



ARIZONA DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX STATISTICS

TAX YEAR 2007

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TAX YEAR 2007 INDIVIDUAL INCOME TAX STATISTICS

2007 Individual Income Tax Statistics is a compilation of individual income tax data for the state, counties and incorporated cities and towns. The data is from 2007 individual income tax returns filed in 2008. Resident tax returns are the primary focus, presented by Federal Adjusted Gross Income (FAGI) brackets. There is also limited data on nonresident tax returns.

This booklet is divided into three sections. The first section provides statewide summary information and filing status information. Data on counties and incorporated cities/towns is contained in the second section. In the third section, there is information on non-residents and part-year residents. An appendix contains information on Sedona and Queen Creek (the entire town, disregarding county lines), average FAGI, per capita FAGI, average tax liability and average tax liability per return by city/town in rank order (as opposed to alphabetical order found in the text), and a count of returns filed by state for 2007 and 2006 tax years.

Tax year 2007 was the first year that individual income tax was entered into the department's Business Reengineering/Integrated Tax System (BRITS).

We hope you will find this report interesting and useful. If you have any questions or comments regarding any of the data, please contact the Office of Economic Research & Analysis at the Arizona Department of Revenue at (602) 716-6090.

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STATEWIDE SUMMARY

The first section of the 2007 Individual Income Tax Abstract is a summary of individual income tax information for all residents (from the Arizona form 140 and 140A) on Table 1, page 10. There are 2,418,000 returns included in this table, aggregated into eleven Federal Adjusted Gross Income (FAGI) brackets.

READING TABLE 1

Contained in the first bracket, negative income to \$9,999, are 378,282 returns. In other words, 378,282 returns were received which had \$9,999 or less in FAGI. These 378,282 filers claimed 476,239 personal exemptions. They also claimed 76,692 age 65 or over exemptions. Table 1 indicates that these 76,692 age 65 claims were taken on 61,724 returns (shown on the line "# of returns"). The average number of age 65 or over exemptions for these 61,724 returns was 1.2.

The income claimed in the negative to \$9,999 income range totaled (\$552.5 million). The average income was (\$1,461). Of these 378,282 returns, 75,146 had a tax liability. The total liability for these 75,146 returns was \$3.4 million, for an average liability of \$45.

The 2,418,000 returns included on Table 1 represent 5,205,105 people. Just under ten percent (9.8%), or 512,591 are age 65 and over, 9,097 (0.17%) are blind and 1,826,958 (35.1%) are dependents. The average FAGI is \$56,703. Compared to the average FAGI for tax year 2006 of \$59,923, the 2007 average FAGI decreased 5.4%.

SUMMARY DATA FROM TABLE 1

The table below presents data for the 2007 and 2006 filers. Average Tax Liability represents the average for all returns which had a tax liability. Returns which had no tax liability were not included when calculating the average. Average Tax Liability Per Return is the average tax liability paid for all returns filed, including those returns filed which had no tax liability.

RESIDENT	2007	2006	% chg
# of returns	2,418,000	2,324,402	4.0%
# of people represented	5,205,105	5,061,845	2.8%
# of people over 65	512,691	471,207	8.8%
# of blind persons	9,079	7,415	22.4%
# of dependents	1,826,958	1,781,515	2.6%
Total FAGI (millions)	\$137,108.5	\$139,284.2	(1.6%)
Average FAGI	\$56,703	\$59,923	(5.4%)
Total Taxable Income (millions)	\$88,547.6	\$92,097.5	(3.9%)
Average Taxable Income	\$47,180	\$49,738	(5.1%)
Total Tax Liability (millions)	\$2,988.6	\$3,334.5	(10.4%)
Average Tax Liability	\$1,593	\$1,802	(11.6%)
Average Tax Liability <u>Per Return</u>	\$1,236	\$1,435	(13.8%)

RESIDENT FILER BRACKET

The number of filers and the percent change by bracket for the last four years is presented below.

Federal Adj. Gross Income	2007	% chg	2006	% chg	2005	% chg	2004	% chg
Negative Income to \$9,999	378,282	14.2%	331,200	1.7%	325,574	(1.3%)	329,738	(1.1%)
\$10,000 to \$19,999	388,430	1.7%	381,952	1.2%	377,423	0.3%	376,426	(0.3%)
\$20,000 to \$29,999	349,878	1.7%	344,026	4.4%	329,550	2.8%	320,567	2.1%
\$30,000 to \$49,999	475,915	2.4%	464,539	7.2%	433,373	4.6%	414,242	3.3%
\$50,000 to \$74,999	334,735	1.4%	330,151	6.8%	309,212	5.0%	294,620	4.5%
\$75,000 to \$99,999	201,348	3.4%	194,737	9.0%	178,703	8.8%	164,199	8.9%
\$100,000 to \$199,999	221,932	6.7%	208,024	13.8%	182,796	17.5%	155,597	15.2%
\$200,000 to \$499,999	53,145	(0.6%)	53,479	12.2%	47,678	30.7%	36,492	25.4%
\$500,000 to \$999,999	9,332	(7.7%)	10,107	12.7%	8,966	36.9%	6,547	34.0%
\$1,000,000 and over	5,003	(19.1%)	6,187	13.7%	5,443	48.9%	3,656	54.8%
TOTAL FILERS	2,418,000	4.0%	2,324,402	5.7%	2,198,718	4.6%	2,102,084	3.5%

The table below provides a comparison of the percent of total filers within each FAGI bracket for the last five years. For 2003, the median filer, or that filer separating the top half of the filers from the bottom half, had FAGI in the \$20,000 to \$29,999 range. From 2004 through 2007, the median filer moved up to the \$30,000 to \$49,999 range. Filers having a FAGI of \$50,000 or more made up 34.1% of the 2007 total, compared to 29.7% in 2003.

Percent of Total Filers By:					
Federal Adj. Gross Income	2007	2006	2005	2004	2003
Negative Income to \$9,999	15.6%	14.2%	14.8%	15.7%	16.4%
\$10,000 to \$19,999	16.1%	16.4%	17.2%	17.9%	18.6%
\$20,000 to \$29,999	14.5%	14.8%	15.0%	15.2%	15.5%
\$30,000 to \$49,999	19.7%	20.0%	19.7%	19.7%	19.8%
\$50,000 to \$74,999	13.8%	14.2%	14.1%	14.0%	13.9%
\$75,000 to \$99,999	8.3%	8.4%	8.1%	7.8%	7.4%
\$100,000 to \$199,999	9.2%	8.9%	8.3%	7.4%	6.7%
\$200,000 to \$499,999	2.2%	2.3%	2.2%	1.7%	1.4%
\$500,000 to \$999,999	0.4%	0.4%	0.4%	0.3%	0.2%
\$1,000,000 and over	0.2%	0.3%	0.2%	0.2%	0.1%
TOTAL FILERS	100%	100.0%	100.0%	100.0%	100.0%

Characteristics of filers by FAGI bracket are shown in the next table. The highest percentage of 65 and over persons occurs in the \$5,000,000 and over FAGI bracket. The highest percentage of blind persons occur in the negative income to \$9,999 bracket. The highest percentage of dependents occurs in the \$20,000 to \$29,999 FAGI bracket.

Federal Adj. Gross Income	# of returns	# of people	(% of which are)		
			Over 65	Blind	Dependents
Negative Income to \$9,999	378,282	559,190	13.7%	0.27%	23.5%
\$10,000 to \$19,999	388,430	745,621	11.3%	0.23%	38.4%
\$20,000 to \$29,999	349,878	747,320	8.2%	0.19%	41.6%
\$30,000 to \$49,999	475,915	1,031,323	8.1%	0.16%	38.0%
\$50,000 to \$74,999	334,735	799,800	9.7%	0.15%	33.9%
\$75,000 to \$99,999	201,348	527,156	10.0%	0.13%	32.7%
\$100,000 to \$199,999	221,932	606,067	9.4%	0.13%	32.7%
\$200,000 to \$499,999	53,145	148,538	10.4%	0.08%	34.1%
\$500,000 to \$999,999	9,332	26,478	10.5%	0.11%	35.3%
\$1,000,000 to \$4,999,999	4,501	12,289	13.3%	0.06%	33.4%
\$5,000,000 and over	502	1,323	13.1%	0.08%	31.5%
TOTAL FILERS	2,418,000	5,205,105	9.8%	0.17%	35.1%

RESIDENT FILERS BY MARITAL STATUS

Tables 2, 3, 4 and 5 contain data on resident filers separated by filing status. Table 2 is married filing joint, Table 3 unmarried head of household, Table 4 married filing separate and single filers are summarized in Table 5. Married filing joint filers represent 39.7% of all returns, with 65.3% of the total FAGI. Single filers constitute 43.0% of the total returns filed, with 24.6% of the total FAGI. The remaining 17.3% of the returns and 10.1% of the FAGI is shared between the Unmarried Head of Household and Married Filing Separate filing statuses.

For all FAGI brackets through \$29,999, the majority of returns filed are with a filing status of Single. Married Filing Joint filers make up the majority of returns in the brackets over \$49,999 with the exception for the \$5,000,000 and up bracket.

The following table compares the percent of total filers by bracket for each filing status and the statewide totals. The highest percentage of Married Filing Joint filers falls in the \$50,000 to \$74,999 FAGI bracket, while the highest percentage of Single filers falls in the Negative to \$9,999 FAGI bracket. The ***bolded italicized*** numbers on the table mark the FAGI bracket where the largest percentage of filers for the state or for the filing status occur. The **bolded underlined** percentages designate the bracket where the median falls for the column. In other words, for Single filers, the mid point FAGI range is \$20,000 to \$29,999. Half of the filers have FAGI below this point and half the filers have an FAGI above this point. For Married Filing Joint filers, the \$50,000 to \$74,999 bracket contains the median.

Percent of Total Filers By: Federal Adj. Gross Income	Arizona	Married Filing Joint	Unmarried Head of Household	Married Filing Separate	Single
Negative Income to \$9,999	15.64%	5.14%	12.41%	14.14%	26.58%
\$10,000 to \$19,999	16.06%	7.40%	26.79%	15.04%	20.03%
\$20,000 to \$29,999	14.47%	8.98%	<u>24.65%</u>	17.65%	<u>15.62%</u>
\$30,000 to \$49,999	19.68%	17.04%	23.12%	27.78%	20.62%
\$50,000 to \$74,999	13.84%	20.17%	8.29%	13.70%	10.11%
\$75,000 to \$99,999	8.33%	16.00%	2.52%	5.10%	3.52%
\$100,000 to \$199,999	9.18%	19.37%	1.74%	4.42%	2.70%
\$200,000 to \$499,999	2.20%	4.66%	0.38%	1.46%	0.63%
\$500,000 to \$999,999	0.39%	0.81%	0.07%	0.36%	0.11%
\$1,000,000 to \$4,999,999	0.19%	0.38%	0.04%	0.31%	0.06%
\$5,000,000 and over	0.02%	0.04%	0.00%	0.06%	0.01%

Comparisons for each filing status between 2007 and 2006 are presented below.

MARRIED FILING JOINT	2007	2006	% chg
# of returns	959,577	955,930	0.4%
# of people represented	2,981,598	2,973,452	0.3%
# of people over 65	341,230	320,321	6.5%
# of blind persons	4,779	4,108	16.3%
# of dependents	1,062,444	1,061,592	0.1%
<u>Total</u> FAGI (millions)	\$89,203.0	\$92,704.0	(3.8%)
Average FAGI	\$92,961	\$96,978	(4.1%)
<u>Total</u> Taxable Income (millions)	\$59,128.1	\$62,864.4	(5.9%)
Average Taxable Income	\$73,859	\$77,111	(4.2%)
<u>Total</u> Tax Liability (millions)	\$2,041.7	\$2,325.6	(12.2%)
Average Tax Liability	\$2,551	\$2,854	(10.6%)
<u>Average Tax Liability Per Return</u>	\$2,128	\$2,433	(12.5%)

UNMARRIED HEAD OF HOUSEHOLD	2007	2006	% chg
# of returns	391,970	374,992	4.5%
# of people represented	1,073,942	1,019,234	5.4%
# of people over 65	7,387	6,708	10.1%
# of blind persons	369	259	42.5%
# of dependents	681,972	644,242	5.9%
<u>Total</u> FAGI (millions)	\$12,618.2	\$11,850.3	6.5%
Average FAGI	\$32,192	\$31,601	1.9%
<u>Total</u> Taxable Income (millions)	\$5,650.3	\$5,354.7	5.5%
Average Taxable Income	\$22,212	\$21,875	1.5%
<u>Total</u> Tax Liability (millions)	\$171.2	\$169.8	0.9%
Average Tax Liability	\$674	\$697	(3.4%)
<u>Average Tax Liability Per Return</u>	\$437	\$453	(3.5%)

MARRIED FILING SEPARATE	2007	2006	% chg
# of returns	26,122	24,986	4.5%
# of people represented	35,304	34,061	3.6%
# of people over 65	2,965	2,766	7.2%
# of blind persons	46	41	12.2%
# of dependents	9,182	9,075	1.2%
<u>Total</u> FAGI (millions)	\$1,397.9	\$1,780.9	(21.5%)
Average FAGI	\$53,513	\$71,278	(24.9%)
<u>Total</u> Taxable Income (millions)	\$1,071.6	\$1,422.7	(24.7%)
Average Taxable Income	\$50,380	\$68,606	(26.6%)
<u>Total</u> Tax Liability (millions)	\$39.6	\$58.8	(32.8%)
Average Tax Liability	\$1,861	\$2,841	(34.5%)
<u>Average Tax Liability Per Return</u>	\$1,514	\$2,355	(35.7%)

SINGLE	2007	2006	% chg
# of returns	1,040,901	968,492	7.5%
# of people represented	1,115,246	1,035,096	7.7%
# of people over 65	161,122	141,412	13.9%
# of blind persons	3,620	3,004	20.5%
# of dependents	74,345	66,604	11.6%
<u>Total FAGI (millions)</u>	\$33,956.1	\$32,948.9	3.1%
<u>Average</u> FAGI	\$32,622	\$34,021	(4.1%)
<u>Total Taxable Income (millions)</u>	\$22,745.4	\$22,455.6	1.3%
<u>Average</u> Taxable Income	\$28,394	\$29,130	(2.5%)
<u>Total Tax Liability (millions)</u>	\$738.0	\$780.3	(5.4%)
<u>Average</u> Tax Liability	\$922	\$1,014	(9.1%)
<u>Average Tax Liability Per Return</u>	\$709	\$806	(12.0%)

Comparative statistics for the filing statuses are presented below:

- **Greatest change in returns filed:** Single at 7.5%.
- **Least change in returns filed:** Married filing joint at 0.4%.
- **Most age 65 and over filers as a % of total people represented on returns:** Single at 14.4%.
- **Fewest age 65 and over filers as a % of total people represented on returns:** Unmarried Head of Household at 0.7%.
- **Most blind filers as a % of total people represented on returns:** Single at 0.3%.
- **Fewest blind filers as a % of total people represented on returns:** Unmarried head of household at 0.06%.
- **Highest average FAGI:** Married Filing Joint at \$92,961.
- **Lowest average FAGI:** Unmarried Head of Household at \$32,192.
- **Highest per capita FAGI:** Married Filing Separate at \$39,595.
- **Lowest per capita FAGI:** Unmarried Head of Household at \$11,749.

RESIDENT TABLES

**TABLE 1
ARIZONA RESIDENTS**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	378,282	476,239	76,692	1,531	131,518	(\$552,515,473)	(\$1,212,186,876)	\$994,367,323	\$128,447,244	\$3,350,410
# of returns			61,724	1,232	78,041	378,282	279,663	42,382	75,595	75,146
average per return			1.2	1.2	1.7	(\$1,461)	(\$4,334)	\$23,462	\$1,699	\$45
\$10,000 to \$19,999	388,430	564,426	84,540	1,682	286,091	\$5,846,045,124	\$3,254,319,041	\$915,023,320	\$1,505,978,792	\$39,260,319
# of returns			64,699	1,429	150,277	388,430	334,223	59,709	235,696	235,310
average per return			1.3	1.2	1.9	\$15,050	\$9,737	\$15,325	\$6,389	\$167
\$20,000 to \$29,999	349,878	532,510	60,994	1,387	311,160	\$8,685,094,454	\$6,192,528,584	\$1,316,320,141	\$3,565,098,420	\$95,329,392
# of returns			44,644	1,241	152,929	349,878	308,867	81,476	309,015	308,906
average per return			1.4	1.1	2.0	\$24,823	\$20,049	\$16,156	\$11,537	\$309
\$30,000 to \$49,999	475,915	729,898	83,165	1,655	391,760	\$18,549,375,811	\$15,220,837,703	\$3,847,334,020	\$9,792,966,584	\$270,170,685
# of returns			59,893	1,536	188,042	475,915	434,617	211,475	446,918	446,848
average per return			1.4	1.1	2.1	\$38,976	\$35,021	\$18,193	\$21,912	\$605
\$50,000 to \$74,999	334,735	560,688	77,679	1,230	271,430	\$20,572,313,119	\$18,315,783,137	\$5,227,668,231	\$11,693,866,244	\$332,507,327
# of returns			55,731	1,192	136,161	334,735	328,356	239,345	324,194	324,177
average per return			1.4	1.0	2.0	\$61,459	\$55,780	\$21,842	\$36,071	\$1,026
\$75,000 to \$99,999	201,348	364,684	52,538	674	172,298	\$17,384,492,412	\$15,975,463,909	\$4,224,111,535	\$10,669,382,522	\$313,661,478
# of returns			35,173	660	88,769	201,348	200,848	173,561	198,083	198,079
average per return			1.5	1.0	1.9	\$86,341	\$79,540	\$24,338	\$53,863	\$1,584
\$100,000 to \$199,999	221,932	414,567	57,063	766	198,215	\$29,384,814,569	\$27,854,529,051	\$6,688,631,548	\$20,056,466,660	\$638,362,659
# of returns			37,664	587	102,883	221,932	221,750	210,177	220,144	220,143
average per return			1.5	1.3	1.9	\$132,405	\$125,612	\$31,824	\$91,106	\$2,900
\$200,000 to \$499,999	53,145	99,356	15,432	117	50,606	\$15,226,328,250	\$14,874,966,534	\$2,822,690,347	\$11,807,632,616	\$445,915,950
# of returns			10,157	116	25,268	53,145	53,142	52,232	52,884	52,884
average per return			1.5	1.0	2.0	\$286,505	\$279,910	\$54,041	\$223,274	\$8,432
\$500,000 to \$999,999	9,332	17,379	2,778	29	9,356	\$6,327,408,025	\$6,281,110,215	\$901,416,066	\$5,339,670,969	\$224,510,842
# of returns			1,849	29	4,459	9,332	9,332	9,209	9,296	9,295
average per return			1.5	1.0	2.1	\$678,033	\$673,072	\$97,884	\$574,405	\$24,154
\$1,000,000 to \$4,999,999	4,501	8,307	1,637	7	4,107	\$8,339,395,214	\$8,338,860,077	\$993,189,391	\$7,337,744,834	\$324,592,555
# of returns			1,080	7	1,914	4,501	4,500	4,455	4,468	4,468
average per return			1.5	1.0	2.1	\$1,852,787	\$1,853,080	\$222,938	\$1,642,288	\$72,648
\$5,000,000 and over	502	922	173	1	417	\$7,345,720,495	\$7,345,824,090	\$701,262,226	\$6,650,302,941	\$300,974,103
# of returns			113	1	199	502	502	500	498	498
average per return			1.5	1.0	2.1	\$14,632,909	\$14,633,116	\$1,402,524	\$13,354,022	\$604,366
GRAND TOTAL	2,418,000	3,768,976	512,691	9,079	1,826,958	\$137,108,472,000	\$122,442,035,465	\$28,632,014,148	\$88,547,557,826	\$2,988,635,720
# of returns			372,727	8,030	928,942	2,418,000	2,175,800	1,084,521	1,876,791	1,875,754
average per return			1.4	1.1	2.0	\$56,703	\$56,274	\$26,401	\$47,180	\$1,593

**TABLE 2
ARIZONA RESIDENTS - MARRIED FILING JOINT**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	49,351	98,702	34,761	408	34,870	(\$1,384,045,322)	(\$1,456,145,229)	\$575,715,772	\$1,897,451	\$64,533
# of returns			20,114	389	17,314	49,351	40,146	16,616	80	79
average per return			1.7	1.0	2.0	(\$28,045)	(\$36,271)	\$34,648	\$23,718	\$817
\$10,000 to \$19,999	71,035	142,070	45,721	613	73,933	\$1,099,132,172	\$769,841,259	\$359,769,876	\$38,157,289	\$997,909
# of returns			25,992	572	33,902	71,035	68,184	18,132	15,169	15,083
average per return			1.8	1.1	2.2	\$15,473	\$11,291	\$19,842	\$2,515	\$66
\$20,000 to \$29,999	86,156	172,312	38,639	731	112,695	\$2,153,790,593	\$1,665,148,117	\$569,633,563	\$389,191,478	\$10,083,013
# of returns			22,403	659	49,356	86,156	83,366	28,432	62,694	62,629
average per return			1.7	1.1	2.3	\$24,999	\$19,974	\$20,035	\$6,208	\$161
\$30,000 to \$49,999	163,511	327,022	55,704	960	218,069	\$6,504,751,171	\$5,321,654,413	\$1,744,055,379	\$2,392,506,829	\$62,790,215
# of returns			32,694	880	92,413	163,511	158,389	81,506	144,757	144,708
average per return			1.7	1.1	2.4	\$39,782	\$33,599	\$21,398	\$16,528	\$434
\$50,000 to \$74,999	193,553	387,106	55,771	805	217,461	\$12,076,084,435	\$10,539,708,473	\$3,383,354,573	\$6,135,252,244	\$166,886,772
# of returns			33,898	767	101,805	193,553	190,768	139,173	186,034	186,020
average per return			1.6	1.0	2.1	\$62,392	\$55,249	\$24,310	\$32,979	\$897
\$75,000 to \$99,999	153,485	306,970	43,969	522	156,694	\$13,293,775,406	\$12,098,406,794	\$3,306,707,322	\$7,850,200,589	\$222,774,377
# of returns			26,619	508	78,223	153,485	153,117	132,131	150,946	150,943
average per return			1.7	1.0	2.0	\$86,613	\$79,014	\$25,026	\$52,007	\$1,476
\$100,000 to \$199,999	185,877	371,754	49,333	629	187,511	\$24,680,024,041	\$23,321,793,467	\$5,669,144,358	\$16,629,117,812	\$516,667,843
# of returns			29,959	450	95,436	185,877	185,727	176,167	184,495	184,494
average per return			1.6	1.4	2.0	\$132,776	\$125,570	\$32,181	\$90,133	\$2,800
\$200,000 to \$499,999	44,757	89,514	13,381	88	48,176	\$12,801,359,965	\$12,488,865,878	\$2,381,114,978	\$9,878,544,889	\$367,942,827
# of returns			8,106	87	23,617	44,757	44,755	44,101	44,577	44,577
average per return			1.7	1.0	2.0	\$286,019	\$279,050	\$53,992	\$221,606	\$8,254
\$500,000 to \$999,999	7,778	15,556	2,379	19	8,823	\$5,273,757,624	\$5,234,832,900	\$741,202,301	\$4,456,126,561	\$186,260,239
# of returns			1,452	19	4,147	7,778	7,778	7,699	7,755	7,754
average per return			1.6	1.0	2.1	\$678,035	\$673,031	\$96,273	\$574,613	\$24,021
\$1,000,000 to \$4,999,999	3,671	7,342	1,419	4	3,837	\$6,797,711,697	\$6,800,463,055	\$792,382,824	\$6,000,213,927	\$264,850,661
# of returns			862	4	1,753	3,671	3,670	3,643	3,649	3,649
average per return			1.6	1.0	2.2	\$1,851,733	\$1,852,987	\$217,508	\$1,644,345	\$72,582
\$5,000,000 and over	403	806	153	0	375	\$5,906,615,043	\$5,906,982,158	\$554,961,814	\$5,356,854,809	\$242,370,002
# of returns			93	0	171	403	403	402	400	400
average per return			1.6		2.2	\$14,656,613	\$14,657,524	\$1,380,502	\$13,392,137	\$605,925
GRAND TOTAL	959,577	1,919,154	341,230	4,779	1,062,444	\$89,202,956,825	\$82,691,551,285	\$20,078,042,761	\$59,128,063,878	\$2,041,688,391
# of returns			202,192	4,335	498,137	959,577	936,303	648,002	800,556	800,336
average per return			1.7	1.1	2.1	\$92,961	\$88,317	\$30,985	\$73,859	\$2,551

**TABLE 3
ARIZONA RESIDENTS - UNMARRIED HEAD OF HOUSEHOLD**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	48,606	97,212	1,123	64	76,768	\$214,368,202	\$58,014,681	\$62,548,067	\$288,031	\$8,352
# of returns			1,120	63	47,066	48,606	41,649	2,787	18	18
average per return			1.0	1.0	1.6	\$4,410	\$1,393	\$22,443	\$16,002	\$464
\$10,000 to \$19,999	104,961	209,922	2,042	97	189,595	\$1,599,927,053	\$262,040,410	\$90,957,505	\$63,528,809	\$1,646,221
# of returns			2,039	97	102,500	104,961	103,186	5,379	30,987	30,780
average per return			1.0	1.0	1.8	\$15,243	\$2,539	\$16,910	\$2,050	\$53
\$20,000 to \$29,999	96,476	192,952	1,266	107	182,346	\$2,381,561,328	\$1,890,662,615	\$190,236,081	\$631,096,798	\$16,345,804
# of returns			1,264	107	93,797	96,476	94,912	11,676	87,463	87,440
average per return			1.0	1.0	1.9	\$24,686	\$19,920	\$16,293	\$7,216	\$187
\$30,000 to \$49,999	90,472	180,944	1,401	67	158,945	\$3,439,280,901	\$2,965,562,349	\$655,172,262	\$1,572,491,819	\$41,245,453
# of returns			1,350	66	85,961	90,472	89,156	30,446	85,843	85,835
average per return			1.0	1.0	1.8	\$38,015	\$33,263	\$21,519	\$18,318	\$481
\$50,000 to \$74,999	32,400	64,800	937	16	48,065	\$1,940,452,164	\$1,770,607,574	\$440,483,887	\$1,111,180,768	\$30,278,841
# of returns			937	16	30,048	32,400	32,074	20,780	31,418	31,417
average per return			1.0	1.0	1.6	\$59,890	\$55,204	\$21,197	\$35,368	\$964
\$75,000 to \$99,999	9,851	19,702	303	10	13,596	\$841,113,905	\$789,933,384	\$204,501,823	\$532,801,978	\$15,184,384
# of returns			302	10	9,098	9,851	9,790	8,113	9,643	9,642
average per return			1.0	1.0	1.5	\$85,384	\$80,688	\$25,207	\$55,253	\$1,575
\$100,000 to \$199,999	6,758	13,516	253	6	9,040	\$877,599,397	\$844,347,646	\$207,029,678	\$605,878,886	\$18,829,849
# of returns			253	6	6,204	6,758	6,740	6,148	6,674	6,674
average per return			1.0	1.0	1.5	\$129,861	\$125,274	\$33,674	\$90,782	\$2,821
\$200,000 to \$499,999	1,454	2,908	42	1	1,974	\$417,119,455	\$411,866,882	\$83,093,244	\$323,437,227	\$12,087,273
# of returns			42	1	1,329	1,454	1,454	1,417	1,437	1,437
average per return			1.0	1.0	1.5	\$286,877	\$283,265	\$58,640	\$225,078	\$8,411
\$500,000 to \$999,999	269	538	6	1	425	\$183,781,411	\$182,807,539	\$26,053,809	\$155,558,170	\$6,512,631
# of returns			6	1	237	269	269	261	269	269
average per return			1.0	1.0	1.8	\$683,202	\$679,582	\$99,823	\$578,283	\$24,211
\$1,000,000 to \$4,999,999	135	270	1	0	209	\$234,629,899	\$234,176,856	\$31,514,994	\$202,341,017	\$8,913,771
# of returns			1	0	117	135	135	132	133	133
average per return			1.0	0	1.8	\$1,737,999	\$1,734,643	\$238,750	\$1,521,361	\$67,021
\$5,000,000 and over	17	34	0	0	24	\$421,674,573	\$425,530,874	\$22,767,651	\$403,851,658	\$18,301,618
# of returns			0	0	17	17	17	17	16	16
average per return					1.4	\$24,804,387	\$25,031,228	\$1,339,274	\$25,240,729	\$1,143,851
GRAND TOTAL	391,399	782,798	7,374	369	680,987	\$12,551,508,288	\$9,835,550,810	\$2,014,359,001	\$5,602,455,161	\$169,354,197
# of returns			7,314	367	376,374	391,399	379,382	87,156	253,901	253,661
average per return			1.0	1.0	1.8	\$32,068	\$25,925	\$23,112	\$22,066	\$668

**TABLE 4
ARIZONA RESIDENTS - MARRIED FILING SEPARATELY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,694	3,694	467	9	769	(\$103,716,521)	(\$105,473,256)	\$17,333,282	\$1,817,954	\$47,265
# of returns			460	9	502	3,694	3,258	947	880	874
average per return			1.0	1.0	1.5	(\$28,077)	(\$32,374)	\$18,303	\$2,066	\$54
\$10,000 to \$19,999	3,928	3,928	408	12	1,062	\$59,488,211	\$50,728,510	\$12,769,569	\$23,074,557	\$603,177
# of returns			406	12	715	3,928	3,785	1,058	3,102	3,100
average per return			1.0	1.0	1.5	\$15,145	\$13,403	\$12,070	\$7,439	\$195
\$20,000 to \$29,999	4,610	4,610	354	6	1,707	\$115,432,379	\$101,427,175	\$22,363,351	\$61,286,719	\$1,657,813
# of returns			350	6	1,095	4,610	4,486	1,619	4,063	4,060
average per return			1.0	1.0	1.6	\$25,040	\$22,610	\$13,813	\$15,084	\$408
\$30,000 to \$49,999	7,256	7,256	621	11	3,184	\$281,394,952	\$256,328,421	\$57,419,654	\$171,222,682	\$4,857,479
# of returns			616	10	1,952	7,256	7,167	3,797	6,807	6,804
average per return			1.0	1.1	1.6	\$38,781	\$35,765	\$15,122	\$25,154	\$714
\$50,000 to \$74,999	3,578	3,578	462	5	1,415	\$216,729,745	\$200,413,143	\$51,223,696	\$138,571,173	\$4,205,082
# of returns			460	5	913	3,578	3,555	2,718	3,442	3,442
average per return			1.0	1.0	1.5	\$60,573	\$56,375	\$18,846	\$40,259	\$1,222
\$75,000 to \$99,999	1,331	1,331	224	0	448	\$114,330,413	\$106,910,027	\$27,930,807	\$75,821,842	\$2,499,773
# of returns			222	0	294	1,331	1,318	1,164	1,287	1,287
average per return			1.0		1.5	\$85,898	\$81,115	\$23,996	\$58,914	\$1,942
\$100,000 to \$199,999	1,154	1,154	268	1	397	\$152,996,077	\$144,183,725	\$34,965,143	\$107,065,345	\$3,894,130
# of returns			266	1	259	1,154	1,153	1,073	1,125	1,125
average per return			1.0	1.0	1.5	\$132,579	\$125,051	\$32,586	\$95,169	\$3,461
\$200,000 to \$499,999	382	382	107	2	132	\$113,385,188	\$110,820,410	\$20,268,617	\$89,758,848	\$3,694,254
# of returns			107	2	80	382	382	363	377	377
average per return			1.0	1.0	1.7	\$296,820	\$290,106	\$55,836	\$238,087	\$9,799
\$500,000 to \$999,999	93	93	25	0	37	\$63,286,769	\$61,751,150	\$8,464,271	\$53,267,193	\$2,324,642
# of returns			24	0	23	93	93	88	91	91
average per return			1.0		1.6	\$680,503	\$663,991	\$96,185	\$585,354	\$25,546
\$1,000,000 to \$4,999,999	80	80	28	0	22	\$156,993,067	\$155,841,973	\$16,111,752	\$139,540,665	\$6,252,137
# of returns			28	0	14	80	80	78	80	80
average per return			1.0		1.6	\$1,962,413	\$1,948,025	\$206,561	\$1,744,258	\$78,152
\$5,000,000 and over	16	16	1	0	9	\$227,542,582	\$225,045,104	\$14,842,054	\$210,164,200	\$9,524,830
# of returns			1	0	5	16	16	16	16	16
average per return			1.0		1.8	\$14,221,411	\$14,065,319	\$927,628	\$13,135,263	\$595,302
GRAND TOTAL	26,122	26,122	2,965	46	9,182	\$1,397,862,862	\$1,307,976,382	\$283,692,197	\$1,071,591,178	\$39,560,582
# of returns			2,940	45	5,852	26,122	25,293	12,921	21,270	21,256
average per return			1.0	1.0	1.6	\$53,513	\$51,713	\$21,956	\$50,380	\$1,861

**TABLE 5
ARIZONA RESIDENTS - SINGLE**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	276,630	276,630	40,341	957	19,111	\$720,878,169	\$291,416,928	\$338,770,202	\$124,443,808	\$3,230,260
# of returns			40,030	771	13,159	276,630	194,610	22,032	74,617	74,175
average per return			1.0	1.2	1.5	\$2,606	\$1,497	\$15,376	\$1,668	\$44
\$10,000 to \$19,999	208,506	208,506	36,369	788	21,501	\$3,087,497,689	\$2,171,708,862	\$451,526,370	\$1,381,218,137	\$36,013,012
# of returns			36,262	748	13,160	208,506	159,068	35,140	186,438	186,347
average per return			1.0	1.1	1.6	\$14,808	\$13,653	\$12,849	\$7,408	\$193
\$20,000 to \$29,999	162,636	162,636	20,735	543	14,412	\$4,034,310,154	\$2,535,290,677	\$534,087,146	\$2,483,523,425	\$67,242,762
# of returns			20,627	469	8,681	162,636	126,103	39,749	154,795	154,777
average per return			1.0	1.2	1.7	\$24,806	\$20,105	\$13,436	\$16,044	\$434
\$30,000 to \$49,999	214,676	214,676	25,439	617	11,562	\$8,323,948,787	\$6,677,292,520	\$1,390,686,724	\$5,656,745,254	\$161,277,538
# of returns			25,233	580	7,716	214,676	179,905	95,726	209,511	209,501
average per return			1.0	1.1	1.5	\$38,774	\$37,116	\$14,528	\$27,000	\$770
\$50,000 to \$74,999	105,204	105,204	20,509	404	4,489	\$6,339,046,775	\$5,805,053,947	\$1,352,606,075	\$4,308,862,059	\$131,136,632
# of returns			20,436	404	3,395	105,204	101,959	76,674	103,300	103,298
average per return			1.0	1.0	1.3	\$60,255	\$56,935	\$17,641	\$41,712	\$1,269
\$75,000 to \$99,999	36,681	36,681	8,042	142	1,560	\$3,135,272,687	\$2,980,213,704	\$684,971,583	\$2,210,558,113	\$73,202,944
# of returns			8,030	142	1,154	36,681	36,623	32,153	36,207	36,207
average per return			1.0	1.0	1.4	\$85,474	\$81,375	\$21,304	\$61,053	\$2,022
\$100,000 to \$199,999	28,143	28,143	7,209	130	1,267	\$3,674,195,054	\$3,544,204,213	\$777,492,369	\$2,714,404,617	\$98,970,837
# of returns			7,186	130	984	28,143	28,130	26,789	27,850	27,850
average per return			1.0	1.0	1.3	\$130,554	\$125,994	\$29,023	\$97,465	\$3,554
\$200,000 to \$499,999	6,552	6,552	1,902	26	324	\$1,894,463,642	\$1,863,413,364	\$338,213,508	\$1,515,891,652	\$62,191,596
# of returns			1,902	26	242	6,552	6,551	6,351	6,493	6,493
average per return			1.0	1.0	1.3	\$289,143	\$284,447	\$53,254	\$233,466	\$9,578
\$500,000 to \$999,999	1,192	1,192	368	9	71	\$806,582,221	\$801,718,626	\$125,695,685	\$674,719,045	\$29,413,330
# of returns			367	9	52	1,192	1,192	1,161	1,181	1,181
average per return			1.0	1.0	1.4	\$676,663	\$672,583	\$108,265	\$571,312	\$24,905
\$1,000,000 to \$4,999,999	615	615	189	3	39	\$1,150,060,551	\$1,148,378,193	\$153,179,821	\$995,649,225	\$44,575,986
# of returns			189	3	30	615	615	602	606	606
average per return			1.0	1.0	1.3	\$1,870,017	\$1,867,282	\$254,452	\$1,642,986	\$73,558
\$5,000,000 and over	66	66	19	1	9	\$789,888,297	\$788,265,954	\$108,690,707	\$679,432,274	\$30,777,653
# of returns			19	1	6	66	66	65	66	66
average per return			1.0	1.0	1.5	\$11,968,005	\$11,943,424	\$1,672,165	\$10,294,428	\$466,328
GRAND TOTAL	1,040,901	1,040,901	161,122	3,620	74,345	\$33,956,144,026	\$28,606,956,988	\$6,255,920,189	\$22,745,447,609	\$738,032,550
# of returns			160,281	3,283	48,579	1,040,901	834,822	336,442	801,064	800,501
average per return			1.0	1.1	1.5	\$32,622	\$34,267	\$18,594	\$28,394	\$922

**SUMMARY BY
COUNTY
&
INCORPORATED
CITY/TOWN**

Information on 2007 individual income taxes by county and incorporated cities/towns within each county is presented in this section. Zip codes that fall in each county and cover each city/town, as published by the United States Post Office, were used to compile this information. The summary page for each county indicates the zip codes included in that county and the zip codes used for each city/town.

The table below presents a ranking for average FAGI by county and per capita FAGI by county. Maricopa County had both the highest average FAGI, \$61,869, and the highest per capita FAGI, \$28,394. **Per capita FAGI represents FAGI divided by the number of filers and dependents included on the tax returns.** Apache County had the lowest average FAGI, \$30,380 and the lowest per capita FAGI, \$12,105.

County	Average Federal Adjusted Gross Income	County	Per Capita Federal Adjusted Gross Income
Maricopa	\$61,869	Maricopa	\$28,394
State	\$56,703	State	\$26,341
Coconino	\$51,732	Coconino	\$25,094
Pima	\$50,629	Pima	\$25,012
Greenlee	\$47,829	Yavapai	\$23,463
Yavapai	\$47,068	Gila	\$21,429
Pinal	\$45,650	Greenlee	\$21,204
Santa Cruz	\$44,680	Cochise	\$20,415
Gila	\$44,527	Pinal	\$20,189
Cochise	\$42,934	Mohave	\$19,814
Graham	\$42,744	Santa Cruz	\$18,263
Mohave	\$40,209	Graham	\$18,204
Navajo	\$39,641	Navajo	\$16,706
Yuma	\$37,475	La Paz	\$16,621
La Paz	\$34,381	Yuma	\$15,311
Apache	\$30,380	Apache	\$12,105

The county with the greatest growth in average FAGI was Greenlee at 5.7%. La Paz County experienced decline in average FAGI, at (9.9%).

Average tax liability and average tax liability per return filed are ranked by county in the table below. Average tax liability is the average for all returns with a tax liability greater than \$0. Average tax liability per return is the average for all returns filed in the county, regardless of whether the amount was \$0 or more. Maricopa County had the highest average tax liability, \$1,753, and the highest average tax liability per return, \$1,403. Apache County had the lowest average tax liability, \$803, and had the lowest average tax liability per return, \$302.

County	Average Tax Liability	County	Average Tax Liability Per Return
Maricopa	\$1,753	Maricopa	\$1,403
State	\$1,593	State	\$1,236
Coconino	\$1,447	Coconino	\$1,063
Santa Cruz	\$1,431	Pima	\$1,030
Pima	\$1,313	Greenlee	\$1,007
Greenlee	\$1,211	Santa Cruz	\$973
Yavapai	\$1,191	Yavapai	\$888
Gila	\$1,171	Pinal	\$830
Graham	\$1,119	Graham	\$826
Cochise	\$1,081	Gila	\$823
Pinal	\$1,059	Cochise	\$792
Navajo	\$1,008	Mohave	\$710
Mohave	\$983	Yuma	\$647
Yuma	\$932	Navajo	\$622
La Paz	\$833	La Paz	\$553
Apache	\$803	Apache	\$302

Other comparative statistics for the counties are presented below:

- **Most dependents as a % of total people represented on returns:**
Apache County at 47.2%
- **Fewest dependents as a % of total people represented on returns:**
Yavapai County at 26.9%.
- **Most age 65 and over filers as a % of total people represented on returns:**
Yavapai County at 18.7%.
- **Fewest age 65 and over filers as a % of total people represented on returns:**
Apache County at 6.4%.
- **Most blind filers as a % of total people represented on returns:**
Mohave County at 0.25%.
- **Fewest blind filers as a % of total people represented on returns:**
Santa Cruz County at 0.08%.
- **Highest percent of returns that itemized:** Maricopa County at 48.0%.
- **Lowest percent of returns that itemized:** Apache County at 17.0%.
- **Greatest proportion of returns with \$100,000 and greater FAGI:**
Maricopa County at 13.7%.
- **Lowest proportion of returns with \$100,000 and greater FAGI:**
Apache County at 3.5%.
- **Greatest proportion of returns with \$20,000 to \$49,999 FAGI:**
Pinal County at 36.2%.
- **Lowest proportion of returns with \$20,000 to \$49,999 FAGI:**
Cochise County at 30.2%.

Average FAGI and per capita FAGI rankings by incorporated cities/towns are presented below with cities/towns in alphabetical order. (See Appendix II for listings in numerical order.) Both the ranking for 2007 and the ranking for 2006 are presented. Italicized numbers indicate a higher ranking in 2007 than 2006 (a rank closer to 1). For both years Carefree ranked highest and lowest in average FAGI and per capita FAGI. San Luis ranked the lowest for average FAGI and Colorado City ranked the lowest for per capita FAGI. The city with the highest and lowest ranking has been bolded in each table for emphasis.

Average tax liability and average tax liability per return for 2007 and 2006 is presented below by city/town, in alphabetical order. (See Appendix II for the numerical ranking.) The average for all returns with a tax liability greater than \$0 is the formula for average tax liability; average tax liability per return is the average for all returns filed in the city/town, regardless of whether the amount was \$0 or more. Cities/towns which had a higher ranking in 2007 than 2006 (a rank closer to 1) have italicized numbers. For both years Carefree and San Luis (respectively) ranked highest and lowest in average tax liability and average tax liability per return. The city with the highest and lowest ranking has been bolded in each table for emphasis.

City/Town	Average FAGI	2007 Rank	2006 Rank	City/Town	Average FAGI	2007 Rank	2006 Rank
APACHE JUNCTION	\$48,800	29	28	MESA	\$49,259	28	21
AVONDALE	\$45,143	34	38	MIAMI	\$38,371	61	69
BENSON	\$41,369	48	32	NOGALES	\$30,823	79	68
BISBEE	\$37,734	64	66	PAGE	\$44,900	36	40
BUCKEYE	\$52,236	22	25	PARKER	\$37,168	66	49
BULLHEAD CITY	\$35,772	68	60	PATAGONIA	\$47,808	30	35
CAMP VERDE	\$39,229	56	50	PAYSON/STAR VALLEY	\$51,432	24	27
CAREFREE	\$199,427	1	1	PEORIA	\$59,737	12	13
CASA GRANDE	\$45,471	33	37	PHOENIX	\$53,016	18	15
CAVE CREEK	\$94,634	3	3	PIMA	\$41,248	49	56
CHANDLER	\$65,454	7	7	PINETOP-LAKESIDE	\$50,443	25	18
CHINO VALLEY	\$40,522	53	43	PRESCOTT	\$60,070	10	9
CLARKDALE	\$46,114	31	30	PRESCOTT VALLEY	\$38,376	60	59
CLIFTON	\$41,072	50	63	QUARTZSITE	\$25,794	84	80
COLORADO CITY	\$26,834	82	81	QUEEN CREEK (combined)	\$54,510	15	14
COOLIDGE	\$37,866	63	54	SAFFORD	\$41,745	46	52
COTTONWOOD	\$42,133	44	45	SAHUARITA	\$54,466	16	19
DEWEY HUMBOLDT	\$45,922	32	29	ST. JOHNS	\$40,629	52	48
DOUGLAS	\$26,126	83	83	SAN LUIS	\$18,637	85	85
DUNCAN	\$39,205	57	64	SCOTTSDALE/ PARADISE VALLEY	\$131,024	2	2
EAGAR	\$41,537	47	53	SEDONA (combined)	\$65,104	8	8
EL MIRAGE	\$37,702	65	65	SHOW LOW	\$44,648	38	34
ELOY	\$30,505	80	79	SIERRA VISTA	\$52,808	19	22
FLAGSTAFF	\$55,663	14	16	SNOWFLAKE	\$42,238	41	41
FLORENCE	\$44,683	37	44	SOMERTON	\$27,729	81	82
FOUNTAIN HILLS	\$89,243	4	4	SPRINGERVILLE	\$41,031	51	55
FREDONIA	\$31,281	78	78	SUPERIOR	\$33,502	73	71
GILA BEND	\$31,828	76	76	SURPRISE/SUN CITY	\$51,957	23	26
GILBERT	\$69,471	6	6	TAYLOR	\$42,149	43	47
GLENDALE	\$49,967	26	23	TEMPE/GUADALUPE	\$56,643	13	12
GLOBE	\$42,028	45	51	THATCHER	\$52,774	20	36
GOODYEAR	\$62,534	9	11	TOLLESON	\$38,664	59	67
HAYDEN	\$36,237	67	46	TOMBSTONE	\$32,809	74	72
HOLBROOK	\$35,207	69	62	TUCSON/S TUCSON/ ORO VALLEY	\$49,900	27	24
HUACHUCA CITY	\$38,183	62	61	WELLTON	\$31,649	77	84
JEROME	\$39,328	55	75	WICKENBURG	\$59,958	11	10
KEARNY	\$42,150	42	58	WILLCOX	\$32,423	75	57
KINGMAN	\$42,733	40	39	WILLIAMS	\$39,522	54	42
LAKE HAVASU CITY	\$44,514	39	31	WINKELMAN	\$39,092	58	70
LITCHFIELD PARK	\$73,602	5	5	WINSLOW	\$34,083	71	77
MAMMOTH	\$34,360	70	74	YOUNGTOWN	\$33,510	72	73
MARANA	\$53,222	17	17	YUMA	\$44,901	35	33
MARICOPA	\$52,622	21	20				

City/Town	Per Capita FAGI	2007 Rank	2006 Rank	City/Town	Per Capita FAGI	2007 Rank	2006 Rank
APACHE JUNCTION	\$24,725	21	23	MESA	\$22,668	28	26
AVONDALE	\$18,281	53	53	MIAMI	\$17,980	56	64
BENSON	\$20,729	36	28	NOGALES	\$12,628	79	74
BISBEE	\$20,880	33	38	PAGE	\$20,312	40	47
BUCKEYE	\$20,741	35	41	PARKER	\$17,857	57	45
BULLHEAD CITY	\$18,079	55	43	PATAGONIA	\$26,095	19	20
CAMP VERDE	\$19,010	49	44	PAYSON/STAR VALLEY	\$26,265	17	19
CAREFREE	\$110,800	1	1	PEORIA	\$27,733	14	13
CASA GRANDE	\$19,829	43	40	PHOENIX	\$23,603	24	18
CAVE CREEK	\$44,384	4	4	PIMA	\$16,609	63	71
CHANDLER	\$31,020	8	9	PINETOP-LAKESIDE	\$22,924	27	25
CHINO VALLEY	\$19,028	48	42	PRESCOTT	\$32,542	6	6
CLARKDALE	\$23,762	23	24	PRESCOTT VALLEY	\$17,547	58	54
CLIFTON	\$19,689	44	57	QUARTZSITE	\$14,691	73	69
COLORADO CITY	\$6,415	85	84	QUEEN CREEK (combined)	\$20,742	34	33
COOLIDGE	\$15,445	70	62	SAFFORD	\$18,314	52	58
COTTONWOOD	\$20,419	39	36	SAHUARITA	\$22,439	29	32
DEWEY HUMBOLDT	\$23,009	26	27	ST. JOHNS	\$16,434	64	61
DOUGLAS	\$11,089	82	81	SAN LUIS	\$6,584	84	85
DUNCAN	\$17,486	59	65	SCOTTSDALE/ PARADISE VALLEY	\$70,140	2	2
EAGAR	\$17,190	60	66	SEDONA (combined)	\$36,771	5	5
EL MIRAGE	\$14,617	74	73	SHOW LOW	\$20,700	37	35
ELOY	\$12,078	81	80	SIERRA VISTA	\$26,102	18	17
FLAGSTAFF	\$27,869	13	14	SNOWFLAKE	\$16,804	62	59
FLORENCE	\$19,953	42	49	SOMERTON	\$10,293	83	83
FOUNTAIN HILLS	\$47,472	3	3	SPRINGERVILLE	\$18,532	51	56
FREDONIA	\$14,309	76	77	SUPERIOR	\$15,647	69	67
GILA BEND	\$12,392	80	79	SURPRISE/SUN CITY	\$28,545	12	12
GILBERT	\$29,470	11	11	TAYLOR	\$15,807	68	70
GLENDALE	\$22,415	30	29	TEMPE/GUADALUPE	\$30,489	9	7
GLOBE	\$19,996	41	46	THATCHER	\$22,215	31	50
GOODYEAR	\$26,666	15	15	TOLLESON	\$14,765	72	75
HAYDEN	\$16,375	65	52	TOMBSTONE	\$18,108	54	51
HOLBROOK	\$16,001	67	63	TUCSON/S TUCSON/ ORO VALLEY	\$24,758	20	16
HUACHUCA CITY	\$18,918	50	48	WELLTON	\$13,261	78	82
JEROME	\$26,432	16	31	WICKENBURG	\$30,102	10	10
KEARNY	\$19,060	47	55	WILLCOX	\$14,262	77	60
KINGMAN	\$20,656	38	34	WILLIAMS	\$19,132	46	37
LAKE HAVASU CITY	\$23,029	25	22	WINKELMAN	\$17,180	61	72
LITCHFIELD PARK	\$31,202	7	8	WINSLOW	\$14,549	75	78
MAMMOTH	\$14,779	71	76	YOUNGTOWN	\$16,335	66	68
MARANA	\$24,201	22	21	YUMA	\$19,556	45	39
MARICOPA	\$22,201	32	30				

City/Town	Average Tax Liability	2007 Rank	2006 Rank	City/Town	Average Tax Liability	2007 Rank	2006 Rank
APACHE JUNCTION	\$1,218	26	33	MESA	\$1,196	27	19
AVONDALE	\$955	51	54	MIAMI	\$900	63	73
BENSON	\$976	50	24	NOGALES	\$882	66	39
BISBEE	\$980	49	62	PAGE	\$1,062	40	41
BUCKEYE	\$1,259	23	22	PARKER	\$913	59	38
BULLHEAD CITY	\$818	70	57	PATAGONIA	\$1,393	17	18
CAMP VERDE	\$922	58	55	PAYSON/STAR VALLEY	\$1,410	16	32
CAREFREE	\$8,099	1	1	PEORIA	\$1,432	15	14
CASA GRANDE	\$1,117	32	37	PHOENIX	\$1,494	13	12
CAVE CREEK	\$2,898	3	3	PIMA	\$934	55	66
CHANDLER	\$1,722	9	10	PINETOP-LAKESIDE	\$1,290	20	15
CHINO VALLEY	\$913	60	52	PRESCOTT	\$1,613	10	9
CLARKDALE	\$1,057	41	28	PRESCOTT VALLEY	\$810	72	68
CLIFTON	\$989	46	64	QUARTZSITE	\$640	81	78
COLORADO CITY	\$507	83	79	QUEEN CREEK (combined)	\$1,131	29	23
COOLIDGE	\$841	68	45	SAFFORD	\$1,076	39	47
COTTONWOOD	\$1,031	42	46	SAHUARITA	\$1,175	28	35
DEWEY HUMBOLDT	\$1,093	37	34	ST. JOHNS	\$985	47	49
DOUGLAS	\$651	80	80	SAN LUIS	\$281	85	85
DUNCAN	\$948	52	63	SCOTTSDALE/PARADISE VALLEY	\$5,007	2	2
EAGAR	\$1,077	38	56	SEDONA (combined)	\$2,184	5	6
EL MIRAGE	\$691	77	76	SHOW LOW	\$1,117	31	30
ELOY	\$662	78	83	SIERRA VISTA	\$1,264	22	27
FLAGSTAFF	\$1,515	12	13	SNOWFLAKE	\$984	48	43
FLORENCE	\$945	54	60	SOMERTON	\$518	84	84
FOUNTAIN HILLS	\$2,740	4	4	SPRINGERVILLE	\$1,017	43	51
FREDONIA	\$632	82	82	SUPERIOR	\$802	73	74
GILA BEND	\$734	76	75	SURPRISE/SUN CITY	\$1,101	36	44
GILBERT	\$1,752	8	7	TAYLOR	\$924	57	61
GLENDALE	\$1,221	25	21	TEMPE/GUADALUPE	\$1,544	11	11
GLOBE	\$996	44	53	THATCHER	\$1,440	14	42
GOODYEAR	\$1,389	18	16	TOLLESON	\$759	75	70
HAYDEN	\$931	56	58	TOMBSTONE	\$792	74	69
HOLBROOK	\$883	65	50	TUCSON/S TUCSON/ ORO VALLEY	\$1,312	19	17
HUACHUCA CITY	\$901	62	59	WELLTON	\$863	67	65
JEROME	\$1,288	21	48	WICKENBURG	\$1,779	7	8
KEARNY	\$947	53	67	WILLCOX	\$889	64	31
KINGMAN	\$1,112	34	29	WILLIAMS	\$994	45	36
LAKE HAVASU CITY	\$1,115	33	26	WINKELMAN	\$908	61	71
LITCHFIELD PARK	\$1,990	6	5	WINSLOW	\$818	71	72
MAMMOTH	\$825	69	77	YOUNGTOWN	\$656	79	81
MARANA	\$1,227	24	20	YUMA	\$1,122	30	25
MARICOPA	\$1,111	35	40				

City/Town	Average Tax Liability Per Return	2007 Rank	2006 Rank	City/Town	Average Tax Liability Per Return	2007 Rank	2006 Rank
APACHE JUNCTION	\$947	29	29	MESA	\$962	25	17
AVONDALE	\$762	42	43	MIAMI	\$662	62	72
BENSON	\$739	48	26	NOGALES	\$546	74	52
BISBEE	\$716	51	63	PAGE	\$737	49	50
BUCKEYE	\$997	21	22	PARKER	\$607	67	42
BULLHEAD CITY	\$585	70	59	PATAGONIA	\$1,036	17	23
CAMP VERDE	\$644	63	56	PAYSON	\$1,032	18	36
CAREFREE	\$6,229	1	1	PEORIA	\$1,177	13	14
CASA GRANDE	\$863	31	33	PHOENIX	\$1,165	14	12
CAVE CREEK	\$2,336	3	3	PIMA	\$715	52	66
CHANDLER	\$1,443	8	8	PINETOP-LAKESIDE	\$952	26	18
CHINO VALLEY	\$675	60	47	PRESCOTT	\$1,237	11	11
CLARKDALE	\$802	38	31	PRESCOTT VALLEY	\$604	68	68
CLIFTON	\$799	39	58	QUARTZSITE	\$384	81	80
COLORADO CITY	\$294	84	83	QUEEN CREEK (combined)	\$932	30	20
COOLIDGE	\$628	64	46	SAFFORD	\$806	37	45
COTTONWOOD	\$760	43	44	SAHUARITA	\$966	24	28
DEWEY HUMBOLDT	\$795	40	35	ST. JOHNS	\$696	56	53
DOUGLAS	\$374	82	82	SAN LUIS	\$144	85	85
DUNCAN	\$713	53	64	SCOTTSDALE/ PARADISE VALLEY	\$4,034	2	2
EAGAR	\$755	46	61	SEDONA (combined)	\$1,627	5	7
EL MIRAGE	\$545	75	74	SHOW LOW	\$820	35	34
ELOY	\$460	79	81	SIERRA VISTA	\$1,017	20	24
FLAGSTAFF	\$1,223	12	13	SNOWFLAKE	\$702	55	41
FLORENCE	\$778	41	49	SOMERTON	\$349	83	84
FOUNTAIN HILLS	\$2,174	4	4	SPRINGERVILLE	\$757	45	54
FREDONIA	\$459	80	79	SUPERIOR	\$559	73	73
GILA BEND	\$509	76	75	SURPRISE/SUN CITY	\$862	32	40
GILBERT	\$1,467	7	6	TAYLOR	\$684	58	67
GLENDALE	\$975	23	21	TEMPE/GUADALUPE	\$1,288	10	10
GLOBE	\$752	47	48	THATCHER	\$1,105	16	38
GOODYEAR	\$1,156	15	15	TOLLESON	\$592	69	69
HAYDEN	\$694	57	60	TOMBSTONE	\$569	71	70
HOLBROOK	\$614	66	55	TUCSON/S TUCSON/ ORO VALLEY	\$1,028	19	16
HUACHUCA CITY	\$675	59	57	WELLTON	\$663	61	65
JEROME	\$951	27	51	WICKENBURG	\$1,335	9	9
KEARNY	\$758	44	62	WILLCOX	\$621	65	39
KINGMAN	\$828	34	32	WILLIAMS	\$737	50	37
LAKE HAVASU CITY	\$810	36	30	WINKELMAN	\$702	54	71
LITCHFIELD PARK	\$1,626	6	5	WINSLOW	\$505	77	78
MAMMOTH	\$568	72	76	YOUNGTOWN	\$489	78	77
MARANA	\$993	22	19	YUMA	\$845	33	27
MARICOPA	\$950	28	25				

Comparative statistics for the cities/towns are presented below:

- **Greatest growth in average FAGI:** Average Federal Adjusted Gross Income grew 23.2% in Wellton.
- **Smallest growth in average FAGI:** Average Federal Adjusted Gross Income declined by 20.9% in Willcox.
- **Most dependents as a % of total people represented on returns:** Colorado City at 66.4%.
- **Fewest dependents as a % of total people represented on returns:** Carefree at 13.9%.
- **Most blind exemptions as a % of total people represented on returns:** Eloy at 1.3%.
- **Most age 65 and over filers as a % of total people represented on returns:** Surprise\Sun City at 44.4%.
- **Fewest age 65 and over filers as a % of total people represented on returns:** Colorado City at 1.8%.
- **Highest percent of returns that itemized:** Carefree at 74.4%.

The tables for each county, starting with Table 6, are accompanied by a summary sheet providing various statistics for each county. Tables for each incorporated city/town follow the county tables.

APACHE COUNTY

The 2007 individual income tax abstract for Apache County includes the following zip codes:

85920	85936	86514 - 86515	86544 – 86545
85924 - 85925	85938	86520	86547
85927	85940	86535	86549
85930	86502 – 86508	86538	86556
85932	86510 - 86512	86540	

There are three incorporated cities within Apache County: Eagar (zip code 85925), ST. Johns (zip code 85936) and Springerville (zip code 85938).

The table below presents some descriptive figures for Apache County for 2007 and 2006.

Apache County	2007	2006	% chg
# of returns	19,637	18,420	6.6%
# of people represented	49,283	48,639	1.3%
# of people over 65	3,145	2,208	42.4%
# of blind persons	42	32	31.3%
# of dependents	23,251	23,828	(2.4%)
Total FAGI (millions)	\$596.6	\$577.3	3.3%
Average FAGI	\$30,380	\$31,338	(3.1%)
Total Taxable Income (millions)	\$199.3	\$191.8	3.9%
Average Taxable Income	\$26,950	\$26,889	0.2%
Total Tax Liability (millions)	\$5.9	\$6.0	(1.8%)
Average Tax Liability	\$803	\$847	(5.2%)
Average Tax Liability Per Return	\$302	\$328	(7.9%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$12,105. This is a 2.0% increase over the 2006 per capita figure, \$11,868.

The three incorporated cities/towns in this county account for 19.2% of the returns and 26.0% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$17,265. This is a 1.3% increase over the 2006 incorporated area per capita FAGI of \$17,047.

**TABLE 6
APACHE COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	5,265	7,028	1,139	16	3,266	\$17,705,787	\$1,203,524	\$1,946,179	\$746,489	\$19,396
# of returns			916	16	1,937	5,265	3,450	120	469	468
average per return			1.2	1.0	1.7	\$3,363	\$349	\$16,218	\$1,592	\$41
\$10,000 to \$19,999	4,257	7,067	599	13	5,327	\$62,911,413	(\$837,471,957)	\$2,512,998	\$6,565,155	\$170,764
# of returns			455	13	2,773	4,257	3,144	194	1,220	1,219
average per return			1.3	1.0	1.9	\$14,778	(\$266,371)	\$12,954	\$5,381	\$140
\$20,000 to \$29,999	2,962	5,214	327	3	4,378	\$72,844,683	\$23,637,675	\$4,002,902	\$11,911,240	\$316,021
# of returns			250	3	2,110	2,962	2,033	261	1,234	1,234
average per return			1.3	1.0	2.1	\$24,593	\$11,627	\$15,337	\$9,653	\$256
\$30,000 to \$49,999	3,499	6,068	428	7	5,095	\$135,706,309	\$61,574,653	\$15,019,894	\$38,643,580	\$1,052,791
# of returns			308	7	2,229	3,499	2,570	810	1,907	1,907
average per return			1.4	1.0	2.3	\$38,784	\$23,959	\$18,543	\$20,264	\$552
\$50,000 to \$74,999	2,013	3,669	318	2	3,004	\$123,635,688	\$70,980,443	\$18,896,794	\$45,610,574	\$1,281,669
# of returns			234	2	1,233	2,013	1,677	879	1,326	1,326
average per return			1.4	1.0	2.4	\$61,419	\$42,326	\$21,498	\$34,397	\$967
\$75,000 to \$99,999	948	1,798	161	1	1,377	\$81,081,203	\$50,841,638	\$12,308,342	\$35,341,262	\$1,030,200
# of returns			112	1	578	948	810	547	676	676
average per return			1.4	1.0	2.4	\$85,529	\$62,767	\$22,502	\$52,280	\$1,524
\$100,000 to \$199,999	635	1,205	145	0	752	\$80,346,830	\$57,897,743	\$13,320,718	\$43,113,186	\$1,366,590
# of returns			96	0	342	635	576	472	510	510
average per return			1.5		2.2	\$126,530	\$100,517	\$28,222	\$84,536	\$2,680
\$200,000 and over	58	108	28	0	52	\$22,343,395	\$20,001,228	\$2,474,821	\$17,335,153	\$697,799
# of returns			19	0	25	58	57	54	52	52
average per return			1.5		2.1	\$385,231	\$350,899	\$45,830	\$333,368	\$13,419
GRAND TOTAL	19,637	32,157	3,145	42	23,251	\$596,575,308	(\$551,335,053)	\$70,482,648	\$199,266,639	\$5,935,230
# of returns			2,390	42	11,227	19,637	14,317	3,337	7,394	7,392
average per return			1.3	1.0	2.1	\$30,380	(\$38,509)	\$21,122	\$26,950	\$803

TABLE 7
Eagar

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	308	411	66		132	(\$659,086)	(\$989,480)	\$486,423	\$120,080	\$3,157
# of returns			53		73	308	233	30	52	52
average per return			1.2		1.8	(\$2,140)	(\$4,247)	\$16,214	\$2,309	\$61
\$10,000 to \$19,999	242	372	73		203	\$3,585,994	\$2,665,331	\$499,727	\$852,791	\$22,192
# of returns			50		101	242	225	35	128	128
average per return			1.5		2.0	\$14,818	\$11,846	\$14,278	\$6,662	\$173
\$20,000 to \$29,999	159	269	39		154	\$3,883,096	\$3,060,900	\$626,547	\$1,355,855	\$35,920
# of returns			30		75	159	146	38	131	131
average per return			1.3		2.1	\$24,422	\$20,965	\$16,488	\$10,350	\$274
\$30,000 to \$49,999	257	437	63		239	\$10,113,032	\$8,498,279	\$2,214,300	\$4,939,437	\$134,503
# of returns			43		109	257	243	132	241	241
average per return			1.5		2.2	\$39,350	\$34,972	\$16,775	\$20,496	\$558
\$50,000 to \$74,999	189	344	38		219	\$11,825,811	\$10,542,955	\$2,563,903	\$6,762,320	\$189,825
# of returns			27		93	189	188	134	185	185
average per return			1.4		2.4	\$62,570	\$56,080	\$19,134	\$36,553	\$1,026
\$75,000 to \$99,999	139	267	18		176	\$12,022,010	\$11,278,380	\$2,552,691	\$7,868,736	\$228,821
# of returns			14		73	139	139	117	138	138
average per return			1.3		2.4	\$86,489	\$81,139	\$21,818	\$57,020	\$1,658
\$100,000 to \$199,999	100	192	15		122	\$12,329,848	\$11,739,449	\$2,617,138	\$8,533,077	\$264,452
# of returns			10		59	100	100	90	99	99
average per return			1.5		2.1	\$123,298	\$117,394	\$29,079	\$86,193	\$2,671
\$200,000 and over	11	19	6		7	\$5,258,531	\$5,166,833	\$722,592	\$4,398,041	\$182,019
# of returns			5		3	11	11	11	11	11
average per return			1.2		2.3	\$478,048	\$469,712	\$65,690	\$399,822	\$16,547
GRAND TOTAL	1,405	2,311	318	2	1,252	\$58,359,236	\$51,962,647	\$12,283,321	\$34,830,337	\$1,060,889
# of returns			232	2	586	1,405	1,285	587	985	985
average per return			1.4	1.0	2.1	\$41,537	\$40,438	\$20,926	\$35,361	\$1,077

TABLE 8
St. Johns

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	293	400	93		121	\$19,846	(\$544,729)	\$246,212	\$59,744	\$1,549
# of returns			69		71	293	257	16	37	37
average per return			1.3		1.7	\$68	(\$2,120)	\$15,388	\$1,615	\$42
\$10,000 to \$19,999	218	336	55		165	\$3,172,116	\$2,376,335	\$342,604	\$691,282	\$17,970
# of returns			42		90	218	202	30	126	126
average per return			1.3		1.8	\$14,551	\$11,764	\$11,420	\$5,486	\$143
\$20,000 to \$29,999	150	242	42		131	\$3,761,263	\$3,011,905	\$644,903	\$1,419,198	\$37,771
# of returns			31		65	150	140	44	131	131
average per return			1.4		2.0	\$25,075	\$21,514	\$14,657	\$10,834	\$288
\$30,000 to \$49,999	231	388	63		242	\$9,036,574	\$7,588,967	\$1,606,697	\$4,458,345	\$120,976
# of returns			41		104	231	221	106	221	221
average per return			1.5		2.3	\$39,119	\$34,339	\$15,158	\$20,174	\$547
\$50,000 to \$74,999	195	367	39		266	\$12,224,199	\$10,840,995	\$2,314,635	\$7,043,487	\$196,719
# of returns			28		111	195	194	119	187	187
average per return			1.4		2.4	\$62,688	\$55,881	\$19,451	\$37,666	\$1,052
\$75,000 to \$99,999	137	271	25		185	\$11,785,993	\$10,770,007	\$2,137,213	\$7,578,084	\$217,849
# of returns			16		77	137	137	99	137	137
average per return			1.6		2.4	\$86,029	\$78,613	\$21,588	\$55,314	\$1,590
\$100,000 to \$199,999	79	154	18		100	\$10,273,713	\$9,756,522	\$1,948,233	\$7,345,269	\$231,513
# of returns			11		44	79	79	73	79	79
average per return			1.6		2.3	\$130,047	\$123,500	\$26,688	\$92,978	\$2,931
\$200,000 and over	10	20	3		20	\$3,072,232	\$2,899,153	\$470,380	\$2,376,273	\$89,577
# of returns			2		6	10	10	10	10	10
average per return			1.5		3.3	\$307,223	\$289,915	\$47,038	\$237,627	\$8,958
GRAND TOTAL	1,313	2,178	338	2	1,230	\$53,345,936	\$46,699,155	\$9,710,877	\$30,971,682	\$913,924
# of returns			240	2	568	1,313	1,240	497	928	928
average per return			1.4	1.0	2.2	\$40,629	\$37,661	\$19,539	\$33,375	\$985

TABLE 9
Springerville

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	233	286	82		63	\$485,455	\$190,442	\$180,545	\$75,645	\$1,963
# of returns			68		34	233	155	15	43	43
average per return			1.2		1.9	\$2,083	\$1,229	\$12,036	\$1,759	\$46
\$10,000 to \$19,999	160	223	39		110	\$2,353,627	\$1,760,149	\$194,997	\$672,513	\$17,507
# of returns			33		56	160	145	19	109	109
average per return			1.2		2.0	\$14,710	\$12,139	\$10,263	\$6,170	\$161
\$20,000 to \$29,999	135	207	28		116	\$3,323,818	\$2,676,395	\$337,733	\$1,384,638	\$36,958
# of returns			21		60	135	124	26	121	121
average per return			1.3		1.9	\$24,621	\$21,584	\$12,990	\$11,443	\$305
\$30,000 to \$49,999	207	342	47		163	\$7,998,706	\$6,685,648	\$1,418,766	\$4,197,300	\$114,948
# of returns			32		82	207	192	92	197	197
average per return			1.5		2.0	\$38,641	\$34,821	\$15,421	\$21,306	\$583
\$50,000 to \$74,999	157	293	39		160	\$9,850,004	\$8,802,749	\$1,998,862	\$5,804,005	\$162,182
# of returns			25		75	157	155	109	153	153
average per return			1.6		2.1	\$62,739	\$56,792	\$18,338	\$37,935	\$1,060
\$75,000 to \$99,999	91	171	20		97	\$7,811,660	\$7,178,318	\$1,435,726	\$5,131,237	\$149,793
# of returns			12		44	91	91	72	91	91
average per return			1.7		2.2	\$85,842	\$78,883	\$19,941	\$56,387	\$1,646
\$100,000 and over	68	129	18		61	\$11,300,188	\$10,861,973	\$1,579,548	\$8,882,592	\$311,940
# of returns			13		30	68	68	59	68	68
average per return			1.4		2.0	\$166,179	\$159,735	\$26,772	\$130,626	\$4,587
GRAND TOTAL	1,051	1,651	273	1	770	\$43,123,458	\$38,155,674	\$7,146,177	\$26,147,930	\$795,291
# of returns			204	1	381	1,051	930	392	782	782
average per return			1.3	1.0	2.0	\$41,031	\$41,028	\$18,230	\$33,437	\$1,017

**CITIES/TOWNS WITHIN APACHE COUNTY
COMPARATIVE STATISTICS**

Most Returns Filed:	Eagar 1,405 or 7.2% of the county total
Most People Represented:	Eagar 3,395 or 6.9% of the county total
Most Age 65 Exemptions:	St. Johns 338 or 10.7% of the county total
Most Blind Exemptions:	Eagar and St. Johns 2 per county or 4.8% of the county total
Most Dependents Claimed:	Eagar 1,252 or 5.4% of the county total
Most Dependents as a % of Total Population:	St. Johns 37.9%
Least Dependents as a % of Total Population:	Springerville 33.1%
Most 65 & Over Persons as a % of Total Population:	Springerville 11.7%
Least 65 & Over Persons as a % of Total Population:	Eagar 9.4%
Highest Average FAGI:	Eagar \$41,537
Lowest Average FAGI:	St. Johns \$40,629
Highest Per Capita FAGI:	Springerville \$18,532
Lowest Per Capita FAGI:	St. Johns \$16,434
Highest % of Itemizers:	St. Johns 37.9%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN APACHE COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Eagar	\$41,537	\$41,414	0.3%
Springerville	\$41,031	\$41,139	(0.3%)
St. Johns	\$40,629	\$42,623	(4.7%)
Apache County	\$30,380	\$31,338	(3.1%)

COCHISE COUNTY

The 2007 individual income tax abstract for Cochise County includes the following zip codes:

85602 - 85603	85625 – 85627	85643 - 85644
85605 - 85610	85630	85655
85613	85632	85670-85671
85615 - 85617	85635 – 85636	85650
85620	85638	

There are seven incorporated cities within Cochise County: Benson (zip code 85602), Bisbee (zip code 85603), Douglas (zip codes 85607, 85608, 85655), Huachuca City (zip code 85616), Sierra Vista (zip codes 85635, 85636, 85650, 85671), Tombstone (zip code 85638) and Willcox (zip codes 85643, 85644).

The table below presents some descriptive figures for Cochise County for 2007 and 2006.

Cochise County	2007	2006	% chg
# of returns	46,127	44,096	4.6%
# of people represented	97,006	94,987	2.1%
# of people over 65	13,708	11,937	14.8%
# of blind persons	184	174	5.7%
# of dependents	30,236	30,263	(0.1%)
<u>Total</u> FAGI (millions)	\$1,980.4	\$2,010.5	(1.5%)
<u>Average</u> FAGI	\$42,934	\$45,594	(5.8%)
<u>Total</u> Taxable Income (millions)	\$1,195.0	\$1,235.9	(3.3%)
<u>Average</u> Taxable Income	\$35,314	\$36,709	(3.8%)
<u>Total</u> Tax Liability (millions)	\$36.5	\$40.6	(10.1%)
<u>Average</u> Tax Liability	\$1,081	\$1,208	(10.5%)
<u>Average Tax Liability Per Return</u>	\$792	\$922	(14.0%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$20,415. This is a 3.5% decrease over the 2006 per capita figure, \$21,166.

The seven incorporated cities/towns in this county account for 81.6% of the returns and 81.5% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$20,630. This is a 2.6% decrease over the 2006 incorporated area per capita FAGI of \$21,171.

**TABLE 10
COCHISE COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	9,324	12,180	2,793	31	3,144	\$10,768,437	(\$5,558,801)	\$9,022,630	\$2,624,345	\$68,135
# of returns			2,247	30	1,948	9,324	6,350	614	1,583	1,575
average per return			1.2	1.0	1.6	\$1,155	(\$875)	\$14,695	\$1,658	\$43
\$10,000 to \$19,999	8,514	12,784	2,406	29	5,812	\$126,931,460	\$88,870,048	\$12,601,782	\$30,295,704	\$788,871
# of returns			1,844	29	3,265	8,514	7,376	1,002	5,075	5,062
average per return			1.3	1.0	1.8	\$14,909	\$12,049	\$12,577	\$5,970	\$156
\$20,000 to \$29,999	6,141	9,609	1,724	40	4,581	\$151,678,806	\$115,478,155	\$18,974,840	\$61,189,073	\$1,631,082
# of returns			1,233	40	2,450	6,141	5,456	1,338	5,549	5,547
average per return			1.4	1.0	1.9	\$24,699	\$21,165	\$14,181	\$11,027	\$294
\$30,000 to \$49,999	7,778	12,673	2,190	33	5,715	\$303,885,058	\$247,495,580	\$45,809,168	\$160,284,563	\$4,377,680
# of returns			1,566	33	2,965	7,778	7,218	3,020	7,435	7,434
average per return			1.4	1.0	1.9	\$39,070	\$34,289	\$15,169	\$21,558	\$589
\$50,000 to \$74,999	6,172	10,781	1,965	28	4,579	\$381,230,628	\$333,248,044	\$70,175,191	\$226,300,780	\$6,393,214
# of returns			1,376	28	2,402	6,172	6,064	3,897	6,055	6,054
average per return			1.4	1.0	1.9	\$61,768	\$54,955	\$18,007	\$37,374	\$1,056
\$75,000 to \$99,999	4,003	7,442	1,270	12	3,290	\$344,809,796	\$312,304,082	\$65,298,226	\$221,673,684	\$6,488,527
# of returns			824	12	1,705	4,003	4,000	3,139	3,962	3,962
average per return			1.5	1.0	1.9	\$86,138	\$78,076	\$20,802	\$55,950	\$1,638
\$100,000 to \$199,999	3,689	7,039	1,119	10	2,772	\$476,822,886	\$447,078,196	\$86,741,094	\$340,754,317	\$10,773,129
# of returns			747	7	1,502	3,689	3,687	3,339	3,676	3,676
average per return			1.5	1.4	1.8	\$129,255	\$121,258	\$25,978	\$92,697	\$2,931
\$200,000 to \$499,999	440	827	201	0	316	\$119,738,824	\$116,017,835	\$17,657,759	\$96,115,531	\$3,617,767
# of returns			135	0	157	440	440	415	438	438
average per return			1.5	0.0	2.0	\$272,134	\$263,677	\$42,549	\$219,442	\$8,260
\$500,000 to \$999,999	48	85	28	1	21	\$32,771,136	\$32,328,443	\$4,524,779	\$27,562,711	\$1,163,920
# of returns			17	1	13	48	48	43	48	48
average per return			1.6	1.0	1.6	\$682,732	\$673,509	\$105,227	\$574,223	\$24,248
\$1,000,000 and over	18	34	12	0	6	\$31,757,501	\$32,870,423	\$4,614,369	\$28,176,254	\$1,243,873
# of returns			8	0	5	18	18	18	18	18
average per return			1.5	0.0	1.2	\$1,764,306	\$1,826,135	\$256,354	\$1,565,347	\$69,104
GRAND TOTAL	46,127	73,454	13,708	184	30,236	\$1,980,394,531	\$1,720,132,005	\$335,419,838	\$1,194,976,962	\$36,546,198
# of returns			9,997	180	16,412	46,127	40,657	16,825	33,839	33,814
average per return			1.4	1.0	1.8	\$42,934	\$42,308	\$19,936	\$35,314	\$1,081

TABLE 11
Benson

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	677	872	262	1	179	\$815,772	(\$574,234)	\$637,731	\$228,915	\$5,936
# of returns			203	1	107	677	450	50	139	138
average per return			1.3	1.0	1.7	\$1,205	(\$1,276)	\$12,755	\$1,647	\$43
\$10,000 to \$19,999	682	993	285	2	278	\$10,235,274	\$7,171,445	\$1,467,474	\$2,675,039	\$69,653
# of returns			216	2	169	682	580	105	442	440
average per return			1.3	1.0	1.6	\$15,008	\$12,365	\$13,976	\$6,052	\$158
\$20,000 to \$29,999	493	773	195	4	265	\$12,024,337	\$9,337,115	\$1,566,595	\$4,960,875	\$132,021
# of returns			129	4	162	493	438	118	455	455
average per return			1.5	1.0	1.6	\$24,390	\$21,318	\$13,276	\$10,903	\$290
\$30,000 to \$49,999	648	1,042	204	3	380	\$25,128,671	\$20,175,295	\$3,970,281	\$13,610,978	\$371,691
# of returns			140	3	186	648	585	259	620	620
average per return			1.5	1.0	2.0	\$38,779	\$34,488	\$15,329	\$21,953	\$600
\$50,000 to \$74,999	493	892	161	2	363	\$30,212,988	\$26,442,192	\$6,129,370	\$17,219,347	\$481,831
# of returns			110	2	181	493	486	312	482	482
average per return			1.5	1.0	2.0	\$61,284	\$54,408	\$19,645	\$35,725	\$1,000
\$75,000 to \$99,999	305	572	88	0	202	\$26,267,949	\$24,215,253	\$4,873,546	\$17,403,134	\$508,825
# of returns			60	0	97	305	305	235	304	304
average per return			1.5		2.1	\$86,124	\$79,394	\$20,738	\$57,247	\$1,674
\$100,000 to \$199,999	217	414	72	0	155	\$27,653,980	\$26,148,527	\$5,387,845	\$19,605,542	\$616,967
# of returns			45	0	76	217	217	200	216	216
average per return			1.6		2.0	\$127,438	\$120,500	\$26,939	\$90,766	\$2,856
\$200,000 and over	31	54	19	0	23	\$14,357,191	\$14,387,452	\$3,607,948	\$10,638,006	\$434,250
# of returns			12	0	9	31	31	29	30	30
average per return			1.6		2.6	\$463,135	\$464,111	\$124,412	\$354,600	\$14,475
GRAND TOTAL	3,546	5,612	1,286	12	1,845	\$146,696,162	\$127,303,045	\$27,640,790	\$86,341,836	\$2,621,174
# of returns			915	12	987	3,546	3,092	1,308	2,688	2,685
average per return			1.4	1.0	1.9	\$41,369	\$41,172	\$21,132	\$32,121	\$976

TABLE 12
Bisbee

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	631	772	195	3	140	\$2,055,712	\$1,081,928	\$567,319	\$197,562	\$5,114
# of returns			173	3	100	631	481	54	111	111
average per return			1.1	1.0	1.4	\$3,258	\$2,249	\$10,506	\$1,780	\$46
\$10,000 to \$19,999	551	772	174	2	296	\$8,169,495	\$6,022,354	\$995,119	\$2,097,504	\$54,613
# of returns			145	2	168	551	494	86	357	357
average per return			1.2	1.0	1.8	\$14,827	\$12,191	\$11,571	\$5,875	\$153
\$20,000 to \$29,999	421	612	123	5	210	\$10,566,745	\$8,279,085	\$1,338,962	\$4,846,652	\$129,524
# of returns			98	5	126	421	373	97	397	397
average per return			1.3	1.0	1.7	\$25,099	\$22,196	\$13,804	\$12,208	\$326
\$30,000 to \$49,999	538	809	155	1	303	\$20,828,296	\$17,353,696	\$2,756,232	\$11,909,002	\$328,489
# of returns			117	1	166	538	500	201	524	524
average per return			1.3	1.0	1.8	\$38,714	\$34,707	\$13,713	\$22,727	\$627
\$50,000 to \$74,999	371	603	109	1	198	\$22,624,113	\$19,897,202	\$3,399,361	\$14,396,720	\$412,367
# of returns			83	1	108	371	361	207	364	364
average per return			1.3	1.0	1.8	\$60,981	\$55,117	\$16,422	\$39,551	\$1,133
\$75,000 to \$99,999	176	319	50	1	112	\$14,981,875	\$13,753,271	\$2,685,881	\$9,970,431	\$294,986
# of returns			36	1	65	176	176	121	169	169
average per return			1.4	1.0	1.7	\$85,124	\$78,144	\$22,197	\$58,997	\$1,745
\$100,000 to \$199,999	138	247	39	0	63	\$17,402,368	\$16,439,127	\$2,389,848	\$13,233,388	\$427,677
# of returns			29	0	33	138	138	107	138	138
average per return			1.3		1.9	\$126,104	\$119,124	\$22,335	\$95,894	\$3,099
\$200,000 and over	21	38	19	1	12	\$10,799,862	\$10,547,846	\$1,153,567	\$9,295,234	\$386,561
# of returns			12	1	6	21	21	20	21	21
average per return			1.6	1.0	2.0	\$514,279	\$502,278	\$57,678	\$442,630	\$18,408
GRAND TOTAL	2,847	4,172	864	14	1,334	\$107,428,466	\$93,374,509	\$15,286,289	\$65,946,493	\$2,039,331
# of returns			693	14	772	2,847	2,544	893	2,081	2,081
average per return			1.2	1.0	1.7	\$37,734	\$36,704	\$17,118	\$31,690	\$980

TABLE 13
Douglas

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,027	2,853	580	4	1,191	\$7,278,972	\$2,248,336	\$400,368	\$360,986	\$9,345
# of returns			468	4	707	2,027	1,191	34	226	223
average per return			1.2	1.0	1.7	\$3,591	\$1,888	\$11,776	\$1,597	\$42
\$10,000 to \$19,999	1,715	2,926	260	3	2,072	\$25,349,284	\$16,702,042	\$745,028	\$4,017,478	\$104,493
# of returns			197	3	1,118	1,715	1,497	69	770	765
average per return			1.3	1.0	1.9	\$14,781	\$11,157	\$10,798	\$5,218	\$137
\$20,000 to \$29,999	972	1,695	130	0	1,236	\$23,838,693	\$17,820,259	\$1,739,710	\$8,341,640	\$220,862
# of returns			92	0	632	972	869	122	901	900
average per return			1.4		2.0	\$24,525	\$20,507	\$14,260	\$9,258	\$245
\$30,000 to \$49,999	1,021	1,784	117	3	1,325	\$38,933,133	\$31,244,014	\$3,652,632	\$20,523,978	\$554,296
# of returns			90	3	647	1,021	933	252	1,001	1,001
average per return			1.3	1.0	2.0	\$38,132	\$33,488	\$14,495	\$20,503	\$554
\$50,000 to \$74,999	504	911	82	0	676	\$31,210,834	\$27,978,059	\$4,488,320	\$19,628,667	\$552,020
# of returns			59	0	322	504	496	267	500	500
average per return			1.4		2.1	\$61,926	\$56,407	\$16,810	\$39,257	\$1,104
\$75,000 to \$99,999	280	532	55	0	374	\$23,794,798	\$21,910,856	\$3,785,812	\$16,011,420	\$465,600
# of returns			37	0	173	280	280	200	280	280
average per return			1.5		2.2	\$84,981	\$78,253	\$18,929	\$57,184	\$1,663
\$100,000 to \$199,999	149	287	44	0	160	\$18,583,400	\$17,461,386	\$2,989,688	\$13,530,297	\$424,292
# of returns			30	0	83	149	149	128	149	149
average per return			1.5		1.9	\$124,721	\$117,191	\$23,357	\$90,807	\$2,848
\$200,000 and over	19	35	14	0	13	\$5,714,021	\$5,487,974	\$993,899	\$4,388,557	\$166,942
# of returns			9	0	9	19	19	17	19	19
average per return			1.6		1.4	\$300,738	\$288,841	\$58,465	\$230,977	\$8,786
GRAND TOTAL	6,687	11,023	1,282	10	7,047	\$174,703,135	\$140,852,926	\$18,795,457	\$86,803,023	\$2,497,850
# of returns			982	10	3,691	6,687	5,434	1,089	3,846	3,837
average per return			1.3	1.0	1.9	\$26,126	\$25,921	\$17,259	\$22,570	\$651

TABLE 14
Huachuca City

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	386	515	125		115	\$361,936	\$482,918	\$335,597	\$106,191	\$2,755
# of returns			98		72	386	265	29	61	61
average per return			1.3		1.6	\$938	\$1,822	\$11,572	\$1,741	\$45
\$10,000 to \$19,999	385	539	115		172	\$5,755,464	\$3,917,609	\$619,853	\$1,656,928	\$43,222
# of returns			92		100	385	320	55	248	247
average per return			1.3		1.7	\$14,949	\$12,243	\$11,270	\$6,681	\$175
\$20,000 to \$29,999	302	455	84		179	\$7,469,535	\$5,616,363	\$909,827	\$3,240,113	\$86,445
# of returns			59		107	302	262	71	281	281
average per return			1.4		1.7	\$24,734	\$21,437	\$12,814	\$11,531	\$308
\$30,000 to \$49,999	375	612	68		267	\$14,502,604	\$12,000,488	\$1,930,250	\$8,056,549	\$219,889
# of returns			49		146	375	343	140	362	362
average per return			1.4		1.8	\$38,674	\$34,987	\$13,788	\$22,256	\$607
\$50,000 to \$74,999	298	533	63		212	\$18,200,976	\$16,027,533	\$2,915,065	\$11,294,324	\$317,612
# of returns			47		115	298	290	176	294	294
average per return			1.3		1.8	\$61,077	\$55,267	\$16,563	\$38,416	\$1,080
\$75,000 to \$99,999	132	255	19		119	\$11,274,309	\$10,373,546	\$1,938,119	\$7,569,831	\$218,923
# of returns			13		60	132	132	101	130	130
average per return			1.5		2.0	\$85,411	\$78,587	\$19,189	\$58,229	\$1,684
\$100,000 and over	137	259	19		80	\$19,373,041	\$18,599,736	\$3,564,645	\$14,336,018	\$472,046
# of returns			13		41	137	137	125	136	136
average per return			1.5		2.0	\$141,409	\$135,764	\$28,517	\$105,412	\$3,471
GRAND TOTAL	2,015	3,168	493	7	1,144	\$76,937,865	\$67,018,193	\$12,213,356	\$46,259,954	\$1,360,892
# of returns			371	7	641	2,015	1,749	697	1,512	1,511
average per return			1.3	1.0	1.8	\$38,183	\$38,318	\$17,523	\$30,595	\$901

TABLE 15
Sierra Vista

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,808	3,461	703	13	676	\$7,981,300	\$3,319,889	\$2,909,815	\$987,459	\$25,715
# of returns			570	12	444	2,808	2,037	191	602	600
average per return			1.2	1.1	1.5	\$2,842	\$1,630	\$15,235	\$1,640	\$43
\$10,000 to \$19,999	2,830	3,934	844	13	1,314	\$42,237,886	\$30,178,510	\$4,984,069	\$12,088,652	\$314,949
# of returns			642	13	786	2,830	2,428	392	1,897	1,895
average per return			1.3	1.0	1.7	\$14,925	\$12,429	\$12,714	\$6,373	\$166
\$20,000 to \$29,999	2,265	3,335	710	20	1,220	\$56,052,473	\$43,314,175	\$8,136,623	\$24,245,025	\$648,299
# of returns			514	20	697	2,265	2,020	557	2,034	2,034
average per return			1.4	1.0	1.8	\$24,747	\$21,443	\$14,608	\$11,920	\$319
\$30,000 to \$49,999	3,064	4,811	1,074	17	1,701	\$120,875,761	\$98,815,222	\$20,443,686	\$63,621,021	\$1,746,562
# of returns			764	17	957	3,064	2,868	1,330	2,915	2,915
average per return			1.4	1.0	1.8	\$39,450	\$34,454	\$15,371	\$21,825	\$599
\$50,000 to \$74,999	2,914	5,003	1,112	18	1,925	\$180,718,547	\$156,841,717	\$35,219,776	\$105,560,472	\$2,989,886
# of returns			757	18	1,056	2,914	2,870	1,931	2,857	2,857
average per return			1.5	1.0	1.8	\$62,017	\$54,649	\$18,239	\$36,948	\$1,047
\$75,000 to \$99,999	2,115	3,881	756	8	1,603	\$182,964,674	\$164,481,972	\$35,981,295	\$115,834,097	\$3,402,209
# of returns			478	8	878	2,115	2,113	1,712	2,089	2,089
average per return			1.6	1.0	1.8	\$86,508	\$77,843	\$21,017	\$55,450	\$1,629
\$100,000 to \$199,999	2,235	4,269	694	7	1,680	\$290,299,069	\$271,257,559	\$53,140,078	\$206,756,913	\$6,539,594
# of returns			460	4	933	2,235	2,233	2,044	2,224	2,224
average per return			1.5	1.8	1.8	\$129,888	\$121,477	\$25,998	\$92,966	\$2,940
\$200,000 to \$499,999	247	470	105	0	191	\$66,299,305	\$64,280,771	\$9,574,671	\$53,457,867	\$2,002,568
# of returns			73	0	93	247	247	238	247	247
average per return			1.4		2.1	\$268,418	\$260,246	\$40,230	\$216,429	\$8,108
\$500,000 and over	34	60	18	0	12	\$30,159,544	\$30,022,315	\$3,095,856	\$26,761,796	\$1,152,657
# of returns			11	0	9	34	34	31	34	34
average per return			1.6		1.3	\$887,045	\$883,009	\$99,866	\$787,112	\$33,902
GRAND TOTAL	18,512	29,224	6,016	96	10,322	\$977,588,558	\$862,512,130	\$173,485,869	\$609,313,302	\$18,822,439
# of returns			4,269	92	5,853	18,512	16,850	8,426	14,899	14,895
average per return			1.4	1.0	1.8	\$52,808	\$51,188	\$20,589	\$40,896	\$1,264

**TABLE 16
Tombstone**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	216	288	63		44	(\$104,986)	(\$364,067)	\$434,002	\$81,394	\$2,104
# of returns			54		28	216	169	35	45	45
average per return			1.2		1.6	(\$486)	(\$2,154)	\$12,400	\$1,809	\$47
\$10,000 to \$19,999	189	273	85		69	\$2,832,636	\$2,090,237	\$257,371	\$800,315	\$20,858
# of returns			66		45	189	166	22	123	123
average per return			1.3		1.5	\$14,987	\$12,592	\$11,699	\$6,507	\$170
\$20,000 to \$29,999	114	167	47		28	\$2,801,586	\$2,168,708	\$399,335	\$1,268,127	\$33,791
# of returns			36		18	114	99	33	108	108
average per return			1.3		1.6	\$24,575	\$21,906	\$12,101	\$11,742	\$313
\$30,000 to \$49,999	165	264	44		74	\$6,486,319	\$5,558,818	\$823,891	\$3,809,478	\$104,532
# of returns			36		38	165	155	63	162	162
average per return			1.2		1.9	\$39,311	\$35,863	\$13,078	\$23,515	\$645
\$50,000 to \$74,999	110	194	42		50	\$6,761,379	\$5,755,542	\$1,191,509	\$4,019,993	\$112,958
# of returns			33		31	110	105	65	108	108
average per return			1.3		1.6	\$61,467	\$54,815	\$18,331	\$37,222	\$1,046
\$75,000 to \$99,999	54	104	17		38	\$4,647,308	\$4,289,622	\$741,199	\$3,163,148	\$91,612
# of returns			12		19	54	54	39	54	54
average per return			1.4		2.0	\$86,061	\$79,437	\$19,005	\$58,577	\$1,697
\$100,000 and over	34	64	21		15	\$5,512,876	\$5,052,305	\$880,065	\$3,992,705	\$136,046
# of returns			15		9	34	34	31	34	34
average per return			1.4		1.7	\$162,143	\$148,597	\$28,389	\$117,433	\$4,001
GRAND TOTAL	882	1,354	319	6	318	\$28,937,118	\$24,551,165	\$4,727,372	\$17,135,160	\$501,901
# of returns			252	6	188	882	782	288	634	634
average per return			1.3	1.0	1.7	\$32,809	\$31,395	\$16,414	\$27,027	\$792

TABLE 17
Willcox

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	753	1,010	223		289	(\$8,713,326)	(\$10,376,401)	\$1,245,243	\$219,786	\$5,711
# of returns			176		177	753	494	57	125	125
average per return			1.3		1.6	(\$11,571)	(\$21,005)	\$21,846	\$1,758	\$46
\$10,000 to \$19,999	626	989	130		517	\$9,357,677	\$6,727,522	\$740,174	\$2,025,274	\$52,696
# of returns			97		302	626	549	60	369	369
average per return			1.3		1.7	\$14,948	\$12,254	\$12,336	\$5,489	\$143
\$20,000 to \$29,999	490	834	88		592	\$12,136,407	\$9,154,979	\$970,120	\$4,344,785	\$115,240
# of returns			62		269	490	443	75	448	447
average per return			1.4		2.2	\$24,768	\$20,666	\$12,935	\$9,698	\$258
\$30,000 to \$49,999	543	921	109		544	\$21,209,288	\$17,369,472	\$2,546,397	\$11,428,672	\$311,193
# of returns			78		254	543	504	165	523	523
average per return			1.4		2.1	\$39,059	\$34,463	\$15,433	\$21,852	\$595
\$50,000 to \$74,999	347	631	70		332	\$21,378,672	\$19,050,830	\$3,227,921	\$13,350,485	\$376,347
# of returns			52		171	347	339	188	343	343
average per return			1.3		1.9	\$61,610	\$56,197	\$17,170	\$38,923	\$1,097
\$75,000 to \$99,999	216	413	48		218	\$18,495,485	\$17,008,948	\$2,923,414	\$12,437,175	\$362,348
# of returns			32		117	216	216	151	216	216
average per return			1.5		1.9	\$85,627	\$78,745	\$19,360	\$57,580	\$1,678
\$100,000 to \$199,999	153	293	50		132	\$19,660,225	\$18,440,849	\$2,953,494	\$14,518,151	\$462,481
# of returns			32		69	153	153	127	153	153
average per return			1.6		1.9	\$128,498	\$120,528	\$23,256	\$94,890	\$3,023
\$200,000 and over	26	47	16		9	\$8,736,745	\$8,585,579	\$1,487,852	\$6,944,974	\$272,292
# of returns			12		7	26	26	21	26	26
average per return			1.3		1.3	\$336,029	\$330,215	\$70,850	\$267,114	\$10,473
GRAND TOTAL	3,154	5,138	734	9	2,633	\$102,261,173	\$85,961,778	\$16,094,615	\$65,269,302	\$1,958,308
# of returns			541	9	1,366	3,154	2,724	844	2,203	2,202
average per return			1.4	1.0	1.9	\$32,423	\$31,557	\$19,069	\$29,627	\$889

CITIES/TOWNS WITHIN COCHISE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Sierra Vista 18,512, or 40.1% of the county total
Most People Represented:	Sierra Vista 37,453, or 38.6% of the county total
Most Age 65 Exemptions:	Sierra Vista 6,016, or 43.9% of the county total
Most Blind Exemptions:	Sierra Vista 96 or 52.2% of the county total
Most Dependents Claimed:	Sierra Vista 10,322, or 34.1% of the county total
Most Dependents as a % of Total Population:	Douglas 44.7%
Least Dependents as a % of Total Population:	Tombstone 19.9%
Most 65 & Over Persons as a % of Total Population:	Tombstone 20.0%
Least 65 & Over Persons as a % of Total Population:	Douglas 8.1%
Highest Average FAGI:	Sierra Vista \$52,808
Lowest Average FAGI:	Douglas \$26,126
Highest Per Capita FAGI:	Sierra Vista \$26,102
Lowest Per Capita FAGI:	Douglas \$11,089
Highest % of Itemizers:	Sierra Vista 45.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN COCHISE COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Sierra Vista	\$52,808	\$52,748	0.1%
Cochise County	\$42,934	\$45,594	(5.8%)
Benson	\$41,369	\$47,913	(13.7%)
Huachuca City	\$38,183	\$39,938	(4.4%)
Bisbee	\$37,734	\$38,215	(1.3%)
Tombstone	\$32,809	\$35,073	(6.5%)
Willcox	\$32,423	\$41,004	(20.9%)
Douglas	\$26,126	\$27,804	(6.0%)

COCONINO COUNTY

The 2007 individual income tax abstract for Coconino County includes the following zip codes:

85931	86040
86001 – 86018	86044 – 86046
86020	86052 – 86053
86022 – 86024	86336
86035 – 86036	86435
86038	

There are four incorporated cities plus part of Sedona within Coconino County: Flagstaff (zip codes 86001 through 86016), Fredonia (zip code 86022), Page (zip code 86040) and Williams (zip code 86046). The portion of Sedona which lies in Coconino County has a zip code of 86336. An abstract for Sedona, combining the Coconino County portion and the Yavapai County portion, is presented in Appendix I.

The table below presents some descriptive figures for Coconino County for 2007 and 2006.

Coconino County	2007	2006	% chg
# of returns	51,232	50,164	2.1%
# of people represented	105,618	105,765	(0.1%)
# of people over 65	8,230	7,567	8.8%
# of blind persons	119	106	12.3%
# of dependents	35,500	36,210	(2.0%)
<u>Total</u> FAGI (millions)	\$2,650.3	\$2,653.5	(0.1%)
<u>Average</u> FAGI	\$51,732	\$52,896	(2.2%)
<u>Total</u> Taxable Income (millions)	\$1,647.4	\$1,681.3	(2.0%)
<u>Average</u> Taxable Income	\$43,768	\$44,881	(2.5%)
<u>Total</u> Tax Liability (millions)	\$54.4	\$59.1	(7.9%)
<u>Average</u> Tax Liability	\$1,447	\$1,579	(8.4%)
<u>Average</u> Tax Liability Per Return	\$1,063	\$1,178	(9.8%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$25,094. There was no change compared to the 2006 per capita FAGI, \$25,089.

The four incorporated cities/towns plus the portion of Sedona in this county account for 85.0% of the returns and 90.5% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$27,572. This is a 0.5% decrease from the 2006 incorporated area per capita FAGI, \$27,716.

**TABLE 18
COCONINO COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	9,408	11,643	1,258	28	2,989	\$13,973,093	(\$5,815,794)	\$17,234,368	\$3,421,788	\$88,998
# of returns			1,039	28	1,936	9,408	6,321	815	2,026	2,016
average per return			1.2	1.0	1.5	\$1,485	(\$920)	\$21,146	\$1,689	\$44
\$10,000 to \$19,999	8,734	12,414	1,240	16	5,577	\$130,633,926	\$84,586,351	\$15,542,519	\$37,310,775	\$973,148
# of returns			944	16	3,213	8,734	6,717	989	5,496	5,487
average per return			1.3	1.0	1.7	\$14,957	\$12,593	\$15,715	\$6,789	\$177
\$20,000 to \$29,999	7,135	10,542	891	13	5,355	\$177,041,223	\$121,441,333	\$21,782,263	\$76,507,267	\$2,052,927
# of returns			669	13	2,845	7,135	5,611	1,313	5,972	5,968
average per return			1.3	1.0	1.9	\$24,813	\$21,643	\$16,590	\$12,811	\$344
\$30,000 to \$49,999	9,441	14,521	1,190	23	7,335	\$367,371,145	\$280,269,619	\$63,368,163	\$193,425,062	\$5,346,292
# of returns			898	23	3,736	9,441	7,997	3,552	8,457	8,456
average per return			1.3	1.0	2.0	\$38,912	\$35,047	\$17,840	\$22,872	\$632
\$50,000 to \$74,999	6,725	11,490	1,153	14	5,842	\$414,438,687	\$357,624,886	\$92,809,333	\$230,747,214	\$6,546,967
# of returns			870	14	2,941	6,725	6,427	4,377	6,261	6,260
average per return			1.3	1.0	2.0	\$61,627	\$55,644	\$21,204	\$36,855	\$1,046
\$75,000 to \$99,999	4,219	7,764	934	10	3,770	\$364,084,801	\$323,005,569	\$87,637,428	\$213,887,507	\$6,258,922
# of returns			630	10	1,929	4,219	4,117	3,516	4,005	4,005
average per return			1.5	1.0	2.0	\$86,296	\$78,457	\$24,925	\$53,405	\$1,563
\$100,000 to \$199,999	4,345	8,199	1,089	12	3,666	\$568,826,269	\$526,460,065	\$126,721,359	\$378,751,540	\$12,010,283
# of returns			732	12	1,965	4,345	4,309	4,024	4,210	4,210
average per return			1.5	1.0	1.9	\$130,915	\$122,177	\$31,491	\$89,965	\$2,853
\$200,000 to \$499,999	956	1,798	360	2	745	\$277,301,282	\$269,824,055	\$50,324,215	\$215,255,189	\$8,144,795
# of returns			238	2	381	956	955	940	947	947
average per return			1.5	1.0	2.0	\$290,064	\$282,538	\$53,536	\$227,302	\$8,601
\$500,000 to \$999,999	191	359	81	1	174	\$128,064,303	\$127,075,841	\$19,634,358	\$106,937,644	\$4,488,923
# of returns			51	1	75	191	191	190	188	188
average per return			1.6	1.0	2.3	\$670,494	\$665,319	\$103,339	\$568,817	\$23,877
\$1,000,000 and over	78	144	34	0	47	\$208,594,067	\$209,301,344	\$17,733,075	\$191,202,179	\$8,530,964
# of returns			24	0	25	78	78	76	78	78
average per return			1.4		1.9	\$2,674,283	\$2,683,351	\$233,330	\$2,451,310	\$109,371
GRAND TOTAL	51,232	78,874	8,230	119	35,500	\$2,650,328,796	\$2,293,773,269	\$512,787,081	\$1,647,446,165	\$54,442,219
# of returns			6,095	119	19,046	51,232	42,723	19,792	37,640	37,615
average per return			1.4	1.0	1.9	\$51,732	\$53,689	\$25,909	\$43,768	\$1,447

TABLE 19
Flagstaff

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	5,560	6,590	570	20	1,352	\$13,053,326	\$3,179,140	\$8,999,534	\$2,483,902	\$64,594
# of returns			488	20	858	5,560	3,926	454	1,447	1,440
average per return			1.2	1.0	1.6	\$2,348	\$810	\$19,823	\$1,717	\$45
\$10,000 to \$19,999	5,082	6,776	559	10	2,495	\$75,866,633	\$53,497,332	\$9,006,994	\$26,233,017	\$684,145
# of returns			447	10	1,445	5,082	4,067	580	3,735	3,731
average per return			1.3	1.0	1.7	\$14,928	\$13,154	\$15,529	\$7,024	\$183
\$20,000 to \$29,999	4,311	6,050	403	9	2,593	\$107,257,199	\$79,653,607	\$12,746,801	\$53,909,469	\$1,449,050
# of returns			311	9	1,445	4,311	3,538	765	3,983	3,982
average per return			1.3	1.0	1.8	\$24,880	\$22,514	\$16,662	\$13,535	\$364
\$30,000 to \$49,999	6,044	8,997	608	11	3,982	\$234,969,695	\$190,655,609	\$40,770,539	\$136,345,624	\$3,778,522
# of returns			470	11	2,126	6,044	5,286	2,357	5,786	5,785
average per return			1.3	1.0	1.9	\$38,877	\$36,068	\$17,298	\$23,565	\$653
\$50,000 to \$74,999	4,441	7,512	634	9	3,571	\$273,795,122	\$250,024,755	\$62,713,009	\$163,437,304	\$4,644,156
# of returns			490	9	1,881	4,441	4,363	3,044	4,342	4,342
average per return			1.3	1.0	1.9	\$61,652	\$57,306	\$20,602	\$37,641	\$1,070
\$75,000 to \$99,999	2,892	5,337	536	7	2,529	\$249,429,724	\$233,247,613	\$61,122,127	\$156,127,480	\$4,564,430
# of returns			362	7	1,361	2,892	2,892	2,523	2,861	2,861
average per return			1.5	1.0	1.9	\$86,248	\$80,653	\$24,226	\$54,571	\$1,595
\$100,000 to \$199,999	3,098	5,870	591	8	2,687	\$406,741,965	\$388,565,994	\$89,706,869	\$282,708,984	\$8,960,087
# of returns			402	8	1,484	3,098	3,097	2,927	3,082	3,082
average per return			1.5	1.0	1.8	\$131,292	\$125,465	\$30,648	\$91,729	\$2,907
\$200,000 to \$499,999	655	1,242	185	1	598	\$188,597,129	\$184,658,600	\$32,467,404	\$148,984,686	\$5,631,900
# of returns			122	1	301	655	655	644	653	653
average per return			1.5	1.0	2.0	\$287,935	\$281,922	\$50,415	\$228,154	\$8,625
\$500,000 to \$999,999	124	238	28	0	154	\$84,435,144	\$84,225,468	\$11,699,278	\$72,119,928	\$3,031,533
# of returns			17	0	65	124	124	123	122	122
average per return			1.6		2.4	\$680,929	\$679,238	\$95,116	\$591,147	\$24,849
\$1,000,000 and over	50	94	12	0	44	\$161,367,888	\$162,130,730	\$13,120,516	\$148,759,969	\$6,656,037
# of returns			9	0	22	50	50	49	50	50
average per return			1.3		2.0	\$3,227,358	\$3,242,615	\$267,766	\$2,975,199	\$133,121
GRAND TOTAL	32,257	48,706	4,126	75	20,005	\$1,795,513,825	\$1,629,838,848	\$342,353,071	\$1,191,110,363	\$39,464,454
# of returns			3,118	75	10,988	32,257	27,998	13,466	26,061	26,048
average per return			1.3	1.0	1.8	\$55,663	\$58,213	\$25,424	\$45,705	\$1,515

TABLE 20
Fredonia

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	112	138	36		25	\$263,896	(\$28,953)	\$97,237	\$25,265	\$654
# of returns			28		14	112	73	10	16	16
average per return			1.3		1.8	\$2,356	(\$397)	\$9,724	\$1,579	\$41
\$10,000 to \$19,999	131	192	38		71	\$1,945,363	\$1,428,955	\$113,793	\$553,815	\$14,441
# of returns			27		37	131	116	8	82	82
average per return			1.4		1.9	\$14,850	\$12,319	\$14,224	\$6,754	\$176
\$20,000 to \$29,999	112	174	34		81	\$2,759,926	\$2,188,929	\$281,147	\$1,083,689	\$28,899
# of returns			24		41	112	105	22	101	101
average per return			1.4		2.0	\$24,642	\$20,847	\$12,779	\$10,730	\$286
\$30,000 to \$49,999	130	214	27		121	\$4,982,805	\$4,103,573	\$454,271	\$2,669,240	\$72,671
# of returns			21		59	130	120	31	121	121
average per return			1.3		2.1	\$38,329	\$34,196	\$14,654	\$22,060	\$601
\$50,000 to \$74,999	94	174	21		107	\$5,661,881	\$4,787,278	\$903,365	\$3,298,057	\$92,095
# of returns			15		42	94	90	53	90	90
average per return			1.4		2.5	\$60,233	\$53,192	\$17,045	\$36,645	\$1,023
\$75,000 to \$99,999	29	56	5		40	\$2,469,497	\$2,248,308	\$547,564	\$1,490,429	\$42,617
# of returns			4		15	29	29	22	29	29
average per return			1.3		2.7	\$85,155	\$77,528	\$24,889	\$51,394	\$1,470
\$100,000 and over	10	20	0		10	\$1,248,351	\$1,210,509	\$112,864	\$1,010,165	\$32,257
# of returns			0		6	10	10	6	10	10
average per return					1.7	\$124,835	\$121,051	\$18,811	\$101,017	\$3,226
GRAND TOTAL	618	968	161	1	455	\$19,331,719	\$15,938,599	\$2,510,241	\$10,130,660	\$283,634
# of returns			119	1	214	618	543	152	449	449
average per return			1.4	1.0	2.1	\$31,281	\$29,353	\$16,515	\$22,563	\$632

TABLE 21
Page

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	842	1,050	98		277	\$3,516,673	\$1,083,918	\$588,132	\$247,192	\$6,393
# of returns			79		183	842	428	38	165	164
average per return			1.2		1.5	\$4,177	\$2,533	\$15,477	\$1,498	\$39
\$10,000 to \$19,999	671	1,006	128		516	\$10,074,030	\$5,977,095	\$673,611	\$2,463,871	\$64,317
# of returns			93		294	671	512	57	394	392
average per return			1.4		1.8	\$15,013	\$11,674	\$11,818	\$6,253	\$164
\$20,000 to \$29,999	514	804	80		447	\$12,644,277	\$8,336,293	\$1,348,147	\$4,830,835	\$128,894
# of returns			59		239	514	403	93	430	428
average per return			1.4		1.9	\$24,600	\$20,686	\$14,496	\$11,235	\$301
\$30,000 to \$49,999	698	1,130	87		655	\$27,246,539	\$20,089,053	\$4,326,533	\$13,378,134	\$366,006
# of returns			62		340	698	592	246	625	625
average per return			1.4		1.9	\$39,035	\$33,934	\$17,588	\$21,405	\$586
\$50,000 to \$74,999	561	988	79		592	\$34,921,230	\$28,953,422	\$7,079,688	\$18,716,924	\$526,759
# of returns			62		290	561	535	346	513	513
average per return			1.3		2.0	\$62,248	\$54,119	\$20,462	\$36,485	\$1,027
\$75,000 to \$99,999	412	767	48		470	\$35,814,616	\$29,335,796	\$7,298,791	\$19,921,481	\$582,584
# of returns			37		215	412	385	308	365	365
average per return			1.3		2.2	\$86,929	\$76,197	\$23,697	\$54,579	\$1,596
\$100,000 to \$199,999	350	677	58		413	\$44,390,919	\$37,118,015	\$7,961,435	\$27,509,081	\$864,644
# of returns			38		194	350	341	303	312	312
average per return			1.5		2.1	\$126,831	\$108,850	\$26,275	\$88,170	\$2,771
\$200,000 and over	37	69	10		22	\$14,809,244	\$14,470,193	\$2,767,502	\$11,716,414	\$469,771
# of returns			7		11	37	36	36	35	35
average per return			1.4		2.0	\$400,250	\$401,950	\$76,875	\$334,755	\$13,422
GRAND TOTAL	4,085	6,491	588	6	3,392	\$183,417,528	\$145,363,785	\$32,043,839	\$98,783,932	\$3,009,368
# of returns			437	6	1,766	4,085	3,232	1,427	2,839	2,834
average per return			1.3	1.0	1.9	\$44,900	\$44,976	\$22,455	\$34,795	\$1,062

TABLE 22
Sedona (86336 zip code only)

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	804	986	228	4	159	(\$11,256,788)	(\$12,084,782)	\$6,173,649	\$195,774	\$5,060
# of returns			195	4	98	804	658	232	128	127
average per return			1.2	1.0	1.6	(\$14,001)	(\$18,366)	\$26,611	\$1,529	\$40
\$10,000 to \$19,999	651	886	261	4	320	\$9,874,202	\$7,493,254	\$3,900,287	\$2,612,647	\$68,210
# of returns			184	4	152	651	576	216	396	396
average per return			1.4	1.0	2.1	\$15,168	\$13,009	\$18,057	\$6,598	\$172
\$20,000 to \$29,999	564	773	200	1	272	\$13,940,711	\$10,879,409	\$3,987,829	\$5,640,907	\$151,276
# of returns			152	1	119	564	500	211	466	465
average per return			1.3	1.0	2.3	\$24,718	\$21,759	\$18,900	\$12,105	\$325
\$30,000 to \$49,999	683	966	252	3	294	\$26,757,729	\$21,618,083	\$7,384,561	\$13,489,135	\$374,638
# of returns			190	3	138	683	617	350	618	618
average per return			1.3	1.0	2.1	\$39,177	\$35,037	\$21,099	\$21,827	\$606
\$50,000 to \$74,999	503	791	283	3	153	\$31,260,382	\$27,186,647	\$9,198,001	\$16,076,004	\$462,956
# of returns			201	3	93	503	498	367	467	467
average per return			1.4	1.0	1.6	\$62,148	\$54,592	\$25,063	\$34,424	\$991
\$75,000 to \$99,999	360	614	264	1	68	\$31,402,117	\$27,426,116	\$9,454,530	\$16,645,152	\$495,341
# of returns			173	1	50	360	360	311	345	345
average per return			1.5	1.0	1.4	\$87,228	\$76,184	\$30,400	\$48,247	\$1,436
\$100,000 to \$199,999	548	991	373	1	174	\$74,550,299	\$68,287,543	\$21,250,843	\$45,036,759	\$1,443,088
# of returns			244	1	112	548	548	518	532	532
average per return			1.5	1.0	1.6	\$136,041	\$124,612	\$41,025	\$84,656	\$2,713
\$200,000 to \$499,999	234	429	167	1	94	\$70,002,661	\$67,747,662	\$14,997,252	\$51,965,997	\$1,973,204
# of returns			109	1	52	234	234	231	231	231
average per return			1.5	1.0	1.8	\$299,157	\$289,520	\$64,923	\$224,961	\$8,542
\$500,000 to \$999,999	53	94	46	1	9	\$34,110,547	\$33,396,209	\$6,112,852	\$27,073,357	\$1,131,772
# of returns			30	1	6	53	53	53	53	53
average per return			1.5	1.0	1.5	\$643,595	\$630,117	\$115,337	\$510,818	\$21,354
\$1,000,000 and over	20	36	16	0	0	\$35,693,912	\$35,664,917	\$4,003,842	\$31,576,730	\$1,396,180
# of returns			10	0	0	20	20	19	20	20
average per return			1.6			\$1,784,696	\$1,783,246	\$210,729	\$1,578,837	\$69,809
GRAND TOTAL	4,420	6,566	2,090	19	1,543	\$316,335,772	\$287,615,058	\$86,463,646	\$210,312,462	\$7,501,725
# of returns			1,488	19	820	4,420	4,064	2,508	3,256	3,254
average per return			1.4	1.0	1.9	\$71,569	\$70,771	\$34,475	\$64,592	\$2,305

TABLE 23
Williams

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	447	576	118		124	\$88,015	(\$795,827)	\$980,913	\$206,991	\$5,491
# of returns			89		77	447	331	58	103	102
average per return			1.3		1.6	\$197	(\$2,404)	\$16,912	\$2,010	\$54
\$10,000 to \$19,999	387	579	81		221	\$5,808,307	\$4,099,661	\$867,970	\$1,456,745	\$37,961
# of returns			61		134	387	324	60	236	234
average per return			1.3		1.6	\$15,009	\$12,653	\$14,466	\$6,173	\$162
\$20,000 to \$29,999	328	509	79		241	\$8,102,500	\$6,074,423	\$1,166,890	\$3,420,124	\$91,293
# of returns			55		118	328	278	74	294	294
average per return			1.4		2.0	\$24,703	\$21,850	\$15,769	\$11,633	\$311
\$30,000 to \$49,999	434	707	94		305	\$16,965,833	\$14,146,901	\$3,326,777	\$8,884,402	\$242,519
# of returns			66		155	434	401	198	415	415
average per return			1.4		2.0	\$39,092	\$35,279	\$16,802	\$21,408	\$584
\$50,000 to \$74,999	289	522	40		240	\$17,503,575	\$15,920,545	\$3,868,860	\$10,282,310	\$287,362
# of returns			34		120	289	284	195	287	287
average per return			1.2		2.0	\$60,566	\$56,058	\$19,840	\$35,827	\$1,001
\$75,000 to \$99,999	139	264	40		93	\$11,843,055	\$10,839,871	\$2,862,372	\$7,262,096	\$209,605
# of returns			26		44	139	139	119	137	137
average per return			1.5		2.1	\$85,202	\$77,985	\$24,054	\$53,008	\$1,530
\$100,000 to \$199,999	100	190	27		59	\$12,702,968	\$12,090,251	\$2,832,374	\$8,717,517	\$274,167
# of returns			19		36	100	100	92	100	100
average per return			1.4		1.6	\$127,030	\$120,903	\$30,787	\$87,175	\$2,742
\$200,000 and over	21	40	7		9	\$11,760,915	\$11,675,962	\$1,204,349	\$10,366,268	\$432,434
# of returns			6		7	21	21	20	21	21
average per return			1.2		1.3	\$560,044	\$555,998	\$60,217	\$493,632	\$20,592
GRAND TOTAL	2,145	3,387	486	7	1,292	\$84,775,168	\$74,051,787	\$17,110,505	\$50,596,453	\$1,580,832
# of returns			356	7	691	2,145	1,878	816	1,593	1,590
average per return			1.4	1.0	1.9	\$39,522	\$39,431	\$20,969	\$31,762	\$994

CITIES/TOWNS WITHIN COCONINO COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Flagstaff 32,257, or 63.0% of the county total
Most People Represented:	Flagstaff 64,428, or 61.0% of the county total
Most Age 65 Exemptions:	Flagstaff 4,126, or 50.1% of the county total
Most Blind Exemptions:	Flagstaff 75, or 63.0% of the county total
Most Dependents Claimed:	Flagstaff 20,005, or 56.4% of the county total
Most Dependents as a % of Total Population:	Page 37.6%
Least Dependents as a % of Total Population:	Sedona (86336 zip code only) 19.8%
Most 65 & Over Persons as a % of Total Population:	Sedona (86336 zip code only) 26.9%
Least 65 & Over Persons as a % of Total Population:	Flagstaff 6.4%
Highest Average FAGI:	Sedona (86336 zip code only) \$71,569
Lowest Average FAGI:	Fredonia \$31,281
Highest Per Capita FAGI:	Sedona (86336 zip code only) \$40,655
Lowest Per Capita FAGI:	Fredonia \$14,309
Highest % of Itemizers:	Sedona (86336 zip code only) 56.7%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN COCONINO COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Sedona (86336)	\$71,569	\$74,450	(3.9%)
Flagstaff	\$55,663	\$56,719	(1.9%)
Coconino County	\$51,732	\$52,896	(2.2%)
Page	\$44,900	\$45,394	(1.1%)
Williams	\$39,522	\$43,415	(9.0%)
Fredonia	\$31,281	\$31,548	(0.8%)

GILA COUNTY

The 2007 individual income tax abstract for Gila County includes the following zip codes:

85235	85541 – 85542
85292	85544 – 85545
85501 - 85502	85547
85532	85550
85539	85553 – 85554

There are six incorporated cities within Gila County: Globe (zip codes 85501, 85502), Hayden (zip code 85235), Miami (zip code 85539), Payson (zip codes 85541, 85547) and Winkelman (zip code 85292). Star Valley incorporated in 2006; however, they share the same zip code as Payson and are represented as such.

The table below presents some descriptive figures for Gila County for 2007 and 2006.

Gila County	2007	2006	% chg
# of returns	20,098	19,197	4.7%
# of people represented	41,761	40,929	2.0%
# of people over 65	7,448	6,792	9.7%
# of blind persons	75	87	(13.8%)
# of dependents	12,542	12,627	(0.7%)
<u>Total</u> FAGI (millions)	\$894.9	\$858.9	4.2%
<u>Average</u> FAGI	\$44,527	\$44,743	(0.5%)
<u>Total</u> Taxable Income (millions)	\$517.2	\$487.5	6.1%
<u>Average</u> Taxable Income	\$36,599	\$34,747	5.3%
<u>Total</u> Tax Liability (millions)	\$16.5	\$16.1	2.5%
<u>Average</u> Tax Liability	\$1,171	\$1,150	1.8%
<u>Average Tax Liability Per Return</u>	\$823	\$840	(2.1%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$21,429. This is a 2.1% increase over the 2006 per capita figure, \$20,986.

The five incorporated cities/towns in this county account for 75.0% the returns and 79.3% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$23,279. This is a 4.5% increase over the 2006 incorporated area per capita FAGI of \$22,270.

**TABLE 24
GILA COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	4,013	5,428	1,339	10	1,512	\$7,977,201	(\$1,204,372)	\$7,947,960	\$1,019,599	\$26,438
# of returns			1,075	10	911	4,013	3,017	486	620	616
average per return			1.2	1.0	1.7	\$1,988	(\$399)	\$16,354	\$1,645	\$43
\$10,000 to \$19,999	3,666	5,566	1,529	18	2,262	\$54,535,434	\$37,705,216	\$10,034,748	\$11,767,525	\$306,514
# of returns			1,115	18	1,193	3,666	3,243	705	1,999	1,994
average per return			1.4	1.0	1.9	\$14,876	\$11,627	\$14,234	\$5,887	\$154
\$20,000 to \$29,999	2,756	4,368	980	11	1,930	\$68,227,375	\$50,757,313	\$11,955,562	\$25,191,680	\$670,700
# of returns			695	11	1,014	2,756	2,449	793	2,323	2,322
average per return			1.4	1.0	1.9	\$24,756	\$20,726	\$15,076	\$10,844	\$289
\$30,000 to \$49,999	3,701	6,038	1,206	9	2,551	\$145,269,965	\$116,697,044	\$29,184,953	\$70,625,436	\$1,929,998
# of returns			844	9	1,319	3,701	3,409	1,708	3,389	3,387
average per return			1.4	1.0	1.9	\$39,252	\$34,232	\$17,087	\$20,840	\$570
\$50,000 to \$74,999	2,882	5,103	1,023	12	2,218	\$176,089,938	\$150,088,996	\$36,548,321	\$96,650,083	\$2,711,357
# of returns			713	12	1,076	2,882	2,801	1,816	2,769	2,769
average per return			1.4	1.0	2.1	\$61,100	\$53,584	\$20,126	\$34,904	\$979
\$75,000 to \$99,999	1,554	2,907	648	7	1,123	\$133,112,794	\$117,322,310	\$29,148,360	\$78,812,090	\$2,284,687
# of returns			418	7	567	1,554	1,546	1,233	1,520	1,520
average per return			1.6	1.0	2.0	\$85,658	\$75,888	\$23,640	\$51,850	\$1,503
\$100,000 to \$199,999	1,239	2,356	532	8	797	\$159,773,140	\$147,301,741	\$33,610,308	\$107,059,229	\$3,370,351
# of returns			352	8	417	1,239	1,233	1,108	1,227	1,227
average per return			1.5	1.0	1.9	\$128,953	\$119,466	\$30,334	\$87,253	\$2,747
\$200,000 to \$499,999	233	435	140	0	127	\$65,701,446	\$62,712,589	\$11,852,557	\$49,816,031	\$1,874,695
# of returns			87	0	60	233	233	220	230	230
average per return			1.6		2.1	\$281,980	\$269,153	\$53,875	\$216,591	\$8,151
\$500,000 to \$999,999	36	67	18	0	19	\$24,372,123	\$23,843,236	\$2,994,590	\$20,680,301	\$870,013
# of returns			14	0	9	36	36	35	36	36
average per return			1.3		2.1	\$677,003	\$662,312	\$85,560	\$574,453	\$24,167
\$1,000,000 and over	18	34	33	0	3	\$59,835,875	\$59,758,902	\$4,121,347	\$55,553,210	\$2,486,790
# of returns			13	0	2	18	18	17	18	18
average per return			2.5		1.5	\$3,324,215	\$3,319,939	\$242,432	\$3,086,289	\$138,155
GRAND TOTAL	20,098	32,302	7,448	75	12,542	\$894,895,291	\$764,982,975	\$177,398,706	\$517,175,184	\$16,531,543
# of returns			5,326	75	6,568	20,098	17,985	8,121	14,131	14,119
average per return			1.4	1.0	1.9	\$44,527	\$42,534	\$21,844	\$36,599	\$1,171

TABLE 25
Globe

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	746	974	202	3	263	\$2,709,636	\$1,160,816	\$1,038,317	\$221,957	\$5,739
# of returns			162	3	152	746	569	59	142	142
average per return			1.2	1.0	1.7	\$3,632	\$2,040	\$17,599	\$1,563	\$40
\$10,000 to \$19,999	714	1,058	260	7	424	\$10,484,061	\$7,672,522	\$1,202,580	\$2,493,170	\$64,869
# of returns			199	7	235	714	647	99	424	423
average per return			1.3	1.0	1.8	\$14,684	\$11,859	\$12,147	\$5,880	\$153
\$20,000 to \$29,999	518	813	139	1	355	\$12,954,567	\$10,184,156	\$1,689,488	\$5,361,736	\$142,962
# of returns			97	1	200	518	470	121	470	470
average per return			1.4	1.0	1.8	\$25,009	\$21,668	\$13,963	\$11,408	\$304
\$30,000 to \$49,999	795	1,273	183	3	612	\$31,409,675	\$26,565,643	\$5,273,483	\$16,896,236	\$463,733
# of returns			132	3	320	795	753	342	764	764
average per return			1.4	1.0	1.9	\$39,509	\$35,280	\$15,420	\$22,115	\$607
\$50,000 to \$74,999	670	1,168	139	3	592	\$40,856,775	\$36,144,733	\$7,279,401	\$24,577,059	\$693,407
# of returns			99	3	287	670	658	399	655	655
average per return			1.4	1.0	2.1	\$60,980	\$54,931	\$18,244	\$37,522	\$1,059
\$75,000 to \$99,999	316	603	108	2	278	\$26,982,875	\$24,276,372	\$5,308,922	\$16,883,639	\$487,710
# of returns			67	2	139	316	316	249	313	313
average per return			1.6	1.0	2.0	\$85,389	\$76,824	\$21,321	\$53,941	\$1,558
\$100,000 to \$199,999	256	491	74	1	192	\$31,678,083	\$29,803,933	\$5,506,775	\$22,795,461	\$715,897
# of returns			48	1	101	256	255	222	255	255
average per return			1.5	1.0	1.9	\$123,743	\$116,878	\$24,805	\$89,394	\$2,807
\$200,000 and over	31	56	13	0	17	\$12,969,979	\$12,727,803	\$1,131,951	\$11,450,607	\$466,991
# of returns			8	0	9	31	31	30	31	31
average per return			1.6		1.9	\$418,386	\$410,574	\$37,732	\$369,374	\$15,064
GRAND TOTAL	4,046	6,436	1,118	20	2,733	\$170,045,651	\$148,535,978	\$28,430,917	\$100,679,865	\$3,041,308
# of returns			812	20	1,443	4,046	3,699	1,521	3,054	3,053
average per return			1.4	1.0	1.9	\$42,028	\$40,156	\$18,692	\$32,967	\$996

TABLE 26
Hayden

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	56	74	11		22	(\$218,839)	(\$338,086)	\$10,366	\$20,187	\$523
# of returns			10		15	56	43	1	12	12
average per return			1.1		1.5	(\$3,908)	(\$7,862)	\$10,366	\$1,682	\$44
\$10,000 to \$19,999	68	107	37		40	\$1,011,325	\$710,270	\$97,900	\$207,569	\$5,423
# of returns			24		18	68	61	9	36	35
average per return			1.5		2.2	\$14,872	\$11,644	\$10,878	\$5,766	\$155
\$20,000 to \$29,999	35	52	7		21	\$862,475	\$641,500	\$33,549	\$424,852	\$11,363
# of returns			5		12	35	29	2	33	33
average per return			1.4		1.8	\$24,642	\$22,121	\$16,775	\$12,874	\$344
\$30,000 to \$49,999	53	84	10		39	\$2,088,005	\$1,753,349	\$150,630	\$1,244,548	\$34,408
# of returns			7		21	53	49	9	53	53
average per return			1.4		1.9	\$39,396	\$35,783	\$16,737	\$23,482	\$649
\$50,000 to \$74,999	59	108	4		81	\$3,543,397	\$3,275,330	\$199,574	\$2,493,334	\$70,203
# of returns			3		32	59	58	13	59	59
average per return			1.3		2.5	\$60,058	\$56,471	\$15,352	\$42,260	\$1,190
\$75,000 to \$99,999	25	48	1		32	\$2,131,840	\$2,052,314	\$238,136	\$1,585,683	\$46,271
# of returns			1		16	25	25	14	25	25
average per return			1.0		2.0	\$85,274	\$82,093	\$17,010	\$63,427	\$1,851
\$100,000 and over	14	26	1		10	\$1,815,266	\$1,774,776	\$226,944	\$1,447,752	\$46,872
# of returns			1		5	14	14	10	14	14
average per return			1.0		2.0	\$129,662	\$126,770	\$22,694	\$103,411	\$3,348
GRAND TOTAL	310	499	71	0	245	\$11,233,469	\$9,869,453	\$957,099	\$7,423,925	\$215,063
# of returns			51	0	119	310	279	58	232	231
average per return			1.4		2.1	\$36,237	\$35,374	\$16,502	\$32,000	\$931

TABLE 27
Miami

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	203	269	51		75	\$805,237	\$410,257	\$152,240	\$46,087	\$1,197
# of returns			48		43	203	150	9	34	32
average per return			1.1		1.7	\$3,967	\$2,735	\$16,916	\$1,356	\$37
\$10,000 to \$19,999	210	314	84		139	\$3,174,316	\$2,356,751	\$410,666	\$736,616	\$19,225
# of returns			63		66	210	194	31	126	125
average per return			1.3		2.1	\$15,116	\$12,148	\$13,247	\$5,846	\$154
\$20,000 to \$29,999	156	240	53		104	\$3,828,616	\$2,810,356	\$421,382	\$1,594,335	\$42,552
# of returns			42		57	156	135	32	145	145
average per return			1.3		1.8	\$24,542	\$20,817	\$13,168	\$10,995	\$293
\$30,000 to \$49,999	200	329	50		172	\$7,998,273	\$6,609,178	\$1,191,879	\$4,246,666	\$116,463
# of returns			36		90	200	188	76	191	191
average per return			1.4		1.9	\$39,991	\$35,155	\$15,683	\$22,234	\$610
\$50,000 to \$74,999	150	268	28		143	\$9,166,955	\$8,253,765	\$1,572,572	\$5,606,396	\$156,845
# of returns			19		77	150	149	76	148	148
average per return			1.5		1.9	\$61,113	\$55,394	\$20,692	\$37,881	\$1,060
\$75,000 to \$99,999	77	144	17		73	\$6,615,955	\$6,045,465	\$1,290,507	\$4,267,473	\$124,278
# of returns			13		35	77	77	64	77	77
average per return			1.3		2.1	\$85,921	\$78,513	\$20,164	\$55,422	\$1,614
\$100,000 and over	56	109	14		43	\$8,776,635	\$8,425,258	\$1,330,678	\$6,775,755	\$235,877
# of returns			10		23	56	56	51	56	56
average per return			1.4		1.9	\$156,726	\$150,451	\$26,092	\$120,996	\$4,212
GRAND TOTAL	1,052	1,673	297	4	749	\$40,365,987	\$34,911,030	\$6,369,924	\$23,273,328	\$696,437
# of returns			231	4	391	1,052	949	339	777	774
average per return			1.3	1.0	1.9	\$38,371	\$36,787	\$18,790	\$29,953	\$900

TABLE 28
Payson/Star Valley

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,701	2,178	685	4	390	\$1,059,236	(\$2,376,548)	\$4,827,273	\$473,758	\$12,300
# of returns			550	4	232	1,701	1,249	295	289	287
average per return			1.2	1.0	1.7	\$623	(\$1,903)	\$16,364	\$1,639	\$43
\$10,000 to \$19,999	1,558	2,254	779	6	666	\$23,328,538	\$17,295,713	\$6,240,110	\$5,675,260	\$147,878
# of returns			562	6	360	1,558	1,386	417	932	931
average per return			1.4	1.0	1.9	\$14,973	\$12,479	\$14,964	\$6,089	\$159
\$20,000 to \$29,999	1,309	2,029	559	7	734	\$32,482,872	\$25,269,772	\$7,011,885	\$12,397,005	\$330,326
# of returns			394	7	384	1,309	1,186	459	1,123	1,123
average per return			1.4	1.0	1.9	\$24,815	\$21,307	\$15,276	\$11,039	\$294
\$30,000 to \$49,999	1,656	2,691	701	3	917	\$64,613,008	\$52,801,227	\$16,441,611	\$29,933,130	\$814,761
# of returns			485	3	491	1,656	1,551	930	1,527	1,525
average per return			1.4	1.0	1.9	\$39,018	\$34,043	\$17,679	\$19,603	\$534
\$50,000 to \$74,999	1,223	2,178	623	7	656	\$75,226,668	\$63,890,838	\$19,817,441	\$37,817,319	\$1,054,589
# of returns			428	7	344	1,223	1,207	924	1,178	1,178
average per return			1.5	1.0	1.9	\$61,510	\$52,934	\$21,447	\$32,103	\$895
\$75,000 to \$99,999	716	1,326	392	1	385	\$61,359,779	\$54,119,073	\$15,358,266	\$34,803,704	\$1,008,042
# of returns			250	1	209	716	716	603	703	703
average per return			1.6	1.0	1.8	\$85,698	\$75,585	\$25,470	\$49,507	\$1,434
\$100,000 to \$199,999	667	1,258	354	7	382	\$87,724,471	\$80,813,013	\$20,593,876	\$56,918,197	\$1,794,109
# of returns			230	7	200	667	667	620	662	662
average per return			1.5	1.0	1.9	\$131,521	\$121,159	\$33,216	\$85,979	\$2,710
\$200,000 to \$499,999	174	324	110	0	103	\$48,997,615	\$46,740,662	\$9,822,596	\$36,149,855	\$1,355,645
# of returns			67	0	48	174	174	163	171	171
average per return			1.6		2.1	\$281,595	\$268,624	\$60,261	\$211,403	\$7,928
\$500,000 to \$999,999	21	39	12	0	13	\$15,043,459	\$14,633,525	\$2,163,947	\$12,379,278	\$522,238
# of returns			9	0	4	21	21	21	21	21
average per return			1.3		3.3	\$716,355	\$696,835	\$103,045	\$589,489	\$24,868
\$1,000,000 and over	15	28	30	0	2	\$55,110,198	\$55,055,141	\$3,962,413	\$51,031,828	\$2,287,753
# of returns			11	0	1	15	15	15	15	15
average per return			2.7		2.0	\$3,674,013	\$3,670,343	\$264,161	\$3,402,122	\$152,517
GRAND TOTAL	9,040	14,305	4,245	35	4,248	\$464,945,844	\$408,242,416	\$106,239,418	\$277,579,334	\$9,327,641
# of returns			2,986	35	2,273	9,040	8,172	4,447	6,621	6,616
average per return			1.4	1.0	1.9	\$51,432	\$49,956	\$23,890	\$41,924	\$1,410

TABLE 29
Winkelman

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	99	132	30		28	\$340,034	\$100,423	\$80,636	\$32,203	\$835
# of returns			23		20	99	72	5	17	17
average per return			1.3		1.4	\$3,435	\$1,395	\$16,127	\$1,894	\$49
\$10,000 to \$19,999	113	178	45		72	\$1,652,003	\$1,060,643	\$95,856	\$370,467	\$9,633
# of returns			30		37	113	96	8	67	67
average per return			1.5		1.9	\$14,619	\$11,048	\$11,982	\$5,529	\$144
\$20,000 to \$29,999	54	88	21		42	\$1,303,402	\$971,169	\$117,875	\$464,427	\$12,399
# of returns			15		22	54	49	8	48	48
average per return			1.4		1.9	\$24,137	\$19,820	\$14,734	\$9,676	\$258
\$30,000 to \$49,999	127	212	14		99	\$5,114,202	\$4,269,588	\$537,667	\$3,103,293	\$85,333
# of returns			10		53	127	116	28	126	126
average per return			1.4		1.9	\$40,269	\$36,807	\$19,202	\$24,629	\$677
\$50,000 to \$74,999	134	227	18		163	\$8,075,885	\$7,115,079	\$646,287	\$5,523,182	\$158,214
# of returns			11		72	134	128	40	133	133
average per return			1.6		2.3	\$60,268	\$55,587	\$16,157	\$41,528	\$1,190
\$75,000 to \$99,999	52	100	6		74	\$4,482,801	\$4,139,488	\$547,934	\$3,132,464	\$91,304
# of returns			4		31	52	52	30	52	52
average per return			1.5		2.4	\$86,208	\$79,606	\$18,264	\$60,240	\$1,756
\$100,000 and over	20	38	3		20	\$2,447,494	\$2,336,310	\$210,774	\$1,976,466	\$62,855
# of returns			2		10	20	20	14	20	20
average per return			1.5		2.0	\$122,375	\$116,816	\$15,055	\$98,823	\$3,143
GRAND TOTAL	599	975	137	1	498	\$23,415,821	\$19,992,700	\$2,237,029	\$14,602,502	\$420,573
# of returns			95	1	245	599	533	133	463	463
average per return			1.4	1.0	2.0	\$39,092	\$37,510	\$16,820	\$31,539	\$908

CITIES/TOWNS WITHIN GILA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Payson/Star Valley 9,040, or 45.0% of the county total
Most People Represented:	Payson/Star Valley 17,702, or 42.4% of the county total
Most Age 65 Exemptions:	Payson/Star Valley 4,245, or 57.0% of the county total
Most Blind Exemptions:	Payson/Star Valley 35, or 46.6% of the county total
Most Dependents Claimed:	Payson/Star Valley 4,238, or 33.8% of the county total
Most Dependents as a % of Total Population:	Winkelman 36.5%
Least Dependents as a % of Total Population:	Payson/Star Valley 24.0%
Most 65 & Over Persons as a % of Total Population:	Payson/Star Valley 24.0%
Least 65 & Over Persons as a % of Total Population:	Winkelman 10.1%
Highest Average FAGI:	Payson/Star Valley \$51,432
Lowest Average FAGI:	Hayden \$36,237
Highest Per Capita FAGI:	Payson/Star Valley \$26,265
Lowest Per Capita FAGI:	Hayden \$16,375
Highest % of Itemizers:	Payson/Star Valley 49.2%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GILA COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Payson/Star Valley	\$51,432	\$50,196	2.5%
Gila County	\$44,527	\$44,743	(0.5%)
Globe	\$42,028	\$41,961	0.2%
Winkelman	\$39,092	\$36,198	8.0%
Miami	\$38,371	\$36,199	6.0%
Hayden	\$36,237	\$42,773	(15.3%)

GRAHAM COUNTY

The 2007 individual income tax abstract for Graham County includes the following zip codes:

85530 - 85531	85546
85535 - 85536	85548
85543	85551 - 85552

There are three incorporated cities within Graham County: Pima (zip codes 85535, 85543), Safford (zip codes 85546, 85548) and Thatcher (zip code 85552).

The table below presents some descriptive figures for Graham County for 2007 and 2006.

Graham County	2007	2006	% chg
# of returns	10,414	9,396	10.8%
# of people represented	24,452	22,799	7.3%
# of people over 65	2,354	1,947	20.9%
# of blind persons	38	37	2.7%
# of dependents	9,253	8,850	4.6%
<u>Total FAGI (millions)</u>	\$445.1	\$394.3	12.9%
<u>Average FAGI</u>	\$42,744	\$41,961	1.9%
<u>Total Taxable Income (millions)</u>	\$278.5	\$236.9	17.6%
<u>Average Taxable Income</u>	\$36,224	\$33,242	9.0%
<u>Total Tax Liability (millions)</u>	\$8.6	\$7.6	12.7%
<u>Average Tax Liability</u>	\$1,119	\$1,071	4.5%
<u>Average Tax Liability Per Return</u>	\$826	\$812	1.7%

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$18,204. This is a 5.3% increase over the 2006 per capita figure, \$17,293.

The three incorporated cities/towns in this county account for 90.2% of the returns and 93.3% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$18,997. This is a 6.0% increase over the 2006 incorporated area per capita FAGI of \$17,915.

**TABLE 30
GRAHAM COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,148	2,868	590	8	812	(\$1,880,080)	(\$5,779,028)	\$1,860,132	\$658,293	\$17,237
# of returns			458	8	505	2,148	1,433	113	355	355
average per return			1.3	1.0	1.6	(\$875)	(\$4,033)	\$16,461	\$1,854	\$49
\$10,000 to \$19,999	1,644	2,506	425	7	1,171	\$24,630,575	\$16,614,367	\$2,604,034	\$6,238,994	\$162,574
# of returns			308	7	666	1,644	1,382	185	975	975
average per return			1.4	1.0	1.8	\$14,982	\$12,022	\$14,076	\$6,399	\$167
\$20,000 to \$29,999	1,316	2,112	327	6	1,109	\$32,497,074	\$23,442,286	\$2,605,753	\$13,341,042	\$355,275
# of returns			228	6	587	1,316	1,136	200	1,185	1,183
average per return			1.4	1.0	1.9	\$24,694	\$20,636	\$13,029	\$11,258	\$300
\$30,000 to \$49,999	2,034	3,380	368	10	2,073	\$80,872,951	\$64,243,934	\$10,209,827	\$44,302,219	\$1,212,759
# of returns			257	10	994	2,034	1,834	665	1,942	1,941
average per return			1.4	1.0	2.1	\$39,761	\$35,029	\$15,353	\$22,813	\$625
\$50,000 to \$74,999	1,752	3,197	283	4	2,196	\$107,472,877	\$94,408,469	\$17,153,239	\$65,640,555	\$1,838,078
# of returns			196	4	976	1,752	1,702	964	1,726	1,726
average per return			1.4	1.0	2.3	\$61,343	\$55,469	\$17,794	\$38,030	\$1,065
\$75,000 to \$99,999	809	1,565	167	1	1,027	\$69,270,523	\$63,772,653	\$12,282,975	\$45,630,073	\$1,319,766
# of returns			114	1	461	809	809	605	802	802
average per return			1.5	1.0	2.2	\$85,625	\$78,829	\$20,302	\$56,895	\$1,646
\$100,000 to \$199,999	568	1,093	148	1	684	\$71,321,051	\$67,205,874	\$13,533,282	\$50,391,108	\$1,577,611
# of returns			95	1	285	568	568	502	562	562
average per return			1.6	1.0	2.4	\$125,565	\$118,320	\$26,959	\$89,664	\$2,807
\$200,000 to \$499,999	110	210	33	0	142	\$31,485,268	\$30,617,755	\$4,628,324	\$25,388,617	\$961,363
# of returns			23	0	59	110	110	104	109	109
average per return			1.4		2.4	\$286,230	\$278,343	\$44,503	\$232,923	\$8,820
\$500,000 and over	33	63	13	1	39	\$29,464,126	\$29,242,149	\$2,096,973	\$26,937,996	\$1,157,528
# of returns			8	1	19	33	33	29	33	33
average per return			1.6	1.0	2.1	\$892,852	\$886,126	\$72,309	\$816,303	\$35,077
GRAND TOTAL	10,414	16,994	2,354	38	9,253	\$445,134,365	\$383,768,459	\$66,974,539	\$278,528,897	\$8,602,191
# of returns			1,687	38	4,552	10,414	9,007	3,367	7,689	7,686
average per return			1.4	1.0	2.0	\$42,744	\$42,608	\$19,891	\$36,224	\$1,119

TABLE 31
Pima

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	244	322	62		85	\$462,971	(\$54,642)	\$271,293	\$129,601	\$3,535
# of returns			47		49	244	156	14	47	47
average per return			1.3		1.7	\$1,897	(\$350)	\$19,378	\$2,757	\$75
\$10,000 to \$19,999	163	242	45		115	\$2,514,229	\$1,697,044	\$270,193	\$697,586	\$18,214
# of returns			33		60	163	132	22	107	107
average per return			1.4		1.9	\$15,425	\$12,856	\$12,282	\$6,519	\$170
\$20,000 to \$29,999	148	245	39		128	\$3,663,256	\$2,742,382	\$345,517	\$1,412,492	\$37,471
# of returns			24		68	148	130	27	136	136
average per return			1.6		1.9	\$24,752	\$21,095	\$12,797	\$10,386	\$276
\$30,000 to \$49,999	248	428	44		299	\$9,832,946	\$7,939,284	\$1,275,143	\$5,154,127	\$140,278
# of returns			32		134	248	229	82	238	238
average per return			1.4		2.2	\$39,649	\$34,669	\$15,551	\$21,656	\$589
\$50,000 to \$74,999	215	403	41		305	\$13,330,130	\$11,833,175	\$2,180,892	\$7,872,721	\$218,601
# of returns			29		128	215	213	117	213	213
average per return			1.4		2.4	\$62,001	\$55,555	\$18,640	\$36,961	\$1,026
\$75,000 to \$99,999	94	186	15		134	\$8,042,838	\$7,351,535	\$1,347,245	\$5,332,740	\$153,328
# of returns			11		54	94	94	74	94	94
average per return			1.4		2.5	\$85,562	\$78,208	\$18,206	\$56,731	\$1,631
\$100,000 to \$199,999	61	120	17		47	\$7,703,014	\$7,266,737	\$1,611,412	\$5,326,221	\$166,007
# of returns			10		25	61	61	55	60	60
average per return			1.7		1.9	\$126,279	\$119,127	\$29,298	\$88,770	\$2,767
\$200,000 and over	10	20	5		10	\$3,247,582	\$3,180,089	\$337,745	\$2,781,099	\$107,836
# of returns			3		5	10	10	9	10	10
average per return			1.7		2.0	\$324,758	\$318,009	\$37,527	\$278,110	\$10,784
GRAND TOTAL	1,183	1,966	268	5	1,123	\$48,796,966	\$41,955,604	\$7,639,440	\$28,706,587	\$845,270
# of returns			189	5	523	1,183	1,025	400	905	905
average per return			1.4	1.0	2.1	\$41,248	\$40,932	\$19,099	\$31,720	\$934

TABLE 32
Safford

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,224	1,625	375	5	426	(\$2,017,848)	(\$3,621,753)	\$948,546	\$333,473	\$8,646
# of returns			292	5	270	1,224	798	60	195	195
average per return			1.3	1.0	1.6	(\$1,649)	(\$4,539)	\$15,809	\$1,710	\$44
\$10,000 to \$19,999	947	1,430	249	4	641	\$14,174,678	\$9,985,036	\$1,423,546	\$3,646,438	\$95,017
# of returns			180	4	376	947	809	105	577	577
average per return			1.4	1.0	1.7	\$14,968	\$12,342	\$13,558	\$6,320	\$165
\$20,000 to \$29,999	753	1,193	196	4	624	\$18,613,304	\$13,721,456	\$1,417,644	\$7,952,349	\$211,993
# of returns			138	4	325	753	652	109	692	691
average per return			1.4	1.0	1.9	\$24,719	\$21,045	\$13,006	\$11,492	\$307
\$30,000 to \$49,999	1,233	2,030	226	6	1,132	\$49,150,238	\$38,938,515	\$6,036,840	\$27,745,174	\$760,263
# of returns			154	6	569	1,233	1,097	401	1,189	1,189
average per return			1.5	1.0	2.0	\$39,862	\$35,495	\$15,054	\$23,335	\$639
\$50,000 to \$74,999	1,034	1,872	158	2	1,245	\$63,203,780	\$55,607,495	\$9,331,276	\$39,622,566	\$1,111,813
# of returns			110	2	572	1,034	998	552	1,022	1,022
average per return			1.4	1.0	2.2	\$61,126	\$55,719	\$16,904	\$38,770	\$1,088
\$75,000 to \$99,999	463	892	103	1	561	\$39,645,712	\$36,614,109	\$6,631,564	\$26,561,448	\$770,363
# of returns			70	1	269	463	463	336	461	461
average per return			1.5	1.0	2.1	\$85,628	\$79,080	\$19,737	\$57,617	\$1,671
\$100,000 to \$199,999	328	631	97	0	387	\$40,815,578	\$38,374,713	\$7,465,492	\$28,974,750	\$903,516
# of returns			63	0	170	328	328	283	323	323
average per return			1.5		2.3	\$124,438	\$116,996	\$26,380	\$89,705	\$2,797
\$200,000 to \$499,999	61	114	16	0	60	\$18,163,899	\$17,683,082	\$2,192,771	\$15,160,453	\$582,024
# of returns			12	0	31	61	61	57	61	61
average per return			1.3		1.9	\$297,769	\$289,887	\$38,470	\$248,532	\$9,541
\$500,000 and over	13	24	8	1	12	\$11,059,109	\$10,888,023	\$696,987	\$10,119,291	\$434,480
# of returns			5	1	6	13	13	12	13	13
average per return			1.6	1.0	2.0	\$850,701	\$837,540	\$58,082	\$778,407	\$33,422
GRAND TOTAL	6,056	9,811	1,428	23	5,088	\$252,808,450	\$218,190,676	\$36,144,666	\$160,115,942	\$4,878,115
# of returns			1,024	23	2,588	6,056	5,219	1,915	4,533	4,532
average per return			1.4	1.0	2.0	\$41,745	\$41,807	\$18,874	\$35,322	\$1,076

TABLE 33
Thatcher

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	426	536	103		128	\$1,688,511	\$616,395	\$332,822	\$151,189	\$3,916
# of returns			82		76	426	284	24	86	86
average per return			1.3		1.7	\$3,964	\$2,170	\$13,868	\$1,758	\$46
\$10,000 to \$19,999	311	442	98		132	\$4,646,124	\$3,048,381	\$819,356	\$1,387,353	\$36,099
# of returns			73		76	311	245	50	207	207
average per return			1.3		1.7	\$14,939	\$12,442	\$16,387	\$6,702	\$174
\$20,000 to \$29,999	247	385	64		167	\$6,059,752	\$4,534,188	\$738,669	\$2,532,588	\$67,523
# of returns			45		93	247	215	53	225	224
average per return			1.4		1.8	\$24,533	\$21,089	\$13,937	\$11,256	\$301
\$30,000 to \$49,999	381	627	73		401	\$15,165,562	\$12,441,490	\$2,351,037	\$8,137,606	\$223,521
# of returns			53		184	381	355	145	359	359
average per return			1.4		2.2	\$39,805	\$35,046	\$16,214	\$22,667	\$623
\$50,000 to \$74,999	381	695	67		485	\$23,462,613	\$20,693,523	\$4,723,220	\$13,645,799	\$382,253
# of returns			44		209	381	376	249	374	374
average per return			1.5		2.3	\$61,582	\$55,036	\$18,969	\$36,486	\$1,022
\$75,000 to \$99,999	197	380	41		261	\$16,867,016	\$15,491,687	\$3,526,396	\$10,647,790	\$306,716
# of returns			27		107	197	197	159	194	194
average per return			1.5		2.4	\$85,619	\$78,638	\$22,179	\$54,886	\$1,581
\$100,000 to \$199,999	159	304	27		227	\$20,216,791	\$19,180,140	\$3,995,755	\$14,280,566	\$451,090
# of returns			17		80	159	159	146	159	159
average per return			1.6		2.8	\$127,150	\$120,630	\$27,368	\$89,815	\$2,837
\$200,000 to \$499,999	32	63	8		55	\$8,670,211	\$8,452,452	\$1,686,702	\$6,587,539	\$243,904
# of returns			5		21	32	32	31	31	31
average per return			1.6		2.6	\$270,944	\$264,139	\$54,410	\$212,501	\$7,868
\$500,000 and over	17	33	3		22	\$16,741,162	\$16,701,939	\$1,248,313	\$15,337,091	\$662,016
# of returns			2		10	17	17	14	17	17
average per return			1.5		2.2	\$984,774	\$982,467	\$89,165	\$902,182	\$38,942
GRAND TOTAL	2,151	3,465	484	4	1,878	\$113,517,742	\$101,160,195	\$19,422,270	\$72,707,521	\$2,377,038
# of returns			348	4	856	2,151	1,880	871	1,652	1,651
average per return			1.4	1.0	2.2	\$52,774	\$53,809	\$22,299	\$44,012	\$1,440

CITIES/TOWNS WITHIN GRAHAM COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Safford 6,056, or 58.2% of the county total
Most People Represented:	Safford 13,804, or 56.5% of the county total
Most Age 65 Exemptions:	Safford 1,428, or 60.7% of the county total
Most Blind Exemptions:	Safford 23, or 60.5% of the county total
Most Dependents Claimed:	Safford 5,088, or 55.0% of the county total
Most Dependents as a % of Total Population:	Pima 38.3%
Least Dependents as a % of Total Population:	Thatcher 36.8%
Most 65 & Over Persons as a % of Total Population:	Safford 10.3%
Least 65 & Over Persons as a % of Total Population:	Pima 9.1%
Highest Average FAGI:	Thatcher \$52,774
Lowest Average FAGI:	Pima \$41,248
Highest Per Capita FAGI:	Thatcher \$22,215
Lowest Per Capita FAGI:	Pima \$16,609
Highest % of Itemizers:	Thatcher 40.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GRAHAM COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Thatcher	\$52,774	\$47,639	10.8%
Graham County	\$42,744	\$41,961	1.9%
Safford	\$41,745	\$41,908	(0.4%)
Pima	\$41,248	\$41,092	0.4%

GREENLEE COUNTY

The 2007 individual income tax abstract for Greenlee County includes the following zip codes:

85533 - 85534
85540
85922

There are two incorporated cities within Greenlee County: Clifton (zip code 85533) and Duncan (zip code 85534).

The table below presents some descriptive figures for Greenlee County for 2007 and 2006.

Greenlee County	2007	2006	% chg
# of returns	3,086	2,823	9.3%
# of people represented	6,961	6,571	5.9%
# of people over 65	507	405	25.2%
# of blind persons	7	4	75.0%
# of dependents	2,504	2,392	4.7%
<u>Total</u> FAGI (millions)	\$147.6	\$127.8	15.5%
Average FAGI	\$47,829	\$45,255	5.7%
<u>Total</u> Taxable Income (millions)	\$102.6	\$87.2	17.7%
Average Taxable Income	\$39,961	\$36,750	8.7%
<u>Total</u> Tax Liability (millions)	\$3.1	\$2.7	14.6%
Average Tax Liability	\$1,211	\$1,143	5.9%
<u>Average Tax Liability Per Return</u>	\$1,007	\$960	4.9%

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$21,204. This is a 9.1% increase over the 2006 per capita figure, \$19,442.

The two incorporated cities/towns in this county account for 57.9% of the returns and 48.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$18,549. This is an 7.7% increase over the 2006 incorporated area per capita FAGI of \$17,225.

**TABLE 34
GREENLEE COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	435	562	143		126	\$765,629	(\$216,430)	\$80,639	\$122,170	\$3,164
# of returns			109		76	435	245	10	79	77
average per return			1.3		1.7	\$1,760	(\$883)	\$8,064	\$1,546	\$41
\$10,000 to \$19,999	364	535	104		182	\$5,400,601	\$3,211,079	\$328,609	\$1,525,616	\$39,820
# of returns			75		114	364	266	29	235	235
average per return			1.4		1.6	\$14,837	\$12,072	\$11,331	\$6,492	\$169
\$20,000 to \$29,999	358	543	76		218	\$8,967,938	\$6,242,114	\$698,190	\$4,386,742	\$117,468
# of returns			52		128	358	280	51	340	340
average per return			1.5		1.7	\$25,050	\$22,293	\$13,690	\$12,902	\$345
\$30,000 to \$49,999	709	1,121	83		617	\$28,537,351	\$19,881,327	\$1,175,068	\$18,306,137	\$508,257
# of returns			56		325	709	545	86	698	698
average per return			1.5		1.9	\$40,250	\$36,479	\$13,664	\$26,227	\$728
\$50,000 to \$74,999	719	1,268	46		773	\$43,993,785	\$37,792,458	\$9,624,447	\$30,776,095	\$875,732
# of returns			31		385	719	657	185	715	715
average per return			1.5		2.0	\$61,187	\$57,523	\$52,024	\$43,043	\$1,225
\$75,000 to \$99,999	297	568	25		373	\$25,687,759	\$24,277,155	\$2,000,199	\$19,150,968	\$565,067
# of returns			18		176	297	297	111	297	297
average per return			1.4		2.1	\$86,491	\$81,741	\$18,020	\$64,481	\$1,903
\$100,000 to \$199,999	177	344	22		180	\$22,306,707	\$21,432,205	\$2,411,025	\$17,556,931	\$555,137
# of returns			14		86	177	177	110	177	177
average per return			1.6		2.1	\$126,027	\$121,086	\$21,918	\$99,192	\$3,136
\$200,000 and over	27	49	8		35	\$11,939,222	\$11,752,816	\$796,261	\$10,795,747	\$441,634
# of returns			5		13	27	27	23	27	27
average per return			1.6		2.7	\$442,193	\$435,289	\$34,620	\$399,842	\$16,357
GRAND TOTAL	3,086	4,990	507	7	2,504	\$147,598,992	\$124,372,724	\$17,114,438	\$102,620,406	\$3,106,279
# of returns			360	7	1,303	3,086	2,494	605	2,568	2,566
average per return			1.4	1.0	1.9	\$47,829	\$49,869	\$28,288	\$39,961	\$1,211

TABLE 35
Clifton

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	141	178	55		25	\$608,227	\$242,583	\$23,887	\$38,801	\$1,008
# of returns			42		18	141	82	3	27	26
average per return			1.3		1.4	\$4,314	\$2,958	\$7,962	\$1,437	\$39
\$10,000 to \$19,999	142	207	51		78	\$2,088,189	\$1,226,251	\$151,948	\$540,500	\$14,091
# of returns			36		49	142	105	13	93	93
average per return			1.4		1.6	\$14,706	\$11,679	\$11,688	\$5,812	\$152
\$20,000 to \$29,999	115	180	32		69	\$2,842,519	\$1,995,890	\$186,574	\$1,358,410	\$36,342
# of returns			22		45	115	91	15	111	111
average per return			1.5		1.5	\$24,718	\$21,933	\$12,438	\$12,238	\$327
\$30,000 to \$49,999	219	348	37		184	\$8,618,653	\$5,697,664	\$323,963	\$5,430,837	\$150,282
# of returns			24		95	219	163	27	217	217
average per return			1.5		1.9	\$39,355	\$34,955	\$11,999	\$25,027	\$693
\$50,000 to \$74,999	173	306	19		147	\$10,499,295	\$8,747,948	\$7,627,863	\$7,072,783	\$200,078
# of returns			13		75	173	154	59	171	171
average per return			1.5		2.0	\$60,690	\$56,805	\$129,286	\$41,361	\$1,170
\$75,000 to \$99,999	64	121	7		72	\$5,497,406	\$5,198,841	\$325,871	\$4,195,396	\$124,551
# of returns			6		35	64	64	22	64	64
average per return			1.2		2.1	\$85,897	\$81,232	\$14,812	\$65,553	\$1,946
\$100,000 and over	41	78	5		45	\$6,605,516	\$6,393,604	\$638,919	\$5,427,332	\$188,926
# of returns			4		21	41	41	26	41	41
average per return			1.3		2.1	\$161,110	\$155,942	\$24,574	\$132,374	\$4,608
GRAND TOTAL	895	1,418	206	4	620	\$36,759,805	\$29,502,781	\$9,279,025	\$24,064,059	\$715,278
# of returns			147	4	338	895	700	165	724	723
average per return			1.4	1.0	1.8	\$41,072	\$42,147	\$56,237	\$33,238	\$989

TABLE 36
Duncan

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	167	222	67		56	(\$54,346)	(\$272,847)	\$56,752	\$28,709	\$742
# of returns			52		31	167	96	7	20	19
average per return			1.3		1.8	(\$325)	(\$2,842)	\$8,107	\$1,435	\$39
\$10,000 to \$19,999	130	203	38		62	\$1,934,401	\$1,253,544	\$146,759	\$474,848	\$12,395
# of returns			28		38	130	103	13	73	73
average per return			1.4		1.6	\$14,880	\$12,170	\$11,289	\$6,505	\$170
\$20,000 to \$29,999	128	205	36		91	\$3,191,426	\$2,474,493	\$363,291	\$1,388,930	\$37,040
# of returns			23		46	128	111	27	118	118
average per return			1.6		2.0	\$24,933	\$22,293	\$13,455	\$11,771	\$314
\$30,000 to \$49,999	177	289	35		148	\$6,911,715	\$5,034,184	\$530,030	\$4,071,841	\$111,848
# of returns			23		75	177	144	36	172	172
average per return			1.5		2.0	\$39,049	\$34,960	\$14,723	\$23,673	\$650
\$50,000 to \$74,999	174	313	17		193	\$10,615,903	\$9,224,573	\$1,242,996	\$7,016,110	\$198,187
# of returns			11		94	174	163	73	173	173
average per return			1.5		2.1	\$61,011	\$56,592	\$17,027	\$40,556	\$1,146
\$75,000 to \$99,999	69	134	15		86	\$6,056,951	\$5,557,886	\$880,962	\$4,096,926	\$119,333
# of returns			10		39	69	69	43	69	69
average per return			1.5		2.2	\$87,782	\$80,549	\$20,487	\$59,376	\$1,729
\$100,000 and over	47	90	14		42	\$6,315,054	\$5,923,714	\$784,716	\$4,837,865	\$156,508
# of returns			8		18	47	47	38	47	47
average per return			1.8		2.3	\$134,363	\$126,036	\$20,650	\$102,933	\$3,330
GRAND TOTAL	892	1,456	222	2	678	\$34,971,104	\$29,195,547	\$4,005,506	\$21,915,229	\$636,053
# of returns			155	2	341	892	733	237	672	671
average per return			1.4	1.0	2.0	\$39,205	\$39,830	\$16,901	\$32,612	\$948

**CITIES/TOWNS WITHIN GREENLEE COUNTY
COMPARATIVE STATISTICS**

Most Returns Filed:	Duncan 892, or 28.9% of the county total
Most People Represented:	Duncan 2,000, or 28.7% of the county total
Most Age 65 Exemptions:	Duncan 229, or 44.0% of the county total
Most Blind Exemptions:	Clifton 4, or 57.1% of the county total
Most Dependents Claimed:	Duncan 678, or 27.1% of the county total
Most Dependents as a % of Total Population:	Duncan 33.9%
Least Dependents as a % of Total Population:	Clifton 33.2%
Most 65 & Over Persons as a % of Total Population:	Clifton 11.1%
Least 65 & Over Persons as a % of Total Population:	Duncan 11.0%
Highest Average FAGI:	Clifton \$41,072
Lowest Average FAGI:	Duncan \$39,205
Highest Per Capita FAGI:	Clifton \$19,689
Lowest Per Capita FAGI:	Duncan \$17,486
Highest % of Itemizers:	Duncan 26.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GREENLEE COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Greenlee County	\$47,829	\$45,255	5.7%
Clifton	\$41,072	\$38,638	6.3%
Duncan	\$39,205	\$38,611	1.5%

LA PAZ COUNTY

The 2007 individual income tax abstract for La Paz County includes the following zip codes:

85325	85348
85328	85357
85334	85359
85344	85371
85346	

There are two incorporated cities within La Paz County: Parker (zip code 85344), and Quartzsite (zip codes 85346, 85359).

The table below presents some descriptive figures for La Paz County for 2007 and 2006.

La Paz County	2007	2006	% chg
# of returns	5,417	5,073	6.8%
# of people represented	11,205	10,878	3.0%
# of people over 65	1,940	1,627	19.2%
# of blind persons	23	23	0.0%
# of dependents	3,584	3,642	(1.6%)
<u>Total FAGI</u> (millions)	\$186.2	\$198.2	(6.0%)
<u>Average FAGI</u>	\$34,381	\$39,070	(12.0%)
<u>Total Taxable Income</u> (millions)	\$98.4	\$113.9	(13.7%)
<u>Average Taxable Income</u>	\$27,287	\$31,842	(14.3%)
<u>Total Tax Liability</u> (millions)	\$3.0	\$3.9	(22.7%)
<u>Average Tax Liability</u>	\$833	\$1,084	(23.2%)
<u>Average Tax Liability Per Return</u>	\$553	\$764	(27.6%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$16,621. This is an 8.8% decrease over the 2006 per capita figure, \$18,221.

The two incorporated cities/towns in this county account for 73.2% of the returns and 74.3% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$17,313. This is a 9.3% decrease over the 2006 incorporated area per capita FAGI of \$19,086.

**TABLE 37
LA PAZ COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,256	1,696	515	3	358	\$229,862	(\$877,285)	\$2,049,668	\$324,214	\$8,433
# of returns			408	3	239	1,256	782	109	186	185
average per return			1.3	1.0	1.5	\$183	(\$1,122)	\$18,804	\$1,743	\$46
\$10,000 to \$19,999	1,148	1,774	396	3	838	\$17,383,416	\$11,594,730	\$1,874,003	\$3,885,903	\$101,139
# of returns			294	3	457	1,148	968	137	674	672
average per return			1.3	1.0	1.8	\$15,142	\$11,978	\$13,679	\$5,765	\$151
\$20,000 to \$29,999	934	1,543	294	5	836	\$23,159,647	\$17,259,460	\$2,735,650	\$8,285,231	\$219,618
# of returns			201	5	424	934	832	166	813	812
average per return			1.5	1.0	2.0	\$24,796	\$20,745	\$16,480	\$10,191	\$270
\$30,000 to \$49,999	954	1,562	259	5	801	\$37,108,421	\$28,233,131	\$4,873,153	\$18,506,404	\$504,935
# of returns			180	4	392	954	852	292	868	868
average per return			1.4	1.3	2.0	\$38,898	\$33,137	\$16,689	\$21,321	\$582
\$50,000 to \$74,999	551	958	196	4	389	\$33,304,080	\$27,357,522	\$6,340,455	\$18,134,867	\$509,848
# of returns			140	4	199	551	537	301	514	514
average per return			1.4	1.0	2.0	\$60,443	\$50,945	\$21,065	\$35,282	\$992
\$75,000 to \$99,999	288	536	143	1	193	\$24,742,653	\$20,445,162	\$4,890,119	\$13,913,514	\$406,596
# of returns			87	1	100	288	282	215	271	271
average per return			1.6	1.0	1.9	\$85,912	\$72,501	\$22,745	\$51,341	\$1,500
\$100,000 to \$199,999	239	448	105	2	144	\$31,502,229	\$28,302,141	\$6,561,895	\$20,488,661	\$651,767
# of returns			73	2	82	239	239	208	232	232
average per return			1.4	1.0	1.8	\$131,808	\$118,419	\$31,548	\$88,313	\$2,809
\$200,000 and over	47	83	32	0	25	\$18,812,292	\$18,130,119	\$3,087,069	\$14,832,360	\$595,972
# of returns			23	0	10	47	47	45	47	47
average per return			1.4		2.5	\$400,262	\$385,747	\$68,602	\$315,582	\$12,680
GRAND TOTAL	5,417	8,600	1,940	23	3,584	\$186,242,600	\$150,444,980	\$32,412,012	\$98,371,154	\$2,998,308
# of returns			1,406	22	1,903	5,417	4,539	1,473	3,605	3,601
average per return			1.4	1.0	1.9	\$34,381	\$33,145	\$22,004	\$27,287	\$833

TABLE 38
Parker

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	678	916	182		262	\$1,355,426	\$403,507	\$1,390,105	\$205,439	\$5,354
# of returns			148		175	678	427	63	107	107
average per return			1.2		1.5	\$1,999	\$945	\$22,065	\$1,920	\$50
\$10,000 to \$19,999	690	1,045	161		557	\$10,434,751	\$6,698,621	\$1,031,497	\$2,474,577	\$64,438
# of returns			131		303	690	557	78	410	408
average per return			1.2		1.8	\$15,123	\$12,026	\$13,224	\$6,036	\$158
\$20,000 to \$29,999	539	878	119		475	\$13,373,310	\$9,584,215	\$1,570,036	\$4,879,410	\$129,529
# of returns			82		262	539	464	87	452	451
average per return			1.5		1.8	\$24,811	\$20,656	\$18,046	\$10,795	\$287
\$30,000 to \$49,999	567	915	113		460	\$22,035,906	\$15,886,211	\$2,898,292	\$10,814,634	\$295,960
# of returns			79		243	567	488	176	495	495
average per return			1.4		1.9	\$38,864	\$32,554	\$16,468	\$21,848	\$598
\$50,000 to \$74,999	333	582	93		269	\$20,233,972	\$16,339,270	\$4,251,581	\$10,600,749	\$297,859
# of returns			67		134	333	323	184	299	299
average per return			1.4		2.0	\$60,763	\$50,586	\$23,106	\$35,454	\$996
\$75,000 to \$99,999	192	359	82		144	\$16,437,169	\$13,175,719	\$3,425,308	\$8,697,310	\$254,028
# of returns			50		73	192	187	140	176	176
average per return			1.6		2.0	\$85,610	\$70,458	\$24,466	\$49,417	\$1,443
\$100,000 to \$199,999	148	276	59		99	\$19,398,532	\$17,322,847	\$3,836,752	\$12,651,537	\$404,506
# of returns			43		55	148	148	124	144	144
average per return			1.4		1.8	\$131,071	\$117,046	\$30,942	\$87,858	\$2,809
\$200,000 and over	35	60	22		19	\$14,998,074	\$14,512,080	\$2,569,148	\$11,793,487	\$479,145
# of returns			16		8	35	35	34	35	35
average per return			1.4		2.4	\$428,516	\$414,631	\$75,563	\$336,957	\$13,690
GRAND TOTAL	3,182	5,031	831	9	2,285	\$118,267,140	\$93,922,470	\$20,972,719	\$62,117,143	\$1,930,819
# of returns			616	8	1,253	3,182	2,629	886	2,118	2,115
average per return			1.3	1.1	1.8	\$37,168	\$35,726	\$23,671	\$29,328	\$913

TABLE 39
Quartzsite

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	256	337	189		24	(\$396,918)	(\$315,990)	\$213,643	\$35,191	\$911
# of returns			146		16	256	130	16	24	24
average per return			1.3		1.5	(\$1,550)	(\$2,431)	\$13,353	\$1,466	\$38
\$10,000 to \$19,999	171	258	112		57	\$2,560,128	\$1,904,758	\$331,277	\$617,900	\$16,075
# of returns			79		35	171	155	21	109	109
average per return			1.4		1.6	\$14,972	\$12,289	\$15,775	\$5,669	\$147
\$20,000 to \$29,999	119	192	74		58	\$2,902,784	\$2,310,765	\$420,754	\$1,078,139	\$28,605
# of returns			51		32	119	111	26	107	107
average per return			1.5		1.8	\$24,393	\$20,818	\$16,183	\$10,076	\$267
\$30,000 to \$49,999	104	170	64		48	\$4,042,417	\$3,288,705	\$576,635	\$1,961,090	\$53,261
# of returns			42		25	104	99	32	98	98
average per return			1.5		1.9	\$38,869	\$33,219	\$18,020	\$20,011	\$543
\$50,000 to \$74,999	69	119	40		33	\$4,089,784	\$3,523,344	\$545,444	\$2,392,865	\$67,338
# of returns			27		19	69	69	30	69	69
average per return			1.5		1.7	\$59,272	\$51,063	\$18,181	\$34,679	\$976
\$75,000 to \$99,999	31	58	30		5	\$2,687,328	\$2,290,342	\$376,442	\$1,702,722	\$49,397
# of returns			18		4	31	31	21	31	31
average per return			1.7		1.3	\$86,688	\$73,882	\$17,926	\$54,927	\$1,593
\$100,000 and over	32	60	25		12	\$4,285,032	\$3,745,526	\$908,765	\$2,676,176	\$84,363
# of returns			16		9	32	32	30	31	31
average per return			1.6		1.3	\$133,907	\$117,048	\$30,292	\$86,328	\$2,721
GRAND TOTAL	782	1,194	534	5	237	\$20,170,555	\$16,747,450	\$3,372,960	\$10,464,083	\$299,950
# of returns			379	5	140	782	627	176	469	469
average per return			1.4	1.0	1.7	\$25,794	\$26,710	\$19,165	\$22,311	\$640

**CITIES/TOWNS WITHIN LA PAZ COUNTY
COMPARATIVE STATISTICS**

Most Returns Filed:	Parker 3,182, or 58.7% of the county total
Most People Represented:	Parker 6,623, or 59.1% of the county total
Most Age 65 Exemptions:	Parker 831, or 42.8% of the county total
Most Blind Exemptions:	Parker 9, or 39.1% of the county total
Most Dependents Claimed:	Parker 2,285, or 63.8% of the county total
Most Dependents as a % of Total Population:	Parker 34.5%
Least Dependents as a % of Total Population:	Quartzsite 17.3%
Most 65 & Over Persons as a % of Total Population:	Quartzsite 38.9%
Least 65 & Over Persons as a % of Total Population:	Parker 12.5%
Highest Average FAGI:	Parker \$37,168
Lowest Average FAGI:	Quartzsite \$25,794
Highest Per Capita FAGI:	Parker \$17,857
Lowest Per Capita FAGI:	Quartzsite \$14,691
Highest % of Itemizers:	Parker 27.8%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN LA PAZ COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Parker	\$37,168	\$42,326	(12.2%)
La Paz County	\$34,381	\$39,070	(12.0%)
Quartzsite	\$25,794	\$29,630	(12.9%)

MARICOPA COUNTY

The 2007 individual income tax abstract for Maricopa County includes the following zip codes:

85000 - 85099	85242	85293-85299	85335	85361
85201 - 85216	85244	85301 - 85318	85337 - 85340	85363
85224 - 85227	85246	85320	85342 - 85343	85372 - 85375
85229	85248 - 85249	85322 - 85323	85345	85376 - 85379
85233-85234	85250 - 85271	85326-85327	85351	85380 - 85383
85236	85274 - 85277	85329	85353 - 85355	85385
85240	85280 - 85290	85331	85358	85387
				85390

There are twenty-four incorporated cities within Maricopa County, some of which are combined because of overlapping zip codes: Avondale (85323), Buckeye (85326), Carefree (85377), Cave Creek (85327, 85331), Chandler (85224 - 85227, 85229, 85244, 85246, 85248 - 85249), El Mirage (85335), Fountain Hills (85268 - 85269), Gila Bend (85337), Gilbert (85233 - 85234, 85296 - 85299), Glendale (85301 - 85318), Goodyear (85338), Litchfield Park (85340), Mesa (85201 - 85216, 85240, 85274 - 85277), Peoria (85345, 85380 - 85383, 85385), Phoenix (85000 - 85099, 85293 - 85295), Queen Creek (85240, 85242), Scottsdale/Paradise Valley (85250 - 85267, 85270 - 85271), Surprise/Sun City (85351, 85372-85376, 85378-85379, 85387), Tempe/Guadalupe (85280 - 85289), Tolleson (85353), Wickenburg (85358, 85390) and Youngtown (85363).

The portion of Queen Creek which lies in Maricopa County has zip codes of 85240 and 85242. An abstract for Queen Creek, combining the Maricopa County portion and the Pinal County portion, is presented in Appendix I. Sun City is mentioned as being combined with Surprise, although it is not an incorporated city, because the zip codes overlap and Sun City tends to have markedly different economic characteristics from Surprise. Mentioning Surprise alone gives a false impression of the characteristics of that city.

The table below presents some descriptive figures for Maricopa County for 2007 and 2006.

Maricopa County	2007	2006	% chg
# of returns	1,473,038	1,431,199	2.9%
# of people represented	3,209,695	3,153,313	1.8%
# of people over 65	274,363	260,038	5.5%
# of blind persons	4,621	4,382	5.5%
# of dependents	1,163,736	1,141,133	2.0%
<u>Total</u> FAGI (millions)	\$91,135.5	\$96,261.1	(5.3%)
Average FAGI	\$61,869	\$67,259	(8.0%)
<u>Total</u> Taxable Income (millions)	\$60,423.9	\$65,470.8	(7.7%)
Average Taxable Income	\$51,232	\$55,704	(8.0%)
<u>Total</u> Tax Liability (millions)	\$2,066.6	\$2,417.6	(14.5%)
Average Tax Liability	\$1,753	\$2,059	(14.9%)
<u>Average Tax Liability Per Return</u>	\$1,403	\$1,689	(16.9%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$28,394. This is a 7.0% decrease over the 2006 per capita figure, \$30,527.

The twenty-four incorporated cities/towns in this county, plus Sun City, account for 97.6% of the returns and 98.0% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$28,582. This is a 7.1% decrease over the 2006 incorporated area per capita FAGI of \$30,750.

**TABLE 40
MARICOPA COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	209,720	259,347	37,498	621	71,175	(\$659,796,535)	(\$985,048,085)	\$685,702,579	\$73,950,937	\$1,927,721
# of returns			30,400	613	40,987	209,720	156,703	26,564	43,271	43,008
average per return			1.2	1.0	1.7	(\$3,146)	(\$6,286)	\$25,813	\$1,709	\$45
\$10,000 to \$19,999	214,902	307,689	42,677	767	164,281	\$3,245,450,723	\$2,322,419,522	\$565,927,224	\$867,623,109	\$22,617,414
# of returns			33,101	733	82,925	214,902	186,439	35,421	133,632	133,422
average per return			1.3	1.0	2.0	\$15,102	\$12,457	\$15,977	\$6,493	\$170
\$20,000 to \$29,999	210,897	318,008	31,878	685	198,977	\$5,249,722,514	\$3,637,740,402	\$831,270,786	\$2,198,853,803	\$58,854,601
# of returns			23,498	632	94,263	210,897	187,713	49,799	188,505	188,453
average per return			1.4	1.1	2.1	\$24,892	\$19,379	\$16,693	\$11,665	\$312
\$30,000 to \$49,999	299,290	450,532	44,351	872	253,820	\$11,662,098,657	\$9,698,106,847	\$2,460,398,981	\$6,276,337,809	\$173,667,369
# of returns			32,211	819	118,269	299,290	273,818	134,947	283,849	283,804
average per return			1.4	1.1	2.1	\$38,966	\$35,418	\$18,232	\$22,112	\$612
\$50,000 to \$74,999	207,691	341,947	42,795	722	168,463	\$12,762,539,573	\$11,531,554,044	\$3,484,553,841	\$7,308,265,161	\$208,590,138
# of returns			30,918	700	84,509	207,691	204,360	152,648	202,262	202,254
average per return			1.4	1.0	2.0	\$61,450	\$56,428	\$22,827	\$36,133	\$1,031
\$75,000 to \$99,999	128,620	231,099	29,604	413	112,508	\$11,119,799,917	\$10,337,194,527	\$2,809,433,687	\$6,848,648,320	\$201,830,786
# of returns			19,851	404	58,203	128,620	128,577	112,931	127,099	127,095
average per return			1.5	1.0	1.9	\$86,455	\$80,397	\$24,877	\$53,884	\$1,588
\$100,000 to \$199,999	152,955	285,240	33,154	448	144,336	\$20,361,956,655	\$19,442,973,676	\$4,757,129,189	\$13,915,970,615	\$443,450,665
# of returns			21,901	346	74,687	152,955	152,937	146,235	152,055	152,055
average per return			1.5	1.3	1.9	\$133,124	\$127,131	\$32,531	\$91,519	\$2,916
\$200,000 to \$499,999	38,402	71,930	9,476	74	39,170	\$11,015,506,605	\$10,783,623,188	\$2,093,800,817	\$8,512,919,900	\$321,234,265
# of returns			6,224	73	19,441	38,402	38,401	37,914	38,228	38,228
average per return			1.5	1.0	2.0	\$286,847	\$280,816	\$55,225	\$222,688	\$8,403
\$500,000 to \$999,999	6,883	12,867	1,735	16	7,397	\$4,668,379,117	\$4,638,115,314	\$680,998,712	\$3,927,334,961	\$165,035,601
# of returns			1,150	16	3,506	6,883	6,883	6,827	6,859	6,858
average per return			1.5	1.0	2.1	\$678,248	\$673,851	\$99,751	\$572,581	\$24,065
\$1,000,000 to \$4,999,999	3,309	6,147	1,083	3	3,283	\$6,106,769,528	\$6,111,594,795	\$734,336,137	\$5,374,283,302	\$237,670,260
# of returns			716	3	1,517	3,309	3,309	3,285	3,283	3,283
average per return			1.5	1.0	2.2	\$1,845,503	\$1,846,961	\$223,542	\$1,637,004	\$72,394
\$5,000,000 and over	369	689	112	0	326	\$5,603,055,620	\$5,604,536,819	\$491,127,877	\$5,119,709,669	\$231,727,253
# of returns			73	0	156	369	369	367	365	365
average per return			1.5		2.1	\$15,184,433	\$15,188,447	\$1,338,223	\$14,026,602	\$634,869
GRAND TOTAL	1,473,038	2,285,495	274,363	4,621	1,163,736	\$91,135,482,374	\$83,122,811,049	\$19,594,679,830	\$60,423,897,586	\$2,066,606,073
# of returns			200,043	4,339	578,463	1,473,038	1,339,509	706,938	1,179,408	1,178,825
average per return			1.4	1.1	2.0	\$61,869	\$62,055	\$27,718	\$51,232	\$1,753

**TABLE 41
Avondale**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,041	3,954	291	3	1,529	\$7,691,196	\$1,176,462	\$5,220,733	\$1,117,111	\$28,942
# of returns			224	3	898	3,041	2,211	260	650	647
average per return			1.3	1.0	1.7	\$2,529	\$532	\$20,080	\$1,719	\$45
\$10,000 to \$19,999	3,729	5,627	269	5	3,766	\$56,181,609	\$39,416,639	\$7,026,995	\$13,807,769	\$359,775
# of returns			207	5	1,920	3,729	3,251	421	2,155	2,150
average per return			1.3	1.0	2.0	\$15,066	\$12,124	\$16,691	\$6,407	\$167
\$20,000 to \$29,999	3,684	5,880	238	12	4,477	\$91,727,190	\$71,368,578	\$13,806,602	\$35,347,959	\$944,003
# of returns			173	12	2,141	3,684	3,338	789	3,221	3,218
average per return			1.4	1.0	2.1	\$24,899	\$21,381	\$17,499	\$10,974	\$293
\$30,000 to \$49,999	5,264	8,603	273	10	6,223	\$205,584,011	\$173,234,771	\$43,449,383	\$104,538,356	\$2,859,471
# of returns			204	10	2,961	5,264	4,892	2,318	5,000	4,999
average per return			1.3	1.0	2.1	\$39,055	\$35,412	\$18,744	\$20,908	\$572
\$50,000 to \$74,999	3,673	6,461	241	10	4,495	\$225,845,432	\$207,211,415	\$60,302,153	\$126,350,115	\$3,551,157
# of returns			180	10	2,104	3,673	3,624	2,743	3,607	3,607
average per return			1.3	1.0	2.1	\$61,488	\$57,178	\$21,984	\$35,029	\$985
\$75,000 to \$99,999	2,244	4,232	155	5	2,567	\$193,645,481	\$183,437,574	\$48,368,799	\$121,831,434	\$3,532,061
# of returns			108	5	1,294	2,244	2,243	2,000	2,232	2,232
average per return			1.4	1.0	2.0	\$86,295	\$81,782	\$24,184	\$54,584	\$1,582
\$100,000 to \$199,999	1,881	3,615	120	2	2,095	\$238,391,757	\$229,734,568	\$53,480,222	\$165,994,950	\$5,187,716
# of returns			87	2	1,096	1,881	1,881	1,815	1,879	1,879
average per return			1.4	1.0	1.9	\$126,737	\$122,134	\$29,466	\$88,342	\$2,761
\$200,000 to \$499,999	140	260	18	0	140	\$37,541,583	\$36,867,317	\$6,375,470	\$29,803,407	\$1,122,033
# of returns			14	0	70	140	140	138	140	140
average per return			1.3		2.0	\$268,154	\$263,338	\$46,199	\$212,881	\$8,015
\$500,000 and over	14	25	6	0	18	\$11,937,134	\$11,840,092	\$1,233,421	\$10,541,571	\$452,612
# of returns			4	0	7	14	14	14	14	14
average per return			1.5		2.6	\$852,652	\$845,721	\$88,102	\$752,969	\$32,329
GRAND TOTAL	23,670	38,657	1,611	47	25,310	\$1,068,545,392	\$954,287,416	\$239,263,778	\$609,332,672	\$18,037,770
# of returns			1,201	47	12,491	23,670	21,594	10,498	18,898	18,886
average per return			1.3	1.0	2.0	\$45,143	\$44,192	\$22,791	\$32,243	\$955

TABLE 42
Buckeye

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,466	3,292	428	8	1,118	(\$9,495,617)	(\$10,558,910)	\$10,009,833	\$722,807	\$18,722
# of returns			339	8	632	2,466	1,798	360	448	445
average per return			1.3	1.0	1.8	(\$3,851)	(\$5,873)	\$27,805	\$1,613	\$42
\$10,000 to \$19,999	2,379	3,588	349	7	2,135	\$35,963,420	\$24,908,036	\$7,918,171	\$8,556,034	\$222,978
# of returns			273	6	1,078	2,379	2,052	447	1,361	1,360
average per return			1.3	1.2	2.0	\$15,117	\$12,138	\$17,714	\$6,287	\$164
\$20,000 to \$29,999	2,569	4,140	282	4	3,005	\$64,131,226	\$49,346,845	\$13,041,250	\$22,986,773	\$613,240
# of returns			200	4	1,409	2,569	2,319	739	2,175	2,174
average per return			1.4	1.0	2.1	\$24,963	\$21,279	\$17,647	\$10,569	\$282
\$30,000 to \$49,999	4,207	6,900	338	2	4,995	\$165,290,103	\$140,564,887	\$42,911,962	\$78,749,767	\$2,150,694
# of returns			245	2	2,267	4,207	3,962	2,233	3,916	3,916
average per return			1.4	1.0	2.2	\$39,289	\$35,478	\$19,217	\$20,110	\$549
\$50,000 to \$74,999	3,247	5,838	321	7	4,071	\$199,819,135	\$181,584,277	\$58,168,024	\$105,583,702	\$2,941,828
# of returns			239	7	1,872	3,247	3,210	2,570	3,160	3,160
average per return			1.3	1.0	2.2	\$61,540	\$56,568	\$22,633	\$33,413	\$931
\$75,000 to \$99,999	1,816	3,448	205	2	2,134	\$155,550,943	\$146,387,287	\$43,503,365	\$92,624,071	\$2,666,219
# of returns			145	2	1,039	1,816	1,815	1,651	1,800	1,800
average per return			1.4	1.0	2.1	\$85,656	\$80,654	\$26,350	\$51,458	\$1,481
\$100,000 to \$199,999	1,409	2,684	170	2	1,428	\$179,445,028	\$172,530,754	\$44,330,915	\$120,477,759	\$3,762,239
# of returns			121	2	731	1,409	1,409	1,335	1,406	1,406
average per return			1.4	1.0	2.0	\$127,356	\$122,449	\$33,207	\$85,688	\$2,676
\$200,000 to \$499,999	245	462	70	0	218	\$69,986,701	\$68,201,355	\$13,750,326	\$53,248,684	\$2,000,921
# of returns			47	0	108	245	245	240	244	244
average per return			1.5		2.0	\$285,660	\$278,373	\$57,293	\$218,232	\$8,200
\$500,000 to \$999,999	44	77	13	0	31	\$30,401,711	\$30,114,219	\$4,478,491	\$25,422,938	\$1,076,321
# of returns			10	0	18	44	44	42	44	44
average per return			1.3		1.7	\$690,948	\$684,414	\$106,631	\$577,794	\$24,462
\$1,000,000 and over	23	44	16	0	10	\$70,315,639	\$70,203,629	\$5,348,240	\$64,750,389	\$2,893,952
# of returns			9	0	7	23	23	23	23	23
average per return			1.8		1.4	\$3,057,202	\$3,052,332	\$232,532	\$2,815,234	\$125,824
GRAND TOTAL	18,405	30,473	2,192	32	19,145	\$961,408,289	\$873,282,379	\$243,460,577	\$573,122,924	\$18,347,114
# of returns			1,628	31	9,161	18,405	16,877	9,640	14,577	14,572
average per return			1.3	1.0	2.1	\$52,236	\$51,744	\$25,255	\$39,317	\$1,259

TABLE 43
Carefree

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	253	316	62		41	(\$8,400,538)	(\$7,919,138)	\$4,318,819	\$62,748	\$1,622
# of returns			49		24	253	209	89	34	34
average per return			1.3		1.7	(\$33,204)	(\$37,891)	\$48,526	\$1,846	\$48
\$10,000 to \$19,999	150	185	63		20	\$2,176,208	\$1,801,465	\$1,536,279	\$589,970	\$15,346
# of returns			53		9	150	136	61	92	92
average per return			1.2		2.2	\$14,508	\$13,246	\$25,185	\$6,413	\$167
\$20,000 to \$29,999	128	175	62		22	\$3,223,422	\$2,582,014	\$1,451,402	\$1,311,232	\$35,252
# of returns			45		16	128	112	59	98	98
average per return			1.4		1.4	\$25,183	\$23,054	\$24,600	\$13,380	\$360
\$30,000 to \$49,999	190	275	79		41	\$7,466,188	\$6,169,477	\$3,184,567	\$3,265,791	\$91,235
# of returns			60		27	190	176	133	154	154
average per return			1.3		1.5	\$39,296	\$35,054	\$23,944	\$21,206	\$592
\$50,000 to \$74,999	174	267	100		38	\$10,755,991	\$9,012,652	\$4,175,898	\$4,561,748	\$131,279
# of returns			76		20	174	173	136	149	149
average per return			1.3		1.9	\$61,816	\$52,096	\$30,705	\$30,616	\$881
\$75,000 to \$99,999	147	259	118		37	\$12,879,904	\$11,032,613	\$4,928,700	\$5,870,245	\$170,478
# of returns			80		24	147	147	135	132	132
average per return			1.5		1.5	\$87,618	\$75,052	\$36,509	\$44,472	\$1,292
\$100,000 to \$199,999	351	647	244		128	\$49,784,173	\$45,763,775	\$15,313,042	\$29,307,935	\$936,477
# of returns			153		81	351	351	341	339	339
average per return			1.6		1.6	\$141,835	\$130,381	\$44,906	\$86,454	\$2,762
\$200,000 to \$499,999	239	442	138		76	\$72,697,949	\$70,895,401	\$15,460,890	\$54,599,821	\$2,076,111
# of returns			90		52	239	239	237	236	236
average per return			1.5		1.5	\$304,176	\$296,633	\$65,236	\$231,355	\$8,797
\$500,000 to \$999,999	46	85	36		24	\$30,898,439	\$31,355,603	\$4,543,304	\$26,610,699	\$1,119,808
# of returns			24		13	46	46	46	46	46
average per return			1.5		1.8	\$671,705	\$681,644	\$98,767	\$578,493	\$24,344
\$1,000,000 and over	46	85	41		4	\$162,330,410	\$157,049,232	\$19,204,297	\$137,664,335	\$6,162,047
# of returns			25		3	46	46	46	46	46
average per return			1.6		1.3	\$3,528,922	\$3,414,114	\$417,485	\$2,992,703	\$133,958
GRAND TOTAL	1,724	2,736	943	5	431	\$343,812,146	\$327,743,094	\$74,117,198	\$263,844,524	\$10,739,655
# of returns			655	5	269	1,724	1,635	1,283	1,326	1,326
average per return			1.4	1.0	1.6	\$199,427	\$200,454	\$57,769	\$198,978	\$8,099

**TABLE 44
Cave Creek**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,641	2,005	256	4	330	(\$25,884,081)	(\$26,422,268)	\$13,787,779	\$494,339	\$12,801
# of returns			202	4	189	1,641	1,337	436	289	289
average per return			1.3	1.0	1.7	(\$15,773)	(\$19,762)	\$31,623	\$1,711	\$44
\$10,000 to \$19,999	963	1,228	250	2	239	\$14,190,528	\$10,655,764	\$5,990,440	\$4,465,115	\$116,316
# of returns			192	2	149	963	809	282	654	654
average per return			1.3	1.0	1.6	\$14,736	\$13,172	\$21,243	\$6,827	\$178
\$20,000 to \$29,999	812	1,103	206	1	295	\$20,179,311	\$16,072,774	\$7,354,261	\$8,799,657	\$236,932
# of returns			145	1	159	812	703	340	635	635
average per return			1.4	1.0	1.9	\$24,851	\$22,863	\$21,630	\$13,858	\$373
\$30,000 to \$49,999	1,347	1,939	323	2	569	\$53,476,447	\$45,440,505	\$18,935,160	\$25,625,428	\$713,449
# of returns			237	2	336	1,347	1,245	855	1,169	1,169
average per return			1.4	1.0	1.7	\$39,700	\$36,498	\$22,146	\$21,921	\$610
\$50,000 to \$74,999	1,336	2,187	341	4	786	\$82,861,930	\$75,192,430	\$27,483,031	\$42,334,165	\$1,209,627
# of returns			248	4	449	1,336	1,322	1,080	1,266	1,266
average per return			1.4	1.0	1.8	\$62,022	\$56,878	\$25,447	\$33,439	\$955
\$75,000 to \$99,999	1,246	2,248	309	3	972	\$108,779,117	\$101,026,842	\$34,157,720	\$61,207,411	\$1,793,705
# of returns			219	3	539	1,246	1,246	1,146	1,209	1,209
average per return			1.4	1.0	1.8	\$87,303	\$81,081	\$29,806	\$50,626	\$1,484
\$100,000 to \$199,999	2,667	5,029	401	2	2,395	\$369,975,117	\$356,717,607	\$96,404,738	\$247,135,397	\$7,895,962
# of returns			282	2	1,311	2,667	2,667	2,610	2,650	2,650
average per return			1.4	1.0	1.8	\$138,723	\$133,752	\$36,937	\$93,259	\$2,980
\$200,000 to \$499,999	882	1,674	119	0	860	\$251,013,795	\$247,392,717	\$48,315,181	\$194,970,463	\$7,335,527
# of returns			85	0	446	882	882	874	880	880
average per return			1.4		1.9	\$284,596	\$280,491	\$55,281	\$221,557	\$8,336
\$500,000 to \$999,999	95	175	14	0	85	\$64,072,184	\$63,680,585	\$7,816,992	\$55,401,248	\$2,333,410
# of returns			11	0	46	95	95	94	95	95
average per return			1.3		1.8	\$674,444	\$670,322	\$83,159	\$583,171	\$24,562
\$1,000,000 and over	49	95	3	0	46	\$105,908,195	\$105,989,367	\$12,529,118	\$93,212,449	\$4,133,141
# of returns			2	0	24	49	49	49	49	49
average per return			1.5		1.9	\$2,161,392	\$2,163,048	\$255,696	\$1,902,295	\$84,350
GRAND TOTAL	11,038	17,683	2,222	18	6,577	\$1,044,572,542	\$995,746,323	\$272,774,420	\$733,645,672	\$25,780,870
# of returns			1,623	18	3,648	11,038	10,355	7,766	8,896	8,896
average per return			1.4	1.0	1.8	\$94,634	\$96,161	\$35,124	\$82,469	\$2,898

**TABLE 45
Chandler**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	11,890	14,289	2,126	23	3,012	(\$20,078,579)	(\$40,533,686)	\$36,962,560	\$4,741,627	\$123,096
# of returns			1,692	23	1,794	11,890	9,101	1,566	2,738	2,727
average per return			1.3	1.0	1.7	(\$1,689)	(\$4,454)	\$23,603	\$1,732	\$45
\$10,000 to \$19,999	11,680	15,884	2,591	38	6,334	\$176,083,742	\$128,099,678	\$34,443,692	\$53,577,831	\$1,396,632
# of returns			1,993	38	3,401	11,680	9,932	2,169	7,836	7,827
average per return			1.3	1.0	1.9	\$15,076	\$12,898	\$15,880	\$6,837	\$178
\$20,000 to \$29,999	11,304	16,100	2,071	33	7,478	\$282,041,263	\$217,897,501	\$48,283,725	\$129,430,974	\$3,475,967
# of returns			1,477	33	3,837	11,304	9,800	2,876	10,130	10,129
average per return			1.4	1.0	1.9	\$24,951	\$22,234	\$16,788	\$12,777	\$343
\$30,000 to \$49,999	18,301	26,292	2,937	53	11,129	\$718,873,924	\$597,742,592	\$142,950,289	\$410,337,167	\$11,433,068
# of returns			2,084	52	5,890	18,301	16,472	8,270	17,438	17,434
average per return			1.4	1.0	1.9	\$39,281	\$36,288	\$17,285	\$23,531	\$656
\$50,000 to \$74,999	14,776	23,815	3,053	46	10,085	\$912,183,936	\$831,873,142	\$221,899,838	\$540,532,848	\$15,542,179
# of returns			2,137	44	5,461	14,776	14,548	10,768	14,434	14,433
average per return			1.4	1.0	1.8	\$61,734	\$57,181	\$20,607	\$37,449	\$1,077
\$75,000 to \$99,999	10,534	18,862	2,332	30	8,850	\$913,709,336	\$853,970,994	\$220,837,109	\$576,063,390	\$17,064,236
# of returns			1,529	29	4,717	10,534	10,534	9,192	10,432	10,431
average per return			1.5	1.0	1.9	\$86,739	\$81,068	\$24,025	\$55,221	\$1,636
\$100,000 to \$199,999	14,310	27,060	2,539	34	15,062	\$1,910,027,151	\$1,830,612,896	\$418,857,019	\$1,335,432,856	\$42,507,335
# of returns			1,622	34	7,792	14,310	14,309	13,674	14,263	14,263
average per return			1.6	1.0	1.9	\$133,475	\$127,934	\$30,632	\$93,629	\$2,980
\$200,000 to \$499,999	2,840	5,411	431	4	3,381	\$777,927,945	\$763,109,196	\$136,094,536	\$612,688,462	\$22,926,090
# of returns			279	3	1,675	2,840	2,840	2,794	2,832	2,832
average per return			1.5	1.3	2.0	\$273,918	\$268,700	\$48,710	\$216,345	\$8,095
\$500,000 to \$999,999	334	624	70	0	396	\$226,031,047	\$225,272,054	\$27,545,932	\$196,003,619	\$8,255,294
# of returns			48	0	188	334	334	329	334	334
average per return			1.5		2.1	\$676,740	\$674,467	\$83,726	\$586,837	\$24,716
\$1,000,000 to \$4,999,999	133	249	29	0	147	\$238,366,521	\$237,948,334	\$17,617,623	\$219,681,811	\$9,714,845
# of returns			19	0	72	133	133	133	133	133
average per return			1.5		2.0	\$1,792,229	\$1,789,085	\$132,463	\$1,651,743	\$73,044
\$5,000,000 and over	14	27	2	0	18	\$156,030,772	\$155,456,149	\$17,350,045	\$138,415,966	\$6,258,112
# of returns			1	0	8	14	14	14	13	13
average per return			2.0		2.3	\$11,145,055	\$11,104,011	\$1,239,289	\$10,647,382	\$481,393
GRAND TOTAL	96,116	148,613	18,181	261	65,892	\$6,291,197,058	\$5,801,448,850	\$1,322,842,368	\$4,216,906,551	\$138,696,854
# of returns			12,881	256	34,835	96,116	88,017	51,785	80,583	80,556
average per return			1.4	1.0	1.9	\$65,454	\$65,913	\$25,545	\$52,330	\$1,722

**TABLE 46
EI Mirage**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,382	1,849	202	3	822	\$5,819,023	\$2,929,383	\$1,793,761	\$513,261	\$13,315
# of returns			163	3	446	1,382	1,030	121	287	287
average per return			1.2	1.0	1.8	\$4,211	\$2,844	\$14,824	\$1,788	\$46
\$10,000 to \$19,999	1,905	3,004	182	3	2,261	\$28,971,210	\$20,520,303	\$3,599,398	\$5,975,860	\$155,647
# of returns			143	3	1,115	1,905	1,726	250	1,008	1,001
average per return			1.3	1.0	2.0	\$15,208	\$11,889	\$14,398	\$5,928	\$155
\$20,000 to \$29,999	2,005	3,276	127	3	2,629	\$50,002,763	\$39,705,553	\$8,027,075	\$17,963,215	\$477,360
# of returns			93	3	1,230	2,005	1,863	521	1,777	1,776
average per return			1.4	1.0	2.1	\$24,939	\$21,313	\$15,407	\$10,109	\$269
\$30,000 to \$49,999	2,984	4,827	115	4	3,782	\$116,670,381	\$101,011,599	\$27,234,161	\$57,668,116	\$1,571,990
# of returns			89	4	1,686	2,984	2,851	1,596	2,864	2,863
average per return			1.3	1.0	2.2	\$39,099	\$35,430	\$17,064	\$20,136	\$549
\$50,000 to \$74,999	1,832	3,292	97	2	2,489	\$111,702,199	\$103,181,405	\$28,896,348	\$62,925,213	\$1,753,447
# of returns			70	2	1,141	1,832	1,822	1,443	1,812	1,812
average per return			1.4	1.0	2.2	\$60,973	\$56,631	\$20,025	\$34,727	\$968
\$75,000 to \$99,999	794	1,529	44	0	1,085	\$67,411,778	\$63,453,325	\$16,364,633	\$42,328,355	\$1,215,050
# of returns			30	0	508	794	794	726	791	791
average per return			1.5		2.1	\$84,901	\$79,916	\$22,541	\$53,512	\$1,536
\$100,000 to \$199,999	332	644	32	1	378	\$39,974,418	\$38,260,407	\$9,047,776	\$27,308,299	\$838,473
# of returns			21	1	184	332	332	304	330	330
average per return			1.5	1.0	2.1	\$120,405	\$115,242	\$29,762	\$82,752	\$2,541
\$200,000 and over	12	23	8	0	15	\$3,445,681	\$3,336,245	\$555,450	\$2,711,150	\$101,689
# of returns			6	0	6	12	12	11	12	12
average per return			1.3		2.5	\$287,140	\$278,020	\$50,495	\$225,929	\$8,474
GRAND TOTAL	11,246	18,444	807	16	13,461	\$423,997,453	\$372,398,220	\$95,518,602	\$217,393,469	\$6,126,971
# of returns			615	16	6,316	11,246	10,430	4,972	8,881	8,872
average per return			1.3	1.0	2.1	\$37,702	\$35,705	\$19,211	\$24,478	\$691

TABLE 47
Fountain Hills

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,585	1,938	375	2	258	(\$13,209,045)	(\$14,465,816)	\$10,326,757	\$864,017	\$23,084
# of returns			302	2	166	1,585	1,276	373	346	345
average per return			1.2	1.0	1.6	(\$8,334)	(\$11,337)	\$27,686	\$2,497	\$67
\$10,000 to \$19,999	1,101	1,436	473	5	229	\$16,412,494	\$12,704,017	\$7,400,947	\$4,516,340	\$117,714
# of returns			356	5	150	1,101	956	399	683	682
average per return			1.3	1.0	1.5	\$14,907	\$13,289	\$18,549	\$6,613	\$173
\$20,000 to \$29,999	871	1,197	347	10	218	\$21,739,276	\$17,278,950	\$8,235,702	\$8,769,469	\$235,301
# of returns			244	10	141	871	773	409	695	694
average per return			1.4	1.0	1.5	\$24,959	\$22,353	\$20,136	\$12,618	\$339
\$30,000 to \$49,999	1,552	2,252	556	5	503	\$61,658,106	\$50,838,192	\$19,468,941	\$29,869,647	\$831,562
# of returns			395	5	320	1,552	1,427	918	1,354	1,354
average per return			1.4	1.0	1.6	\$39,728	\$35,626	\$21,208	\$22,060	\$614
\$50,000 to \$74,999	1,530	2,453	655	7	613	\$94,779,140	\$82,176,765	\$27,171,011	\$49,481,929	\$1,417,181
# of returns			450	7	385	1,530	1,502	1,162	1,431	1,430
average per return			1.5	1.0	1.6	\$61,947	\$54,712	\$23,383	\$34,579	\$991
\$75,000 to \$99,999	1,207	2,137	629	3	525	\$105,100,236	\$93,464,369	\$29,409,765	\$58,355,617	\$1,719,231
# of returns			411	3	321	1,207	1,204	1,071	1,175	1,175
average per return			1.5	1.0	1.6	\$87,076	\$77,628	\$27,460	\$49,664	\$1,463
\$100,000 to \$199,999	1,913	3,552	816	7	1,021	\$262,777,604	\$245,973,031	\$66,237,371	\$172,007,109	\$5,503,550
# of returns			528	7	598	1,913	1,911	1,834	1,888	1,888
average per return			1.5	1.0	1.7	\$137,364	\$128,714	\$36,116	\$91,105	\$2,915
\$200,000 to \$499,999	716	1,368	227	2	500	\$203,953,318	\$197,734,278	\$40,908,634	\$155,340,772	\$5,822,571
# of returns			147	2	279	716	716	706	710	710
average per return			1.5	1.0	1.8	\$284,851	\$276,165	\$57,944	\$218,790	\$8,201
\$500,000 to \$999,999	106	202	26	0	74	\$73,977,266	\$73,654,621	\$11,207,458	\$61,968,812	\$2,606,205
# of returns			17	0	39	106	106	105	105	105
average per return			1.5		1.9	\$697,899	\$694,855	\$106,738	\$590,179	\$24,821
\$1,000,000 and over	61	116	23	0	53	\$122,537,821	\$122,250,429	\$12,197,606	\$109,758,823	\$4,862,525
# of returns			14	0	24	61	61	61	61	61
average per return			1.6		2.2	\$2,008,817	\$2,004,105	\$199,961	\$1,799,325	\$79,714
GRAND TOTAL	10,642	16,651	4,127	41	3,994	\$949,726,217	\$881,608,836	\$232,564,192	\$650,932,535	\$23,138,924
# of returns			2,864	41	2,423	10,642	9,932	7,038	8,448	8,444
average per return			1.4	1.0	1.6	\$89,243	\$88,764	\$33,044	\$77,052	\$2,740

TABLE 48
Gila Bend

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	207	294	41		143	\$209,664	(\$45,864)	\$61,063	\$30,854	\$800
# of returns			36		75	207	156	5	24	24
average per return			1.1		1.9	\$1,013	(\$294)	\$12,213	\$1,286	\$33
\$10,000 to \$19,999	188	300	26		206	\$2,852,426	\$2,116,800	\$83,621	\$619,805	\$16,170
# of returns			22		104	188	174	6	105	105
average per return			1.2		2.0	\$15,172	\$12,166	\$13,937	\$5,903	\$154
\$20,000 to \$29,999	219	404	22		381	\$5,477,767	\$4,085,206	\$154,010	\$1,616,470	\$42,498
# of returns			15		170	219	202	11	196	196
average per return			1.5		2.2	\$25,013	\$20,224	\$14,001	\$8,247	\$217
\$30,000 to \$49,999	190	324	32		266	\$7,273,191	\$5,936,494	\$552,837	\$3,837,922	\$104,235
# of returns			19		118	190	176	37	182	182
average per return			1.7		2.3	\$38,280	\$33,730	\$14,942	\$21,087	\$573
\$50,000 to \$74,999	98	176	21		80	\$6,045,186	\$5,525,831	\$885,551	\$3,827,467	\$108,274
# of returns			16		47	98	98	50	95	95
average per return			1.3		1.7	\$61,686	\$56,386	\$17,711	\$40,289	\$1,140
\$75,000 to \$99,999	48	92	4		52	\$4,089,105	\$3,898,288	\$734,084	\$2,816,009	\$81,757
# of returns			2		28	48	48	37	48	48
average per return			2.0		1.9	\$85,190	\$81,214	\$19,840	\$58,667	\$1,703
\$100,000 and over	28	54	7		33	\$5,180,855	\$4,918,070	\$708,435	\$4,051,445	\$144,116
# of returns			5		15	28	28	26	28	28
average per return			1.4		2.2	\$185,031	\$175,645	\$27,248	\$144,694	\$5,147
GRAND TOTAL	978	1,644	153	2	1,161	\$31,128,194	\$26,434,825	\$3,179,601	\$16,799,972	\$497,850
# of returns			115	2	557	978	882	172	678	678
average per return			1.3	1.0	2.1	\$31,828	\$29,971	\$18,486	\$24,779	\$734

TABLE 49
Gilbert

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	9,209	10,914	1,001	17	2,351	(\$25,328,769)	(\$38,398,626)	\$37,249,747	\$3,663,011	\$94,874
# of returns			777	17	1,264	9,209	6,905	1,388	2,136	2,125
average per return			1.3	1.0	1.9	(\$2,750)	(\$5,561)	\$26,837	\$1,715	\$45
\$10,000 to \$19,999	7,245	9,429	988	18	3,285	\$107,817,247	\$79,497,469	\$25,716,925	\$36,418,743	\$949,157
# of returns			775	17	1,844	7,245	6,026	1,424	5,148	5,142
average per return			1.3	1.1	1.8	\$14,882	\$13,192	\$18,060	\$7,074	\$185
\$20,000 to \$29,999	6,609	9,260	773	12	3,953	\$165,003,151	\$130,926,694	\$38,187,884	\$75,895,187	\$2,040,453
# of returns			570	12	2,188	6,609	5,767	1,983	5,631	5,629
average per return			1.4	1.0	1.8	\$24,966	\$22,703	\$19,258	\$13,478	\$362
\$30,000 to \$49,999	11,840	17,565	1,180	22	8,155	\$467,583,963	\$396,892,077	\$122,505,010	\$248,136,369	\$6,885,227
# of returns			851	22	4,415	11,840	10,794	6,149	10,945	10,943
average per return			1.4	1.0	1.8	\$39,492	\$36,770	\$19,923	\$22,671	\$629
\$50,000 to \$74,999	11,571	19,588	1,146	18	11,290	\$718,792,130	\$665,260,633	\$210,255,496	\$398,657,994	\$11,308,205
# of returns			846	18	5,726	11,571	11,453	9,289	11,239	11,239
average per return			1.4	1.0	2.0	\$62,120	\$58,086	\$22,635	\$35,471	\$1,006
\$75,000 to \$99,999	9,315	17,337	897	10	11,317	\$809,920,760	\$765,694,018	\$221,918,597	\$492,079,012	\$14,318,994
# of returns			620	10	5,536	9,315	9,314	8,512	9,223	9,223
average per return			1.4	1.0	2.0	\$86,948	\$82,209	\$26,071	\$53,353	\$1,553
\$100,000 to \$199,999	12,598	24,288	916	13	17,091	\$1,672,913,782	\$1,614,473,572	\$401,032,983	\$1,144,661,543	\$36,010,277
# of returns			641	13	8,138	12,598	12,597	12,250	12,557	12,557
average per return			1.4	1.0	2.1	\$132,792	\$128,163	\$32,737	\$91,157	\$2,868
\$200,000 to \$499,999	2,181	4,211	181	2	3,307	\$608,083,828	\$597,457,740	\$118,240,431	\$467,930,385	\$17,471,655
# of returns			127	2	1,461	2,181	2,181	2,169	2,171	2,171
average per return			1.4	1.0	2.3	\$278,810	\$273,938	\$54,514	\$215,537	\$8,048
\$500,000 to \$999,999	255	487	29	1	375	\$168,554,996	\$167,525,026	\$24,639,406	\$142,057,050	\$5,951,190
# of returns			21	1	155	255	255	251	254	254
average per return			1.4	1.0	2.4	\$661,000	\$656,961	\$98,165	\$559,280	\$23,430
\$1,000,000 and over	113	215	12	0	165	\$234,683,524	\$232,618,500	\$31,591,742	\$203,643,723	\$9,026,807
# of returns			8	0	68	113	113	113	111	111
average per return			1.5		2.4	\$2,076,845	\$2,058,571	\$279,573	\$1,834,628	\$81,323
GRAND TOTAL	70,936	113,294	7,123	113	61,289	\$4,928,024,611	\$4,611,947,103	\$1,231,338,221	\$3,213,143,017	\$104,056,839
# of returns			5,236	112	30,795	70,936	65,405	43,528	59,415	59,394
average per return			1.4	1.0	2.0	\$69,471	\$70,514	\$28,288	\$54,080	\$1,752

**TABLE 50
Glendale**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	16,452	20,510	2,463	47	6,059	\$16,550,639	(\$11,872,953)	\$33,633,995	\$6,033,066	\$156,448
# of returns			2,009	45	3,532	16,452	12,318	1,724	3,583	3,566
average per return			1.2	1.0	1.7	\$1,006	(\$964)	\$19,509	\$1,684	\$44
\$10,000 to \$19,999	17,227	24,958	2,513	54	14,092	\$260,041,498	\$184,907,407	\$39,121,968	\$70,029,062	\$1,825,740
# of returns			2,007	54	7,196	17,227	14,894	2,445	10,674	10,649
average per return			1.3	1.0	2.0	\$15,095	\$12,415	\$16,001	\$6,561	\$171
\$20,000 to \$29,999	17,254	26,365	1,807	44	17,156	\$429,975,799	\$333,626,986	\$62,557,185	\$181,487,572	\$4,856,229
# of returns			1,354	44	8,282	17,254	15,348	3,735	15,528	15,520
average per return			1.3	1.0	2.1	\$24,920	\$21,737	\$16,749	\$11,688	\$313
\$30,000 to \$49,999	23,582	36,449	2,506	49	21,921	\$914,836,685	\$767,380,214	\$184,548,027	\$489,173,621	\$13,481,124
# of returns			1,831	48	10,462	23,582	21,700	10,580	22,509	22,507
average per return			1.4	1.0	2.1	\$38,794	\$35,363	\$17,443	\$21,732	\$599
\$50,000 to \$74,999	15,703	26,736	2,302	42	14,101	\$965,000,733	\$880,669,439	\$244,568,318	\$556,489,987	\$15,771,328
# of returns			1,695	41	7,201	15,703	15,492	11,832	15,390	15,390
average per return			1.4	1.0	2.0	\$61,453	\$56,847	\$20,670	\$36,159	\$1,025
\$75,000 to \$99,999	9,929	18,413	1,522	37	9,459	\$858,525,160	\$806,225,248	\$209,891,769	\$542,000,622	\$15,831,606
# of returns			1,049	36	4,949	9,929	9,927	8,876	9,868	9,867
average per return			1.5	1.0	1.9	\$86,466	\$81,215	\$23,647	\$54,925	\$1,605
\$100,000 to \$199,999	10,342	19,803	1,411	15	10,284	\$1,348,192,826	\$1,296,053,945	\$297,966,953	\$943,580,894	\$29,748,089
# of returns			970	15	5,481	10,342	10,342	9,992	10,306	10,306
average per return			1.5	1.0	1.9	\$130,361	\$125,319	\$29,821	\$91,556	\$2,886
\$200,000 to \$499,999	1,577	3,010	252	1	1,678	\$438,918,712	\$430,171,046	\$78,556,525	\$343,756,853	\$12,892,146
# of returns			171	1	854	1,577	1,577	1,551	1,566	1,566
average per return			1.5	1.0	2.0	\$278,325	\$272,778	\$50,649	\$219,513	\$8,233
\$500,000 to \$999,999	204	381	41	0	228	\$137,260,808	\$137,063,943	\$20,406,596	\$116,051,153	\$4,879,003
# of returns			24	0	116	204	204	203	203	203
average per return			1.7		2.0	\$672,847	\$671,882	\$100,525	\$571,681	\$24,034
\$1,000,000 to \$4,999,999	81	155	25	0	92	\$149,643,181	\$149,090,746	\$11,845,632	\$136,831,069	\$6,051,154
# of returns			17	0	41	81	81	80	81	81
average per return			1.5		2.2	\$1,847,447	\$1,840,626	\$148,070	\$1,689,272	\$74,706
\$5,000,000 and over	10	20	1	0	4	\$95,412,829	\$95,788,809	\$6,547,124	\$89,197,585	\$4,028,790
# of returns			1	0	3	10	10	10	10	10
average per return			1.0		1.3	\$9,541,283	\$9,578,881	\$654,712	\$8,919,759	\$402,879
GRAND TOTAL	112,361	176,800	14,843	289	95,074	\$5,614,358,868	\$5,069,104,830	\$1,189,644,092	\$3,474,631,484	\$109,521,657
# of returns			11,128	284	48,117	112,361	101,893	51,028	89,718	89,665
average per return			1.3	1.0	2.0	\$49,967	\$49,749	\$23,314	\$38,728	\$1,221

TABLE 51
Goodyear

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,250	2,814	344	8	744	\$827,618	(\$3,056,819)	\$8,928,685	\$784,973	\$20,349
# of returns			274	8	455	2,250	1,684	364	472	468
average per return			1.3	1.0	1.6	\$368	(\$1,815)	\$24,529	\$1,663	\$43
\$10,000 to \$19,999	2,104	3,015	413	10	1,362	\$31,604,265	\$22,592,869	\$8,645,767	\$8,351,932	\$217,730
# of returns			316	10	754	2,104	1,788	477	1,272	1,272
average per return			1.3	1.0	1.8	\$15,021	\$12,636	\$18,125	\$6,566	\$171
\$20,000 to \$29,999	2,144	3,268	410	7	1,695	\$53,643,799	\$42,115,848	\$13,183,662	\$20,982,890	\$561,311
# of returns			277	7	888	2,144	1,922	717	1,783	1,782
average per return			1.5	1.0	1.9	\$25,020	\$21,913	\$18,387	\$11,768	\$315
\$30,000 to \$49,999	3,908	6,163	619	11	3,351	\$154,067,888	\$131,152,272	\$42,618,413	\$73,857,641	\$2,028,256
# of returns			439	11	1,723	3,908	3,677	2,157	3,583	3,580
average per return			1.4	1.0	1.9	\$39,424	\$35,668	\$19,758	\$20,613	\$567
\$50,000 to \$74,999	3,705	6,511	778	10	3,598	\$230,209,595	\$206,347,784	\$69,768,196	\$118,209,479	\$3,309,070
# of returns			537	10	1,780	3,705	3,662	3,007	3,592	3,592
average per return			1.4	1.0	2.0	\$62,135	\$56,348	\$23,202	\$32,909	\$921
\$75,000 to \$99,999	2,909	5,448	655	4	2,731	\$251,888,651	\$232,380,392	\$69,841,687	\$146,671,958	\$4,238,369
# of returns			449	4	1,400	2,909	2,909	2,651	2,880	2,880
average per return			1.5	1.0	2.0	\$86,589	\$79,883	\$26,345	\$50,928	\$1,472
\$100,000 to \$199,999	3,167	6,098	631	6	3,018	\$415,652,364	\$394,006,732	\$100,672,649	\$276,830,164	\$8,654,126
# of returns			425	6	1,566	3,167	3,167	3,061	3,150	3,150
average per return			1.5	1.0	1.9	\$131,245	\$124,410	\$32,889	\$87,883	\$2,747
\$200,000 to \$499,999	419	804	114	0	421	\$112,362,629	\$109,605,396	\$20,299,466	\$87,141,751	\$3,243,848
# of returns			73	0	202	419	419	408	419	419
average per return			1.6		2.1	\$268,169	\$261,588	\$49,754	\$207,976	\$7,742
\$500,000 to \$999,999	35	65	10	0	33	\$24,510,323	\$24,415,890	\$2,745,784	\$21,497,561	\$908,451
# of returns			8	0	15	35	35	34	35	35
average per return			1.3		2.2	\$700,295	\$697,597	\$80,758	\$614,216	\$25,956
\$1,000,000 and over	10	19	5	0	5	\$16,628,601	\$16,653,645	\$958,602	\$15,650,943	\$690,811
# of returns			4	0	3	10	10	10	10	10
average per return			1.3		1.7	\$1,662,860	\$1,665,365	\$95,860	\$1,565,094	\$69,081
GRAND TOTAL	20,651	34,205	3,979	56	16,958	\$1,291,395,733	\$1,176,214,009	\$337,662,911	\$769,979,292	\$23,872,321
# of returns			2,802	56	8,786	20,651	19,273	12,886	17,196	17,188
average per return			1.4	1.0	1.9	\$62,534	\$61,029	\$26,204	\$44,777	\$1,389

TABLE 52
Litchfield Park

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,144	1,440	153	1	429	(\$6,818,810)	(\$8,616,942)	\$4,798,475	\$380,408	\$9,851
# of returns			121	1	247	1,144	887	169	225	223
average per return			1.3	1.0	1.7	(\$5,960)	(\$9,715)	\$28,393	\$1,691	\$44
\$10,000 to \$19,999	1,072	1,487	161	4	697	\$15,891,896	\$11,386,732	\$4,140,476	\$4,527,089	\$117,829
# of returns			123	4	366	1,072	909	207	688	687
average per return			1.3	1.0	1.9	\$14,825	\$12,527	\$20,002	\$6,580	\$172
\$20,000 to \$29,999	958	1,413	148	1	771	\$23,747,871	\$18,387,983	\$6,283,037	\$9,927,469	\$266,335
# of returns			105	1	387	958	849	251	803	803
average per return			1.4	1.0	2.0	\$24,789	\$21,658	\$25,032	\$12,363	\$332
\$30,000 to \$49,999	1,571	2,408	207	3	1,305	\$61,920,533	\$51,897,001	\$15,665,352	\$31,276,832	\$863,311
# of returns			154	3	669	1,571	1,449	775	1,432	1,432
average per return			1.3	1.0	2.0	\$39,415	\$35,816	\$20,213	\$21,841	\$603
\$50,000 to \$74,999	1,429	2,477	246	5	1,476	\$88,312,036	\$79,132,517	\$25,827,120	\$46,416,493	\$1,305,459
# of returns			176	5	743	1,429	1,406	1,093	1,368	1,368
average per return			1.4	1.0	2.0	\$61,800	\$56,282	\$23,630	\$33,930	\$954
\$75,000 to \$99,999	1,133	2,106	214	2	1,304	\$98,145,707	\$90,903,638	\$27,403,073	\$57,277,879	\$1,663,667
# of returns			140	2	634	1,133	1,133	1,013	1,116	1,116
average per return			1.5	1.0	2.1	\$86,625	\$80,233	\$27,051	\$51,324	\$1,491
\$100,000 to \$199,999	1,562	3,017	285	3	1,629	\$207,295,152	\$197,536,803	\$53,052,063	\$136,509,603	\$4,270,459
# of returns			181	3	817	1,562	1,562	1,521	1,547	1,547
average per return			1.6	1.0	2.0	\$132,711	\$126,464	\$34,880	\$88,242	\$2,760
\$200,000 to \$499,999	336	635	97	0	331	\$94,097,766	\$92,099,507	\$18,053,190	\$72,684,818	\$2,729,609
# of returns			57	0	167	336	336	327	333	333
average per return			1.7		2.0	\$280,053	\$274,106	\$55,209	\$218,273	\$8,197
\$500,000 to \$999,999	58	111	18	0	47	\$38,877,744	\$38,545,954	\$4,669,705	\$33,572,986	\$1,409,393
# of returns			12	0	25	58	58	55	58	58
average per return			1.5		1.9	\$670,306	\$664,585	\$84,904	\$578,845	\$24,300
\$1,000,000 and over	26	49	17	0	25	\$62,219,872	\$61,341,127	\$5,662,541	\$55,552,586	\$2,471,641
# of returns			9	0	11	26	26	26	26	26
average per return			1.9		2.3	\$2,393,072	\$2,359,274	\$217,790	\$2,136,638	\$95,063
GRAND TOTAL	9,289	15,143	1,546	19	8,014	\$683,689,767	\$632,614,320	\$165,555,032	\$448,126,163	\$15,107,554
# of returns			1,078	19	4,066	9,289	8,615	5,437	7,596	7,593
average per return			1.4	1.0	2.0	\$73,602	\$73,432	\$30,450	\$58,995	\$1,990

TABLE 53
Mesa

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	26,514	32,867	5,918	98	8,596	(\$28,211,100)	(\$78,762,789)	\$58,166,579	\$9,845,099	\$256,552
# of returns			4,736	96	4,881	26,514	20,217	2,953	5,900	5,852
average per return			1.2	1.0	1.8	(\$1,064)	(\$3,896)	\$19,697	\$1,669	\$44
\$10,000 to \$19,999	29,258	41,433	7,346	127	19,863	\$441,742,363	\$314,354,338	\$67,560,854	\$123,670,855	\$3,223,800
# of returns			5,581	126	10,010	29,258	25,165	4,604	18,848	18,826
average per return			1.3	1.0	2.0	\$15,098	\$12,492	\$14,674	\$6,561	\$171
\$20,000 to \$29,999	28,550	42,786	5,319	107	25,120	\$710,643,211	\$548,123,661	\$100,073,040	\$306,337,287	\$8,199,603
# of returns			3,836	107	11,834	28,550	25,272	6,589	25,887	25,884
average per return			1.4	1.0	2.1	\$24,891	\$21,689	\$15,188	\$11,834	\$317
\$30,000 to \$49,999	39,484	59,853	7,095	150	32,637	\$1,534,235,922	\$1,273,674,750	\$292,009,766	\$834,671,332	\$23,047,216
# of returns			4,990	136	15,098	39,484	36,185	17,679	37,835	37,830
average per return			1.4	1.1	2.2	\$38,857	\$35,199	\$16,517	\$22,061	\$609
\$50,000 to \$74,999	26,376	44,694	5,957	103	22,802	\$1,617,734,899	\$1,455,607,881	\$386,964,862	\$933,065,896	\$26,454,773
# of returns			4,223	102	11,047	26,376	25,967	19,233	25,857	25,857
average per return			1.4	1.0	2.1	\$61,334	\$56,056	\$20,120	\$36,086	\$1,023
\$75,000 to \$99,999	15,328	28,198	3,561	47	14,905	\$1,322,347,789	\$1,225,787,870	\$316,827,956	\$824,036,319	\$24,117,691
# of returns			2,353	47	7,286	15,328	15,323	13,386	15,213	15,213
average per return			1.5	1.0	2.0	\$86,270	\$79,997	\$23,669	\$54,167	\$1,585
\$100,000 to \$199,999	15,326	29,105	3,233	31	15,552	\$2,004,836,251	\$1,911,351,294	\$455,845,968	\$1,374,953,800	\$43,394,626
# of returns			2,177	31	7,650	15,326	15,325	14,594	15,264	15,264
average per return			1.5	1.0	2.0	\$130,813	\$124,721	\$31,235	\$90,078	\$2,843
\$200,000 to \$499,999	2,757	5,262	663	7	3,271	\$779,859,608	\$760,922,207	\$152,047,893	\$596,229,760	\$22,359,306
# of returns			428	7	1,447	2,757	2,757	2,700	2,741	2,741
average per return			1.5	1.0	2.3	\$282,865	\$275,996	\$56,314	\$217,523	\$8,157
\$500,000 to \$999,999	433	826	96	0	539	\$289,236,051	\$287,811,253	\$44,519,159	\$241,591,153	\$10,094,285
# of returns			63	0	225	433	433	427	433	432
average per return			1.5		2.4	\$667,982	\$664,691	\$104,260	\$557,947	\$23,366
\$1,000,000 to \$4,999,999	170	324	44	0	280	\$289,965,121	\$290,907,734	\$35,066,136	\$255,159,613	\$11,249,715
# of returns			29	0	92	170	170	169	169	169
average per return			1.5		3.0	\$1,705,677	\$1,711,222	\$207,492	\$1,509,820	\$66,566
\$5,000,000 and over	11	21	8	0	9	\$111,514,822	\$111,362,022	\$6,864,345	\$104,445,177	\$4,719,992
# of returns			5	0	4	11	11	11	11	11
average per return			1.6		2.3	\$10,137,711	\$10,123,820	\$624,031	\$9,495,016	\$429,090
GRAND TOTAL	184,207	285,369	39,240	670	143,574	\$9,073,904,938	\$8,101,140,221	\$1,915,946,558	\$5,604,006,291	\$177,117,559
# of returns			28,421	652	69,574	184,207	166,825	82,345	148,158	148,079
average per return			1.4	1.0	2.1	\$49,259	\$48,561	\$23,267	\$37,825	\$1,196

TABLE 54
Peoria

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	8,456	10,153	1,684	32	2,091	\$7,428,332	(\$4,185,818)	\$24,770,049	\$3,183,202	\$82,460
# of returns			1,390	32	1,265	8,456	6,363	1,120	1,945	1,935
average per return			1.2	1.0	1.7	\$878	(\$658)	\$22,116	\$1,637	\$43
\$10,000 to \$19,999	7,799	10,389	2,052	38	3,577	\$116,040,773	\$85,013,906	\$25,654,841	\$35,031,398	\$912,617
# of returns			1,576	37	2,044	7,799	6,635	1,618	5,276	5,272
average per return			1.3	1.0	1.8	\$14,879	\$12,813	\$15,856	\$6,640	\$173
\$20,000 to \$29,999	7,126	10,238	1,436	31	4,535	\$177,549,793	(\$286,896,297)	\$36,060,557	\$77,907,980	\$2,087,234
# of returns			1,066	29	2,476	7,126	6,305	2,190	6,271	6,269
average per return			1.3	1.1	1.8	\$24,916	(\$45,503)	\$16,466	\$12,424	\$333
\$30,000 to \$49,999	11,775	17,692	2,124	39	8,156	\$462,595,580	\$391,735,766	\$111,770,830	\$241,624,844	\$6,674,093
# of returns			1,540	39	4,378	11,775	10,927	6,223	11,088	11,085
average per return			1.4	1.0	1.9	\$39,286	\$35,850	\$17,961	\$21,792	\$602
\$50,000 to \$74,999	9,889	16,725	2,086	42	8,000	\$611,192,412	\$552,934,514	\$168,923,910	\$336,341,358	\$9,513,809
# of returns			1,524	41	4,311	9,889	9,781	7,820	9,617	9,617
average per return			1.4	1.0	1.9	\$61,805	\$56,531	\$21,602	\$34,974	\$989
\$75,000 to \$99,999	6,908	12,829	1,304	31	6,987	\$597,751,432	\$558,018,555	\$160,089,944	\$360,100,387	\$10,462,833
# of returns			880	29	3,631	6,908	6,908	6,293	6,853	6,852
average per return			1.5	1.1	1.9	\$86,530	\$80,779	\$25,439	\$52,546	\$1,527
\$100,000 to \$199,999	8,026	15,418	1,319	13	8,942	\$1,054,260,500	\$1,009,634,517	\$255,093,389	\$711,960,129	\$22,343,376
# of returns			874	13	4,580	8,026	8,025	7,780	7,992	7,992
average per return			1.5	1.0	2.0	\$131,356	\$125,811	\$32,788	\$89,084	\$2,796
\$200,000 to \$499,999	1,238	2,369	230	1	1,405	\$342,443,012	\$335,494,886	\$65,468,830	\$263,620,921	\$9,845,985
# of returns			150	1	692	1,238	1,238	1,222	1,234	1,234
average per return			1.5	1.0	2.0	\$276,610	\$270,997	\$53,575	\$213,631	\$7,979
\$500,000 to \$999,999	147	278	27	0	160	\$98,833,878	\$98,240,524	\$12,209,554	\$85,283,385	\$3,585,799
# of returns			18	0	70	147	147	144	147	147
average per return			1.5		2.3	\$672,339	\$668,303	\$84,789	\$580,159	\$24,393
\$1,000,000 and over	72	137	15	0	79	\$201,927,725	\$201,978,134	\$48,862,297	\$152,765,137	\$6,794,738
# of returns			11	0	33	72	72	72	72	72
average per return			1.4		2.4	\$2,804,552	\$2,805,252	\$678,643	\$2,121,738	\$94,371
GRAND TOTAL	61,436	96,228	12,277	227	43,932	\$3,670,023,438	\$2,941,968,687	\$908,904,201	\$2,267,818,741	\$72,302,944
# of returns			9,029	221	23,480	61,436	56,401	34,482	50,495	50,475
average per return			1.4	1.0	1.9	\$59,737	\$52,162	\$26,359	\$44,912	\$1,432

TABLE 55
Phoenix

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	75,946	95,528	10,520	190	32,918	\$9,260,535	(\$121,123,490)	\$160,061,299	\$24,482,151	\$638,504
# of returns			8,798	186	18,839	75,946	54,297	7,561	14,392	14,306
average per return			1.2	1.0	1.7	\$122	(\$2,231)	\$21,169	\$1,701	\$45
\$10,000 to \$19,999	85,157	128,092	10,783	249	86,765	\$1,293,902,029	\$911,750,164	\$167,686,348	\$307,252,812	\$8,008,799
# of returns			8,722	239	42,437	85,157	75,059	10,919	49,470	49,374
average per return			1.2	1.0	2.0	\$15,194	\$12,147	\$15,357	\$6,211	\$162
\$20,000 to \$29,999	86,934	136,377	7,665	232	104,513	\$2,160,948,003	\$1,669,463,262	\$264,300,955	\$864,198,375	\$23,081,280
# of returns			5,995	183	47,466	86,934	78,396	16,677	79,145	79,124
average per return			1.3	1.3	2.2	\$24,857	\$21,295	\$15,848	\$10,919	\$292
\$30,000 to \$49,999	110,188	168,395	9,871	244	115,760	\$4,262,571,955	\$3,535,335,233	\$817,692,213	\$2,327,940,269	\$64,331,429
# of returns			7,574	235	49,969	110,188	100,688	44,477	105,956	105,941
average per return			1.3	1.0	2.3	\$38,685	\$35,112	\$18,385	\$21,971	\$607
\$50,000 to \$74,999	62,167	100,245	9,059	166	51,957	\$3,794,516,590	\$3,465,891,638	\$882,222,425	\$2,279,239,202	\$65,410,880
# of returns			6,879	163	25,401	62,167	61,018	43,494	61,038	61,035
average per return			1.3	1.0	2.0	\$61,037	\$56,801	\$20,284	\$37,341	\$1,072
\$75,000 to \$99,999	33,055	57,642	5,901	90	26,413	\$2,851,470,963	\$2,683,762,815	\$686,420,259	\$1,823,267,684	\$54,351,042
# of returns			4,120	87	14,198	33,055	33,053	28,529	32,771	32,770
average per return			1.4	1.0	1.9	\$86,264	\$81,196	\$24,060	\$55,637	\$1,659
\$100,000 to \$199,999	38,063	69,390	6,545	79	32,917	\$5,074,569,819	\$4,874,493,929	\$1,149,794,148	\$3,537,294,492	\$113,826,721
# of returns			4,507	76	17,660	38,063	38,063	36,273	37,869	37,869
average per return			1.5	1.0	1.9	\$133,320	\$128,064	\$31,698	\$93,409	\$3,006
\$200,000 to \$499,999	10,226	18,882	2,172	16	9,951	\$2,934,760,217	\$2,878,069,409	\$525,336,938	\$2,305,391,440	\$87,375,940
# of returns			1,470	16	5,153	10,226	10,226	10,110	10,199	10,199
average per return			1.5	1.0	1.9	\$286,990	\$281,446	\$51,962	\$226,041	\$8,567
\$500,000 to \$999,999	1,869	3,437	396	6	2,094	\$1,271,345,599	\$1,262,323,447	\$175,293,661	\$1,078,115,710	\$45,394,938
# of returns			266	6	946	1,869	1,869	1,856	1,864	1,864
average per return			1.5	1.0	2.2	\$680,228	\$675,400	\$94,447	\$578,388	\$24,354
\$1,000,000 to \$4,999,999	829	1,514	248	1	828	\$1,516,313,962	\$1,513,156,212	\$178,375,029	\$1,332,291,485	\$58,930,292
# of returns			165	1	371	829	829	820	823	823
average per return			1.5	1.0	2.2	\$1,829,088	\$1,825,279	\$217,531	\$1,618,823	\$71,604
\$5,000,000 and over	89	164	32	0	67	\$1,578,067,459	\$1,571,915,614	\$108,082,840	\$1,469,930,104	\$66,568,584
# of returns			21	0	31	89	89	87	87	87
average per return			1.5		2.2	\$17,731,095	\$17,661,973	\$1,242,331	\$16,895,748	\$765,156
GRAND TOTAL	504,523	779,666	63,192	1,273	464,183	\$26,747,727,131	\$24,245,038,233	\$5,115,266,116	\$17,349,403,724	\$587,918,409
# of returns			48,517	1,192	222,471	504,523	453,587	200,803	393,614	393,392
average per return			1.3	1.1	2.1	\$53,016	\$53,452	\$25,474	\$44,077	\$1,494

TABLE 56
Queen Creek (zip codes 85240 and 85242)

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,540	3,298	345	7	1,047	(\$6,843,367)	(\$9,853,924)	\$12,088,346	\$940,470	\$24,374
# of returns			262	7	579	2,540	1,968	492	515	512
average per return			1.3	1.0	1.8	(\$2,694)	(\$5,007)	\$24,570	\$1,826	\$48
\$10,000 to \$19,999	2,414	3,514	292	3	1,876	\$36,602,176	\$26,605,639	\$10,098,504	\$9,751,198	\$254,343
# of returns			230	3	960	2,414	2,089	553	1,458	1,457
average per return			1.3	1.0	2.0	\$15,162	\$12,736	\$18,261	\$6,688	\$175
\$20,000 to \$29,999	2,572	4,013	250	4	2,578	\$64,060,744	\$50,849,882	\$16,606,650	\$24,130,662	\$644,797
# of returns			177	4	1,275	2,572	2,329	871	2,117	2,117
average per return			1.4	1.0	2.0	\$24,907	\$21,833	\$19,066	\$11,399	\$305
\$30,000 to \$49,999	4,681	7,582	280	7	5,096	\$185,978,377	\$161,832,343	\$55,270,932	\$87,217,699	\$2,386,102
# of returns			213	6	2,441	4,681	4,450	2,781	4,258	4,254
average per return			1.3	1.2	2.1	\$39,730	\$36,367	\$19,874	\$20,483	\$561
\$50,000 to \$74,999	4,694	8,506	267	6	6,214	\$290,416,317	\$268,825,211	\$91,974,036	\$151,225,102	\$4,211,974
# of returns			201	6	2,888	4,694	4,659	3,891	4,548	4,548
average per return			1.3	1.0	2.2	\$61,870	\$57,700	\$23,638	\$33,251	\$926
\$75,000 to \$99,999	2,950	5,637	161	3	4,125	\$254,375,981	\$240,598,868	\$74,664,180	\$149,242,025	\$4,285,202
# of returns			111	3	1,914	2,950	2,948	2,754	2,917	2,917
average per return			1.5	1.0	2.2	\$86,229	\$81,614	\$27,111	\$51,163	\$1,469
\$100,000 to \$199,999	2,596	5,064	109	4	3,757	\$334,627,299	\$322,671,437	\$91,036,649	\$217,172,068	\$6,716,588
# of returns			82	4	1,716	2,596	2,596	2,533	2,585	2,585
average per return			1.3	1.0	2.2	\$128,901	\$124,296	\$35,940	\$84,012	\$2,598
\$200,000 to \$499,999	297	576	19	0	471	\$80,385,015	\$79,142,976	\$18,344,268	\$59,183,118	\$2,181,342
# of returns			12	0	191	297	297	295	297	297
average per return			1.6		2.5	\$270,657	\$266,475	\$62,184	\$199,270	\$7,345
\$500,000 to \$999,999	35	67	5	0	41	\$22,293,086	\$22,307,368	\$3,686,520	\$18,450,748	\$768,389
# of returns			3	0	15	35	35	35	35	35
average per return			1.7		2.7	\$636,945	\$637,353	\$105,329	\$527,164	\$21,954
\$1,000,000 and over	10	19	0	0	16	\$24,627,555	\$24,408,488	\$2,174,983	\$22,178,905	\$987,181
# of returns			0	0	7	10	10	10	10	10
average per return					2.3	\$2,462,756	\$2,440,849	\$217,498	\$2,217,891	\$98,718
GRAND TOTAL	22,789	38,276	1,728	34	25,221	\$1,286,523,183	\$1,187,388,288	\$375,945,068	\$739,491,995	\$22,460,292
# of returns			1,291	33	11,986	22,789	21,381	14,215	18,740	18,732
average per return			1.3	1.0	2.1	\$56,454	\$55,535	\$26,447	\$39,461	\$1,199

TABLE 57
Scottsdale/Paradise Valley

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	19,723	22,935	3,810	75	3,079	(\$577,596,243)	(\$586,299,695)	\$153,770,037	\$6,992,763	\$185,425
# of returns			3,139	75	1,844	19,723	15,909	4,057	3,847	3,815
average per return			1.2	1.0	1.7	(\$29,285)	(\$36,853)	\$37,902	\$1,818	\$49
\$10,000 to \$19,999	13,266	16,411	3,775	52	3,704	\$198,139,112	\$149,061,173	\$63,795,107	\$65,982,767	\$1,721,217
# of returns			3,024	52	2,096	13,266	11,253	3,424	9,375	9,367
average per return			1.2	1.0	1.8	\$14,936	\$13,246	\$18,632	\$7,038	\$184
\$20,000 to \$29,999	11,752	15,152	2,865	52	4,102	\$293,109,659	\$227,439,395	\$76,526,482	\$140,066,937	\$3,776,435
# of returns			2,203	51	2,230	11,752	10,079	3,859	10,047	10,045
average per return			1.3	1.0	1.8	\$24,941	\$22,566	\$19,831	\$13,941	\$376
\$30,000 to \$49,999	20,180	26,606	4,521	88	6,672	\$793,592,766	\$647,936,967	\$195,200,134	\$448,896,868	\$12,636,299
# of returns			3,416	64	3,831	20,180	17,849	9,492	18,402	18,401
average per return			1.3	1.4	1.7	\$39,326	\$36,301	\$20,565	\$24,394	\$687
\$50,000 to \$74,999	16,520	24,093	5,076	76	6,452	\$1,017,319,702	\$898,816,252	\$278,078,429	\$573,893,066	\$16,807,844
# of returns			3,847	76	3,868	16,520	16,088	11,638	15,443	15,440
average per return			1.3	1.0	1.7	\$61,581	\$55,869	\$23,894	\$37,162	\$1,089
\$75,000 to \$99,999	11,340	18,729	4,300	43	6,022	\$984,926,997	\$894,866,452	\$274,117,524	\$573,593,766	\$17,343,426
# of returns			2,925	41	3,437	11,340	11,319	9,716	10,938	10,938
average per return			1.5	1.0	1.8	\$86,854	\$79,059	\$28,213	\$52,440	\$1,586
\$100,000 to \$199,999	20,922	37,376	7,092	65	15,138	\$2,913,320,155	\$2,763,798,088	\$754,810,563	\$1,918,645,925	\$62,380,917
# of returns			4,680	65	8,249	20,922	20,911	19,978	20,632	20,632
average per return			1.5	1.0	1.8	\$139,247	\$132,170	\$37,782	\$92,994	\$3,024
\$200,000 to \$499,999	11,305	21,001	3,419	23	10,758	\$3,375,968,745	\$3,305,999,381	\$695,918,467	\$2,560,741,133	\$97,133,753
# of returns			2,246	23	5,407	11,305	11,305	11,213	11,235	11,235
average per return			1.5	1.0	2.0	\$298,626	\$292,437	\$62,064	\$227,925	\$8,646
\$500,000 to \$999,999	2,815	5,299	798	6	2,922	\$1,919,286,595	\$1,907,360,101	\$306,078,224	\$1,589,977,602	\$66,744,825
# of returns			526	6	1,460	2,815	2,815	2,805	2,800	2,800
average per return			1.5	1.0	2.0	\$681,807	\$677,570	\$109,119	\$567,849	\$23,837
\$1,000,000 to \$4,999,999	1,507	2,799	527	1	1,377	\$2,830,605,767	\$2,844,198,744	\$354,533,582	\$2,488,815,976	\$110,104,022
# of returns			351	1	684	1,507	1,507	1,499	1,499	1,499
average per return			1.5	1.0	2.0	\$1,878,305	\$1,887,325	\$236,513	\$1,660,318	\$73,452
\$5,000,000 and over	202	374	49	0	186	\$3,223,086,338	\$3,234,592,801	\$280,561,028	\$2,954,234,008	\$133,735,712
# of returns			33	0	92	202	202	202	201	201
average per return			1.5		2.0	\$15,955,873	\$16,012,836	\$1,388,916	\$14,697,682	\$665,352
GRAND TOTAL	129,532	190,775	36,232	481	60,412	\$16,971,759,593	\$16,287,769,659	\$3,433,389,577	\$13,321,840,811	\$522,569,875
# of returns			26,390	454	33,198	129,532	119,237	77,883	104,419	104,373
average per return			1.4	1.1	1.8	\$131,024	\$136,600	\$44,084	\$127,581	\$5,007

TABLE 58
Surprise/Sun City

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	7,245	9,292	5,138	54	936	\$16,250,616	\$2,236,859	\$23,684,585	\$1,673,836	\$43,363
# of returns			3,984	54	552	7,245	5,893	1,561	1,103	1,096
average per return			1.3	1.0	1.7	\$2,243	\$380	\$15,173	\$1,518	\$40
\$10,000 to \$19,999	8,901	12,548	7,747	105	1,949	\$133,669,374	\$100,979,161	\$43,743,548	\$27,430,735	\$715,097
# of returns			5,622	86	1,071	8,901	8,311	3,176	5,072	5,063
average per return			1.4	1.2	1.8	\$15,017	\$12,150	\$13,773	\$5,408	\$141
\$20,000 to \$29,999	7,526	11,203	6,084	90	2,134	\$187,384,272	\$146,844,153	\$55,122,263	\$63,070,968	\$1,678,487
# of returns			4,191	89	1,192	7,526	7,101	3,548	6,167	6,163
average per return			1.5	1.0	1.8	\$24,898	\$20,679	\$15,536	\$10,227	\$272
\$30,000 to \$49,999	11,816	18,032	8,703	121	3,773	\$465,702,750	\$371,726,111	\$125,289,662	\$201,867,716	\$5,518,411
# of returns			5,937	121	2,053	11,816	11,392	7,198	10,805	10,803
average per return			1.5	1.0	1.8	\$39,413	\$32,630	\$17,406	\$18,683	\$511
\$50,000 to \$74,999	10,850	18,122	8,445	124	4,446	\$670,740,853	\$546,379,229	\$417,962,929	\$328,262,412	\$9,228,417
# of returns			5,664	111	2,303	10,850	10,776	8,229	10,498	10,498
average per return			1.5	1.1	1.9	\$61,819	\$50,703	\$50,791	\$31,269	\$879
\$75,000 to \$99,999	6,680	12,111	5,581	74	2,986	\$574,488,789	\$484,803,884	\$132,088,574	\$317,917,681	\$9,217,804
# of returns			3,486	74	1,570	6,680	6,679	5,665	6,583	6,583
average per return			1.6	1.0	1.9	\$86,001	\$72,586	\$23,317	\$48,294	\$1,400
\$100,000 to \$199,999	5,598	10,239	5,297	146	2,210	\$720,088,971	\$636,052,425	\$149,302,974	\$459,751,075	\$14,499,783
# of returns			3,229	47	1,137	5,598	5,598	5,009	5,546	5,546
average per return			1.6	3.1	1.9	\$128,633	\$113,621	\$29,807	\$82,898	\$2,614
\$200,000 to \$499,999	705	1,257	868	10	130	\$195,614,541	\$183,677,539	\$31,759,385	\$149,127,631	\$5,647,001
# of returns			530	10	61	705	704	662	697	697
average per return			1.6	1.0	2.1	\$277,467	\$260,906	\$47,975	\$213,956	\$8,102
\$500,000 to \$999,999	80	149	91	3	13	\$53,387,950	\$50,621,154	\$6,765,001	\$43,497,944	\$1,824,211
# of returns			55	3	8	80	80	75	80	80
average per return			1.7	1.0	1.6	\$667,349	\$632,764	\$90,200	\$543,724	\$22,803
\$1,000,000 and over	30	47	34	0	0	\$70,542,811	\$70,427,177	\$6,105,989	\$64,218,115	\$2,866,670
# of returns			24	0	0	30	30	29	30	30
average per return			1.4			\$2,351,427	\$2,347,573	\$210,551	\$2,140,604	\$95,556
GRAND TOTAL	59,431	93,000	47,988	727	18,577	\$3,087,870,927	\$2,593,747,692	\$991,824,910	\$1,656,818,113	\$51,239,244
# of returns			32,722	595	9,947	59,431	56,564	35,152	46,581	46,559
average per return			1.5	1.2	1.9	\$51,957	\$45,855	\$28,215	\$35,569	\$1,101

TABLE 59
Tempe/Guadalupe

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	10,984	12,669	1,239	31	2,404	\$24,195,165	\$5,490,562	\$20,350,490	\$5,276,675	\$137,481
# of returns			1,014	31	1,460	10,984	8,092	984	3,027	3,009
average per return			1.2	1.0	1.6	\$2,203	\$679	\$20,681	\$1,743	\$46
\$10,000 to \$19,999	11,437	14,722	1,390	29	5,533	\$172,876,766	\$122,293,152	\$20,495,718	\$62,942,770	\$1,641,934
# of returns			1,095	28	2,929	11,437	9,214	1,306	8,607	8,595
average per return			1.3	1.0	1.9	\$15,116	\$13,273	\$15,694	\$7,313	\$191
\$20,000 to \$29,999	10,929	14,654	1,047	25	6,384	\$271,835,729	\$203,867,124	\$28,454,293	\$143,105,869	\$3,854,006
# of returns			804	25	3,226	10,929	8,984	1,788	10,285	10,285
average per return			1.3	1.0	2.0	\$24,873	\$22,692	\$15,914	\$13,914	\$375
\$30,000 to \$49,999	15,129	20,616	1,618	35	7,946	\$586,788,941	\$476,951,288	\$84,670,888	\$366,900,679	\$10,280,393
# of returns			1,207	33	4,069	15,129	13,121	5,180	14,700	14,700
average per return			1.3	1.1	2.0	\$38,786	\$36,350	\$16,346	\$24,959	\$699
\$50,000 to \$74,999	9,262	14,198	1,765	38	5,317	\$568,516,268	\$516,426,762	\$117,684,464	\$359,299,449	\$10,443,407
# of returns			1,286	37	2,888	9,262	9,008	6,116	9,111	9,111
average per return			1.4	1.0	1.8	\$61,382	\$57,330	\$19,242	\$39,436	\$1,146
\$75,000 to \$99,999	5,786	10,012	1,246	21	4,037	\$501,829,941	\$469,828,283	\$109,513,881	\$329,301,007	\$9,880,372
# of returns			861	21	2,230	5,786	5,786	4,850	5,733	5,733
average per return			1.4	1.0	1.8	\$86,732	\$81,201	\$22,580	\$57,440	\$1,723
\$100,000 to \$199,999	7,493	13,809	1,527	19	6,547	\$1,006,214,390	\$964,787,167	\$207,759,438	\$718,954,154	\$23,174,116
# of returns			992	19	3,500	7,493	7,492	7,085	7,464	7,464
average per return			1.5	1.0	1.9	\$134,287	\$128,776	\$29,324	\$96,323	\$3,105
\$200,000 to \$499,999	1,821	3,411	344	7	1,789	\$507,153,869	\$497,605,862	\$83,131,025	\$405,382,851	\$15,281,380
# of returns			224	7	942	1,821	1,821	1,801	1,818	1,818
average per return			1.5	1.0	1.9	\$278,503	\$273,260	\$46,158	\$222,983	\$8,406
\$500,000 to \$999,999	262	487	37	0	281	\$177,022,225	\$175,919,151	\$18,882,082	\$155,726,324	\$6,564,350
# of returns			26	0	140	262	262	261	262	262
average per return			1.4		2.0	\$675,657	\$671,447	\$72,345	\$594,375	\$25,055
\$1,000,000 and over	143	271	30	0	158	\$332,440,482	\$330,648,704	\$36,972,088	\$294,135,512	\$13,078,691
# of returns			20	0	79	143	143	142	140	140
average per return			1.5		2.0	\$2,324,759	\$2,312,229	\$260,367	\$2,100,968	\$93,419
GRAND TOTAL	73,246	104,849	10,243	205	40,396	\$4,148,873,777	\$3,763,818,055	\$727,914,367	\$2,841,025,290	\$94,336,130
# of returns			7,529	201	21,463	73,246	63,923	29,513	61,147	61,117
average per return			1.4	1.0	1.9	\$56,643	\$58,880	\$24,664	\$46,462	\$1,544

TABLE 60
Tolleson

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,229	1,696	135	3	802	(\$20,659,677)	(\$23,174,847)	\$45,873,060	\$435,079	\$11,267
# of returns			104	3	456	1,229	898	106	270	268
average per return			1.3	1.0	1.8	(\$16,810)	(\$25,807)	\$432,765	\$1,611	\$42
\$10,000 to \$19,999	1,574	2,501	118	2	1,858	\$23,946,567	\$16,878,745	\$3,780,662	\$4,751,670	\$123,784
# of returns			85	2	974	1,574	1,418	216	814	813
average per return			1.4	1.0	1.9	\$15,214	\$11,903	\$17,503	\$5,837	\$152
\$20,000 to \$29,999	1,742	2,866	78	0	2,288	\$43,587,185	\$34,145,207	\$7,017,359	\$16,134,973	\$429,261
# of returns			56	0	1,121	1,742	1,594	397	1,520	1,519
average per return			1.4		2.0	\$25,021	\$21,421	\$17,676	\$10,615	\$283
\$30,000 to \$49,999	2,492	4,145	90	4	3,412	\$96,771,639	\$83,028,220	\$23,834,447	\$45,496,129	\$1,237,959
# of returns			69	4	1,551	2,492	2,371	1,258	2,338	2,337
average per return			1.3	1.0	2.2	\$38,833	\$35,018	\$18,946	\$19,459	\$530
\$50,000 to \$74,999	1,608	2,913	76	2	2,338	\$98,396,961	\$90,673,433	\$29,735,702	\$52,510,031	\$1,460,161
# of returns			59	2	1,035	1,608	1,595	1,281	1,580	1,580
average per return			1.3	1.0	2.3	\$61,192	\$56,849	\$23,213	\$33,234	\$924
\$75,000 to \$99,999	672	1,270	37	3	894	\$57,449,122	\$54,463,071	\$15,255,152	\$35,097,933	\$1,011,222
# of returns			26	3	428	672	672	597	670	670
average per return			1.4	1.0	2.1	\$85,490	\$81,046	\$25,553	\$52,385	\$1,509
\$100,000 to \$199,999	364	705	31	1	411	\$44,614,917	\$42,919,200	\$10,077,195	\$30,781,132	\$953,283
# of returns			26	1	201	364	364	343	364	364
average per return			1.2	1.0	2.0	\$122,568	\$117,910	\$29,380	\$84,564	\$2,619
\$200,000 to \$499,999	25	47	3	0	23	\$7,296,432	\$7,154,593	\$1,538,661	\$5,496,232	\$207,625
# of returns			2	0	11	25	25	25	25	25
average per return			1.5		2.1	\$291,857	\$286,184	\$61,546	\$219,849	\$8,305
\$500,000 and over	13	25	7	0	20	\$24,371,113	\$24,034,015	\$17,088,928	\$7,453,092	\$323,825
# of returns			4	0	8	13	13	13	7	7
average per return			1.8		2.5	\$1,874,701	\$1,848,770	\$1,314,533	\$1,064,727	\$46,261
GRAND TOTAL	9,719	16,168	575	15	12,046	\$375,774,259	\$330,121,637	\$154,201,166	\$198,156,271	\$5,758,387
# of returns			431	15	5,785	9,719	8,950	4,236	7,588	7,583
average per return			1.3	1.0	2.1	\$38,664	\$36,885	\$36,403	\$26,114	\$759

TABLE 61
Wickenburg

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	683	888	243	5	189	(\$1,217,692)	(\$2,449,415)	\$2,580,920	\$206,379	\$5,351
# of returns			200	5	114	683	504	116	119	119
average per return			1.2	1.0	1.7	(\$1,783)	(\$4,860)	\$22,249	\$1,734	\$45
\$10,000 to \$19,999	588	821	215	6	287	\$8,721,229	\$6,430,554	\$2,113,182	\$2,232,146	\$58,167
# of returns			175	6	150	588	515	141	364	364
average per return			1.2	1.0	1.9	\$14,832	\$12,487	\$14,987	\$6,132	\$160
\$20,000 to \$29,999	488	748	195	3	316	\$12,072,874	\$9,096,094	\$2,442,361	\$4,639,538	\$123,599
# of returns			140	3	161	488	432	152	427	427
average per return			1.4	1.0	2.0	\$24,739	\$21,056	\$16,068	\$10,865	\$289
\$30,000 to \$49,999	590	941	257	3	339	\$23,147,309	\$18,870,943	\$5,164,232	\$11,466,812	\$314,160
# of returns			179	3	171	590	555	282	550	550
average per return			1.4	1.0	2.0	\$39,233	\$34,002	\$18,313	\$20,849	\$571
\$50,000 to \$74,999	507	882	259	2	313	\$31,025,885	\$26,545,172	\$7,559,358	\$16,121,863	\$451,143
# of returns			178	2	152	507	504	367	490	490
average per return			1.5	1.0	2.1	\$61,195	\$52,669	\$20,598	\$32,902	\$921
\$75,000 to \$99,999	346	645	182	1	197	\$29,765,709	\$26,428,783	\$7,255,868	\$17,228,869	\$499,491
# of returns			120	1	111	346	346	286	339	339
average per return			1.5	1.0	1.8	\$86,028	\$76,384	\$25,370	\$50,823	\$1,473
\$100,000 to \$199,999	350	657	187	1	206	\$45,315,439	\$41,689,598	\$10,662,891	\$29,332,420	\$918,934
# of returns			126	1	107	350	350	337	348	348
average per return			1.5	1.0	1.9	\$129,473	\$119,113	\$31,641	\$84,289	\$2,641
\$200,000 to \$499,999	85	160	60	0	41	\$24,257,534	\$23,450,079	\$4,494,565	\$18,545,453	\$698,620
# of returns			35	0	24	85	85	79	84	84
average per return			1.7		1.7	\$285,383	\$275,883	\$56,893	\$220,779	\$8,317
\$500,000 to \$999,999	17	29	11	0	5	\$12,103,919	\$12,038,962	\$1,465,206	\$10,506,556	\$446,867
# of returns			7	0	4	17	17	17	17	17
average per return			1.6		1.3	\$711,995	\$708,174	\$86,189	\$618,033	\$26,286
\$1,000,000 and over	13	24	15	0	0	\$34,674,102	\$36,137,483	\$5,162,654	\$30,915,684	\$1,378,634
# of returns			9	0	0	13	13	12	13	13
average per return			1.7			\$2,667,239	\$2,779,806	\$430,221	\$2,378,130	\$106,049
GRAND TOTAL	3,667	5,795	1,624	21	1,893	\$219,866,308	\$198,238,253	\$48,901,237	\$141,195,720	\$4,894,966
# of returns			1,169	21	994	3,667	3,321	1,789	2,751	2,751
average per return			1.4	1.0	1.9	\$59,958	\$59,692	\$27,334	\$51,325	\$1,779

TABLE 62
Youngtown

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	442	550	179	3	136	\$1,746,045	\$900,445	\$934,031	\$125,295	\$3,241
# of returns			151	3	82	442	331	64	78	76
average per return			1.2	1.0	1.7	\$3,950	\$2,720	\$14,594	\$1,606	\$43
\$10,000 to \$19,999	469	674	146	2	305	\$7,064,869	\$5,268,490	\$1,529,836	\$1,658,506	\$43,190
# of returns			118	2	176	469	427	102	286	286
average per return			1.2	1.0	1.7	\$15,064	\$12,338	\$14,998	\$5,799	\$151
\$20,000 to \$29,999	417	628	83	1	364	\$10,434,490	\$8,137,127	\$1,777,270	\$4,370,571	\$116,778
# of returns			66	1	186	417	373	117	375	375
average per return			1.3	1.0	2.0	\$25,023	\$21,815	\$15,190	\$11,655	\$311
\$30,000 to \$49,999	648	994	106	4	514	\$25,137,258	\$21,166,605	\$5,921,068	\$13,220,445	\$363,266
# of returns			86	4	257	648	603	335	616	616
average per return			1.2	1.0	2.0	\$38,792	\$35,102	\$17,675	\$21,462	\$590
\$50,000 to \$74,999	355	606	84	3	348	\$21,444,358	\$19,189,981	\$5,472,603	\$11,892,290	\$333,291
# of returns			63	3	173	355	351	263	342	342
average per return			1.3	1.0	2.0	\$60,407	\$54,672	\$20,808	\$34,773	\$975
\$75,000 to \$99,999	122	226	18	0	132	\$10,267,701	\$9,560,079	\$2,600,904	\$6,268,431	\$181,757
# of returns			14	0	65	122	122	107	118	118
average per return			1.3		2.0	\$84,161	\$78,361	\$24,308	\$53,122	\$1,540
\$100,000 and over	58	105	16	1	56	\$8,049,098	\$7,700,342	\$1,722,300	\$5,643,826	\$186,423
# of returns			12	1	29	58	58	50	58	58
average per return			1.3	1.0	1.9	\$138,778	\$132,765	\$34,446	\$97,307	\$3,214
GRAND TOTAL	2,511	3,783	632	14	1,855	\$84,143,819	\$71,923,069	\$19,958,012	\$43,179,364	\$1,227,946
# of returns			510	14	968	2,511	2,265	1,038	1,873	1,871
average per return			1.2	1.0	1.9	\$33,510	\$31,754	\$19,227	\$23,054	\$656

CITIES/TOWNS WITHIN MARICOPA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Phoenix 504,523, or 34.3% of the county total
Most People Represented:	Phoenix 1,133,223, or 35.3% of the county total
Most Age 65 Exemptions:	Phoenix 63,192, or 23.0% of the county total
Most Blind Exemptions:	Phoenix 1,273, or 27.5% of the county total
Most Dependents Claimed:	Phoenix 464,183, or 39.9% of the county total
Most Dependents as a % of Total Population:	Tolleson 47.3%
Least Dependents as a % of Total Population:	Carefree 13.9%
Most 65 & Over Persons as a % of Total Population:	Surprise/Sun City 44.4%
Least 65 & Over Persons as a % of Total Population:	Tolleson 2.2%
Highest Average FAGI:	Carefree \$199,427
Lowest Average FAGI:	Gila Bend \$31,828
Highest Per Capita FAGI:	Carefree \$110,800
Lowest Per Capita FAGI:	Gila Bend \$12,392
Highest % of Itemizers:	Carefree 74.4%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN MARICOPA COUNTY

	<u>2007</u>	<u>2006</u>	<u>% chg</u>		<u>2007</u>	<u>2006</u>	<u>% chg</u>
Carefree	\$199,427	\$229,335	(13.0%)	Queen Creek (partial)	\$56,454	\$60,815	(7.2%)
Scottsdale/Paradise Valley	\$131,024	\$148,558	(11.8%)	Phoenix	\$53,016	\$56,857	(6.8%)
Cave Creek	\$94,634	\$102,507	(7.7%)	Buckeye	\$52,236	\$51,985	0.5%
Fountain Hills	\$89,243	\$94,161	(5.2%)	Surprise/Sun City	\$51,957	\$51,274	1.3%
Litchfield Park	\$73,602	\$81,207	(9.4%)	Glendale	\$49,967	\$52,641	(5.1%)
Gilbert	\$69,471	\$77,645	(10.5%)	Mesa	\$49,259	\$53,421	(7.8%)
Chandler	\$65,454	\$70,114	(6.6%)	Avondale	\$45,143	\$46,394	(2.7%)
Goodyear	\$62,534	\$64,321	(2.8%)	Tolleson	\$38,664	\$37,453	3.2%
Maricopa County	\$61,869	\$67,259	(8.0%)	El Mirage	\$37,702	\$38,265	(1.5%)
Wickenburg	\$59,958	\$66,243	(9.5%)	Youngtown	\$33,510	\$34,313	(2.3%)
Peoria	\$59,737	\$61,787	(3.3%)	Gila Bend	\$31,828	\$33,521	(5.1%)
Tempe/Guadalupe	\$56,643	\$62,452	(9.3%)				

MOHAVE COUNTY

The 2007 individual income tax abstract for Mohave County includes the following zip codes:

85360	86426 – 86427
86021	86429 – 86434
86401 – 86406	86436 – 86439
86411 – 86413	86440 – 86446

There are four incorporated cities within Mohave County: Bullhead City (zip code 86429, 86430, 86442), Colorado City (zip code 86021), Kingman (zip code 86401, 86402, 86439) and Lake Havasu City (zip code 86403 through 86406).

The table below presents some descriptive figures for Mohave County for 2007 and 2006.

Mohave County	2007	2006	% chg
# of returns	69,911	67,723	3.2%
# of people represented	141,872	139,506	1.7%
# of people over 65	24,456	21,900	11.7%
# of blind persons	355	242	46.7%
# of dependents	41,212	41,076	0.3%
<u>Total</u> FAGI (millions)	\$2,811.0	\$2,955.3	(4.9%)
<u>Average</u> FAGI	\$40,209	\$43,638	(7.9%)
<u>Total</u> Taxable Income (millions)	\$1,583.0	\$1,755.4	(9.8%)
<u>Average</u> Taxable Income	\$31,334	\$34,278	(8.6%)
<u>Total</u> Tax Liability (millions)	\$49.6	\$59.6	(16.7%)
<u>Average</u> Tax Liability	\$983	\$1,164	(15.5%)
<u>Average Tax Liability Per Return</u>	\$710	\$880	(19.3%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$19,814. This is a 6.5% decrease over the 2006 per capita figure, \$21,184.

The four incorporated cities/towns in this county account for 79.7% of the returns and 81.7% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$20,292. This is a 6.8% decrease over the 2006 incorporated area per capita FAGI of \$21,782.

**TABLE 63
MOHAVE COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	13,421	17,731	4,588	145	4,242	(\$1,142,803)	(\$26,608,368)	\$31,084,911	\$3,798,961	\$98,423
# of returns			3,552	59	2,575	13,421	9,886	1,713	2,329	2,321
average per return			1.3	2.5	1.6	(\$85)	(\$2,692)	\$18,146	\$1,631	\$42
\$10,000 to \$19,999	14,540	21,741	5,466	62	8,690	\$218,141,889	\$156,567,497	\$37,731,049	\$51,704,339	\$1,346,809
# of returns			3,980	61	4,871	14,540	12,705	2,670	8,630	8,611
average per return			1.4	1.0	1.8	\$15,003	\$12,323	\$14,131	\$5,991	\$156
\$20,000 to \$29,999	11,144	17,371	3,546	47	7,238	\$275,278,145	\$214,511,859	\$48,361,430	\$110,104,333	\$2,933,911
# of returns			2,502	45	3,970	11,144	9,956	3,171	9,884	9,875
average per return			1.4	1.0	1.8	\$24,702	\$21,546	\$15,251	\$11,140	\$297
\$30,000 to \$49,999	13,245	21,567	4,293	54	8,675	\$514,105,346	\$419,256,489	\$108,723,540	\$254,754,620	\$6,944,131
# of returns			2,999	54	4,507	13,245	12,224	6,205	12,450	12,444
average per return			1.4	1.0	1.9	\$38,815	\$34,298	\$17,522	\$20,462	\$558
\$50,000 to \$74,999	8,822	15,759	3,304	26	6,098	\$539,736,964	\$468,827,104	\$124,297,332	\$294,452,509	\$8,223,690
# of returns			2,301	26	3,097	8,822	8,665	6,057	8,592	8,592
average per return			1.4	1.0	2.0	\$61,181	\$54,106	\$20,521	\$34,271	\$957
\$75,000 to \$99,999	4,348	8,139	1,708	10	3,034	\$372,997,011	\$336,585,208	\$88,903,358	\$223,184,863	\$6,472,096
# of returns			1,148	10	1,612	4,348	4,346	3,636	4,287	4,287
average per return			1.5	1.0	1.9	\$85,786	\$77,447	\$24,451	\$52,061	\$1,510
\$100,000 to \$199,999	3,514	6,623	1,219	8	2,510	\$456,038,413	\$428,847,060	\$106,681,789	\$304,830,562	\$9,615,644
# of returns			835	8	1,334	3,514	3,514	3,274	3,482	3,482
average per return			1.5	1.0	1.9	\$129,778	\$122,040	\$32,585	\$87,545	\$2,762
\$200,000 to \$499,999	692	1,281	259	3	602	\$197,207,754	\$191,539,164	\$39,607,760	\$148,744,995	\$5,618,161
# of returns			180	3	284	692	692	664	685	685
average per return			1.4	1.0	2.1	\$284,982	\$276,791	\$59,650	\$217,146	\$8,202
\$500,000 to \$999,999	109	202	41	0	79	\$73,967,208	\$72,360,121	\$10,690,527	\$61,148,104	\$2,566,754
# of returns			28	0	39	109	109	107	109	109
average per return			1.5		2.0	\$678,598	\$663,854	\$99,911	\$560,992	\$23,548
\$1,000,000 and over	76	137	32	0	44	\$164,719,183	\$162,466,825	\$31,839,821	\$130,319,613	\$5,782,893
# of returns			21	0	23	76	75	75	73	73
average per return			1.5		1.9	\$2,167,358	\$2,166,224	\$424,531	\$1,785,200	\$79,218
GRAND TOTAL	69,911	110,551	24,456	355	41,212	\$2,811,049,111	\$2,424,352,959	\$627,921,517	\$1,583,042,899	\$49,602,512
# of returns			17,546	266	22,312	69,911	62,172	27,572	50,521	50,479
average per return			1.4	1.3	1.8	\$40,209	\$38,994	\$22,774	\$31,334	\$983

TABLE 64
Bullhead City

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,921	3,881	1,021	13	984	\$8,398,152	\$2,697,212	\$4,409,514	\$843,576	\$21,862
# of returns			805	13	623	2,921	2,073	269	523	520
average per return			1.3	1.0	1.6	\$2,875	\$1,301	\$16,392	\$1,613	\$42
\$10,000 to \$19,999	3,772	5,726	1,186	11	2,532	\$57,436,767	\$41,034,761	\$7,000,383	\$14,092,318	\$367,110
# of returns			884	11	1,481	3,772	3,271	510	2,318	2,313
average per return			1.3	1.0	1.7	\$15,227	\$12,545	\$13,726	\$6,080	\$159
\$20,000 to \$29,999	2,788	4,402	789	14	2,090	\$68,700,351	\$54,050,448	\$9,945,575	\$27,492,027	\$731,412
# of returns			572	14	1,166	2,788	2,519	666	2,554	2,551
average per return			1.4	1.0	1.8	\$24,641	\$21,457	\$14,933	\$10,764	\$287
\$30,000 to \$49,999	2,731	4,426	875	8	1,763	\$105,281,162	\$84,948,169	\$19,285,027	\$53,742,580	\$1,466,275
# of returns			636	8	920	2,731	2,495	1,144	2,602	2,601
average per return			1.4	1.0	1.9	\$38,550	\$34,047	\$16,858	\$20,654	\$564
\$50,000 to \$74,999	1,535	2,719	686	4	872	\$93,884,048	\$80,696,734	\$21,100,851	\$50,836,985	\$1,420,799
# of returns			485	4	464	1,535	1,510	1,003	1,490	1,490
average per return			1.4	1.0	1.9	\$61,162	\$53,442	\$21,038	\$34,119	\$954
\$75,000 to \$99,999	658	1,227	294	1	387	\$56,308,954	\$50,574,971	\$13,692,437	\$33,329,608	\$968,056
# of returns			198	1	203	658	658	538	645	645
average per return			1.5	1.0	1.9	\$85,576	\$76,862	\$25,451	\$51,674	\$1,501
\$100,000 to \$199,999	544	1,024	231	1	289	\$71,397,243	\$66,699,084	\$18,703,359	\$45,774,303	\$1,438,566
# of returns			155	1	174	544	544	507	536	536
average per return			1.5	1.0	1.7	\$131,245	\$122,609	\$36,890	\$85,400	\$2,684
\$200,000 to \$499,999	130	239	50	0	112	\$38,388,115	\$37,437,856	\$7,514,065	\$29,278,924	\$1,113,161
# of returns			34	0	54	130	130	122	129	129
average per return			1.5		2.1	\$295,293	\$287,984	\$61,591	\$226,968	\$8,629
\$500,000 to \$999,999	23	39	13	0	5	\$16,031,195	\$15,038,204	\$3,357,263	\$11,581,896	\$485,659
# of returns			8	0	4	23	23	22	23	23
average per return			1.6		1.3	\$697,008	\$653,835	\$152,603	\$503,561	\$21,116
\$1,000,000 and over	13	24	5	0	6	\$24,864,666	\$24,448,640	\$5,469,294	\$18,920,546	\$836,669
# of returns			3	0	4	13	13	13	13	13
average per return			1.7		1.5	\$1,912,667	\$1,880,665	\$420,715	\$1,455,427	\$64,359
GRAND TOTAL	15,115	23,707	5,150	52	9,040	\$540,690,653	\$457,626,079	\$110,477,768	\$285,892,763	\$8,849,569
# of returns			3,780	52	5,093	15,115	13,236	4,794	10,833	10,821
average per return			1.4	1.0	1.8	\$35,772	\$34,574	\$23,045	\$26,391	\$818

TABLE 65
Colorado City

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	222	304	50		294	\$1,201,115	\$303,147	\$89,047	\$64,424	\$1,671
# of returns			10		121	222	197	5	39	39
average per return			5.0		2.4	\$5,410	\$1,539	\$17,809	\$1,652	\$43
\$10,000 to \$19,999	339	539	18		834	\$4,894,338	\$2,811,214	\$137,680	\$747,471	\$19,605
# of returns			14		276	339	326	10	132	131
average per return			1.3		3.0	\$14,438	\$8,623	\$13,768	\$5,663	\$150
\$20,000 to \$29,999	174	299	8		502	\$4,289,486	\$2,999,906	\$166,046	\$1,150,525	\$30,556
# of returns			8		144	174	172	12	136	135
average per return			1.0		3.5	\$24,652	\$17,441	\$13,837	\$8,460	\$226
\$30,000 to \$49,999	201	367	3		720	\$7,707,698	\$5,899,559	\$334,980	\$3,237,104	\$86,276
# of returns			2		177	201	198	17	194	193
average per return			1.5		4.1	\$38,347	\$29,796	\$19,705	\$16,686	\$447
\$50,000 to \$74,999	74	142	1		369	\$4,313,056	\$3,506,338	\$443,956	\$2,193,747	\$60,025
# of returns			1		68	74	74	20	71	71
average per return			1.0		5.4	\$58,285	\$47,383	\$22,198	\$30,898	\$845
\$75,000 to \$99,999	11	22	0		67	\$952,712	\$837,810	\$85,737	\$614,913	\$17,514
# of returns			0		11	11	11	3	11	11
average per return					6.1	\$86,610	\$76,165	\$28,579	\$55,901	\$1,592
\$100,000 and over	29	57	1		130	\$4,817,714	\$4,404,516	\$1,361,655	\$2,839,881	\$93,279
# of returns			1		28	29	29	25	29	29
average per return			1.0		4.6	\$166,128	\$151,880	\$54,466	\$97,927	\$3,217
GRAND TOTAL	1,050	1,730	81	0	2,916	\$28,176,119	\$20,762,490	\$2,619,101	\$10,848,065	\$308,926
# of returns			36	0	825	1,050	1,007	92	612	609
average per return			2.3		3.5	\$26,834	\$20,618	\$28,468	\$17,726	\$507

TABLE 66
Kingman

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,394	4,488	974	15	1,124	\$1,626,615	(\$5,221,142)	\$6,894,323	\$1,015,574	\$26,312
# of returns			769	15	680	3,394	2,566	383	641	638
average per return			1.3	1.0	1.7	\$479	(\$2,035)	\$18,001	\$1,584	\$41
\$10,000 to \$19,999	3,484	5,191	1,243	18	2,008	\$51,956,237	\$37,397,511	\$7,719,916	\$12,679,499	\$330,239
# of returns			919	17	1,167	3,484	3,043	571	2,120	2,117
average per return			1.4	1.1	1.7	\$14,913	\$12,290	\$13,520	\$5,981	\$156
\$20,000 to \$29,999	2,824	4,394	816	15	1,715	\$70,003,136	\$54,034,003	\$10,459,027	\$29,569,627	\$788,392
# of returns			575	15	989	2,824	2,487	717	2,553	2,553
average per return			1.4	1.0	1.7	\$24,789	\$21,727	\$14,587	\$11,582	\$309
\$30,000 to \$49,999	3,510	5,719	972	16	2,309	\$136,565,640	\$113,032,736	\$25,067,409	\$71,543,150	\$1,953,421
# of returns			698	16	1,263	3,510	3,245	1,541	3,350	3,350
average per return			1.4	1.0	1.8	\$38,908	\$34,833	\$16,267	\$21,356	\$583
\$50,000 to \$74,999	2,428	4,353	697	12	1,919	\$148,467,177	\$130,516,583	\$31,900,062	\$84,952,510	\$2,377,976
# of returns			481	12	991	2,428	2,374	1,633	2,385	2,385
average per return			1.4	1.0	1.9	\$61,148	\$54,977	\$19,535	\$35,620	\$997
\$75,000 to \$99,999	1,257	2,373	341	3	1,097	\$107,970,741	\$99,492,455	\$23,480,583	\$68,307,436	\$1,987,153
# of returns			238	3	584	1,257	1,257	1,051	1,246	1,246
average per return			1.4	1.0	1.9	\$85,896	\$79,151	\$22,341	\$54,821	\$1,595
\$100,000 to \$199,999	925	1,754	240	2	791	\$119,826,984	\$113,590,687	\$25,439,226	\$83,123,907	\$2,630,044
# of returns			168	2	404	925	925	858	921	921
average per return			1.4	1.0	2.0	\$129,543	\$122,801	\$29,649	\$90,254	\$2,856
\$200,000 to \$499,999	210	387	63	1	215	\$60,450,273	\$58,812,803	\$10,543,666	\$47,251,789	\$1,794,649
# of returns			45	1	95	210	210	201	209	209
average per return			1.4	1.0	2.3	\$287,858	\$280,061	\$52,456	\$226,085	\$8,587
\$500,000 to \$999,999	21	39	4	0	20	\$14,415,039	\$14,299,026	\$1,469,890	\$12,726,236	\$537,251
# of returns			4	0	10	21	21	21	21	21
average per return			1.0		2.0	\$686,430	\$680,906	\$69,995	\$606,011	\$25,583
\$1,000,000 and over	25	46	9	0	13	\$61,248,496	\$61,358,065	\$4,178,242	\$57,068,523	\$2,543,116
# of returns			6	0	8	25	25	25	25	25
average per return			1.5		1.6	\$2,449,940	\$2,454,323	\$167,130	\$2,282,741	\$101,725
GRAND TOTAL	18,078	28,744	5,359	82	11,211	\$772,530,338	\$677,312,727	\$147,152,344	\$468,238,251	\$14,968,553
# of returns			3,903	81	6,191	18,078	16,153	7,001	13,471	13,465
average per return			1.4	1.0	1.8	\$42,733	\$41,931	\$21,019	\$34,759	\$1,112

TABLE 67
Lake Havasu City

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	4,087	5,296	1,458	21	1,003	(\$12,906,419)	(\$19,767,957)	\$13,931,596	\$1,173,024	\$30,394
# of returns			1,149	21	642	4,087	3,041	718	682	680
average per return			1.3	1.0	1.6	(\$3,158)	(\$6,500)	\$19,403	\$1,720	\$45
\$10,000 to \$19,999	3,937	5,708	1,770	20	1,650	\$58,625,381	\$43,604,059	\$14,971,047	\$14,255,308	\$371,235
# of returns			1,262	20	1,003	3,937	3,485	987	2,339	2,337
average per return			1.4	1.0	1.6	\$14,891	\$12,512	\$15,168	\$6,095	\$159
\$20,000 to \$29,999	3,146	4,803	1,194	11	1,588	\$77,739,087	\$62,049,187	\$18,228,225	\$30,724,327	\$820,152
# of returns			826	10	926	3,146	2,847	1,135	2,716	2,714
average per return			1.4	1.1	1.7	\$24,710	\$21,795	\$16,060	\$11,312	\$302
\$30,000 to \$49,999	4,023	6,435	1,556	17	2,142	\$156,564,376	\$129,179,827	\$43,352,899	\$72,940,401	\$1,990,487
# of returns			1,054	17	1,181	4,023	3,767	2,237	3,712	3,709
average per return			1.5	1.0	1.8	\$38,917	\$34,292	\$19,380	\$19,650	\$537
\$50,000 to \$74,999	2,920	5,185	1,252	6	1,660	\$179,370,071	\$156,452,266	\$47,132,607	\$93,527,016	\$2,609,758
# of returns			858	6	932	2,920	2,891	2,188	2,835	2,835
average per return			1.5	1.0	1.8	\$61,428	\$54,117	\$21,541	\$32,990	\$921
\$75,000 to \$99,999	1,584	2,943	787	3	919	\$136,032,279	\$121,416,690	\$35,575,490	\$77,594,313	\$2,244,286
# of returns			506	3	514	1,584	1,584	1,364	1,564	1,564
average per return			1.6	1.0	1.8	\$85,879	\$76,652	\$26,082	\$49,613	\$1,435
\$100,000 to \$199,999	1,403	2,631	570	2	882	\$183,244,941	\$172,294,449	\$43,892,234	\$121,664,925	\$3,848,206
# of returns			382	2	495	1,403	1,403	1,320	1,390	1,390
average per return			1.5	1.0	1.8	\$130,609	\$122,804	\$33,252	\$87,529	\$2,768
\$200,000 to \$499,999	272	502	115	1	192	\$77,139,192	\$75,012,379	\$16,399,365	\$57,397,476	\$2,163,298
# of returns			82	1	103	272	272	263	269	269
average per return			1.4	1.0	1.9	\$283,600	\$275,781	\$62,355	\$213,374	\$8,042
\$500,000 to \$999,999	56	106	20	0	48	\$37,474,087	\$37,084,223	\$5,397,316	\$31,413,562	\$1,316,186
# of returns			14	0	20	56	56	55	56	56
average per return			1.4		2.4	\$669,180	\$662,218	\$98,133	\$560,956	\$23,503
\$1,000,000 and over	30	52	13	0	20	\$61,899,485	\$61,671,347	\$16,868,343	\$44,697,213	\$1,977,305
# of returns			9	0	8	30	30	30	28	28
average per return			1.4		2.5	\$2,063,316	\$2,055,712	\$562,278	\$1,596,329	\$70,618
GRAND TOTAL	21,458	33,661	8,735	81	10,104	\$955,182,480	\$838,996,470	\$255,749,122	\$545,387,565	\$17,371,307
# of returns			6,142	80	5,824	21,458	19,376	10,297	15,591	15,582
average per return			1.4	1.0	1.7	\$44,514	\$43,301	\$24,837	\$34,981	\$1,115

CITIES/TOWNS WITHIN MOHAVE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Lake Havasu City 21,458, or 30.7% of the county total
Most People Represented:	Lake Havasu City 41,477, or 29.2% of the county total
Most Age 65 Exemptions:	Lake Havasu City 8,735, or 35.7% of the county total
Most Blind Exemptions:	Kingman 82, or 23.1% of the county total
Most Dependents Claimed:	Kingman 11,211 or 27.2% of the county total
Most Dependents as a % of Total Population:	Colorado City 66.4%
Least Dependents as a % of Total Population:	Lake Havasu City 24.4%
Most 65 & Over Persons as a % of Total Population:	Lake Havasu City 21.1%
Least 65 & Over Persons as a % of Total Population:	Colorado City 1.8%
Highest Average FAGI:	Lake Havasu City \$44,514
Lowest Average FAGI:	Colorado City \$26,834
Highest Per Capita FAGI:	Lake Havasu City \$23,029
Lowest Per Capita FAGI:	Colorado City \$6,415
Highest % of Itemizers:	Lake Havasu City 48.0%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN MOHAVE COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Lake Havasu City	\$44,514	\$48,233	(7.7%)
Kingman	\$42,733	\$45,753	(6.6%)
Mohave County	\$40,209	\$43,638	(7.9%)
Bullhead City	\$35,772	\$40,320	(11.3%)
Colorado City	\$26,834	\$28,351	(5.4%)

NAVAJO COUNTY

The 2007 individual income tax abstract for Navajo County includes the following zip codes:

85901 – 85902	85933 – 85935	86028-86034
85911 – 85912	85937	86039
85923	85939	86042 – 86043
85926	85941 – 85942	86047
85928 – 85929	86025	86054

There are six incorporated cities within Navajo County: Holbrook (zip codes 86025), Pinetop - Lakeside (zip codes 85929, 85935), Show Low (zip codes 85901, 85902), Snowflake (zip code 85937), Taylor (zip code 85939) and Winslow (zip code 86047).

The table below presents some descriptive figures for Navajo County for 2007 and 2006.

Navajo County	2007	2006	% chg
# of returns	30,468	29,524	3.2%
# of people represented	72,297	71,502	1.1%
# of people over 65	7,011	6,217	12.8%
# of blind persons	118	92	28.3%
# of dependents	28,537	28,677	(0.5%)
<u>Total</u> FAGI (millions)	\$1,207.8	\$1,219.0	(0.9%)
<u>Average</u> FAGI	\$39,641	\$41,288	(4.0%)
<u>Total</u> Taxable Income (millions)	\$614.5	\$642.9	(4.4%)
<u>Average</u> Taxable Income	\$32,643	\$34,296	(4.8%)
<u>Total</u> Tax Liability (millions)	\$19.0	\$21.3	(11.0%)
<u>Average</u> Tax Liability	\$1,008	\$1,137	(11.3%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$622	\$721	(13.8%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$16,706. This is a 2.0% decrease over the 2006 per capita figure, \$17,048.

The six incorporated cities/towns in this county account for 71.0% of the returns and 76.0% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$18,577. This is a 3.1% decrease over the 2006 incorporated area per capita FAGI of \$19,162.

**TABLE 68
NAVAJO COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	6,565	8,926	1,398	35	3,283	\$8,576,541	(\$10,381,088)	\$8,006,930	\$1,621,917	\$42,527
# of returns			1,044	23	1,998	6,565	4,476	466	929	923
average per return			1.3	1.5	1.6	\$1,306	(\$2,319)	\$17,182	\$1,746	\$46
\$10,000 to \$19,999	5,794	9,334	1,278	26	5,658	\$86,852,422	\$51,536,795	\$9,928,690	\$15,287,912	\$398,332
# of returns			940	26	2,950	5,794	4,618	717	2,650	2,643
average per return			1.4	1.0	1.9	\$14,990	\$11,160	\$13,848	\$5,769	\$151
\$20,000 to \$29,999	4,380	7,317	956	21	4,573	\$108,074,671	\$70,002,792	\$14,520,724	\$33,758,022	\$896,756
# of returns			668	21	2,281	4,380	3,637	937	3,255	3,254
average per return			1.4	1.0	2.0	\$24,675	\$19,247	\$15,497	\$10,371	\$276
\$30,000 to \$49,999	5,458	9,258	1,137	15	5,734	\$212,854,243	\$152,380,905	\$38,298,020	\$91,486,827	\$2,491,987
# of returns			780	15	2,672	5,458	4,787	2,175	4,461	4,459
average per return			1.5	1.0	2.1	\$38,999	\$31,832	\$17,608	\$20,508	\$559
\$50,000 to \$74,999	3,929	7,127	975	15	4,557	\$241,978,799	\$190,497,983	\$53,531,393	\$117,911,859	\$3,295,863
# of returns			678	15	1,952	3,929	3,707	2,513	3,470	3,470
average per return			1.4	1.0	2.3	\$61,588	\$51,389	\$21,302	\$33,980	\$950
\$75,000 to \$99,999	2,322	4,394	644	5	2,537	\$200,172,806	\$166,938,237	\$44,369,457	\$110,260,174	\$3,191,972
# of returns			429	5	1,118	2,322	2,251	1,827	2,142	2,142
average per return			1.5	1.0	2.3	\$86,207	\$74,162	\$24,285	\$51,475	\$1,490
\$100,000 to \$199,999	1,723	3,321	515	1	1,848	\$218,807,135	\$193,285,798	\$48,226,670	\$137,011,603	\$4,279,371
# of returns			341	1	816	1,723	1,689	1,539	1,623	1,623
average per return			1.5	1.0	2.3	\$126,992	\$114,438	\$31,336	\$84,419	\$2,637
\$200,000 to \$499,999	253	476	96	0	295	\$72,797,763	\$71,088,927	\$13,511,695	\$56,290,134	\$2,127,744
# of returns			64	0	121	253	253	247	253	253
average per return			1.5		2.4	\$287,738	\$280,984	\$54,703	\$222,491	\$8,410
\$500,000 to \$999,999	27	49	9	0	34	\$18,501,921	\$16,712,854	\$2,426,187	\$14,221,318	\$597,319
# of returns			7	0	14	27	27	26	25	25
average per return			1.3		2.4	\$685,256	\$618,995	\$93,315	\$568,853	\$23,893
\$1,000,000 and over	17	32	3	0	18	\$39,152,834	\$39,122,269	\$2,381,439	\$36,661,030	\$1,631,163
# of returns			2	0	6	17	17	17	17	17
average per return			1.5		3.0	\$2,303,108	\$2,301,310	\$140,085	\$2,156,531	\$95,951
GRAND TOTAL	30,468	50,234	7,011	118	28,537	\$1,207,769,135	\$941,185,472	\$235,201,205	\$614,510,796	\$18,953,034
# of returns			4,953	106	13,928	30,468	25,462	10,464	18,825	18,809
average per return			1.4	1.1	2.0	\$39,641	\$36,964	\$22,477	\$32,643	\$1,008

**TABLE 69
Holbrook**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	515	652	96		199	(\$474,671)	(\$1,522,326)	\$233,742	\$135,291	\$3,499
# of returns			77		119	515	376	23	77	75
average per return			1.2		1.7	(\$922)	(\$4,049)	\$10,163	\$1,757	\$47
\$10,000 to \$19,999	358	543	63		287	\$5,368,564	\$3,694,532	\$275,861	\$1,331,484	\$34,651
# of returns			48		162	358	305	26	213	213
average per return			1.3		1.8	\$14,996	\$12,113	\$10,610	\$6,251	\$163
\$20,000 to \$29,999	273	448	50		305	\$6,769,109	\$5,096,771	\$546,829	\$2,598,007	\$68,923
# of returns			37		154	273	245	42	252	251
average per return			1.4		2.0	\$24,795	\$20,803	\$13,020	\$10,310	\$275
\$30,000 to \$49,999	396	643	60		396	\$15,421,910	\$12,105,860	\$1,765,880	\$8,414,721	\$229,922
# of returns			48		193	396	356	119	383	383
average per return			1.3		2.1	\$38,944	\$34,005	\$14,839	\$21,971	\$600
\$50,000 to \$74,999	240	421	54		257	\$14,858,106	\$13,000,465	\$2,592,463	\$8,900,799	\$251,111
# of returns			35		114	240	234	145	237	237
average per return			1.5		2.3	\$61,909	\$55,558	\$17,879	\$37,556	\$1,060
\$75,000 to \$99,999	164	311	36		171	\$14,334,411	\$13,162,955	\$2,307,696	\$9,647,177	\$283,651
# of returns			23		81	164	164	115	161	161
average per return			1.6		2.1	\$87,405	\$80,262	\$20,067	\$59,920	\$1,762
\$100,000 and over	116	224	21		107	\$16,319,465	\$15,535,441	\$3,054,023	\$11,962,412	\$393,387
# of returns			13		48	116	116	100	113	113
average per return			1.6		2.2	\$140,685	\$133,926	\$30,540	\$105,862	\$3,481
GRAND TOTAL	2,062	3,242	380	5	1,722	\$72,596,894	\$61,073,698	\$10,776,494	\$42,989,891	\$1,265,144
# of returns			281	5	871	2,062	1,796	570	1,436	1,433
average per return			1.4	1.0	2.0	\$35,207	\$34,005	\$18,906	\$29,937	\$883

TABLE 70
Pinetop-Lakeside

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	889	1,168	244	6	325	\$210,707	(\$1,633,436)	\$2,373,533	\$247,151	\$6,399
# of returns			186	6	195	889	656	122	153	152
average per return			1.3	1.0	1.7	\$237	(\$2,490)	\$19,455	\$1,615	\$42
\$10,000 to \$19,999	767	1,152	239	7	536	\$11,301,387	\$7,969,400	\$2,350,666	\$2,671,635	\$69,737
# of returns			171	7	274	767	655	156	427	426
average per return			1.4	1.0	2.0	\$14,735	\$12,167	\$15,068	\$6,257	\$164
\$20,000 to \$29,999	659	1,029	192	5	489	\$16,434,068	\$12,329,850	\$3,400,018	\$6,249,537	\$166,587
# of returns			138	5	245	659	573	211	561	561
average per return			1.4	1.0	2.0	\$24,938	\$21,518	\$16,114	\$11,140	\$297
\$30,000 to \$49,999	907	1,477	257	1	694	\$35,781,728	\$29,722,758	\$8,402,023	\$17,297,306	\$472,292
# of returns			182	1	350	907	857	471	829	829
average per return			1.4	1.0	2.0	\$39,451	\$34,682	\$17,839	\$20,865	\$570
\$50,000 to \$74,999	759	1,331	243	5	587	\$46,475,001	\$40,448,851	\$11,867,927	\$24,738,630	\$695,268
# of returns			172	5	290	759	748	552	727	727
average per return			1.4	1.0	2.0	\$61,232	\$54,076	\$21,500	\$34,028	\$956
\$75,000 to \$99,999	443	820	154	1	392	\$38,110,009	\$34,036,176	\$9,449,985	\$22,161,627	\$642,085
# of returns			101	1	183	443	440	382	433	433
average per return			1.5	1.0	2.1	\$86,027	\$77,355	\$24,738	\$51,182	\$1,483
\$100,000 to \$199,999	410	784	144	1	390	\$53,322,337	\$49,678,249	\$12,244,298	\$35,272,652	\$1,109,843
# of returns			91	1	186	410	410	384	406	406
average per return			1.6	1.0	2.1	\$130,054	\$121,166	\$31,886	\$86,878	\$2,734
\$200,000 to \$499,999	107	199	38	0	111	\$31,433,516	\$30,758,280	\$6,067,944	\$24,175,836	\$919,083
# of returns			26	0	48	107	107	107	107	107
average per return			1.5		2.3	\$293,771	\$287,461	\$56,710	\$225,942	\$8,590
\$500,000 and over	17	31	5	0	11	\$17,029,230	\$16,129,699	\$1,357,558	\$14,703,824	\$636,382
# of returns			4	0	6	17	17	17	16	16
average per return			1.3		1.8	\$1,001,719	\$948,806	\$79,856	\$918,989	\$39,774
GRAND TOTAL	4,958	7,991	1,516	26	3,535	\$250,097,983	\$219,439,827	\$57,513,952	\$147,518,198	\$4,717,676
# of returns			1,071	26	1,777	4,958	4,463	2,402	3,659	3,657
average per return			1.4	1.0	2.0	\$50,443	\$49,169	\$23,944	\$40,317	\$1,290

TABLE 71
Show Low

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,192	1,566	359	5	397	(\$215,411)	(\$4,680,269)	\$2,174,647	\$341,883	\$8,844
# of returns			243	5	241	1,192	890	131	201	199
average per return			1.5	1.0	1.6	(\$181)	(\$5,259)	\$16,600	\$1,701	\$44
\$10,000 to \$19,999	1,056	1,597	327	6	673	\$15,882,263	\$11,262,401	\$2,817,417	\$3,655,744	\$95,249
# of returns			249	6	361	1,056	912	197	627	626
average per return			1.3	1.0	1.9	\$15,040	\$12,349	\$14,302	\$5,831	\$152
\$20,000 to \$29,999	876	1,399	262	9	591	\$21,670,611	\$17,503,822	\$4,211,727	\$8,372,476	\$222,894
# of returns			179	9	318	876	808	273	775	775
average per return			1.5	1.0	1.9	\$24,738	\$21,663	\$15,428	\$10,803	\$288
\$30,000 to \$49,999	1,134	1,902	320	5	875	\$44,484,127	\$36,958,322	\$9,381,041	\$21,989,761	\$597,423
# of returns			213	5	417	1,134	1,067	550	1,064	1,063
average per return			1.5	1.0	2.1	\$39,228	\$34,638	\$17,056	\$20,667	\$562
\$50,000 to \$74,999	882	1,620	283	4	724	\$54,336,961	\$47,836,207	\$13,128,282	\$29,643,940	\$824,267
# of returns			199	4	356	882	867	620	857	857
average per return			1.4	1.0	2.0	\$61,607	\$55,174	\$21,175	\$34,590	\$962
\$75,000 to \$99,999	512	965	203	1	350	\$44,147,117	\$39,891,686	\$10,297,070	\$26,591,819	\$768,161
# of returns			133	1	173	512	511	423	508	508
average per return			1.5	1.0	2.0	\$86,225	\$78,066	\$24,343	\$52,346	\$1,512
\$100,000 to \$199,999	412	790	148	0	296	\$53,592,715	\$50,125,123	\$12,620,816	\$35,414,269	\$1,113,355
# of returns			102	0	156	412	412	390	407	407
average per return			1.5		1.9	\$130,079	\$121,663	\$32,361	\$87,013	\$2,736
\$200,000 to \$499,999	58	108	22	0	82	\$16,791,758	\$16,422,767	\$3,324,049	\$12,795,800	\$484,748
# of returns			15	0	31	58	58	56	58	58
average per return			1.5		2.6	\$289,513	\$283,151	\$59,358	\$220,617	\$8,358
\$500,000 and over	14	25	4	0	10	\$23,269,274	\$23,137,346	\$2,275,969	\$20,798,377	\$918,779
# of returns			3	0	5	14	14	14	14	14
average per return			1.3		2.0	\$1,662,091	\$1,652,668	\$162,569	\$1,485,598	\$65,627
GRAND TOTAL	6,136	9,972	1,928	30	3,998	\$273,959,415	\$238,457,405	\$60,231,018	\$159,604,069	\$5,033,720
# of returns			1,336	30	2,058	6,136	5,539	2,654	4,511	4,507
average per return			1.4	1.0	1.9	\$44,648	\$43,051	\$22,694	\$35,381	\$1,117

**TABLE 72
Snowflake**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	518	685	123	3	165	\$601,864	(\$435,981)	\$767,067	\$234,632	\$6,604
# of returns			101	3	100	518	368	51	83	83
average per return			1.2	1.0	1.7	\$1,162	(\$1,185)	\$15,041	\$2,827	\$80
\$10,000 to \$19,999	458	740	134	3	368	\$6,897,611	\$4,874,826	\$1,201,363	\$1,346,740	\$35,021
# of returns			97	3	189	458	405	89	235	234
average per return			1.4	1.0	1.9	\$15,060	\$12,037	\$13,498	\$5,731	\$150
\$20,000 to \$29,999	390	648	90	0	373	\$9,610,267	\$7,440,065	\$1,484,453	\$3,479,544	\$92,193
# of returns			62	0	177	390	352	93	339	339
average per return			1.5		2.1	\$24,642	\$21,137	\$15,962	\$10,264	\$272
\$30,000 to \$49,999	497	873	123	5	567	\$19,597,153	\$15,918,364	\$4,374,321	\$8,899,287	\$240,685
# of returns			81	5	240	497	466	236	457	456
average per return			1.5	1.0	2.4	\$39,431	\$34,160	\$18,535	\$19,473	\$528
\$50,000 to \$74,999	372	690	93	0	572	\$23,132,261	\$20,193,762	\$5,847,592	\$12,020,775	\$334,125
# of returns			63	0	214	372	366	264	365	365
average per return			1.5		2.7	\$62,183	\$55,174	\$22,150	\$32,934	\$915
\$75,000 to \$99,999	223	426	62	1	275	\$19,151,254	\$17,439,850	\$4,939,801	\$11,231,148	\$323,875
# of returns			42	1	111	223	223	203	222	222
average per return			1.5	1.0	2.5	\$85,880	\$78,206	\$24,334	\$50,591	\$1,459
\$100,000 to \$199,999	153	295	59	0	171	\$19,140,728	\$17,785,548	\$4,817,128	\$12,103,279	\$373,671
# of returns			39	0	68	153	153	140	153	153
average per return			1.5		2.5	\$125,103	\$116,245	\$34,408	\$79,106	\$2,442
\$200,000 and over	31	62	12	0	51	\$13,461,545	\$13,242,769	\$1,975,042	\$11,097,627	\$447,522
# of returns			8	0	20	31	31	31	31	31
average per return			1.5		2.6	\$434,243	\$427,186	\$63,711	\$357,988	\$14,436
GRAND TOTAL	2,642	4,419	696	12	2,542	\$111,592,683	\$96,459,203	\$25,406,767	\$60,413,032	\$1,853,696
# of returns			493	12	1,119	2,642	2,364	1,107	1,885	1,883
average per return			1.4	1.0	2.3	\$42,238	\$40,803	\$22,951	\$32,049	\$984

TABLE 73
Taylor

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	239	315	62		95	\$518,148	(\$82,215)	\$419,107	\$106,516	\$2,763
# of returns			46		44	239	175	27	65	65
average per return			1.3		2.2	\$2,168	(\$470)	\$15,522	\$1,639	\$43
\$10,000 to \$19,999	264	406	75		233	\$3,971,213	\$2,658,188	\$722,459	\$906,813	\$23,656
# of returns			50		107	264	225	53	135	135
average per return			1.5		2.2	\$15,042	\$11,814	\$13,631	\$6,717	\$175
\$20,000 to \$29,999	186	309	54		174	\$4,536,232	\$3,515,701	\$900,714	\$1,506,320	\$39,959
# of returns			37		82	186	171	57	154	154
average per return			1.5		2.1	\$24,388	\$20,560	\$15,802	\$9,781	\$259
\$30,000 to \$49,999	254	449	42		318	\$9,885,953	\$8,127,045	\$2,282,971	\$4,465,186	\$120,318
# of returns			31		132	254	240	122	232	232
average per return			1.4		2.4	\$38,921	\$33,863	\$18,713	\$19,246	\$519
\$50,000 to \$74,999	244	459	30		390	\$15,175,823	\$13,541,088	\$3,894,105	\$8,075,909	\$223,507
# of returns			21		141	244	243	189	238	238
average per return			1.4		2.8	\$62,196	\$55,725	\$20,604	\$33,932	\$939
\$75,000 to \$99,999	121	239	18		191	\$10,391,564	\$9,664,934	\$2,394,175	\$6,483,161	\$185,258
# of returns			13		75	121	121	105	121	121
average per return			1.4		2.5	\$85,881	\$79,875	\$22,802	\$53,580	\$1,531
\$100,000 to \$199,999	75	143	24		107	\$9,364,503	\$8,699,289	\$1,988,347	\$6,272,071	\$194,760
# of returns			17		41	75	75	68	75	75
average per return			1.4		2.6	\$124,860	\$115,991	\$29,240	\$83,628	\$2,597
\$200,000 and over	14	28	7		22	\$5,038,538	\$4,967,513	\$650,430	\$4,234,838	\$165,662
# of returns			4		7	14	14	13	14	14
average per return			1.8		3.1	\$359,896	\$354,822	\$50,033	\$302,488	\$11,833
GRAND TOTAL	1,397	2,348	312	3	1,530	\$58,881,974	\$51,091,543	\$13,252,308	\$32,050,814	\$955,883
# of returns			219	3	629	1,397	1,264	634	1,034	1,034
average per return			1.4	1.0	2.4	\$42,149	\$40,421	\$20,903	\$30,997	\$924

TABLE 74
Winslow

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,050	1,412	177		548	(\$577,842)	(\$3,089,736)	\$657,219	\$257,146	\$6,662
# of returns			149		353	1,050	728	31	158	158
average per return			1.2		1.6	(\$550)	(\$4,244)	\$21,201	\$1,628	\$42
\$10,000 to \$19,999	933	1,533	141		1,001	\$14,009,162	\$8,881,214	\$695,197	\$2,467,243	\$64,329
# of returns			103		544	933	793	58	439	438
average per return			1.4		1.8	\$15,015	\$11,200	\$11,986	\$5,620	\$147
\$20,000 to \$29,999	633	1,086	85		767	\$15,596,464	\$10,494,243	\$1,126,789	\$5,217,260	\$138,227
# of returns			58		394	633	556	78	529	529
average per return			1.5		1.9	\$24,639	\$18,875	\$14,446	\$9,862	\$261
\$30,000 to \$49,999	733	1,233	110		799	\$28,283,066	\$20,251,946	\$4,228,668	\$12,739,765	\$347,874
# of returns			78		391	733	643	255	615	615
average per return			1.4		2.0	\$38,585	\$31,496	\$16,583	\$20,715	\$566
\$50,000 to \$74,999	488	875	101		577	\$29,828,035	\$23,225,800	\$6,126,197	\$14,609,518	\$408,840
# of returns			70		258	488	466	290	425	425
average per return			1.4		2.2	\$61,123	\$49,841	\$21,125	\$34,375	\$962
\$75,000 to \$99,999	345	650	54		447	\$29,791,146	\$26,208,376	\$6,960,746	\$17,217,010	\$499,360
# of returns			36		201	345	341	285	330	330
average per return			1.5		2.2	\$86,351	\$76,857	\$24,424	\$52,173	\$1,513
\$100,000 to \$199,999	221	429	25		273	\$27,113,912	\$24,552,146	\$5,815,535	\$17,532,736	\$543,155
# of returns			19		129	221	217	202	214	214
average per return			1.3		2.1	\$122,687	\$113,144	\$28,790	\$81,929	\$2,538
\$200,000 and over	21	40	1		29	\$6,739,229	\$6,697,564	\$827,124	\$5,754,595	\$224,242
# of returns			1		13	21	21	20	21	21
average per return			1.0		2.2	\$320,916	\$318,932	\$41,356	\$274,028	\$10,678
GRAND TOTAL	4,424	7,258	694	8	4,441	\$150,783,172	\$117,221,553	\$26,437,475	\$75,795,273	\$2,232,689
# of returns			514	8	2,283	4,424	3,765	1,219	2,731	2,730
average per return			1.4	1.0	1.9	\$34,083	\$31,135	\$21,688	\$27,754	\$818

CITIES/TOWNS WITHIN NAVAJO COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Show Low 6,136, or 20.1% of the county total
Most People Represented:	Show Low 13,235, or 18.3% of the county total
Most Age 65 Exemptions:	Show Low 1,928, or 27.4% of the county total
Most Blind Exemptions:	Show Low 30, or 25.4% of the county total
Most Dependents Claimed:	Winslow 4,441, or 15.6% of the county total
Most Dependents as a % of Total Population:	Winslow 42.9%
Least Dependents as a % of Total Population:	Show Low 30.2%
Most 65 & Over Persons as a % of Total Population:	Show Low 14.6%
Least 65 & Over Persons as a % of Total Population:	Winslow 6.7%
Highest Average FAGI:	Pinetop-Lakeside \$50,443
Lowest Average FAGI:	Winslow \$34,083
Highest Per Capita FAGI:	Pinetop-Lakeside \$22,924
Lowest Per Capita FAGI:	Winslow \$14,549
Highest % of Itemizers:	Pinetop-Lakeside 48.4%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN NAVAJO COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Pinetop-Lakeside	\$50,443	\$54,467	(7.4%)
Show Low	\$44,648	\$47,753	(6.5%)
Snowflake	\$42,238	\$45,062	(6.3%)
Taylor	\$42,149	\$42,703	(1.3%)
Navajo County	\$39,641	\$41,288	(4.0%)
Holbrook	\$35,207	\$38,650	(8.9%)
Winslow	\$34,083	\$33,232	2.6%

PIMA COUNTY

The 2007 individual income tax abstract for Pima County includes the following zip codes:

85321	85619	85639
85341	85622	85641
85601	85629	85652 - 85654
85614	85633 – 85634	85700 – 85700

There are five incorporated cities within Pima County. However, the zip codes overlap between Tucson, South Tucson and Oro Valley, requiring that these three areas be combined. The zip code used for Marana was 85653; the zip code used for Sahuarita was 85629; the zip codes used for Tucson, South Tucson and Oro Valley were 85700 through 85777.

The table below presents some descriptive figures for Pima County for 2007 and 2006.

Pima County	2007	2006	% chg
# of returns	355,747	350,917	1.4%
# of people represented	720,092	719,572	0.1%
# of people over 65	86,332	82,114	5.1%
# of blind persons	1,445	1,397	3.4%
# of dependents	228,312	229,369	(0.5%)
<u>Total</u> FAGI (millions)	\$18,011.3	\$18,587.1	(3.1%)
<u>Average</u> FAGI	\$50,629	\$52,967	(4.4%)
<u>Total</u> Taxable Income (millions)	\$11,314.5	\$11,955.3	(5.4%)
<u>Average</u> Taxable Income	\$40,493	\$42,373	(4.4%)
<u>Total</u> Tax Liability (millions)	\$366.6	\$415.8	(11.8%)
<u>Average</u> Tax Liability	\$1,313	\$1,475	(11.0%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$1,030	\$1,185	(13.0%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$25,012. This is a 3.2% decrease over the 2006 per capita figure, \$25,831.

The five incorporated cities/towns in this county account for 94.0% of the returns and 92.9% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$24,688. This is a 3.4% decrease over the 2006 incorporated area per capita FAGI of \$25,569.

**TABLE 75
PIMA COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	57,527	71,689	11,376	235	18,567	\$100,945,158	(\$4,194,441)	\$101,587,793	\$21,495,512	\$565,355
# of returns			9,335	224	11,494	57,527	43,098	5,233	12,511	12,440
average per return			1.2	1.0	1.6	\$1,755	(\$97)	\$19,413	\$1,718	\$45
\$10,000 to \$19,999	62,704	89,475	13,803	253	39,824	\$942,165,737	\$672,629,681	\$126,078,225	\$263,265,756	\$6,869,880
# of returns			10,746	251	22,314	62,704	53,565	9,034	40,428	40,368
average per return			1.3	1.0	1.8	\$15,026	\$12,557	\$13,956	\$6,512	\$170
\$20,000 to \$29,999	52,920	79,023	10,138	207	38,632	\$1,308,488,122	\$1,011,613,925	\$179,368,528	\$571,662,815	\$15,285,623
# of returns			7,502	179	20,810	52,920	46,526	12,324	48,416	48,398
average per return			1.4	1.2	1.9	\$24,726	\$21,743	\$14,554	\$11,807	\$316
\$30,000 to \$49,999	66,895	101,996	14,122	253	45,264	\$2,607,889,207	\$2,161,056,173	\$488,408,026	\$1,419,308,910	\$39,102,725
# of returns			10,158	251	23,937	66,895	61,509	30,579	63,949	63,942
average per return			1.4	1.0	1.9	\$38,985	\$35,134	\$15,972	\$22,194	\$612
\$50,000 to \$74,999	48,933	82,290	13,635	216	34,740	\$3,011,980,892	\$2,673,766,781	\$665,081,900	\$1,756,727,603	\$49,878,537
# of returns			9,757	214	18,574	48,933	48,172	34,856	47,885	47,881
average per return			1.4	1.0	1.9	\$61,553	\$55,505	\$19,081	\$36,686	\$1,042
\$75,000 to \$99,999	29,005	52,710	9,361	126	22,221	\$2,501,410,481	\$2,284,226,592	\$560,748,281	\$1,563,289,422	\$45,921,546
# of returns			6,270	124	11,858	29,005	28,990	24,859	28,665	28,665
average per return			1.5	1.0	1.9	\$86,241	\$78,794	\$22,557	\$54,537	\$1,602
\$100,000 to \$199,999	29,681	55,434	10,515	126	22,815	\$3,899,722,508	\$3,659,731,760	\$811,552,680	\$2,699,655,652	\$85,924,325
# of returns			6,891	125	12,240	29,681	29,676	27,932	29,509	29,509
average per return			1.5	1.0	1.9	\$131,388	\$123,323	\$29,055	\$91,486	\$2,912
\$200,000 to \$499,999	6,597	12,305	2,726	22	5,130	\$1,866,592,635	\$1,813,086,884	\$313,512,579	\$1,469,272,693	\$55,498,586
# of returns			1,778	22	2,702	6,597	6,596	6,467	6,573	6,573
average per return			1.5	1.0	1.9	\$282,946	\$274,877	\$48,479	\$223,532	\$8,443
\$500,000 to \$999,999	1,012	1,878	419	3	810	\$685,112,994	\$679,016,020	\$86,903,539	\$587,902,567	\$24,753,278
# of returns			283	3	407	1,012	1,012	987	1,008	1,008
average per return			1.5	1.0	2.0	\$676,989	\$670,964	\$88,048	\$583,237	\$24,557
\$1,000,000 to \$4,999,999	438	790	218	3	299	\$793,019,218	\$791,955,378	\$87,269,827	\$702,726,971	\$31,085,596
# of returns			147	3	135	438	438	434	438	438
average per return			1.5	1.0	2.2	\$1,810,546	\$1,808,117	\$201,083	\$1,604,399	\$70,972
\$5,000,000 and over	35	58	19	1	10	\$293,923,285	\$296,411,863	\$37,055,677	\$259,228,086	\$11,708,692
# of returns			12	1	6	35	35	35	35	35
average per return			1.6	1.0	1.7	\$8,397,808	\$8,468,910	\$1,058,734	\$7,406,517	\$334,534
GRAND TOTAL	355,747	547,648	86,332	1,445	228,312	\$18,011,250,237	\$16,039,300,616	\$3,457,567,055	\$11,314,535,987	\$366,594,143
# of returns			62,879	1,397	124,477	355,747	319,617	152,740	279,417	279,257
average per return			1.4	1.0	1.8	\$50,629	\$50,183	\$22,637	\$40,493	\$1,313

TABLE 76
Marana

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	970	1,247	214	1	312	\$2,037,170	\$455,547	\$2,138,482	\$396,691	\$10,276
# of returns			160	1	178	970	707	115	216	214
average per return			1.3	1.0	1.8	\$2,100	\$644	\$18,595	\$1,837	\$48
\$10,000 to \$19,999	1,036	1,498	265	3	628	\$15,732,269	\$11,022,678	\$2,756,920	\$4,371,578	\$114,005
# of returns			202	3	349	1,036	871	184	651	650
average per return			1.3	1.0	1.8	\$15,186	\$12,655	\$14,983	\$6,715	\$175
\$20,000 to \$29,999	887	1,341	167	6	608	\$21,918,779	\$16,791,476	\$4,209,088	\$9,247,327	\$247,379
# of returns			122	6	332	887	765	273	788	788
average per return			1.4	1.0	1.8	\$24,711	\$21,950	\$15,418	\$11,735	\$314
\$30,000 to \$49,999	1,349	2,182	242	7	991	\$53,106,334	\$44,876,033	\$12,397,244	\$26,888,571	\$735,101
# of returns			174	6	531	1,349	1,264	704	1,263	1,262
average per return			1.4	1.2	1.9	\$39,367	\$35,503	\$17,610	\$21,289	\$582
\$50,000 to \$74,999	1,347	2,389	245	2	1,214	\$83,251,287	\$74,306,347	\$20,610,439	\$46,847,608	\$1,313,780
# of returns			170	2	597	1,347	1,322	998	1,315	1,315
average per return			1.4	1.0	2.0	\$61,805	\$56,208	\$20,652	\$35,626	\$999
\$75,000 to \$99,999	790	1,476	175	1	675	\$68,202,234	\$62,957,667	\$16,925,457	\$41,689,646	\$1,209,603
# of returns			119	1	355	790	790	711	780	780
average per return			1.5	1.0	1.9	\$86,332	\$79,693	\$23,805	\$53,448	\$1,551
\$100,000 to \$199,999	677	1,292	214	0	489	\$86,749,169	\$82,048,584	\$20,471,068	\$58,290,773	\$1,825,707
# of returns			140	0	254	677	677	655	674	674
average per return			1.5		1.9	\$128,138	\$121,194	\$31,254	\$86,485	\$2,709
\$200,000 to \$499,999	112	217	32	2	70	\$31,132,996	\$30,370,436	\$5,643,798	\$24,173,648	\$901,061
# of returns			24	2	38	112	112	110	112	112
average per return			1.3	1.0	1.8	\$277,973	\$271,165	\$51,307	\$215,836	\$8,045
\$500,000 and over	21	41	16	0	2	\$20,481,188	\$20,404,818	\$2,155,834	\$18,152,039	\$781,505
# of returns			10	0	1	21	21	20	21	21
average per return			1.6		2.0	\$975,295	\$971,658	\$107,792	\$864,383	\$37,215
GRAND TOTAL	7,189	11,683	1,570	22	4,989	\$382,611,426	\$343,233,586	\$87,308,330	\$230,057,881	\$7,138,417
# of returns			1,121	21	2,635	7,189	6,529	3,770	5,820	5,816
average per return			1.4	1.0	1.9	\$53,222	\$52,571	\$23,159	\$39,529	\$1,227

TABLE 77
Sahuarita

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	865	1,085	147	3	291	\$2,279,279	\$548,028	\$1,947,370	\$304,990	\$7,913
# of returns			116	3	167	865	645	100	183	183
average per return			1.3	1.0	1.7	\$2,635	\$850	\$19,474	\$1,667	\$43
\$10,000 to \$19,999	820	1,200	183	0	513	\$12,316,535	\$8,904,499	\$2,416,767	\$3,305,775	\$86,138
# of returns			131	0	288	820	705	148	505	505
average per return			1.4		1.8	\$15,020	\$12,630	\$16,330	\$6,546	\$171
\$20,000 to \$29,999	750	1,177	160	4	615	\$18,620,872	\$14,447,722	\$3,549,244	\$7,192,004	\$191,740
# of returns			114	4	320	750	673	210	649	649
average per return			1.4	1.0	1.9	\$24,828	\$21,468	\$16,901	\$11,082	\$295
\$30,000 to \$49,999	1,199	1,953	223	2	1,064	\$47,245,385	\$39,259,750	\$11,014,504	\$23,373,449	\$639,440
# of returns			157	2	534	1,199	1,116	631	1,116	1,116
average per return			1.4	1.0	2.0	\$39,404	\$35,179	\$17,456	\$20,944	\$573
\$50,000 to \$74,999	1,366	2,403	173	3	1,428	\$85,165,844	\$77,541,631	\$21,521,314	\$48,188,566	\$1,357,155
# of returns			130	3	714	1,366	1,357	1,061	1,341	1,340
average per return			1.3	1.0	2.0	\$62,347	\$57,142	\$20,284	\$35,935	\$1,013
\$75,000 to \$99,999	945	1,802	108	1	1,143	\$81,326,354	\$76,001,423	\$19,653,520	\$50,584,995	\$1,459,233
# of returns			71	1	571	945	945	840	942	942
average per return			1.5	1.0	2.0	\$86,060	\$80,425	\$23,397	\$53,700	\$1,549
\$100,000 to \$199,999	780	1,506	100	3	915	\$98,185,025	\$93,673,445	\$21,376,498	\$67,829,757	\$2,110,102
# of returns			65	3	436	780	780	728	777	777
average per return			1.5	1.0	2.1	\$125,878	\$120,094	\$29,363	\$87,297	\$2,716
\$200,000 to \$499,999	67	125	13	0	75	\$18,179,102	\$17,786,244	\$2,702,898	\$14,729,856	\$555,216
# of returns			7	0	38	67	67	65	67	67
average per return			1.9		2.0	\$271,330	\$265,466	\$41,583	\$219,849	\$8,287
\$500,000 and over	7	14	4	0	11	\$6,992,637	\$7,591,815	\$3,773,472	\$3,782,643	\$158,616
# of returns			3	0	3	7	7	7	7	7
average per return			1.3		3.7	\$998,948	\$1,084,545	\$539,067	\$540,378	\$22,659
GRAND TOTAL	6,799	11,265	1,111	16	6,055	\$370,311,033	\$335,754,557	\$87,955,587	\$219,292,035	\$6,565,553
# of returns			794	16	3,071	6,799	6,295	3,790	5,587	5,586
average per return			1.4	1.0	2.0	\$54,466	\$53,337	\$23,207	\$39,250	\$1,175

TABLE 78
Tucson/South Tucson/Oro Valley

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	53,041	65,936	9,757	219	17,431	\$95,493,965	(\$2,819,678)	\$89,376,440	\$20,099,551	\$529,201
# of returns			8,080	208	10,819	53,041	39,645	4,540	11,673	11,604
average per return			1.2	1.1	1.6	\$1,800	(\$71)	\$19,686	\$1,722	\$46
\$10,000 to \$19,999	57,964	82,736	11,576	229	37,785	\$871,162,429	\$621,268,114	\$109,151,713	\$245,600,660	\$6,409,493
# of returns			9,104	227	21,177	57,964	49,424	7,888	37,600	37,541
average per return			1.3	1.0	1.8	\$15,029	\$12,570	\$13,838	\$6,532	\$171
\$20,000 to \$29,999	48,922	72,969	8,446	183	36,394	\$1,209,573,146	\$935,616,471	\$157,328,657	\$534,596,041	\$14,296,727
# of returns			6,292	156	19,613	48,922	42,948	10,930	45,044	45,028
average per return			1.3	1.2	1.9	\$24,725	\$21,785	\$14,394	\$11,868	\$318
\$30,000 to \$49,999	60,675	92,106	11,416	219	41,631	\$2,361,889,780	\$1,962,336,062	\$429,302,977	\$1,304,759,472	\$35,970,269
# of returns			8,310	218	22,070	60,675	55,665	27,179	58,310	58,304
average per return			1.4	1.0	1.9	\$38,927	\$35,253	\$15,795	\$22,376	\$617
\$50,000 to \$74,999	42,441	71,157	11,044	178	30,134	\$2,608,884,634	\$2,327,015,266	\$567,124,950	\$1,541,270,557	\$43,807,877
# of returns			7,946	176	16,263	42,441	41,771	29,993	41,620	41,617
average per return			1.4	1.0	1.9	\$61,471	\$55,709	\$18,909	\$37,032	\$1,053
\$75,000 to \$99,999	24,552	44,450	7,369	104	18,836	\$2,116,988,528	\$1,942,559,639	\$469,794,097	\$1,337,510,626	\$39,374,473
# of returns			5,005	102	10,126	24,552	24,546	21,025	24,269	24,269
average per return			1.5	1.0	1.9	\$86,225	\$79,140	\$22,345	\$55,112	\$1,622
\$100,000 to \$199,999	25,362	47,264	8,361	105	19,837	\$3,341,290,135	\$3,144,577,018	\$689,664,747	\$2,327,808,968	\$74,242,823
# of returns			5,547	104	10,723	25,362	25,361	23,915	25,228	25,228
average per return			1.5	1.0	1.8	\$131,744	\$123,993	\$28,838	\$92,271	\$2,943
\$200,000 to \$499,999	5,991	11,176	2,318	16	4,832	\$1,701,250,099	\$1,654,892,111	\$286,682,227	\$1,340,721,829	\$50,678,184
# of returns			1,522	16	2,546	5,991	5,991	5,887	5,969	5,969
average per return			1.5	1.0	1.9	\$283,968	\$276,230	\$48,698	\$224,614	\$8,490
\$500,000 to \$999,999	952	1,766	354	2	785	\$645,563,715	\$640,113,218	\$82,590,882	\$553,605,530	\$23,311,861
# of returns			243	2	394	952	952	931	948	948
average per return			1.5	1.0	2.0	\$678,113	\$672,388	\$88,712	\$583,972	\$24,591
\$1,000,000 to \$4,999,999	408	735	197	3	295	\$739,052,536	\$737,253,342	\$79,256,548	\$656,155,814	\$29,027,544
# of returns			133	3	134	408	408	404	408	408
average per return			1.5	1.0	2.2	\$1,811,403	\$1,806,993	\$196,180	\$1,608,225	\$71,146
\$5,000,000 and over	35	58	19	1	10	\$293,923,285	\$296,411,863	\$37,055,677	\$259,228,086	\$11,708,692
# of returns			12	1	6	35	35	35	35	35
average per return			1.6	1.0	1.7	\$8,397,808	\$8,468,910	\$1,058,734	\$7,406,517	\$334,534
GRAND TOTAL	320,343	490,353	70,857	1,259	207,970	\$15,985,072,250	\$14,259,223,426	\$2,997,328,915	\$10,121,357,134	\$329,357,144
# of returns			52,194	1,213	113,871	320,343	286,746	132,727	251,104	250,951
average per return			1.4	1.0	1.8	\$49,900	\$49,728	\$22,583	\$40,307	\$1,312

CITIES/TOWNS WITHIN PIMA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Tucson/South Tucson/Oro Valley 320,343, or 90.0% of the county total
Most People Represented:	Tucson/South Tucson/Oro Valley 645,658, or 89.7% of the county total
Most Age 65 Exemptions:	Tucson/South Tucson/Oro Valley 70,857, or 82.1% of the county total
Most Blind Exemptions:	Tucson/South Tucson/Oro Valley 1,259, or 87.1% of the county total
Most Dependents Claimed:	Tucson/South Tucson/Oro Valley 207,970, or 91.1% of the county total
Most Dependents as a % of Total Population:	Sahuarita 36.7%
Least Dependents as a % of Total Population:	Marana 31.6%
Most 65 & Over Persons as a % of Total Population:	Tucson/South Tucson/Oro Valley 11.0%
Least 65 & Over Persons as a % of Total Population:	Sahuarita 6.7%
Highest Average FAGI:	Marana \$54,466
Lowest Average FAGI:	Tucson/South Tucson/Oro Valley \$49,900
Highest Per Capita FAGI:	Tucson/South Tucson/Oro Valley \$24,758
Lowest Per Capita FAGI:	Sahuarita \$22,439
Highest % of Itemizers:	Sahuarita 55.7%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN PIMA COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Marana	\$53,222	\$54,475	(2.3%)
Sahuarita	\$54,466	\$54,199	0.5%
Pima County	\$50,629	\$52,967	(4.4%)
Tucson/South Tucson/Oro Valley	\$49,900	\$52,495	(4.9%)

PINAL COUNTY

The 2007 individual income tax abstract for Pinal County includes the following zip codes:

85217 - 85223	85241	85278 - 85279
85228	85243	85290 - 85291
85230 - 85232	85245	85618
85237	85247	85623
85238-85239	85272 - 85273	85631

There are nine incorporated cities within Pinal County plus a portion of Queen Creek. Apache Junction (zip codes 85217 - 85220, 85278), Casa Grande (zip codes 85222, 85230), Coolidge (zip code 85228), Eloy (zip code 85231), Florence (zip codes 85232, 85279), Kearny (zip code 85237), Mammoth (zip code 85618), Maricopa (zip code 85238-85239), and Superior (zip code 85273). A portion of Queen Creek which lies in Pinal County has a zip code of 85243. An abstract for Queen Creek, combining the Maricopa County portion and the Pinal County portion, is presented in Appendix I.

The table below presents some descriptive figures for Pinal County for 2007 and 2006.

Pinal County	2007	2006	% chg
# of returns	90,049	82,125	9.6%
# of people represented	203,612	186,581	9.1%
# of people over 65	18,163	15,727	15.5%
# of blind persons	N/A	N/A	N/A
# of dependents	74,001	67,469	9.7%
<u>Total</u> FAGI (millions)	\$4,110.7	\$3,837.0	7.1%
<u>Average</u> FAGI	\$45,650	\$46,722	(2.3%)
<u>Total</u> Taxable Income (millions)	\$2,437.7	\$2,331.0	4.6%
<u>Average</u> Taxable Income	\$34,523	\$35,328	(2.3%)
<u>Total</u> Tax Liability (millions)	\$74.7	\$76.4	(2.2%)
<u>Average</u> Tax Liability	\$1,059	\$1,158	(8.5%)
<u>Average Tax Liability Per Return</u>	\$830	\$930	(10.8%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$20,189. This is a 1.8% decrease over the 2006 per capita figure, \$20,565.

The nine incorporated cities/towns in this county account for 90.0% of the returns and 92.2% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$20,726. This is a 1.5% decrease over the 2006 incorporated area per capita FAGI of \$21,031.

**TABLE 79
PINAL COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:			FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY	
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	13,183	17,319	3,366		5,573	(\$23,417,606)	(\$50,720,180)	\$26,775,930	\$4,006,882	\$104,045
# of returns			2,596		3,289	13,183	9,731	1,487	2,383	2,369
average per return			1.3		1.7	(\$1,776)	(\$5,212)	\$18,007	\$1,681	\$44
\$10,000 to \$19,999	13,874	20,863	3,837		9,998	\$208,996,258	\$145,677,199	\$32,722,520	\$49,134,974	\$1,280,244
# of returns			2,804		5,497	13,874	12,069	2,245	8,123	8,111
average per return			1.4		1.8	\$15,064	\$12,070	\$14,576	\$6,049	\$158
\$20,000 to \$29,999	12,741	20,109	2,515		11,647	\$317,370,317	\$245,116,249	\$50,594,897	\$124,501,455	\$3,319,030
# of returns			1,772		5,915	12,741	11,413	3,165	11,276	11,268
average per return			1.4		2.0	\$24,909	\$21,477	\$15,986	\$11,041	\$295
\$30,000 to \$49,999	19,865	31,711	3,120		17,697	\$780,799,856	\$654,334,886	\$256,693,978	\$406,528,281	\$11,141,633
# of returns			2,217		8,814	19,865	18,424	9,262	18,876	18,875
average per return			1.4		2.0	\$39,305	\$35,515	\$27,715	\$21,537	\$590
\$50,000 to \$74,999	15,120	26,608	2,396		14,876	\$929,031,150	\$835,712,892	\$230,245,426	\$528,623,160	\$14,839,149
# of returns			1,725		7,261	15,120	14,849	10,890	14,809	14,807
average per return			1.4		2.0	\$61,444	\$56,281	\$21,143	\$35,696	\$1,002
\$75,000 to \$99,999	8,384	15,767	1,509		8,275	\$720,268,254	\$668,812,830	\$171,038,838	\$448,802,598	\$13,025,401
# of returns			1,019		4,071	8,384	8,361	7,198	8,305	8,305
average per return			1.5		2.0	\$85,910	\$79,992	\$23,762	\$54,040	\$1,568
\$100,000 to \$199,999	6,128	11,696	1,185		5,480	\$776,165,291	\$738,044,535	\$174,936,039	\$530,578,326	\$16,600,820
# of returns			804		2,801	6,128	6,126	5,745	6,091	6,091
average per return			1.5		2.0	\$126,659	\$120,477	\$30,450	\$87,109	\$2,725
\$200,000 to \$499,999	610	1,138	165		381	\$169,815,300	\$166,012,168	\$32,000,475	\$131,584,438	\$4,952,296
# of returns			112		206	610	610	586	605	605
average per return			1.5		1.8	\$278,386	\$272,151	\$54,608	\$217,495	\$8,186
\$500,000 to \$999,999	91	168	42		57	\$61,711,483	\$61,731,858	\$8,039,891	\$53,245,879	\$2,247,252
# of returns			27		30	91	91	86	90	90
average per return			1.6		1.9	\$678,148	\$678,372	\$93,487	\$591,621	\$24,969
\$1,000,000 and over	53	99	28		17	\$169,987,980	\$170,078,188	\$9,159,528	\$160,676,642	\$7,193,221
# of returns			19		10	53	53	51	53	53
average per return			1.5		1.7	\$3,207,320	\$3,209,022	\$179,599	\$3,031,635	\$135,721
GRAND TOTAL	90,049	145,478	18,163		74,001	\$4,110,728,282	\$3,634,800,625	\$992,207,523	\$2,437,682,635	\$74,703,091
# of returns			13,095		37,894	90,049	81,727	40,715	70,611	70,574
average per return			1.4		2.0	\$45,650	\$44,475	\$24,370	\$34,523	\$1,059

TABLE 80
Apache Junction

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:			FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY	
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,653	4,705	1,393		944	\$2,192,132	(\$3,630,101)	\$8,667,064	\$1,071,713	\$27,757
# of returns			1,069		570	3,653	2,760	503	662	659
average per return			1.3		1.7	\$600	(\$1,315)	\$17,231	\$1,619	\$42
\$10,000 to \$19,999	3,854	5,483	1,690		1,743	\$57,856,163	\$42,046,436	\$11,301,469	\$15,007,338	\$390,948
# of returns			1,245		973	3,854	3,362	822	2,417	2,415
average per return			1.4		1.8	\$15,012	\$12,506	\$13,749	\$6,209	\$162
\$20,000 to \$29,999	3,296	4,896	1,133		1,833	\$81,934,391	\$63,458,151	\$16,505,997	\$34,210,703	\$914,485
# of returns			806		994	3,296	2,909	1,035	2,905	2,902
average per return			1.4		1.8	\$24,859	\$21,814	\$15,948	\$11,776	\$315
\$30,000 to \$49,999	4,865	7,545	1,422		2,902	\$190,359,971	\$159,574,344	\$43,171,395	\$97,645,938	\$2,682,313
# of returns			985		1,499	4,865	4,536	2,524	4,598	4,597
average per return			1.4		1.9	\$39,128	\$35,180	\$17,104	\$21,237	\$583
\$50,000 to \$74,999	3,613	6,220	1,062		2,428	\$221,261,407	\$196,088,440	\$55,739,606	\$123,151,420	\$3,467,604
# of returns			739		1,235	3,613	3,548	2,691	3,540	3,540
average per return			1.4		2.0	\$61,240	\$55,267	\$20,713	\$34,789	\$980
\$75,000 to \$99,999	2,084	3,882	703		1,293	\$179,139,087	\$164,583,105	\$44,035,685	\$109,670,111	\$3,194,431
# of returns			464		687	2,084	2,084	1,839	2,066	2,066
average per return			1.5		1.9	\$85,959	\$78,975	\$23,945	\$53,083	\$1,546
\$100,000 to \$199,999	1,755	3,308	564		1,015	\$225,628,272	\$213,523,053	\$53,930,479	\$151,162,703	\$4,760,100
# of returns			375		554	1,755	1,755	1,671	1,744	1,744
average per return			1.5		1.8	\$128,563	\$121,666	\$32,274	\$86,676	\$2,729
\$200,000 to \$499,999	214	406	70		97	\$61,189,422	\$59,851,125	\$13,019,995	\$46,312,946	\$1,737,958
# of returns			47		58	214	214	207	211	211
average per return			1.5		1.7	\$285,932	\$279,678	\$62,899	\$219,493	\$8,237
\$500,000 to \$999,999	47	87	13		24	\$32,794,938	\$32,662,065	\$5,162,038	\$27,286,147	\$1,152,685
# of returns			9		14	47	47	46	46	46
average per return			1.4		1.7	\$697,765	\$694,938	\$112,218	\$593,177	\$25,058
\$1,000,000 and over	21	38	9		6	\$89,651,723	\$90,325,637	\$4,862,365	\$85,375,072	\$3,837,061
# of returns			7		4	21	21	21	21	21
average per return			1.3		1.5	\$4,269,130	\$4,301,221	\$231,541	\$4,065,480	\$182,717
GRAND TOTAL	23,402	36,570	8,059		12,285	\$1,142,007,505	\$1,018,482,255	\$256,396,093	\$690,894,091	\$22,165,342
# of returns			5,746		6,588	23,402	21,236	11,359	18,210	18,201
average per return			1.4		1.9	\$48,800	\$47,960	\$22,572	\$37,940	\$1,218

TABLE 81
Casa Grande

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:			FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY	
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,189	4,185	698		1,495	\$1,334,029	(\$5,241,884)	\$4,939,060	\$1,029,463	\$26,673
# of returns			530		882	3,189	2,319	284	626	620
average per return			1.3		1.7	\$418	(\$2,260)	\$17,391	\$1,645	\$43
\$10,000 to \$19,999	3,329	5,100	786		2,675	\$50,063,802	\$34,674,113	\$5,869,597	\$11,364,715	\$296,015
# of returns			571		1,503	3,329	2,863	408	1,955	1,950
average per return			1.4		1.8	\$15,039	\$12,111	\$14,386	\$5,813	\$152
\$20,000 to \$29,999	2,830	4,618	539		2,861	\$70,210,211	\$54,416,739	\$8,541,246	\$27,234,787	\$724,067
# of returns			375		1,479	2,830	2,557	572	2,587	2,585
average per return			1.4		1.9	\$24,809	\$21,281	\$14,932	\$10,528	\$280
\$30,000 to \$49,999	4,138	6,805	677		4,160	\$161,532,774	\$134,265,146	\$29,221,349	\$83,810,338	\$2,286,421
# of returns			486		2,053	4,138	3,846	1,762	3,963	3,963
average per return			1.4		2.0	\$39,036	\$34,910	\$16,584	\$21,148	\$577
\$50,000 to \$74,999	2,844	5,054	536		2,874	\$175,448,524	\$156,896,500	\$39,326,045	\$101,046,316	\$2,834,785
# of returns			385		1,378	2,844	2,796	2,015	2,796	2,795
average per return			1.4		2.1	\$61,691	\$56,115	\$19,517	\$36,140	\$1,014
\$75,000 to \$99,999	1,672	3,111	365		1,623	\$143,852,481	\$132,939,713	\$32,269,399	\$90,803,417	\$2,647,167
# of returns			253		789	1,672	1,670	1,420	1,658	1,658
average per return			1.4		2.1	\$86,036	\$79,605	\$22,725	\$54,767	\$1,597
\$100,000 to \$199,999	1,336	2,555	243		1,233	\$170,219,478	\$162,554,851	\$36,988,605	\$118,325,731	\$3,710,317
# of returns			172		638	1,336	1,336	1,251	1,332	1,332
average per return			1.4		1.9	\$127,410	\$121,673	\$29,567	\$88,833	\$2,786
\$200,000 to \$499,999	148	278	31		112	\$42,401,304	\$41,942,136	\$6,795,732	\$34,443,436	\$1,308,893
# of returns			23		55	148	148	146	148	148
average per return			1.3		2.0	\$286,495	\$283,393	\$46,546	\$232,726	\$8,844
\$500,000 to \$999,999	25	47	22		18	\$16,485,800	\$16,293,359	\$1,470,021	\$14,677,230	\$617,514
# of returns			13		9	25	25	21	25	25
average per return			1.7		2.0	\$659,432	\$651,734	\$70,001	\$587,089	\$24,701
\$1,000,000 and over	19	36	11		5	\$56,494,518	\$56,007,357	\$2,004,919	\$53,920,538	\$2,410,590
# of returns			7		3	19	19	19	19	19
average per return			1.6		1.7	\$2,973,396	\$2,947,756	\$105,522	\$2,837,923	\$126,873
GRAND TOTAL	19,530	31,789	3,908		17,056	\$888,042,921	\$784,748,030	\$167,425,973	\$536,655,971	\$16,862,442
# of returns			2,815		8,789	19,530	17,579	7,898	15,109	15,095
average per return			1.4		1.9	\$45,471	\$44,641	\$21,199	\$35,519	\$1,117

TABLE 82
Coolidge

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	765	1,020	115		482	\$913,471	(\$1,059,446)	\$676,688	\$216,571	\$5,601
# of returns			89		283	765	559	51	126	126
average per return			1.3		1.7	\$1,194	(\$1,895)	\$13,268	\$1,719	\$44
\$10,000 to \$19,999	804	1,280	137		783	\$12,111,092	\$8,312,029	\$1,094,123	\$2,584,520	\$67,327
# of returns			102		431	804	705	75	442	441
average per return			1.3		1.8	\$15,064	\$11,790	\$14,588	\$5,847	\$153
\$20,000 to \$29,999	749	1,222	80		906	\$18,619,434	\$14,098,503	\$2,033,895	\$7,017,311	\$186,855
# of returns			64		439	749	672	133	674	674
average per return			1.3		2.1	\$24,859	\$20,980	\$15,292	\$10,411	\$277
\$30,000 to \$49,999	1,033	1,721	100		1,234	\$40,597,190	\$33,452,921	\$6,291,026	\$21,341,839	\$582,699
# of returns			73		585	1,033	952	398	990	990
average per return			1.4		2.1	\$39,300	\$35,140	\$15,807	\$21,557	\$589
\$50,000 to \$74,999	623	1,126	52		795	\$38,044,900	\$33,950,688	\$7,709,228	\$22,533,949	\$629,827
# of returns			42		365	623	607	417	612	612
average per return			1.2		2.2	\$61,067	\$55,932	\$18,487	\$36,820	\$1,029
\$75,000 to \$99,999	322	614	48		384	\$27,322,473	\$25,130,637	\$5,527,226	\$17,404,004	\$503,896
# of returns			32		170	322	319	248	319	319
average per return			1.5		2.3	\$84,852	\$78,779	\$22,287	\$54,558	\$1,580
\$100,000 to \$199,999	163	316	52		183	\$20,015,676	\$18,916,066	\$4,566,522	\$13,394,018	\$415,247
# of returns			34		83	163	163	147	161	161
average per return			1.5		2.2	\$122,796	\$116,049	\$31,065	\$83,193	\$2,579
\$200,000 and over	28	49	4		18	\$12,281,219	\$12,782,395	\$2,255,697	\$10,389,679	\$426,117
# of returns			3		10	28	28	25	28	28
average per return			1.3		1.8	\$438,615	\$456,514	\$90,228	\$371,060	\$15,218
GRAND TOTAL	4,487	7,348	588		4,785	\$169,905,455	\$145,583,793	\$30,154,405	\$94,881,891	\$2,817,569
# of returns			439		2,366	4,487	4,005	1,494	3,352	3,351
average per return			1.3		2.0	\$37,866	\$36,351	\$20,184	\$28,306	\$841

TABLE 83
Eloy

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:			FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY	
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	666	896	104		442	\$2,099,447	\$365,489	\$382,924	\$175,996	\$4,564
# of returns			88		261	666	439	26	112	112
average per return			1.2		1.7	\$3,152	\$833	\$14,728	\$1,571	\$41
\$10,000 to \$19,999	817	1,339	87		959	\$12,343,984	\$8,625,352	\$557,978	\$2,234,680	\$58,191
# of returns			64		525	817	731	47	435	432
average per return			1.4		1.8	\$15,109	\$11,799	\$11,872	\$5,137	\$135
\$20,000 to \$29,999	679	1,226	62		1,075	\$16,752,691	\$12,746,690	\$1,039,883	\$5,336,514	\$140,491
# of returns			41		518	679	638	65	613	613
average per return			1.5		2.1	\$24,673	\$19,979	\$15,998	\$8,706	\$229
\$30,000 to \$49,999	681	1,197	50		993	\$25,905,520	\$21,231,552	\$2,807,611	\$13,499,218	\$364,413
# of returns			36		451	681	633	182	670	670
average per return			1.4		2.2	\$38,040	\$33,541	\$15,426	\$20,148	\$544
\$50,000 to \$74,999	300	556	44		370	\$18,134,323	\$16,075,472	\$3,358,175	\$10,693,463	\$297,044
# of returns			31		162	300	294	169	293	293
average per return			1.4		2.3	\$60,448	\$54,678	\$19,871	\$36,496	\$1,014
\$75,000 to \$99,999	122	232	20		174	\$10,304,866	\$9,343,817	\$2,028,494	\$6,461,670	\$186,234
# of returns			15		72	122	122	90	121	121
average per return			1.3		2.4	\$84,466	\$76,589	\$22,539	\$53,402	\$1,539
\$100,000 to \$199,999	80	148	22		58	\$9,729,663	\$9,205,641	\$1,772,626	\$6,958,129	\$218,769
# of returns			17		28	80	80	66	80	80
average per return			1.3		2.1	\$121,621	\$115,071	\$26,858	\$86,977	\$2,735
\$200,000 and over	14	26	9		3	\$7,195,317	\$7,078,019	\$375,844	\$6,617,139	\$275,804
# of returns			5		2	14	14	10	14	14
average per return			1.8		1.5	\$513,951	\$505,573	\$37,584	\$472,653	\$19,700
GRAND TOTAL	3,359	5,620	398		4,074	\$102,465,811	\$84,672,032	\$12,323,535	\$51,976,809	\$1,545,510
# of returns			297		2,019	3,359	2,951	655	2,338	2,335
average per return			1.3		2.0	\$30,505	\$28,693	\$18,815	\$22,231	\$662

TABLE 84
Florence

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	543	716	140		189	\$908,224	(\$192,624)	\$1,137,137	\$157,116	\$4,076
# of returns			106		116	543	403	71	101	100
average per return			1.3		1.6	\$1,673	(\$478)	\$16,016	\$1,556	\$41
\$10,000 to \$19,999	613	900	194		411	\$9,328,444	\$6,657,947	\$1,855,794	\$2,302,826	\$60,029
# of returns			143		216	613	544	128	364	364
average per return			1.4		1.9	\$15,218	\$12,239	\$14,498	\$6,326	\$165
\$20,000 to \$29,999	666	1,024	144		542	\$16,641,439	\$13,017,114	\$2,542,127	\$6,840,138	\$182,477
# of returns			99		272	666	598	167	601	599
average per return			1.5		2.0	\$24,987	\$21,768	\$15,222	\$11,381	\$305
\$30,000 to \$49,999	1,234	1,950	176		1,002	\$49,133,196	\$41,360,508	\$8,728,169	\$27,522,066	\$758,523
# of returns			132		548	1,234	1,137	542	1,198	1,198
average per return			1.3		1.8	\$39,816	\$36,377	\$16,104	\$22,973	\$633
\$50,000 to \$74,999	877	1,544	125		870	\$53,650,331	\$48,140,608	\$11,705,639	\$31,506,270	\$885,461
# of returns			94		436	877	859	606	865	865
average per return			1.3		2.0	\$61,175	\$56,043	\$19,316	\$36,423	\$1,024
\$75,000 to \$99,999	402	774	64		454	\$34,097,099	\$31,713,143	\$7,324,622	\$21,637,199	\$622,495
# of returns			44		224	402	401	316	399	399
average per return			1.5		2.0	\$84,819	\$79,085	\$23,179	\$54,229	\$1,560
\$100,000 to \$199,999	232	449	43		230	\$28,575,239	\$27,104,263	\$6,292,745	\$19,499,964	\$603,143
# of returns			28		111	232	232	207	229	229
average per return			1.5		2.1	\$123,169	\$116,829	\$30,400	\$85,153	\$2,634
\$200,000 and over	27	48	18		8	\$12,938,952	\$12,523,006	\$1,353,074	\$11,047,787	\$457,555
# of returns			11		6	27	27	26	27	27
average per return			1.6		1.3	\$479,220	\$463,815	\$52,041	\$409,177	\$16,946
GRAND TOTAL	4,594	7,405	904		3,706	\$205,272,924	\$180,323,965	\$40,939,307	\$120,513,366	\$3,573,759
# of returns			657		1,929	4,594	4,201	2,063	3,784	3,781
average per return			1.4		1.9	\$44,683	\$42,924	\$19,845	\$31,848	\$945

TABLE 85
Kearny

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:			FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY	
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	140	177	38		45	\$357,931	\$80,033	\$144,223	\$39,073	\$1,012
# of returns			30		26	140	100	13	30	29
average per return			1.3		1.7	\$2,557	\$800	\$11,094	\$1,302	\$35
\$10,000 to \$19,999	145	216	80		64	\$2,120,928	\$1,488,955	\$271,685	\$502,058	\$13,092
# of returns			57		36	145	128	22	88	88
average per return			1.4		1.8	\$14,627	\$11,632	\$12,349	\$5,705	\$149
\$20,000 to \$29,999	98	152	32		60	\$2,450,434	\$1,949,065	\$266,336	\$1,079,289	\$28,868
# of returns			21		35	98	90	18	89	89
average per return			1.5		1.7	\$25,004	\$21,656	\$14,796	\$12,127	\$324
\$30,000 to \$49,999	190	300	43		143	\$7,645,635	\$6,378,085	\$891,993	\$4,481,813	\$124,091
# of returns			31		78	190	176	59	185	185
average per return			1.4		1.8	\$40,240	\$36,239	\$15,119	\$24,226	\$671
\$50,000 to \$74,999	196	348	32		205	\$12,030,685	\$10,666,652	\$1,035,875	\$8,077,817	\$228,064
# of returns			23		98	196	190	68	196	196
average per return			1.4		2.1	\$61,381	\$56,140	\$15,233	\$41,213	\$1,164
\$75,000 to \$99,999	99	193	18		115	\$8,519,574	\$7,825,335	\$1,001,837	\$5,963,570	\$173,421
# of returns			12		55	99	99	59	99	99
average per return			1.5		2.1	\$86,056	\$79,044	\$16,980	\$60,238	\$1,752
\$100,000 and over	45	89	5		44	\$5,357,608	\$5,103,140	\$782,791	\$4,032,679	\$123,915
# of returns			3		25	45	45	39	45	45
average per return			1.7		1.8	\$119,058	\$113,403	\$20,072	\$89,615	\$2,754
GRAND TOTAL	913	1,475	248		676	\$38,482,795	\$33,491,265	\$4,394,740	\$24,176,299	\$692,463
# of returns			177		353	913	828	278	732	731
average per return			1.4		1.9	\$42,150	\$40,448	\$15,808	\$33,028	\$947

TABLE 86
Mammoth

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	154	216	70		65	\$495,393	\$109,162	\$52,505	\$29,038	\$754
# of returns			49		41	154	123	5	18	18
average per return			1.4		1.6	\$3,217	\$887	\$10,501	\$1,613	\$42
\$10,000 to \$19,999	126	203	40		115	\$1,876,146	\$1,379,438	\$44,575	\$377,453	\$9,823
# of returns			28		57	126	117	6	67	67
average per return			1.4		2.0	\$14,890	\$11,790	\$7,429	\$5,634	\$147
\$20,000 to \$29,999	81	133	28		70	\$1,985,587	\$1,633,526	\$183,891	\$784,037	\$20,838
# of returns			18		35	81	77	13	73	73
average per return			1.6		2.0	\$24,513	\$21,215	\$14,145	\$10,740	\$285
\$30,000 to \$49,999	130	220	19		123	\$5,271,360	\$4,461,975	\$559,925	\$2,966,088	\$81,016
# of returns			12		59	130	123	30	127	127
average per return			1.6		2.1	\$40,549	\$36,276	\$18,664	\$23,355	\$638
\$50,000 to \$74,999	112	204	17		131	\$6,708,034	\$6,019,239	\$763,689	\$4,294,052	\$120,632
# of returns			12		60	112	110	34	110	110
average per return			1.4		2.2	\$59,893	\$54,720	\$22,461	\$39,037	\$1,097
\$75,000 to \$99,999	48	90	9		65	\$4,070,950	\$3,740,970	\$533,457	\$2,821,719	\$82,625
# of returns			6		25	48	48	30	48	48
average per return			1.5		2.6	\$84,811	\$77,937	\$17,782	\$58,786	\$1,721
\$100,000 and over	17	33	3		12	\$2,544,751	\$2,431,225	\$391,076	\$1,932,014	\$63,749
# of returns			2		6	17	17	14	17	17
average per return			1.5		2.0	\$149,691	\$143,013	\$27,934	\$113,648	\$3,750
GRAND TOTAL	668	1,099	186		581	\$22,952,221	\$19,775,535	\$2,529,118	\$13,204,401	\$379,437
# of returns			127		283	668	615	132	460	460
average per return			1.5		2.1	\$34,360	\$32,155	\$19,160	\$28,705	\$825

TABLE 87
Maricopa

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:			FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY	
		PERSONAL	AGE 65	BLIND						DEPEND.
Negative to \$9,999	1,387	1,815	197		614	(\$18,657,333)	(\$21,797,201)	\$4,999,170	\$546,287	\$14,354
# of returns			163		368	1,387	1,056	245	275	274
average per return			1.2		1.7	(\$13,452)	(\$20,641)	\$20,405	\$1,986	\$52
\$10,000 to \$19,999	1,460	2,143	182		1,093	\$22,330,241	\$13,997,269	\$5,093,111	\$5,738,911	\$149,640
# of returns			137		594	1,460	1,260	290	871	871
average per return			1.3		1.8	\$15,295	\$11,109	\$17,562	\$6,589	\$172
\$20,000 to \$29,999	1,751	2,673	129		1,665	\$44,025,242	\$34,681,653	\$8,569,136	\$17,983,258	\$481,202
# of returns			98		828	1,751	1,567	492	1,534	1,534
average per return			1.3		2.0	\$25,143	\$22,133	\$17,417	\$11,723	\$314
\$30,000 to \$49,999	3,455	5,229	207		2,901	\$136,945,984	\$116,475,967	\$131,539,923	\$72,763,516	\$2,008,168
# of returns			154		1,477	3,455	3,167	1,823	3,279	3,279
average per return			1.3		2.0	\$39,637	\$36,778	\$72,156	\$22,191	\$612
\$50,000 to \$74,999	3,186	5,479	202		3,178	\$197,117,600	\$183,299,849	\$54,971,393	\$111,435,708	\$3,140,977
# of returns			156		1,613	3,186	3,156	2,531	3,133	3,132
average per return			1.3		2.0	\$61,870	\$58,080	\$21,719	\$35,568	\$1,003
\$75,000 to \$99,999	1,980	3,708	104		2,153	\$170,346,470	\$161,763,367	\$44,956,094	\$105,722,514	\$3,063,069
# of returns			78		1,086	1,980	1,978	1,785	1,967	1,967
average per return			1.3		2.0	\$86,034	\$81,781	\$25,185	\$53,748	\$1,557
\$100,000 to \$199,999	1,543	2,964	112		1,609	\$195,192,854	\$188,415,786	\$45,309,642	\$134,752,030	\$4,198,790
# of returns			81		834	1,543	1,542	1,475	1,539	1,539
average per return			1.4		1.9	\$126,502	\$122,189	\$30,718	\$87,558	\$2,728
\$200,000 and over	125	236	16		105	\$36,078,660	\$35,732,147	\$6,625,432	\$28,453,990	\$1,080,780
# of returns			12		56	125	125	120	125	125
average per return			1.3		1.9	\$288,629	\$285,857	\$55,212	\$227,632	\$8,646
GRAND TOTAL	14,887	24,247	1,149		13,318	\$783,379,718	\$712,568,837	\$302,063,901	\$477,396,214	\$14,136,980
# of returns			879		6,856	14,887	13,851	8,761	12,723	12,721
average per return			1.3		1.9	\$52,622	\$51,445	\$34,478	\$37,522	\$1,111

TABLE 88
Queen Creek (zip 85243)

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:			FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY	
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	777	1,043	99		357	\$1,081,940	(\$486,580)	\$2,751,841	\$262,283	\$6,839
# of returns			80		203	777	593	134	142	142
average per return			1.2		1.8	\$1,392	(\$821)	\$20,536	\$1,847	\$48
\$10,000 to \$19,999	917	1,357	116		685	\$13,838,546	\$10,355,106	\$3,725,069	\$3,462,914	\$90,306
# of returns			89		368	917	814	218	515	515
average per return			1.3		1.9	\$15,091	\$12,721	\$17,087	\$6,724	\$175
\$20,000 to \$29,999	1,007	1,565	84		929	\$25,354,285	\$20,301,860	\$6,603,676	\$9,600,988	\$256,245
# of returns			60		475	1,007	927	378	843	842
average per return			1.4		2.0	\$25,178	\$21,901	\$17,470	\$11,389	\$304
\$30,000 to \$49,999	1,991	3,185	106		2,054	\$79,088,981	\$69,197,661	\$21,617,512	\$38,728,425	\$1,060,729
# of returns			81		992	1,991	1,893	1,165	1,859	1,859
average per return			1.3		2.1	\$39,723	\$36,554	\$18,556	\$20,833	\$571
\$50,000 to \$74,999	1,861	3,366	92		2,425	\$114,703,063	\$105,860,935	\$41,078,352	\$61,476,235	\$1,707,808
# of returns			73		1,153	1,861	1,847	1,545	1,827	1,827
average per return			1.3		2.1	\$61,635	\$57,315	\$26,588	\$33,649	\$935
\$75,000 to \$99,999	995	1,903	47		1,301	\$85,800,895	\$81,278,798	\$22,878,667	\$52,525,067	\$1,510,976
# of returns			33		622	995	995	915	991	991
average per return			1.4		2.1	\$86,232	\$81,687	\$25,004	\$53,002	\$1,525
\$100,000 to \$199,999	552	1,064	30		746	\$68,036,246	\$65,219,426	\$16,330,135	\$45,808,507	\$1,414,062
# of returns			21		347	552	552	532	552	552
average per return			1.4		2.1	\$123,254	\$118,151	\$30,696	\$82,986	\$2,562
\$200,000 and over	36	65	4		38	\$11,292,232	\$10,918,226	\$2,416,349	\$8,325,304	\$320,166
# of returns			3		17	36	36	35	36	36
average per return			1.3		2.2	\$313,673	\$303,284	\$69,039	\$231,258	\$8,894
GRAND TOTAL	8,136	13,548	578		8,535	\$399,196,187	\$362,645,432	\$117,401,602	\$220,189,723	\$6,367,131
# of returns			440		4,177	8,136	7,657	4,922	6,765	6,764
average per return			1.3		2.0	\$49,065	\$47,361	\$23,852	\$32,548	\$941

TABLE 89
Superior

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	266	357	100		91	\$1,019,602	\$613,192	\$259,765	\$64,413	\$1,668
# of returns			73		53	266	197	16	29	29
average per return			1.4		1.7	\$3,833	\$3,113	\$16,235	\$2,221	\$58
\$10,000 to \$19,999	190	284	80		122	\$2,786,039	\$2,041,440	\$277,875	\$675,108	\$17,602
# of returns			53		61	190	172	22	110	110
average per return			1.5		2.0	\$14,663	\$11,869	\$12,631	\$6,137	\$160
\$20,000 to \$29,999	147	230	26		132	\$3,723,583	\$3,024,838	\$334,240	\$1,647,669	\$43,990
# of returns			19		68	147	136	24	136	136
average per return			1.4		1.9	\$25,330	\$22,241	\$13,927	\$12,115	\$323
\$30,000 to \$49,999	250	403	40		229	\$9,798,371	\$8,378,703	\$1,294,336	\$5,630,450	\$154,486
# of returns			24		123	250	237	74	243	243
average per return			1.7		1.9	\$39,193	\$35,353	\$17,491	\$23,171	\$636
\$50,000 to \$74,999	151	261	31		147	\$9,252,188	\$8,306,385	\$1,049,086	\$5,993,753	\$169,637
# of returns			23		65	151	150	64	151	151
average per return			1.3		2.3	\$61,273	\$55,376	\$16,392	\$39,694	\$1,123
\$75,000 to \$99,999	66	127	12		64	\$5,644,332	\$5,234,602	\$861,777	\$3,846,189	\$111,890
# of returns			8		34	66	66	42	66	66
average per return			1.5		1.9	\$85,520	\$79,312	\$20,519	\$58,276	\$1,695
\$100,000 and over	35	66	8		51	\$4,796,142	\$4,587,829	\$778,924	\$3,597,352	\$118,643
# of returns			5		18	35	35	30	35	35
average per return			1.6		2.8	\$137,033	\$131,081	\$25,964	\$102,781	\$3,390
GRAND TOTAL	1,105	1,728	297		836	\$37,020,257	\$32,186,989	\$4,856,003	\$21,454,934	\$617,916
# of returns			205		422	1,105	993	272	770	770
average per return			1.4		2.0	\$33,502	\$32,414	\$17,853	\$27,864	\$802

CITIES/TOWNS WITHIN PINAL COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Apache Junction 23,402, or 26.0% of the county total
Most People Represented:	Apache Junction 46,189, or 22.7% of the county total
Most Age 65 Exemptions:	Apache Junction 8,059, or 44.4% of the county total
Most Blind Exemptions:	N/A
Most Dependents Claimed:	Casa Grande 17,056, or 23.0% of the county total
Most Dependents as a % of Total Population:	Eloy 48.0%
Least Dependents as a % of Total Population:	Apache Junction 26.6%
Most 65 & Over Persons as a % of Total Population:	Apache Junction 17.4%
Least 65 & Over Persons as a % of Total Population:	Queen Creek 2.8%
Highest Average FAGI:	Maricopa \$52,622
Lowest Average FAGI:	Eloy \$30,505
Highest Per Capita FAGI:	Apache Junction \$24,725
Lowest Per Capita FAGI:	Eloy \$12,078
Highest % of Itemizers:	Queen Creek 60.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN PINAL COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Maricopa	\$52,622	\$53,801	(2.2%)
Apache Junction	\$48,800	\$49,502	(1.4%)
Queen Creek (partial)	\$49,065	\$49,108	(0.1%)
Pinal County	\$45,650	\$46,722	(2.3%)
Casa Grande	\$45,471	\$47,394	(4.1%)
Florence	\$44,683	\$43,353	3.1%
Kearny	\$42,150	\$40,461	4.2%
Coolidge	\$37,866	\$41,307	(8.3%)
Mammoth	\$34,360	\$34,237	0.4%
Superior	\$33,502	\$35,575	(5.8%)
Eloy	\$30,505	\$29,865	2.1%

SANTA CRUZ COUNTY

The 2007 individual income tax abstract for Santa Cruz County includes the following zip codes:

85611	85637
85621	85640
85624	85645 – 85646
85628	85648

There are two incorporated cities within Santa Cruz County: Nogales (zip codes 85621, 85628) and Patagonia (zip code 85624).

The table below presents some descriptive figures for Santa Cruz County for 2007 and 2006.

Santa Cruz County	2007	2006	% chg
# of returns	18,526	17,885	3.6%
# of people represented	45,324	44,698	1.4%
# of people over 65	3,351	2,793	20.0%
# of blind persons	36	33	9.1%
# of dependents	18,786	18,847	(0.3%)
<u>Total</u> FAGI (millions)	\$827.7	\$780.4	6.1%
<u>Average</u> FAGI	\$44,680	\$43,636	2.4%
<u>Total</u> Taxable Income (millions)	\$518.6	\$475.2	9.1%
<u>Average</u> Taxable Income	\$41,148	\$37,829	8.8%
<u>Total</u> Tax Liability (millions)	\$18.0	\$16.9	6.9%
<u>Average</u> Tax Liability	\$1,431	\$1,344	6.5%
<u>Average Tax Liability Per Return</u>	\$973	\$943	3.2%

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$18,263. This is a 4.6% increase over the 2006 per capita figure, \$17,460.

The two incorporated cities/towns in this county account for 53.7% of the returns and 38.2% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$13,187. This is a 13.4% decrease over the 2006 incorporated area per capita FAGI of \$15,226.

**TABLE 90
SANTA CRUZ COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	4,060	5,548	920	9	1,947	\$5,999,302	(\$2,441,268)	\$5,177,097	\$1,050,729	\$27,220
# of returns			722	9	1,192	4,060	3,107	270	640	635
average per return			1.3	1.0	1.6	\$1,478	(\$786)	\$19,174	\$1,642	\$43
\$10,000 to \$19,999	4,346	7,120	582	7	4,718	\$65,195,577	\$48,546,454	\$4,897,590	\$12,438,837	\$323,710
# of returns			447	7	2,569	4,346	4,058	358	2,236	2,232
average per return			1.3	1.0	1.8	\$15,001	\$11,963	\$13,680	\$5,563	\$145
\$20,000 to \$29,999	3,086	5,292	342	8	3,804	\$75,412,833	\$61,140,219	\$7,753,926	\$26,027,349	\$688,691
# of returns			253	8	1,983	3,086	2,921	531	2,843	2,842
average per return			1.4	1.0	1.9	\$24,437	\$20,931	\$14,602	\$9,155	\$242
\$30,000 to \$49,999	3,046	5,271	461	8	3,622	\$117,559,790	\$100,572,526	\$20,208,825	\$58,461,577	\$1,578,791
# of returns			331	8	1,745	3,046	2,919	1,190	2,929	2,929
average per return			1.4	1.0	2.1	\$38,595	\$34,454	\$16,982	\$19,960	\$539
\$50,000 to \$74,999	1,760	3,179	354	1	2,168	\$107,843,520	\$96,695,780	\$22,455,364	\$62,611,331	\$1,752,195
# of returns			261	1	983	1,760	1,741	1,171	1,733	1,733
average per return			1.4	1.0	2.2	\$61,275	\$55,540	\$19,176	\$36,129	\$1,011
\$75,000 to \$99,999	909	1,712	210	2	1,215	\$78,071,640	\$71,593,018	\$16,431,256	\$49,209,752	\$1,429,103
# of returns			147	2	558	909	909	753	907	907
average per return			1.4	1.0	2.2	\$85,887	\$78,760	\$21,821	\$54,256	\$1,576
\$100,000 to \$199,999	1,017	1,938	324	0	1,091	\$134,511,424	\$126,991,906	\$27,142,402	\$94,024,130	\$2,986,621
# of returns			221	0	510	1,017	1,017	928	1,016	1,016
average per return			1.5		2.1	\$132,263	\$124,869	\$29,248	\$92,543	\$2,940
\$200,000 to \$499,999	231	420	105	1	171	\$66,271,575	\$64,327,401	\$11,666,327	\$51,585,355	\$1,962,220
# of returns			73	1	84	231	231	221	229	229
average per return			1.4	1.0	2.0	\$286,890	\$278,474	\$52,789	\$225,264	\$8,569
\$500,000 to \$999,999	48	89	32	0	46	\$33,145,423	\$32,452,242	\$4,835,370	\$27,381,154	\$1,154,246
# of returns			21	0	19	48	48	46	48	48
average per return			1.5		2.4	\$690,530	\$676,088	\$105,117	\$570,441	\$24,047
\$1,000,000 and over	23	43	21	0	4	\$143,734,335	\$143,618,951	\$7,680,720	\$135,832,886	\$6,122,136
# of returns			15	0	3	23	23	22	23	23
average per return			1.4		1.3	\$6,249,319	\$6,244,302	\$349,124	\$5,905,778	\$266,180
GRAND TOTAL	18,526	30,612	3,351	36	18,786	\$827,745,419	\$743,497,229	\$128,248,877	\$518,623,100	\$18,024,933
# of returns			2,491	36	9,646	18,526	16,974	5,490	12,604	12,594
average per return			1.3	1.0	1.9	\$44,680	\$43,802	\$23,360	\$41,148	\$1,431

TABLE 91
Nogales

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,437	3,390	603	4	1,320	\$4,864,456	(\$463,533)	\$1,863,268	\$602,215	\$15,603
# of returns			481	4	799	2,437	1,860	87	354	352
average per return			1.3	1.0	1.7	\$1,996	(\$249)	\$21,417	\$1,701	\$44
\$10,000 to \$19,999	2,639	4,416	302	3	3,099	\$39,348,023	\$29,281,486	\$1,717,740	\$6,928,095	\$180,159
# of returns			232	3	1,695	2,639	2,490	136	1,294	1,293
average per return			1.3	1.0	1.8	\$14,910	\$11,760	\$12,630	\$5,354	\$139
\$20,000 to \$29,999	1,715	2,969	151	3	2,279	\$41,630,863	\$33,763,451	\$2,606,046	\$14,565,419	\$385,369
# of returns			114	3	1,178	1,715	1,632	189	1,603	1,603
average per return			1.3	1.0	1.9	\$24,275	\$20,688	\$13,789	\$9,086	\$240
\$30,000 to \$49,999	1,387	2,416	176	4	1,712	\$52,964,617	\$45,268,264	\$6,705,234	\$27,339,495	\$738,302
# of returns			126	4	831	1,387	1,327	387	1,350	1,350
average per return			1.4	1.0	2.1	\$38,186	\$34,113	\$17,326	\$20,251	\$547
\$50,000 to \$74,999	556	1,015	102	0	746	\$33,695,241	\$30,371,261	\$6,009,948	\$20,099,023	\$561,844
# of returns			75	0	340	556	550	314	552	552
average per return			1.4		2.2	\$60,603	\$55,220	\$19,140	\$36,411	\$1,018
\$75,000 to \$99,999	251	473	56	2	376	\$21,638,241	\$19,833,314	\$4,251,555	\$13,820,471	\$401,873
# of returns			41	2	171	251	251	195	251	251
average per return			1.4	1.0	2.2	\$86,208	\$79,017	\$21,803	\$55,062	\$1,601
\$100,000 to \$199,999	323	614	70	0	451	\$43,089,805	\$40,840,295	\$8,571,816	\$30,286,730	\$967,987
# of returns			52	0	200	323	323	287	322	322
average per return			1.3		2.3	\$133,405	\$126,441	\$29,867	\$94,058	\$3,006
\$200,000 to \$499,999	77	141	21	0	90	\$22,155,201	\$21,780,150	\$3,972,381	\$17,417,901	\$665,027
# of returns			15	0	40	77	77	74	76	76
average per return			1.4		2.3	\$287,730	\$282,859	\$53,681	\$229,183	\$8,750
\$500,000 to \$999,999	13	25	5	0	29	\$10,300,057	\$10,157,852	\$1,622,136	\$8,459,943	\$359,915
# of returns			4	0	9	13	13	12	13	13
average per return			1.3		3.2	\$792,312	\$781,373	\$135,178	\$650,765	\$27,686
\$1,000,000 and over	10	19	9	0	2	\$20,297,777	\$20,157,701	\$814,326	\$19,299,275	\$856,446
# of returns			6	0	2	10	10	10	10	10
average per return			1.5		1.0	\$2,029,778	\$2,015,770	\$81,433	\$1,929,928	\$85,645
GRAND TOTAL	9,408	15,478	1,495	16	10,104	\$289,984,281	\$250,990,241	\$38,134,450	\$158,818,567	\$5,132,525
# of returns			1,146	16	5,265	9,408	8,533	1,691	5,825	5,822
average per return			1.3	1.0	1.9	\$30,823	\$29,414	\$22,551	\$27,265	\$882

TABLE 92
Patagonia

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	114	151	29		35	(\$773,011)	(\$906,708)	\$270,768	\$28,249	\$731
# of returns			25		19	114	94	18	17	17
average per return			1.2		1.8	(\$6,781)	(\$9,646)	\$15,043	\$1,662	\$43
\$10,000 to \$19,999	102	139	25		39	\$1,555,640	\$1,260,273	\$216,399	\$474,852	\$12,373
# of returns			22		22	102	95	18	75	74
average per return			1.1		1.8	\$15,251	\$13,266	\$12,022	\$6,331	\$167
\$20,000 to \$29,999	70	106	24		38	\$1,726,169	\$1,201,386	\$263,581	\$721,528	\$19,297
# of returns			19		21	70	57	17	63	63
average per return			1.3		1.8	\$24,660	\$21,077	\$15,505	\$11,453	\$306
\$30,000 to \$49,999	108	166	41		51	\$4,280,551	\$3,679,924	\$796,432	\$2,306,375	\$63,611
# of returns			30		28	108	104	47	101	101
average per return			1.4		1.8	\$39,635	\$35,384	\$16,945	\$22,835	\$630
\$50,000 to \$74,999	56	96	31		26	\$3,510,976	\$2,931,994	\$546,146	\$2,012,315	\$57,067
# of returns			22		15	56	55	31	56	56
average per return			1.4		1.7	\$62,696	\$53,309	\$17,618	\$35,934	\$1,019
\$75,000 to \$99,999	32	59	21		19	\$2,710,038	\$2,401,962	\$535,931	\$1,638,053	\$47,850
# of returns			13		11	32	32	22	32	32
average per return			1.6		1.7	\$84,689	\$75,061	\$24,361	\$51,189	\$1,495
\$100,000 to \$199,999	46	80	30		18	\$6,217,544	\$5,889,378	\$1,508,437	\$4,165,706	\$135,632
# of returns			19		11	46	46	43	46	46
average per return			1.6		1.6	\$135,164	\$128,030	\$35,080	\$90,559	\$2,949
\$200,000 and over	14	23	9		2	\$6,684,271	\$6,574,663	\$1,075,749	\$5,439,769	\$224,761
# of returns			9		2	14	14	13	14	14
average per return			1.0		1.0	\$477,448	\$469,619	\$82,750	\$388,555	\$16,054
GRAND TOTAL	542	820	210	2	228	\$25,912,178	\$23,032,872	\$5,213,443	\$16,786,847	\$561,322
# of returns			159	2	129	542	497	209	404	403
average per return			1.3	1.0	1.8	\$47,808	\$46,344	\$24,945	\$41,552	\$1,393

CITIES/TOWNS WITHIN SANTA CRUZ COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Nogales 9,408, or 50.8% of the county total
Most People Represented:	Nogales 22,963, or 50.7% of the county total
Most Age 65 Exemptions:	Nogales 1,495, or 44.6% of the county total
Most Blind Exemptions:	Nogales 16, or 44.4% of the county total
Most Dependents Claimed:	Nogales 10,104, or 53.8% of the county total
Most Dependents as a % of Total Population:	Nogales 44.0%
Least Dependents as a % of Total Population:	Patagonia 23.0%
Most 65 & Over Persons as a % of Total Population:	Patagonia 21.1%
Least 65 & Over Persons as a % of Total Population:	Nogales 6.5%
Highest Average FAGI:	Patagonia \$47,808
Lowest Average FAGI:	Nogales \$30,823
Highest Per Capita FAGI:	Patagonia \$26,095
Lowest Per Capita FAGI:	Nogales \$12,628
Highest % of Itemizers:	Patagonia 38.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN SANTA CRUZ COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Patagonia	\$47,808	\$47,742	0.1%
Santa Cruz County	\$44,680	\$43,636	2.4%
Nogales	\$30,823	\$36,934	(16.5%)

YAVAPAI COUNTY

The 2007 individual income tax abstract for Yavapai County includes the following zip codes:

85324	86320 – 86327
85332	86329 – 86335
85362	86337 – 86343
86301 – 86314	86351

There are eight incorporated cities within Yavapai County: Camp Verde (zip code 86322), Chino Valley (zip code 86323), Clarkdale (zip code 86324), Cottonwood (zip code 86326), Dewey Humboldt (86327-86329), Jerome (zip code 86331), Prescott (zip codes 86301 – 86305, 86313), Prescott Valley (zip codes 86312, 86314) plus West Sedona (zip codes 86339 – 86341, 86351). An abstract for Sedona, combining the Coconino County portion and the Yavapai County portion, is presented in Appendix I.

The table below presents some descriptive figures for Yavapai County for 2007 and 2006.

Yavapai County	2007	2006	% chg
# of returns	83,382	80,153	4.0%
# of people represented	167,270	162,862	2.7%
# of people over 65	31,302	28,977	8.0%
# of blind persons	399	383	4.2%
# of dependents	45,023	44,012	2.3%
<u>Total</u> FAGI (millions)	\$3,924.6	\$4,082.8	(3.9%)
<u>Average</u> FAGI	\$47,068	\$50,937	(7.6%)
<u>Total</u> Taxable Income (millions)	\$2,317.3	\$2,526.1	(8.3%)
<u>Average</u> Taxable Income	\$37,250	\$40,441	(7.9%)
<u>Total</u> Tax Liability (millions)	\$74.1	\$87.6	(15.4%)
<u>Average</u> Tax Liability	\$1,191	\$1,402	(15.0%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$888	\$1,092	(18.7%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$23,463. This is a 6.4% decrease over the 2006 per capita figure, \$25,069.

The eight incorporated cities/towns plus the portion of Sedona in this county account for 85.6% of the returns and 87.9% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$24,218. This is a 6.6% decrease over the 2006 incorporated area per capita FAGI of \$25,930.

**TABLE 93
YAVAPAI COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	14,988	19,185	4,822	64	3,545	(\$38,492,333)	(\$64,460,644)	\$46,944,246	\$4,285,099	\$111,069
# of returns			3,845	63	2,243	14,988	11,255	2,437	2,632	2,612
average per return			1.3	1.0	1.6	(\$2,568)	(\$5,727)	\$19,263	\$1,628	\$43
\$10,000 to \$19,999	14,070	20,360	5,280	78	7,331	\$211,125,562	\$152,841,516	\$48,747,528	\$52,999,023	\$1,381,961
# of returns			3,885	78	3,943	14,070	12,245	3,286	8,482	8,469
average per return			1.4	1.0	1.9	\$15,005	\$12,482	\$14,835	\$6,248	\$163
\$20,000 to \$29,999	12,069	18,356	3,694	60	8,004	\$299,340,860	\$232,940,898	\$61,578,487	\$119,296,666	\$3,187,838
# of returns			2,647	60	4,058	12,069	10,759	3,851	10,471	10,467
average per return			1.4	1.0	2.0	\$24,802	\$21,651	\$15,990	\$11,393	\$305
\$30,000 to \$49,999	16,056	25,696	5,385	89	10,239	\$627,279,342	\$518,086,940	\$145,381,052	\$307,519,716	\$8,407,804
# of returns			3,760	89	5,228	16,056	14,987	8,233	14,979	14,977
average per return			1.4	1.0	2.0	\$39,068	\$34,569	\$17,658	\$20,530	\$561
\$50,000 to \$74,999	12,035	21,076	4,936	55	7,637	\$740,788,481	\$644,858,518	\$185,637,630	\$397,537,175	\$11,152,150
# of returns			3,427	50	3,946	12,035	11,859	8,828	11,657	11,657
average per return			1.4	1.1	1.9	\$61,553	\$54,377	\$21,028	\$34,103	\$957
\$75,000 to \$99,999	6,465	12,055	3,085	26	3,920	\$556,672,494	\$498,217,902	\$136,859,348	\$326,231,091	\$9,457,314
# of returns			2,008	25	2,086	6,465	6,462	5,600	6,384	6,384
average per return			1.5	1.0	1.9	\$86,106	\$77,100	\$24,439	\$51,101	\$1,481
\$100,000 to \$199,999	6,009	11,259	3,266	23	3,303	\$787,677,529	\$723,397,233	\$180,191,371	\$514,268,415	\$16,245,765
# of returns			2,103	23	1,787	6,009	6,000	5,552	5,929	5,929
average per return			1.6	1.0	1.8	\$131,083	\$120,566	\$32,455	\$86,738	\$2,740
\$200,000 to \$499,999	1,380	2,565	688	4	840	\$398,012,437	\$383,768,728	\$69,838,771	\$307,637,608	\$11,649,023
# of returns			454	4	420	1,380	1,380	1,335	1,368	1,368
average per return			1.5	1.0	2.0	\$288,415	\$278,093	\$52,314	\$224,881	\$8,515
\$500,000 to \$999,999	220	398	106	0	146	\$146,267,184	\$145,241,783	\$18,098,873	\$126,496,652	\$5,333,380
# of returns			73	0	72	220	220	213	219	219
average per return			1.5	0	2.0	\$664,851	\$660,190	\$84,971	\$577,610	\$24,353
\$1,000,000 and over	90	170	40	0	58	\$195,965,485	\$194,826,763	\$33,517,940	\$160,984,492	\$7,137,260
# of returns			31	0	33	90	90	89	88	88
average per return			1.3	0	1.8	\$2,177,394	\$2,164,742	\$376,606	\$1,829,369	\$81,105
GRAND TOTAL	83,382	131,120	31,302	399	45,023	\$3,924,637,041	\$3,429,719,637	\$926,795,246	\$2,317,255,937	\$74,063,564
# of returns			22,233	392	23,816	83,382	75,257	39,424	62,209	62,170
average per return			1.4	1.0	1.9	\$47,068	\$45,573	\$23,508	\$37,250	\$1,191

TABLE 94
Camp Verde

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	909	1,170	312	5	232	\$1,081,231	(\$560,651)	\$1,939,307	\$226,215	\$5,852
# of returns			247	5	158	909	599	117	140	138
average per return			1.3	1.0	1.5	\$1,189	(\$936)	\$16,575	\$1,616	\$42
\$10,000 to \$19,999	881	1,306	298	4	551	\$13,371,731	\$9,118,072	\$2,617,941	\$3,159,262	\$82,320
# of returns			221	4	295	881	744	183	500	499
average per return			1.3	1.0	1.9	\$15,178	\$12,255	\$14,306	\$6,319	\$165
\$20,000 to \$29,999	692	1,083	190	4	522	\$17,065,440	\$12,360,270	\$2,968,604	\$6,488,250	\$173,385
# of returns			128	4	271	692	588	189	602	602
average per return			1.5	1.0	1.9	\$24,661	\$21,021	\$15,707	\$10,778	\$288
\$30,000 to \$49,999	824	1,345	228	4	591	\$31,833,274	\$24,922,534	\$6,568,590	\$15,387,916	\$419,796
# of returns			163	4	305	824	743	373	756	756
average per return			1.4	1.0	1.9	\$38,633	\$33,543	\$17,610	\$20,354	\$555
\$50,000 to \$74,999	594	1,060	143	3	469	\$36,274,231	\$31,066,334	\$8,115,847	\$19,767,522	\$552,354
# of returns			104	1	237	594	573	399	574	574
average per return			1.4	3.0	2.0	\$61,068	\$54,217	\$20,340	\$34,438	\$962
\$75,000 to \$99,999	281	538	95	0	212	\$24,075,275	\$21,523,741	\$5,909,670	\$14,004,033	\$403,075
# of returns			62	0	108	281	279	240	274	274
average per return			1.5		2.0	\$85,677	\$77,146	\$24,624	\$51,110	\$1,471
\$100,000 to \$199,999	233	439	91	2	175	\$29,060,977	\$26,632,981	\$7,082,244	\$18,351,417	\$569,000
# of returns			60	2	93	233	232	209	229	229
average per return			1.5	1.0	1.9	\$124,725	\$114,797	\$33,886	\$80,137	\$2,485
\$200,000 to \$499,999	38	71	15	0	22	\$11,317,209	\$11,022,365	\$2,074,092	\$8,776,073	\$333,340
# of returns			10	0	11	38	38	38	38	38
average per return			1.5		2.0	\$297,821	\$290,062	\$54,581	\$230,949	\$8,772
\$500,000 and over	10	20	3	0	8	\$10,960,396	\$9,795,546	\$2,061,297	\$7,784,269	\$336,199
# of returns			2	0	3	10	10	10	9	9
average per return			1.5		2.7	\$1,096,040	\$979,555	\$206,130	\$864,919	\$37,355
GRAND TOTAL	4,462	7,032	1,375	22	2,782	\$175,039,764	\$145,881,192	\$39,337,592	\$93,944,957	\$2,875,321
# of returns			997	20	1,481	4,462	3,806	1,758	3,122	3,119
average per return			1.4	1.1	1.9	\$39,229	\$38,329	\$22,376	\$30,091	\$922

TABLE 95
Chino Valley

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	1,301	1,711	422	4	347	\$1,262,333	(\$1,390,457)	\$3,472,987	\$363,550	\$9,416
# of returns			332	4	224	1,301	973	200	220	219
average per return			1.3	1.0	1.5	\$970	(\$1,429)	\$17,365	\$1,653	\$43
\$10,000 to \$19,999	1,131	1,690	350	7	677	\$17,003,262	\$12,372,557	\$3,674,705	\$3,982,503	\$103,714
# of returns			257	7	373	1,131	989	266	649	648
average per return			1.4	1.0	1.8	\$15,034	\$12,510	\$13,815	\$6,136	\$160
\$20,000 to \$29,999	993	1,546	278	6	666	\$24,698,915	\$19,067,498	\$4,901,279	\$9,729,180	\$259,398
# of returns			194	6	338	993	875	305	878	876
average per return			1.4	1.0	2.0	\$24,873	\$21,791	\$16,070	\$11,081	\$296
\$30,000 to \$49,999	1,443	2,400	359	7	1,054	\$56,251,080	\$48,011,575	\$13,011,326	\$27,619,682	\$750,157
# of returns			262	7	547	1,443	1,370	763	1,358	1,357
average per return			1.4	1.0	1.9	\$38,982	\$35,045	\$17,053	\$20,338	\$553
\$50,000 to \$74,999	1,060	1,947	280	3	844	\$65,265,777	\$58,487,712	\$16,872,763	\$35,616,840	\$988,776
# of returns			203	1	434	1,060	1,053	807	1,035	1,035
average per return			1.4	3.0	1.9	\$61,571	\$55,544	\$20,908	\$34,412	\$955
\$75,000 to \$99,999	540	1,037	148	1	419	\$46,417,967	\$42,380,674	\$11,743,669	\$27,551,777	\$791,284
# of returns			107	1	225	540	540	479	534	534
average per return			1.4	1.0	1.9	\$85,959	\$78,483	\$24,517	\$51,595	\$1,482
\$100,000 to \$199,999	377	726	107	0	242	\$47,154,933	\$44,572,589	\$10,367,659	\$32,237,146	\$1,000,837
# of returns			75	0	143	377	377	357	377	377
average per return			1.4		1.7	\$125,079	\$118,230	\$29,041	\$85,510	\$2,655
\$200,000 and over	54	97	12	0	40	\$21,506,903	\$21,222,769	\$2,472,593	\$18,504,485	\$750,338
# of returns			9	0	21	54	54	52	53	53
average per return			1.3		1.9	\$398,276	\$393,014	\$47,550	\$349,141	\$14,157
GRAND TOTAL	6,899	11,154	1,956	28	4,289	\$279,561,171	\$244,724,917	\$66,516,981	\$155,605,163	\$4,653,920
# of returns			1,439	26	2,305	6,899	6,231	3,229	5,104	5,099
average per return			1.4	1.1	1.9	\$40,522	\$39,275	\$20,600	\$30,487	\$913

**TABLE 96
Clarkdale**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	278	340	81	1	58	\$616,776	\$47,887	\$615,857	\$88,984	\$2,304
# of returns			66	1	38	278	212	29	59	57
average per return			1.2	1.0	1.5	\$2,219	\$226	\$21,236	\$1,508	\$40
\$10,000 to \$19,999	308	426	117	4	106	\$4,535,657	\$3,075,646	\$868,155	\$1,293,746	\$33,701
# of returns			85	4	64	308	251	58	202	202
average per return			1.4	1.0	1.7	\$14,726	\$12,254	\$14,968	\$6,405	\$167
\$20,000 to \$29,999	230	341	99	1	111	\$5,702,721	\$4,251,081	\$1,165,172	\$2,331,588	\$62,336
# of returns			68	1	63	230	197	72	196	196
average per return			1.5	1.0	1.8	\$24,794	\$21,579	\$16,183	\$11,896	\$318
\$30,000 to \$49,999	340	535	139	1	155	\$13,273,214	\$10,884,904	\$3,345,901	\$6,326,067	\$173,922
# of returns			93	1	93	340	318	177	303	303
average per return			1.5	1.0	1.7	\$39,039	\$34,229	\$18,903	\$20,878	\$574
\$50,000 to \$74,999	261	464	124	2	149	\$16,128,441	\$13,749,371	\$3,949,756	\$8,472,216	\$237,803
# of returns			80	2	82	261	256	180	249	249
average per return			1.6	1.0	1.8	\$61,795	\$53,708	\$21,943	\$34,025	\$955
\$75,000 to \$99,999	145	267	37	0	113	\$12,552,963	\$11,547,469	\$3,163,655	\$7,586,862	\$221,141
# of returns			23	0	56	145	145	126	143	143
average per return			1.6		2.0	\$86,572	\$79,638	\$25,108	\$53,055	\$1,546
\$100,000 to \$199,999	132	252	52	0	108	\$17,188,613	\$15,816,033	\$4,051,430	\$11,081,553	\$345,311
# of returns			35	0	53	132	131	122	129	129
average per return			1.5		2.0	\$130,217	\$120,733	\$33,208	\$85,904	\$2,677
\$200,000 and over	25	50	8	1	31	\$9,271,463	\$9,122,671	\$1,293,486	\$7,696,885	\$302,004
# of returns			5	1	14	25	25	25	25	25
average per return			1.6	1.0	2.2	\$370,859	\$364,907	\$51,739	\$307,875	\$12,080
GRAND TOTAL	1,719	2,675	657	10	831	\$79,269,848	\$68,495,062	\$18,453,412	\$44,877,901	\$1,378,522
# of returns			455	10	463	1,719	1,535	789	1,306	1,304
average per return			1.4	1.0	1.8	\$46,114	\$44,622	\$23,388	\$34,363	\$1,057

**TABLE 97
Cottonwood**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	1,647	2,101	542	7	473	\$3,015,735	(\$279,039)	\$4,046,887	\$520,929	\$13,501
# of returns			435	7	280	1,647	1,231	226	298	295
average per return			1.2	1.0	1.7	\$1,831	(\$227)	\$17,907	\$1,748	\$46
\$10,000 to \$19,999	1,881	2,758	674	10	1,286	\$28,602,920	\$19,669,377	\$5,378,321	\$7,089,906	\$185,140
# of returns			509	10	639	1,881	1,603	370	1,114	1,112
average per return			1.3	1.0	2.0	\$15,206	\$12,270	\$14,536	\$6,364	\$166
\$20,000 to \$29,999	1,625	2,503	431	9	1,320	\$40,110,814	\$30,380,626	\$6,715,676	\$16,130,909	\$430,889
# of returns			317	9	644	1,625	1,424	442	1,435	1,435
average per return			1.4	1.0	2.0	\$24,684	\$21,335	\$15,194	\$11,241	\$300
\$30,000 to \$49,999	1,816	2,937	652	15	1,382	\$70,283,260	\$57,067,441	\$14,599,599	\$34,749,599	\$946,886
# of returns			412	15	683	1,816	1,675	866	1,720	1,720
average per return			1.6	1.0	2.0	\$38,702	\$34,070	\$16,859	\$20,203	\$551
\$50,000 to \$74,999	1,236	2,167	481	10	859	\$75,819,812	\$66,647,042	\$18,973,706	\$41,054,079	\$1,150,930
# of returns			329	9	444	1,236	1,223	926	1,204	1,204
average per return			1.5	1.1	1.9	\$61,343	\$54,495	\$20,490	\$34,098	\$956
\$75,000 to \$99,999	547	1,025	226	2	382	\$47,143,960	\$42,621,237	\$11,458,754	\$28,186,406	\$816,970
# of returns			144	2	192	547	546	473	542	542
average per return			1.6	1.0	2.0	\$86,186	\$78,061	\$24,226	\$52,004	\$1,507
\$100,000 to \$199,999	439	821	195	2	286	\$56,878,252	\$53,123,548	\$11,946,671	\$38,864,158	\$1,231,549
# of returns			126	2	156	439	439	396	435	435
average per return			1.5	1.0	1.8	\$129,563	\$121,010	\$30,168	\$89,343	\$2,831
\$200,000 to \$499,999	109	205	36	0	85	\$32,297,473	\$31,569,240	\$6,599,779	\$24,430,835	\$927,952
# of returns			22	0	40	109	109	105	108	108
average per return			1.6		2.1	\$296,307	\$289,626	\$62,855	\$226,211	\$8,592
\$500,000 and over	24	42	7	0	7	\$38,696,526	\$38,459,141	\$6,949,112	\$31,413,050	\$1,384,138
# of returns			5	0	6	24	24	23	23	23
average per return			1.4		1.2	\$1,612,355	\$1,602,464	\$302,135	\$1,365,785	\$60,180
GRAND TOTAL	9,324	14,559	3,244	55	6,080	\$392,848,752	\$339,258,613	\$86,668,505	\$222,439,871	\$7,087,955
# of returns			2,299	54	3,084	9,324	8,274	3,827	6,879	6,874
average per return			1.4	1.0	2.0	\$42,133	\$41,003	\$22,647	\$32,336	\$1,031

TABLE 98
Dewey-Humboldt

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	706	927	296	1	135	\$26,237	(\$1,000,598)	\$2,848,727	\$172,697	\$4,480
# of returns			229	1	84	706	550	150	114	113
average per return			1.3	1.0	1.6	\$37	(\$1,819)	\$18,992	\$1,515	\$40
\$10,000 to \$19,999	690	1,037	364	3	260	\$10,370,798	\$7,762,448	\$3,363,114	\$2,294,270	\$59,805
# of returns			249	3	146	690	620	211	381	381
average per return			1.5	1.0	1.8	\$15,030	\$12,520	\$15,939	\$6,022	\$157
\$20,000 to \$29,999	554	892	299	3	251	\$13,747,874	\$11,013,600	\$4,051,389	\$4,657,252	\$123,935
# of returns			193	3	137	554	512	240	442	442
average per return			1.5	1.0	1.8	\$24,816	\$21,511	\$16,881	\$10,537	\$280
\$30,000 to \$49,999	787	1,306	356	4	449	\$30,967,497	\$25,349,527	\$8,461,749	\$13,663,627	\$371,222
# of returns			234	4	233	787	744	456	720	720
average per return			1.5	1.0	1.9	\$39,349	\$34,072	\$18,556	\$18,977	\$516
\$50,000 to \$74,999	666	1,193	346	3	346	\$41,161,558	\$35,333,309	\$10,533,902	\$21,211,072	\$590,375
# of returns			226	3	175	666	660	498	644	644
average per return			1.5	1.0	2.0	\$61,804	\$53,535	\$21,152	\$32,936	\$917
\$75,000 to \$99,999	373	700	215	1	180	\$32,033,511	\$28,187,734	\$7,621,006	\$18,522,061	\$533,452
# of returns			145	1	98	373	373	308	366	366
average per return			1.5	1.0	1.8	\$85,881	\$75,570	\$24,744	\$50,607	\$1,458
\$100,000 to \$199,999	260	499	133	1	153	\$34,278,978	\$31,537,610	\$7,778,000	\$22,440,008	\$702,646
# of returns			81	1	84	260	260	244	257	257
average per return			1.6	1.0	1.8	\$131,842	\$121,299	\$31,877	\$87,315	\$2,734
\$200,000 and over	41	76	17	0	30	\$24,636,899	\$24,241,611	\$3,673,972	\$20,376,366	\$854,692
# of returns			12	0	17	41	41	40	41	41
average per return			1.4		1.8	\$600,900	\$591,259	\$91,849	\$496,985	\$20,846
GRAND TOTAL	4,077	6,630	2,026	16	1,804	\$187,223,352	\$162,425,241	\$48,331,859	\$103,337,353	\$3,240,607
# of returns			1,369	16	974	4,077	3,760	2,147	2,965	2,964
average per return			1.5	1.0	1.9	\$45,922	\$43,198	\$22,511	\$34,852	\$1,093

TABLE 99
Jerome

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	70	78	8		3	(\$366,447)	(\$435,554)	\$141,997	\$37,033	\$960
# of returns			7		3	70	59	12	20	19
average per return			1.1		1.0	(\$5,235)	(\$7,382)	\$11,833	\$1,852	\$51
\$10,000 to \$19,999	43	51	10		10	\$625,165	\$512,225	\$97,113	\$229,892	\$5,981
# of returns			7		6	43	38	7	33	33
average per return			1.4		1.7	\$14,539	\$13,480	\$13,873	\$6,966	\$181
\$20,000 to \$29,999	45	61	4		10	\$1,105,182	\$937,338	\$299,795	\$569,612	\$15,307
# of returns			3		9	45	39	15	41	41
average per return			1.3		1.1	\$24,560	\$24,034	\$19,986	\$13,893	\$373
\$30,000 to \$49,999	38	55	3		10	\$1,457,817	\$1,207,943	\$195,712	\$932,601	\$25,916
# of returns			2		8	38	33	12	38	38
average per return			1.5		1.3	\$38,364	\$36,604	\$16,309	\$24,542	\$682
\$50,000 to \$74,999	20	32	4		11	\$1,260,307	\$1,152,370	\$187,454	\$834,573	\$23,906
# of returns			3		5	20	20	13	20	20
average per return			1.3		2.2	\$63,015	\$57,619	\$14,420	\$41,729	\$1,195
\$75,000 to \$99,999	9	13	5		3	\$777,692	\$712,106	\$136,089	\$533,672	\$16,510
# of returns			4		3	9	9	8	9	9
average per return			1.3		1.0	\$86,410	\$79,123	\$17,011	\$59,297	\$1,834
\$100,000 and over	23	37	6		8	\$4,893,579	\$4,831,775	\$845,188	\$3,898,214	\$147,174
# of returns			4		4	23	23	22	23	23
average per return			1.5		2.0	\$212,764	\$210,077	\$38,418	\$169,488	\$6,399
GRAND TOTAL	248	327	40	0	55	\$9,753,295	\$8,918,203	\$1,903,348	\$7,035,597	\$235,754
# of returns			30	0	38	248	221	89	184	183
average per return			1.3		1.4	\$39,328	\$40,354	\$21,386	\$38,237	\$1,288

TABLE 100
Prescott

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	4,330	5,293	1,358	20	747	(\$6,206,657)	(\$12,795,475)	\$17,057,630	\$1,293,552	\$33,578
# of returns			1,110	20	470	4,330	3,309	794	813	808
average per return			1.2	1.0	1.6	(\$1,433)	(\$3,867)	\$21,483	\$1,591	\$42
\$10,000 to \$19,999	3,589	4,885	1,477	23	1,229	\$53,452,682	\$40,348,389	\$14,800,847	\$14,775,922	\$385,628
# of returns			1,126	23	716	3,589	3,159	979	2,347	2,345
average per return			1.3	1.0	1.7	\$14,893	\$12,773	\$15,118	\$6,296	\$164
\$20,000 to \$29,999	3,008	4,270	1,111	18	1,311	\$74,650,532	\$59,033,529	\$17,745,599	\$31,566,205	\$846,648
# of returns			837	18	704	3,008	2,693	1,091	2,582	2,581
average per return			1.3	1.0	1.9	\$24,817	\$21,921	\$16,265	\$12,225	\$328
\$30,000 to \$49,999	4,206	6,428	1,856	25	1,691	\$165,541,223	\$136,237,345	\$41,804,542	\$80,952,673	\$2,227,708
# of returns			1,326	25	952	4,206	3,947	2,317	3,869	3,869
average per return			1.4	1.0	1.8	\$39,358	\$34,517	\$18,043	\$20,923	\$576
\$50,000 to \$74,999	3,525	5,958	2,034	16	1,481	\$218,148,110	\$185,291,126	\$57,748,096	\$112,235,508	\$3,169,733
# of returns			1,404	16	829	3,525	3,471	2,708	3,386	3,386
average per return			1.4	1.0	1.8	\$61,886	\$53,383	\$21,325	\$33,147	\$936
\$75,000 to \$99,999	2,277	4,168	1,534	9	1,012	\$196,669,812	\$171,307,184	\$50,472,563	\$109,571,925	\$3,185,887
# of returns			977	8	571	2,277	2,277	2,023	2,243	2,243
average per return			1.6	1.1	1.8	\$86,372	\$75,234	\$24,949	\$48,851	\$1,420
\$100,000 to \$199,999	2,779	5,171	1,870	11	1,330	\$371,673,770	\$335,892,060	\$84,665,252	\$238,309,644	\$7,572,174
# of returns			1,190	11	715	2,779	2,772	2,570	2,732	2,732
average per return			1.6	1.0	1.9	\$133,744	\$121,173	\$32,944	\$87,229	\$2,772
\$200,000 to \$499,999	808	1,509	455	1	484	\$232,258,259	\$222,925,997	\$39,691,691	\$179,467,604	\$6,784,022
# of returns			298	1	243	808	808	782	801	801
average per return			1.5	1.0	2.0	\$287,448	\$275,899	\$50,757	\$224,054	\$8,469
\$500,000 to \$999,999	137	249	62	0	101	\$89,936,069	\$89,403,835	\$12,033,025	\$77,101,315	\$3,245,140
# of returns			44	0	50	137	137	133	136	136
average per return			1.4		2.0	\$656,468	\$652,583	\$90,474	\$566,921	\$23,861
\$1,000,000 and over	40	76	17	0	29	\$87,535,941	\$87,778,774	\$17,680,368	\$69,905,206	\$3,094,731
# of returns			14	0	17	40	40	40	40	40
average per return			1.2		1.7	\$2,188,399	\$2,194,469	\$442,009	\$1,747,630	\$77,368
GRAND TOTAL	24,699	38,007	11,774	123	9,415	\$1,483,659,742	\$1,315,422,764	\$353,699,613	\$915,179,554	\$30,545,249
# of returns			8,326	122	5,267	24,699	22,613	13,437	18,949	18,941
average per return			1.4	1.0	1.8	\$60,070	\$58,171	\$26,323	\$48,297	\$1,613

TABLE 101
Prescott Valley

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,785	3,652	839	14	807	\$8,363,080	\$3,081,400	\$6,923,254	\$844,658	\$21,875
# of returns			642	13	508	2,785	2,103	400	515	513
average per return			1.3	1.1	1.6	\$3,003	\$1,465	\$17,308	\$1,640	\$43
\$10,000 to \$19,999	2,810	4,182	928	14	1,757	\$42,210,275	\$30,768,101	\$8,452,148	\$10,153,062	\$264,614
# of returns			657	14	942	2,810	2,487	584	1,613	1,609
average per return			1.4	1.0	1.9	\$15,021	\$12,372	\$14,473	\$6,295	\$164
\$20,000 to \$29,999	2,677	4,233	641	10	2,315	\$66,595,380	\$52,642,216	\$12,064,598	\$25,648,564	\$684,330
# of returns			440	10	1,148	2,677	2,439	779	2,353	2,352
average per return			1.5	1.0	2.0	\$24,877	\$21,584	\$15,487	\$10,900	\$291
\$30,000 to \$49,999	3,406	5,610	803	12	2,917	\$132,171,235	\$110,951,813	\$29,787,595	\$64,503,616	\$1,754,796
# of returns			558	12	1,412	3,406	3,203	1,736	3,211	3,211
average per return			1.4	1.0	2.1	\$38,805	\$34,640	\$17,159	\$20,088	\$546
\$50,000 to \$74,999	2,261	4,068	611	7	2,013	\$138,938,846	\$123,749,334	\$34,711,248	\$75,936,985	\$2,118,592
# of returns			424	7	994	2,261	2,233	1,683	2,223	2,223
average per return			1.4	1.0	2.0	\$61,450	\$55,418	\$20,625	\$34,160	\$953
\$75,000 to \$99,999	1,149	2,185	308	8	1,024	\$98,289,449	\$90,596,929	\$23,317,307	\$60,629,408	\$1,752,865
# of returns			204	8	524	1,149	1,149	1,012	1,139	1,139
average per return			1.5	1.0	2.0	\$85,543	\$78,849	\$23,041	\$53,230	\$1,539
\$100,000 to \$199,999	699	1,329	221	3	550	\$88,269,489	\$82,931,073	\$20,426,909	\$58,903,753	\$1,840,162
# of returns			144	3	281	699	699	658	695	695
average per return			1.5	1.0	2.0	\$126,280	\$118,642	\$31,044	\$84,754	\$2,648
\$200,000 to \$499,999	85	161	31	0	66	\$23,973,945	\$23,307,394	\$3,447,778	\$19,425,291	\$734,538
# of returns			21	0	30	85	85	80	85	85
average per return			1.5		2.2	\$282,046	\$274,205	\$43,097	\$228,533	\$8,642
\$500,000 and over	15	28	9	0	10	\$10,866,226	\$10,720,180	\$817,088	\$9,837,992	\$417,553
# of returns			6	0	5	15	15	15	15	15
average per return			1.5		2.0	\$724,415	\$714,679	\$54,473	\$655,866	\$27,837
GRAND TOTAL	15,887	25,448	4,391	68	11,459	\$609,677,925	\$528,748,440	\$139,947,925	\$325,883,329	\$9,589,325
# of returns			3,096	67	5,844	15,887	14,413	6,947	11,849	11,842
average per return			1.4	1.0	2.0	\$38,376	\$36,686	\$20,145	\$27,503	\$810

TABLE 102
Sedona (zip codes 86339, 86340, 86351)

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	628	786	216	2	114	(\$48,003,447)	(\$48,784,705)	\$4,312,766	\$120,751	\$3,131
# of returns			180	2	75	628	510	187	82	82
average per return			1.2	1.0	1.5	(\$76,439)	(\$95,656)	\$23,063	\$1,473	\$38
\$10,000 to \$19,999	587	805	217	3	240	\$8,749,205	\$6,917,476	\$3,252,284	\$2,340,448	\$60,981
# of returns			171	3	132	587	531	187	371	370
average per return			1.3	1.0	1.8	\$14,905	\$13,027	\$17,392	\$6,308	\$165
\$20,000 to \$29,999	500	700	169	4	273	\$12,427,449	\$9,707,587	\$3,692,626	\$5,040,118	\$135,303
# of returns			125	4	115	500	444	196	408	408
average per return			1.4	1.0	2.4	\$24,855	\$21,864	\$18,840	\$12,353	\$332
\$30,000 to \$49,999	726	1,063	288	3	270	\$28,594,064	\$23,366,029	\$8,607,620	\$13,553,136	\$374,623
# of returns			217	3	141	726	667	401	654	654
average per return			1.3	1.0	1.9	\$39,386	\$35,032	\$21,465	\$20,723	\$573
\$50,000 to \$74,999	555	876	331	3	180	\$33,929,660	\$29,272,023	\$11,339,106	\$16,348,845	\$465,112
# of returns			246	3	106	555	552	439	511	511
average per return			1.3	1.0	1.7	\$61,135	\$53,029	\$25,829	\$31,994	\$910
\$75,000 to \$99,999	365	643	278	4	102	\$31,803,117	\$27,816,718	\$9,175,359	\$16,999,292	\$499,069
# of returns			180	4	66	365	365	329	358	358
average per return			1.5	1.0	1.5	\$87,132	\$76,210	\$27,889	\$47,484	\$1,394
\$100,000 to \$199,999	484	883	384	1	128	\$65,603,174	\$59,877,112	\$17,579,435	\$40,529,098	\$1,292,999
# of returns			247	1	86	484	484	452	473	473
average per return			1.6	1.0	1.5	\$135,544	\$123,713	\$38,893	\$85,685	\$2,734
\$200,000 to \$499,999	151	272	84	2	66	\$43,886,036	\$41,911,755	\$8,998,080	\$32,295,951	\$1,222,512
# of returns			57	2	35	151	151	148	149	149
average per return			1.5	1.0	1.9	\$290,636	\$277,561	\$60,798	\$216,751	\$8,205
\$500,000 to \$999,999	21	36	24	0	5	\$14,218,985	\$13,947,146	\$1,422,864	\$12,442,382	\$527,480
# of returns			15	0	3	21	21	21	21	21
average per return			1.6		1.7	\$677,095	\$664,150	\$67,755	\$592,494	\$25,118
\$1,000,000 and over	21	40	12	0	12	\$43,101,629	\$43,100,606	\$5,132,915	\$37,866,891	\$1,677,594
# of returns			9	0	8	21	21	21	21	21
average per return			1.3		1.5	\$2,052,459	\$2,052,410	\$244,425	\$1,803,185	\$79,885
GRAND TOTAL	4,038	6,104	2,003	22	1,390	\$234,309,872	\$207,131,747	\$73,513,055	\$177,536,912	\$6,258,804
# of returns			1,447	22	767	4,038	3,746	2,381	3,048	3,047
average per return			1.4	1.0	1.8	\$58,026	\$55,294	\$30,875	\$58,247	\$2,054

CITIES/TOWNS WITHIN YAVAPAI COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Prescott 24,699, or 29.6% of the county total
Most People Represented:	Prescott 45,592, or 27.3% of the county total
Most Age 65 Exemptions:	Prescott 11,774, or 37.6% of the county total
Most Blind Exemptions:	Prescott 123, or 30.8% of the county total
Most Dependents Claimed:	Prescott Valley 11,459, or 25.5% of the county total
Most Dependents as a % of Total Population:	Prescott Valley 33.0%
Least Dependents as a % of Total Population:	Jerome 14.9%
Most 65 & Over Persons as a % of Total Population:	Sedona (partial) 27.8%
Least 65 & Over Persons as a % of Total Population:	Jerome 10.8%
Highest Average FAGI:	Sedona (partial) \$58,026
Lowest Average FAGI:	Jerome \$39,328
Highest Per Capita FAGI:	Sedona (partial) \$32,570
Lowest Per Capita FAGI:	Prescott Valley \$17,547
Highest % of Itemizers:	Sedona (partial) 59.0%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN YAVAPAI COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Prescott	\$60,070	\$67,437	(10.9%)
Sedona (partial)	\$58,026	\$60,405	(3.9%)
Yavapai County	\$47,068	\$50,937	(7.6%)
Clarkdale	\$46,114	\$48,630	(5.2%)
Dewey-Humboldt	\$45,922	\$49,250	(6.8%)
Cottonwood	\$42,133	\$43,182	(2.4%)
Chino Valley	\$40,522	\$43,412	(6.7%)
Jerome	\$39,328	\$33,842	16.2%
Camp Verde	\$39,229	\$42,106	(6.8%)
Prescott Valley	\$38,376	\$40,442	(5.1%)

YUMA COUNTY

The 2007 individual income tax abstract for Yuma County includes the following zip codes:

85333	85352
85336	85356
85347	85364 - 85369
85349 - 85350	

There are four incorporated cities within Yuma County: San Luis (zip code 85349), Somerton (zip code 85350), Wellton (zip code 85356) and Yuma (zip codes 85364 through 85369).

The table below presents some descriptive figures for Yuma County for 2007 and 2006.

Yuma County	2007	2006	% chg
# of returns	67,198	63,037	6.6%
# of people represented	164,474	157,707	4.3%
# of people over 65	12,344	10,582	16.7%
# of blind persons	150	141	6.4%
# of dependents	68,148	66,180	3.0%
<u>Total</u> FAGI (millions)	\$2,518.2	\$2,512.0	0.2%
<u>Average</u> FAGI	\$37,475	\$39,851	(6.0%)
<u>Total</u> Taxable Income (millions)	\$1,391.3	\$1,464.8	(5.0%)
<u>Average</u> Taxable Income	\$29,786	\$32,424	(8.1%)
<u>Total</u> Tax Liability (millions)	\$43.5	\$49.9	(12.9%)
<u>Average</u> Tax Liability	\$932	\$1,106	(15.7%)
<u>Average Tax Liability Per Return</u>	\$647	\$792	(18.3%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$15,311. This is a 3.9% decrease over the 2006 per capita figure, \$15,929.

The four incorporated cities/towns in this county account for 98.3% of the returns and 98.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$15,369. This is an 3.9% decrease over the 2006 incorporated area per capita FAGI of \$15,986.

**TABLE 103
YUMA COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	13,415	18,485	2,860	28	6,814	\$44,539,470	\$16,887,840	\$9,115,245	\$4,414,875	\$114,375
# of returns			2,204	27	4,218	13,415	9,991	544	2,667	2,650
average per return			1.3	1.0	1.6	\$3,320	\$1,690	\$16,756	\$1,655	\$43
\$10,000 to \$19,999	16,265	26,797	2,574	22	16,937	\$242,397,414	\$177,703,976	\$12,754,672	\$44,512,201	\$1,158,407
# of returns			1,886	22	9,529	16,265	15,027	950	8,208	8,192
average per return			1.4	1.0	1.8	\$14,903	\$11,826	\$13,426	\$5,423	\$141
\$20,000 to \$29,999	10,915	18,682	1,635	27	13,642	\$267,552,004	\$211,089,593	\$20,725,993	\$92,545,341	\$2,451,685
# of returns			1,176	27	6,848	10,915	10,291	1,402	9,927	9,925
average per return			1.4	1.0	2.0	\$24,512	\$20,512	\$14,783	\$9,323	\$247
\$30,000 to \$49,999	11,955	20,471	2,067	31	14,517	\$462,229,760	\$383,572,250	\$67,237,273	\$230,698,107	\$6,250,686
# of returns			1,444	31	6,824	11,955	11,325	4,056	11,486	11,486
average per return			1.4	1.0	2.1	\$38,664	\$33,870	\$16,577	\$20,085	\$544
\$50,000 to \$74,999	7,107	12,736	1,491	23	8,477	\$434,985,783	\$383,125,351	\$86,436,074	\$249,251,123	\$6,990,562
# of returns			1,032	23	3,882	7,107	7,005	4,481	6,934	6,934
average per return			1.4	1.0	2.2	\$61,205	\$54,693	\$19,289	\$35,946	\$1,008
\$75,000 to \$99,999	3,752	6,997	791	12	4,084	\$323,282,574	\$297,884,606	\$68,038,667	\$206,458,327	\$6,028,867
# of returns			550	11	1,990	3,752	3,752	3,096	3,723	3,723
average per return			1.4	1.1	2.1	\$86,163	\$79,394	\$21,976	\$55,455	\$1,619
\$100,000 to \$199,999	3,087	5,893	709	5	3,021	\$398,878,859	\$377,496,728	\$86,520,328	\$277,330,627	\$8,743,503
# of returns			479	5	1,508	3,087	3,087	2,862	3,064	3,064
average per return			1.5	1.0	2.0	\$129,212	\$122,286	\$30,231	\$90,513	\$2,854
\$200,000 to \$499,999	529	992	143	1	470	\$149,944,382	\$148,151,936	\$23,725,073	\$121,772,517	\$4,618,583
# of returns			97	1	227	529	529	511	528	528
average per return			1.5	1.0	2.1	\$283,449	\$280,060	\$46,429	\$230,630	\$8,747
\$500,000 to \$999,999	121	227	48	1	116	\$83,615,267	\$82,738,143	\$9,696,639	\$72,443,364	\$3,053,829
# of returns			30	1	55	121	121	119	121	121
average per return			1.6	1.0	2.1	\$691,035	\$683,786	\$81,484	\$598,705	\$25,238
\$1,000,000 and over	52	94	26	0	70	\$110,799,755	\$109,851,115	\$17,870,902	\$91,844,700	\$4,077,009
# of returns			16	0	26	52	52	51	51	51
average per return			1.6		2.7	\$2,130,765	\$2,112,521	\$350,410	\$1,800,876	\$79,941
GRAND TOTAL	67,198	111,374	12,344	150	68,148	\$2,518,225,268	\$2,188,501,538	\$402,120,866	\$1,391,271,182	\$43,487,506
# of returns			8,914	148	35,107	67,198	61,180	18,072	46,709	46,674
average per return			1.4	1.0	1.9	\$37,475	\$35,772	\$22,251	\$29,786	\$932

TABLE 104
San Luis

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	4,039	6,057	649		2,872	\$22,413,508	\$13,204,003	\$175,120	\$1,116,072	\$28,919
# of returns			541		1,785	4,039	2,985	13	711	708
average per return			1.2		1.6	\$5,549	\$4,423	\$13,471	\$1,570	\$41
\$10,000 to \$19,999	5,261	9,578	303		7,476	\$77,495,627	\$56,675,056	\$833,019	\$8,094,317	\$210,396
# of returns			203		4,163	5,261	5,061	56	1,896	1,890
average per return			1.5		1.8	\$14,730	\$11,198	\$14,875	\$4,269	\$111
\$20,000 to \$29,999	2,575	4,873	73		4,686	\$62,371,886	\$50,283,980	\$1,841,938	\$16,414,487	\$429,764
# of returns			64		2,223	2,575	2,535	116	2,352	2,352
average per return			1.1		2.1	\$24,222	\$19,836	\$15,879	\$6,979	\$183
\$30,000 to \$49,999	1,834	3,527	35		3,785	\$68,718,726	\$58,471,323	\$6,402,881	\$30,461,786	\$803,478
# of returns			28		1,604	1,834	1,813	366	1,806	1,806
average per return			1.3		2.4	\$37,469	\$32,251	\$17,494	\$16,867	\$445
\$50,000 to \$74,999	431	848	6		1,005	\$25,266,318	\$22,468,247	\$3,698,725	\$14,342,943	\$390,355
# of returns			5		391	431	428	196	427	427
average per return			1.2		2.6	\$58,623	\$52,496	\$18,871	\$33,590	\$914
\$75,000 to \$99,999	80	156	2		154	\$6,804,240	\$6,368,548	\$1,350,768	\$4,392,735	\$126,143
# of returns			2		68	80	80	61	79	79
average per return			1.0		2.3	\$85,053	\$79,607	\$22,144	\$55,604	\$1,597
\$100,000 and over	15	29	2		38	\$2,221,522	\$2,112,529	\$470,728	\$1,543,806	\$50,686
# of returns			1		14	15	15	14	15	15
average per return			2.0		2.7	\$148,101	\$140,835	\$33,623	\$102,920	\$3,379
GRAND TOTAL	14,235	25,068	1,070	7	20,016	\$265,291,827	\$209,583,686	\$14,773,179	\$76,366,146	\$2,039,741
# of returns			844	6	10,248	14,235	12,917	822	7,286	7,277
average per return			1.3	1.2	2.0	\$18,637	\$16,225	\$17,972	\$10,481	\$280

TABLE 105
Somerton

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,130	1,575	159		661	\$5,569,611	\$3,108,913	\$657,644	\$417,670	\$10,828
# of returns			126		399	1,130	828	40	239	238
average per return			1.3		1.7	\$4,929	\$3,755	\$16,441	\$1,748	\$45
\$10,000 to \$19,999	1,480	2,488	84		1,751	\$22,240,273	\$16,290,965	\$559,602	\$3,953,894	\$102,859
# of returns			63		963	1,480	1,370	43	730	728
average per return			1.3		1.8	\$15,027	\$11,891	\$13,014	\$5,416	\$141
\$20,000 to \$29,999	1,070	1,898	45		1,616	\$26,258,584	\$21,244,824	\$1,498,553	\$8,656,333	\$228,513
# of returns			33		775	1,070	1,037	104	980	979
average per return			1.4		2.1	\$24,541	\$20,487	\$14,409	\$8,833	\$233
\$30,000 to \$49,999	1,065	1,955	46		1,730	\$40,654,641	\$34,300,128	\$4,793,790	\$19,287,312	\$514,855
# of returns			37		793	1,065	1,032	275	1,026	1,026
average per return			1.2		2.2	\$38,173	\$33,237	\$17,432	\$18,799	\$502
\$50,000 to \$74,999	468	894	25		846	\$28,387,456	\$25,502,894	\$5,947,050	\$15,773,438	\$433,817
# of returns			21		358	468	462	287	458	458
average per return			1.2		2.4	\$60,657	\$55,201	\$20,721	\$34,440	\$947
\$75,000 to \$99,999	175	341	15		251	\$14,935,343	\$14,040,428	\$3,368,607	\$9,527,687	\$274,362
# of returns			11		116	175	175	148	174	174
average per return			1.4		2.2	\$85,345	\$80,231	\$22,761	\$54,757	\$1,577
\$100,000 and over	87	174	15		108	\$13,768,768	\$13,177,335	\$2,390,009	\$10,255,366	\$347,304
# of returns			8		48	87	87	79	87	87
average per return			1.9		2.3	\$158,262	\$151,464	\$30,253	\$117,878	\$3,992
GRAND TOTAL	5,475	9,325	389	2	6,963	\$151,814,676	\$127,665,487	\$19,215,255	\$67,871,700	\$1,912,538
# of returns			299	2	3,452	5,475	4,991	976	3,694	3,690
average per return			1.3	1.0	2.0	\$27,729	\$25,579	\$19,688	\$18,373	\$518

TABLE 106
Wellton

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	196	256	52		64	(\$8,447,351)	(\$8,799,562)	\$147,602	\$57,866	\$1,503
# of returns			39		40	196	154	8	38	38
average per return			1.3		1.6	(\$43,099)	(\$57,140)	\$18,450	\$1,523	\$40
\$10,000 to \$19,999	194	312	74		127	\$2,937,870	\$2,238,294	\$171,467	\$609,388	\$15,882
# of returns			53		80	194	180	14	117	117
average per return			1.4		1.6	\$15,144	\$12,435	\$12,248	\$5,208	\$136
\$20,000 to \$29,999	190	321	33		212	\$4,768,925	\$3,795,261	\$245,306	\$1,779,251	\$47,158
# of returns			23		101	190	180	19	174	174
average per return			1.4		2.1	\$25,100	\$21,085	\$12,911	\$10,226	\$271
\$30,000 to \$49,999	268	462	49		307	\$10,280,573	\$8,654,060	\$1,236,358	\$5,385,970	\$145,945
# of returns			32		144	268	253	68	259	259
average per return			1.5		2.1	\$38,360	\$34,206	\$18,182	\$20,795	\$563
\$50,000 to \$74,999	145	265	33		141	\$8,669,314	\$7,687,333	\$1,222,026	\$5,259,743	\$146,297
# of returns			26		79	145	143	67	143	143
average per return			1.3		1.8	\$59,788	\$53,758	\$18,239	\$36,781	\$1,023
\$75,000 to \$99,999	78	149	19		100	\$6,765,865	\$6,114,046	\$1,189,289	\$4,423,865	\$129,154
# of returns			15		39	78	78	58	77	77
average per return			1.3		2.6	\$86,742	\$78,385	\$20,505	\$57,453	\$1,677
\$100,000 and over	62	120	35		46	\$10,882,972	\$10,261,961	\$2,293,046	\$7,633,635	\$264,854
# of returns			23		24	62	62	58	62	62
average per return			1.5		1.9	\$175,532	\$165,516	\$39,535	\$123,123	\$4,272
GRAND TOTAL	1,133	1,885	295	1	997	\$35,858,168	\$29,951,393	\$6,505,094	\$25,149,718	\$750,793
# of returns			211	1	507	1,133	1,050	292	870	870
average per return			1.4	1.0	2.0	\$31,649	\$28,525	\$22,278	\$28,908	\$863

TABLE 107
Yuma

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	7,801	10,253	1,941	26	3,099	\$25,142,257	\$9,987,437	\$7,776,311	\$2,749,298	\$71,211
# of returns			1,456	26	1,926	7,801	5,838	469	1,634	1,621
average per return			1.3	1.0	1.6	\$3,223	\$1,711	\$16,581	\$1,683	\$44
\$10,000 to \$19,999	9,065	13,977	2,071	19	7,287	\$135,826,085	\$99,703,041	\$10,998,808	\$31,177,571	\$811,647
# of returns			1,536	19	4,161	9,065	8,171	825	5,346	5,338
average per return			1.3	1.0	1.8	\$14,984	\$12,202	\$13,332	\$5,832	\$152
\$20,000 to \$29,999	6,840	11,158	1,456	26	6,768	\$168,156,717	\$131,038,742	\$16,848,826	\$63,767,394	\$1,695,401
# of returns			1,033	26	3,580	6,840	6,308	1,143	6,200	6,199
average per return			1.4	1.0	1.9	\$24,584	\$20,773	\$14,741	\$10,285	\$273
\$30,000 to \$49,999	8,564	14,133	1,917	29	8,373	\$334,106,113	\$275,361,133	\$54,249,712	\$171,079,035	\$4,665,153
# of returns			1,331	29	4,147	8,564	8,023	3,314	8,177	8,177
average per return			1.4	1.0	2.0	\$39,013	\$34,321	\$16,370	\$20,922	\$571
\$50,000 to \$74,999	5,969	10,559	1,412	22	6,385	\$366,933,523	\$322,580,452	\$74,435,704	\$210,573,924	\$5,927,912
# of returns			969	22	3,000	5,969	5,882	3,882	5,816	5,816
average per return			1.5	1.0	2.1	\$61,473	\$54,842	\$19,175	\$36,206	\$1,019
\$75,000 to \$99,999	3,383	6,287	750	11	3,544	\$291,697,504	\$268,463,780	\$61,520,402	\$186,046,308	\$5,438,086
# of returns			517	10	1,750	3,383	3,383	2,800	3,357	3,357
average per return			1.5	1.1	2.0	\$86,225	\$79,357	\$21,972	\$55,420	\$1,620
\$100,000 to \$199,999	2,908	5,543	661	5	2,810	\$375,927,513	\$356,050,894	\$81,847,628	\$261,612,186	\$8,254,109
# of returns			449	5	1,410	2,908	2,908	2,701	2,886	2,886
average per return			1.5	1.0	2.0	\$129,274	\$122,438	\$30,303	\$90,649	\$2,860
\$200,000 to \$499,999	499	936	129	1	449	\$141,477,029	\$139,734,873	\$22,652,712	\$114,573,060	\$4,344,590
# of returns			88	1	218	499	499	482	498	498
average per return			1.5	1.0	2.1	\$283,521	\$280,030	\$46,997	\$230,066	\$8,724
\$500,000 to \$999,999	115	216	41	1	113	\$79,263,124	\$78,479,547	\$8,838,591	\$69,068,016	\$2,911,410
# of returns			26	1	54	115	115	113	115	115
average per return			1.6	1.0	2.1	\$689,245	\$682,431	\$78,218	\$600,591	\$25,317
\$1,000,000 and over	52	94	26	0	70	\$110,799,755	\$109,851,115	\$17,870,902	\$91,844,700	\$4,077,009
# of returns			16	0	26	52	52	51	51	51
average per return			1.6	0	2.7	\$2,130,765	\$2,112,521	\$350,410	\$1,800,876	\$79,941
GRAND TOTAL	45,196	73,156	10,404	140	38,898	\$2,029,329,620	\$1,791,251,014	\$357,039,596	\$1,202,491,492	\$38,196,528
# of returns			7,421	139	20,272	45,196	41,179	15,780	34,080	34,058
average per return			1.4	1.0	1.9	\$44,901	\$43,499	\$22,626	\$35,284	\$1,122

CITIES/TOWNS WITHIN YUMA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Yuma 45,196, or 67.3% of the county total
Most People Represented:	Yuma 103,771, or 63.1% of the county total
Most Age 65 Exemptions:	Yuma 10,404, or 84.3% of the county total
Most Blind Exemptions:	Yuma 140, or 93.3% of the county total
Most Dependents Claimed:	Yuma 38,898, or 57.1% of the county total
Most Dependents as a % of Total Population:	San Luis 49.7%
Least Dependents as a % of Total Population:	Wellton 36.9%
Most 65 & Over Persons as a % of Total Population:	Wellton 10.9%
Least 65 & Over Persons as a % of Total Population:	Somerton 2.6%
Highest Average FAGI:	Yuma \$44,901
Lowest Average FAGI:	San Luis \$18,637
Highest Per Capita FAGI:	Yuma \$19,556
Lowest Per Capita FAGI:	San Luis \$6,584
Highest % of Itemizers:	Yuma 34.9%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN YUMA COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Yuma	\$44,901	\$47,857	(6.2%)
Yuma County	\$37,475	\$39,851	(6.0%)
Wellton	\$31,649	\$25,679	23.2%
Somerton	\$27,729	\$27,928	(0.7%)
San Luis	\$18,637	\$19,304	(3.5%)

NONRESIDENT FILER

SUMMARY

The next tables (Tables 108-110), present data from the 2007 Nonresident, Part-Year Resident and Active Military returns. These tables contain data on 256,778 returns. **The Federal Adjusted Gross Income shown on these tables is the Arizona-specific Federal Adjusted Gross Income, not the total Federal Adjusted Gross Income for the filers.** The tables below presents a few comparisons between the 2007 and the 2006 140NR and 140PY filers.

NONRESIDENT	2007	2006	% chg
# of returns	129,127	126,525	2.1%
# of people over 65	28,731	22,770	26.2%
# of blind persons	283	266	6.4%
# of dependents	86,070	74,483	15.6%
<u>Total</u> AZ FAGI (millions)	\$4,771.0	\$6,768.3	(29.5%)
<u>Average</u> FAGI	\$36,948	\$53,494	(30.9%)
<u>Total</u> Taxable Income (millions)	\$4,344.6	\$5,857.1	(25.8%)
<u>Average</u> Taxable Income	\$74,973	\$95,296	(21.3%)
<u>Total</u> Tax Liability (millions)	\$167.9	\$245.9	(31.7%)
<u>Average</u> Tax Liability	\$2,900	\$4,009	(27.7%)
<u>Average Tax Liability Per Return</u>	\$1,300	\$1,943	(33.1%)

PART-YEAR	2007	2006	% chg
# of returns	122,225	126,192	(3.1%)
# of people over 65	12,310	12,342	(0.3%)
# of blind persons	208	260	(20.0%)
# of dependents	66,111	67,533	(2.1%)
<u>Total</u> AZ FAGI (millions)	\$3,500.8	\$3,701.5	(5.4%)
<u>Average</u> FAGI	\$28,642	\$29,332	(2.4%)
<u>Total</u> Taxable Income (millions)	\$2,315.2	\$2,395.1	(3.3%)
<u>Average</u> Taxable Income	\$28,125	\$27,815	1.1%
<u>Total</u> Tax Liability (millions)	\$74.3	\$80.7	(8.0%)
<u>Average</u> Tax Liability	\$903	\$940	(3.9%)
<u>Average Tax Liability Per Return</u>	\$608	\$639	(4.9%)

ACTIVE MILITARY	2007	2006	% chg
# of returns	5,426	2,540	113.6%
# of people over 65	52	47	10.6%
# of blind persons	2	3	(33.3%)
# of dependents	5,337	1,920	178.0%
<u>Total</u> AZ FAGI (millions)	\$113.9	\$59.4	91.8%
<u>Average</u> FAGI	\$20,989	\$23,380	(10.2%)
<u>Total</u> Taxable Income (millions)	\$46.3	\$23.0	101.5%
<u>Average</u> Taxable Income	\$16,911	\$19,149	(11.7%)
<u>Total</u> Tax Liability (millions)	\$1.3	\$0.7	82.6%
<u>Average</u> Tax Liability	\$467	\$583	(19.9%)
<u>Average Tax Liability Per Return</u>	\$235	\$275	(14.5%)

**TABLE 108
NONRESIDENT FILERS**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	76,190	120,089	16,263	126	47,993	(\$729,748,865)	(\$844,501,710)	\$115,496,558	\$95,094,755	\$3,039,729
# of returns			11,103	127	24,281	76,190	64,455	2,528	8,683	8,618
average per return			1.5	1.0	2.0	(\$9,578)	(\$13,102)	\$45,687	\$10,952	\$353
\$10,000 to \$19,999	17,719	28,024	3,298	31	11,597	\$255,353,754	\$236,560,335	\$37,507,082	\$99,025,626	\$2,580,290
# of returns			2,289	31	5,826	17,719	17,602	2,163	15,682	15,672
average per return			1.4	1.0	2.0	\$14,411	\$13,439	\$17,340	\$6,315	\$165
\$20,000 to \$29,999	9,376	15,301	1,761	19	6,656	\$229,885,610	\$209,421,734	\$44,882,449	\$125,674,670	\$3,339,920
# of returns			1,217	17	3,344	9,376	9,162	2,485	8,731	8,732
average per return			1.4	1.1	2.0	\$24,519	\$22,858	\$18,061	\$14,394	\$382
\$30,000 to \$49,999	9,527	16,068	2,140	71	7,125	\$368,638,252	\$343,377,810	\$87,490,009	\$231,069,138	\$6,318,109
# of returns			1,459	15	3,533	9,527	9,333	4,126	8,954	8,957
average per return			1.5	4.7	2.0	\$38,694	\$36,792	\$21,205	\$25,806	\$705
\$50,000 to \$74,999	5,705	9,945	1,467	14	4,303	\$348,496,727	\$334,072,108	\$72,874,258	\$244,286,590	\$6,999,705
# of returns			989	13	2,161	5,705	5,662	3,434	5,504	5,506
average per return			1.5	1.1	2.0	\$61,086	\$59,002	\$21,221	\$44,383	\$1,271
\$75,000 to \$99,999	2,800	4,997	868	9	2,188	\$241,998,717	\$234,788,916	\$52,696,956	\$177,073,129	\$5,352,157
# of returns			587	9	1,073	2,800	2,789	2,053	2,720	2,720
average per return			1.5	1.0	2.0	\$86,428	\$84,184	\$25,668	\$65,100	\$1,968
\$100,000 to \$199,999	4,149	7,418	1,516	9	3,180	\$571,262,645	\$558,490,966	\$114,142,336	\$441,484,037	\$14,717,426
# of returns			1,000	9	1,544	4,149	4,144	3,354	4,068	4,069
average per return			1.5	1.0	2.1	\$137,687	\$134,771	\$34,032	\$108,526	\$3,617
\$200,000 to \$499,999	2,265	4,038	863	2	1,846	\$689,839,883	\$672,392,679	\$123,888,494	\$558,558,726	\$21,531,765
# of returns			590	2	879	2,265	2,265	2,015	2,225	2,226
average per return			1.5	1.0	2.1	\$304,565	\$296,862	\$61,483	\$251,038	\$9,673
\$500,000 to \$999,999	741	1,326	297	1	616	\$519,134,412	\$511,644,359	\$110,671,884	\$436,035,502	\$18,349,779
# of returns			198	1	283	741	741	694	733	732
average per return			1.5	1.0	2.2	\$700,586	\$690,478	\$159,470	\$594,864	\$25,068
\$1,000,000 to \$4,999,999	554	979	211	1	463	\$1,071,041,446	\$1,060,244,363	\$153,547,327	\$898,789,661	\$39,564,094
# of returns			140	1	215	554	553	515	550	552
average per return			1.5	1.0	2.2	\$1,933,288	\$1,917,259	\$298,150	\$1,634,163	\$71,674
\$5,000,000 and over	101	176	47	0	103	\$1,205,126,683	\$1,182,680,430	\$119,895,694	\$1,037,518,689	\$46,061,190
# of returns			24	0	39	101	100	88	99	100
average per return			2.0		2.6	\$11,931,947	\$11,826,804	\$1,362,451	\$10,479,987	\$460,612
GRAND TOTAL	129,127	208,361	28,731	283	86,070	\$4,771,029,264	\$4,499,171,990	\$1,033,093,047	\$4,344,610,523	\$167,854,164
# of returns			19,596	225	43,178	129,127	116,806	23,455	57,949	57,884
average per return			1.5	1.3	2.0	\$36,948	\$38,518	\$44,046	\$74,973	\$2,900

**TABLE 109
ACTIVE MILITARY FILERS**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	1,922	3,235	34		1,672	\$6,193,169	\$4,458,263	\$606,780	\$251,464	\$6,506
# of returns			25		914	1,922	1,523	50	109	108
average per return			1.4		1.8	\$3,222	\$2,927	\$12,136	\$2,307	\$60
\$10,000 to \$19,999	1,293	2,294	6		1,147	\$19,320,921	\$16,158,715	\$800,004	\$3,100,290	\$80,610
# of returns			4		644	1,293	1,252	71	676	673
average per return			1.5		1.8	\$14,943	\$12,906	\$11,268	\$4,586	\$120
\$20,000 to \$29,999	912	1,703	1		977	\$22,362,892	\$18,607,172	\$1,453,104	\$7,474,637	\$195,371
# of returns			1		549	912	864	111	793	793
average per return			1.0		1.8	\$24,521	\$21,536	\$13,091	\$9,426	\$246
\$30,000 to \$49,999	844	1,612	4		1,031	\$31,961,548	\$26,623,331	\$3,407,349	\$15,202,037	\$404,072
# of returns			3		555	844	803	250	747	747
average per return			1.3		1.9	\$37,869	\$33,155	\$13,629	\$20,351	\$541
\$50,000 to \$74,999	292	559	6		317	\$17,415,542	\$14,714,513	\$3,060,427	\$9,664,879	\$267,334
# of returns			4		176	292	284	170	260	260
average per return			1.5		1.8	\$59,642	\$51,812	\$18,003	\$37,173	\$1,028
\$75,000 to \$99,999	108	211	1		135	\$9,279,554	\$7,874,575	\$1,435,491	\$5,687,997	\$164,675
# of returns			1		75	108	106	71	100	100
average per return			1.0		1.8	\$85,922	\$74,288	\$20,218	\$56,880	\$1,647
\$100,000 and over	55	103	0		58	\$7,353,113	\$6,260,284	\$1,087,215	\$4,870,247	\$157,565
# of returns			0		31	55	54	42	50	50
average per return					1.9	\$133,693	\$115,931	\$25,886	\$97,405	\$3,151
GRAND TOTAL	5,426	9,717	52	2	5,337	\$113,886,739	\$94,696,853	\$11,850,370	\$46,251,551	\$1,276,133
# of returns			38	2	2,944	5,426	4,886	765	2,735	2,731
average per return			1.4	1.0	1.8	\$20,989	\$19,381	\$15,491	\$16,911	\$467

**TABLE 110
PART YEAR RESIDENT FILERS**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	45,972	61,418	4,326	66	19,391	\$172,028,314	\$153,886,606	\$35,299,913	\$25,237,352	\$654,131
# of returns			3,041	66	11,191	45,972	42,080	2,207	11,927	11,866
average per return			1.4	1.0	1.7	\$3,742	\$3,657	\$15,995	\$2,116	\$55
\$10,000 to \$19,999	27,972	39,307	2,369	51	13,671	\$406,697,974	\$378,428,309	\$33,558,321	\$163,412,776	\$4,262,102
# of returns			1,783	47	7,607	27,972	27,832	2,343	23,482	23,457
average per return			1.3	1.1	1.8	\$14,539	\$13,597	\$14,323	\$6,959	\$182
\$20,000 to \$29,999	15,734	23,491	1,509	25	8,928	\$385,527,345	\$362,553,065	\$36,747,150	\$213,959,370	\$5,717,950
# of returns			1,090	25	4,776	15,734	15,689	2,445	14,992	14,991
average per return			1.4	1.0	1.9	\$24,503	\$23,109	\$15,030	\$14,272	\$381
\$30,000 to \$49,999	15,568	25,007	1,835	35	9,953	\$600,028,868	\$566,966,877	\$74,940,968	\$382,619,100	\$10,541,871
# of returns			1,339	35	5,329	15,568	15,535	4,402	15,101	15,100
average per return			1.4	1.0	1.9	\$38,542	\$36,496	\$17,024	\$25,337	\$698
\$50,000 to \$74,999	8,460	14,519	1,081	16	6,583	\$513,421,197	\$489,480,086	\$71,346,867	\$359,154,816	\$10,317,293
# of returns			759	16	3,386	8,460	8,451	3,604	8,349	8,349
average per return			1.4	1.0	1.9	\$60,688	\$57,920	\$19,797	\$43,018	\$1,236
\$75,000 to \$99,999	3,636	6,523	524	8	3,083	\$312,379,719	\$300,002,431	\$47,268,964	\$229,301,873	\$6,914,130
# of returns			373	8	1,600	3,636	3,635	2,052	3,603	3,603
average per return			1.4	1.0	1.9	\$85,913	\$82,532	\$23,036	\$63,642	\$1,919
\$100,000 to \$199,999	3,736	6,859	473	6	3,444	\$491,622,620	\$478,847,964	\$71,287,199	\$385,468,331	\$12,611,831
# of returns			328	6	1,776	3,736	3,733	2,522	3,717	3,717
average per return			1.4	1.0	1.9	\$131,591	\$128,274	\$28,266	\$103,704	\$3,393
\$200,000 to \$499,999	911	1,656	149	1	838	\$261,703,877	\$259,586,842	\$30,705,137	\$224,275,776	\$8,624,997
# of returns			103	1	419	911	911	725	911	911
average per return			1.4	1.0	2.0	\$287,271	\$284,947	\$42,352	\$246,186	\$9,468
\$500,000 to \$999,999	139	258	28	0	145	\$92,984,715	\$91,999,671	\$8,165,599	\$83,159,272	\$3,509,730
# of returns			21	0	64	139	139	115	137	137
average per return			1.3		2.3	\$668,955	\$661,868	\$71,005	\$607,002	\$25,618
\$1,000,000 to \$4,999,999	84	146	14	0	66	\$158,508,528	\$158,786,434	\$9,157,594	\$149,219,719	\$6,623,311
# of returns			11	0	32	84	84	69	84	84
average per return			1.3		2.1	\$1,887,006	\$1,890,315	\$132,719	\$1,776,425	\$78,849
\$5,000,000 and over	13	25	2	0	9	\$105,862,342	\$105,934,122	\$6,513,210	\$99,354,265	\$4,484,709
# of returns			2	0	6	13	13	11	13	13
average per return			1.0		1.5	\$8,143,257	\$8,148,779	\$592,110	\$7,642,636	\$344,978
GRAND TOTAL	122,225	179,209	12,310	208	66,111	\$3,500,765,500	\$3,346,472,407	\$424,990,922	\$2,315,162,650	\$74,262,055
# of returns			8,850	204	36,186	122,225	118,102	20,495	82,316	82,228
average per return			1.4	1.0	1.8	\$28,642	\$28,335	\$20,736	\$28,125	\$903

APPENDIX I

Queen Creek

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	3,972	5,355	526	10	1,912	\$12,570,299	(\$9,091,301)	\$15,762,442	\$1,410,721	\$36,595
# of returns			405	10	1,037	3,972	3,134	682	758	754
average per return			1.3	1.0	1.8	\$3,165	(\$2,901)	\$23,112	\$1,861	\$49
\$10,000 to \$19,999	3,704	5,481	434	10	2,913	\$67,009,746	\$41,874,354	\$14,733,652	\$14,785,071	\$385,512
# of returns			339	10	1,499	3,704	3,276	825	2,238	2,237
average per return			1.3	1.0	1.9	\$18,091	\$12,782	\$17,859	\$6,606	\$172
\$20,000 to \$29,999	3,836	6,015	345	8	3,798	\$101,757,519	\$76,829,437	\$23,966,858	\$36,486,016	\$973,920
# of returns			245	8	1,885	3,836	3,513	1,293	3,194	3,193
average per return			1.4	1.0	2.0	\$26,527	\$21,870	\$18,536	\$11,423	\$305
\$30,000 to \$49,999	7,018	11,367	398	7	7,559	\$285,400,782	\$243,576,271	\$78,277,872	\$133,063,875	\$3,639,102
# of returns			304	6	3,628	7,018	6,689	4,027	6,451	6,447
average per return			1.3	1.2	2.1	\$40,667	\$36,414	\$19,438	\$20,627	\$564
\$50,000 to \$74,999	6,833	12,379	386	14	9,043	\$427,096,451	\$390,488,242	\$134,658,878	\$222,610,326	\$6,197,661
# of returns			294	10	4,201	6,833	6,783	5,508	6,645	6,645
average per return			1.3	1.4	2.2	\$62,505	\$57,569	\$24,448	\$33,500	\$933
\$75,000 to \$99,999	4,102	7,841	211	9	5,617	\$355,740,207	\$334,886,151	\$98,465,027	\$210,192,871	\$6,039,225
# of returns			147	9	2,623	4,102	4,100	3,709	4,065	4,065
average per return			1.4	1.0	2.1	\$86,724	\$81,680	\$26,548	\$51,708	\$1,486
\$100,000 to \$199,999	3,302	6,427	145	4	4,704	\$424,815,209	\$406,964,262	\$108,598,738	\$276,184,249	\$8,542,070
# of returns			108	4	2,159	3,302	3,302	3,106	3,289	3,289
average per return			1.3	1.0	2.2	\$128,654	\$123,248	\$34,964	\$83,972	\$2,597
\$200,000 to \$499,999	366	702	28	0	560	\$101,560,564	\$97,538,728	\$21,178,003	\$73,078,683	\$2,699,906
# of returns			19	0	228	366	366	338	366	366
average per return			1.5		2.5	\$277,488	\$266,499	\$62,657	\$199,669	\$7,377
\$500,000 to \$999,999	39	75	7	0	51	\$24,632,285	\$24,629,305	\$3,963,421	\$20,301,429	\$844,099
# of returns			4	0	18	39	39	37	39	39
average per return			1.8		2.8	\$631,597	\$631,521	\$107,119	\$520,549	\$21,644
\$1,000,000 and over	17	33	0	0	26	\$37,609,869	\$37,391,543	\$3,126,278	\$33,729,448	\$1,497,030
# of returns			0	0	12	17	17	15	17	17
average per return					2.2	\$2,212,345	\$2,199,503	\$208,419	\$1,984,085	\$88,061
GRAND TOTAL	33,189	55,675	2,480	62	36,183	\$1,838,192,930	\$1,645,086,992	\$502,731,170	\$1,021,842,689	\$30,855,120
# of returns			1,865	57	17,290	33,189	31,219	19,540	27,062	27,052
average per return			1.3	1.1	2.1	\$55,386	\$52,695	\$25,728	\$37,759	\$1,141

Sedona

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,604	1,998	470	6	315	(\$54,714,373)	(\$61,721,813)	\$11,018,011	\$373,649	\$9,669
# of returns			395	6	197	1,604	1,320	437	240	239
average per return			1.2	1.0	1.6	(\$34,111)	(\$46,759)	\$25,213	\$1,557	\$40
\$10,000 to \$19,999	1,314	1,785	495	7	574	\$21,546,523	\$15,470,084	\$7,224,124	\$5,447,495	\$142,089
# of returns			371	7	294	1,314	1,183	409	834	833
average per return			1.3	1.0	2.0	\$16,398	\$13,077	\$17,663	\$6,532	\$171
\$20,000 to \$29,999	1,112	1,542	384	5	558	\$29,359,421	\$21,652,463	\$7,900,657	\$11,161,015	\$299,297
# of returns			289	5	241	1,112	991	424	915	914
average per return			1.3	1.0	2.3	\$26,402	\$21,849	\$18,634	\$12,198	\$327
\$30,000 to \$49,999	1,490	2,155	571	7	588	\$61,783,485	\$47,907,531	\$16,465,985	\$28,639,845	\$793,080
# of returns			430	7	293	1,490	1,364	772	1,346	1,346
average per return			1.3	1.0	2.0	\$41,465	\$35,123	\$21,329	\$21,278	\$589
\$50,000 to \$74,999	1,117	1,757	639	6	349	\$71,197,191	\$59,673,378	\$20,938,259	\$34,504,646	\$988,156
# of returns			467	6	211	1,117	1,109	822	1,033	1,033
average per return			1.4	1.0	1.7	\$63,740	\$53,808	\$25,472	\$33,402	\$957
\$75,000 to \$99,999	760	1,322	569	5	175	\$69,558,689	\$57,887,035	\$18,822,317	\$35,259,792	\$1,041,635
# of returns			370	5	120	760	760	650	735	735
average per return			1.5	1.0	1.5	\$91,525	\$76,167	\$28,957	\$47,973	\$1,417
\$100,000 to \$199,999	1,100	1,997	805	2	322	\$152,775,091	\$136,732,463	\$39,567,438	\$91,385,123	\$2,922,647
# of returns			523	2	211	1,100	1,100	991	1,072	1,072
average per return			1.5	1.0	1.5	\$138,886	\$124,302	\$39,927	\$85,247	\$2,726
\$200,000 to \$499,999	416	752	268	4	169	\$124,461,209	\$118,367,023	\$24,648,253	\$91,266,329	\$3,466,497
# of returns			177	4	93	416	416	389	411	411
average per return			1.5	1.0	1.8	\$299,186	\$284,536	\$63,363	\$222,059	\$8,434
\$500,000 to \$999,999	85	151	74	1	17	\$55,836,970	\$53,927,465	\$8,396,296	\$44,719,685	\$1,875,718
# of returns			47	1	10	85	85	78	85	85
average per return			1.6	1.0	1.7	\$656,906	\$634,441	\$107,645	\$526,114	\$22,067
\$1,000,000 and over	49	87	31	0	12	\$127,801,155	\$98,886,154	\$9,627,939	\$88,283,009	\$3,917,652
# of returns			22	0	8	49	49	42	49	49
average per return			1.4		1.5	\$2,608,187	\$2,018,085	\$229,237	\$1,801,694	\$79,952
GRAND TOTAL	9,047	13,546	4,306	43	3,079	\$659,605,361	\$548,781,783	\$164,609,279	\$431,040,588	\$15,456,440
# of returns			3,091	43	1,678	9,047	8,377	5,014	6,720	6,717
average per return			1.4	1.0	1.8	\$72,909	\$65,511	\$32,830	\$64,143	\$2,301

APPENDIX II

**TABLE II-A
AVERAGE FAGI BY CITY/TOWN IN RANK ORDER**

City/Town	Average FAGI	2007 Rank	2006 Rank	City/Town	Average FAGI	2007 Rank	2006 Rank
CAREFREE	\$199,427	1	1	TAYLOR	\$42,149	43	47
SCOTTSDALE/	\$131,024	2	2	COTTONWOOD	\$42,133	44	45
CAVE CREEK	\$94,634	3	3	GLOBE	\$42,028	45	51
FOUNTAIN HILLS	\$89,243	4	4	SAFFORD	\$41,745	46	52
LITCHFIELD PARK	\$73,602	5	5	EAGAR	\$41,537	47	53
GILBERT	\$69,471	6	6	BENSON	\$41,369	48	32
CHANDLER	\$65,454	7	7	PIMA	\$41,248	49	56
SEDONA (COMBINED)	\$65,104	8	8	CLIFTON	\$41,072	50	63
GOODYEAR	\$62,534	9	11	SPRINGERVILLE	\$41,031	51	55
PRESCOTT	\$60,070	10	9	ST. JOHNS	\$40,629	52	48
WICKENBURG	\$59,958	11	10	CHINO VALLEY	\$40,522	53	43
PEORIA	\$59,737	12	13	WILLIAMS	\$39,522	54	42
STATE	\$56,703			JEROME	\$39,328	55	75
TEMPE/GUADALUPE	\$56,643	13	12	CAMP VERDE	\$39,229	56	50
FLAGSTAFF	\$55,663	14	16	DUNCAN	\$39,205	57	64
QUEEN CREEK (COMBINED)	\$54,510	15	14	WINKELMAN	\$39,092	58	70
SAHUARITA	\$54,466	16	19	TOLLESON	\$38,664	59	67
MARANA	\$53,222	17	17	PRESCOTT VALLEY	\$38,376	60	59
PHOENIX	\$53,016	18	15	MIAMI	\$38,371	61	69
SIERRA VISTA	\$52,808	19	22	HUACHUCA CITY	\$38,183	62	61
THATCHER	\$52,774	20	36	COOLIDGE	\$37,866	63	54
MARICOPA	\$52,622	21	20	BISBEE	\$37,734	64	66
BUCKEYE	\$52,236	22	25	EL MIRAGE	\$37,702	65	65
SURPRISE/SUN CITY	\$51,957	23	26	PARKER	\$37,168	66	49
PAYSON/STAR VALLEY	\$51,432	24	27	HAYDEN	\$36,237	67	46
PINETOP-LAKESIDE	\$50,443	25	18	BULLHEAD CITY	\$35,772	68	60
GLENDALE	\$49,967	26	23	HOLBROOK	\$35,207	69	62
TUCSON/S TUCSON/	\$49,900	27	24	MAMMOTH	\$34,360	70	74
MESA	\$49,259	28	21	WINSLOW	\$34,083	71	77
APACHE JUNCTION	\$48,800	29	28	YOUNGTOWN	\$33,510	72	73
PATAGONIA	\$47,808	30	35	SUPERIOR	\$33,502	73	71
CLARKDALE	\$46,114	31	30	TOMBSTONE	\$32,809	74	72
DEWEY HUMBOLDT	\$45,922	32	29	WILLCOX	\$32,423	75	57
CASA GRANDE	\$45,471	33	37	GILA BEND	\$31,828	76	76
AVONDALE	\$45,143	34	38	WELLTON	\$31,649	77	84
YUMA	\$44,901	35	33	FREDONIA	\$31,281	78	78
PAGE	\$44,900	36	40	NOGALES	\$30,823	79	68
FLORENCE	\$44,683	37	44	ELOY	\$30,505	80	79
SHOW LOW	\$44,648	38	34	SOMERTON	\$27,729	81	82
LAKE HAVASU CITY	\$44,514	39	31	COLORADO CITY	\$26,834	82	81
KINGMAN	\$42,733	40	39	DOUGLAS	\$26,126	83	83
SNOWFLAKE	\$42,238	41	41	QUARTZSITE	\$25,794	84	80
KEARNY	\$42,150	42	58	SAN LUIS	\$18,637	85	85

**TABLE II-B
PER CAPITA FAGI BY CITY/TOWN IN RANK ORDER**

City/Town	Per Capita FAGI	2007 Rank	2006 Rank	City/Town	Per Capita FAGI	2007 Rank	2006 Rank
CAREFREE	\$110,800	1	1	CASA GRANDE	\$19,829	43	40
SCOTTSDALE/ PARADISE VALLEY	\$70,140	2	2	CLIFTON	\$19,689	44	57
FOUNTAIN HILLS	\$47,472	3	3	YUMA	\$19,556	45	39
CAVE CREEK	\$44,384	4	4	WILLIAMS	\$19,132	46	37
SEDONA (COMBINED)	\$36,771	5	5	KEARNY	\$19,060	47	55
PRESCOTT	\$32,542	6	6	CHINO VALLEY	\$19,028	48	42
LITCHFIELD PARK	\$31,202	7	8	CAMP VERDE	\$19,010	49	44
CHANDLER	\$31,020	8	9	HUACHUCA CITY	\$18,918	50	48
TEMPE/GUADALUPE	\$30,489	9	7	SPRINGERVILLE	\$18,532	51	56
WICKENBURG	\$30,102	10	10	SAFFORD	\$18,314	52	58
GILBERT	\$29,470	11	11	AVONDALE	\$18,281	53	53
SURPRISE/SUN CITY	\$28,545	12	12	TOMBSTONE	\$18,108	54	51
FLAGSTAFF	\$27,869	13	14	BULLHEAD CITY	\$18,079	55	43
PEORIA	\$27,733	14	13	MIAMI	\$17,980	56	64
GOODYEAR	\$26,666	15	15	PARKER	\$17,857	57	45
JEROME	\$26,432	16	31	PRESCOTT VALLEY	\$17,547	58	54
STATE	\$26,341			DUNCAN	\$17,486	59	65
PAYSON/STAR VALLEY	\$26,265	17	19	EAGAR	\$17,190	60	66
SIERRA VISTA	\$26,102	18	17	WINKELMAN	\$17,180	61	72
PATAGONIA	\$26,095	19	20	SNOWFLAKE	\$16,804	62	59
TUCSON/ S TUCSON/ORO VALLEY	\$24,758	20	16	PIMA	\$16,575	63	71
APACHE JUNCTION	\$24,725	21	23	ST. JOHNS	\$16,434	64	61
MARANA	\$24,201	22	21	HAYDEN	\$16,375	65	52
CLARKDALE	\$23,762	23	24	YOUNGTOWN	\$16,335	66	68
PHOENIX	\$23,603	24	18	HOLBROOK	\$16,001	67	63
LAKE HAVASU CITY	\$23,029	25	22	TAYLOR	\$15,807	68	70
DEWEY HUMBOLDT	\$23,009	26	27	SUPERIOR	\$15,647	69	67
PINETOP-LAKESIDE	\$22,924	27	25	COOLIDGE	\$15,445	70	62
MESA	\$22,668	28	26	MAMMOTH	\$14,779	71	76
SAHUARITA	\$22,439	29	32	TOLLESON	\$14,765	72	75
GLENDALE	\$22,415	30	29	QUARTZSITE	\$14,691	73	69
THATCHER	\$22,215	31	50	EL MIRAGE	\$14,617	74	73
MARICOPA	\$22,201	32	30	WINSLOW	\$14,549	75	78
BISBEE	\$20,880	33	38	FREDONIA	\$14,309	76	77
QUEEN CREEK (COMBINED)	\$20,742	34	33	WILLCOX	\$14,262	77	60
BUCKEYE	\$20,741	35	41	WELLTON	\$13,261	78	82
BENSON	\$20,729	36	28	NOGALES	\$12,628	79	74
SHOW LOW	\$20,700	37	35	GILA BEND	\$12,392	80	79
KINGMAN	\$20,656	38	34	ELOY	\$12,078	81	80
COTTONWOOD	\$20,419	39	36	DOUGLAS	\$11,089	82	81
PAGE	\$20,312	40	47	SOMERTON	\$10,293	83	83
GLOBE	\$19,996	41	46	SAN LUIS	\$6,584	84	85
FLORENCE	\$19,953	42	49	COLORADO CITY	\$6,415	85	84

**TABLE II-C
AVERAGE TAX LIABILITY BY CITY/TOWN IN RANK ORDER**

City/Town	Average Tax Liability	2007 Rank	2006 Rank	City/Town	Average Tax Liability	2007 Rank	2006 Rank
CAREFREE	\$8,099	1	1	SPRINGERVILLE	\$1,017	43	51
SCOTTSDALE/ PARADISE VALLEY	\$5,007	2	2	GLOBE	\$996	44	53
CAVE CREEK	\$2,898	3	3	WILLIAMS	\$994	45	36
FOUNTAIN HILLS	\$2,740	4	4	CLIFTON	\$989	46	64
SEDONA (COMBINED)	\$2,184	5	6	ST. JOHNS	\$985	47	49
LITCHFIELD PARK	\$1,990	6	5	SNOWFLAKE	\$984	48	43
WICKENBURG	\$1,779	7	8	BISBEE	\$980	49	62
GILBERT	\$1,752	8	7	BENSON	\$976	50	24
CHANDLER	\$1,722	9	10	AVONDALE	\$955	51	54
PRESCOTT	\$1,613	10	9	DUNCAN	\$948	52	63
STATE	\$1,593			KEARNY	\$947	53	67
TEMPE/GUADALUPE	\$1,544	11	11	FLORENCE	\$945	54	60
FLAGSTAFF	\$1,515	12	13	PIMA	\$934	55	66
PHOENIX	\$1,494	13	12	HAYDEN	\$931	56	58
THATCHER	\$1,440	14	42	TAYLOR	\$924	57	61
PEORIA	\$1,432	15	14	CAMP VERDE	\$922	58	55
PAYSON/STAR VALLEY	\$1,410	16	32	PARKER	\$913	59	38
PATAGONIA	\$1,393	17	18	CHINO VALLEY	\$913	60	52
GOODYEAR	\$1,389	18	16	WINKELMAN	\$908	61	71
TUCSON/S TUCSON/ ORO VALLEY	\$1,312	19	17	HUACHUCA CITY	\$901	62	59
PINETOP-LAKESIDE	\$1,290	20	15	MIAMI	\$900	63	73
JEROME	\$1,288	21	48	WILLCOX	\$889	64	31
SIERRA VISTA	\$1,264	22	27	HOLBROOK	\$883	65	50
BUCKEYE	\$1,259	23	22	NOGALES	\$882	66	39
MARANA	\$1,227	24	20	WELLTON	\$863	67	65
GLENDALE	\$1,221	25	21	COOLIDGE	\$841	68	45
APACHE JUNCTION	\$1,218	26	33	MAMMOTH	\$825	69	77
MESA	\$1,196	27	19	BULLHEAD CITY	\$818	70	57
SAHUARITA	\$1,175	28	35	WINSLOW	\$818	71	72
QUEEN CREEK (COMBINED)	\$1,131	29	23	PRESCOTT VALLEY	\$810	72	68
YUMA	\$1,122	30	25	SUPERIOR	\$802	73	74
SHOW LOW	\$1,117	31	30	TOMBSTONE	\$792	74	69
CASA GRANDE	\$1,117	32	37	TOLLESON	\$759	75	70
LAKE HAVASU CITY	\$1,115	33	26	GILA BEND	\$734	76	75
KINGMAN	\$1,112	34	29	EL MIRAGE	\$691	77	76
MARICOPA	\$1,111	35	40	ELOY	\$662	78	83
SURPRISE/SUN CITY	\$1,101	36	44	YOUNGTOWN	\$656	79	81
DEWEY HUMBOLDT	\$1,093	37	34	DOUGLAS	\$651	80	80
EAGAR	\$1,077	38	56	QUARTZSITE	\$640	81	78
SAFFORD	\$1,076	39	47	FREDONIA	\$632	82	82
PAGE	\$1,062	40	41	COLORADO CITY	\$507	83	79
CLARKDALE	\$1,057	41	28	SOMERTON	\$518	84	84
COTTONWOOD	\$1,031	42	46	SAN LUIS	\$281	85	85

**TABLE II-D
AVERAGE TAX LIABILITY PER RETURN BY CITY/TOWN
IN RANK ORDER**

City/Town	Average Tax Liability Per Return	2007 Rank	2006 Rank	City/Town	Average Tax Liability Per Return	2007 Rank	2006 Rank
CAREFREE	\$6,229	1	1	COTTONWOOD	\$760	43	44
SCOTTSDALE/ PARADISE VALLEY	\$4,034	2	2	KEARNY	\$758	44	62
CAVE CREEK	\$2,336	3	3	SPRINGERVILLE	\$757	45	54
FOUNTAIN HILLS	\$2,174	4	4	EAGAR	\$755	46	61
SEDONA (COMBINED)	\$1,627	5	7	GLOBE	\$752	47	48
LITCHFIELD PARK	\$1,626	6	5	BENSON	\$739	48	26
GILBERT	\$1,467	7	6	PAGE	\$737	49	50
CHANDLER	\$1,443	8	8	WILLIAMS	\$737	50	37
WICKENBURG	\$1,335	9	9	BISBEE	\$716	51	63
TEMPE/GUADALUPE	\$1,288	10	10	PIMA	\$715	52	66
STATE	\$1,236			DUNCAN	\$713	53	64
PRESCOTT	\$1,234	11	11	WINKELMAN	\$702	54	71
FLAGSTAFF	\$1,223	12	13	SNOWFLAKE	\$702	55	41
PEORIA	\$1,177	13	14	ST. JOHNS	\$696	56	53
PHOENIX	\$1,165	14	12	HAYDEN	\$694	57	60
GOODYEAR	\$1,156	15	15	TAYLOR	\$684	58	67
THATCHER	\$1,105	16	38	HUACHUCA CITY	\$675	59	57
PATAGONIA	\$1,036	17	23	CHINO VALLEY	\$675	60	47
PAYSON	\$1,032	18	36	WELLTON	\$663	61	65
TUCSON/S TUCSON/ ORO VALLEY	\$1,028	19	16	MIAMI	\$662	62	72
SIERRA VISTA	\$1,017	20	24	CAMP VERDE	\$644	63	56
BUCKEYE	\$997	21	22	COOLIDGE	\$628	64	46
MARANA	\$993	22	19	WILLCOX	\$621	65	39
GLENDALE	\$975	23	21	HOLBROOK	\$614	66	55
SAHUARITA	\$966	24	28	PARKER	\$607	67	42
MESA	\$962	25	17	PRESCOTT VALLEY	\$604	68	68
PINETOP-LAKESIDE	\$952	26	18	TOLLESON	\$592	69	69
JEROME	\$951	27	51	BULLHEAD CITY	\$585	70	59
MARICOPA	\$950	28	25	TOMBSTONE	\$569	71	70
APACHE JUNCTION	\$947	29	29	MAMMOTH	\$568	72	76
QUEEN CREEK (COMBINED)	\$932	30	20	SUPERIOR	\$559	73	73
CASA GRANDE	\$863	31	33	NOGALES	\$546	74	52
SURPRISE/SUN CITY	\$862	32	40	EL MIRAGE	\$545	75	74
YUMA	\$845	33	27	GILA BEND	\$509	76	75
KINGMAN	\$828	34	32	WINSLOW	\$505	77	78
SHOW LOW	\$820	35	34	YOUNGTOWN	\$489	78	77
LAKE HAVASU CITY	\$810	36	30	ELOY	\$460	79	81
SAFFORD	\$806	37	45	FREDONIA	\$459	80	79
CLARKDALE	\$802	38	31	QUARTZSITE	\$384	81	80
CLIFTON	\$799	39	58	DOUGLAS	\$374	82	82
DEWEY HUMBOLDT	\$795	40	35	SOMERTON	\$349	83	84
FLORENCE	\$778	41	49	COLORADO CITY	\$294	84	83
AVONDALE	\$762	42	43	SAN LUIS	\$144	85	85

**TABLE II-E
ALL 2007 RANKINGS FOR EACH CITY/TOWN**

City/Town	Average FAGI	Per Capita FAGI	Average Tax Liability	Average Tax Liability Per Return
APACHE JUNCTION	29	21	26	29
AVONDALE	34	53	51	42
BENSON	48	36	50	48
BISBEE	64	33	49	51
BUCKEYE	22	35	23	21
BULLHEAD CITY	68	55	70	70
CAMP VERDE	56	49	58	63
CAREFREE	1	1	1	1
CASA GRANDE	33	43	32	31
CAVE CREEK	3	4	3	3
CHANDLER	7	8	9	8
CHINO VALLEY	53	48	60	60
CLARKDALE	31	23	41	38
CLIFTON	50	44	46	39
COLORADO CITY	82	85	83	84
COOLIDGE	63	70	68	64
COTTONWOOD	44	39	42	43
DEWEY HUMBOLDT	32	26	37	40
DOUGLAS	83	82	80	82
DUNCAN	57	59	52	53
EAGAR	47	60	38	46
EL MIRAGE	65	74	77	75
ELOY	80	81	78	79
FLAGSTAFF	14	13	12	12
FLORENCE	37	42	54	41
FOUNTAIN HILLS	4	3	4	4
FREDONIA	78	76	82	80
GILA BEND	76	80	76	76
GILBERT	6	11	8	7
GLENDALE	26	30	25	23
GLOBE	45	41	44	47
GOODYEAR	9	15	18	15
HAYDEN	67	65	56	57
HOLBROOK	69	67	65	66
HUACHUCA CITY	62	50	62	59
JEROME	55	16	21	27
KEARNY	42	47	53	44
KINGMAN	40	38	34	34
LAKE HAVASU CITY	39	25	33	36
LITCHFIELD PARK	5	7	6	6
MAMMOTH	70	71	69	72
MARANA	17	22	24	22
MARICOPA	21	32	35	28
MESA	28	28	27	25
MIAMI	61	56	63	62
NOGALES	79	79	66	74

**TABLE II-E (CONTINUED)
ALL 2007 RANKINGS FOR EACH CITY/TOWN**

City/Town	Average FAGI	Per Capita FAGI	Average Tax Liability	Average Tax Liability Per Return
PAGE	36	40	40	49
PARKER	66	57	59	67
PATAGONIA	30	19	17	17
PAYSON/STAR VALLEY	24	17	16	18
PEORIA	12	14	15	13
PHOENIX	18	24	13	14
PIMA	49	63	55	52
PINETOP-LAKESIDE	25	27	20	26
PRESCOTT	10	6	10	11
PRESCOTT VALLEY	60	58	72	68
QUARTZSITE	84	73	81	81
QUEEN CREEK (COMBINED)	15	34	29	30
SAFFORD	46	52	39	37
SAHUARITA	16	29	28	24
ST. JOHNS	52	64	47	56
SAN LUIS	85	84	85	85
SCOTTSDALE/ PARADISE VALLEY	2	2	2	2
SEDONA (COMBINED)	8	5	5	5
SHOW LOW	38	37	31	35
SIERRA VISTA	19	18	22	20
SNOWFLAKE	41	62	48	55
SOMERTON	81	83	84	83
SPRINGERVILLE	51	51	43	45
SUPERIOR	73	69	73	73
SURPRISE/SUN CITY	23	12	36	32
TAYLOR	43	68	57	58
TEMPE/GUADALUPE	13	9	11	10
THATCHER	20	31	14	16
TOLLESON	59	72	75	69
TOMBSTONE	74	54	74	71
TUCSON/S TUCSON/ ORO VALLEY	27	20	19	19
WELLTON	77	78	67	61
WICKENBURG	11	10	7	9
WILLCOX	75	77	64	65
WILLIAMS	54	46	45	50
WINKELMAN	58	61	61	54
WINSLOW	71	75	71	77
YOUNGTOWN	72	66	79	78
YUMA	35	45	30	33