Pennsylvania Department of Revenue Bureau of Research

Tax Year 2005
Statistics
on
Capital Stock / Foreign Franchise Tax
Corporate Net Income Tax

March 2013

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COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE

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

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

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

This report includes two tables showing data for limited liability companies (LLCs) by Liability Class and Apportion Fraction Class. For tax year 2005, 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.

Dan Meuser

Secretary of Revenue

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2005 STATISTICS ON CAPITAL STOCK/FRANCHISE TAX CORPORATE NET INCOME TAX

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

TAX YEAR 2005 HIGHLIGHTS

Capital Stock/Franchise Tax

- ♦ Overall, the number of returns in tax year 2005 increased by more than 9% and tax liabilities decreased by over 9% or about \$97 million. The CSFT rate decreased from 6.99 mills in tax year 2004 to 5.99 mills in 2005.
- ♦ Current year book income increased by nearly 48%, average book income increased by 6%, net worth increased by over 7%, and capital stock value grew minimally from tax year 2004.

S Corporations

- ◆ The number of S Corporation returns increased by more than 7%, while tax liabilities decreased by over \$12 million, or about 6%.
- ◆ For tax year 2005, the current year book income grew by about 9% or over \$2.4

- billion. Average book income on the whole improved by more than 11% or \$2 billion.
- ♦ Net worth of S Corporations grew by more than \$9 billion, or about 11%. Capital stock value increased by 4%.

Limited Liability Companies

- ◆ There was an increase of over 46% in the number of LLC returns in 2005. Tax liabilities for LLCs increased more than 5%, or about \$7 million.
- ◆ Current year book income nearly doubled from tax year 2004 by about \$18 billion.
- ♦ A sharp increase of 339% was seen in average book income. Net worth and capital stock value also increased over the previous tax year by 38% and 34%, respectively.

Corporate Net Income Tax

- ◆ The total number of CNIT returns decreased minimally, while total liabilities increased by \$181 million or about 10% over tax year 2004.
- ◆ A steep increase of almost 144% percent, or nearly \$315 billion, was seen in the total federal income amount. Significant gains of 88% and 192% were seen in the totals

- of income to be apportioned and income apportioned to PA, respectively.
- ◆ For tax year 2005, increases in totals occurred for total deductions (68%), dividend deductions (82%), and interest on U.S. Securities (31%). Bonus depreciation deductions decreased by 5% from the previous year.
- ♦ Miscellaneous additional items increased 131%, and tax preference items changed from a net negative to net positive. Total additions decreased by 75%, largely due to the sharp decrease in bonus depreciation additions. Bonus depreciation was not allowed in tax year 2005.
- ◆ Total nonbusiness income also saw sharp increases. Nonbusiness income allocated to PA declined and became a net negative. Net operating losses grew by nearly 8%.
- ♦ After accounting for total additions and total deductions, income with PA adjustments increased by 88% or \$82 billion. After accounting for apportionment and the NOL deduction, PA taxable income increased over \$1 billion. The amount without deficit for PA taxable income increased more than \$2 billion.

Capital Stock / Foreign Franchise Tax

(Including S Corporations and Limited Liability Companies)

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

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

Table 1 - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS
Tax Year 2005

Capital Stock/Franchise Tax Tax Liability Range:	<u>0</u>	<u>)</u>	1 <u>1,000</u>	1,001 <u>10,000</u>	10,001 <u>100,000</u>	100,001 1,000,000	1,000,001 <u>& greater</u>	TOTAL
Number of Returns in Category	220,363		54,264	37,752	9,183	1,220	93	322,875
Capital Stock/Franchise Tax	0		19,447	122,091	254,217	309,373	239,054	944,182
Current Year Book Income ¹	\$ 16,415,048	\$	5,414,961	\$ 56,964,757	\$ 118,350,920	\$ 225,150,346	\$ 103,299,820	\$ 525,595,852
Number of Returns with value >0	90,096		41,786	31,859	7,862	***	***	172,738
Amount without deficit Number of Returns with value ≤0	150,229,537 130,267		34,647,288 12,478	92,095,163 5,893	174,039,662 1,321	***	***	811,208,225 150,137
Deficit	(133,814,489))	(29,232,327)	(35,130,406)	(55,688,742)	***	***	(285,612,373)
Average Book Income ¹	\$ (19,306,393)	\$	(2,741,282)	\$ 26,950,878	\$ 79,292,910	\$ 117,293,987	\$ 75,253,628	\$ 276,743,728
Number of Returns with value >0	85,919		45,175	34,155	8,262	***	***	174,692
Amount without deficit	102,834,074		24,159,943	55,201,889	110,937,007	***	***	505,747,424
Number of Returns with value ≤0 Deficit	134,444 (122,140,467))	9,089 (26,901,225)	3,597 (28,251,011)	921 (31,644,097)	*** ***	***	148,183 (229,003,696)
Net Worth ¹	\$ 1,487,018,943	\$	308,636,546	\$ 710,376,081	\$ 1,660,194,490	\$ 1,703,622,080	\$ 612,325,192	\$ 6,482,173,332
Number of Returns with value >0	127,512		49,528	35,541	8,903	***	***	222,759
Amount without deficit	1,487,018,943		308,636,546	710,376,081	1,660,194,490	***	***	6,482,173,332
Number of Returns with value ≤0 Deficit ²	92,851 0		4,736 0	2,211 0	280 0	***	***	100,116 0
Bendit	G		Ü	Ū	v			· ·
Capital Stock Value	\$ 1,092,959,945	\$	294,615,334	\$ 636,261,055	\$ 1,214,914,553	\$ 1,354,384,465	\$ 628,095,030	\$ 5,221,230,382
Number of Returns with value >0	11,180		54,264	37,752	9,183	1,220	93	113,692
Amount without deficit Number of Returns with value ≤0	1,092,959,945 209,183		294,615,334 0	636,261,055 0	1,214,914,553 0	1,354,384,465 0	628,095,030 0	5,221,230,382 209,183
Deficit ²	0		0	0	0	0	0	0

Table 1 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY LIABILITY CLASS Tax Year 2005

Capital Stock/Franchise Tax Tax Liability Range:	<u>o</u>	1 1,000	1,001 <u>10,000</u>	10,001 <u>100,000</u>	100,001 1,000,000	1,000,001 <u>& greater</u>	TOTAL
No Apportionment Used ¹ Number of Returns using method CS/F Tax Liability	203,800	28,369	22,743	3,240	***	***	258,335
	0	12,429	69,066	75,645	***	***	224,582
Apportionment: Special Factor Number of Returns using method CS/F Tax Liability PA Amount Total Amount Fraction ³	2,445	4,585	2,528	876	151	35	10,620
	0	1,256	8,852	24,802	39,601	97,255	171,766
	3,352,941	2,330,900	5,239,274	12,750,692	15,217,582	43,829,855	82,721,244
	204,582,330	112,506,974	184,893,351	196,779,346	183,424,836	108,527,954	990,714,791
	0.016389	0.020718	0.028337	0.064797	0.082964	0.403858	0.083497
Apportionment: Three Factors Number of Returns using method CS/F Tax Liability	14,118	21,310	12,481	5,067	893	51	53,920
	0	5,763	44,173	153,770	230,807	113,322	547,835
Property in PA	26,027,429	7,106,846	21,166,979	57,825,065	62,672,654	25,380,711	200,179,684
Total Property Amount	476,468,880	756,138,678	903,777,677	1,777,498,734	1,596,559,521	512,117,744	6,022,561,234
Property Fraction ³	0.054626	0.009399	0.023421	0.032532	0.039255	0.049560	0.033238
Payroll in PA	8,590,038	3,516,614	10,176,334	17,570,134	13,233,398	3,916,228	57,002,746
Total Payroll Amount	115,170,945	192,754,576	266,526,249	387,594,411	322,584,004	107,018,437	1,391,648,622
Payroll Fraction ³	0.074585	0.018244	0.038181	0.045331	0.041023	0.036594	0.040961
Sales in PA	47,733,843	22,627,808	67,472,259	134,572,587	138,447,526	49,840,282	460,694,305
Total Sales Amount	770,806,630	1,393,527,310	1,814,084,220	3,763,146,801	3,495,813,103	1,042,845,687	12,280,223,751
Sales Fraction ³	0.061927	0.016238	0.037194	0.035761	0.039604	0.047793	0.037515
Population Effective Apportionment ⁴	0.000000	0.011891	0.033670	0.036398	0.038553	0.062559	0.030860

¹ In order to prevent disclosure of specific corporation information, these data are hidden. The totals shown do represent the actual totals. ² The fixed formula requires using zero, if the value is less than zero.

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

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

Table 2 - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS
Tax Year 2005

Capital Stock/Franchise Tax Apportion Fraction Range:	0.00 <u>0.00</u>	>0.00 <u>≤0.10</u>	>0.10 <u>≤0.25</u>	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 <u>≤0.99</u>	1.00 1.00	TOTAL
Number of Returns in Category Capital Stock/Franchise Tax	15,846 0	41,880 377,521	6,834 87,236	4,923 76,805	3,955 59,036	6,948 119,002	242,489 224,582	322,875 944,182
Current Year Book Income	\$ 101,804,433	\$ 425,314,834	\$ 8,958,051	\$ 3,640,946	\$ 1,141,323	\$ 3,807,273	\$ (19,071,007)	\$ 525,595,853
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	9,233 136,439,884 6,613 (34,635,451)	28,820 632,188,942 13,060 (206,874,108)	4,521 16,961,373 2,313 (8,003,322)	3,138 7,104,431 1,785 (3,463,485)	2,587 2,986,208 1,368 (1,844,885)	4,679 5,099,150 2,269 (1,291,877)	119,760 10,428,238 122,729 (29,499,245)	172,738 811,208,226 150,137 (285,612,373)
Average Book Income	\$ 57,539,237	\$ 222,635,117	\$ 2,848,673	\$ 1,286,192	\$ 193,533	\$ 1,636,559	\$ (9,395,583)	\$ 276,743,728
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	9,671 102,237,011 6,175 (44,697,774)	28,121 376,661,605 13,759 (154,026,488)	4,459 10,659,453 2,375 (7,810,780)	3,164 4,383,595 1,759 (3,097,403)	2,574 1,857,484 1,381 (1,663,951)	4,655 2,819,623 2,293 (1,183,064)	122,048 7,128,652 120,441 (16,524,235)	174,692 505,747,423 148,183 (229,003,695)
Net Worth	\$ 1,481,569,347	\$ 4,766,355,762	\$ 114,534,154	\$ 45,417,688	\$ 18,348,398	\$ 22,998,644	\$ 32,949,339	\$ 6,482,173,332
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 1	12,077 1,481,569,347 3,769 0	35,355 4,766,355,762 6,525 0	5,537 114,534,154 1,297 0	3,902 45,417,688 1,021 0	3,104 18,348,398 851 0	5,408 22,998,644 1,540 0	157,376 32,949,339 85,113 0	222,759 6,482,173,332 100,116 0
Capital Stock Value	\$ 1,092,209,936	\$ 3,912,199,992	\$ 98,548,559	\$ 39,619,731	\$ 16,320,127	\$ 22,866,110	\$ 39,465,928	\$ 5,221,230,383
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 1	10,445 1,092,209,936 5,401 0	33,813 3,912,199,992 8,067 0	4,825 98,548,559 2,009 0	3,253 39,619,731 1,670 0	2,511 16,320,127 1,444 0	4,288 22,866,110 2,660 0	54,557 39,465,928 187,932 0	113,692 5,221,230,383 209,183 0

Table 2 (continued) - CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS Tax Year 2005

Capital Stock/Franchise Tax Apportion Fraction Range:	0.00 <u>0.00</u>	>0.00 <u>≤0.10</u>	>0.10 ≤0.25	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 ≤0.99	1.00 1.00	TOTAL
No Apportionment Used Number of Returns using method CS/F Tax Liability	15,846 0	0	0	0	0	0	242,489 224,582	258,335 224,582
,	-	-	-	-	-	-	,	,
Apportionment: Special Factor Number of Returns using method CS/F Tax Liability PA Amount Total Amount Fraction ²	0 0 0 0	5,390 36,088 13,105,359 837,305,235 0.015652	1,879 23,901 10,009,925 57,215,294 0.174952	1,467 27,476 14,186,480 42,003,783 0.337743	887 19,353 9,860,282 15,660,942 0.629610	997 64,947 35,559,198 38,529,537 0.922907	0 0 0 0	10,620 171,765 82,721,244 990,714,791 0.083497
Apportionment: Three Factors Number of Returns using method CS/F Tax Liability	0	36,490 341,433	4,955 63,335	3,456 49,329	3,068 39,683	5,951 54,055	0	53,920 547,835
Property in PA Total Property Amount Property Fraction ²	0	94,458,666 5,672,416,527 0.016652	32,179,649 217,730,648 0.147796	22,691,897 68,858,276 0.329545	23,426,740 34,322,133 0.682555	27,422,732 29,233,651 0.938054	0	200,179,684 6,022,561,235 0.033238
Payroll in PA Total Payroll Amount Payroll Fraction ²	0	22,317,543 1,292,999,777 0.017260	8,775,232 55,384,728 0.158441	7,051,045 19,760,542 0.356824	6,886,239 10,374,106 0.663791	11,972,687 13,129,470 0.911894	0	57,002,746 1,391,648,623 0.040961
Sales in PA Total Sales Amount Sales Fraction ²	0	298,144,418 11,653,919,288 0.025583	50,224,114 370,227,802 0.135657	32,319,463 128,842,862 0.250844	26,560,821 62,508,383 0.424916	53,445,488 64,725,416 0.825726	0	460,694,304 12,280,223,751 0.037515
Population Effective Apportionment ³	0.000000	0.016351	0.156021	0.348509	0.623403	0.915343	1.000000	0.030860

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

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

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

Capital Stock / Foreign Franchise Tax (S Corporations Only)

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

Tax Year 2005

CS/F Tax: "S" Corporations Tax Liability Range:	<u>o</u>	1 1,000	1,001 <u>10,000</u>	10,001 <u>100,000</u>	100,001 <u>& greater</u>	TOTAL
Number of Returns in Category Capital Stock/Franchise Tax	93,333 0	22,835 9,057	19,417 61,929	3,553 84,992	146 29,405	139,284 185,383
Current Year Book Income ¹	\$ 2,048,331	\$ 3,876,589	\$ 8,250,984	\$ 11,434,473	3,703,619	\$ 29,313,996
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	43,744 4,726,234 49,589 (2,677,903)	19,557 4,541,428 3,278 (664,839)	17,573 8,986,086 1,844 (735,102)	*** *** ***	*** *** ***	84,347 33,810,550 54,937 (4,496,554)
Average Book Income	\$ 684,508	\$ 2,677,639	\$ 6,184,993	\$ 8,763,134	3,209,864	\$ 21,520,138
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	43,386 2,852,490 49,947 (2,167,982)	21,558 2,964,824 1,277 (287,185)	19,013 6,542,577 404 (357,584)	3,528 8,823,869 25 (60,735)	146 3,209,864 0 0	87,631 24,393,624 51,653 (2,873,486)
Net Worth ¹	\$ 14,557,590	\$ 13,175,009	\$ 28,432,980	\$ 33,510,205	\$ 6,612,002	\$ 96,287,786
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 2	53,451 14,557,590 39,882 0	20,608 13,175,009 2,227 0	18,207 28,432,980 1,210 0	*** *** ***	*** *** ***	95,840 96,287,786 43,444 0
Capital Stock Value	\$ 17,931,044	\$ 19,757,374	\$ 43,118,498	\$ 58,609,834	19,355,270	\$ 158,772,020
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 2	2,203 17,931,044 91,130 0	22,835 19,757,374 0 0	19,417 43,118,498 0 0	3,553 58,609,834 0 0	146 19,355,270 0 0	48,154 158,772,020 91,130 0

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

Tax Year 2005

CS/F Tax: "S" Corporations Tax Liability Range:	<u>o</u>	1 1,000	1,001 <u>10,000</u>	10,001 100,000	100,001 <u>& greater</u>	TOTAL
No Apportionment Used Number of Returns using method CS/F Tax Liability	89,562	17,427	15,184	2,029	43	124,245
	0	7,400	46,532	44,408	9,619	107,959
Apportionment: Special Factor Number of Returns using method CS/F Tax Liability PA Amount Total Amount Fraction ³	753	1,765	1,198	391	26	4,133
	0	530	4,279	9,903	6,622	21,334
	312,227	517,192	1,804,522	2,553,031	1,070,547	6,257,519
	1,250,263	9,587,904	10,339,939	9,518,460	2,000,134	32,696,700
	0.249729	0.053942	0.174520	0.268219	0.535238	0.191381
Apportionment: Three Factors Number of Returns using method CS/F Tax Liability	3,018	3,643	3,035	1,133	77	10,906
	0	1,127	11,118	30,682	13,163	56,090
Property in PA	2,014,978	1,184,369	4,784,453	7,739,141	2,602,860	18,325,801
Total Property Amount	7,716,913	23,299,369	43,221,639	58,647,342	9,887,761	142,773,024
Property Fraction ³	0.261112	0.050833	0.110696	0.131961	0.263241	0.128356
Payroll in PA	1,504,019	826,755	2,888,632	3,957,826	1,263,226	10,440,458
Total Payroll Amount	5,418,553	16,957,894	21,609,362	20,291,163	5,259,010	69,535,982
Payroll Fraction ³	0.277568	0.048753	0.133675	0.195052	0.240202	0.150145
Sales in PA	4,577,761	3,635,325	16,078,354	19,859,906	7,377,964	51,529,310
Total Sales Amount	22,944,834	79,678,850	122,808,975	116,416,414	45,046,257	386,895,330
Sales Fraction ³	0.199512	0.045625	0.130922	0.170594	0.163786	0.133187
Population Effective Apportionment ⁴	0.000000	0.078594	0.244093	0.251047	0.256856	0.199693

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

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

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

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

Table 4 - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS

Tax Year 2005

CS/F Tax: "S" Corporations Apportion Fraction Range:	0.0 <u>0.0</u>	>0.00 <u>≤0.10</u>	>0.10 <u>≤0.25</u>	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 ≤0.99	1.00 <u>1.00</u>	TOTAL
Number of Returns in Category Capital Stock/Franchise Tax	3,383 0	5,952 14,420	1,947 7,725	1,746 10,705	1,737 15,888	3,657 28,686	120,862 107,959	139,284 185,383
Current Year Book Income	\$ 2,951,383	\$ 17,800,520	\$ 464,444 1,756,188	\$ 958,792	\$ 711,117	\$ 1,123,754	\$ 4,012,241	\$ 29,313,995
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	2,230 3,512,285 1,153 (560,902)	4,656 19,182,069 1,296 (1,381,549)	1,485 2,048,889 462 (292,701)	1,274 1,069,500 472 (110,708)	1,285 898,979 452 (187,862)	2,685 1,337,746 972 (213,992)	70,732 5,761,082 50,130 (1,748,841)	84,347 33,810,550 54,937 (4,496,555)
Average Book Income	\$ 2,178,496	\$ 13,616,463	\$ 1,185,400	\$ 648,465	\$ 538,930	\$ 752,820	\$ 2,599,562	\$ 21,520,136
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	2,365 2,520,464 1,018 (341,968)	4,784 14,257,064 1,168 (640,601)	1,574 1,327,365 373 (141,965)	1,349 715,804 397 (67,339)	1,346 660,068 391 (121,138)	2,771 887,262 886 (134,442)	73,442 4,025,596 47,420 (1,426,034)	87,631 24,393,623 51,653 (2,873,487)
Net Worth	\$ 13,085,172	\$ 57,862,714	\$ 5,614,413	\$ 3,606,659	\$ 2,531,740	\$ 3,461,918	\$ 10,125,171	\$ 96,287,787
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 1	2,589 13,085,172 794 0	5,166 57,862,714 786 0	1,674 5,614,413 273 0	1,449 3,606,659 297 0	1,411 2,531,740 326 0	2,869 3,461,918 788 0	80,682 10,125,171 40,180 0	95,840 96,287,787 43,444 0
Capital Stock Value	\$ 17,880,077	\$ 98,492,543	\$ 8,907,702	\$ 4,934,200	\$ 4,257,969	\$ 5,634,871	\$ 18,664,657	\$ 158,772,019
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 1	2,115 17,880,077 1,268 0	4,919 98,492,543 1,033 0	1,519 8,907,702 428 0	1,277 4,934,200 469 0	1,194 4,257,969 543 0	2,432 5,634,871 1,225 0	34,698 18,664,657 86,164 0	48,154 158,772,019 91,130 0

Table 4 (continued) - S CORPORATIONS: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS

Tax Year 2005

CS/F Tax: "S" Corporations Apportion Fraction Range:	0.0 <u>0.0</u>	>0.00 <u>≤0.10</u>	>0.10 <u>≤0.25</u>	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 <u>≤0.99</u>	1.00 1.00	TOTAL
No Apportionment Used	2.222	0			0		122.052	424.245
Number of Returns using method CS/F Tax Liability	3,383 0	0 0	0 0	0 0	0 0	0 0	120,862 107,959	124,245 107,959
Apportionment: Special Factor								
Number of Returns using method	0	1,743	860	691	417	422	0	4,133
CS/F Tax Liability	0	2,201	2,854	4,297	4,610	7,372	0	21,334
PA Amount	0	625,684	1,051,158	1,270,997	1,227,442	2,082,240	0	6,257,521
Total Amount	0	18,572,370	6,179,603	3,643,975	1,991,739	2,309,014	0	32,696,701
Fraction ²	0	0.033689	0.170101	0.348794	0.616266	0.901788	0	0.191381
Apportionment: Three Factors								
Number of Returns using method	0	4,209	1,087	1,055	1,320	3,235	0	10,906
CS/F Tax Liability	0	12,220	4,870	6,408	11,278	21,313	0	56,089
Property in PA	0	2,258,909	1,674,743	2,282,397	3,584,011	8,525,740	0	18,325,800
Total Property Amount	0	110,607,364	12,009,231	5,875,216	5,115,270	9,165,943	0	142,773,024
Property Fraction ²	0	0.020423	0.139455	0.388479	0.700649	0.930154	0	0.128356
Payroll in PA	0	1,111,418	757,494	1,222,759	2,183,704	5,165,082	0	10,440,457
Total Payroll Amount	0	52,362,275	5,012,456	3,321,270	3,224,863	5,615,118	0	69,535,982
Payroll Fraction ²	0	0.021226	0.151122	0.368160	0.677146	0.919853	0	0.150145
rayion i faction	O	0.021220	0.131122	0.308100	0.077140	0.919033	O	0.130143
Sales in PA	0	12,921,541	4,785,053	4,457,857	7,431,656	21,933,202	0	51,529,309
Total Sales Amount	0	302,031,431	26,844,448	14,622,508	16,165,161	27,231,782	0	386,895,330
Sales Fraction ²	0	0.042782	0.178251	0.304863	0.459733	0.805427	0	0.133187
Population Effective Apportionment ³	0.000000	0.024849	0.161071	0.370551	0.629695	0.894030	1.000000	0.199693

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

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

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

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

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

Tax Year 2005

CS/F Tax: LLCs Tax Liability Range:	<u>o</u>	1 1,000	1,001 <u>10,000</u>	10,001 <u>100,000</u>	100,001 <u>& greater</u>	TOTAL
Number of Returns in Category Capital Stock/Franchise Tax	45,656 0	6,941 2,785	4,784 15,405	1,165 32,979	225 87,855	58,771 139,024
Current Year Book Income	\$ (8,101,708)	\$ 288,328	\$ 6,216,907	\$ 18,730,864	\$ 18,822,469	\$ 35,956,860
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	14,747 11,557,177 30,909 (19,658,885)	5,013 3,375,778 1,928 (3,087,450)	3,842 9,397,470 942 (3,180,563)	987 21,602,164 178 (2,871,300)	190 23,273,066 35 (4,450,597)	24,779 69,205,655 33,992 (33,248,795)
Average Book Income	\$ (6,084,345)	\$ (761,995)	\$ 4,503,498	\$ 12,960,803	\$ 14,542,195	\$ 25,160,156
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	14,198 12,410,030 31,458 (18,494,375)	5,369 2,242,554 1,572 (3,004,549)	4,089 7,111,137 695 (2,607,639)	1,041 14,605,037 124 (1,644,234)	202 16,372,939 23 (1,830,744)	24,899 52,741,697 33,872 (27,581,541)
Net Worth	\$ 173,610,073	\$ 23,950,906	\$ 52,615,276	\$ 145,789,815	\$ 267,949,602	\$ 663,915,672
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 1	28,563 173,610,073 17,093 0	6,131 23,950,906 810 0	4,385 52,615,276 399 0	1,116 145,789,815 49 0	214 267,949,602 11 0	40,409 663,915,672 18,362 0
Capital Stock Value	\$ 129,392,427	\$ 20,823,000	\$ 58,182,054	\$ 131,467,161	\$ 186,645,611	\$ 526,510,253
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 1	1,546 129,392,427 44,110 0	6,941 20,823,000 0 0	4,784 58,182,054 0 0	1,165 131,467,161 0 0	225 186,645,611 0 0	14,661 526,510,253 44,110 0

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

Tax Year 2005

CS/F Tax: LLCs Tax Liability Range:	<u>o</u>	1 1,000	1,001 <u>10,000</u>	10,001 100,000	100,001 <u>& greater</u>	TOTAL
No Apportionment Used Number of Returns using method CS/F Tax Liability	44,146	4,738	3,201	507	59	52,651
	0	2,116	9,647	12,757	14,832	39,352
Apportionment: Special Factor Number of Returns using method CS/F Tax Liability PA Amount Total Amount Fraction ²	114	240	124	46	24	548
	0	63	440	1,475	26,005	27,983
	85,407	691,326	210,625	1,236,636	10,328,356	12,552,350
	3,123,892	12,191,486	5,803,955	19,111,568	70,355,592	110,586,493
	0.027340	0.056706	0.036290	0.064706	0.146802	0.113507
Apportionment: Three Factors Number of Returns using method CS/F Tax Liability	1,396	1,963	1,459	612	142	5,572
	0	606	5,318	18,747	47,018	71,689
Property in PA	4,441,868	1,443,207	3,146,868	5,443,706	15,957,147	30,432,796
Total Property Amount	59,321,194	58,385,428	95,051,271	148,373,544	253,107,920	614,239,357
Property Fraction ²	0.074878	0.024719	0.033107	0.036689	0.063045	0.049545
Payroll in PA	1,033,352	318,692	1,061,404	1,526,292	2,567,839	6,507,579
Total Payroll Amount	9,165,744	18,329,207	26,982,035	27,660,299	20,212,095	102,349,380
Payroll Fraction ²	0.112741	0.017387	0.039337	0.055180	0.127045	0.063582
Sales in PA	4,391,435	2,728,975	5,931,523	12,203,688	23,404,276	48,659,897
Total Sales Amount	62,311,221	98,092,327	148,276,240	305,698,280	411,149,728	1,025,527,796
Sales Fraction ²	0.070476	0.027820	0.040003	0.039921	0.056924	0.047449
Population Effective Apportionment ³	0.000000	0.024851	0.048123	0.043876	0.079365	0.045817

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

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

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

Table 6 - LLCs: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS Tax Year 2005

CS/F Tax: LLCs Apportion Fraction Range:	0.0 <u>0.0</u>	>0.00 <u>≤0.10</u>	>0.10 <u>≤0.25</u>	>0.25 ≤0.50		>0.75 <u>≤0.99</u>	1.00 1.00	TOTAL
Number of Returns in Category	2,278	3,890	781	603	402	444	50,373	58,771
Capital Stock/Franchise Tax	0	37,036	12,664	21,332	9,148	19,491	39,352	139,023
Current Year Book Income	\$ 6,156,948	\$ 27,801,520	\$ 951,643	\$ 1,120,290	\$ 4,658	\$ 234,075 \$	(312,276) \$	35,956,858
Number of Returns with value >0	1,213	2,675	508	358	223	272	19,530	24,779
Amount without deficit	10,405,143	51,833,737	2,234,066	1,681,895	473,204	584,380	1,993,229	69,205,654
Number of Returns with value ≤0	1,065	1,215	273	245	179	172	30,843	33,992
Deficit	(4,248,195)	(24,032,217)	(1,282,423)	(561,605)	(468,546)	(350,305)	(2,305,505)	(33,248,796)
Average Book Income	\$ 4,921,379	\$ 20,077,318	\$ 819,763	\$ 953,994	\$ (197,431)	\$ 118,641 \$	(1,533,507) \$	25,160,157
Number of Returns with value >0	1,312	2,649	489	361	218	265	19,605	24,899
Amount without deficit	12,319,433	35,420,720	1,778,338	1,333,006	267,758	477,101	1,145,343	52,741,699
Number of Returns with value ≤0	966	1,241	292	242	184	179	30,768	33,872
Deficit	(7,398,054)	(15,343,402)	(958,575)	(379,012)	(465,189)	(358,460)	(2,678,850)	(27,581,542)
Net Worth	\$ 172,480,083	\$ 456,591,745	\$ 11,181,090	\$ 9,862,686	\$ 2,979,208	\$ 3,352,080 \$	7,468,781 \$	663,915,673
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 1	1,727	3,188	618	468	308	340	33,760	40,409
	172,480,083	456,591,745	11,181,090	9,862,686	2,979,208	3,352,080	7,468,781	663,915,673
	551	702	163	135	94	104	16,613	18,362
	0	0	0	0	0	0	0	0
Capital Stock Value	\$ 129,318,940	\$ 359,696,676	\$ 13,495,048	\$ 10,659,047	\$ 2,501,036	\$ 3,732,394 \$	7,107,110 \$	526,510,251
Number of Returns with value >0	1,475	3,187	591	403	227	268	8,510	14,661
Amount without deficit	129,318,940	359,696,676	13,495,048	10,659,047	2,501,036	3,732,394	7,107,110	526,510,251
Number of Returns with value ≤0	803	703	190	200	175	176	41,863	44,110
Deficit ¹	0	0	0	0	0	0	0	0

Table 6 (continued) - LLCs: CAPITAL STOCK/FOREIGN FRANCHISE TAX BY APPORTION FRACTION CLASS

Tax Year 2005

CS/F Tax: LLCs Apportion Fraction Range:	0.0 <u>0.0</u>	>0.00 <u>≤0.10</u>	>0.10 <u>≤0.25</u>	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 <u>≤0.99</u>	1.00 <u>1.00</u>	TOTAL
No Apportionment Used Number of Returns using method	2,278	0	0	0	0	0	50,373	52,651
CS/F Tax Liability	0	0	0	0	0	0	39,352	39,352
Apportionment: Special Factor								
Number of Returns using method	0	313	77	73	44	41	0	548
CS/F Tax Liability	0	2,227	1,539	11,624	2,501	10,092	0	27,983
PA Amount	0	856,270	318,938	6,932,132	1,347,726	3,097,285	0	12,552,351
Total Amount	0	81,531,546	2,308,850	21,299,954	2,211,512	3,234,632	0	110,586,494
Fraction ²		0.010502	0.138137	0.325453	0.609414	0.957539	0	0.113507
Apportionment: Three Factors	_							
Number of Returns using method	0	3,577	704	530	358	403	0	5,572
CS/F Tax Liability	0	34,810	11,125	9,708	6,647	9,400	0	71,690
Property in PA	0	12,733,637	3,581,230	3,748,699	4,878,924	5,490,306	0	30,432,796
Total Property Amount	0	561,745,251	23,796,484	15,350,353	7,273,801	6,073,467	0	614,239,356
Property Fraction ²		0.022668	0.150494	0.244209	0.670753	0.903982		0.049545
Payroll in PA	0	1,860,707	924,386	1,321,225	961,081	1,440,180	0	6,507,579
Total Payroll Amount	0	89,655,182	6,067,790	3,534,218	1,453,924	1,638,266	0	102,349,380
Payroll Fraction ²		0.020754	0.152343	0.373838	0.661026	0.879088		0.063582
Sales in PA	0	25,531,742	6,003,567	3,590,826	4,464,209	9,069,554	0	48,659,898
Total Sales Amount	Ö	943,119,925	43,553,266	16,837,175	11,358,734	10,658,697	Ö	1,025,527,797
Sales Fraction ²	•	0.027072	0.137844	0.213268	0.393020	0.850906	· ·	0.047449
Population Effective Apportionment ³	0.000000	0.017769	0.165212	0.345816	0.631844	0.930207	1.000000	0.045817

 $^{^{}f 1}$ The fixed formula requires using zero, if the value is less than zero.

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

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

Corporate Net Income Tax

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

Table 7 - CORPORATE NET INCOME TAX BY LIABILITY CLASS

Tax Year 2005

Corporate Net Income Tax Liability Range:		<u>0</u>	1 1,000	1,001 <u>10,000</u>	10,001 100,000	100,001 1,000,000	1,000,001 <u>& greater</u>		TOTAL
Number of Returns in Category ¹ Corporate Net Income Tax	86,90	7 0	16,338 5,090	13,824 50,489	5,728 188,891	1,722 509,822	295 1,189,541		124,814 1,943,833
Federal Income Amount ²	\$ 41,909,39	2 \$	9,700,977	\$ 30,089,429	\$ 76,115,269	\$ 173,544,740	\$ 203,262,624	\$!	534,622,431
Number of Returns with value >0 Amount without deficit Number of Returns with value≤0 Deficit	25,17 255,009,56 61,73 (213,100,17	5 5	15,877 9,717,528 461 (16,551)	13,775 30,094,398 49 (4,969)	*** *** *** ***	*** *** ***	295 203,262,624 0 0		62,554 747,849,171 62,260 (213,226,740)
Dividend Deductions	\$ 212,623,15) \$	999,110	\$ 1,484,649	\$ 8,619,640	\$ 41,314,272	\$ 76,295,882	\$:	341,336,712
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	3,53 212,644,45 83,37 (21,29	1 7	576 999,112 15,762 (2)	871 1,484,649 12,953 0	701 8,619,640 5,027 0	386 41,314,272 1,336 0	110 76,295,882 185 0		6,174 341,358,006 118,640 (21,294)
Interest on US Securities	\$ 4,306,40) \$	12,216	\$ 65,419	\$ 87,042	\$ 673,656	\$ 269,820	\$	5,414,562
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	80 4,307,85 86,10 (1,44	5 2	176 12,216 16,162 0	230 65,420 13,594 (1)	170 87,044 5,558 (2)	94 673,656 1,628 0	39 270,143 256 (323)		1,514 5,416,335 123,300 (1,773)
Bonus Depreciation Deductions	\$ 13,001,78	L \$	203,953	\$ 1,028,883	\$ 2,235,826	\$ 8,261,644	\$ 4,405,554	\$	29,137,641
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	12,83 13,023,06 74,07 (21,28	4 3	2,631 208,074 13,707 (4,121)	3,885 1,029,127 9,939 (244)	2,727 2,263,877 3,001 (28,051)	1,028 8,268,817 694 (7,173)	208 4,432,364 87 (26,810)		23,313 29,225,323 101,501 (87,682)

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS Tax Year 2005 (Amounts in Table are in thousands of dollars. Column titles are in dollars.)

Corporate Net Income Tax Liability Range:	<u>o</u>	1 <u>1,000</u>	1,001 <u>10,000</u>	10,001 100,000	100,001 <u>1,000,000</u>	1,000,001 <u>& greater</u>	TOTAL
Total Deductions	\$ 236,524,973	\$ 1,310,654	\$ 2,730,642	\$ 11,390,747	\$ 51,634,165	\$ 81,642,711	\$ 385,233,892
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	16,697 236,562,318 70,210 (37,345)	3,357 1,310,871 12,981 (217)	4,762 2,731,149 9,062 (507)	3,230 11,391,269 2,498 (522)	1,215 51,641,332 507 (7,167)	237 81,679,818 58 (37,107)	29,498 385,316,757 95,316 (82,865)
Tax Preference Items ²	\$ 9,479	\$ 2,316	\$ (8)	\$ 14,650	\$ 28,146	\$ 789,546	\$ 844,129
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	257 82,991 86,650 (73,512)	92 2,885 16,246 (569)	52 1,113 13,772 (1,121)	28 16,017 5,700 (1,367)	*** *** ***	*** *** ***	445 938,588 124,369 (94,459)
Bonus Depreciation Additions	\$ 531,879	\$ 10,597	\$ 20,075	\$ (18,732)	\$ (1,077,206)	\$ 365,531	\$ (167,856)
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	274 689,156 86,633 (157,277)	61 15,320 16,277 (4,723)	96 22,966 13,728 (2,891)	75 105,530 5,653 (124,262)	42 327,541 1,680 (1,404,747)	23 455,906 272 (90,375)	571 1,616,419 124,243 (1,784,275)
Miscellaneous Additional Items	\$ 1,908,559	\$ 17,723	\$ 102,988	\$ 548,563	\$ 122,219	\$ 2,116,171	\$ 4,816,223
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	510 1,957,193 86,397 (48,634)	183 20,665 16,155 (2,942)	225 112,351 13,599 (9,363)	155 553,600 5,573 (5,037)	42 266,799 1,680 (144,580)	16 2,116,617 279 (446)	1,131 5,027,225 123,683 (211,002)
Total Additions	\$ 6,319,399	\$ 270,248	\$ 1,135,486	\$ 3,366,908	\$ 4,555,843	\$ 10,780,800	\$ 26,428,684
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	16,096 8,857,221 70,811 (2,537,822)	8,369 284,581 7,969 (14,333)	9,554 1,198,251 4,270 (62,765)	4,814 3,543,270 914 (176,362)	1,526 6,105,579 196 (1,549,736)	275 10,819,244 20 (38,444)	40,634 30,808,146 84,180 (4,379,462)

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS Tax Year 2005

Corporate Net Income Tax Liability Range:		<u>0</u>	1 1,000	1,001 <u>10,000</u>	10,001 <u>100,000</u>	100,001 1,000,000	1,000,001 <u>& greater</u>	TOTAL
Income with PA Adjustments ²	\$ (187,753,193) \$	8,536,845	\$ 28,498,899	\$ 68,078,640	\$ 126,417,304	\$ 132,888,153	\$ 176,666,648
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	23,930 90,544,219 62,977 (278,297,412) ,	16,314 8,537,897 24 (1,052)	13,821.00 28,499,643.00 3.00 (744.00)	*** *** ***	*** *** ***	295 132,888,153 0 0	61,807 454,966,406 63,007 (278,299,758)
Income To Be Apportioned ²	\$ (187,551,664) \$	8,138,092	\$ 28,177,431	\$ 67,569,778	\$ 127,823,221	\$ 132,275,548	\$ 176,432,406
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	23,94(90,810,502 62,96: (278,362,166	<u>)</u>	16,327 8,138,493 11 (401)	13,818.00 28,178,223.00 6.00 (792.00)	*** *** ***	*** *** ***	295 132,275,548 0 0	61,834 454,796,315 62,980 (278,363,909)
Income Apportioned to PA ²	\$ (18,650,236) \$	119,021	\$ 628,749	\$ 2,207,982	\$ 5,615,373	\$ 12,164,293	\$ 2,085,182
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	17,43: 1,237,41: 69,470 (19,887,64:)	16,294 119,021 44 0	13,796 628,760 28 (11)	*** *** ***	*** *** ***	295 12,164,293 0 0	55,266 21,973,024 69,548 (19,887,842)
Total Nonbusiness Income ²	\$ 1,768,376	\$	11,300	\$ 83,899	\$ 180,179	\$ 657,198	\$ 242,507	\$ 2,943,459
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	21: 1,929,79(86,688 (161,41) B	57 12,075 16,281 (775)	47 84,129 13,777 (230)	25 180,332 5,703 (153)	*** *** ***	*** *** ***	372 3,113,358 124,442 (169,899)
Nonbusiness Income Allocated PA ²	\$ (6,456) \$	140	\$ 998	\$ 1,318	\$ (274)	\$ (751)	\$ (5,025)
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	3! 2,24! 86,87: (8,704	<u>}</u>	46 163 16,292 (23)	35 998 13,789 0	*** *** ***	*** *** ***	*** *** ***	130 6,804 124,684 (11,829)
Net Operating Loss Deduction	\$ 1,278,490	\$	43,916	\$ 124,081	\$ 321,066	\$ 515,669	\$ 253,666	\$ 2,536,888
Number of Returns with value >0 Amount without deficit Number of Returns with value = 0 Amount	17,833 1,278,490 69,074) !	3,323 43,916 13,015 0	2,287 124,081 11,537 0	867 321,066 4,861 0	379 515,669 1,343 0	135 253,666 160 0	24,824 2,536,888 99,990 0

Table 7 (continued) - CORPORATE NET INCOME TAX BY LIABILITY CLASS Tax Year 2005

Corporate Net Income Tax Liability Range:	<u>o</u>	1 1,000	1,001 <u>10,000</u>	10,001 <u>100,000</u>	100,001 1,000,000	1,000,001 <u>& greater</u>	TOTAL
PA Taxable Income ²	\$ (19,888,318) \$	50,949	\$ 505,281	\$ 1,890,293	\$ 5,101,510	\$ 11,907,314	\$ (432,971)
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	83 0 86,824 (19,888,318)	16,338 50,949 0 0	*** *** ***	5,728 1,890,293 0 0	*** *** ***	295 11,907,314 0 0	37,988 19,455,542 86,826 (19,888,513)
No Apportionment used: Number of Returns using method CNI Tax Liability	67,614	8,699	7,709	1,846	297	39	86,204
	0	2,909	27,487	53,766	81,064	217,427	382,653
Apportionment: Special Factor Number of Returns using method CNI Tax Liability PA Amount TOTAL Amount Fraction 3	1,165	600	431	132	26	13	2,367
	0	192	1,448	4,118	9,031	44,605	59,394
	4,860,267	185,713	541,372	900,029	1,629,377	3,506,489	11,623,247
	273,680,798	33,210,051	9,210,929	17,956,536	46,655,700	43,685,669	424,399,683
	0.017759	0.005592	0.058775	0.050123	0.034923	0.080266	0.027388
Apportionment: Three Factors Number of Returns using method CNI Tax Liability Property in PA Total Property Amount Property Fraction ³	18,128	7,039	5,684	3,750	1,399	243	36,243
	0	1,989	21,555	131,007	419,727	927,509	1,501,787
	152,725,103	2,155,778	4,691,739	21,928,348	51,813,583	93,029,773	326,344,324
	3,071,864,340	97,682,442	258,742,519	497,667,300	983,242,121	763,909,722	5,673,108,444
	0.049717	0.022069	0.018133	0.044062	0.052697	0.121781	0.057525
Payroll in PA	35,914,037	778,129	2,367,215	7,078,275	13,360,561	14,600,186	74,098,403
Total Payroll Amount	632,605,298	41,483,042	86,976,002	144,018,783	220,245,941	141,540,690	1,266,869,756
Payroll Fraction ³	0.056772	0.018758	0.027217	0.049148	0.060662	0.103152	0.058489
Sales in PA	190,932,642	3,616,595	12,494,955	38,841,039	77,134,073	108,361,825	431,381,129
Total Sales Amount	4,732,246,827	206,613,930	710,232,964	1,313,025,515	2,254,357,325	1,843,715,627	11,060,192,188
Sales Fraction ³	0.040347	0.017504	0.017593	0.029581	0.034216	0.058774	0.039003
Population Effective Apportionment ⁴ (With positive Income To Be Apportioned only)	0.013626	0.014624	0.022314	0.032677	0.043932	0.091962	0.048314

 $^{^{\}mathbf{1}}$ Excludes \mathbf{S} corporations and those LLCs that are not taxed as corporations federally.

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

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

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

Table 8 - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS

Tax Year 2005

Corporate Net Income Tax Apportion Fraction Range:	0.0 <u>0.0</u>	>0.00 <u>≤0.10</u>	>0.10 <u>≤0.25</u>	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 <u>≤0.99</u>	1.00 1.00	TOTAL
Number of Returns in Category ¹ Corporate Net Income Tax	13,678 0	27,346 622,061	4,251 293,313	2,863 322,348	1,553 94,300	2,597 229,157	72,526 382,654	124,814 1,943,833
Federal Income Amount	\$ 63,087,922	\$ 422,374,818	\$ 29,961,166	\$ 9,965,711	\$ 1,310,258	\$ 1,196,583	\$ 6,725,973	\$ 534,622,431
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	6,173 83,164,158 7,505 (20,076,236)	18,446 585,637,727 8,900 (163,262,909)	2,689 45,641,043 1,562 (15,679,877)	1,806 14,927,164 1,057 (4,961,453)	987 2,722,423 566 (1,412,165)	1,634 3,823,053 963 (2,626,470)	30,819 11,933,603 41,707 (5,207,630)	62,554 747,849,171 62,260 (213,226,740)
Dividend Deductions	\$ 26,621,249	\$ 269,151,528	\$ 29,759,109	\$ 6,047,999	\$ 1,050,524	\$ 2,253,076	\$ 6,453,227	\$ 341,336,712
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	512 26,624,222 13,166 (2,973)	2,654 269,169,844 24,692 (18,316)	300 29,759,112 3,951 (3)	225 6,047,999 2,638 0	105 1,050,524 1,448 0	208 2,253,076 2,389 0	2,170 6,453,229 70,356 (2)	6,174 341,358,006 118,640 (21,294)
Interest on US Securities	\$ 2,380,288	\$ 2,942,144	\$ 15,075	\$ 13,699	\$ 995	\$ 1,007	\$ 61,355	\$ 5,414,563
Number of returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	210 2,380,288 13,468 0	705 2,942,145 26,641 (1)	57 15,075 4,194 0	51 13,704 2,812 (5)	27 995 1,526 0	50 2,512 2,547 (1,505)	414 61,616 72,112 (261)	1,514 5,416,335 123,300 (1,772)
Bonus Depreciation Deductions	\$ 785,692	\$ 26,049,207	\$ 1,281,487	\$ 450,004	\$ 140,701	\$ 183,552	\$ 246,999	\$ 29,137,642
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	1,642 789,053 12,036 (3,361)	8,876 26,132,903 18,470 (83,696)	1,336 1,281,495 2,915 (8)	1,081 450,484 1,782 (480)	579 140,701 974 0	1,059 183,552 1,538 0	8,740 247,136 63,786 (137)	23,313 29,225,324 101,501 (87,682)

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS Tax Year 2005

Corporate Net Income Tax Apportion Fraction Range:	0.0 <u>0.0</u>	>0.00 <u>≤0.10</u>	>0.10 <u>≤0.25</u>	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 <u>≤0.99</u>	1.00 1.00	TOTAL
Total Deductions	\$ 30,535,999	\$ 306,019,793	\$ 31,291,531	\$ 6,524,624	\$ 1,393,517	\$ 2,461,645	\$ 7,006,785	\$ 385,233,894
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	2,406 30,546,291 11,272 (10,292)	11,160 306,073,933 16,186 (54,140)	1,582 31,308,307 2,669 (16,776)	1,235 6,525,106 1,628 (482)	659 1,393,517 894 0	1,201 2,462,516 1,396 (871)	11,255 7,007,088 61,271 (303)	29,498 385,316,758 95,316 (82,864)
Tax Preference Items ²	\$ 5,185	\$ 823,506	\$ 11,503	\$ 207	\$ 4,566	\$ (287)	\$ (550)	\$ 844,130
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	33 5,577 13,645 (392)	119 900,068 27,227 (76,562)	17 25,658 4,234 (14,155)	12 1,801 2,851 (1,594)	*** *** ***	*** *** ***	244 476 72,282 (1,026)	445 938,590 124,369 (94,460)
Bonus Depreciation Additions ²	\$ 51,213	\$ (388,535)	\$ 11,550	\$ 132,752	\$ 480	\$ 4,313	\$ 20,372	\$ (167,855)
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	57 90,276 13,621 (39,063)	352 1,330,258 26,994 (1,718,793)	27 34,336 4,224 (22,786)	23 133,307 2,840 (555)	*** *** ***	*** *** ***	89 22,370 72,437 (1,998)	571 1,616,420 124,243 (1,784,275)
Miscellaneous Additional Items	\$ 104,906	\$ 3,736,650	\$ 833,089	\$ 7,643	\$ 6,745	\$ 99,875	\$ 27,316	\$ 4,816,224
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	107 123,381 13,571 (18,475)	474 3,921,544 26,872 (184,894)	61 838,625 4,190 (5,536)	30 8,226 2,833 (583)	30 6,809 1,523 (64)	31 100,410 2,566 (535)	398 28,230 72,128 (914)	1,131 5,027,225 123,683 (211,001)
Total Additions	\$ 1,448,433	\$ 20,877,563	\$ 2,337,798	\$ 843,371	\$ 165,991	\$ 318,035	\$ 437,491	\$ 26,428,682
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	3,943 1,804,662 9,735 (356,229)	17,280 24,744,354 10,066 (3,866,791)	2,417 2,406,948 1,834 (69,150)	1,611 870,089 1,252 (26,718)	851 172,734 702 (6,743)	1,410 352,800 1,187 (34,765)	13,122 456,559 59,404 (19,068)	40,634 30,808,146 84,180 (4,379,464)

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

Tax Year 2005

Corporate Net Income Tax Apportion Fraction Range:	0.0 <u>0.0</u>	>0.00 ≤0.10	>0.10 <u>≤0.25</u>	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 ≤0.99	1.00 1.00	TOTAL
Income with PA Adjustments	\$ 34,000,001	\$ 138,178,188	\$ 1,043,925	\$ 4,239,436	\$ 27,416	\$ (935,677)	\$ 113,362	\$ 176,666,651
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	6,185 56,794,042 7,493 (22,794,041)	18,180 357,183,823 9,166 (219,005,635)	2,666 20,841,282 1,585 (19,797,357)	1,791 10,021,811 1,072 (5,782,375)	968 1,806,635 585 (1,779,219)	1,624 2,685,463 973 (3,621,140)	30,393 5,633,351 42,133 (5,519,989)	61,807 454,966,407 63,007 (278,299,756)
Income To Be Apportioned	\$ 35,834,180	\$ 137,083,204	\$ 927,378	\$ 4,212,710	\$ 37,637	\$ (921,954)	\$ (740,749)	\$ 176,432,406
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	6,444 58,552,561 7,234 (22,718,381)	18,170 356,293,471 9,176 (219,210,267)	2,664 20,715,968 1,587 (19,788,590)	1,790 9,966,083 1,073 (5,753,373)	966 1,800,326 587 (1,762,689)	1,626 2,690,815 971 (3,612,769)	30,174 4,777,090 42,352 (5,517,839)	61,834 454,796,314 62,980 (278,363,908)
Income Apportioned to PA ²	\$ 15	\$ 2,146,748	\$ (13,239)	\$ 1,636,402	\$ (48,496)	\$ (713,588)	\$ (922,661)	\$ 2,085,181
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	*** *** ***	18,116 7,100,930 9,230 (4,954,182)	2,662 3,193,270 1,589 (3,206,509)	1,790 3,502,166 1,073 (1,865,764)	*** *** ***	1,625 2,495,035 972 (3,208,623)	30,104 4,594,757 42,422 (5,517,418)	55,266 21,973,024 69,548 (19,887,843)
Total Nonbusiness Income ²	\$ (53,208)	\$ 2,975,139	\$ (5,043)	\$ 33,721	\$ 291	\$ (7,692)	\$ 252	\$ 2,943,460
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	103 23,342 13,575 (76,550)	191 3,044,334 27,155 (69,195)	29 10,954 4,222 (15,997)	25 33,769 2,838 (48)	*** *** ***	12 417 2,585 (8,109)	*** *** ***	372 3,113,359 124,442 (169,899)
Nonbusiness Income Allocated to PA ²	\$ 755	\$ (2,235)	\$ (5,321)	\$ 626	\$ 37	\$ (550)	\$ 1,663	\$ (5,025)
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	13 991 13,665 (236)	19 2,596 27,327 (4,831)	*** *** ***	10 741 2,853 (115)	*** *** ***	*** *** ***	69 1,663 72,457 0	130 6,804 124,684 (11,829)
Net Operating Loss Deduction	\$ 1,652	\$ 893,307	\$ 263,524	\$ 277,402	\$ 144,101	\$ 201,291	\$ 755,609	\$ 2,536,886
Number of Returns with value >0 Amount without deficit Number of Returns with value = 0 Amount	45 1,652 13,633 0	5,756 893,307 21,590 0	930 263,524 3,321 0	705 277,402 2,158 0	419 144,101 1,134 0	737 201,291 1,860 0	16,232 755,609 56,294 0	24,824 2,536,886 99,990 0

Table 8 (continued) - CORPORATE NET INCOME TAX BY APPORTION FRACTION CLASS Tax Year 2005

Corporate Net Income Tax Apportion Fraction Range:	0.0 <u>0.0</u>	>0.00 ≤0.10	>0.10 <u>≤0.25</u>	>0.25 <u>≤0.50</u>	>0.50 <u>≤0.75</u>	>0.75 <u>≤0.99</u>	1.00 <u>1.00</u>	TOTAL
PA Taxable Income ² \$	(96)	\$ 1,272,432	\$ (270,604)	\$ 1,359,106	\$ (191,392)	(915,708)	\$ (1,686,709)	\$ (432,971)
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	*** *** ***	14,051 6,226,430 13,295 (4,953,998)	2,093 2,936,062 2,158 (3,206,666)	1,382 3,224,870 1,481 (1,865,764)	*** *** ***	1,138 2,293,865 1,459 (3,209,573)	18,602 3,830,368 53,924 (5,517,077)	37,988 19,455,542 86,826 (19,888,513)
No Apportionment used Number of Returns using method CNI Tax Liability	13,678 0	0 0	0 0	0 0	0 0	0	72,526 382,654	86,204 382,654
Apportionment: Special Factor Number of Returns using method CNI Tax Liability PA Amount TOTAL Amount Fraction 3	0 0 0 0	1,709 20,878 6,079,463 398,045,577 0.015273	376 21,441 3,499,035 20,737,350 0.168731	165 12,611 1,532,237 4,860,425 0.315248	72 4,310 383,748 603,384 0.635993	45 152 128,765 152,946 0.841898	0 0 0 0	2,367 59,392 11,623,248 424,399,682 0.027388
Apportionment: Three Factors Number of Returns using method CNI Tax Liability Property in PA Total Property Amount Property Fraction ³	0 0 0 0	25,637 601,183 117,186,409 5,098,323,394 0.022985	3,875 271,872 72,761,694 355,458,338 0.204698	2,698 309,737 64,511,057 125,100,488 0.515674	1,481 89,990 22,100,638 39,965,173 0.552997	2,552 229,005 49,784,525 54,261,051 0.917500	0 0 0 0	36,243 1,501,787 326,344,323 5,673,108,444 0.057525
Payroll in PA Total Payroll Amount Payroll Fraction ³ Sales in PA	0 0	25,046,307 1,134,706,109 0.022073 250,413,531	18,282,536 84,174,152 0.217199 52,306,920	15,361,127 27,532,071 0.557936 40,831,988	5,506,991 9,295,699 0.592424 25,431,695	9,901,443 11,161,727 0.887089 62,396,996	0 0	74,098,404 1,266,869,758 0.058489 431,381,130
Total Sales Amount Sales Fraction ³	0	10,238,173,338 0.024459	52,306,920 501,985,231 0.104200	204,281,657 0.199881	46,418,338 0.547880	69,333,626 0.899953	0	11,060,192,190 0.039003
Population Effective Apportionment ⁴ (With positive Income To Be Apportioned only)	0.000000	0.019930	0.154145	0.351408	0.603692	0.927241	0.961832	0.048314

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

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

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

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

Combined CNI AND CS/F Tax

(Including S Corporations and Limited Liability Companies)

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

Tax Year 2005

CS/F and CNI COMBINED Two Tax Liability Range:	<u>0</u>		1 <u>1,000</u>	1,001 <u>10,000</u>	10,001 <u>100,000</u>	100,001 <u>1,000,000</u>	1,000,001 <u>& greater</u>	TOTAL
Number of Returns in Category Capital Stock/Franchise tax Corporate Net Income tax Combined CS/F & CNI taxes	205,760 0 0 0		56,502 16,050 4,220 20,270	44,463 106,719 43,565 150,285	13,021 216,662 167,259 383,921	2,747 282,976 499,298 782,274	382 321,775 1,229,560 1,551,334	322,875 944,182 1,943,902 2,888,084
Current Year Book Income	\$ 2,258,264	\$	(3,171,961)	\$ 41,022,693	\$ 87,841,856	\$ 215,869,032	\$ 181,775,968	\$ 525,595,852
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	78,026 131,461,536 127,734 (129,203,272)		42,576 26,801,631 13,926 (29,973,592)	37,948 73,225,180 6,515 (32,202,487)	11,405 143,075,542 1,616 (55,233,686)	2,432 246,420,666 315 (30,551,634)	351 190,223,671 31 (8,447,703)	172,738 811,208,226 150,137 (285,612,374)
Average Book Income	\$ (25,673,167)	\$	(7,082,323)	\$ 17,127,361	\$ 63,318,677	\$ 111,758,472	\$ 117,294,709	\$ 276,743,729
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	74,762 91,651,638 130,998 (117,324,805)		45,490 20,135,687 11,012 (27,218,010)	39,919 44,387,565 4,544 (27,260,204)	11,726 94,078,091 1,295 (30,759,414)	2,445 135,485,036 302 (23,726,564)	350 120,009,407 32 (2,714,698)	174,692 505,747,424 148,183 (229,003,695)
Net Worth	\$ 1,350,653,727	\$ 2	284,340,262	\$ 611,646,902	\$ 1,448,167,919	\$ 1,782,835,498	\$ 1,004,529,024	\$ 6,482,173,332
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 2	116,258 1,350,653,727 89,502 0		50,050 284,340,262 6,452 0	41,081 611,646,902 3,382 0	12,410 1,448,167,919 611 0	2,596 1,782,835,498 151 0	364 1,004,529,024 18 0	222,759 6,482,173,332 100,116 0
Capital Stock Value ¹	\$ 983,572,423	\$ 2	228,442,307	\$ 577,051,437	\$ 1,047,774,930	\$ 1,375,312,348	\$ 1,009,076,936	\$ 5,221,230,381
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 2	10,372 983,572,423 195,388 0		47,058 228,442,307 9,444 0	40,423 577,051,437 4,040 0	12,779 1,047,774,930 242 0	*** *** ***	*** *** ***	113,692 5,221,230,381 209,183 0

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

Tax Year 2005

CS/F and CNI COMBINED Two Tax Liability Range:	<u>o</u>		1 <u>1,000</u>	1,001 <u>10,000</u>	10,001 <u>100,000</u>	100,001 <u>1,000,000</u>	1,000,001 <u>& greater</u>	TOTAL
Income To Be Apportioned	\$ (50,703,727)	\$ (12,031,705)	\$ 6,428,801	\$ 22,810,299	\$ 73,899,823	\$ 136,028,915	\$ 176,432,406
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	18,031 54,706,455 187,729 (105,410,182)		18,409 13,976,706 38,093 (26,008,411)	16,041 36,207,811 28,422 (29,779,010)	6,883 76,621,746 6,138 (53,811,447)	2,119 131,587,684 628 (57,687,861)	351 141,695,912 31 (5,666,997)	61,834 454,796,314 261,041 (278,363,908)
Income Apportioned to PA	\$ (6,816,191)	\$	(637,550)	\$ (1,441,211)	\$ (2,419,887)	\$ 1,718,556	\$ 11,681,464	\$ 2,085,181
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	12,465 451,013 193,295 (7,267,204)		17,873 253,229 38,629 (890,779)	15,668 801,864 28,795 (2,243,075)	6,799 2,236,645 6,222 (4,656,532)	2,110 5,617,727 637 (3,899,171)	351 12,612,545 31 (931,081)	55,266 21,973,023 267,609 (19,887,842)
PA Taxable Income	\$ (7,267,975)	\$	(848,243)	\$ (1,807,015)	\$ (2,983,064)	\$ 1,097,170	\$ 11,376,824	\$ (432,303)
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	69 0 205,691 (7,267,975)		14,871 42,245 41,631 (890,488)	14,298 435,983 30,165 (2,242,998)	6,368 1,673,756 6,653 (4,656,820)	2,058 4,996,348 689 (3,899,178)	349 12,307,905 33 (931,081)	38,013 19,456,237 284,862 (19,888,540)

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

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

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

Tax Year 2005

CS/F and CNI COMBINED Capital Stock Value Class Range	<u>o</u>	100,0	1 100,00 000 1,000,00				TOTAL
Number of Returns in Category Capital Stock/Franchise tax Corporate Net Income tax Combined CS/F & CNI taxes	209,183 0 70,996 70,996	23,2 5,0 9,3 14,4	96 65,090 27 58,050	326,149 530,492	258,696	840 289,150 667,539 956,690	322,875 944,181 1,943,901 2,888,084
Current Year Book Income	\$ (85,661,421)	\$ (114,54	19) \$ (51,387	') \$ 32,889,553	\$ 115,464,709	\$ 463,068,947	525,595,852
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	82,163 23,649,523 127,020 (109,310,944)	18,3 901,5 4,9 (1,016,1	81 4,819,789 68 9,058	91,741,445 8 8,139	176,784,531 816	704 513,311,356 136 (50,242,409)	172,738 811,208,225 150,137 (285,612,373)
Average Book Income	\$ (96,932,694)	\$ (322,81	11) \$ (1,892,437	') \$ 4,142,840	\$ 73,750,615	\$ 297,998,215	276,743,728
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	76,998 530,268 132,185 (97,462,962)	20,3 529,7 2,9 (852,5	15 2,855,019 56 5,974	56,823,348 6,272	697	741 328,529,331 99 (30,531,116)	174,692 505,747,424 148,183 (229,003,696)
Net Worth	\$ 4,473,614	\$ 3,075,53	30 \$ 18,292,980	\$ 641,684,097	\$ 1,662,625,559	\$ 4,152,021,552	6,482,173,332
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 2	117,076 4,473,614 92,107 0	21,1 3,075,5 2,1	30 18,292,980	641,684,097 2 1,615		823 4,152,021,552 17 0	222,759 6,482,173,332 100,116 0
Capital Stock Value	\$ 0	\$ 1,029,76	50 \$ 16,698,520	\$ 543,132,063	\$ 1,259,014,531	\$ 3,401,355,508	5,221,230,382
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤ 0 Deficit 2	0 0 209,183 0	23,2 1,029,7		543,132,063 0	1,259,014,531	840 3,401,355,508 0 0	113,692 5,221,230,382 209,183 0

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

Tax Year 2005

CS/F and CNI COMBINED Capital Stock Value Class Range	<u>o</u>	1 100,000	100,001 1,000,000	1,000,001 100,000,000	100,000,001 1 Billion	1 Billion <u>& greater</u>	TOTAL
Income To Be Apportioned	\$ (56,758,406)	\$ (339,929)	\$ (1,177,680)	\$ 23,515,261	\$ 77,180,083	\$ 134,013,077	\$ 176,432,406
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	27,876 15,496,097 181,307 (72,254,503)	4,376 377,715 18,895 (717,644)	10,731 2,303,025 34,345 (3,480,705)	16,126 74,579,553 24,073 (51,064,292)	2,250 129,102,671 2,056 (51,922,588)	475 232,937,253 365 (98,924,176)	61,834 454,796,314 261,041 (278,363,908)
Income Apportioned to PA	\$ (4,581,233)	\$ (19,608)	\$ 151,394	\$ 1,980,587	\$ 2,782,887	\$ 1,771,153	\$ 2,085,180
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	25,952 1,293,752 183,231 (5,874,985)	3,987 148,777 19,284 (168,385)	9,462 785,294 35,614 (633,900)	13,523 6,252,462 26,676 (4,271,875)	1,928 6,594,098 2,378 (3,811,211)	414 6,898,640 426 (5,127,487)	55,266 21,973,023 267,609 (19,887,843)
PA Taxable Income	\$ (5,165,111)	\$ (75,035)	\$ (52,765)	\$ 1,035,994	\$ 2,270,029	\$ 1,554,588	\$ (432,300)
Number of Returns with value >0 Amount without deficit Number of Returns with value ≤0 Deficit	13,839 710,635 195,344 (5,875,746)	3,096 93,365 20,175 (168,400)	7,746 581,080 37,330 (633,845)	11,378 5,308,030 28,821 (4,272,036)	1,598 6,081,053 2,708 (3,811,024)	356 6,682,075 484 (5,127,487)	38,013 19,456,238 284,862 (19,888,538)

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