

Straight Repeal - Franchise >0

2016 Returns

Range	Number of Returns	Total Before Credits	New Total		Difference	Avg Difference	Range	Number of Returns	Total After Credits	New Total		Difference	Avg Difference
			Before Credits	Credits						After Credits	Credits		
Less than 0	1,271	6,512,619	5,490,274	-1,022,344	-804	Less than 0	1,271	1,375,826	608,742	-767,085	-604		
0	340	343,062	161,230	-181,832	-535	0	340	256,326	124,956	-131,370	-386		
1 - 25,000	15,336	2,701,068	2,460,859	-240,210	-16	1 - 25,000	15,336	1,354,632	1,114,539	-240,094	-16		
25,001 - 100,000	12,261	7,732,856	6,663,019	-1,069,838	-87	25,001 - 100,000	12,261	5,230,571	4,171,893	-1,058,678	-86		
100,001 - 500,000	13,896	22,556,592	17,016,907	-5,539,685	-399	100,001 - 500,000	13,896	13,477,417	8,006,152	-5,471,265	-394		
500,001 - 1,000,000	3,847	81,582,990	75,034,396	-6,548,595	-1,702	500,001 - 1,000,000	3,847	71,864,929	65,464,629	-6,400,300	-1,664		
1,000,001 - 10,000,000	5,874	134,311,245	84,269,783	-50,041,462	-8,519	1,000,001 - 10,000,000	5,874	85,206,718	36,989,393	-48,217,325	-8,209		
10,000,001 - 50,000,000	1,288	194,885,554	112,518,451	-82,367,102	-63,950	10,000,001 - 50,000,000	1,288	141,521,562	64,210,845	-77,310,717	-60,024		
50,000,001 - 100,000,000	223	104,707,344	60,262,072	-44,445,272	-199,306	50,000,001 - 100,000,000	223	79,420,183	39,531,194	-39,888,989	-178,874		
100,000,001 - 500,000,000	191	250,463,315	134,042,863	-116,420,452	-609,531	100,000,001 - 500,000,000	191	192,465,653	92,863,091	-99,602,562	-521,479		
500,000,001 - 1,000,000,000	31	96,048,491	33,376,650	-62,671,841	-2,021,672	500,000,001 - 1,000,000,000	31	64,718,337	14,321,598	-50,396,739	-1,625,701		
> 1,000,000,000	17	109,758,794	34,466,949	-75,291,846	-4,428,932	> 1,000,000,000	17	63,347,304	-5,223,211	-68,570,515	-4,033,560		
Total	54,575	1,011,603,930	565,763,452	-445,840,478	-8,169	Total	54,575	720,239,459	322,183,819	-398,055,640	-7,294		

Franchise Acts as Minimum Tax - Franchise >0

2016 Returns

40,639 returns had Calculated Franchise > Calculated Income Tax

Range	Number of Returns	Total Before Credits	New Total		Avg Difference	Range	Number of Returns	Total After Credits	New Total		Avg Difference
			Before Credits	Difference					After Credits	Difference	
Less than 0	1,271	6,512,619	6,336,162	-176,457	-139	Less than 0	1,271	1,375,826	1,199,370	-176,457	-139
0	340	343,062	338,371	-4,691	-14	0	340	256,326	251,635	-4,691	-14
1 - 25,000	15,336	2,701,068	2,638,147	-62,922	-4	1 - 25,000	15,336	1,354,632	1,291,782	-62,851	-4
25,001 - 100,000	12,261	7,732,856	7,454,225	-278,632	-23	25,001 - 100,000	12,261	5,230,571	4,952,602	-277,969	-23
100,001 - 500,000	13,896	22,556,592	21,035,953	-1,520,639	-109	100,001 - 500,000	13,896	13,477,417	11,968,487	-1,508,929	-109
500,001 - 1,000,000	3,847	81,582,990	79,486,990	-2,096,000	-545	500,001 - 1,000,000	3,847	71,864,929	69,794,587	-2,070,343	-538
1,000,001 - 10,000,000	5,874	134,311,245	116,662,622	-17,648,623	-3,005	1,000,001 - 10,000,000	5,874	85,206,718	67,921,078	-17,285,640	-2,943
10,000,001 - 50,000,000	1,288	194,885,554	162,994,801	-31,890,752	-24,760	10,000,001 - 50,000,000	1,288	141,521,562	110,828,067	-30,693,495	-23,830
50,000,001 - 100,000,000	223	104,707,344	85,870,393	-18,836,951	-84,471	50,000,001 - 100,000,000	223	79,420,183	61,658,629	-17,761,554	-79,648
100,000,001 - 500,000,000	191	250,463,315	209,881,286	-40,582,029	-212,471	100,000,001 - 500,000,000	191	192,465,653	154,618,273	-37,847,380	-198,154
500,000,001 - 1,000,000,000	31	96,048,491	78,557,808	-17,490,683	-564,216	500,000,001 - 1,000,000,000	31	64,718,337	48,831,914	-15,886,423	-512,465
> 1,000,000,000	17	109,758,794	85,049,188	-24,709,606	-1,453,506	> 1,000,000,000	17	63,347,304	39,342,185	-24,005,119	-1,412,066
Total	54,575	1,011,603,930	856,305,945	-155,297,985	-2,846	Total	54,575	720,239,459	572,658,608	-147,580,851	-2,704

Straight Repeal - Franchise >0

2017 Returns

Range	Number of Returns	Total Before Credits	New Total Before Credits	Difference	Avg Difference	Range	Number of Returns	Total After Credits	New Total After Credits	Difference	Avg Difference
Less than 0	1,118	4,423,970	3,439,635	-984,335	-880	Less than 0	1,118	592,601	-30,380	-622,981	-557
0	302	302,004	174,901	-127,103	-421	0	302	237,812	121,073	-116,738	-387
1 - 25,000	14,636	2,783,062	2,536,107	-246,955	-17	1 - 25,000	14,636	2,152,598	1,925,776	-226,822	-15
25,001 - 100,000	11,793	6,842,639	5,810,019	-1,032,619	-88	25,001 - 100,000	11,793	3,851,007	2,824,527	-1,026,480	-87
100,001 - 500,000	13,038	23,932,971	18,755,026	-5,177,945	-397	100,001 - 500,000	13,038	12,158,599	7,016,496	-5,142,102	-394
500,001 - 1,000,000	3,692	83,521,173	77,379,623	-6,141,550	-1,663	500,001 - 1,000,000	3,692	77,377,416	71,284,882	-6,092,534	-1,650
1,000,001 - 10,000,000	5,389	124,908,489	78,836,943	-46,071,546	-8,549	1,000,001 - 10,000,000	5,389	82,266,936	37,717,156	-44,549,780	-8,267
10,000,001 - 50,000,000	1,142	160,533,921	89,133,945	-71,399,976	-62,522	10,000,001 - 50,000,000	1,142	112,556,209	45,679,481	-66,876,728	-58,561
50,000,001 - 100,000,000	208	79,575,000	37,312,207	-42,262,793	-203,187	50,000,001 - 100,000,000	208	58,800,511	20,952,784	-37,847,727	-181,960
100,000,001 - 500,000,000	180	197,114,123	82,153,234	-114,960,889	-638,672	100,000,001 - 500,000,000	180	146,062,960	45,933,936	-100,129,024	-556,272
500,000,001 - 1,000,000,000	31	101,157,028	36,458,664	-64,698,365	-2,087,044	500,000,001 - 1,000,000,000	31	71,485,318	17,065,028	-54,420,290	-1,755,493
> 1,000,000,000	19	120,026,333	31,878,669	-88,147,664	-4,639,351	> 1,000,000,000	19	82,694,996	9,176,247	-73,518,749	-3,869,408
Total	51,548	905,120,713	463,868,974	-441,251,740	-8,560	Total	51,548	650,236,962	259,667,006	-390,569,956	-7,577

Franchise Acts as Minimum Tax - Franchise >0

2017 Returns

38,967 returns had Calculated Franchise > Calculated Income Tax

Range	Freq.	sum(totalbc)	sum(total~n)	sum(total~f)	mean(tota~f)	Range	Freq.	sum(totalP4)	sum(total~n)	sum(diffmin)	mean(diff~n)
Less than 0	1,118	4,423,970	4,095,344	-328,626	-294	Less than 0	1,118	592,601	476,080	-116,521	-104
0	302	302,004	300,348	-1,656	-5	0	302	237,812	236,156	-1,656	-5
1 - 25,000	14,636	2,783,062	2,724,365	-58,697	-4	1 - 25,000	14,636	2,152,598	2,093,924	-58,674	-4
25,001 - 100,000	11,793	6,842,639	6,583,294	-259,345	-22	25,001 - 100,000	11,793	3,851,007	3,592,209	-258,798	-22
100,001 - 500,000	13,038	23,932,971	22,566,314	-1,366,657	-105	100,001 - 500,000	13,038	12,158,599	10,797,303	-1,361,295	-104
500,001 - 1,000,000	3,692	83,521,173	81,781,971	-1,739,201	-471	500,001 - 1,000,000	3,692	77,377,416	75,655,554	-1,721,862	-466
1,000,001 - 10,000,000	5,389	124,908,489	108,706,430	-16,202,059	-3,007	1,000,001 - 10,000,000	5,389	82,266,936	66,372,414	-15,894,522	-2,949
10,000,001 - 50,000,000	1,142	160,533,921	135,816,789	-24,717,132	-21,644	10,000,001 - 50,000,000	1,142	112,556,209	88,810,663	-23,745,546	-20,793
50,000,001 - 100,000,000	208	79,575,000	66,115,995	-13,459,005	-64,707	50,000,001 - 100,000,000	208	58,800,511	46,865,946	-11,934,565	-57,378
100,000,001 - 500,000,000	180	197,114,123	160,342,971	-36,771,152	-204,284	100,000,001 - 500,000,000	180	146,062,960	112,269,114	-33,793,846	-187,744
500,000,001 - 1,000,000,000	31	101,157,028	76,412,499	-24,744,529	-798,211	500,000,001 - 1,000,000,000	31	71,485,318	50,835,766	-20,649,552	-666,115
> 1,000,000,000	19	120,026,333	95,402,186	-24,624,146	-1,296,008	> 1,000,000,000	19	82,694,996	60,526,883	-22,168,113	-1,166,743
Total	51,548	905,120,713	760,848,507	-144,272,206	-2,799	Total	51,548	650,236,962	518,532,011	-131,704,951	-2,555