

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona cities:

- **Table I** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table II** contains a list of all the city privilege tax rates and city codes for **program** cities. The Arizona Department of Revenue collects these taxes for program cities.
- **Table III** contains a list of **non-program cities** and their telephone numbers. **These cities collect their own taxes.** Sales in these cities must be reported directly to the applicable city.
- **Table IV** contains **county identification codes** and **Special District Codes** which must be used on the tax return (Form TPT-1) in the column marked Region Code.
- **Table V** contains special **region codes** to be used on the tax return (Form TPT-1) in the column marked Region Code by businesses that operate on Indian Reservations.

TABLE I		TAX RATES FOR SALES IN THESE COUNTIES											Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Yavapai	Yuma	All Other Counties	
00 2	Mining—Nonmetal	3.437%	3.703%	3.75%	3.75%	3.562%	3.281%	3.125%	3.75%	3.593%	4.062%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
006	Transporting	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
007/008	Private Car—Pipeline	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	0	.5%	0	0	0	0
014	Personal Property Rental	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
015	Contracting—Prime ^a	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
019	Severance—Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
021	Severance—Timbering Ponderosa ^b	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$.0213
022	Severance—Timbering Other ^c	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$.0151
023	Recreational Vehicle Surcharge ^h	0	0	0	0	0	0	50¢	0	0	0	0	N/A
025	Transient Lodging ^d	6.05%	6.517%	6.60%	6.60%	7.27%	5.78%	5.50%	6.60%	6.325%	7.15%	6.05%	.055%
026	Use Tax—Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	5.60%	6.10%	5.60%	7.10%	5.60%	N/A
028	Rental Occupancy Tax	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
036	911 Wireless Telecommunications ⁱ	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
037	Contracting—Owner Builder	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
041	Municipal Water ^e	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
047	Membership Camping	6.10%	6.525%	6.10%	6.60%	5.80%	5.85%	5.60%	6.10%	6.30%	7.10%	6.10%	.056%
049	Jet Fuel Tax ^f	3.355¢	3.538¢	3.66¢	3.66¢	3.355¢	3.202¢	3.05¢	3.66¢	3.477¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax ^f	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{g,j}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^f	0	0	.305¢	0	.305¢	0	0	.305¢	0	0	0	N/A
129	Use Tax Direct Payments ^l	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
131	911 Wireline Telecommunications ^k	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
153	Rental Car Surcharge—Stadium ^l	0	0	0	0	3.25%	0	0	0	0	0	0	N/A

a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.

b) \$2.13 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0213 per 1,000 board feet.

c) \$1.51 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0151 per 1,000 board feet.

d) Unincorporated areas of Pima County add 2%.

e) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.

f) Rate is cents per gallon.

g) Class 53 is for Maricopa filers. Class 55 is for Pima filers.

h) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.

i) Monthly rate per activated wireless service.

j) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.

k) Monthly rate per activated wireline service

l) For use by direct pay permit holders only.

TABLE II		PROGRAM CITIES						PROGRAM CITIES			
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY		
APACHE JUNCTION (F)	AJ			PNL/MAR	EAGAR (F)	EG			APA		
Privilege Tax		000	2.20%		Privilege Tax		000	3.00%			
Utilities/Telecommunications		001	3.20%		Use Tax		002	3.00%			
Hotel/Motel (Additional Tax)		003	2.20%		Hotel/Motel (Additional Tax)		003	3.00%			
Retail Tax portion of single item over \$2000		004	1.20%		Retail Tax portion of single item over \$1000		004	2.00%			
Contracts (pre Sept. 2000)		009	2.00%		Use Tax portion of single item over \$1000		006	2.00%			
BENSON (F)	BS			COH	EL MIRAGE (F)	EM			MAR		
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%			
Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)		001	2.00%			
BISBEE (F)	BB			COH	ELOY (F)	EL			PNL		
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%			
Hotel/Motel (Additional Tax)		003	2.50%		Hotel/Motel (Additional Tax)		003	4.00%			
Contracts (pre Mar. 2001)		009	2.00%		Contracts (pre July 2001)		004	2.00%			
BUCKEYE (F)	BE			MAR	Restaurant/Bar		009	6.00%			
Privilege Tax		000	2.00%		FLORENCE (F)	FL			PNL		
Telecommunications		007	4.00%		Privilege Tax		000	2.00%			
BULLHEAD CITY	BH			MOH	Food		001	2.00%			
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%			
Use Tax		002	2.00%		FOUNTAIN HILLS (F)	FH			MAR		
Jet Fuel Use Tax		008	\$.03/gal		Privilege Tax		000	2.60%			
Jet Fuel		009	\$.03/gal		Use Tax		002	2.60%			
CAMP VERDE	CE			YAV	Hotel/Motel (Additional Tax)		003	3.00%			
Privilege Tax		000	2.00%		Residential Rental (eff. April 1, 2004)		004	1.60%			
Use Tax		002	2.00%		Metalliferous Mining		005	0.10%			
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (post Nov. 2000 and pre Apr. 2003)		008	1.60%			
Hotel/Motel		004	1.00%		Contracts (pre Nov. 2000)		009	1.20%			
Construction Contracting		005	3.00%		FREDONIA (F)	FD			COC		
Contracts (post Mar. 2000 and pre Jul. 2004)		008	2.00%		Privilege Tax		000	2.00%			
Contracts (pre Mar. 2000)		009	1.00%		GILA BEND (F)	GI			MAR		
CAREFREE (F)	CA			MAR	Privilege Tax		000	3.00%			
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%			
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%			
Restaurant/Bar		004	2.00%		Retail Tax portion of single item over \$1200		004	1.00%			
CASA GRANDE (F)	CG			PNL	Telecommunications		007	3.50%			
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Telecom (preexist Jan. 2000)		008	3.00%			
Utilities/Telecommunications		001	2.00%		GILBERT (F)	GB			MAR		
Retail Sales		002	2.00%		Privilege Tax		000	1.50%			
Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%			
Retail Tax portion of single item over \$5000		004	1.50%		Contracts (pre July 2000)		009	1.00%			
CAVE CREEK (F)	CK			MAR	GLOBE (F)	GL			GLA		
Privilege Tax		000	2.50%		Privilege Tax		000	1.50%			
Utilities		001	3.00%		Hotel/Motel (Additional Tax)		003	4.00%			
Use Tax		002	2.50%		GOODYEAR (F)	GY			MAR		
Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	2.00%			
Contracts (pre Dec. 2000)		009	2.00%		Hotel/Motel (Additional Tax)		003	2.00%			
CHINO VALLEY (F)	CV			YAV	Retail Tax for single item over \$2000		004	1.20%			
Privilege Tax		000	2.00%		Restaurant/Bar		005	4.00%			
Use Tax		002	2.00%		Jet Fuel		009	\$.03/gal			
Hotel/Motel (Additional Tax)		003	2.00%		GUADALUPE (F)	GU			MAR		
Jet Fuel		008	\$.015/gal		Privilege Tax		000	3.00%			
Jet Fuel Use Tax		009	\$.015/gal		Restaurant/Bar		003	4.00%			
CLARKDALE (F)	CD			YAV	Amusements		004	5.00%			
Privilege Tax		000	2.25%		Contracts (pre Aug. 2003)		009	2.00%			
Hotel/Motel (Additional Tax)		001	2.00%		HAYDEN (F)	HY			GLA		
CLIFTON (F)	CF			GRN	Privilege Tax		000	3.00%			
Privilege Tax		000	2.00%		Use Tax		002	3.00%			
COLORADO CITY	CC			MOH	Hotel/Motel (Additional Tax)		003	2.00%			
Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%			
Use Tax		002	2.00%		Timbering and Other Extraction		009	0.10%			
Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Mar. 2004)		008	1.00%			
COOLIDGE (F)	CL			PNL	HOLBROOK (F)	HB			NAV		
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%			
Retail Tax for single item over \$10,000		001	1.50%		Use Tax		002	3.00%			
Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	2.00%			
Use Tax for single item over \$10,000		003	1.50%		Retail Tax portion of single item over \$1,000		006	2.00%			
Hotel/Motel (Additional Tax)		006	3.00%		Use Tax portion of single item over \$1,000		008	2.00%			
Contracts (pre Aug. 2004)		009	2.00%		HUACHUCA CITY	HC			COH		
COTTONWOOD (F)	CW			YAV	Privilege Tax		000	1.50%			
Privilege Tax		000	2.20%		Contracts (pre Dec. 2001)		009	1.00%			
Utilities		001	1.00%		JEROME	JO			YAV		
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	3.00%			
DOUGLAS (F)	DL			COH	KEARNY	KN			PNL		
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%			
Retail Tax for single item over \$10,000		003	1.50%		Hotel/Motel (Additional Tax)		003	3.00%			
Use Tax		002	2.50%		KINGMAN	KM			MOH		
DUNCAN (F)	DC			GRN	Privilege Tax		000	2.00%			
Privilege Tax		000	2.00%		Use Tax		002	2.00%			
					Hotel/Motel (Additional Tax)		003	2.00%			

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CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY		
LAKE HAVASU CITY	LH			MOH	QUEEN CREEK (F)	QC			MAR/PNL		
Privilege Tax		000	2.00%		Privilege Tax/Use Tax		000	2.00%			
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	1.00%			
Restaurant/Bar (Additional Tax)		003	1.00%		Contracts (pre March 2003)		009	1.00%			
Jet Fuel		007	\$.03/gal		SAFFORD (F)	SF			GRA		
Jet Fuel Use Tax		008	\$.03/gal		Privilege Tax		000	2.00%			
LITCHFIELD PARK (F)	LP			MAR	Use Tax		002	2.00%			
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%			
Hotel/Motel (Additional Tax)		001	1.00%		Retail tax for single item over \$5,000		004	1.00%			
Use Tax		002	2.00%		Use Tax for single item over \$5,000		006	1.00%			
MAMMOTH	MH			PNL	SAHUARITA	SA			PMA		
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%			
Use Tax		002	2.00%		Construction Contracting		002	3.00%			
MARANA	MA			PMA	Hotel/Motel (Additional Tax)		003	2.00%			
Privilege Tax		000	2.00%		Contracts (pre Sept. 2000)		009	1.00%			
Telecommunications		001	4.00%		ST. JOHNS (F)	SJ			APA		
Use Tax		002	2.00%		Privilege Tax		000	2.00%			
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.00%			
Utilities		004	4.00%		Hotel/Motel (Additional Tax)		003	1.00%			
Construction Contracting		008	4.00%		Retail Tax portion of single item over \$1,500		004	1.00%			
Contracts (pre May 2001)		009	3.00%		Use Tax portion of single item over \$1,500		006	1.00%			
MARICOPA (F)	MP			PNL	SAN LUIS (F)	SU			YMA		
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%			
Use Tax		002	2.00%		Use Tax		002	2.50%			
Hotel/Motel (Additional Tax)		003	2.00%		SEDONA	SE			YAV/COC		
Metalliferous Mining		005	0.10%		Privilege Tax		000	3.00%			
MIAMI (F)	MM			GLA	Hotel/Motel (Additional Tax)		001	3.00%			
Privilege Tax		000	2.50%		Use Tax		002	3.00%			
Contracts (pre May 2003)		009	1.50%		SHOW LOW (F)	SL			NAV		
ORO VALLEY	OR			PMA	Privilege Tax		000	2.00%			
Privilege Tax		000	2.00%		SIERRA VISTA (F)	SR			COH		
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	1.50%			
Construction Contracting (eff. May 1, 2004)		004	4.00%		Use Tax		002	1.60%			
Contracts (pre May 2004)		008	2.00%		Restaurant/Bar		003	2.60%			
PAGE (F)	PG			COC	Hotel/Motel		004	5.50%			
Privilege Tax		000	3.00%		Retail Sales		005	1.60%			
Hotel/Motel (Additional Tax)		001	2.00%		Utilities/Telecommunications		008	2.00%			
Use Tax		002	3.00%		Jet Fuel		009	\$0.02/gal			
Restaurant/Bar		003	3.00%		SNOWFLAKE (F)	SN			NAV		
Retail Tax portion of single item over \$3,000		004	2.00%		Privilege Tax		000	2.00%			
Use Tax portion of single item over \$3,000		006	2.00%		Hotel/Motel (Additional Tax)		001	4.00%			
PARADISE VALLEY (F)	PV			MAR	Restaurant/Bar		003	3.00%			
Privilege Tax		000	1.40%		SOMERTON (F)	SO			YMA		
Hotel/Motel (Additional Tax)		001	3.00%		Privilege Tax		000	2.50%			
Use Tax		002	1.40%		Use Tax		002	2.50%			
Contracts (pre Jan. 1999)		009	1.20%		SOUTH TUCSON (F)	ST			PMA		
PARKER	PK			LAP	Privilege Tax		000	2.50%			
Privilege Tax		000	2.00%		Restaurant/Bar		009	3.50%			
Retail Tax portion of single item over \$2,500		001	1.00%		SPRINGERVILLE (F)	SV			APA		
Utilities		003	3.00%		Privilege Tax		000	3.00%			
Hotel/Motel (Additional Tax)		004	3.00%		Hotel/Motel (Additional Tax)		001	1.00%			
PATAGONIA (F)	PA			STC	Retail Tax portion of single item over \$1,000		004	2.00%			
Privilege Tax		000	3.00%		SUPERIOR	SI			PNL		
Food		001	2.50%		Privilege Tax		000	2.00%			
Hotel/Motel (Additional tax)		003	3.00%		Retail Tax portion of single item over \$500		004	1.00%			
Mining		005	0.10%		SURPRISE	SP			MAR		
PAYSON (F)	PS			GLA	Privilege Tax		000	2.20%			
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		001	1.00%			
Hotel/Motel (Additional Tax)		003	3.00%		Restaurant/Bar		003	3.20%			
PIMA (F)	PM			GRA	Retail Tax portion of single item over \$5,000		004	1.20%			
Privilege Tax		000	2.00%		Contracts (pre April 2004)		009	2.00%			
Contracts (pre Nov. 2001)		009	1.00%		TAYLOR (F)	TL			NAV		
PINETOP-LAKESIDE (F)	PP			NAV	Privilege Tax		000	2.00%			
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%			
Hotel/Motel (Additional Tax)		003	3.00%		THATCHER (F)	TC			GRA		
Restaurant/Bar (Additional Tax)		004	2.00%		Privilege Tax		000	2.00%			
PRESCOTT VALLEY (F)	PL			YAV	Hotel/Motel (Additional Tax)		003	3.00%			
Privilege Tax		000	2.33%		Retail Tax for single item over \$5,000		004	1.00%			
Use Tax		002	2.33%		TOLLESON (F)	TN			MAR		
Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	2.00%			
Contracts (pre Dec. 2002)		009	2.00%		Hotel/Motel (Additional Tax)		001	2.00%			
QUARTZSITE	QZ			LAP	TOMBSTONE	TS			COH		
Privilege Tax		000	2.50%		Privilege Tax		000	2.50%			
Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		001	3.00%			
Retail Tax portion of single item over \$10,000		004	1.00%		WELLTON (F)	WT			YMA		
Metalliferous Mining		005	0.10%		Privilege Tax		000	2.50%			
Use Tax portion of single item over \$10,000		006	1.00%								

TABLE II		PROGRAM CITIES									
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY		
WICKENBURG (F)	WB			MAR	YOUNGTOWN	YT			MAR		
Privilege Tax		000	1.70%		Privilege Tax		000	2.00%			
Retail Tax for single item over \$10,000		004	1.19%		Hotel/Motel (Additional Tax)		003	2.00%			
Contracts (pre Oct. 2003)		009	1.00%		YUMA (F)	YM			YMA		
WILLCOX (F)	WC			COH	Privilege Tax		000	1.70%			
Privilege Tax		000	3.00%		NOTE: Retail portion of single item over \$25,000 is taxed at zero.						
Contracts (pre Aug. 2002)		009	2.00%								
WILLIAMS (F)	WL			COC							
Privilege Tax		000	3.00%								
Food Tax		002	2.00%								
Hotel/Motel Tax (not in addition to WL)		003	4.25%								
Restaurant/Bar		009	4.25%								
WINKELMAN (F)	WM			GLA/PNL							
Privilege Tax		000	3.50%								
Contracts (pre Dec. 2001)		008	2.50%								
WINSLOW (F)	WS			NAV							
Privilege Tax		000	3.00%								
Retail Tax portion of single item over \$1,000		001	1.00%								
Hotel/Motel (Additional Tax)		003	2.00%								
Jet Fuel		009	\$.03/gal								

TABLE III NON-PROGRAM CITIES

For information, call:

Avondale	(623) 478-3200
Chandler	(480) 782-2280
Flagstaff	(928) 774-5281
Glendale	(623) 930-3190
Mesa	(480) 644-2316
Nogales	(520) 287-6571
Peoria	(623) 773-7160
Phoenix	(602) 262-6785
Prescott	(928) 445-3500
Scottsdale	(480) 312-2400
Tempe	(480) 350-2955
Tucson	(520) 791-4566

TABLE IV COUNTY CODES

COUNTY	CODE
Apache	APA
Cochise	COH
Coconino	COC
Gila	GLA
Graham	GRA
Greenlee	GRN
La Paz	LAP
Maricopa	MAR
Mohave	MOH
Municipal Water, Statewide	SWD
Navajo	NAV
Rio Nuevo District, Pima	PAD
Pima	PMA
Pinal	PNL
Santa Cruz	STC
Tourism & Sports Authority District – ASU, Maricopa	MCA
Tourism & Sports Authority District – New, Maricopa	MCB
Yavapai	YAV
Yuma	YMA

TABLE V INDIAN RESERVATION CODES

INDIAN RESERVATION	COUNTY	CODE
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
Colorado River	La Paz	LAC
Fort McDowell-Yavapai	Maricopa	MAE
Fort Mojave	Mohave	MOF
Fort Yuma-Quechan	Yuma	YMG
Gila River	Maricopa	MAH
Gila River	Pinal	PNH
Havasupai	Coconino	COI
Hopi	Coconino	COJ
Hopi	Navajo	NAJ
Hualapai	Coconino	COK
Hualapai	Mohave	MOK
Kaibab-Paiute	Coconino	COL
Kaibab-Paiute	Mohave	MOL
Navajo	Apache	APM
Navajo	Coconino	COM
Navajo	Navajo	NAM
Pascua-Yaqui	Maricopa	MAN
Pascua-Yaqui	Pima	PMN
Salt River Pima-Maricopa	Maricopa	MAO
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
San Carlos Apache	Pinal	PNP
San Juan Southern Paiute	Coconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apache	Apache	APD
White Mountain Apache	Gila	GLD
White Mountain Apache	Graham	GRD
White Mountain Apache	Navajo	NAD
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

For information, call the Arizona Department of Revenue:
 Business/Withholding Tax: (602) 255-2060 • Statewide Toll-Free: (800) 634-6494 • Or visit our web site at www.revenue.state.az.us