | 0                  | 111,512         |
| <b>Property in PA</b>                                  |                   |                     |                     |                     |                     |                     |                    |                 |
| Total Property Amount                                  | 0                 | 23,846,786          | 11,750,382          | 7,788,358           | 9,862,862           | 15,843,209          | 0                  | 69,091,597      |
| Property Fraction <sup>2</sup>                         | 0                 | 972,442,019         | 76,976,063          | 22,571,300          | 12,325,081          | 16,976,354          | 0                  | 1,101,290,817   |
|  |                   | 0.024523            | 0.152650            | 0.345056            | 0.800227            | 0.933252            |                    | 0.062737        |
| <b>Payroll in PA</b>                                   |                   |                     |                     |                     |                     |                     |                    |                 |
| Total Payroll Amount                                   | 0                 | 6,218,781           | 3,084,116           | 1,867,527           | 1,676,520           | 2,960,122           | 0                  | 15,807,066      |
| Payroll Fraction <sup>2</sup>                          | 0                 | 186,045,134         | 18,591,555          | 4,843,529           | 2,584,651           | 3,402,243           | 0                  | 215,467,112     |
|  |                   | 0.033426            | 0.165888            | 0.385572            | 0.648645            | 0.870050            |                    | 0.073362        |
| <b>Sales in PA</b>                                     |                   |                     |                     |                     |                     |                     |                    |                 |
| Total Sales Amount                                     | 0                 | 51,165,322          | 15,604,138          | 5,386,426           | 13,313,256          | 15,422,271          | 0                  | 100,891,413     |
| Sales Fraction <sup>2</sup>                            | 0                 | 2,791,297,831       | 107,931,704         | 27,511,253          | 30,109,722          | 19,310,877          | 0                  | 2,976,161,387   |
|  |                   | 0.018330            | 0.144574            | 0.195790            | 0.442158            | 0.798631            |                    | 0.033900        |
| <b>Population Effective Apportionment <sup>3</sup></b> | <b>0.000000</b>   | <b>0.020847</b>     | <b>0.145948</b>     | <b>0.334711</b>     | <b>0.642132</b>     | <b>0.896324</b>     | <b>1.000000</b>    | <b>0.054300</b> |

<sup>1</sup> The fixed formula requires using zero, if the value is less than zero.

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

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

## ***Corporate Net Income Tax***

| <b>TAX RATES</b> |                | <b>NET LOSS IN</b> | <b>CARRY FORWARD FOR</b>   | <b>YEAR</b>    | <b>NOL CAP</b>                         | <b>YEAR</b>    | <b>SALES FACTOR</b> |
|------------------|----------------|--------------------|--|----------------|--|----------------|---------------------|
| 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 2010**  
(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

| <b>Corporate Net Income<br/>Tax Liability Range:</b> | <b>0</b>                | <b>1<br/>1,000</b>   | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>1,000,000</b> | <b>1,000,001<br/>&amp; greater</b> | <b>TOTAL</b>          |
|--|-------------------------|----------------------|-------------------------|---------------------------|------------------------------|------------------------------------|-----------------------|
| <b>Number of Returns in Category <sup>1</sup></b>    |                         |                      |                         |                           |                              |                                    |                       |
| Corporate Net Income Tax                             | 81,350                  | 11,549               | 9,264                   | 4,762                     | 1,656                        | 280                                | 108,861               |
|  | 0                       | 3,491                | 33,814                  | 160,258                   | 501,816                      | 1,163,359                          | 1,862,738             |
| <b>Federal Income Amount <sup>2</sup></b>            | <b>\$ (113,389,121)</b> | <b>\$ 15,724,331</b> | <b>\$ 28,158,388</b>    | <b>\$ 66,971,338</b>      | <b>\$ 156,388,132</b>        | <b>\$ 186,737,009</b>              | <b>\$ 340,590,077</b> |
| Number of Returns with value >0                      | 17,628                  | 10,799               | 9,037                   | 4,693                     | ***                          | ***                                | 44,073                |
| Amount without deficit                               | 177,347,478             | 20,034,085           | 28,939,928              | 67,817,111                | ***                          | ***                                | 641,904,667           |
| Number of Returns with value ≤0                      | 63,722                  | 750                  | 227                     | 69                        | ***                          | ***                                | 64,788                |
| Deficit  | (290,736,599)           | (4,309,754)          | (781,540)               | (845,773)                 | ***                          | ***                                | (301,314,590)         |
| <b>Dividend Deductions</b>                           | <b>\$ 128,309,389</b>   | <b>\$ 6,113,699</b>  | <b>\$ 1,547,189</b>     | <b>\$ 6,371,670</b>       | <b>\$ 27,729,237</b>         | <b>\$ 45,219,230</b>               | <b>\$ 215,290,414</b> |
| Number of Returns with value >0                      | 3,109                   | 464                  | 587                     | 596                       | 370                          | 109                                | 5,235                 |
| Amount without deficit                               | 128,445,211             | 6,113,699            | 1,547,189               | 6,371,670                 | 27,729,237                   | 45,219,230                         | 215,426,236           |
| Number of Returns with value ≤0                      | 78,241                  | 11,085               | 8,677                   | 4,166                     | 1,286                        | 171                                | 103,626               |
| Deficit  | (135,822)               | 0                    | 0                       | 0                         | 0                            | 0                                  | (135,822)             |
| <b>Interest on US Securities</b>                     | <b>\$ 4,038,861</b>     | <b>\$ 13,701</b>     | <b>\$ 124,168</b>       | <b>\$ 408,380</b>         | <b>\$ 1,130,301</b>          | <b>\$ 103,213</b>                  | <b>\$ 5,818,624</b>   |
| Number of Returns with value >0                      | 586                     | 119                  | 130                     | 118                       | 73                           | 34                                 | 1,060                 |
| Amount without deficit                               | 4,038,861               | 13,701               | 124,182                 | 408,618                   | 1,130,736                    | 103,213                            | 5,819,311             |
| Number of Returns with value ≤0                      | 80,764                  | 11,430               | 9,134                   | 4,644                     | 1,583                        | 246                                | 107,801               |
| Deficit  | 0                       | 0                    | (14)                    | (238)                     | (435)                        | 0                                  | (687)                 |
| <b>Bonus Depreciation Deductions</b>                 | <b>\$ 24,192,481</b>    | <b>\$ 714,418</b>    | <b>\$ 1,410,272</b>     | <b>\$ 2,437,828</b>       | <b>\$ 6,598,332</b>          | <b>\$ 7,543,207</b>                | <b>\$ 42,896,538</b>  |
| Number of Returns with value >0                      | 14,584                  | 2,638                | 3,277                   | 2,722                     | 1,221                        | 213                                | 24,655                |
| Amount without deficit                               | 24,523,618              | 725,995              | 1,411,524               | 2,442,619                 | 6,679,643                    | 7,548,357                          | 43,331,756            |
| Number of Returns with value ≤0                      | 66,766                  | 8,911                | 5,987                   | 2,040                     | 435                          | 67                                 | 84,206                |
| Deficit  | (331,137)               | (11,577)             | (1,252)                 | (4,791)                   | (81,311)                     | (5,150)                            | (435,218)             |

**Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS**  
**Tax Year 2010**  
(Amounts in Table are in thousands of dollars. Column titles are in dollars.)

| <b>Corporate Net Income<br/>Tax Liability Range:</b>      | <b>0</b>              | <b>1<br/>1,000</b> | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>1,000,000</b> | <b>1,000,001<br/>&amp; greater</b> | <b>TOTAL</b>           |
|---|-----------------------|--------------------|-------------------------|---------------------------|------------------------------|------------------------------------|------------------------|
| <b>Total Deductions</b>                                   | \$ 167,654,229        | \$ 6,950,190       | \$ 3,635,977            | \$ 9,742,167              | \$ 36,584,413                | \$ 52,443,335                      | \$ 277,010,311         |
| Number of Returns with value >0<br>Amount without deficit | 17,961<br>167,883,447 | 3,296<br>6,974,845 | 3,962<br>3,638,392      | 3,092<br>9,762,555        | 1,349<br>36,629,106          | 245<br>52,448,346                  | 29,905<br>277,336,691  |
| Number of Returns with value ≤0<br>Deficit                | 63,389<br>(229,218)   | 8,253<br>(24,655)  | 5,302<br>(2,415)        | 1,670<br>(20,388)         | 307<br>(44,693)              | 35<br>(5,011)                      | 78,956<br>(326,380)    |
| <b>Tax Preference Items <sup>2</sup></b>                  | \$ 99,161             | \$ (4,855)         | \$ 4,292                | \$ 9,966                  | \$ 830,611                   | \$ 15,378                          | \$ 954,553             |
| Number of Returns with value >0<br>Amount without deficit | 248<br>141,257        | 134<br>1,938       | 79<br>4,879             | 18<br>13,119              | ***<br>***                   | ***<br>***                         | 492<br>1,035,808       |
| Number of Returns with value ≤0<br>Deficit                | 81,102<br>(42,096)    | 11,415<br>(6,793)  | 9,185<br>(587)          | 4,744<br>(3,153)          | ***<br>***                   | ***<br>***                         | 108,369<br>(81,255)    |
| <b>Bonus Depreciation Additions</b>                       | \$ 41,664,260         | \$ 2,770,557       | \$ 3,955,030            | \$ 5,465,848              | \$ 14,970,807                | \$ 16,876,985                      | \$ 85,703,487          |
| Number of Returns with value >0<br>Amount without deficit | 7,816<br>41,739,494   | 1,445<br>2,770,559 | 1,891<br>3,955,106      | 1,985<br>5,466,282        | 1,041<br>14,975,158          | 195<br>16,876,985                  | 14,373<br>85,783,584   |
| Number of Returns with value ≤0<br>Deficit                | 73,534<br>(75,234)    | 10,104<br>(2)      | 7,373<br>(76)           | 2,777<br>(434)            | 615<br>(4,351)               | 85<br>0                            | 94,488<br>(80,097)     |
| <b>Miscellaneous Additional Items</b>                     | \$ 7,785,619          | \$ 113,756         | \$ 202,878              | \$ 996,342                | \$ 363,009                   | \$ 67,308                          | \$ 9,528,912           |
| Number of Returns with value >0<br>Amount without deficit | 988<br>9,047,876      | 233<br>117,249     | 264<br>223,755          | 215<br>1,003,000          | 82<br>363,286                | 19<br>67,308                       | 1,801<br>10,822,474    |
| Number of Returns with value ≤0<br>Deficit                | 80,362<br>(1,262,257) | 11,316<br>(3,493)  | 9,000<br>(20,877)       | 4,547<br>(6,658)          | 1,574<br>(277)               | 261<br>0                           | 107,060<br>(1,293,562) |
| <b>Total Additions</b>                                    | \$ 51,755,822         | \$ 3,520,288       | \$ 5,263,910            | \$ 8,863,835              | \$ 21,619,197                | \$ 25,146,562                      | \$ 116,169,614         |
| Number of Returns with value >0<br>Amount without deficit | 18,358<br>55,362,560  | 6,472<br>3,528,609 | 6,863<br>5,302,980      | 4,206<br>8,920,449        | 1,569<br>21,788,703          | 265<br>25,169,988                  | 37,733<br>120,073,289  |
| Number of Returns with value ≤0<br>Deficit                | 62,992<br>(3,606,738) | 5,077<br>(8,321)   | 2,401<br>(39,070)       | 556<br>(56,614)           | 87<br>(169,506)              | 15<br>(23,426)                     | 71,128<br>(3,903,675)  |

**Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS**  
**Tax Year 2010**

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

| <b>Corporate Net Income<br/>Tax Liability Range:</b> | <b>0</b>                | <b>1<br/>1,000</b>   | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>1,000,000</b> | <b>1,000,001<br/>&amp; greater</b> | <b>TOTAL</b>          |
|--|-------------------------|----------------------|-------------------------|---------------------------|------------------------------|------------------------------------|-----------------------|
| <b>Income with PA Adjustments <sup>2</sup></b>       | <b>\$ (227,385,003)</b> | <b>\$ 12,285,346</b> | <b>\$ 29,889,149</b>    | <b>\$ 66,242,232</b>      | <b>\$ 143,437,801</b>        | <b>\$ 158,453,832</b>              | <b>\$ 182,923,357</b> |
| Number of Returns with value >0                      | 16,940                  | 11,498               | 9,232                   | ***                       | ***                          | ***                                | 44,354                |
| Amount without deficit                               | 93,509,575              | 16,242,581           | 29,963,996              | ***                       | ***                          | ***                                | 509,434,708           |
| Number of Returns with value ≤0                      | 64,410                  | 51                   | 32                      | ***                       | ***                          | ***                                | 64,507                |
| Deficit  | (320,894,578)           | (3,957,235)          | (74,847)                | ***                       | ***                          | ***                                | (326,511,351)         |
| <b>Income To Be Apportioned <sup>2</sup></b>         | <b>\$ (226,192,702)</b> | <b>\$ 12,270,608</b> | <b>\$ 29,740,094</b>    | <b>\$ 65,926,606</b>      | <b>\$ 141,650,542</b>        | <b>\$ 158,496,326</b>              | <b>\$ 181,891,474</b> |
| Number of Returns with value >0                      | 8,517                   | 11,407               | 9,171                   | ***                       | ***                          | ***                                | 35,776                |
| Amount without deficit                               | 72,236,077              | 16,233,183           | 29,815,181              | ***                       | ***                          | ***                                | 484,484,749           |
| Number of Returns with value ≤0                      | 72,833                  | 142                  | 93                      | ***                       | ***                          | ***                                | 73,085                |
| Deficit  | (298,428,779)           | (3,962,575)          | (75,087)                | ***                       | ***                          | ***                                | (302,593,275)         |
| <b>Income Apportioned to PA <sup>2</sup></b>         | <b>\$ (18,371,759)</b>  | <b>\$ 77,839</b>     | <b>\$ 407,200</b>       | <b>\$ 1,885,910</b>       | <b>\$ 5,590,109</b>          | <b>\$ 12,590,161</b>               | <b>\$ 2,179,460</b>   |
| Number of Returns with value >0                      | 5,894                   | 11,366               | 9,145                   | ***                       | ***                          | ***                                | 33,078                |
| Amount without deficit                               | 838,320                 | 77,917               | 407,210                 | ***                       | ***                          | ***                                | 21,389,627            |
| Number of Returns with value ≤0                      | 75,456                  | 183                  | 119                     | ***                       | ***                          | ***                                | 75,783                |
| Deficit  | (19,210,079)            | (78)                 | (10)                    | ***                       | ***                          | ***                                | (19,210,167)          |
| <b>Total Nonbusiness Income <sup>2</sup></b>         | <b>\$ 136,128</b>       | <b>\$ 20,180</b>     | <b>\$ 6,548</b>         | <b>\$ 73,122</b>          | <b>\$ 33,287</b>             | <b>\$ (42,494)</b>                 | <b>\$ 226,771</b>     |
| Number of Returns with value >0                      | 229                     | 83                   | 37                      | ***                       | ***                          | ***                                | 375                   |
| Amount without deficit                               | 445,422                 | 26,971               | 10,314                  | ***                       | ***                          | ***                                | 590,048               |
| Number of Returns with value ≤0                      | 81,121                  | 11,466               | 9,227                   | ***                       | ***                          | ***                                | 108,486               |
| Deficit  | (309,294)               | (6,791)              | (3,766)                 | ***                       | ***                          | ***                                | (363,277)             |
| <b>Nonbusiness Income Allocated PA <sup>2</sup></b>  | <b>\$ 5,995</b>         | <b>\$ 3,432</b>      | <b>\$ 2,262</b>         | <b>\$ 7,630</b>           | <b>\$ 4,423</b>              | <b>\$ 15,345</b>                   | <b>\$ 39,087</b>      |
| Number of Returns with value >0                      | 124                     | 114                  | 64                      | ***                       | ***                          | ***                                | 338                   |
| Amount without deficit                               | 26,558                  | 3,433                | 2,278                   | ***                       | ***                          | ***                                | 60,517                |
| Number of Returns with value ≤0                      | 81,226                  | 11,435               | 9,200                   | ***                       | ***                          | ***                                | 108,523               |
| Deficit  | (20,563)                | (1)                  | (16)                    | ***                       | ***                          | ***                                | (21,430)              |
| <b>Net Operating Loss Deduction</b>                  | <b>\$ 1,574,198</b>     | <b>\$ 43,712</b>     | <b>\$ 72,740</b>        | <b>\$ 289,963</b>         | <b>\$ 574,181</b>            | <b>\$ 960,274</b>                  | <b>\$ 3,515,068</b>   |
| Number of Returns with value >0                      | 13,153                  | 1,902                | 1,408                   | 674                       | 333                          | 124                                | 17,594                |
| Amount without deficit                               | 1,578,011               | 43,712               | 72,921                  | 289,963                   | 574,181                      | 960,274                            | 3,519,062             |
| Number of Returns with value = 0                     | 68,197                  | 9,647                | 7,856                   | 4,088                     | 1,323                        | 156                                | 91,267                |
| Amount   | (3,813)                 | 0                    | (181)                   | 0                         | 0                            | 0                                  | (3,994)               |

**Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS**  
**Tax Year 2010**

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

| Corporate Net Income<br>Tax Liability Range:           | <u>0</u>        | <u>1</u><br><u>1,000</u> | <u>1,001</u><br><u>10,000</u> | <u>10,001</u><br><u>100,000</u> | <u>100,001</u><br><u>1,000,000</u> | <u>1,000,001</u><br><u>&amp; greater</u> | <b>TOTAL</b>    |
|--|-----------------|--------------------------|-------------------------------|---------------------------------|------------------------------------|--|-----------------|
| <b>PA Taxable Income <sup>2</sup></b>                  | \$ (19,446,221) | \$ 34,941                | \$ 338,476                    | \$ 1,604,187                    | \$ 5,023,180                       | \$ 11,645,231                            | \$ (800,206)    |
| Number of Returns with value >0                        | 185             | 11,549                   | 9,264                         | 4,762                           | 1,656                              | 280                                      | 27,696          |
| Amount without deficit                                 | 0               | 34,941                   | 338,476                       | 1,604,187                       | 5,023,180                          | 11,645,231                               | 18,646,015      |
| Number of Returns with value ≤0                        | 81,165          | 0                        | 0                             | 0                               | 0                                  | 0  | 81,165          |
| Deficit  | (19,446,221)    | 0                        | 0                             | 0                               | 0                                  | 0  | (19,446,221)    |
| <b>No Apportionment used: <sup>2</sup></b>             |                 |                          |                               |                                 |                                    |  |                 |
| Number of Returns using method                         | 65,469          | 5,893                    | 4,777                         | 1,248                           | ***                                | ***                                      | 77,633          |
| CNI Tax Liability                                      | 0               | 1,914                    | 16,450                        | 36,670                          | ***                                | ***                                      | 303,903         |
| <b>Apportionment: Special Factor <sup>2</sup></b>      |                 |                          |                               |                                 |                                    |  |                 |
| Number of Returns using method                         | 815             | 332                      | 202                           | 85                              | ***                                | ***                                      | 1,461           |
| CNI Tax Liability                                      | 0               | 103                      | 717                           | 2,652                           | ***                                | ***                                      | 99,175          |
| PA Amount  | 2,383,014       | 77,258                   | 239,404                       | 369,991                         | ***                                | ***                                      | 13,870,106      |
| <b>TOTAL Amount</b>                                    | 127,171,875     | 2,855,709                | 33,632,848                    | 6,676,370                       | ***                                | ***                                      | 1,067,107,159   |
| Fraction <sup>3</sup>                                  | 0.018739        | 0.027054                 | 0.007118                      | 0.055418                        | ***                                | ***                                      | 0.012998        |
| <b>Apportionment: Three Factors</b>                    |                 |                          |                               |                                 |                                    |  |                 |
| Number of Returns using method                         | 15,066          | 5,324                    | 4,285                         | 3,429                           | 1,429                              | 234                                      | 29,767          |
| CNI Tax Liability                                      | 0               | 1,474                    | 16,647                        | 120,936                         | 435,424                            | 885,179                                  | 1,459,660       |
| <b>Property</b> in PA                                  | 186,754,190     | 6,942,474                | 8,976,686                     | 26,678,939                      | 54,951,085                         | 103,091,923                              | 387,395,297     |
| Total Property Amount                                  | 2,994,122,741   | 314,000,999              | 329,858,831                   | 519,855,868                     | 1,063,629,583                      | 960,391,052                              | 6,181,859,074   |
| Property Fraction <sup>3</sup>                         | 0.062374        | 0.022110                 | 0.027214                      | 0.051320                        | 0.051664                           | 0.107344                                 | 0.062666        |
| <b>Payroll</b> in PA                                   | 41,009,145      | 1,125,234                | 2,370,102                     | 6,895,716                       | 13,717,120                         | 15,412,867                               | 80,530,184      |
| Total Payroll Amount                                   | 649,994,261     | 64,785,185               | 69,952,228                    | 141,248,644                     | 258,218,989                        | 190,079,028                              | 1,374,278,335   |
| Payroll Fraction <sup>3</sup>                          | 0.063092        | 0.017369                 | 0.033882                      | 0.048820                        | 0.053122                           | 0.081087                                 | 0.058598        |
| <b>Sales</b> in PA                                     | 1,181,708,548   | 3,967,114                | 11,829,262                    | 35,168,916                      | 121,780,975                        | 125,268,387                              | 1,479,723,202   |
| Total Sales Amount                                     | 27,739,019,691  | 353,668,399              | 6,654,369,977                 | 1,667,640,543                   | 13,627,853,829                     | 2,399,116,326                            | 52,441,668,765  |
| Sales Fraction <sup>3</sup>                            | 0.042601        | 0.011217                 | 0.001778                      | 0.021089                        | 0.008936                           | 0.052214                                 | 0.028217        |
| <b>Population Effective Apportionment <sup>4</sup></b> | <b>0.011605</b> | <b>0.004800</b>          | <b>0.013658</b>               | <b>0.028551</b>                 | <b>0.039464</b>                    | <b>0.079435</b>                          | <b>0.044149</b> |
| (With positive Income To Be Apportioned only)          |                 |                          |                               |                                 |                                    |  |                 |

<sup>1</sup> Excludes S corporations and those LLCs that are not taxed as corporations federally.

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

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

<sup>4</sup> 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 2010**  
(Amounts in Table are in thousands of dollars)

| <b>Corporate Net Income Tax Apportion Fraction Range:</b> | <b>0.0<br/>0.0</b>   | <b>&gt;0.00<br/>≤0.10</b> | <b>&gt;0.10<br/>≤0.25</b> | <b>&gt;0.25<br/>≤0.50</b> | <b>&gt;0.50<br/>≤0.75</b> | <b>&gt;0.75<br/>≤0.99</b> | <b>1.00<br/>1.00</b> | <b>TOTAL</b>          |
|---|----------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------|-----------------------|
| <b>Number of Returns in Category <sup>1</sup></b>         |                      |                           |                           |                           |                           |                           |                      |                       |
| Corporate Net Income Tax                                  | 56,814<br>2,735      | 22,728<br>859,413         | 3,854<br>267,464          | 1,670<br>220,722          | 1,011<br>92,719           | 1,965<br>118,516          | 20,819<br>301,168    | 108,861<br>1,862,737  |
| <b>Federal Income Amount</b>                              | <b>\$ 23,025,939</b> | <b>\$ 304,001,625</b>     | <b>\$ 11,473,690</b>      | <b>\$ 5,467,998</b>       | <b>\$ (781,701)</b>       | <b>\$ (2,274,145)</b>     | <b>\$ (323,331)</b>  | <b>\$ 340,590,075</b> |
| Number of Returns with value >0                           | 11,480               | 14,192                    | 2,370                     | 999                       | 595                       | 1,124                     | 13,313               | 44,073                |
| Amount without deficit                                    | 74,342,364           | 523,400,115               | 25,952,541                | 10,251,681                | 1,731,369                 | 2,435,535                 | 3,791,060            | 641,904,665           |
| Number of Returns with value ≤0                           | 45,334               | 8,536                     | 1,484                     | 671                       | 416                       | 841                       | 7,506                | 64,788                |
| Deficit   | (51,316,425)         | (219,398,490)             | (14,478,851)              | (4,783,683)               | (2,513,070)               | (4,709,680)               | (4,114,391)          | (301,314,590)         |
| <b>Dividend Deductions</b>                                | <b>\$ 30,069,304</b> | <b>\$ 169,351,481</b>     | <b>\$ 9,563,304</b>       | <b>\$ 3,757,942</b>       | <b>\$ 501,504</b>         | <b>\$ 1,478,062</b>       | <b>\$ 568,819</b>    | <b>\$ 215,290,416</b> |
| Number of Returns with value >0                           | 1,298                | 2,557                     | 293                       | 112                       | 65                        | 151                       | 759                  | 5,235                 |
| Amount without deficit                                    | 30,101,054           | 169,451,076               | 9,567,678                 | 3,757,995                 | 501,504                   | 1,478,062                 | 568,869              | 215,426,238           |
| Number of Returns with value ≤0                           | 55,516               | 20,171                    | 3,561                     | 1,558                     | 946                       | 1,814                     | 20,060               | 103,626               |
| Deficit   | (31,750)             | (99,595)                  | (4,374)                   | (53)                      | 0                         | 0                         | (50)                 | (135,822)             |
| <b>Interest on US Securities</b>                          | <b>\$ 225,073</b>    | <b>\$ 4,796,176</b>       | <b>\$ 7,002</b>           | <b>\$ 780,295</b>         | <b>\$ 1,142</b>           | <b>\$ 4,741</b>           | <b>\$ 4,195</b>      | <b>\$ 5,818,624</b>   |
| Number of returns with value >0                           | 282                  | 517                       | 58                        | 24                        | 14                        | 32                        | 133                  | 1,060                 |
| Amount without deficit                                    | 225,073              | 4,796,625                 | 7,002                     | 780,533                   | 1,142                     | 4,741                     | 4,195                | 5,819,311             |
| Number of Returns with value ≤0                           | 56,532               | 22,211                    | 3,796                     | 1,646                     | 997                       | 1,933                     | 20,686               | 107,801               |
| Deficit   | 0                    | (449)                     | 0                         | (238)                     | 0                         | 0                         | 0                    | (687)                 |
| <b>Bonus Depreciation Deductions</b>                      | <b>\$ 2,761,535</b>  | <b>\$ 37,039,352</b>      | <b>\$ 1,461,910</b>       | <b>\$ 871,305</b>         | <b>\$ 164,159</b>         | <b>\$ 248,169</b>         | <b>\$ 350,107</b>    | <b>\$ 42,896,537</b>  |
| Number of Returns with value >0                           | 5,863                | 11,265                    | 1,838                     | 724                       | 463                       | 881                       | 3,621                | 24,655                |
| Amount without deficit                                    | 2,946,011            | 37,272,636                | 1,475,486                 | 872,677                   | 164,252                   | 248,358                   | 352,336              | 43,331,756            |
| Number of Returns with value ≤0                           | 50,951               | 11,463                    | 2,016                     | 946                       | 548                       | 1,084                     | 17,198               | 84,206                |
| Deficit   | (184,476)            | (233,284)                 | (13,576)                  | (1,372)                   | (93)                      | (189)                     | (2,229)              | (435,219)             |

**Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS**  
**Tax Year 2010**  
(Amounts in Table are in thousands of dollars)

| <b>Corporate Net Income Tax Apportion Fraction Range:</b> | <b>0.0<br/>0.0</b>   | <b>&gt;0.00<br/>≤0.10</b> | <b>&gt;0.10<br/>≤0.25</b> | <b>&gt;0.25<br/>≤0.50</b> | <b>&gt;0.50<br/>≤0.75</b> | <b>&gt;0.75<br/>≤0.99</b> | <b>1.00<br/>1.00</b>  | <b>TOTAL</b>          |
|---|----------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------|-----------------------|
| <b>Total Deductions</b>                                   | <b>\$ 34,787,718</b> | <b>\$ 222,329,244</b>     | <b>\$ 10,731,508</b>      | <b>\$ 5,451,502</b>       | <b>\$ 987,816</b>         | <b>\$ 1,788,528</b>       | <b>\$ 933,993</b>     | <b>\$ 277,010,309</b> |
| Number of Returns with value >0                           | 7,678                | 13,066                    | 2,049                     | 810                       | 522                       | 1,018                     | 4,762                 | 29,905                |
| Amount without deficit                                    | 34,947,902           | 222,465,182               | 10,744,860                | 5,451,717                 | 987,909                   | 1,788,722                 | 950,399               | 277,336,691           |
| Number of Returns with value ≤0                           | 49,136               | 9,662                     | 1,805                     | 860                       | 489                       | 947                       | 16,057                | 78,956                |
| Deficit   | (160,184)            | (135,938)                 | (13,352)                  | (215)                     | (93)                      | (194)                     | (16,406)              | (326,382)             |
| <b>Tax Preference Items <sup>2</sup></b>                  | <b>\$ 23,160</b>     | <b>\$ 928,888</b>         | <b>\$ 1,681</b>           | <b>\$ 58</b>              | <b>\$ 3</b>               | <b>\$ (82)</b>            | <b>\$ 844</b>         | <b>\$ 954,552</b>     |
| Number of Returns with value >0                           | 102                  | 95                        | ***                       | ***                       | ***                       | ***                       | 279                   | 492                   |
| Amount without deficit                                    | 31,257               | 1,001,397                 | ***                       | ***                       | ***                       | ***                       | 969                   | 1,035,807             |
| Number of Returns with value ≤0                           | 56,712               | 22,633                    | ***                       | ***                       | ***                       | ***                       | 20,540                | 108,369               |
| Deficit   | (8,097)              | (72,509)                  | ***                       | ***                       | ***                       | ***                       | (125)                 | (81,255)              |
| <b>Bonus Depreciation Additions</b>                       | <b>\$ 8,107,743</b>  | <b>\$ 70,543,952</b>      | <b>\$ 3,813,460</b>       | <b>\$ 1,494,790</b>       | <b>\$ 416,138</b>         | <b>\$ 490,804</b>         | <b>\$ 836,599</b>     | <b>\$ 85,703,486</b>  |
| Number of Returns with value >0                           | 2,542                | 8,118                     | 1,167                     | 434                       | 246                       | 409                       | 1,457                 | 14,373                |
| Amount without deficit                                    | 8,110,422            | 70,621,106                | 3,813,602                 | 1,494,911                 | 416,138                   | 490,804                   | 836,600               | 85,783,583            |
| Number of Returns with value ≤0                           | 54,272               | 14,610                    | 2,687                     | 1,236                     | 765                       | 1,556                     | 19,362                | 94,488                |
| Deficit   | (2,679)              | (77,154)                  | (142)                     | (121)                     | 0                         | 0                         | (1)                   | (80,097)              |
| <b>Miscellaneous Additional Items</b>                     | <b>\$ 1,421,536</b>  | <b>\$ 7,863,136</b>       | <b>\$ 186,395</b>         | <b>\$ 46,677</b>          | <b>\$ 3,282</b>           | <b>\$ 7,866</b>           | <b>\$ 21</b>          | <b>\$ 9,528,913</b>   |
| Number of Returns with value >0                           | 370                  | 993                       | 102                       | 40                        | 20                        | 33                        | 243                   | 1,801                 |
| Amount without deficit                                    | 1,428,070            | 9,124,277                 | 189,433                   | 46,837                    | 3,519                     | 7,900                     | 22,439                | 10,822,475            |
| Number of Returns with value ≤0                           | 56,444               | 21,735                    | 3,752                     | 1,630                     | 991                       | 1,932                     | 20,576                | 107,060               |
| Deficit   | (6,534)              | (1,261,141)               | (3,038)                   | (160)                     | (237)                     | (34)                      | (22,418)              | (1,293,562)           |
| <b>Total Additions</b>                                    | <b>\$ 11,381,141</b> | <b>\$ 97,476,150</b>      | <b>\$ 4,890,806</b>       | <b>\$ 2,080,904</b>       | <b>\$ 559,201</b>         | <b>\$ 842,633</b>         | <b>\$ (1,061,222)</b> | <b>\$ 116,169,613</b> |
| Number of Returns with value >0                           | 7,214                | 17,125                    | 2,640                     | 1,081                     | 655                       | 1,174                     | 7,844                 | 37,733                |
| Amount without deficit                                    | 11,634,839           | 98,893,483                | 4,942,853                 | 2,087,225                 | 563,051                   | 850,273                   | 1,101,565             | 120,073,289           |
| Number of Returns with value ≤0                           | 49,600               | 5,603                     | 1,214                     | 589                       | 356                       | 791                       | 12,975                | 71,128                |
| Deficit   | (253,698)            | (1,417,333)               | (52,047)                  | (6,321)                   | (3,850)                   | (7,640)                   | (2,162,787)           | (3,903,676)           |

**Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS**  
**Tax Year 2010**  
(Amounts in Table are in thousands of dollars)

| <b>Corporate Net Income Tax Apportion Fraction Range:</b> | <b>0.0<br/>0.0</b>    | <b>&gt;0.00<br/>≤0.10</b> | <b>&gt;0.10<br/>≤0.25</b> | <b>&gt;0.25<br/>≤0.50</b> | <b>&gt;0.50<br/>≤0.75</b> | <b>&gt;0.75<br/>≤0.99</b> | <b>1.00<br/>1.00</b> | <b>TOTAL</b>          |
|---|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------|-----------------------|
| <b>Income with PA Adjustments</b>                         | <b>\$ (1,616,599)</b> | <b>\$ 181,768,972</b>     | <b>\$ 4,923,240</b>       | <b>\$ 1,696,691</b>       | <b>\$ (1,210,356)</b>     | <b>\$ (3,209,128)</b>     | <b>\$ 570,537</b>    | <b>\$ 182,923,357</b> |
| Number of Returns with value >0                           | 10,999                | 14,487                    | 2,395                     | 1,022                     | 614                       | 1,137                     | 13,700               | 44,354                |
| Amount without deficit                                    | 52,392,212            | 422,582,655               | 20,402,462                | 7,241,701                 | 1,691,935                 | 1,508,817                 | 3,614,927            | 509,434,709           |
| Number of Returns with value ≤0                           | 45,815                | 8,241                     | 1,459                     | 648                       | 397                       | 828                       | 7,119                | 64,507                |
| Deficit   | (54,008,811)          | (240,813,683)             | (15,479,222)              | (5,545,010)               | (2,902,291)               | (4,717,945)               | (3,044,390)          | (326,511,352)         |
| <b>Income To Be Apportioned</b>                           | <b>\$ 153,870</b>     | <b>\$ 178,882,209</b>     | <b>\$ 4,923,613</b>       | <b>\$ 1,801,202</b>       | <b>\$ (1,216,442)</b>     | <b>\$ (3,209,786)</b>     | <b>\$ 556,807</b>    | <b>\$ 181,891,473</b> |
| Number of Returns with value >0                           | 2,667                 | 14,495                    | 2,395                     | 1,023                     | 616                       | 1,135                     | 13,445               | 35,776                |
| Amount without deficit                                    | 31,034,143            | 418,907,481               | 20,404,716                | 7,346,263                 | 1,689,923                 | 1,508,782                 | 3,593,441            | 484,484,749           |
| Number of Returns with value ≤0                           | 54,147                | 8,233                     | 1,459                     | 647                       | 395                       | 830                       | 7,374                | 73,085                |
| Deficit   | (30,880,273)          | (240,025,272)             | (15,481,103)              | (5,545,061)               | (2,906,365)               | (4,718,568)               | (3,036,634)          | (302,593,276)         |
| <b>Income Apportioned to PA <sup>2</sup></b>              | <b>\$ 4,674</b>       | <b>\$ 4,143,194</b>       | <b>\$ 787,276</b>         | <b>\$ 516,926</b>         | <b>\$ (852,196)</b>       | <b>\$ (2,783,448)</b>     | <b>\$ 363,037</b>    | <b>\$ 2,179,463</b>   |
| Number of Returns with value >0                           | ***                   | ***                       | 2,394                     | 1,023                     | 616                       | 1,135                     | 13,437               | 33,078                |
| Amount without deficit                                    | ***                   | ***                       | 3,075,600                 | 2,500,009                 | 1,101,460                 | 1,413,824                 | 3,386,698            | 21,389,629            |
| Number of Returns with value ≤0                           | ***                   | ***                       | 1,460                     | 647                       | 395                       | 830                       | 7,382                | 75,783                |
| Deficit   | ***                   | ***                       | (2,288,324)               | (1,983,083)               | (1,953,656)               | (4,197,272)               | (3,023,661)          | (19,210,166)          |
| <b>Total Nonbusiness Income <sup>2</sup></b>              | <b>\$ (164,010)</b>   | <b>\$ 371,041</b>         | <b>\$ 1,411</b>           | <b>\$ 1,355</b>           | <b>\$ 6,196</b>           | <b>\$ 657</b>             | <b>\$ 10,118</b>     | <b>\$ 226,768</b>     |
| Number of Returns with value >0                           | 120                   | 184                       | 26                        | 13                        | ***                       | ***                       | 14                   | 375                   |
| Amount without deficit                                    | 118,187               | 445,489                   | 2,995                     | 1,357                     | ***                       | ***                       | 14,372               | 590,046               |
| Number of Returns with value ≤0                           | 56,694                | 22,544                    | 3,828                     | 1,657                     | ***                       | ***                       | 20,805               | 108,486               |
| Deficit   | (282,197)             | (74,448)                  | (1,584)                   | (2)                       | ***                       | ***                       | (4,254)              | (363,278)             |
| <b>Nonbusiness Income Allocated to PA <sup>2</sup></b>    | <b>\$ 27,464</b>      | <b>\$ 1,595</b>           | <b>\$ 3,416</b>           | <b>\$ 2,470</b>           | <b>\$ (531)</b>           | <b>\$ 1,042</b>           | <b>\$ 3,633</b>      | <b>\$ 39,089</b>      |
| Number of Returns with value >0                           | 245                   | 42                        | 10                        | ***                       | ***                       | ***                       | 21                   | 338                   |
| Amount without deficit                                    | 44,506                | 3,075                     | 3,447                     | ***                       | ***                       | ***                       | 3,908                | 60,518                |
| Number of Returns with value ≤0                           | 56,569                | 22,686                    | 3,844                     | ***                       | ***                       | ***                       | 20,798               | 108,523               |
| Deficit   | (17,042)              | (1,480)                   | (31)                      | ***                       | ***                       | ***                       | (275)                | (21,429)              |
| <b>Net Operating Loss Deduction</b>                       | <b>\$ 486,637</b>     | <b>\$ 1,434,387</b>       | <b>\$ 408,014</b>         | <b>\$ 293,615</b>         | <b>\$ 285,144</b>         | <b>\$ 228,896</b>         | <b>\$ 378,377</b>    | <b>\$ 3,515,070</b>   |
| Number of Returns with value >0                           | 7,237                 | 4,557                     | 805                       | 382                       | 253                       | 494                       | 3,866                | 17,594                |
| Amount without deficit                                    | 487,085               | 1,437,637                 | 408,014                   | 293,775                   | 285,144                   | 228,896                   | 378,511              | 3,519,062             |
| Number of Returns with value = 0                          | 49,577                | 18,171                    | 3,049                     | 1,288                     | 758                       | 1,471                     | 16,953               | 91,267                |
| Amount  | (448)                 | (3,250)                   | 0                         | (160)                     | 0                         | 0                         | (134)                | (3,992)               |

**Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS**  
**Tax Year 2010**  
(Amounts in Table are in thousands of dollars)

| <b>Corporate Net Income Tax Apportion Fraction Range:</b> | <b>0.0<br/>0.0</b> | <b>&gt;0.00<br/>≤0.10</b> | <b>&gt;0.10<br/>≤0.25</b> | <b>&gt;0.25<br/>≤0.50</b> | <b>&gt;0.50<br/>≤0.75</b> | <b>&gt;0.75<br/>≤0.99</b> | <b>1.00<br/>1.00</b> | <b>TOTAL</b>    |
|---|--------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------|-----------------|
| <b>PA Taxable Income</b>                                  | \$ 16,769          | \$ 2,721,192              | \$ 394,782                | \$ 228,758                | \$ (1,137,877)            | \$ (3,009,681)            | \$ (14,148)          | \$ (800,205)    |
| Number of Returns with value >0                           | 160                | 11,522                    | 1,908                     | 785                       | 451                       | 814                       | 12,056               | 27,696          |
| Amount without deficit                                    | 27,374             | 8,602,730                 | 2,677,321                 | 2,209,432                 | 928,121                   | 1,186,349                 | 3,014,690            | 18,646,017      |
| Number of Returns with value ≤0                           | 56,654             | 11,206                    | 1,946                     | 885                       | 560                       | 1,151                     | 8,763                | 81,165          |
| Deficit   | (10,605)           | (5,881,538)               | (2,282,539)               | (1,980,674)               | (2,065,998)               | (4,196,030)               | (3,028,838)          | (19,446,222)    |
| <b>No Apportionment used</b>                              |                    |                           |                           |                           |                           |                           |                      |                 |
| Number of Returns using method                            | 56,814             | 0                         | 0                         | 0                         | 0                         | 0                         | 20,819               | 77,633          |
| CNI Tax Liability   | 2,735              | 0                         | 0                         | 0                         | 0                         | 0                         | 301,168              | 303,903         |
| <b>Apportionment: Special Factor</b>                      |                    |                           |                           |                           |                           |                           |                      |                 |
| Number of Returns using method                            | 0                  | 1,059                     | 222                       | 97                        | 43                        | 40                        | 0                    | 1,461           |
| CNI Tax Liability   | 0                  | 19,185                    | 17,516                    | 59,619                    | 2,044                     | 811                       | 0                    | 99,175          |
| PA Amount   | 0                  | 10,795,420                | 2,064,877                 | 168,999                   | 141,880                   | 698,928                   | 0                    | 13,870,104      |
| <b>TOTAL</b> Amount                                       | 0                  | 1,051,855,433             | 13,751,750                | 469,652                   | 227,514                   | 802,811                   | 0                    | 1,067,107,160   |
| Fraction <sup>3</sup>                                     |                    | 0.010263                  | 0.150154                  | 0.359839                  | 0.623610                  | 0.870601                  |                      | 0.012998        |
| <b>Apportionment: Three Factors</b>                       |                    |                           |                           |                           |                           |                           |                      |                 |
| Number of Returns using method                            | 0                  | 21,669                    | 3,632                     | 1,573                     | 968                       | 1,925                     | 0                    | 29,767          |
| CNI Tax Liability   | 0                  | 840,228                   | 249,948                   | 161,103                   | 90,676                    | 117,705                   | 0                    | 1,459,660       |
| <b>Property</b> in PA                                     | 0                  | 184,879,862               | 76,659,838                | 58,541,466                | 25,993,904                | 41,320,229                | 0                    | 387,395,299     |
| Total Property Amount                                     | 0                  | 5,651,655,828             | 284,210,503               | 155,716,840               | 38,556,183                | 51,719,719                | 0                    | 6,181,859,073   |
| Property Fraction <sup>3</sup>                            |                    | 0.032713                  | 0.269729                  | 0.375948                  | 0.674183                  | 0.798926                  |                      | 0.062666        |
| <b>Payroll</b> in PA                                      | 0                  | 39,436,191                | 18,091,898                | 8,308,000                 | 4,815,729                 | 9,878,367                 | 0                    | 80,530,185      |
| Total Payroll Amount                                      | 0                  | 1,261,553,440             | 70,010,515                | 21,798,184                | 7,594,186                 | 13,322,011                | 0                    | 1,374,278,336   |
| Payroll Fraction <sup>3</sup>                             |                    | 0.031260                  | 0.258417                  | 0.381133                  | 0.634134                  | 0.741507                  |                      | 0.058598        |
| <b>Sales</b> in PA  | 0                  | 298,500,884               | 54,781,060                | 1,034,616,691             | 26,385,992                | 65,438,574                | 0                    | 1,479,723,201   |
| Total Sales Amount  | 0                  | 29,255,215,161            | 413,838,130               | 22,660,320,221            | 41,378,775                | 70,916,478                | 0                    | 52,441,668,765  |
| Sales Fraction <sup>3</sup>                               |                    | 0.010203                  | 0.132373                  | 0.045658                  | 0.637670                  | 0.922756                  |                      | 0.028217        |
| <b>Population Effective Apportionment</b> <sup>4</sup>    | <b>0.000179</b>    | <b>0.023648</b>           | <b>0.150730</b>           | <b>0.340310</b>           | <b>0.651781</b>           | <b>0.937063</b>           | <b>0.942467</b>      | <b>0.044149</b> |
| (With positive Income To Be Apportioned only)             |                    |                           |                           |                           |                           |                           |                      |                 |

<sup>1</sup> Excludes S corporations and those LLCs that are not taxed as corporations federally.

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

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

<sup>4</sup> 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 2010**

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

| <b>CS/F and CNI COMBINED</b>         | <b>0</b>                | <b>1</b>              | <b>1,001</b>            | <b>10,001</b>           | <b>100,001</b>          | <b>1,000,001</b>        | <b>TOTAL</b>            |
|--------------------------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Two Tax Liability Range:</b>      | <b>0</b>                | <b>1,000</b>          | <b>10,000</b>           | <b>100,000</b>          | <b>1,000,000</b>        | <b>&amp; greater</b>    |                         |
| <b>Number of Returns in Category</b> | 262,525                 | 69,511                | 37,045                  | 10,536                  | 2,354                   | 371                     | 382,342                 |
| Capital Stock/Franchise tax          | 0                       | 18,116                | 89,510                  | 170,370                 | 216,383                 | 269,636                 | 764,015                 |
| Corporate Net Income tax             | 0                       | 3,090                 | 30,420                  | 149,094                 | 476,989                 | 1,203,164               | 1,862,757               |
| Combined CS/F & CNI taxes            | 0                       | 21,206                | 119,930                 | 319,464                 | 693,372                 | 1,472,800               | 2,626,772               |
| <b>Current Year Book Income</b>      | <b>\$ 11,582,164</b>    | <b>\$ 8,014,926</b>   | <b>\$ 55,485,462</b>    | <b>\$ 142,383,652</b>   | <b>\$ 170,917,537</b>   | <b>\$ 184,549,337</b>   | <b>\$ 572,933,078</b>   |
| Number of Returns with value >0      | 97,880                  | 52,329                | 30,719                  | 8,856                   | 2,000                   | 309                     | 192,093                 |
| Amount without deficit               | 137,532,467             | 56,195,855            | 104,638,554             | 187,282,705             | 212,691,856             | 208,470,784             | 906,812,221             |
| Number of Returns with value ≤0      | 164,645                 | 17,182                | 6,326                   | 1,680                   | 354                     | 62                      | 190,249                 |
| Deficit                              | (125,950,303)           | (48,180,929)          | (49,153,092)            | (44,899,053)            | (41,774,319)            | (23,921,447)            | (333,879,143)           |
| <b>Average Book Income</b>           | <b>\$ (39,715,359)</b>  | <b>\$ (2,028,787)</b> | <b>\$ 43,887,872</b>    | <b>\$ 110,739,774</b>   | <b>\$ 164,357,390</b>   | <b>\$ 187,304,653</b>   | <b>\$ 464,545,543</b>   |
| Number of Returns with value >0      | 100,149                 | 58,192                | 33,282                  | 9,247                   | 2,008                   | 305                     | 203,183                 |
| Amount without deficit               | 91,434,625              | 39,673,883            | 82,266,160              | 142,008,387             | 183,431,019             | 199,260,238             | 738,074,312             |
| Number of Returns with value ≤0      | 162,376                 | 11,319                | 3,763                   | 1,289                   | 346                     | 66                      | 179,159                 |
| Deficit                              | (131,149,984)           | (41,702,670)          | (38,378,288)            | (31,268,613)            | (19,073,629)            | (11,955,585)            | (273,528,769)           |
| <b>Net Worth</b>                     | <b>\$ 1,500,289,090</b> | <b>\$ 494,019,106</b> | <b>\$ 1,078,192,971</b> | <b>\$ 2,118,987,529</b> | <b>\$ 2,310,254,534</b> | <b>\$ 2,197,387,976</b> | <b>\$ 9,699,131,206</b> |
| Number of Returns with value >0      | 139,594                 | 61,534                | 34,130                  | 9,849                   | 2,152                   | 330                     | 247,589                 |
| Amount without deficit               | 1,500,289,090           | 494,019,106           | 1,078,192,971           | 2,118,987,529           | 2,310,254,534           | 2,197,387,976           | 9,699,131,206           |
| Number of Returns with value ≤0      | 122,931                 | 7,977                 | 2,915                   | 687                     | 202                     | 41                      | 134,753                 |
| Deficit <sup>1</sup>                 | 0                       | 0                     | 0                       | 0                       | 0                       | 0                       | 0                       |
| <b>Capital Stock Value</b>           | <b>\$ 1,072,165,567</b> | <b>\$ 381,445,304</b> | <b>\$ 801,573,464</b>   | <b>\$ 1,520,879,089</b> | <b>\$ 1,813,361,853</b> | <b>\$ 1,878,082,040</b> | <b>\$ 7,467,507,317</b> |
| Number of Returns with value >0      | 11,334                  | 62,571                | 33,950                  | 10,141                  | 2,213                   | 345                     | 120,554                 |
| Amount without deficit               | 1,072,165,567           | 381,445,304           | 801,573,464             | 1,520,879,089           | 1,813,361,853           | 1,878,082,040           | 7,467,507,317           |
| Number of Returns with value ≤0      | 251,191                 | 6,940                 | 3,095                   | 395                     | 141                     | 26                      | 261,788                 |
| Deficit <sup>1</sup>                 | 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 2010**

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

| <b>CS/F and CNI COMBINED<br/>Two Tax Liability Range:</b> | <b>0</b>               | <b>1<br/>1,000</b>    | <b>1,001<br/>10,000</b> | <b>10,001<br/>100,000</b> | <b>100,001<br/>1,000,000</b> | <b>1,000,001<br/>&amp; greater</b> | <b>TOTAL</b>          |
|---|------------------------|-----------------------|-------------------------|---------------------------|------------------------------|------------------------------------|-----------------------|
| <b>Income To Be Apportioned</b>                           | <b>\$ (79,744,138)</b> | <b>\$ (7,864,447)</b> | <b>\$ (5,350,052)</b>   | <b>\$ 29,573,679</b>      | <b>\$ 91,999,463</b>         | <b>\$ 153,276,970</b>              | <b>\$ 181,891,475</b> |
| Number of Returns with value >0                           | 5,488                  | 12,657                | 10,107                  | 5,374                     | 1,824                        | 326                                | 35,776                |
| Amount without deficit                                    | 40,418,324             | 23,921,141            | 36,022,574              | 77,191,397                | 134,431,512                  | 172,499,801                        | 484,484,749           |
| Number of Returns with value ≤0                           | 257,037                | 56,854                | 26,938                  | 5,162                     | 530                          | 45                                 | 346,566               |
| Deficit   | (120,162,462)          | (31,785,588)          | (41,372,626)            | (47,617,718)              | (42,432,049)                 | (19,222,831)                       | (302,593,274)         |
| <b>Income Apportioned to PA</b>                           | <b>\$ (7,225,040)</b>  | <b>\$ (692,578)</b>   | <b>\$ (1,205,461)</b>   | <b>\$ (2,200,319)</b>     | <b>\$ 2,059,410</b>          | <b>\$ 11,443,448</b>               | <b>\$ 2,179,460</b>   |
| Number of Returns with value >0                           | 2,967                  | 12,538                | 10,065                  | 5,360                     | 1,822                        | 326                                | 33,078                |
| Amount without deficit                                    | 200,016                | 166,416               | 614,638                 | 2,001,302                 | 5,392,021                    | 13,015,234                         | 21,389,627            |
| Number of Returns with value ≤0                           | 259,558                | 56,973                | 26,980                  | 5,176                     | 532                          | 45                                 | 349,264               |
| Deficit   | (7,425,056)            | (858,994)             | (1,820,099)             | (4,201,621)               | (3,332,611)                  | (1,571,786)                        | (19,210,167)          |
| <b>PA Taxable Income</b>                                  | <b>\$ (7,469,188)</b>  | <b>\$ (827,638)</b>   | <b>\$ (1,560,972)</b>   | <b>\$ (2,713,282)</b>     | <b>\$ 1,299,173</b>          | <b>\$ 10,471,898</b>               | <b>\$ (800,009)</b>   |
| Number of Returns with value >0                           | 124                    | 10,960                | 9,398                   | 5,088                     | 1,804                        | 327                                | 27,701                |
| Amount without deficit                                    | 0                      | 30,929                | 304,503                 | 1,492,435                 | 4,774,661                    | 12,043,684                         | 18,646,212            |
| Number of Returns with value ≤0                           | 262,401                | 58,551                | 27,647                  | 5,448                     | 550                          | 44                                 | 354,641               |
| Deficit   | (7,469,188)            | (858,567)             | (1,865,475)             | (4,205,717)               | (3,475,488)                  | (1,571,786)                        | (19,446,221)          |

<sup>1</sup> 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 2010**

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

| <b>CS/F and CNI COMBINED<br/>Capital Stock Value Class Range</b> | <b>0</b>                | <b>1<br/>100,000</b> | <b>100,001<br/>1,000,000</b> | <b>1,000,001<br/>100,000,000</b> | <b>100,000,001<br/>1 Billion</b> | <b>1 Billion<br/>&amp; greater</b> | <b>TOTAL</b>            |
|--|-------------------------|----------------------|------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------|
| <b>Number of Returns in Category</b>                             | 261,788                 | 22,021               | 45,158                       | 46,847                           | 5,420                            | 1,108                              | 382,342                 |
| Capital Stock/Franchise tax                                      | 0                       | 2,452                | 34,384                       | 222,118                          | 215,313                          | 289,748                            | 764,015                 |
| Corporate Net Income tax   | 167,899                 | 4,997                | 24,482                       | 364,178                          | 549,338                          | 751,862                            | 1,862,756               |
| Combined CS/F & CNI taxes  | 167,899                 | 7,449                | 58,866                       | 586,296                          | 764,651                          | 1,041,610                          | 2,626,771               |
| <b>Current Year Book Income</b>                                  | <b>\$ (71,101,292)</b>  | <b>\$ 84,689</b>     | <b>\$ (602,175)</b>          | <b>\$ 28,651,331</b>             | <b>\$ 145,248,536</b>            | <b>\$ 470,651,988</b>              | <b>\$ 572,933,077</b>   |
| Number of Returns with value >0                                  | 98,319                  | 16,782               | 35,587                       | 36,186                           | 4,313                            | 906                                | 192,093                 |
| Amount without deficit   | 33,531,808              | 982,932              | 4,716,086                    | 102,216,150                      | 215,661,916                      | 549,703,329                        | 906,812,221             |
| Number of Returns with value ≤0                                  | 163,469                 | 5,239                | 9,571                        | 10,661                           | 1,107                            | 202                                | 190,249                 |
| Deficit  | (104,633,100)           | (898,243)            | (5,318,261)                  | (73,564,819)                     | (70,413,380)                     | (79,051,341)                       | (333,879,144)           |
| <b>Average Book Income</b>                                       | <b>\$ (112,540,278)</b> | <b>\$ 94,051</b>     | <b>\$ (1,643,765)</b>        | <b>\$ 15,497,766</b>             | <b>\$ 113,652,522</b>            | <b>\$ 449,485,246</b>              | <b>\$ 464,545,542</b>   |
| Number of Returns with value >0                                  | 98,711                  | 19,272               | 39,963                       | 39,693                           | 4,573                            | 971                                | 203,183                 |
| Amount without deficit   | 1,766,963               | 793,043              | 3,341,344                    | 71,003,017                       | 161,542,226                      | 499,627,718                        | 738,074,311             |
| Number of Returns with value ≤0                                  | 163,077                 | 2,749                | 5,195                        | 7,154                            | 847                              | 137                                | 179,159                 |
| Deficit  | (114,307,241)           | (698,992)            | (4,985,109)                  | (55,505,251)                     | (47,889,704)                     | (50,142,472)                       | (273,528,769)           |
| <b>Net Worth</b>   | <b>\$ 7,291,836</b>     | <b>\$ 7,126,763</b>  | <b>\$ 19,440,071</b>         | <b>\$ 758,251,136</b>            | <b>\$ 2,215,039,101</b>          | <b>\$ 6,691,982,299</b>            | <b>\$ 9,699,131,206</b> |
| Number of Returns with value >0                                  | 136,320                 | 19,387               | 40,888                       | 44,645                           | 5,260                            | 1,089                              | 247,589                 |
| Amount without deficit   | 7,291,836               | 7,126,763            | 19,440,071                   | 758,251,136                      | 2,215,039,101                    | 6,691,982,299                      | 9,699,131,206           |
| Number of Returns with value ≤0                                  | 125,468                 | 2,634                | 4,270                        | 2,202                            | 160                              | 19                                 | 134,753                 |
| Deficit <sup>2</sup>   | 0                       | 0                    | 0                            | 0                                | 0                                | 0                                  | 0                       |
| <b>Capital Stock Value</b>                                       | <b>\$ 0</b>             | <b>\$ 985,516</b>    | <b>\$ 17,503,549</b>         | <b>\$ 645,255,621</b>            | <b>\$ 1,635,572,508</b>          | <b>\$ 5,168,190,123</b>            | <b>\$ 7,467,507,317</b> |
| Number of Returns with value >0                                  | 0                       | 22,021               | 45,158                       | 46,847                           | 5,420                            | 1,108                              | 120,554                 |
| Amount without deficit   | 0                       | 985,516              | 17,503,549                   | 645,255,621                      | 1,635,572,508                    | 5,168,190,123                      | 7,467,507,317           |
| Number of Returns with value ≤0                                  | 261,788                 | 0                    | 0                            | 0                                | 0                                | 0                                  | 261,788                 |
| Deficit <sup>2</sup>   | 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 2010**

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

| <b>CS/F and CNI COMBINED<br/>Capital Stock Value Class Range</b> | <b>0</b>               | <b>1<br/>100,000</b> | <b>100,001<br/>1,000,000</b> | <b>1,000,001<br/>100,000,000</b> | <b>100,000,001<br/>1 Billion</b> | <b>1 Billion<br/>&amp; greater</b> | <b>TOTAL</b>          |
|--|------------------------|----------------------|------------------------------|----------------------------------|----------------------------------|------------------------------------|-----------------------|
| <b>Income To Be Apportioned</b>                                  | <b>\$ (39,554,404)</b> | <b>\$ (146,250)</b>  | <b>\$ (1,329,369)</b>        | <b>\$ 6,523,315</b>              | <b>\$ 49,633,392</b>             | <b>\$ 166,764,791</b>              | <b>\$ 181,891,475</b> |
| Number of Returns with value >0                                  | 13,862                 | 1,937                | 5,470                        | 11,696                           | 2,284                            | 527                                | 35,776                |
| Amount without deficit   | 47,465,762             | 158,755              | 1,177,912                    | 55,695,509                       | 115,504,006                      | 264,482,805                        | 484,484,749           |
| Number of Returns with value ≤0                                  | 247,926                | 20,084               | 39,688                       | 35,151                           | 3,136                            | 581                                | 346,566               |
| Deficit  | (87,020,166)           | (305,005)            | (2,507,281)                  | (49,172,194)                     | (65,870,614)                     | (97,718,014)                       | (302,593,274)         |
| <b>Income Apportioned to PA</b>                                  | <b>\$ (4,746,085)</b>  | <b>\$ 1,944</b>      | <b>\$ 19,929</b>             | <b>\$ 1,267,487</b>              | <b>\$ 2,185,482</b>              | <b>\$ 3,450,703</b>                | <b>\$ 2,179,460</b>   |
| Number of Returns with value >0                                  | 13,228                 | 1,832                | 5,015                        | 10,418                           | 2,102                            | 483                                | 33,078                |
| Amount without deficit   | 2,113,512              | 64,531               | 326,572                      | 4,412,565                        | 6,216,662                        | 8,255,786                          | 21,389,628            |
| Number of Returns with value ≤0                                  | 248,560                | 20,189               | 40,143                       | 36,429                           | 3,318                            | 625                                | 349,264               |
| Deficit  | (6,859,597)            | (62,587)             | (306,643)                    | (3,145,078)                      | (4,031,180)                      | (4,805,083)                        | (19,210,168)          |
| <b>PA Taxable Income</b>   | <b>\$ (5,219,967)</b>  | <b>\$ (13,240)</b>   | <b>\$ (64,726)</b>           | <b>\$ 457,924</b>                | <b>\$ 1,335,934</b>              | <b>\$ 2,704,066</b>                | <b>\$ (800,009)</b>   |
| Number of Returns with value >0                                  | 10,694                 | 1,617                | 4,334                        | 8,864                            | 1,770                            | 422                                | 27,701                |
| Amount without deficit   | 1,680,675              | 50,016               | 245,064                      | 3,645,428                        | 5,498,880                        | 7,526,150                          | 18,646,213            |
| Number of Returns with value ≤0                                  | 251,094                | 20,404               | 40,824                       | 37,983                           | 3,650                            | 686                                | 354,641               |
| Deficit  | (6,900,642)            | (63,256)             | (309,790)                    | (3,187,504)                      | (4,162,946)                      | (4,822,084)                        | (19,446,222)          |

<sup>1</sup> The fixed formula requires using zero, if the value is less than zero.