



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%
<u>Total</u> FAGI (millions)	\$137,108.5	\$139,284.2	(1.6%)
Average FAGI	\$56,703	\$59,923	(5.4%)
<u>Total</u> Taxable Income (millions)	\$88,547.6	\$92,097.5	(3.9%)
Average Taxable Income	\$47,180	\$49,738	(5.1%)
<u>Total</u> Tax Liability (millions)	\$2,988.6	\$3,334.5	(10.4%)
Average Tax Liability	\$1,593	\$1,802	(11.6%)
<u>Average Tax Liability 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%)
<u>Average</u> FAGI	\$92,961	\$96,978	(4.1%)
<u>Total</u> Taxable Income (millions)	\$59,128.1	\$62,864.4	(5.9%)
<u>Average</u> Taxable Income	\$73,859	\$77,111	(4.2%)
<u>Total</u> Tax Liability (millions)	\$2,041.7	\$2,325.6	(12.2%)
<u>Average</u> 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%
<u>Average</u> FAGI	\$32,192	\$31,601	1.9%
<u>Total</u> Taxable Income (millions)	\$5,650.3	\$5,354.7	5.5%
<u>Average</u> Taxable Income	\$22,212	\$21,875	1.5%
<u>Total</u> Tax Liability (millions)	\$171.2	\$169.8	0.9%
<u>Average</u> 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%)
<u>Average</u> FAGI	\$53,513	\$71,278	(24.9%)
<u>Total</u> Taxable Income (millions)	\$1,071.6	\$1,422.7	(24.7%)
<u>Average</u> Taxable Income	\$50,380	\$68,606	(26.6%)
<u>Total</u> Tax Liability (millions)	\$39.6	\$58.8	(32.8%)
<u>Average</u> 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, \$64,238, and the highest per capita FAGI, \$29,522. **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, \$31,162 and the lowest per capita FAGI, \$12,383.

County	Average Federal Adjusted Gross Income	County	Per Capita Federal Adjusted Gross Income
Maricopa	\$64,238	Maricopa	\$29,522
State	\$56,703	State	\$26,341
Coconino	\$52,748	Pima	\$25,686
Pima	\$52,070	Coconino	\$25,607
Yavapai	\$49,009	Yavapai	\$24,418
Greenlee	\$48,540	Gila	\$21,871
Pinal	\$46,568	Greenlee	\$21,467
Santa Cruz	\$45,566	Cochise	\$20,864
Gila	\$45,513	Pinal	\$20,577
Cochise	\$44,197	Mohave	\$20,272
Graham	\$43,193	Santa Cruz	\$18,648
Mohave	\$41,145	Graham	\$18,392
Navajo	\$40,361	La Paz	\$17,063
Yuma	\$38,431	Navajo	\$17,010
La Paz	\$35,201	Yuma	\$15,678
Apache	\$31,162	Apache	\$12,383

The county with the greatest growth in average FAGI was Greenlee at 7.3%. 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, \$1,820, and the highest average tax liability per return, \$1,452. Apache County had the lowest average tax liability, \$813, and had the lowest average tax liability per return, \$309.

County	Average Tax Liability	County	Average Tax Liability Per Return
Maricopa	\$1,820	Maricopa	\$1,452
State	\$1,593	State	\$1,236
Coconino	\$1,460	Coconino	\$1,069
Santa Cruz	\$1,449	Pima	\$1,050
Pima	\$1,343	Greenlee	\$994
Yavapai	\$1,236	Santa Cruz	\$983
Greenlee	\$1,198	Yavapai	\$919
Gila	\$1,188	Gila	\$834
Graham	\$1,112	Pinal	\$829
Cochise	\$1,097	Graham	\$820
Pinal	\$1,065	Cochise	\$800
Navajo	\$1,016	Mohave	\$712
Mohave	\$994	Yuma	\$654
Yuma	\$945	Navajo	\$628
La Paz	\$865	La Paz	\$571
Apache	\$813	Apache	\$309

Other comparative statistics for the counties are presented below:

- **Most dependents as a % of total people represented on returns:**
Apache County at 47.1%
- **Fewest dependents as a % of total people represented on returns:**
Yavapai County at 26.8%.
- **Most age 65 and over filers as a % of total people represented on returns:**
Yavapai County at 18.5%.
- **Fewest age 65 and over filers as a % of total people represented on returns:**
Apache County at 6.2%.
- **Most blind filers as a % of total people represented on returns:**
Pinal County at 0.34%.
- **Fewest blind filers as a % of total people represented on returns:**
Santa Cruz County at 0.079%.
- **Highest percent of returns that itemized:** Maricopa County at 46.2%.
- **Lowest percent of returns that itemized:** Apache County at 16.5%.
- **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 3.6%.
- **Greatest proportion of returns with \$20,000 to \$49,999 FAGI:**
Pinal County at 35.8%.
- **Lowest proportion of returns with \$20,000 to \$49,999 FAGI:**
Cochise County at 30.0%.

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	\$49,728	30	28	MESA	\$50,211	28	21
AVONDALE	\$45,305	39	38	MIAMI	\$38,850	61	69
BENSON	\$42,272	48	32	NOGALES	\$31,693	80	68
BISBEE	\$38,148	65	66	PAGE	\$45,703	36	40
BUCKEYE	\$50,089	29	25	PARKER	\$38,254	64	49
BULLHEAD CITY	\$36,322	67	60	PATAGONIA	\$51,332	25	35
CAMP VERDE	\$40,222	55	50	PAYSON/STAR VALLEY	\$52,811	22	27
CAREFREE	\$222,302	1	1	PEORIA	\$60,834	11	13
CASA GRANDE	\$47,008	31	37	PHOENIX	\$54,740	18	15
CAVE CREEK	\$97,606	3	3	PIMA	\$41,517	50	56
CHANDLER	\$67,660	8	7	PINETOP-LAKESIDE	\$51,553	24	18
CHINO VALLEY	\$41,376	53	43	PRESCOTT	\$62,961	10	9
CLARKDALE	\$46,453	33	30	PRESCOTT VALLEY	\$39,298	58	59
CLIFTON	\$41,434	52	63	QUARTZSITE	\$26,678	83	80
COLORADO CITY	\$27,236	82	81	QUEEN CREEK (combined)	\$55,386	17	14
COOLIDGE	\$38,583	63	54	SAFFORD	\$42,218	49	52
COTTONWOOD	\$42,403	47	45	SAHUARITA	\$55,613	16	19
DEWEY HUMBOLDT	\$46,887	32	29	SAINT JOHNS	\$41,479	51	48
DOUGLAS	\$26,660	84	83	SAN LUIS	\$18,838	85	85
DUNCAN	\$40,498	54	64	SCOTTSDALE/ PARADISE VALLEY	\$142,557	2	2
EAGAR	\$42,859	43	53	SEDONA (combined)	\$72,909	6	8
EL MIRAGE	\$37,984	66	65	SHOW LOW	\$45,626	37	34
ELOY	\$31,886	79	79	SIERRA VISTA	\$53,388	19	22
FLAGSTAFF	\$56,370	15	16	SNOWFLAKE	\$43,309	41	41
FLORENCE	\$45,321	38	44	SOMERTON	\$27,935	81	82
FOUNTAIN HILLS	\$91,718	4	4	SPRINGERVILLE	\$42,897	42	55
FREDONIA	\$32,223	78	78	SUPERIOR	\$33,723	72	71
GILA BEND	\$32,610	77	76	SURPRISE/SUN CITY	\$52,683	23	26
GILBERT	\$70,670	7	6	TAYLOR	\$42,704	44	47
GLENDALE	\$50,416	27	23	TEMPE/GUADALUPE	\$57,428	13	12
GLOBE	\$42,610	46	51	THATCHER	\$52,820	21	36
GOODYEAR	\$64,228	9	11	TOLLESON	\$39,223	59	67
HAYDEN	\$36,142	68	46	TOMBSTONE	\$33,044	74	72
HOLBROOK	\$35,255	69	62	TUCSON/S TUCSON/ ORO VALLEY	\$51,224	26	24
HUACHUCA CITY	\$38,843	62	61	WELLTON	\$32,693	76	84
JEROME	\$39,209	60	75	WICKENBURG	\$59,961	12	10
KEARNY	\$42,679	45	58	WILLCOX	\$32,849	75	57
KINGMAN	\$43,565	40	39	WILLIAMS	\$40,218	56	42
LAKE HAVASU CITY	\$45,929	34	31	WINKELMAN	\$39,358	57	70
LITCHFIELD PARK	\$75,932	5	5	WINSLOW	\$34,372	71	77
MAMMOTH	\$34,544	70	74	YOUNGTOWN	\$33,695	73	73
MARANA	\$56,959	14	17	YUMA	\$45,887	35	33
MARICOPA	\$53,147	20	20				

City/Town	Per Capita FAGI	2007 Rank	2006 Rank	City/Town	Per Capita FAGI	2007 Rank	2006 Rank
APACHE JUNCTION	\$25,158	22	23	MESA	\$23,144	28	26
AVONDALE	\$18,427	53	53	MIAMI	\$18,112	57	64
BENSON	\$21,215	33	28	NOGALES	\$12,993	79	74
BISBEE	\$21,143	35	38	PAGE	\$20,669	38	47
BUCKEYE	\$19,517	45	41	PARKER	\$18,426	54	45
BULLHEAD CITY	\$18,384	55	43	PATAGONIA	\$27,893	15	20
CAMP VERDE	\$19,458	47	44	PAYSON/STAR VALLEY	\$26,907	17	19
CAREFREE	\$122,844	1	1	PEORIA	\$28,185	14	13
CASA GRANDE	\$20,479	40	40	PHOENIX	\$24,448	23	18
CAVE CREEK	\$45,531	4	4	PIMA	\$16,631	64	71
CHANDLER	\$32,071	7	9	PINETOP-LAKESIDE	\$23,347	27	25
CHINO VALLEY	\$19,285	50	42	PRESCOTT	\$34,072	6	6
CLARKDALE	\$23,914	24	24	PRESCOTT VALLEY	\$17,981	58	54
CLIFTON	\$19,764	44	57	QUARTZSITE	\$15,150	71	69
COLORADO CITY	\$6,509	85	84	QUEEN CREEK (combined)	\$21,062	36	33
COOLIDGE	\$15,767	70	62	SAFFORD	\$18,501	52	58
COTTONWOOD	\$20,519	39	36	SAHUARITA	\$22,765	29	32
DEWEY HUMBOLDT	\$23,479	26	27	SAINT JOHNS	\$16,716	63	61
DOUGLAS	\$11,338	82	81	SAN LUIS	\$6,643	84	85
DUNCAN	\$17,791	59	65	SCOTTSDALE/ PARADISE VALLEY	\$76,196	2	2
EAGAR	\$17,705	60	66	SEDONA (combined)	\$41,311	5	5
EL MIRAGE	\$14,744	74	73	SHOW LOW	\$21,151	34	35
ELOY	\$12,661	81	80	SIERRA VISTA	\$26,065	19	17
FLAGSTAFF	\$28,244	13	14	SNOWFLAKE	\$17,155	61	59
FLORENCE	\$20,208	42	49	SOMERTON	\$10,331	83	83
FOUNTAIN HILLS	\$48,624	3	3	SPRINGERVILLE	\$19,435	48	56
FREDONIA	\$14,577	76	77	SUPERIOR	\$15,810	69	67
GILA BEND	\$12,751	80	79	SURPRISE/SUN CITY	\$28,787	12	12
GILBERT	\$29,878	11	11	TAYLOR	\$15,982	68	70
GLENDALE	\$22,618	30	29	TEMPE/GUADALUPE	\$31,274	9	7
GLOBE	\$20,216	41	46	THATCHER	\$22,222	32	50
GOODYEAR	\$27,304	16	15	TOLLESON	\$15,036	72	75
HAYDEN	\$16,302	66	52	TOMBSTONE	\$18,242	56	51
HOLBROOK	\$16,027	67	63	TUCSON/S TUCSON/ ORO VALLEY	\$25,395	21	16
HUACHUCA CITY	\$19,058	51	48	WELLTON	\$13,764	78	82
JEROME	\$26,512	18	31	WICKENBURG	\$30,152	10	10
KEARNY	\$19,350	49	55	WILLCOX	\$14,432	77	60
KINGMAN	\$21,032	37	34	WILLIAMS	\$19,458	46	37
LAKE HAVASU CITY	\$23,722	25	22	WINKELMAN	\$17,130	62	72
LITCHFIELD PARK	\$31,991	8	8	WINSLOW	\$14,693	75	78
MAMMOTH	\$14,866	73	76	YOUNGTOWN	\$16,318	65	68
MARANA	\$25,791	20	21	YUMA	\$19,919	43	39
MARICOPA	\$22,428	31	30				

City/Town	Average Tax Liability	2007 Rank	2006 Rank	City/Town	Average Tax Liability	2007 Rank	2006 Rank
APACHE JUNCTION	\$1,220	25	33	MESA	\$1,214	26	19
AVONDALE	\$946	54	54	MIAMI	\$903	63	73
BENSON	\$984	48	24	NOGALES	\$920	61	39
BISBEE	\$974	50	62	PAGE	\$1,071	40	41
BUCKEYE	\$1,102	34	22	PARKER	\$960	51	38
BULLHEAD CITY	\$821	70	57	PATAGONIA	\$1,474	14	18
CAMP VERDE	\$947	53	55	PAYSON/STAR VALLEY	\$1,430	16	32
CAREFREE	\$7,990	1	1	PEORIA	\$1,452	15	14
CASA GRANDE	\$1,162	27	37	PHOENIX	\$1,544	12	12
CAVE CREEK	\$2,974	3	3	PIMA	\$937	57	66
CHANDLER	\$1,782	7	10	PINETOP-LAKESIDE	\$1,301	21	15
CHINO VALLEY	\$922	60	52	PRESCOTT	\$1,718	10	9
CLARKDALE	\$1,033	42	28	PRESCOTT VALLEY	\$816	71	68
CLIFTON	\$988	47	64	QUARTZSITE	\$647	81	78
COLORADO CITY	\$514	84	79	QUEEN CREEK (combined)	\$1,141	30	23
COOLIDGE	\$864	68	45	SAFFORD	\$1,066	41	47
COTTONWOOD	\$1,031	43	46	SAHUARITA	\$1,160	28	35
DEWEY HUMBOLDT	\$1,101	35	34	SAINT JOHNS	\$998	46	49
DOUGLAS	\$661	79	80	SAN LUIS	\$281	85	85
DUNCAN	\$953	52	63	SCOTTSDALE/PARADISE VALLEY	\$5,380	2	2
EAGAR	\$1,093	38	56	SEDONA (combined)	\$2,301	5	6
EL MIRAGE	\$694	77	76	SHOW LOW	\$1,134	31	30
ELOY	\$669	78	83	SIERRA VISTA	\$1,243	23	27
FLAGSTAFF	\$1,525	13	13	SNOWFLAKE	\$975	49	43
FLORENCE	\$934	58	60	SOMERTON	\$516	83	84
FOUNTAIN HILLS	\$2,752	4	4	SPRINGERVILLE	\$1,081	39	51
FREDONIA	\$621	82	82	SUPERIOR	\$801	73	74
GILA BEND	\$755	76	75	SURPRISE/SUN CITY	\$1,098	36	44
GILBERT	\$1,766	8	7	TAYLOR	\$939	56	61
GLENDALE	\$1,228	24	21	TEMPE/GUADALUPE	\$1,566	11	11
GLOBE	\$1,013	44	53	THATCHER	\$1,423	17	42
GOODYEAR	\$1,389	18	16	TOLLESON	\$772	75	70
HAYDEN	\$924	59	58	TOMBSTONE	\$787	74	69
HOLBROOK	\$875	66	50	TUCSON/S TUCSON/ ORO VALLEY	\$1,344	19	17
HUACHUCA CITY	\$896	65	59	WELLTON	\$869	67	65
JEROME	\$1,258	22	48	WICKENBURG	\$1,747	9	8
KEARNY	\$946	55	67	WILLCOX	\$899	64	31
KINGMAN	\$1,124	33	29	WILLIAMS	\$1,001	45	36
LAKE HAVASU CITY	\$1,143	29	26	WINKELMAN	\$904	62	71
LITCHFIELD PARK	\$2,040	6	5	WINSLOW	\$822	69	72
MAMMOTH	\$811	72	77	YOUNGTOWN	\$657	80	81
MARANA	\$1,323	20	20	YUMA	\$1,134	32	25
MARICOPA	\$1,096	37	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	\$944	26	29	MESA	\$971	23	17
AVONDALE	\$748	47	43	MIAMI	\$663	62	72
BENSON	\$744	48	26	NOGALES	\$568	71	52
BISBEE	\$711	53	63	PAGE	\$744	49	50
BUCKEYE	\$863	31	22	PARKER	\$636	65	42
BULLHEAD CITY	\$583	70	59	PATAGONIA	\$1,094	16	23
CAMP VERDE	\$663	63	56	PAYSON	\$1,045	20	36
CAREFREE	\$6,189	1	1	PEORIA	\$1,189	14	14
CASA GRANDE	\$892	30	33	PHOENIX	\$1,202	13	12
CAVE CREEK	\$2,394	3	3	PIMA	\$712	52	66
CHANDLER	\$1,488	7	8	PINETOP-LAKESIDE	\$960	24	18
CHINO VALLEY	\$678	59	47	PRESCOTT	\$1,313	9	11
CLARKDALE	\$782	41	31	PRESCOTT VALLEY	\$606	67	68
CLIFTON	\$795	40	58	QUARTZSITE	\$383	81	80
COLORADO CITY	\$299	84	83	QUEEN CREEK (combined)	\$930	27	20
COOLIDGE	\$642	64	46	SAFFORD	\$797	39	45
COTTONWOOD	\$757	46	44	SAHUARITA	\$945	25	28
DEWEY HUMBOLDT	\$802	38	35	SAINT JOHNS	\$705	54	53
DOUGLAS	\$381	82	82	SAN LUIS	\$144	85	85
DUNCAN	\$719	51	64	SCOTTSDALE/ PARADISE VALLEY	\$4,337	2	2
EAGAR	\$767	42	61	SEDONA (combined)	\$1,708	5	7
EL MIRAGE	\$544	75	74	SHOW LOW	\$832	34	34
ELOY	\$462	79	81	SIERRA VISTA	\$989	21	24
FLAGSTAFF	\$1,225	12	13	SNOWFLAKE	\$693	56	41
FLORENCE	\$759	44	49	SOMERTON	\$347	83	84
FOUNTAIN HILLS	\$2,182	4	4	SPRINGERVILLE	\$808	37	54
FREDONIA	\$449	80	79	SUPERIOR	\$560	73	73
GILA BEND	\$524	76	75	SURPRISE/SUN CITY	\$856	32	40
GILBERT	\$1,472	8	6	TAYLOR	\$693	57	67
GLENDALE	\$975	22	21	TEMPE/GUADALUPE	\$1,292	11	10
GLOBE	\$760	43	48	THATCHER	\$1,089	17	38
GOODYEAR	\$1,148	15	15	TOLLESON	\$599	69	69
HAYDEN	\$689	58	60	TOMBSTONE	\$565	72	70
HOLBROOK	\$604	68	55	TUCSON/S TUCSON/ ORO VALLEY	\$1,049	19	16
HUACHUCA CITY	\$665	61	57	WELLTON	\$666	60	65
JEROME	\$926	29	51	WICKENBURG	\$1,310	10	9
KEARNY	\$758	45	62	WILLCOX	\$626	66	39
KINGMAN	\$830	35	32	WILLIAMS	\$740	50	37
LAKE HAVASU CITY	\$824	36	30	WINKELMAN	\$700	55	71
LITCHFIELD PARK	\$1,657	6	5	WINSLOW	\$506	77	78
MAMMOTH	\$559	74	76	YOUNGTOWN	\$487	78	77
MARANA	\$1,063	18	19	YUMA	\$847	33	27
MARICOPA	\$926	28	25				

Comparative statistics for the cities/towns are presented below:

- **Greatest growth in average FAGI:** Average Federal Adjusted Gross Income grew 27.3% in Wellton.
- **Smallest growth in average FAGI:** Average Federal Adjusted Gross Income declined by 19.9% in Willcox.
- **Most dependents as a % of total people represented on returns:** Colorado City at 66.3%.
- **Fewest dependents as a % of total people represented on returns:** Carefree at 14.1%.
- **Most blind exemptions as a % of total people represented on returns:** Eloy at 1.2%.
- **Most age 65 and over filers as a % of total people represented on returns:** Surprise\Sun City at 43.5%.
- **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 71.5%.

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), Saint 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	20,528	18,420	11.4%
# of people represented	51,661	48,639	6.2%
# of people over 65	3,220	2,208	45.8%
# of blind persons	43	32	34.4%
# of dependents	24,352	23,828	2.2%
Total FAGI (millions)	\$639.7	\$577.3	10.8%
Average FAGI	\$31,162	\$31,338	(0.6%)
Total Taxable Income (millions)	\$212.5	\$191.8	10.8%
Average Taxable Income	\$27,181	\$26,889	1.1%
Total Tax Liability (millions)	\$6.4	\$6.0	5.1%
Average Tax Liability	\$813	\$847	(4.0%)
Average Tax Liability Per Return	\$309	\$328	(5.7%)

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 \$12,383. This is a 4.3% increase over the 2006 per capita figure, \$11,868.

The three incorporated cities/towns in this county account for 19.3% of the returns and 26.2% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$17,799. This is a 4.4% 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	5,562	7,463	1,159	17	3,508	\$24,145,919	\$1,627,911	\$1,973,406	\$818,782	\$21,266
# of returns			932	17	2,063	5,562	3,665	122	514	513
average per return			1.2	1.0	1.7	\$4,341	\$444	\$16,175	\$1,593	\$41
\$10,000 to \$19,999	4,446	7,380	605	13	5,596	\$68,463,899	(\$835,856,599)	\$2,540,610	\$7,062,506	\$183,707
# of returns			459	13	2,898	4,446	3,316	198	1,313	1,311
average per return			1.3	1.0	1.9	\$15,399	(\$252,068)	\$12,831	\$5,379	\$140
\$20,000 to \$29,999	3,061	5,384	334	3	4,538	\$76,270,778	\$24,814,191	\$4,043,496	\$12,508,641	\$331,843
# of returns			254	3	2,177	3,061	2,115	265	1,289	1,289
average per return			1.3	1.0	2.1	\$24,917	\$11,732	\$15,258	\$9,704	\$257
\$30,000 to \$49,999	3,629	6,331	438	7	5,281	\$142,027,344	\$64,188,669	\$15,085,350	\$40,548,727	\$1,104,391
# of returns			316	7	2,308	3,629	2,681	816	1,996	1,996
average per return			1.4	1.0	2.3	\$39,137	\$23,942	\$18,487	\$20,315	\$553
\$50,000 to \$74,999	2,099	3,824	330	2	3,153	\$129,790,240	\$74,555,783	\$19,093,319	\$48,052,736	\$1,350,196
# of returns			242	2	1,284	2,099	1,756	892	1,395	1,395
average per return			1.4	1.0	2.5	\$61,834	\$42,458	\$21,405	\$34,446	\$968
\$75,000 to \$99,999	993	1,882	169	1	1,436	\$85,088,614	\$53,327,614	\$12,478,580	\$37,108,146	\$1,082,225
# of returns			118	1	604	993	852	552	709	709
average per return			1.4	1.0	2.4	\$85,688	\$62,591	\$22,606	\$52,339	\$1,526
\$100,000 to \$199,999	669	1,271	156	0	782	\$84,615,901	\$61,480,025	\$13,455,041	\$45,808,364	\$1,450,094
# of returns			103	0	357	669	610	478	541	541
average per return			1.5		2.2	\$126,481	\$100,787	\$28,149	\$84,674	\$2,680
\$200,000 to \$499,999	58	109	27	0	54	\$15,814,156	\$13,423,623	\$1,674,456	\$11,360,561	\$426,654
# of returns			18	0	23	58	57	51	52	52
average per return			1.5		2.3	\$272,658	\$235,502	\$32,832	\$218,472	\$8,205
\$500,000 and over	11	18	2	0	4	\$13,480,118	\$10,349,771	\$968,913	\$9,235,980	\$402,690
# of returns			2	0	4	11	10	8	9	9
average per return			1.0		1.0	\$1,225,465	\$1,034,977	\$121,114	\$1,026,220	\$44,743
GRAND TOTAL	20,528	33,662	3,220	43	24,352	\$639,696,969	(\$532,089,012)	\$71,313,171	\$212,504,443	\$6,353,066
# of returns			2,444	43	11,718	20,528	15,062	3,382	7,818	7,815
average per return			1.3	1.0	2.1	\$31,162	(\$35,327)	\$21,086	\$27,181	\$813

TABLE 7
Eagar

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	329	444	68		152	\$172,698	(\$921,463)	\$506,519	\$130,472	\$3,425
# of returns			55		82	329	248	31	57	57
average per return			1.2		1.9	\$525	(\$3,716)	\$16,339	\$2,289	\$60
\$10,000 to \$19,999	253	388	73		211	\$4,274,851	\$2,797,432	\$506,353	\$910,497	\$23,711
# of returns			50		104	253	236	36	135	135
average per return			1.5		2.0	\$16,897	\$11,854	\$14,065	\$6,744	\$176
\$20,000 to \$29,999	167	283	41		162	\$4,189,668	\$3,233,933	\$626,547	\$1,435,775	\$38,054
# of returns			31		79	167	154	38	138	138
average per return			1.3		2.1	\$25,088	\$21,000	\$16,488	\$10,404	\$276
\$30,000 to \$49,999	268	455	63		248	\$10,588,280	\$8,880,638	\$2,223,667	\$5,185,402	\$141,180
# of returns			43		114	268	254	133	252	252
average per return			1.5		2.2	\$39,509	\$34,963	\$16,719	\$20,577	\$560
\$50,000 to \$74,999	197	359	40		225	\$12,371,164	\$10,961,399	\$2,605,210	\$7,044,298	\$197,655
# of returns			28		97	197	196	137	193	193
average per return			1.4		2.3	\$62,798	\$55,926	\$19,016	\$36,499	\$1,024
\$75,000 to \$99,999	144	277	20		183	\$12,479,665	\$11,666,347	\$2,581,228	\$8,127,181	\$236,048
# of returns			16		76	144	144	118	143	143
average per return			1.3		2.4	\$86,664	\$81,016	\$21,875	\$56,833	\$1,651
\$100,000 to \$199,999	104	200	15		127	\$12,843,562	\$12,238,968	\$2,663,065	\$8,907,702	\$276,255
# of returns			10		61	104	104	92	103	103
average per return			1.5		2.1	\$123,496	\$117,682	\$28,946	\$86,483	\$2,682
\$200,000 and over	14	25	6		10	\$6,339,816	\$6,206,414	\$837,789	\$5,257,743	\$215,402
# of returns			5		4	14	14	13	14	14
average per return			1.2		2.5	\$452,844	\$443,315	\$64,445	\$375,553	\$15,386
GRAND TOTAL	1,476	2,431	326	3	1,318	\$63,259,704	\$55,063,668	\$12,550,378	\$36,999,070	\$1,131,730
# of returns			238	3	617	1,476	1,350	598	1,035	1,035
average per return			1.4	1.0	2.1	\$42,859	\$40,788	\$20,987	\$35,748	\$1,093

TABLE 8
Saint Johns

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	311	423	93		127	\$480,691	(\$485,689)	\$253,343	\$73,049	\$1,893
# of returns			69		74	311	274	17	43	43
average per return			1.3		1.7	\$1,546	(\$1,773)	\$14,903	\$1,699	\$44
\$10,000 to \$19,999	231	360	56		186	\$3,786,384	\$2,521,130	\$342,604	\$731,743	\$19,019
# of returns			43		98	231	215	30	135	135
average per return			1.3		1.9	\$16,391	\$11,726	\$11,420	\$5,420	\$141
\$20,000 to \$29,999	151	244	42		132	\$3,785,424	\$3,033,766	\$644,903	\$1,426,014	\$37,948
# of returns			31		66	151	141	44	132	132
average per return			1.4		2.0	\$25,069	\$21,516	\$14,657	\$10,803	\$287
\$30,000 to \$49,999	238	400	64		252	\$9,354,391	\$7,821,333	\$1,606,697	\$4,595,996	\$124,646
# of returns			42		108	238	228	106	228	228
average per return			1.5		2.3	\$39,304	\$34,304	\$15,158	\$20,158	\$547
\$50,000 to \$74,999	200	376	40		276	\$12,588,057	\$11,126,039	\$2,314,635	\$7,236,214	\$202,106
# of returns			29		115	200	199	119	192	192
average per return			1.4		2.4	\$62,940	\$55,910	\$19,451	\$37,689	\$1,053
\$75,000 to \$99,999	140	276	25		188	\$12,049,769	\$11,012,354	\$2,137,213	\$7,747,795	\$222,807
# of returns			16		79	140	140	99	140	140
average per return			1.6		2.4	\$86,070	\$78,660	\$21,588	\$55,341	\$1,591
\$100,000 to \$199,999	84	164	19		110	\$10,882,213	\$10,310,533	\$1,948,233	\$7,734,626	\$243,138
# of returns			12		49	84	84	73	84	84
average per return			1.6		2.2	\$129,550	\$122,744	\$26,688	\$92,079	\$2,895
\$200,000 and over	12	23	3		20	\$3,775,217	\$3,516,386	\$510,133	\$2,947,970	\$112,415
# of returns			2		6	12	12	12	12	12
average per return			1.5		3.3	\$314,601	\$293,032	\$42,511	\$245,664	\$9,368
GRAND TOTAL	1,367	2,266	342	2	1,291	\$56,702,146	\$48,855,852	\$9,757,761	\$32,493,407	\$963,972
# of returns			244	2	595	1,367	1,293	500	966	966
average per return			1.4	1.0	2.2	\$41,479	\$37,785	\$19,516	\$33,637	\$998

TABLE 9
Springerville

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	248	304	83		69	\$678,111	\$203,486	\$180,545	\$83,774	\$2,173
# of returns			69		37	248	166	15	47	47
average per return			1.2		1.9	\$2,734	\$1,226	\$12,036	\$1,782	\$46
\$10,000 to \$19,999	165	230	40		114	\$2,512,853	\$1,819,623	\$194,997	\$691,531	\$17,998
# of returns			34		58	165	150	19	114	114
average per return			1.2		2.0	\$15,229	\$12,131	\$10,263	\$6,066	\$158
\$20,000 to \$29,999	143	219	28		120	\$3,682,300	\$2,861,418	\$347,068	\$1,491,852	\$39,795
# of returns			21		62	143	132	27	129	129
average per return			1.3		1.9	\$25,750	\$21,677	\$12,854	\$11,565	\$308
\$30,000 to \$49,999	215	356	47		171	\$8,471,952	\$6,986,551	\$1,425,755	\$4,400,327	\$120,504
# of returns			32		86	215	200	93	205	205
average per return			1.5		2.0	\$39,404	\$34,933	\$15,331	\$21,465	\$588
\$50,000 to \$74,999	167	311	41		164	\$10,645,797	\$9,372,942	\$2,048,331	\$6,227,727	\$174,138
# of returns			26		78	167	165	113	163	163
average per return			1.6		2.1	\$63,747	\$56,806	\$18,127	\$38,207	\$1,068
\$75,000 to \$99,999	97	183	20		102	\$8,340,547	\$7,672,888	\$1,435,726	\$5,525,142	\$161,241
# of returns			12		47	97	97	72	97	97
average per return			1.7		2.2	\$85,985	\$79,102	\$19,941	\$56,960	\$1,662
\$100,000 and over	75	143	18		61	\$13,284,201	\$12,853,993	\$1,579,548	\$10,647,915	\$381,160
# of returns			13		30	75	75	59	75	75
average per return			1.4		2.0	\$177,123	\$171,387	\$26,772	\$141,972	\$5,082
GRAND TOTAL	1,110	1,746	277	1	801	\$47,615,761	\$41,770,901	\$7,211,970	\$29,068,268	\$897,009
# of returns			207	1	398	1,110	985	398	830	830
average per return			1.3	1.0	2.0	\$42,897	\$42,407	\$18,121	\$35,022	\$1,081

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

Most Returns Filed:	Eagar 1,476 or 7.2% of the county total
Most People Represented:	Eagar 3,925 or 7.6% of the county total
Most Age 65 Exemptions:	Saint Johns 342 or 10.6% of the county total
Most Blind Exemptions:	Eagar 3 or 7.0% of the county total
Most Dependents Claimed:	Eagar 1,318 or 5.4% of the county total
Most Dependents as a % of Total Population:	Saint Johns 38.1%
Least Dependents as a % of Total Population:	Springerville 32.7%
Most 65 & Over Persons as a % of Total Population:	Springerville 11.1%
Least 65 & Over Persons as a % of Total Population:	Eagar 9.1%
Highest Average FAGI:	Springerville \$42,897
Lowest Average FAGI:	Saint Johns \$41,479
Highest Per Capita FAGI:	Springerville \$19,435
Lowest Per Capita FAGI:	Saint Johns \$16,716
Highest % of Itemizers:	Eagar 40.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN APACHE COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Springerville	\$42,897	\$41,139	4.3%
Eagar	\$42,859	\$41,414	3.5%
Saint Johns	\$41,479	\$42,623	(2.7%)
Apache County	\$31,162	\$31,338	(0.6%)

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	49,247	44,096	11.7%
# of people represented	104,320	94,987	9.8%
# of people over 65	14,233	11,937	19.2%
# of blind persons	192	174	10.3%
# of dependents	32,633	30,263	7.8%
<u>Total</u> FAGI (millions)	\$2,176.6	\$2,010.5	8.3%
<u>Average</u> FAGI	\$44,197	\$45,594	(3.1%)
<u>Total</u> Taxable Income (millions)	\$1,278.8	\$1,235.9	3.5%
<u>Average</u> Taxable Income	\$35,593	\$36,709	(3.0%)
<u>Total</u> Tax Liability (millions)	\$39.4	\$40.6	(3.1%)
<u>Average</u> Tax Liability	\$1,097	\$1,208	(9.2%)
<u>Average Tax Liability Per Return</u>	\$800	\$922	(13.3%)

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 \$20,864. This is a 1.4% decrease over the 2006 per capita figure, \$21,166.

The seven incorporated cities/towns in this county account for 81.4% of the returns and 80.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$20,920. This is a 1.2% 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	10,276	13,639	2,892	31	3,814	\$34,809,660	(\$4,720,813)	\$9,299,395	\$2,895,700	\$75,160
# of returns			2,323	30	2,314	10,276	7,181	644	1,725	1,714
average per return			1.2	1.0	1.6	\$3,387	(\$657)	\$14,440	\$1,679	\$44
\$10,000 to \$19,999	9,099	13,725	2,458	30	6,280	\$148,969,042	\$96,383,201	\$13,085,300	\$32,643,305	\$849,994
# of returns			1,887	30	3,523	9,099	7,956	1,036	5,500	5,486
average per return			1.3	1.0	1.8	\$16,372	\$12,115	\$12,631	\$5,935	\$155
\$20,000 to \$29,999	6,531	10,277	1,780	43	4,924	\$170,743,841	\$124,022,157	\$19,592,218	\$65,387,371	\$1,741,767
# of returns			1,274	43	2,624	6,531	5,842	1,381	5,907	5,905
average per return			1.4	1.0	1.9	\$26,144	\$21,229	\$14,187	\$11,069	\$295
\$30,000 to \$49,999	8,233	13,436	2,298	35	6,066	\$332,397,532	\$263,282,948	\$47,177,768	\$170,027,279	\$4,643,205
# of returns			1,647	35	3,156	8,233	7,667	3,092	7,867	7,866
average per return			1.4	1.0	1.9	\$40,374	\$34,340	\$15,258	\$21,613	\$590
\$50,000 to \$74,999	6,506	11,372	2,060	29	4,830	\$408,023,774	\$351,333,308	\$71,316,574	\$238,546,116	\$6,738,721
# of returns			1,445	29	2,533	6,506	6,398	3,970	6,382	6,381
average per return			1.4	1.0	1.9	\$62,715	\$54,913	\$17,964	\$37,378	\$1,056
\$75,000 to \$99,999	4,195	7,786	1,325	13	3,445	\$363,926,551	\$327,056,256	\$65,916,339	\$232,353,536	\$6,805,344
# of returns			864	13	1,787	4,195	4,192	3,174	4,154	4,154
average per return			1.5	1.0	1.9	\$86,752	\$78,019	\$20,768	\$55,935	\$1,638
\$100,000 to \$199,999	3,861	7,364	1,165	10	2,909	\$500,818,247	\$468,186,006	\$87,558,822	\$357,069,575	\$11,295,182
# of returns			780	8	1,571	3,861	3,859	3,368	3,848	3,848
average per return			1.5	1.3	1.9	\$129,712	\$121,323	\$25,997	\$92,794	\$2,935
\$200,000 to \$499,999	467	879	211	0	332	\$127,299,310	\$122,683,532	\$17,929,977	\$101,438,887	\$3,814,555
# of returns			140	0	167	467	467	422	465	465
average per return			1.5	0.0	2.0	\$272,590	\$262,706	\$42,488	\$218,148	\$8,203
\$500,000 to \$999,999	56	100	31	1	24	\$37,930,417	\$37,580,318	\$4,620,137	\$31,993,071	\$1,349,474
# of returns			19	1	15	56	56	45	56	56
average per return			1.6	1.0	1.6	\$677,329	\$671,077	\$102,670	\$571,305	\$24,098
\$1,000,000 and over	23	42	13	0	9	\$51,641,354	\$52,680,791	\$6,181,965	\$46,398,026	\$2,062,830
# of returns			9	0	7	23	23	23	23	23
average per return			1.4	0.0	1.3	\$2,245,276	\$2,290,469	\$268,781	\$2,017,305	\$89,688
GRAND TOTAL	49,247	78,620	14,233	192	32,633	\$2,176,559,727	\$1,838,487,704	\$342,678,495	\$1,278,752,866	\$39,376,232
# of returns			10,388	189	17,697	49,247	43,641	17,155	35,927	35,898
average per return			1.4	1.0	1.8	\$44,197	\$42,128	\$19,975	\$35,593	\$1,097

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	723	941	275	1	193	\$1,784,472	(\$413,273)	\$660,188	\$241,536	\$6,262
# of returns			211	1	115	723	488	53	146	145
average per return			1.3	1.0	1.7	\$2,468	(\$847)	\$12,456	\$1,654	\$43
\$10,000 to \$19,999	720	1,047	294	3	292	\$11,252,776	\$7,663,122	\$1,472,547	\$2,850,098	\$74,214
# of returns			223	3	180	720	618	106	471	469
average per return			1.3	1.0	1.6	\$15,629	\$12,400	\$13,892	\$6,051	\$158
\$20,000 to \$29,999	515	809	199	4	274	\$12,921,769	\$9,821,522	\$1,571,357	\$5,223,151	\$138,850
# of returns			132	4	166	515	460	119	475	475
average per return			1.5	1.0	1.7	\$25,091	\$21,351	\$13,205	\$10,996	\$292
\$30,000 to \$49,999	686	1,107	221	4	404	\$27,228,642	\$21,497,002	\$4,054,282	\$14,414,800	\$393,314
# of returns			152	4	197	686	623	265	657	657
average per return			1.5	1.0	2.1	\$39,692	\$34,506	\$15,299	\$21,940	\$599
\$50,000 to \$74,999	524	946	177	3	369	\$32,419,116	\$28,080,738	\$6,169,515	\$18,273,774	\$511,351
# of returns			122	3	185	524	517	315	512	512
average per return			1.5	1.0	2.0	\$61,869	\$54,315	\$19,586	\$35,691	\$999
\$75,000 to \$99,999	314	589	90	0	209	\$27,925,402	\$24,918,204	\$4,915,263	\$17,918,349	\$523,682
# of returns			62	0	101	314	314	237	313	313
average per return			1.5		2.1	\$88,934	\$79,357	\$20,740	\$57,247	\$1,673
\$100,000 to \$199,999	226	432	73	0	157	\$28,827,600	\$27,247,794	\$5,406,027	\$20,476,309	\$644,350
# of returns			46	0	77	226	226	201	225	225
average per return			1.6		2.0	\$127,556	\$120,565	\$26,896	\$91,006	\$2,864
\$200,000 and over	34	59	19	0	24	\$15,822,067	\$15,884,179	\$3,650,144	\$12,011,793	\$491,790
# of returns			12	0	10	34	34	30	33	33
average per return			1.6		2.4	\$465,355	\$467,182	\$121,671	\$363,994	\$14,903
GRAND TOTAL	3,742	5,930	1,348	15	1,922	\$158,181,844	\$134,699,288	\$27,899,323	\$91,409,810	\$2,783,813
# of returns			960	15	1,031	3,742	3,280	1,326	2,832	2,829
average per return			1.4	1.0	1.9	\$42,272	\$41,067	\$21,040	\$32,277	\$984

**TABLE 12
Bisbee**

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	665	814	200	3	150	\$3,171,011	\$1,178,096	\$577,141	\$205,463	\$5,320
# of returns			177	3	107	665	510	56	116	116
average per return			1.1	1.0	1.4	\$4,768	\$2,310	\$10,306	\$1,771	\$46
\$10,000 to \$19,999	569	798	178	2	298	\$8,838,626	\$6,255,686	\$1,103,813	\$2,170,201	\$56,498
# of returns			148	2	170	569	512	91	372	372
average per return			1.2	1.0	1.8	\$15,534	\$12,218	\$12,130	\$5,834	\$152
\$20,000 to \$29,999	437	637	128	5	222	\$11,159,419	\$8,647,366	\$1,351,448	\$5,048,348	\$134,872
# of returns			102	5	132	437	389	98	413	413
average per return			1.3	1.0	1.7	\$25,536	\$22,230	\$13,790	\$12,224	\$327
\$30,000 to \$49,999	558	838	163	1	308	\$21,791,921	\$18,085,078	\$2,760,627	\$12,378,837	\$341,485
# of returns			124	1	170	558	520	202	544	544
average per return			1.3	1.0	1.8	\$39,054	\$34,779	\$13,666	\$22,755	\$628
\$50,000 to \$74,999	382	618	112	1	203	\$23,327,226	\$20,466,217	\$3,408,523	\$14,816,910	\$424,716
# of returns			86	1	111	382	372	208	375	375
average per return			1.3	1.0	1.8	\$61,066	\$55,017	\$16,387	\$39,512	\$1,133
\$75,000 to \$99,999	181	327	50	1	116	\$15,410,392	\$14,163,146	\$2,685,881	\$10,292,672	\$304,908
# of returns			36	1	67	181	181	121	174	174
average per return			1.4	1.0	1.7	\$85,140	\$78,249	\$22,197	\$59,153	\$1,752
\$100,000 to \$199,999	146	261	44	0	67	\$18,381,592	\$17,294,273	\$2,421,348	\$13,919,060	\$449,604
# of returns			32	0	34	146	146	109	146	146
average per return			1.4		2.0	\$125,901	\$118,454	\$22,214	\$95,336	\$3,079
\$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	2,959	4,331	894	14	1,376	\$112,880,049	\$96,637,708	\$15,462,348	\$68,126,725	\$2,103,964
# of returns			717	14	797	2,959	2,651	905	2,161	2,161
average per return			1.2	1.0	1.7	\$38,148	\$36,453	\$17,085	\$31,526	\$974

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	2,088	2,931	587	4	1,223	\$8,125,101	\$2,438,653	\$410,118	\$386,093	\$9,995
# of returns			474	4	721	2,088	1,238	36	237	234
average per return			1.2	1.0	1.7	\$3,891	\$1,970	\$11,392	\$1,629	\$43
\$10,000 to \$19,999	1,760	2,998	264	3	2,121	\$26,669,371	\$17,269,810	\$745,028	\$4,204,043	\$109,366
# of returns			200	3	1,141	1,760	1,542	69	798	793
average per return			1.3	1.0	1.9	\$15,153	\$11,200	\$10,798	\$5,268	\$138
\$20,000 to \$29,999	1,010	1,758	133	0	1,269	\$25,227,191	\$18,654,113	\$1,772,785	\$8,766,959	\$232,169
# of returns			95	0	647	1,010	907	124	936	935
average per return			1.4		2.0	\$24,977	\$20,567	\$14,297	\$9,366	\$248
\$30,000 to \$49,999	1,056	1,845	124	3	1,364	\$40,485,471	\$32,388,225	\$3,704,706	\$21,227,437	\$573,271
# of returns			95	3	667	1,056	966	255	1,034	1,034
average per return			1.3	1.0	2.0	\$38,339	\$33,528	\$14,528	\$20,529	\$554
\$50,000 to \$74,999	521	944	86	0	702	\$32,232,498	\$28,856,629	\$4,488,320	\$20,210,903	\$568,090
# of returns			61	0	335	521	513	267	517	517
average per return			1.4		2.1	\$61,867	\$56,251	\$16,810	\$39,093	\$1,099
\$75,000 to \$99,999	290	551	55	1	379	\$24,671,519	\$22,724,496	\$3,785,812	\$16,595,825	\$482,693
# of returns			37	1	177	290	290	200	290	290
average per return			1.5	1.0	2.1	\$85,074	\$78,360	\$18,929	\$57,227	\$1,664
\$100,000 to \$199,999	152	292	44	0	161	\$18,938,745	\$17,811,651	\$2,989,688	\$13,822,906	\$433,772
# of returns			30	0	84	152	152	128	152	152
average per return			1.5		1.9	\$124,597	\$117,182	\$23,357	\$90,940	\$2,854
\$200,000 and over	23	43	14	0	15	\$7,601,042	\$6,990,435	\$1,094,632	\$5,724,978	\$219,596
# of returns			9	0	11	23	23	20	23	23
average per return			1.6		1.4	\$330,480	\$303,932	\$54,732	\$248,912	\$9,548
GRAND TOTAL	6,900	11,362	1,307	11	7,234	\$183,950,938	\$147,134,012	\$18,991,089	\$90,939,144	\$2,628,952
# of returns			1,001	11	3,783	6,900	5,631	1,099	3,987	3,978
average per return			1.3	1.0	1.9	\$26,660	\$26,129	\$17,280	\$22,809	\$661

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	425	577	131		152	\$1,570,476	\$599,663	\$335,603	\$119,839	\$3,108
# of returns			103		87	425	297	30	67	67
average per return			1.3		1.7	\$3,695	\$2,019	\$11,187	\$1,789	\$46
\$10,000 to \$19,999	401	566	118		183	\$6,301,763	\$4,113,766	\$619,853	\$1,705,031	\$44,471
# of returns			94		108	401	336	55	257	256
average per return			1.3		1.7	\$15,715	\$12,243	\$11,270	\$6,634	\$174
\$20,000 to \$29,999	316	481	84		191	\$8,089,395	\$5,892,672	\$920,680	\$3,361,168	\$89,598
# of returns			59		115	316	275	72	294	294
average per return			1.4		1.7	\$25,599	\$21,428	\$12,787	\$11,433	\$305
\$30,000 to \$49,999	389	637	70		276	\$15,400,463	\$12,515,252	\$2,033,135	\$8,362,131	\$228,366
# of returns			51		151	389	357	144	375	375
average per return			1.4		1.8	\$39,590	\$35,057	\$14,119	\$22,299	\$609
\$50,000 to \$74,999	311	557	64		220	\$19,250,122	\$16,703,981	\$2,935,714	\$11,804,956	\$332,037
# of returns			48		119	311	303	177	306	306
average per return			1.3		1.8	\$61,897	\$55,129	\$16,586	\$38,578	\$1,085
\$75,000 to \$99,999	137	264	19		121	\$11,644,326	\$10,783,507	\$1,938,119	\$7,856,023	\$227,369
# of returns			13		62	137	137	101	135	135
average per return			1.5		2.0	\$84,995	\$78,712	\$19,189	\$58,193	\$1,684
\$100,000 and over	142	269	19		81	\$20,130,469	\$19,180,561	\$3,564,645	\$14,786,632	\$485,822
# of returns			13		42	142	142	125	141	141
average per return			1.5		1.9	\$141,764	\$135,074	\$28,517	\$104,870	\$3,446
GRAND TOTAL	2,121	3,351	505	7	1,224	\$82,387,014	\$69,789,402	\$12,347,749	\$47,995,780	\$1,410,771
# of returns			381	7	684	2,121	1,847	704	1,575	1,574
average per return			1.3	1.0	1.8	\$38,843	\$37,785	\$17,539	\$30,474	\$896

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	3,290	4,195	741	13	993	\$20,884,283	\$3,488,984	\$3,074,309	\$1,161,751	\$30,225
# of returns			599	12	629	3,290	2,478	206	691	687
average per return			1.2	1.1	1.6	\$6,348	\$1,408	\$14,924	\$1,681	\$44
\$10,000 to \$19,999	3,155	4,455	866	13	1,561	\$55,348,060	\$34,329,058	\$5,261,728	\$13,414,672	\$349,467
# of returns			662	13	922	3,155	2,748	413	2,136	2,133
average per return			1.3	1.0	1.7	\$17,543	\$12,492	\$12,740	\$6,280	\$164
\$20,000 to \$29,999	2,458	3,660	736	23	1,395	\$66,307,587	\$47,548,468	\$8,586,431	\$26,371,159	\$704,567
# of returns			532	23	786	2,458	2,212	587	2,209	2,209
average per return			1.4	1.0	1.8	\$26,976	\$21,496	\$14,628	\$11,938	\$319
\$30,000 to \$49,999	3,315	5,221	1,130	18	1,880	\$135,849,829	\$107,573,862	\$21,008,371	\$69,145,225	\$1,897,650
# of returns			804	18	1,057	3,315	3,118	1,371	3,156	3,156
average per return			1.4	1.0	1.8	\$40,980	\$34,501	\$15,323	\$21,909	\$601
\$50,000 to \$74,999	3,108	5,340	1,163	18	2,074	\$196,807,987	\$167,393,659	\$36,055,414	\$112,779,524	\$3,194,785
# of returns			793	18	1,133	3,108	3,064	1,985	3,046	3,046
average per return			1.5	1.0	1.8	\$63,323	\$54,632	\$18,164	\$37,025	\$1,049
\$75,000 to \$99,999	2,234	4,094	799	8	1,700	\$194,697,607	\$173,393,425	\$36,475,247	\$122,286,959	\$3,593,480
# of returns			509	8	930	2,234	2,232	1,741	2,208	2,208
average per return			1.6	1.0	1.8	\$87,152	\$77,685	\$20,951	\$55,384	\$1,627
\$100,000 to \$199,999	2,342	4,474	727	7	1,767	\$305,751,497	\$284,761,723	\$53,749,556	\$217,131,254	\$6,870,888
# of returns			483	5	979	2,342	2,340	2,064	2,331	2,331
average per return			1.5	1.4	1.8	\$130,551	\$121,693	\$26,041	\$93,149	\$2,948
\$200,000 to \$499,999	265	504	113	0	204	\$70,836,980	\$68,590,524	\$9,780,256	\$56,707,639	\$2,121,433
# of returns			77	0	100	265	265	242	265	265
average per return			1.5		2.0	\$267,309	\$258,832	\$40,414	\$213,991	\$8,005
\$500,000 and over	37	66	20	0	14	\$32,175,609	\$32,100,741	\$3,095,856	\$28,249,168	\$1,213,950
# of returns			12	0	10	37	37	31	37	37
average per return			1.7		1.4	\$869,611	\$867,588	\$99,866	\$763,491	\$32,809
GRAND TOTAL	20,204	32,009	6,295	100	11,588	\$1,078,659,438	\$919,180,444	\$177,087,168	\$647,247,351	\$19,976,445
# of returns			4,471	97	6,546	20,204	18,494	8,640	16,079	16,072
average per return			1.4	1.0	1.8	\$53,388	\$49,702	\$20,496	\$40,254	\$1,243

**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	228	305	65		46	\$164,460	(\$314,314)	\$456,143	\$87,749	\$2,268
# of returns			55		30	228	179	37	48	48
average per return			1.2		1.5	\$721	(\$1,756)	\$12,328	\$1,828	\$47
\$10,000 to \$19,999	195	281	86		70	\$2,948,034	\$2,172,548	\$257,371	\$831,723	\$21,671
# of returns			67		46	195	172	22	129	129
average per return			1.3		1.5	\$15,118	\$12,631	\$11,699	\$6,447	\$168
\$20,000 to \$29,999	119	177	49		33	\$3,093,939	\$2,292,007	\$399,335	\$1,332,126	\$35,448
# of returns			37		20	119	104	33	113	113
average per return			1.3		1.7	\$25,999	\$22,039	\$12,101	\$11,789	\$314
\$30,000 to \$49,999	169	269	45		75	\$6,675,133	\$5,675,956	\$823,891	\$3,900,725	\$107,144
# of returns			37		39	169	158	63	165	165
average per return			1.2		1.9	\$39,498	\$35,924	\$13,078	\$23,641	\$649
\$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	56	108	17		41	\$4,840,480	\$4,460,015	\$741,199	\$3,297,708	\$95,537
# of returns			12		20	56	56	39	56	56
average per return			1.4		2.1	\$86,437	\$79,643	\$19,005	\$58,888	\$1,706
\$100,000 and over	35	65	21		15	\$5,652,757	\$5,164,953	\$880,065	\$4,099,289	\$139,976
# of returns			15		9	35	35	31	35	35
average per return			1.4		1.7	\$161,507	\$147,570	\$28,389	\$117,123	\$3,999
GRAND TOTAL	912	1,399	325	6	330	\$30,136,182	\$25,206,707	\$4,749,513	\$17,569,313	\$515,002
# of returns			256	6	195	912	809	290	654	654
average per return			1.3	1.0	1.7	\$33,044	\$31,158	\$16,378	\$26,864	\$787

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	790	1,064	228		312	(\$8,670,507)	(\$10,858,320)	\$1,245,243	\$228,945	\$5,949
# of returns			179		190	790	527	57	131	131
average per return			1.3		1.6	(\$10,975)	(\$20,604)	\$21,846	\$1,748	\$45
\$10,000 to \$19,999	652	1,030	135		542	\$10,130,214	\$7,033,842	\$776,181	\$2,115,494	\$55,058
# of returns			101		313	652	575	63	387	387
average per return			1.3		1.7	\$15,537	\$12,233	\$12,320	\$5,466	\$142
\$20,000 to \$29,999	502	853	88		602	\$12,463,879	\$9,403,509	\$970,120	\$4,475,009	\$118,714
# of returns			62		275	502	454	75	459	458
average per return			1.4		2.2	\$24,828	\$20,713	\$12,935	\$9,749	\$259
\$30,000 to \$49,999	556	944	111		552	\$21,782,618	\$17,799,837	\$2,546,397	\$11,676,526	\$317,821
# of returns			79		261	556	517	165	536	536
average per return			1.4		2.1	\$39,177	\$34,429	\$15,433	\$21,785	\$593
\$50,000 to \$74,999	355	647	70		346	\$21,932,990	\$19,518,255	\$3,260,035	\$13,674,562	\$385,326
# of returns			52		177	355	347	189	351	351
average per return			1.3		2.0	\$61,783	\$56,249	\$17,249	\$38,959	\$1,098
\$75,000 to \$99,999	223	427	49		223	\$19,136,631	\$17,604,754	\$2,953,574	\$12,814,265	\$373,002
# of returns			33		121	223	223	152	223	223
average per return			1.5		1.8	\$85,814	\$78,945	\$19,431	\$57,463	\$1,673
\$100,000 to \$199,999	167	318	54		149	\$21,375,698	\$20,012,159	\$2,986,017	\$15,814,923	\$504,200
# of returns			35		76	167	167	129	167	167
average per return			1.5		2.0	\$127,998	\$119,833	\$23,147	\$94,700	\$3,019
\$200,000 and over	28	51	18		9	\$9,364,727	\$9,110,224	\$1,506,914	\$7,407,439	\$289,544
# of returns			13		7	28	28	22	28	28
average per return			1.4		1.3	\$334,455	\$325,365	\$68,496	\$264,551	\$10,341
GRAND TOTAL	3,273	5,334	753	9	2,735	\$107,516,250	\$89,624,260	\$16,244,481	\$68,207,163	\$2,049,614
# of returns			554	9	1,420	3,273	2,838	852	2,282	2,281
average per return			1.4	1.0	1.9	\$32,849	\$31,580	\$19,066	\$29,889	\$899

CITIES/TOWNS WITHIN COCHISE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Sierra Vista 20,204, or 41.0% of the county total
Most People Represented:	Sierra Vista 41,384, or 39.7% of the county total
Most Age 65 Exemptions:	Sierra Vista 6,295, or 44.2% of the county total
Most Blind Exemptions:	Sierra Vista 110 or 54.5% of the county total
Most Dependents Claimed:	Sierra Vista 11,588, or 35.5% of the county total
Most Dependents as a % of Total Population:	Douglas 44.6%
Least Dependents as a % of Total Population:	Tombstone 20.0%
Most 65 & Over Persons as a % of Total Population:	Tombstone 19.7%
Least 65 & Over Persons as a % of Total Population:	Douglas 8.1%
Highest Average FAGI:	Sierra Vista \$53,388
Lowest Average FAGI:	Douglas \$26,660
Highest Per Capita FAGI:	Sierra Vista \$26,065
Lowest Per Capita FAGI:	Douglas \$11,338
Highest % of Itemizers:	Sierra Vista 42.8%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN COCHISE COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Sierra Vista	\$53,388	\$52,748	1.2%
Cochise County	\$44,197	\$45,594	(3.1%)
Benson	\$42,272	\$47,913	(11.8%)
Huachuca City	\$38,843	\$39,938	(2.7%)
Bisbee	\$38,148	\$38,215	(0.2%)
Tombstone	\$33,044	\$35,073	(5.8%)
Willcox	\$32,849	\$41,004	(19.9%)
Douglas	\$26,660	\$27,804	(4.1%)

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	54,270	50,164	8.2%
# of people represented	111,791	105,765	5.7%
# of people over 65	8,604	7,567	13.7%
# of blind persons	124	106	17.0%
# of dependents	37,378	36,210	3.2%
<u>Total</u> FAGI (millions)	\$2,862.6	\$2,653.5	7.9%
<u>Average</u> FAGI	\$52,748	\$52,896	(0.3%)
<u>Total</u> Taxable Income (millions)	\$1,750.7	\$1,681.3	4.1%
<u>Average</u> Taxable Income	\$44,039	\$44,881	(1.9%)
<u>Total</u> Tax Liability (millions)	\$58.0	\$59.1	(1.8%)
<u>Average</u> Tax Liability	\$1,460	\$1,579	(7.5%)
<u>Average</u> Tax Liability Per Return	\$1,069	\$1,178	(9.2%)

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 2006 per capita figure is \$25,607. This is a 2.1% increase from the 2006 per capita FAGI, \$25,089.

The four incorporated cities/towns plus the portion of Sedona in this county account for 85.1% of the returns and 90.7% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$28,125. This is a 1.5% increase 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	10,361	12,899	1,316	28	3,362	\$32,999,246	(\$6,213,223)	\$18,137,753	\$4,152,585	\$108,694
# of returns			1,086	28	2,155	10,361	7,163	857	2,251	2,241
average per return			1.2	1.0	1.6	\$3,185	(\$867)	\$21,164	\$1,845	\$49
\$10,000 to \$19,999	9,269	13,188	1,269	18	5,926	\$147,401,770	\$91,428,312	\$15,899,177	\$40,100,430	\$1,045,869
# of returns			969	18	3,387	9,269	7,237	1,017	5,915	5,906
average per return			1.3	1.0	1.7	\$15,903	\$12,633	\$15,633	\$6,779	\$177
\$20,000 to \$29,999	7,446	11,018	914	13	5,577	\$190,003,156	\$128,313,400	\$22,161,658	\$80,354,458	\$2,155,411
# of returns			689	13	2,963	7,446	5,914	1,345	6,258	6,254
average per return			1.3	1.0	1.9	\$25,517	\$21,697	\$16,477	\$12,840	\$345
\$30,000 to \$49,999	9,860	15,192	1,254	24	7,618	\$392,195,122	\$295,014,941	\$64,515,155	\$202,694,051	\$5,600,814
# of returns			947	24	3,885	9,860	8,411	3,629	8,850	8,849
average per return			1.3	1.0	2.0	\$39,776	\$35,075	\$17,778	\$22,903	\$633
\$50,000 to \$74,999	7,010	11,984	1,211	15	6,046	\$437,146,172	\$373,303,306	\$93,790,019	\$241,265,553	\$6,844,729
# of returns			914	15	3,046	7,010	6,706	4,429	6,534	6,533
average per return			1.3	1.0	2.0	\$62,360	\$55,667	\$21,176	\$36,925	\$1,048
\$75,000 to \$99,999	4,415	8,109	970	10	3,960	\$386,504,067	\$338,194,023	\$88,545,727	\$224,214,869	\$6,567,799
# of returns			658	10	2,020	4,415	4,311	3,554	4,188	4,188
average per return			1.5	1.0	2.0	\$87,543	\$78,449	\$24,914	\$53,537	\$1,568
\$100,000 to \$199,999	4,578	8,634	1,162	12	3,847	\$604,461,388	\$555,141,006	\$128,162,007	\$399,452,328	\$12,672,203
# of returns			779	12	2,061	4,578	4,540	4,074	4,439	4,439
average per return			1.5	1.0	1.9	\$132,036	\$122,278	\$31,459	\$89,987	\$2,855
\$200,000 to \$499,999	1,032	1,938	385	3	795	\$300,799,846	\$291,347,966	\$51,802,689	\$232,076,883	\$8,780,644
# of returns			254	3	405	1,032	1,031	960	1,023	1,023
average per return			1.5	1.0	2.0	\$291,473	\$282,588	\$53,961	\$226,859	\$8,583
\$500,000 to \$999,999	209	393	83	1	191	\$140,232,706	\$138,299,812	\$20,695,926	\$116,475,055	\$4,888,580
# of returns			52	1	83	209	209	199	206	206
average per return			1.6	1.0	2.3	\$670,970	\$661,722	\$104,000	\$565,413	\$23,731
\$1,000,000 and over	90	166	40	0	56	\$230,894,798	\$230,461,219	\$18,773,851	\$209,953,067	\$9,359,396
# of returns			28	0	29	90	90	82	90	90
average per return			1.4		1.9	\$2,565,498	\$2,560,680	\$228,949	\$2,332,812	\$103,993
GRAND TOTAL	54,270	83,521	8,604	124	37,378	\$2,862,638,271	\$2,435,290,762	\$522,483,962	\$1,750,739,279	\$58,024,139
# of returns			6,376	124	20,034	54,270	45,612	20,146	39,754	39,729
average per return			1.3	1.0	1.9	\$52,748	\$53,391	\$25,935	\$44,039	\$1,460

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	6,158	7,353	600	20	1,531	\$24,133,085	\$3,630,827	\$9,411,695	\$3,097,597	\$81,258
# of returns			514	20	968	6,158	4,457	476	1,605	1,598
average per return			1.2	1.0	1.6	\$3,919	\$815	\$19,772	\$1,930	\$51
\$10,000 to \$19,999	5,396	7,207	572	12	2,636	\$85,705,432	\$57,742,815	\$9,218,157	\$28,095,833	\$732,738
# of returns			457	12	1,521	5,396	4,378	596	4,004	4,000
average per return			1.3	1.0	1.7	\$15,883	\$13,189	\$15,467	\$7,017	\$183
\$20,000 to \$29,999	4,506	6,340	415	9	2,718	\$115,031,139	\$84,228,771	\$12,933,165	\$56,607,618	\$1,521,171
# of returns			321	9	1,513	4,506	3,732	782	4,173	4,172
average per return			1.3	1.0	1.8	\$25,528	\$22,569	\$16,539	\$13,565	\$365
\$30,000 to \$49,999	6,288	9,387	642	11	4,149	\$249,830,547	\$199,540,627	\$41,383,772	\$141,935,206	\$3,931,813
# of returns			495	11	2,217	6,288	5,528	2,399	6,021	6,020
average per return			1.3	1.0	1.9	\$39,731	\$36,096	\$17,250	\$23,573	\$653
\$50,000 to \$74,999	4,615	7,815	670	10	3,686	\$287,309,152	\$259,912,083	\$63,115,027	\$170,253,032	\$4,837,908
# of returns			516	10	1,945	4,615	4,536	3,066	4,515	4,515
average per return			1.3	1.0	1.9	\$62,256	\$57,300	\$20,585	\$37,708	\$1,072
\$75,000 to \$99,999	3,016	5,557	554	7	2,657	\$262,315,493	\$243,519,436	\$61,744,859	\$163,112,179	\$4,772,196
# of returns			376	7	1,426	3,016	3,016	2,547	2,984	2,984
average per return			1.5	1.0	1.9	\$86,975	\$80,743	\$24,242	\$54,662	\$1,599
\$100,000 to \$199,999	3,246	6,152	623	8	2,822	\$428,315,907	\$407,634,247	\$90,743,131	\$296,284,209	\$9,391,363
# of returns			423	8	1,556	3,246	3,245	2,961	3,230	3,230
average per return			1.5	1.0	1.8	\$131,952	\$125,619	\$30,646	\$91,729	\$2,908
\$200,000 to \$499,999	700	1,328	195	1	637	\$201,582,991	\$196,981,469	\$33,289,918	\$158,518,816	\$5,987,478
# of returns			129	1	318	700	700	654	698	698
average per return			1.5	1.0	2.0	\$287,976	\$281,402	\$50,902	\$227,104	\$8,578
\$500,000 to \$999,999	134	257	28	0	168	\$90,700,768	\$90,425,746	\$12,004,279	\$77,702,131	\$3,265,224
# of returns			17	0	72	134	134	129	132	132
average per return			1.6		2.3	\$676,871	\$674,819	\$93,056	\$588,653	\$24,737
\$1,000,000 and over	59	112	16	0	53	\$178,313,741	\$177,957,195	\$13,874,663	\$163,092,919	\$7,288,051
# of returns			11	0	26	59	59	54	59	59
average per return			1.5		2.0	\$3,022,267	\$3,016,224	\$256,938	\$2,764,287	\$123,526
GRAND TOTAL	34,118	51,508	4,315	78	21,057	\$1,923,238,255	\$1,721,573,216	\$347,718,666	\$1,258,699,540	\$41,809,200
# of returns			3,259	78	11,562	34,118	29,785	13,664	27,421	27,408
average per return			1.3	1.0	1.8	\$56,370	\$57,800	\$25,448	\$45,903	\$1,525

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	129	165	37		38	\$792,157	(\$82,543)	\$111,884	\$32,613	\$845
# of returns			29		22	129	86	11	19	19
average per return			1.3		1.7	\$6,141	(\$960)	\$10,171	\$1,716	\$44
\$10,000 to \$19,999	144	213	40		76	\$2,450,540	\$1,595,119	\$113,793	\$610,214	\$15,901
# of returns			29		41	144	128	8	94	94
average per return			1.4		1.9	\$17,018	\$12,462	\$14,224	\$6,492	\$169
\$20,000 to \$29,999	114	178	35		82	\$2,821,118	\$2,230,630	\$281,147	\$1,100,251	\$29,327
# of returns			25		42	114	107	22	103	103
average per return			1.4		2.0	\$24,747	\$20,847	\$12,779	\$10,682	\$285
\$30,000 to \$49,999	138	230	28		134	\$5,348,553	\$4,349,006	\$454,271	\$2,801,087	\$76,159
# of returns			22		63	138	128	31	129	129
average per return			1.3		2.1	\$38,758	\$33,977	\$14,654	\$21,714	\$590
\$50,000 to \$74,999	98	182	21		112	\$5,983,097	\$4,992,321	\$903,365	\$3,437,810	\$95,905
# of returns			15		44	98	94	53	94	94
average per return			1.4		2.5	\$61,052	\$53,110	\$17,045	\$36,572	\$1,020
\$75,000 to \$99,999	31	60	5		43	\$2,667,117	\$2,405,917	\$547,564	\$1,618,597	\$46,328
# of returns			4		16	31	31	22	31	31
average per return			1.3		2.7	\$86,036	\$77,610	\$24,889	\$52,213	\$1,494
\$100,000 and over	11	22	0		10	\$1,365,668	\$1,302,838	\$112,864	\$1,075,341	\$34,149
# of returns			0		6	11	11	6	11	11
average per return					1.7	\$124,152	\$118,440	\$18,811	\$97,758	\$3,104
GRAND TOTAL	665	1,050	166	1	495	\$21,428,250	\$16,793,288	\$2,524,888	\$10,675,913	\$298,614
# of returns			124	1	234	665	585	153	481	481
average per return			1.3	1.0	2.1	\$32,223	\$28,706	\$16,503	\$22,195	\$621

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	919	1,159	104		321	\$4,659,328	\$1,013,690	\$616,206	\$266,888	\$6,902
# of returns			83		206	919	501	40	177	176
average per return			1.3		1.6	\$5,070	\$2,023	\$15,405	\$1,508	\$39
\$10,000 to \$19,999	732	1,101	131		574	\$12,487,926	\$6,745,694	\$732,264	\$2,731,600	\$71,268
# of returns			96		320	732	570	62	439	437
average per return			1.4		1.8	\$17,060	\$11,835	\$11,811	\$6,222	\$163
\$20,000 to \$29,999	545	855	81		469	\$13,880,576	\$8,976,702	\$1,431,631	\$5,136,752	\$136,967
# of returns			60		252	545	432	98	457	455
average per return			1.4		1.9	\$25,469	\$20,779	\$14,608	\$11,240	\$301
\$30,000 to \$49,999	751	1,213	97		680	\$30,306,208	\$21,990,195	\$4,515,986	\$14,677,253	\$401,867
# of returns			71		353	751	645	263	678	678
average per return			1.4		1.9	\$40,354	\$34,093	\$17,171	\$21,648	\$593
\$50,000 to \$74,999	595	1,049	81		615	\$37,084,089	\$30,839,776	\$7,336,425	\$19,885,997	\$559,217
# of returns			64		302	595	568	362	546	546
average per return			1.3		2.0	\$62,326	\$54,295	\$20,266	\$36,421	\$1,024
\$75,000 to \$99,999	440	816	53		502	\$38,324,847	\$31,286,248	\$7,475,818	\$21,329,949	\$625,096
# of returns			41		227	440	412	316	390	390
average per return			1.3		2.2	\$87,102	\$75,937	\$23,658	\$54,692	\$1,603
\$100,000 to \$199,999	371	714	61		438	\$47,073,796	\$39,383,634	\$8,071,439	\$29,205,997	\$920,565
# of returns			40		204	371	362	309	332	332
average per return			1.5		2.1	\$126,884	\$108,795	\$26,121	\$87,970	\$2,773
\$200,000 and over	42	79	12		24	\$17,048,916	\$16,721,863	\$2,949,945	\$13,640,113	\$547,510
# of returns			8		12	42	41	38	40	40
average per return			1.5		2.0	\$405,927	\$407,850	\$77,630	\$341,003	\$13,688
GRAND TOTAL	4,395	6,986	620	7	3,623	\$200,865,686	\$156,957,802	\$33,129,714	\$106,874,549	\$3,269,392
# of returns			463	7	1,876	4,395	3,531	1,488	3,059	3,054
average per return			1.3	1.0	1.9	\$45,703	\$44,451	\$22,265	\$34,938	\$1,071

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	905	1,120	237	4	191	(\$8,023,094)	(\$12,369,214)	\$6,602,766	\$228,201	\$5,899
# of returns			202	4	116	905	746	247	145	144
average per return			1.2	1.0	1.6	(\$8,865)	(\$16,581)	\$26,732	\$1,574	\$41
\$10,000 to \$19,999	687	932	269	4	324	\$11,118,788	\$7,986,166	\$3,934,648	\$2,834,380	\$74,002
# of returns			191	4	155	687	612	218	425	425
average per return			1.4	1.0	2.1	\$16,185	\$13,049	\$18,049	\$6,669	\$174
\$20,000 to \$29,999	586	805	207	1	280	\$15,415,000	\$11,374,236	\$4,090,175	\$5,887,411	\$157,804
# of returns			158	1	123	586	522	220	487	486
average per return			1.3	1.0	2.3	\$26,305	\$21,790	\$18,592	\$12,089	\$325
\$30,000 to \$49,999	720	1,019	265	3	298	\$29,174,359	\$22,957,885	\$7,592,492	\$14,251,620	\$395,779
# of returns			199	3	142	720	654	359	651	651
average per return			1.3	1.0	2.1	\$40,520	\$35,104	\$21,149	\$21,892	\$608
\$50,000 to \$74,999	536	841	299	3	162	\$34,930,011	\$28,957,950	\$9,409,089	\$17,198,920	\$495,123
# of returns			214	3	99	536	531	375	497	497
average per return			1.4	1.0	1.6	\$65,168	\$54,535	\$25,091	\$34,605	\$996
\$75,000 to \$99,999	378	647	274	1	71	\$35,989,381	\$28,818,066	\$9,525,692	\$17,530,791	\$521,623
# of returns			180	1	52	378	378	315	361	361
average per return			1.5	1.0	1.4	\$95,210	\$76,238	\$30,240	\$48,562	\$1,445
\$100,000 to \$199,999	586	1,060	408	1	181	\$82,685,747	\$72,970,771	\$21,491,384	\$48,395,709	\$1,550,798
# of returns			266	1	117	586	586	525	570	570
average per return			1.5	1.0	1.5	\$141,102	\$124,524	\$40,936	\$84,905	\$2,721
\$200,000 to \$499,999	256	466	178	2	100	\$77,244,472	\$73,838,490	\$15,465,116	\$56,714,336	\$2,154,659
# of returns			116	2	57	256	256	238	253	253
average per return			1.5	1.0	1.8	\$301,736	\$288,432	\$64,979	\$224,167	\$8,516
\$500,000 to \$999,999	60	107	48	1	12	\$39,211,328	\$37,603,474	\$6,869,419	\$30,265,968	\$1,265,194
# of returns			31	1	7	60	60	56	60	60
average per return			1.5	1.0	1.7	\$653,522	\$626,725	\$122,668	\$504,433	\$21,087
\$1,000,000 and over	23	40	18	0	0	\$41,048,790	\$40,998,327	\$4,290,471	\$35,994,668	\$1,592,598
# of returns			12	0	0	23	23	20	23	23
average per return			1.5			\$1,784,730	\$1,782,536	\$214,524	\$1,564,986	\$69,243
GRAND TOTAL	4,737	7,037	2,203	20	1,619	\$358,794,782	\$313,136,151	\$89,271,252	\$229,302,004	\$8,213,479
# of returns			1,569	20	868	4,737	4,368	2,573	3,472	3,470
average per return			1.4	1.0	1.9	\$75,743	\$71,689	\$34,695	\$66,043	\$2,367

TABLE 23
Williams

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	484	633	126		143	\$500,287	(\$1,587,032)	\$1,000,299	\$213,655	\$5,664
# of returns			94		89	484	365	60	110	109
average per return			1.3		1.6	\$1,034	(\$4,348)	\$16,672	\$1,942	\$52
\$10,000 to \$19,999	419	626	82		242	\$6,831,129	\$4,531,208	\$920,451	\$1,614,677	\$42,070
# of returns			62		147	419	356	65	263	261
average per return			1.3		1.6	\$16,303	\$12,728	\$14,161	\$6,139	\$161
\$20,000 to \$29,999	340	529	81		249	\$8,760,112	\$6,354,204	\$1,166,890	\$3,561,168	\$95,037
# of returns			57		122	340	290	74	304	304
average per return			1.4		2.0	\$25,765	\$21,911	\$15,769	\$11,714	\$313
\$30,000 to \$49,999	455	741	95		313	\$18,187,281	\$14,891,315	\$3,362,494	\$9,350,446	\$255,298
# of returns			67		160	455	422	201	435	435
average per return			1.4		2.0	\$39,972	\$35,287	\$16,729	\$21,495	\$587
\$50,000 to \$74,999	297	537	40		245	\$18,034,551	\$16,375,643	\$3,926,465	\$10,570,390	\$295,282
# of returns			34		123	297	292	198	295	295
average per return			1.2		2.0	\$60,722	\$56,081	\$19,831	\$35,832	\$1,001
\$75,000 to \$99,999	142	269	40		96	\$12,091,160	\$11,081,076	\$2,862,372	\$7,446,223	\$215,329
# of returns			26		45	142	142	119	140	140
average per return			1.5		2.1	\$85,149	\$78,036	\$24,054	\$53,187	\$1,538
\$100,000 to \$199,999	110	208	28		68	\$13,851,980	\$13,197,952	\$2,832,374	\$9,541,667	\$300,199
# of returns			20		41	110	110	92	110	110
average per return			1.4		1.7	\$125,927	\$119,981	\$30,787	\$86,742	\$2,729
\$200,000 and over	24	46	9		9	\$13,079,261	\$12,909,567	\$1,204,349	\$11,353,252	\$471,238
# of returns			7		7	24	24	20	24	24
average per return			1.3		1.3	\$544,969	\$537,899	\$60,217	\$473,052	\$19,635
GRAND TOTAL	2,271	3,589	501	7	1,365	\$91,335,761	\$77,753,933	\$17,275,694	\$53,651,478	\$1,680,117
# of returns			367	7	734	2,271	2,001	829	1,681	1,678
average per return			1.4	1.0	1.9	\$40,218	\$38,858	\$20,839	\$31,916	\$1,001

CITIES/TOWNS WITHIN COCONINO COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Flagstaff 34,118, or 62.9% of the county total
Most People Represented:	Flagstaff 68,094, or 60.9% of the county total
Most Age 65 Exemptions:	Flagstaff 4,315, or 50.2% of the county total
Most Blind Exemptions:	Flagstaff 78, or 62.9% of the county total
Most Dependents Claimed:	Flagstaff 21,057, or 56.3% of the county total
Most Dependents as a % of Total Population:	Page 37.3%
Least Dependents as a % of Total Population:	Sedona (86336 zip code only) 19.1%
Most 65 & Over Persons as a % of Total Population:	Sedona (86336 zip code only) 27.6%
Least 65 & Over Persons as a % of Total Population:	Flagstaff 6.3%
Highest Average FAGI:	Sedona (86336 zip code only) \$75,743
Lowest Average FAGI:	Fredonia \$32,223
Highest Per Capita FAGI:	Sedona (86336 zip code only) \$43,161
Lowest Per Capita FAGI:	Fredonia \$14,577
Highest % of Itemizers:	Sedona (86336 zip code only) 56.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN COCONINO COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Sedona (86336)	\$75,743	\$74,450	1.7%
Flagstaff	\$56,370	\$56,719	(0.6%)
Coconino County	\$52,748	\$52,896	(0.3%)
Page	\$45,703	\$45,394	0.7%
Williams	\$40,218	\$43,415	(7.4%)
Fredonia	\$32,223	\$31,548	2.1%

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	20,946	19,197	9.1%
# of people represented	43,588	40,929	6.5%
# of people over 65	7,696	6,792	13.3%
# of blind persons	76	87	(12.6%)
# of dependents	13,086	12,627	3.6%
<u>Total</u> FAGI (millions)	\$953.3	\$858.9	11.0%
<u>Average</u> FAGI	\$45,513	\$44,743	1.7%
<u>Total</u> Taxable Income (millions)	\$544.7	\$487.5	11.7%
<u>Average</u> Taxable Income	\$36,997	\$34,747	6.5%
<u>Total</u> Tax Liability (millions)	\$17.5	\$16.1	8.4%
<u>Average</u> Tax Liability	\$1,188	\$1,150	3.3%
<u>Average</u> Tax Liability Per Return	\$834	\$840	(0.7%)

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 2006 per capita figure is \$21,871. This is a 4.2% increase over the 2006 per capita figure, \$20,986.

The five incorporated cities/towns in this county account for 75.1% the returns and 79.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$23,735. This is a 6.6% 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	4,239	5,747	1,380	10	1,616	\$12,471,099	(\$1,087,262)	\$8,177,194	\$1,105,932	\$28,671
# of returns			1,107	10	973	4,239	3,210	498	664	660
average per return			1.2	1.0	1.7	\$2,942	(\$339)	\$16,420	\$1,666	\$43
\$10,000 to \$19,999	3,801	5,784	1,551	19	2,359	\$58,852,266	\$39,296,704	\$10,107,131	\$12,205,653	\$317,920
# of returns			1,134	19	1,247	3,801	3,375	709	2,088	2,082
average per return			1.4	1.0	1.9	\$15,483	\$11,643	\$14,255	\$5,846	\$153
\$20,000 to \$29,999	2,859	4,525	1,004	11	2,001	\$72,224,704	\$52,939,805	\$12,130,477	\$26,286,142	\$699,881
# of returns			715	11	1,049	2,859	2,550	801	2,413	2,412
average per return			1.4	1.0	1.9	\$25,262	\$20,761	\$15,144	\$10,894	\$290
\$30,000 to \$49,999	3,834	6,263	1,253	9	2,660	\$152,674,697	\$121,086,363	\$29,350,521	\$73,229,800	\$2,001,170
# of returns			881	9	1,365	3,834	3,539	1,719	3,507	3,505
average per return			1.4	1.0	1.9	\$39,821	\$34,215	\$17,074	\$20,881	\$571
\$50,000 to \$74,999	2,983	5,285	1,052	12	2,295	\$183,314,400	\$155,564,731	\$36,893,204	\$100,332,920	\$2,814,166
# of returns			734	12	1,114	2,983	2,902	1,836	2,870	2,870
average per return			1.4	1.0	2.1	\$61,453	\$53,606	\$20,094	\$34,959	\$981
\$75,000 to \$99,999	1,617	3,027	689	7	1,164	\$138,916,236	\$122,071,189	\$29,443,300	\$81,860,198	\$2,373,045
# of returns			444	7	584	1,617	1,609	1,245	1,583	1,583
average per return			1.6	1.0	2.0	\$85,910	\$75,868	\$23,649	\$51,712	\$1,499
\$100,000 to \$199,999	1,305	2,481	567	8	833	\$168,707,382	\$155,145,641	\$33,920,951	\$112,807,524	\$3,551,372
# of returns			372	8	438	1,305	1,299	1,121	1,293	1,293
average per return			1.5	1.0	1.9	\$129,278	\$119,435	\$30,260	\$87,245	\$2,747
\$200,000 to \$499,999	246	459	146	0	134	\$71,022,696	\$66,683,446	\$12,367,898	\$52,810,580	\$1,988,075
# of returns			92	0	65	246	246	224	243	243
average per return			1.6		2.1	\$288,710	\$271,071	\$55,214	\$217,327	\$8,181
\$500,000 to \$999,999	40	75	18	0	19	\$29,291,788	\$26,313,867	\$3,011,302	\$22,788,987	\$957,435
# of returns			14	0	9	40	40	36	40	40
average per return			1.3		2.1	\$732,295	\$657,847	\$83,647	\$569,725	\$23,936
\$1,000,000 and over	22	41	36	0	5	\$65,840,145	\$65,965,309	\$4,121,347	\$61,281,532	\$2,739,582
# of returns			15	0	4	22	22	17	22	22
average per return			2.4		1.3	\$2,992,734	\$2,998,423	\$242,432	\$2,785,524	\$124,526
GRAND TOTAL	20,946	33,687	7,696	76	13,086	\$953,315,413	\$803,979,793	\$179,523,325	\$544,709,268	\$17,471,317
# of returns			5,508	76	6,848	20,946	18,792	8,206	14,723	14,710
average per return			1.4	1.0	1.9	\$45,513	\$42,783	\$21,877	\$36,997	\$1,188

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	799	1,044	210	3	283	\$3,641,797	\$1,314,047	\$1,054,853	\$247,827	\$6,409
# of returns			169	3	165	799	608	60	153	153
average per return			1.2	1.0	1.7	\$4,558	\$2,161	\$17,581	\$1,620	\$42
\$10,000 to \$19,999	754	1,123	260	7	465	\$11,570,256	\$8,135,663	\$1,246,273	\$2,618,339	\$68,139
# of returns			199	7	256	754	685	101	445	443
average per return			1.3	1.0	1.8	\$15,345	\$11,877	\$12,339	\$5,884	\$154
\$20,000 to \$29,999	534	840	141	1	375	\$13,596,864	\$10,526,434	\$1,689,488	\$5,522,667	\$147,235
# of returns			98	1	210	534	486	121	485	485
average per return			1.4	1.0	1.8	\$25,462	\$21,659	\$13,963	\$11,387	\$304
\$30,000 to \$49,999	822	1,315	187	3	633	\$32,837,986	\$27,506,224	\$5,273,483	\$17,549,673	\$481,789
# of returns			135	3	328	822	780	342	789	789
average per return			1.4	1.0	1.9	\$39,949	\$35,264	\$15,420	\$22,243	\$611
\$50,000 to \$74,999	695	1,213	142	3	616	\$42,750,738	\$37,563,124	\$7,393,702	\$25,546,187	\$720,596
# of returns			101	3	298	695	683	405	680	680
average per return			1.4	1.0	2.1	\$61,512	\$54,997	\$18,256	\$37,568	\$1,060
\$75,000 to \$99,999	326	622	113	2	282	\$27,882,273	\$25,033,408	\$5,308,922	\$17,462,269	\$504,666
# of returns			70	2	142	326	326	249	323	323
average per return			1.6	1.0	2.0	\$85,528	\$76,790	\$21,321	\$54,063	\$1,562
\$100,000 to \$199,999	267	511	76	1	198	\$33,290,431	\$31,179,778	\$5,586,661	\$23,938,766	\$753,503
# of returns			49	1	104	267	266	227	266	266
average per return			1.6	1.0	1.9	\$124,683	\$117,217	\$24,611	\$89,995	\$2,833
\$200,000 and over	35	64	14	0	20	\$14,756,341	\$14,474,260	\$1,131,951	\$13,060,054	\$532,601
# of returns			9	0	12	35	35	30	35	35
average per return			1.6		1.7	\$421,610	\$413,550	\$37,732	\$373,144	\$15,217
GRAND TOTAL	4,232	6,732	1,143	20	2,872	\$180,326,686	\$155,732,938	\$28,685,333	\$105,945,782	\$3,214,938
# of returns			830	20	1,515	4,232	3,869	1,535	3,176	3,174
average per return			1.4	1.0	1.9	\$42,610	\$40,251	\$18,688	\$33,358	\$1,013

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	58	76	11		22	(\$192,292)	(\$328,141)	\$10,366	\$23,551	\$610
# of returns			10		15	58	45	1	13	13
average per return			1.1		1.5	(\$3,315)	(\$7,292)	\$10,366	\$1,812	\$47
\$10,000 to \$19,999	71	111	37		44	\$1,084,261	\$753,360	\$97,900	\$234,286	\$6,135
# of returns			24		19	71	64	9	38	37
average per return			1.5		2.3	\$15,271	\$11,771	\$10,878	\$6,165	\$166
\$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	62	113	4		86	\$3,703,678	\$3,424,111	\$199,574	\$2,607,652	\$73,442
# of returns			3		34	62	61	13	62	62
average per return			1.3		2.5	\$59,737	\$56,133	\$15,352	\$42,059	\$1,185
\$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	318	510	71	0	254	\$11,493,233	\$10,071,269	\$957,099	\$7,568,324	\$219,101
# of returns			51	0	122	318	287	58	238	237
average per return			1.4		2.1	\$36,142	\$35,092	\$16,502	\$31,800	\$924

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	212	284	51		84	\$1,000,981	\$436,634	\$184,180	\$49,678	\$1,290
# of returns			48		46	212	159	10	35	33
average per return			1.1		1.8	\$4,722	\$2,746	\$18,418	\$1,419	\$39
\$10,000 to \$19,999	213	320	84		144	\$3,231,640	\$2,385,630	\$410,666	\$739,727	\$19,306
# of returns			63		68	213	197	31	127	126
average per return			1.3		2.1	\$15,172	\$12,110	\$13,247	\$5,825	\$153
\$20,000 to \$29,999	162	249	53		110	\$4,149,637	\$2,944,677	\$421,382	\$1,671,866	\$44,638
# of returns			42		60	162	141	32	151	151
average per return			1.3		1.8	\$25,615	\$20,884	\$13,168	\$11,072	\$296
\$30,000 to \$49,999	205	337	50		176	\$8,245,950	\$6,791,903	\$1,204,299	\$4,370,943	\$119,916
# of returns			36		92	205	193	77	196	196
average per return			1.4		1.9	\$40,224	\$35,191	\$15,640	\$22,301	\$612
\$50,000 to \$74,999	153	274	29		145	\$9,396,073	\$8,429,252	\$1,614,578	\$5,696,506	\$159,302
# of returns			20		79	153	152	78	151	151
average per return			1.5		1.8	\$61,412	\$55,456	\$20,700	\$37,725	\$1,055
\$75,000 to \$99,999	78	146	17		73	\$6,780,880	\$6,121,765	\$1,290,507	\$4,333,085	\$126,185
# of returns			13		35	78	78	64	78	78
average per return			1.3		2.1	\$86,934	\$78,484	\$20,164	\$55,552	\$1,618
\$100,000 and over	60	117	18		47	\$9,269,579	\$8,860,833	\$1,330,678	\$7,157,450	\$247,644
# of returns			12		24	60	60	51	60	60
average per return			1.5		2.0	\$154,493	\$147,681	\$26,092	\$119,291	\$4,127
GRAND TOTAL	1,083	1,727	302	4	779	\$42,074,740	\$35,970,694	\$6,456,290	\$24,019,255	\$718,281
# of returns			234	4	404	1,083	980	343	798	795
average per return			1.3	1.0	1.9	\$38,850	\$36,705	\$18,823	\$30,099	\$903

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	1,825	2,356	715	4	444	\$3,671,732	(\$2,510,639)	\$4,989,270	\$516,300	\$13,400
# of returns			572	4	264	1,825	1,364	303	314	312
average per return			1.3	1.0	1.7	\$2,012	(\$1,841)	\$16,466	\$1,644	\$43
\$10,000 to \$19,999	1,615	2,345	791	6	696	\$25,639,169	\$17,985,217	\$6,263,609	\$5,860,067	\$152,669
# of returns			573	6	380	1,615	1,443	418	977	976
average per return			1.4	1.0	1.8	\$15,876	\$12,464	\$14,985	\$5,998	\$156
\$20,000 to \$29,999	1,362	2,104	580	7	758	\$34,399,338	\$26,384,536	\$7,151,829	\$12,942,154	\$344,858
# of returns			412	7	394	1,362	1,239	465	1,169	1,169
average per return			1.4	1.0	1.9	\$25,256	\$21,295	\$15,380	\$11,071	\$295
\$30,000 to \$49,999	1,722	2,802	736	3	954	\$68,555,277	\$55,050,550	\$16,536,241	\$31,200,144	\$849,436
# of returns			512	3	509	1,722	1,617	937	1,585	1,583
average per return			1.4	1.0	1.9	\$39,811	\$34,045	\$17,648	\$19,685	\$537
\$50,000 to \$74,999	1,267	2,258	639	7	685	\$78,340,859	\$66,184,702	\$19,937,250	\$39,342,239	\$1,096,962
# of returns			440	7	356	1,267	1,251	932	1,222	1,222
average per return			1.5	1.0	1.9	\$61,832	\$52,905	\$21,392	\$32,195	\$898
\$75,000 to \$99,999	755	1,399	419	1	415	\$64,973,392	\$57,070,793	\$15,590,469	\$36,527,775	\$1,058,280
# of returns			267	1	220	755	755	612	742	742
average per return			1.6	1.0	1.9	\$86,057	\$75,590	\$25,475	\$49,229	\$1,426
\$100,000 to \$199,999	710	1,341	379	7	402	\$93,529,427	\$85,907,312	\$20,797,834	\$60,474,553	\$1,904,116
# of returns			244	7	214	710	710	627	705	705
average per return			1.6	1.0	1.9	\$131,732	\$120,996	\$33,170	\$85,780	\$2,701
\$200,000 to \$499,999	182	338	115	0	107	\$52,855,020	\$49,292,972	\$10,337,937	\$38,043,342	\$1,428,140
# of returns			71	0	50	182	182	167	179	179
average per return			1.6		2.1	\$290,412	\$270,841	\$61,904	\$212,533	\$7,978
\$500,000 to \$999,999	23	43	12	0	13	\$18,578,911	\$15,710,854	\$2,180,659	\$13,399,208	\$564,387
# of returns			9	0	4	23	23	22	23	23
average per return			1.3		3.3	\$807,779	\$683,081	\$99,121	\$582,574	\$24,539
\$1,000,000 and over	18	33	33	0	3	\$60,054,338	\$60,203,718	\$3,962,413	\$55,766,158	\$2,497,496
# of returns			13	0	2	18	18	15	18	18
average per return			2.5		1.5	\$3,336,352	\$3,344,651	\$264,161	\$3,098,120	\$138,750
GRAND TOTAL	9,479	15,019	4,419	35	4,477	\$500,597,463	\$431,280,015	\$107,747,511	\$294,071,940	\$9,909,744
# of returns			3,113	35	2,393	9,479	8,602	4,498	6,934	6,929
average per return			1.4	1.0	1.9	\$52,811	\$50,137	\$23,955	\$42,410	\$1,430

TABLE 29
Winkelman

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	101	136	30		32	\$360,425	\$101,333	\$80,636	\$32,203	\$835
# of returns			23		22	101	73	5	17	17
average per return			1.3		1.5	\$3,569	\$1,388	\$16,127	\$1,894	\$49
\$10,000 to \$19,999	116	182	46		72	\$1,752,036	\$1,095,613	\$101,047	\$382,552	\$9,946
# of returns			31		37	116	99	9	69	69
average per return			1.5		1.9	\$15,104	\$11,067	\$11,227	\$5,544	\$144
\$20,000 to \$29,999	56	91	21		45	\$1,430,138	\$1,021,909	\$117,875	\$497,857	\$13,287
# of returns			15		23	56	51	8	50	50
average per return			1.4		2.0	\$25,538	\$20,037	\$14,734	\$9,957	\$266
\$30,000 to \$49,999	131	220	14		115	\$5,315,445	\$4,401,980	\$537,667	\$3,179,870	\$87,369
# of returns			10		57	131	120	28	130	130
average per return			1.4		2.0	\$40,576	\$36,683	\$19,202	\$24,461	\$672
\$50,000 to \$74,999	138	234	20		165	\$8,326,147	\$7,330,210	\$646,287	\$5,671,500	\$162,377
# of returns			12		74	138	132	40	137	137
average per return			1.7		2.2	\$60,334	\$55,532	\$16,157	\$41,398	\$1,185
\$75,000 to \$99,999	53	102	6		74	\$4,573,498	\$4,230,185	\$547,934	\$3,210,216	\$93,618
# of returns			4		31	53	53	30	53	53
average per return			1.5		2.4	\$86,292	\$79,815	\$18,264	\$60,570	\$1,766
\$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	615	1,003	140	1	523	\$24,205,183	\$20,517,540	\$2,242,220	\$14,950,664	\$430,287
# of returns			97	1	254	615	548	134	476	476
average per return			1.4	1.0	2.1	\$39,358	\$37,441	\$16,733	\$31,409	\$904

CITIES/TOWNS WITHIN GILA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Payson/Star Valley 9,479, or 45.3% of the county total
Most People Represented:	Payson/Star Valley 18,605, or 42.7% of the county total
Most Age 65 Exemptions:	Payson/Star Valley 4,419, or 57.4% of the county total
Most Blind Exemptions:	Payson/Star Valley 35, or 46.1% of the county total
Most Dependents Claimed:	Payson/Star Valley 4,477, or 34.2% of the county total
Most Dependents as a % of Total Population:	Winkelman 37.0%
Least Dependents as a % of Total Population:	Payson/Star Valley 24.1%
Most 65 & Over Persons as a % of Total Population:	Payson/Star Valley 23.8%
Least 65 & Over Persons as a % of Total Population:	Winkelman 9.9%
Highest Average FAGI:	Payson/Star Valley \$52,811
Lowest Average FAGI:	Hayden \$36,142
Highest Per Capita FAGI:	Payson/Star Valley \$26,907
Lowest Per Capita FAGI:	Hayden \$16,302
Highest % of Itemizers:	Payson/Star Valley 47.4%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GILA COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Payson/Star Valley	\$52,811	\$50,196	5.2%
Gila County	\$45,513	\$44,743	1.7%
Globe	\$42,610	\$41,961	1.5%
Winkelman	\$39,358	\$36,198	8.7%
Miami	\$38,850	\$36,199	7.3%
Hayden	\$36,142	\$42,773	(15.5%)

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	10,891	9396	15.9%
# of people represented	25,577	22,799	12.2%
# of people over 65	2,415	1,947	24.0%
# of blind persons	39	37	5.4%
# of dependents	9,665	8,850	9.2%
<u>Total FAGI (millions)</u>	\$470.4	\$394.3	19.3%
<u>Average FAGI</u>	\$43,193	\$41,961	2.9%
<u>Total Taxable Income (millions)</u>	\$289.4	\$236.9	22.2%
<u>Average Taxable Income</u>	\$36,033	\$33,242	8.4%
<u>Total Tax Liability (millions)</u>	\$8.9	\$7.6	17.1%
<u>Average Tax Liability</u>	\$1,112	\$1,071	3.8%
<u>Average Tax Liability Per Return</u>	\$820	\$812	1.0%

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 \$18,392. This is a 6.4% increase over the 2006 per capita figure, \$17,293.

The three incorporated cities/towns in this county account for 90.4% of the returns and 93.2% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$19,126. This is a 6.8% 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	2,275	3,040	605	8	879	\$298,842	(\$5,543,567)	\$1,879,755	\$707,004	\$18,499
# of returns			469	8	540	2,275	1,547	115	376	376
average per return			1.3	1.0	1.6	\$131	(\$3,583)	\$16,346	\$1,880	\$49
\$10,000 to \$19,999	1,716	2,614	431	7	1,234	\$26,641,320	\$17,516,735	\$2,610,734	\$6,541,391	\$170,422
# of returns			312	7	698	1,716	1,454	186	1,031	1,031
average per return			1.4	1.0	1.8	\$15,525	\$12,047	\$14,036	\$6,345	\$165
\$20,000 to \$29,999	1,371	2,205	327	6	1,164	\$34,695,267	\$24,727,881	\$2,633,832	\$13,999,487	\$372,766
# of returns			228	6	615	1,371	1,191	203	1,238	1,236
average per return			1.4	1.0	1.9	\$25,307	\$20,762	\$12,975	\$11,308	\$302
\$30,000 to \$49,999	2,118	3,525	382	11	2,151	\$85,366,807	\$67,192,793	\$10,306,399	\$46,146,220	\$1,262,854
# of returns			267	11	1,034	2,118	1,918	673	2,022	2,021
average per return			1.4	1.0	2.1	\$40,305	\$35,033	\$15,314	\$22,822	\$625
\$50,000 to \$74,999	1,828	3,334	295	4	2,284	\$113,180,839	\$98,441,279	\$17,370,415	\$68,249,378	\$1,911,033
# of returns			205	4	1,010	1,828	1,778	974	1,799	1,799
average per return			1.4	1.0	2.3	\$61,915	\$55,366	\$17,834	\$37,937	\$1,062
\$75,000 to \$99,999	843	1,632	173	1	1,061	\$72,523,325	\$66,486,386	\$12,291,818	\$47,361,922	\$1,369,717
# of returns			118	1	475	843	843	606	834	834
average per return			1.5	1.0	2.2	\$86,030	\$78,869	\$20,284	\$56,789	\$1,642
\$100,000 to \$199,999	592	1,139	152	1	707	\$74,438,370	\$70,081,981	\$13,758,834	\$52,508,190	\$1,643,998
# of returns			98	1	295	592	592	506	585	585
average per return			1.6	1.0	2.4	\$125,740	\$118,382	\$27,191	\$89,758	\$2,810
\$200,000 to \$499,999	112	214	37	0	142	\$32,113,829	\$31,198,449	\$4,628,324	\$25,854,767	\$978,771
# of returns			25	0	59	112	112	104	111	111
average per return			1.5		2.4	\$286,731	\$278,558	\$44,503	\$232,926	\$8,818
\$500,000 and over	36	68	13	1	43	\$31,153,324	\$30,928,007	\$2,096,973	\$28,045,912	\$1,203,309
# of returns			8	1	22	36	36	29	36	36
average per return			1.6	1.0	2.0	\$865,370	\$859,111	\$72,309	\$779,053	\$33,425
GRAND TOTAL	10,891	17,771	2,415	39	9,665	\$470,411,923	\$401,029,944	\$67,577,084	\$289,414,271	\$8,931,369
# of returns			1,730	39	4,748	10,891	9,471	3,396	8,032	8,029
average per return			1.4	1.0	2.0	\$43,193	\$42,343	\$19,899	\$36,033	\$1,112

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	257	342	63		94	\$624,851	(\$10,335)	\$276,952	\$133,579	\$3,638
# of returns			48		54	257	168	15	48	48
average per return			1.3		1.7	\$2,431	(\$62)	\$18,463	\$2,783	\$76
\$10,000 to \$19,999	168	250	45		125	\$2,611,474	\$1,746,281	\$270,193	\$715,144	\$18,671
# of returns			33		63	168	137	22	109	109
average per return			1.4		2.0	\$15,544	\$12,747	\$12,282	\$6,561	\$171
\$20,000 to \$29,999	153	255	39		132	\$3,834,651	\$2,854,495	\$345,517	\$1,449,610	\$38,433
# of returns			24		70	153	135	27	140	140
average per return			1.6		1.9	\$25,063	\$21,144	\$12,797	\$10,354	\$275
\$30,000 to \$49,999	252	435	44		303	\$9,991,098	\$8,081,423	\$1,275,143	\$5,221,368	\$142,036
# of returns			32		136	252	233	82	242	242
average per return			1.4		2.2	\$39,647	\$34,684	\$15,551	\$21,576	\$587
\$50,000 to \$74,999	227	425	43		327	\$14,263,899	\$12,494,896	\$2,180,892	\$8,286,682	\$230,064
# of returns			31		136	227	225	117	225	225
average per return			1.4		2.4	\$62,837	\$55,533	\$18,640	\$36,830	\$1,023
\$75,000 to \$99,999	95	188	15		135	\$8,153,129	\$7,429,050	\$1,347,245	\$5,396,842	\$155,184
# of returns			11		55	95	95	74	95	95
average per return			1.4		2.5	\$85,822	\$78,201	\$18,206	\$56,809	\$1,634
\$100,000 to \$199,999	65	128	17		47	\$8,214,406	\$7,759,078	\$1,622,199	\$5,710,516	\$177,916
# of returns			10		25	65	65	56	64	64
average per return			1.7		1.9	\$126,375	\$119,370	\$28,968	\$89,227	\$2,780
\$200,000 and over	10	20	5		16	\$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		3.2	\$324,758	\$318,009	\$37,527	\$278,110	\$10,784
GRAND TOTAL	1,227	2,043	271	5	1,179	\$50,941,090	\$43,534,977	\$7,655,886	\$29,694,840	\$873,778
# of returns			192	5	544	1,227	1,068	402	933	933
average per return			1.4	1.0	2.2	\$41,517	\$40,763	\$19,044	\$31,827	\$937

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	1,301	1,727	388	5	466	(\$487,499)	(\$3,355,146)	\$948,546	\$362,162	\$9,388
# of returns			301	5	290	1,301	868	60	208	208
average per return			1.3	1.0	1.6	(\$375)	(\$3,865)	\$15,809	\$1,741	\$45
\$10,000 to \$19,999	997	1,509	253	4	687	\$15,615,762	\$10,612,145	\$1,430,246	\$3,830,086	\$99,778
# of returns			182	4	401	997	859	106	615	615
average per return			1.4	1.0	1.7	\$15,663	\$12,354	\$13,493	\$6,228	\$162
\$20,000 to \$29,999	790	1,253	196	4	665	\$20,138,054	\$14,584,533	\$1,439,663	\$8,420,663	\$224,470
# of returns			138	4	344	790	689	111	728	727
average per return			1.4	1.0	1.9	\$25,491	\$21,168	\$12,970	\$11,567	\$309
\$30,000 to \$49,999	1,283	2,115	232	7	1,176	\$51,817,612	\$40,634,968	\$6,095,524	\$28,802,023	\$788,866
# of returns			159	7	593	1,283	1,147	406	1,237	1,237
average per return			1.5	1.0	2.0	\$40,388	\$35,427	\$15,014	\$23,284	\$638
\$50,000 to \$74,999	1,082	1,959	167	2	1,293	\$66,804,018	\$58,061,671	\$9,518,540	\$41,230,977	\$1,156,868
# of returns			116	2	592	1,082	1,046	560	1,068	1,068
average per return			1.4	1.0	2.2	\$61,741	\$55,508	\$16,997	\$38,606	\$1,083
\$75,000 to \$99,999	477	919	104	1	577	\$41,131,385	\$37,768,067	\$6,640,407	\$27,318,494	\$792,462
# of returns			71	1	275	477	477	337	474	474
average per return			1.5	1.0	2.1	\$86,229	\$79,178	\$19,704	\$57,634	\$1,672
\$100,000 to \$199,999	339	651	98	0	403	\$42,236,160	\$39,653,224	\$7,490,180	\$29,943,568	\$934,028
# of returns			64	0	176	339	339	284	334	334
average per return			1.5		2.3	\$124,590	\$116,971	\$26,374	\$89,651	\$2,796
\$200,000 to \$499,999	62	116	18	0	60	\$18,480,515	\$17,972,603	\$2,192,771	\$15,383,692	\$590,311
# of returns			13	0	31	62	62	57	62	62
average per return			1.4		1.9	\$298,073	\$289,881	\$38,470	\$248,124	\$9,521
\$500,000 and over	15	27	8	1	15	\$12,177,531	\$12,005,405	\$696,987	\$10,709,536	\$458,837
# of returns			5	1	8	15	15	12	15	15
average per return			1.6	1.0	1.9	\$811,835	\$800,360	\$58,082	\$713,969	\$30,589
GRAND TOTAL	6,346	10,276	1,464	24	5,342	\$267,913,538	\$227,937,470	\$36,452,864	\$166,001,201	\$5,055,008
# of returns			1,049	24	2,710	6,346	5,502	1,933	4,741	4,740
average per return			1.4	1.0	2.0	\$42,218	\$41,428	\$18,858	\$35,014	\$1,066

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	460	582	104		145	\$2,135,908	\$535,474	\$346,786	\$167,233	\$4,333
# of returns			83		85	460	314	25	93	93
average per return			1.3		1.7	\$4,643	\$1,705	\$13,871	\$1,798	\$47
\$10,000 to \$19,999	323	457	99		136	\$4,957,742	\$3,212,450	\$819,356	\$1,462,800	\$38,062
# of returns			74		79	323	257	50	218	218
average per return			1.3		1.7	\$15,349	\$12,500	\$16,387	\$6,710	\$175
\$20,000 to \$29,999	259	406	64		176	\$6,528,339	\$4,816,928	\$744,729	\$2,670,410	\$71,182
# of returns			45		99	259	227	54	237	236
average per return			1.4		1.8	\$25,206	\$21,220	\$13,791	\$11,268	\$302
\$30,000 to \$49,999	403	667	79		428	\$16,388,558	\$13,241,170	\$2,388,925	\$8,631,485	\$237,020
# of returns			56		196	403	377	148	379	379
average per return			1.4		2.2	\$40,666	\$35,122	\$16,141	\$22,774	\$625
\$50,000 to \$74,999	395	720	68		503	\$24,507,604	\$21,481,472	\$4,735,063	\$14,136,400	\$395,916
# of returns			45		215	395	390	250	387	387
average per return			1.5		2.3	\$62,045	\$55,081	\$18,940	\$36,528	\$1,023
\$75,000 to \$99,999	213	412	46		277	\$18,283,867	\$16,792,219	\$3,526,396	\$11,419,466	\$328,683
# of returns			30		113	213	213	159	209	209
average per return			1.5		2.5	\$85,840	\$78,837	\$22,179	\$54,639	\$1,573
\$100,000 to \$199,999	165	316	30		233	\$21,012,402	\$19,902,988	\$4,016,887	\$14,817,393	\$467,781
# of returns			19		83	165	165	147	165	165
average per return			1.6		2.8	\$127,348	\$120,624	\$27,326	\$89,802	\$2,835
\$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	18	35	3		23	\$17,311,938	\$17,270,415	\$1,248,313	\$15,854,762	\$683,440
# of returns			2		11	18	18	14	18	18
average per return			1.5		2.1	\$961,774	\$959,468	\$89,165	\$880,820	\$37,969
GRAND TOTAL	2,268	3,658	501	4	1,976	\$119,796,569	\$105,705,568	\$19,513,157	\$75,747,488	\$2,470,321
# of returns			359	4	902	2,268	1,993	878	1,737	1,736
average per return			1.4	1.0	2.2	\$52,820	\$53,038	\$22,225	\$43,608	\$1,423

CITIES/TOWNS WITHIN GRAHAM COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Safford 6,346, or 58.3% of the county total
Most People Represented:	Safford 14,481, or 56.6% of the county total
Most Age 65 Exemptions:	Safford 1,464, or 60.6% of the county total
Most Blind Exemptions:	Safford 24, or 61.5% of the county total
Most Dependents Claimed:	Safford 5,342 or 55.3% of the county total
Most Dependents as a % of Total Population:	Pima 38.5%
Least Dependents as a % of Total Population:	Thatcher 36.7%
Most 65 & Over Persons as a % of Total Population:	Safford 10.1%
Least 65 & Over Persons as a % of Total Population:	Pima 8.8%
Highest Average FAGI:	Thatcher \$52,820
Lowest Average FAGI:	Pima \$41,517
Highest Per Capita FAGI:	Thatcher \$22,222
Lowest Per Capita FAGI:	Pima \$16,631
Highest % of Itemizers:	Thatcher 38.7%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GRAHAM COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Thatcher	\$52,820	\$47,639	10.9%
Graham County	\$43,193	\$41,961	2.9%
Safford	\$42,218	\$41,908	0.7%
Pima	\$41,517	\$41,092	1.0%

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	3,297	2,823	16.8%
# of people represented	7,455	6,571	13.5%
# of people over 65	521	405	28.6%
# of blind persons	7	4	75.0%
# of dependents	2,683	2392	12.2%
<u>Total</u> FAGI (millions)	\$160.0	\$127.8	25.3%
<u>Average</u> FAGI	\$48,540	\$45,255	7.3%
<u>Total</u> Taxable Income (millions)	\$108.5	\$87.2	24.5%
<u>Average</u> Taxable Income	\$39,610	\$36,750	7.8%
<u>Total</u> Tax Liability (millions)	\$3.3	\$2.7	21.0%
<u>Average</u> Tax Liability	\$1,198	\$1,143	4.8%
<u>Average Tax Liability Per Return</u>	\$994	\$960	3.6%

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 \$21,467. This is a 10.4% increase over the 2006 per capita figure, \$19,442.

The two incorporated cities/towns in this county account for 57.4% of the returns and 48.4% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$18,713. This is an 8.6% 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	474	617	146		150	\$1,594,473	(\$47,798)	\$80,639	\$141,515	\$3,668
# of returns			112		92	474	284	10	91	89
average per return			1.3		1.6	\$3,364	(\$168)	\$8,064	\$1,555	\$41
\$10,000 to \$19,999	390	572	104		204	\$6,132,545	\$3,560,810	\$341,917	\$1,668,951	\$43,540
# of returns			75		123	390	292	30	255	255
average per return			1.4		1.7	\$15,724	\$12,195	\$11,397	\$6,545	\$171
\$20,000 to \$29,999	379	576	77		230	\$9,894,949	\$6,722,247	\$723,866	\$4,666,714	\$124,885
# of returns			53		135	379	301	53	361	361
average per return			1.5		1.7	\$26,108	\$22,333	\$13,658	\$12,927	\$346
\$30,000 to \$49,999	759	1,204	86		670	\$31,227,178	\$21,787,744	\$1,262,890	\$19,600,039	\$543,863
# of returns			58		352	759	595	92	748	748
average per return			1.5		1.9	\$41,143	\$36,618	\$13,727	\$26,203	\$727
\$50,000 to \$74,999	766	1,349	52		815	\$47,189,755	\$40,476,624	\$9,804,721	\$32,616,826	\$928,771
# of returns			35		404	766	704	198	756	756
average per return			1.5		2.0	\$61,605	\$57,495	\$49,519	\$43,144	\$1,229
\$75,000 to \$99,999	314	601	25		391	\$27,685,035	\$25,690,232	\$2,051,214	\$20,247,275	\$597,617
# of returns			18		183	314	314	114	313	313
average per return			1.4		2.1	\$88,169	\$81,816	\$17,993	\$64,688	\$1,909
\$100,000 to \$199,999	188	364	23		188	\$24,373,816	\$22,819,892	\$2,512,262	\$18,754,868	\$594,642
# of returns			15		90	188	188	116	188	188
average per return			1.5		2.1	\$129,648	\$121,382	\$21,657	\$99,760	\$3,163
\$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	3,297	5,332	521	7	2,683	\$160,036,973	\$132,762,567	\$17,573,770	\$108,491,935	\$3,278,620
# of returns			371	7	1,392	3,297	2,705	636	2,739	2,737
average per return			1.4	1.0	1.9	\$48,540	\$49,080	\$27,632	\$39,610	\$1,198

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	150	190	55		30	\$805,198	\$286,579	\$23,887	\$45,408	\$1,181
# of returns			42		21	150	91	3	30	29
average per return			1.3		1.4	\$5,368	\$3,149	\$7,962	\$1,514	\$41
\$10,000 to \$19,999	145	213	51		86	\$2,251,135	\$1,260,172	\$151,948	\$548,039	\$14,286
# of returns			36		52	145	108	13	94	94
average per return			1.4		1.7	\$15,525	\$11,668	\$11,688	\$5,830	\$152
\$20,000 to \$29,999	118	184	32		71	\$2,957,260	\$2,065,465	\$186,574	\$1,404,273	\$37,581
# of returns			22		46	118	94	15	114	114
average per return			1.5		1.5	\$25,062	\$21,973	\$12,438	\$12,318	\$330
\$30,000 to \$49,999	225	359	40		192	\$8,890,535	\$5,904,544	\$347,477	\$5,527,462	\$152,831
# of returns			26		98	225	169	29	223	223
average per return			1.5		2.0	\$39,513	\$34,938	\$11,982	\$24,787	\$685
\$50,000 to \$74,999	175	309	19		147	\$10,614,576	\$8,862,268	\$7,627,863	\$7,167,720	\$202,848
# of returns			13		75	175	156	59	173	173
average per return			1.5		2.0	\$60,655	\$56,809	\$129,286	\$41,432	\$1,173
\$75,000 to \$99,999	68	128	7		75	\$5,953,202	\$5,532,805	\$325,871	\$4,483,112	\$133,508
# of returns			6		36	68	68	22	68	68
average per return			1.2		2.1	\$87,547	\$81,365	\$14,812	\$65,928	\$1,963
\$100,000 and over	42	80	5		45	\$6,772,009	\$6,494,693	\$638,919	\$5,517,127	\$191,645
# of returns			4		21	42	42	26	42	42
average per return			1.3		2.1	\$161,238	\$154,636	\$24,574	\$131,360	\$4,563
GRAND TOTAL	923	1,463	209	4	646	\$38,243,915	\$30,406,526	\$9,302,539	\$24,693,141	\$733,880
# of returns			149	4	349	923	728	167	744	743
average per return			1.4	1.0	1.9	\$41,434	\$41,767	\$55,704	\$33,190	\$988

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	185	251	69		71	\$467,676	(\$200,643)	\$56,752	\$33,611	\$869
# of returns			54		41	185	114	7	24	23
average per return			1.3		1.7	\$2,528	(\$1,760)	\$8,107	\$1,400	\$38
\$10,000 to \$19,999	136	213	38		72	\$2,082,174	\$1,332,246	\$146,759	\$497,261	\$12,975
# of returns			28		42	136	109	13	77	77
average per return			1.4		1.7	\$15,310	\$12,222	\$11,289	\$6,458	\$169
\$20,000 to \$29,999	137	220	36		96	\$3,551,677	\$2,691,778	\$388,967	\$1,508,502	\$40,208
# of returns			23		49	137	120	29	127	127
average per return			1.6		2.0	\$25,925	\$22,431	\$13,413	\$11,878	\$317
\$30,000 to \$49,999	192	317	35		164	\$7,682,096	\$5,609,712	\$566,934	\$4,442,356	\$121,802
# of returns			23		83	192	159	38	187	187
average per return			1.5		2.0	\$40,011	\$35,281	\$14,919	\$23,756	\$651
\$50,000 to \$74,999	195	350	21		220	\$12,093,931	\$10,422,419	\$1,384,389	\$7,891,455	\$223,356
# of returns			14		106	195	184	83	193	193
average per return			1.5		2.1	\$62,020	\$56,644	\$16,679	\$40,888	\$1,157
\$75,000 to \$99,999	73	142	15		92	\$6,427,569	\$5,894,195	\$915,735	\$4,361,260	\$127,023
# of returns			10		42	73	73	45	73	73
average per return			1.5		2.2	\$88,049	\$80,742	\$20,350	\$59,743	\$1,740
\$100,000 and over	52	99	15		47	\$6,977,527	\$6,490,721	\$868,163	\$5,300,038	\$171,180
# of returns			9		20	52	52	43	52	52
average per return			1.7		2.4	\$134,183	\$124,822	\$20,190	\$101,924	\$3,292
GRAND TOTAL	970	1,592	229	2	762	\$39,282,650	\$32,240,428	\$4,327,699	\$24,034,483	\$697,413
# of returns			161	2	383	970	811	258	733	732
average per return			1.4	1.0	2.0	\$40,498	\$39,754	\$16,774	\$32,789	\$953

CITIES/TOWNS WITHIN GREENLEE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Duncan 970, or 29.4% of the county total
Most People Represented:	Duncan 2,208, or 29.6% 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 762, or 28.4% of the county total
Most Dependents as a % of Total Population:	Duncan 34.5%
Least Dependents as a % of Total Population:	Clifton 33.4%
Most 65 & Over Persons as a % of Total Population:	Clifton 10.8%
Least 65 & Over Persons as a % of Total Population:	Duncan 10.4%
Highest Average FAGI:	Clifton \$41,434
Lowest Average FAGI:	Duncan \$40,498
Highest Per Capita FAGI:	Clifton \$19,764
Lowest Per Capita FAGI:	Duncan \$17,791
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	\$48,540	\$45,255	7.3%
Clifton	\$41,434	\$38,638	7.2%
Duncan	\$40,498	\$38,611	4.9%

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	5,652	5,073	11.4%
# of people represented	11,660	10,878	7.2%
# of people over 65	2,021	1,627	24.2%
# of blind persons	24	23	4.3%
# of dependents	3,693	3,642	1.4%
<u>Total FAGI (millions)</u>	\$199.0	\$198.2	0.4%
<u>Average FAGI</u>	\$35,201	\$39,070	(9.9%)
<u>Total Taxable Income (millions)</u>	\$104.6	\$113.9	(8.2%)
<u>Average Taxable Income</u>	\$28,007	\$31,842	(12.0%)
<u>Total Tax Liability (millions)</u>	\$3.2	\$3.9	(16.8%)
<u>Average Tax Liability</u>	\$865	\$1,084	(20.2%)
<u>Average Tax Liability Per Return</u>	\$571	\$764	(25.3%)

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 \$17,063. This is a 6.4% decrease over the 2006 per capita figure, \$18,221.

The two incorporated cities/towns in this county account for 73.0% of the returns and 74.5% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$17,854. This is a 6.5% 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	1,358	1,853	557	4	400	\$1,931,056	(\$1,169,566)	\$2,098,157	\$352,673	\$9,172
# of returns			439	4	262	1,358	859	115	199	198
average per return			1.3	1.0	1.5	\$1,422	(\$1,362)	\$18,245	\$1,772	\$46
\$10,000 to \$19,999	1,189	1,833	403	3	863	\$18,322,590	\$12,155,767	\$1,920,679	\$4,076,401	\$106,109
# of returns			299	3	469	1,189	1,009	142	702	700
average per return			1.3	1.0	1.8	\$15,410	\$12,047	\$13,526	\$5,807	\$152
\$20,000 to \$29,999	958	1,584	301	5	847	\$24,427,125	\$17,797,243	\$2,754,230	\$8,553,504	\$226,702
# of returns			206	5	431	958	856	168	836	835
average per return			1.5	1.0	2.0	\$25,498	\$20,791	\$16,394	\$10,231	\$271
\$30,000 to \$49,999	988	1,617	268	5	820	\$38,857,465	\$29,393,264	\$4,997,259	\$19,235,077	\$524,950
# of returns			187	4	401	988	886	301	901	901
average per return			1.4	1.3	2.0	\$39,329	\$33,175	\$16,602	\$21,349	\$583
\$50,000 to \$74,999	568	987	204	4	395	\$34,449,348	\$28,376,293	\$6,366,459	\$18,905,420	\$531,843
# of returns			146	4	202	568	554	302	531	531
average per return			1.4	1.0	2.0	\$60,650	\$51,221	\$21,081	\$35,603	\$1,002
\$75,000 to \$99,999	297	552	147	1	197	\$25,819,317	\$21,071,315	\$4,922,031	\$14,424,984	\$421,772
# of returns			90	1	101	297	290	217	279	279
average per return			1.6	1.0	2.0	\$86,934	\$72,660	\$22,682	\$51,702	\$1,512
\$100,000 to \$199,999	244	457	109	2	145	\$32,137,924	\$28,830,790	\$6,561,895	\$20,868,222	\$663,742
# of returns			79	2	83	244	244	208	237	237
average per return			1.4	1.0	1.7	\$131,713	\$118,159	\$31,548	\$88,052	\$2,801
\$200,000 and over	50	89	32	0	26	\$23,008,687	\$21,660,904	\$3,188,805	\$18,191,404	\$742,528
# of returns			23	0	11	50	50	46	50	50
average per return			1.4		2.4	\$460,174	\$433,218	\$69,322	\$363,828	\$14,851
GRAND TOTAL	5,652	8,972	2,021	24	3,693	\$198,953,512	\$158,116,010	\$32,809,515	\$104,607,685	\$3,226,818
# of returns			1,469	23	1,960	5,652	4,748	1,499	3,735	3,731
average per return			1.4	1.0	1.9	\$35,201	\$33,302	\$21,888	\$28,007	\$865

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	724	986	194		289	\$1,980,984	\$277,214	\$1,407,678	\$226,328	\$5,895
# of returns			157		189	724	464	65	114	114
average per return			1.2		1.5	\$2,736	\$597	\$21,657	\$1,985	\$52
\$10,000 to \$19,999	711	1,075	162		570	\$11,046,427	\$7,025,479	\$1,060,924	\$2,600,029	\$67,720
# of returns			132		309	711	578	81	426	424
average per return			1.2		1.8	\$15,536	\$12,155	\$13,098	\$6,103	\$160
\$20,000 to \$29,999	553	902	120		484	\$13,998,946	\$9,906,333	\$1,570,036	\$5,037,203	\$133,699
# of returns			83		268	553	478	87	466	465
average per return			1.4		1.8	\$25,315	\$20,725	\$18,046	\$10,809	\$288
\$30,000 to \$49,999	584	940	116		471	\$22,817,239	\$16,487,912	\$3,010,811	\$11,184,661	\$306,205
# of returns			82		249	584	505	184	512	512
average per return			1.4		1.9	\$39,071	\$32,649	\$16,363	\$21,845	\$598
\$50,000 to \$74,999	342	597	96		272	\$20,817,310	\$16,894,585	\$4,251,581	\$11,035,802	\$310,362
# of returns			70		136	342	332	184	308	308
average per return			1.4		2.0	\$60,869	\$50,887	\$23,106	\$35,831	\$1,008
\$75,000 to \$99,999	199	371	86		144	\$17,311,001	\$13,636,296	\$3,436,588	\$9,082,080	\$265,531
# of returns			53		73	199	193	141	182	182
average per return			1.6		2.0	\$86,990	\$70,654	\$24,373	\$49,902	\$1,459
\$100,000 to \$199,999	152	283	63		99	\$19,923,380	\$17,758,228	\$3,836,752	\$12,986,461	\$415,254
# of returns			45		55	152	152	124	148	148
average per return			1.4		1.8	\$131,075	\$116,830	\$30,942	\$87,746	\$2,806
\$200,000 and over	36	62	22		19	\$18,379,839	\$17,238,931	\$2,670,884	\$14,415,216	\$596,093
# of returns			16		8	36	36	35	36	36
average per return			1.4		2.4	\$510,551	\$478,859	\$76,311	\$400,423	\$16,558
GRAND TOTAL	3,301	5,216	859	9	2,348	\$126,275,126	\$99,224,978	\$21,245,254	\$66,567,780	\$2,100,759
# of returns			638	8	1,287	3,301	2,738	901	2,192	2,189
average per return			1.3	1.1	1.8	\$38,254	\$36,240	\$23,580	\$30,369	\$960

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	281	378	206		30	\$351,516	(\$212,229)	\$230,163	\$40,447	\$1,048
# of returns			158		20	281	149	18	28	28
average per return			1.3		1.5	\$1,251	(\$1,424)	\$12,787	\$1,445	\$37
\$10,000 to \$19,999	177	266	115		58	\$2,642,353	\$1,977,258	\$331,277	\$643,038	\$16,729
# of returns			81		36	177	161	21	113	113
average per return			1.4		1.6	\$14,929	\$12,281	\$15,775	\$5,691	\$148
\$20,000 to \$29,999	122	198	79		58	\$3,007,438	\$2,372,384	\$420,754	\$1,104,069	\$29,277
# of returns			54		32	122	114	26	110	110
average per return			1.5		1.8	\$24,651	\$20,810	\$16,183	\$10,037	\$266
\$30,000 to \$49,999	108	178	66		51	\$4,388,334	\$3,397,184	\$576,635	\$2,031,125	\$55,091
# of returns			43		26	108	103	32	102	102
average per return			1.5		2.0	\$40,633	\$32,982	\$18,020	\$19,913	\$540
\$50,000 to \$74,999	70	121	40		33	\$4,159,840	\$3,589,102	\$545,444	\$2,445,936	\$68,823
# of returns			27		19	70	70	30	70	70
average per return			1.5		1.7	\$59,426	\$51,273	\$18,181	\$34,942	\$983
\$75,000 to \$99,999	32	60	30		5	\$2,807,151	\$2,381,609	\$376,442	\$1,782,045	\$51,764
# of returns			18		4	32	32	21	32	32
average per return			1.7		1.3	\$87,723	\$74,425	\$17,926	\$55,689	\$1,618
\$100,000 and over	34	64	25		13	\$4,626,079	\$4,060,598	\$908,765	\$2,924,133	\$93,033
# of returns			16		10	34	34	30	33	33
average per return			1.6		1.3	\$136,061	\$119,429	\$30,292	\$88,610	\$2,819
GRAND TOTAL	824	1,265	561	6	248	\$21,982,711	\$17,565,906	\$3,389,480	\$10,970,793	\$315,765
# of returns			397	6	147	824	663	178	488	488
average per return			1.4	1.0	1.7	\$26,678	\$26,495	\$19,042	\$22,481	\$647

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

Most Returns Filed:	Parker 3,301, or 58.4% of the county total
Most People Represented:	Parker 6,853, or 58.8% of the county total
Most Age 65 Exemptions:	Parker 859, or 42.5% of the county total
Most Blind Exemptions:	Parker 9, or 37.5% of the county total
Most Dependents Claimed:	Parker 2,348, or 63.6% of the county total
Most Dependents as a % of Total Population:	Parker 34.3%
Least Dependents as a % of Total Population:	Quartzsite 17.1%
Most 65 & Over Persons as a % of Total Population:	Quartzsite 38.7%
Least 65 & Over Persons as a % of Total Population:	Parker 12.5%
Highest Average FAGI:	Parker \$38,254
Lowest Average FAGI:	Quartzsite \$26,678
Highest Per Capita FAGI:	Parker \$18,426
Lowest Per Capita FAGI:	Quartzsite \$15,150
Highest % of Itemizers:	Parker 27.3%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN LA PAZ COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Parker	\$38,254	\$42,326	(9.6%)
La Paz County	\$35,201	\$39,070	(9.9%)
Quartzsite	\$26,678	\$29,630	(10.0%)

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	1,552,427	1,431,199	8.5%
# of people represented	3,377,949	3,153,313	7.1%
# of people over 65	285,684	260,038	9.9%
# of blind persons	4,937	4,382	12.7%
# of dependents	1,218,668	1,141,133	6.8%
<u>Total</u> FAGI (millions)	\$99,724.7	\$96,261.1	3.6%
Average FAGI	\$64,238	\$67,259	(4.5%)
<u>Total</u> Taxable Income (millions)	\$65,279.3	\$65,470.8	(0.3%)
Average Taxable Income	\$52,696	\$55,704	(5.4%)
<u>Total</u> Tax Liability (millions)	\$2,253.3	\$2,417.6	(6.8%)
Average Tax Liability	\$1,820	\$2,059	(11.6%)
<u>Average Tax Liability Per Return</u>	\$1,452	\$1,689	(14.1%)

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 \$29,522. This is a 3.3% 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 \$29,737. This is a 3.3% 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	230,505	286,894	39,421	726	80,229	(\$210,551,547)	(\$1,026,748,114)	\$703,092,781	\$84,866,107	\$2,212,902
# of returns			31,807	645	46,055	230,505	175,468	27,364	48,301	48,010
average per return			1.2	1.1	1.7	(\$913)	(\$5,851)	\$25,694	\$1,757	\$46
\$10,000 to \$19,999	228,477	326,592	43,797	814	171,671	\$3,712,303,204	\$2,505,300,741	\$578,621,252	\$943,399,443	\$24,589,049
# of returns			33,982	760	86,900	228,477	199,970	36,296	144,520	144,297
average per return			1.3	1.1	2.0	\$16,248	\$12,528	\$15,942	\$6,528	\$170
\$20,000 to \$29,999	219,864	331,580	32,947	698	205,706	\$5,659,198,112	\$3,839,731,481	\$845,405,390	\$2,307,392,002	\$61,751,902
# of returns			24,245	644	97,614	219,864	196,651	50,710	196,788	196,734
average per return			1.4	1.1	2.1	\$25,740	\$19,526	\$16,671	\$11,725	\$314
\$30,000 to \$49,999	310,631	468,587	46,016	923	263,373	\$12,326,637,057	\$10,103,688,376	\$2,490,581,431	\$6,521,829,069	\$180,419,473
# of returns			33,405	848	122,726	310,631	285,133	136,743	294,652	294,605
average per return			1.4	1.1	2.1	\$39,683	\$35,435	\$18,214	\$22,134	\$612
\$50,000 to \$74,999	215,951	355,745	44,468	756	175,347	\$13,428,535,185	\$11,996,557,616	\$3,515,453,837	\$7,611,264,462	\$217,256,798
# of returns			32,125	728	87,861	215,951	212,613	154,198	210,347	210,339
average per return			1.4	1.0	2.0	\$62,183	\$56,424	\$22,798	\$36,184	\$1,033
\$75,000 to \$99,999	133,656	240,116	30,785	527	116,870	\$11,694,457,221	\$10,742,813,788	\$2,836,408,247	\$7,121,585,284	\$209,932,761
# of returns			20,656	425	60,388	133,656	133,612	114,002	132,071	132,067
average per return			1.5	1.2	1.9	\$87,497	\$80,403	\$24,880	\$53,922	\$1,590
\$100,000 to \$199,999	160,245	298,707	34,806	384	151,131	\$21,594,691,202	\$20,379,174,216	\$4,805,880,500	\$14,591,140,320	\$465,178,650
# of returns			23,000	373	78,111	160,245	160,226	147,755	159,279	159,279
average per return			1.5	1.0	1.9	\$134,760	\$127,190	\$32,526	\$91,607	\$2,921
\$200,000 to \$499,999	41,228	77,202	10,154	89	42,039	\$11,983,619,088	\$11,599,418,161	\$2,135,257,029	\$9,155,059,698	\$345,591,403
# of returns			6,676	83	20,858	41,228	41,227	38,603	41,040	41,040
average per return			1.5	1.1	2.0	\$290,667	\$281,355	\$55,313	\$223,077	\$8,421
\$500,000 to \$999,999	7,594	14,198	1,928	16	8,143	\$5,178,761,736	\$5,126,712,915	\$704,373,487	\$4,334,155,809	\$182,141,581
# of returns			1,276	16	3,846	7,594	7,594	7,028	7,564	7,563
average per return			1.5	1.0	2.1	\$681,954	\$675,100	\$100,224	\$572,998	\$24,083
\$1,000,000 to \$4,999,999	3,809	7,054	1,217	4	3,731	\$7,197,439,756	\$7,077,911,657	\$793,575,361	\$6,207,623,395	\$274,565,063
# of returns			805	4	1,735	3,809	3,809	3,482	3,778	3,778
average per return			1.5	1.0	2.2	\$1,889,588	\$1,858,207	\$227,908	\$1,643,098	\$72,675
\$5,000,000 and over	467	872	145	0	428	\$7,159,625,369	\$7,119,218,825	\$638,858,598	\$6,400,971,689	\$289,708,490
# of returns			96	0	204	467	467	425	461	461
average per return			1.5		2.1	\$15,331,104	\$15,244,580	\$1,503,197	\$13,884,971	\$628,435
GRAND TOTAL	1,552,427	2,407,547	285,684	4,937	1,218,668	\$99,724,716,382	\$89,463,779,662	\$20,047,507,913	\$65,279,287,278	\$2,253,348,072
# of returns			208,073	4,526	606,298	1,552,427	1,416,770	716,606	1,238,801	1,238,173
average per return			1.4	1.1	2.0	\$64,238	\$63,146	\$27,976	\$52,696	\$1,820

**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	3,526	4,625	309	3	1,827	\$18,246,731	\$2,849,253	\$5,412,091	\$1,346,200	\$34,872
# of returns			240	3	1,068	3,526	2,638	272	751	748
average per return			1.3	1.0	1.7	\$5,175	\$1,080	\$19,897	\$1,793	\$47
\$10,000 to \$19,999	4,074	6,132	272	5	4,049	\$66,252,901	\$43,940,819	\$7,303,047	\$15,585,363	\$406,039
# of returns			210	5	2,061	4,074	3,595	437	2,420	2,415
average per return			1.3	1.0	2.0	\$16,262	\$12,223	\$16,712	\$6,440	\$168
\$20,000 to \$29,999	3,873	6,205	252	12	4,671	\$100,334,119	\$75,524,369	\$14,163,454	\$37,309,260	\$995,679
# of returns			183	12	2,244	3,873	3,524	814	3,389	3,386
average per return			1.4	1.0	2.1	\$25,906	\$21,431	\$17,400	\$11,009	\$294
\$30,000 to \$49,999	5,483	8,975	281	10	6,432	\$217,967,135	\$181,125,768	\$44,033,582	\$109,342,986	\$2,989,847
# of returns			210	10	3,068	5,483	5,111	2,358	5,212	5,211
average per return			1.3	1.0	2.1	\$39,753	\$35,438	\$18,674	\$20,979	\$574
\$50,000 to \$74,999	3,814	6,720	253	10	4,665	\$236,684,597	\$215,178,797	\$60,833,572	\$131,427,104	\$3,693,405
# of returns			189	10	2,182	3,814	3,765	2,767	3,748	3,748
average per return			1.3	1.0	2.1	\$62,057	\$57,152	\$21,985	\$35,066	\$985
\$75,000 to \$99,999	2,324	4,383	163	6	2,668	\$201,288,179	\$189,931,207	\$48,978,645	\$125,890,662	\$3,649,330
# of returns			114	6	1,340	2,324	2,323	2,021	2,312	2,312
average per return			1.4	1.0	2.0	\$86,613	\$81,761	\$24,235	\$54,451	\$1,578
\$100,000 to \$199,999	1,951	3,750	121	2	2,189	\$248,039,023	\$238,457,681	\$53,880,788	\$172,428,101	\$5,389,954
# of returns			88	2	1,141	1,951	1,951	1,829	1,949	1,949
average per return			1.4	1.0	1.9	\$127,134	\$122,223	\$29,459	\$88,470	\$2,765
\$200,000 to \$499,999	145	269	18	0	141	\$38,712,002	\$38,052,342	\$6,375,470	\$30,780,073	\$1,158,272
# of returns			14	0	71	145	145	138	145	145
average per return			1.3		2.0	\$266,979	\$262,430	\$46,199	\$212,276	\$7,988
\$500,000 and over	18	33	8	0	20	\$14,515,847	\$14,392,070	\$1,233,421	\$12,800,614	\$546,862
# of returns			5	0	8	18	18	14	18	18
average per return			1.6		2.5	\$806,436	\$799,559	\$88,102	\$711,145	\$30,381
GRAND TOTAL	25,208	41,092	1,677	48	26,662	\$1,142,040,533	\$999,452,306	\$242,214,070	\$636,910,363	\$18,864,260
# of returns			1,253	48	13,183	25,208	23,070	10,650	19,944	19,932
average per return			1.3	1.0	2.0	\$45,305	\$43,323	\$22,743	\$31,935	\$946

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	2,664	3,657	459	9	1,368	\$7,098,503	(\$5,152,109)	\$7,764,155	\$812,580	\$21,054
# of returns			332	9	772	2,664	1,978	322	479	476
average per return			1.4	1.0	1.8	\$2,665	(\$2,605)	\$24,112	\$1,696	\$44
\$10,000 to \$19,999	2,522	3,882	342	7	2,406	\$44,691,589	\$26,906,430	\$7,481,017	\$8,993,922	\$234,245
# of returns			265	6	1,189	2,522	2,210	442	1,462	1,461
average per return			1.3	1.2	2.0	\$17,721	\$12,175	\$16,925	\$6,152	\$160
\$20,000 to \$29,999	2,603	4,259	257	4	3,153	\$69,230,786	\$50,474,154	\$12,722,970	\$23,047,387	\$613,778
# of returns			182	4	1,480	2,603	2,372	720	2,212	2,211
average per return			1.4	1.0	2.1	\$26,597	\$21,279	\$17,671	\$10,419	\$278
\$30,000 to \$49,999	4,238	7,010	284	2	5,200	\$170,919,554	\$142,338,253	\$42,146,474	\$79,111,840	\$2,157,169
# of returns			209	2	2,348	4,238	4,014	2,201	3,948	3,948
average per return			1.4	1.0	2.2	\$40,330	\$35,460	\$19,149	\$20,038	\$546
\$50,000 to \$74,999	3,253	5,879	280	6	4,200	\$203,290,805	\$181,807,635	\$56,618,823	\$105,534,259	\$2,936,587
# of returns			210	6	1,920	3,253	3,217	2,513	3,169	3,169
average per return			1.3	1.0	2.2	\$62,493	\$56,515	\$22,530	\$33,302	\$927
\$75,000 to \$99,999	1,809	3,447	183	2	2,169	\$155,822,946	\$145,960,822	\$41,912,630	\$92,497,265	\$2,660,319
# of returns			130	2	1,050	1,809	1,808	1,593	1,795	1,795
average per return			1.4	1.0	2.1	\$86,138	\$80,731	\$26,311	\$51,531	\$1,482
\$100,000 to \$199,999	1,294	2,473	121	2	1,406	\$164,700,363	\$156,938,344	\$38,207,521	\$110,184,232	\$3,429,531
# of returns			85	2	706	1,294	1,294	1,190	1,292	1,292
average per return			1.4	1.0	2.0	\$127,280	\$121,282	\$32,107	\$85,282	\$2,654
\$200,000 to \$499,999	168	321	40	0	161	\$47,218,427	\$45,392,051	\$8,581,863	\$35,258,625	\$1,315,189
# of returns			27	0	80	168	168	152	167	167
average per return			1.5		2.0	\$281,062	\$270,191	\$56,460	\$211,129	\$7,875
\$500,000 to \$999,999	26	45	9	0	19	\$18,168,441	\$17,995,381	\$3,042,084	\$14,406,650	\$609,595
# of returns			6	0	12	26	26	23	26	26
average per return			1.5		1.6	\$698,786	\$692,130	\$132,265	\$554,102	\$23,446
\$1,000,000 and over	17	32	16	0	11	\$50,212,839	\$49,392,357	\$2,700,666	\$46,414,546	\$2,073,972
# of returns			9	0	6	17	17	16	17	17
average per return			1.8		1.8	\$2,953,696	\$2,905,433	\$168,792	\$2,730,267	\$121,998
GRAND TOTAL	18,594	31,005	1,991	32	20,093	\$931,354,253	\$812,053,318	\$221,178,203	\$516,261,306	\$16,051,439
# of returns			1,455	31	9,563	18,594	17,104	9,172	14,567	14,562
average per return			1.4	1.0	2.1	\$50,089	\$47,477	\$24,115	\$35,440	\$1,102

**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	264	330	64		43	(\$6,589,695)	(\$7,906,114)	\$4,318,819	\$70,595	\$1,826
# of returns			50		26	264	216	89	37	37
average per return			1.3		1.7	(\$24,961)	(\$36,602)	\$48,526	\$1,908	\$49
\$10,000 to \$19,999	157	194	66		20	\$2,659,471	\$1,898,730	\$1,553,881	\$631,771	\$16,435
# of returns			55		9	157	143	63	97	97
average per return			1.2		2.2	\$16,939	\$13,278	\$24,665	\$6,513	\$169
\$20,000 to \$29,999	137	188	64		25	\$3,378,994	\$2,798,401	\$1,456,445	\$1,400,640	\$37,666
# of returns			46		18	137	121	60	104	104
average per return			1.4		1.4	\$24,664	\$23,127	\$24,274	\$13,468	\$362
\$30,000 to \$49,999	196	284	80		42	\$7,932,195	\$6,427,751	\$3,215,169	\$3,433,505	\$96,102
# of returns			61		28	196	182	135	160	160
average per return			1.3		1.5	\$40,470	\$35,317	\$23,816	\$21,459	\$601
\$50,000 to \$74,999	182	278	104		41	\$11,827,821	\$9,443,975	\$4,215,208	\$4,879,121	\$140,595
# of returns			79		21	182	181	138	157	157
average per return			1.3		2.0	\$64,988	\$52,177	\$30,545	\$31,077	\$896
\$75,000 to \$99,999	158	279	124		38	\$49,641,031	\$11,966,319	\$5,056,359	\$6,510,209	\$189,831
# of returns			84		25	158	158	139	143	143
average per return			1.5		1.5	\$314,184	\$75,736	\$36,377	\$45,526	\$1,327
\$100,000 to \$199,999	372	688	250		138	\$52,930,650	\$48,639,212	\$15,401,681	\$31,430,316	\$1,004,583
# of returns			157		90	372	372	345	360	360
average per return			1.6		1.5	\$142,287	\$130,751	\$44,643	\$87,306	\$2,791
\$200,000 to \$499,999	259	480	148		85	\$79,637,910	\$77,059,682	\$15,820,725	\$59,552,438	\$2,265,170
# of returns			96		59	259	259	241	256	256
average per return			1.5		1.4	\$307,482	\$297,528	\$65,646	\$232,627	\$8,848
\$500,000 to \$999,999	52	96	36		28	\$36,242,986	\$35,371,513	\$4,590,925	\$30,431,171	\$1,281,828
# of returns			24		15	52	52	49	52	52
average per return			1.5		1.9	\$696,981	\$680,221	\$93,692	\$585,215	\$24,651
\$1,000,000 and over	51	93	41		5	\$168,707,158	\$163,533,192	\$19,932,499	\$140,397,131	\$6,279,647
# of returns			25		4	51	51	48	50	50
average per return			1.6		1.3	\$3,307,983	\$3,206,533	\$415,260	\$2,807,943	\$125,593
GRAND TOTAL	1,828	2,910	977	5	465	\$406,368,521	\$349,232,661	\$75,561,711	\$278,736,897	\$11,313,683
# of returns			677	5	295	1,828	1,735	1,307	1,416	1,416
average per return			1.4	1.0	1.6	\$222,302	\$201,287	\$57,813	\$196,848	\$7,990

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	1,773	2,186	277	4	361	(\$22,175,187)	(\$27,737,976)	\$14,086,224	\$725,235	\$20,555
# of returns			218	4	210	1,773	1,455	451	317	317
average per return			1.3	1.0	1.7	(\$12,507)	(\$19,064)	\$31,233	\$2,288	\$65
\$10,000 to \$19,999	1,030	1,320	263	2	277	\$16,660,301	\$11,556,761	\$6,210,192	\$4,820,957	\$125,607
# of returns			201	2	171	1,030	876	293	702	702
average per return			1.3	1.0	1.6	\$16,175	\$13,193	\$21,195	\$6,867	\$179
\$20,000 to \$29,999	865	1,182	216	1	315	\$22,972,627	\$17,417,299	\$7,506,129	\$9,500,819	\$255,878
# of returns			152	1	173	865	756	350	678	678
average per return			1.4	1.0	1.8	\$26,558	\$23,039	\$21,446	\$14,013	\$377
\$30,000 to \$49,999	1,431	2,077	332	3	633	\$61,058,242	\$48,567,046	\$19,342,282	\$27,458,126	\$763,727
# of returns			245	3	369	1,431	1,329	876	1,245	1,245
average per return			1.4	1.0	1.7	\$42,668	\$36,544	\$22,080	\$22,055	\$613
\$50,000 to \$74,999	1,402	2,297	349	4	837	\$88,853,513	\$79,067,487	\$27,756,292	\$44,683,450	\$1,276,761
# of returns			255	4	478	1,402	1,388	1,096	1,329	1,329
average per return			1.4	1.0	1.8	\$63,376	\$56,965	\$25,325	\$33,622	\$961
\$75,000 to \$99,999	1,311	2,367	317	3	1,041	\$115,821,973	\$106,264,265	\$34,716,733	\$64,459,768	\$1,889,034
# of returns			225	3	575	1,311	1,311	1,169	1,270	1,270
average per return			1.4	1.0	1.8	\$88,346	\$81,056	\$29,698	\$50,756	\$1,487
\$100,000 to \$199,999	2,830	5,329	433	3	2,540	\$394,945,431	\$378,722,501	\$98,229,162	\$261,954,258	\$8,374,136
# of returns			302	3	1,385	2,830	2,830	2,653	2,811	2,811
average per return			1.4	1.0	1.8	\$139,557	\$133,824	\$37,026	\$93,189	\$2,979
\$200,000 to \$499,999	953	1,806	128	0	949	\$273,245,504	\$267,585,310	\$49,333,405	\$210,838,406	\$7,937,131
# of returns			91	0	486	953	953	888	950	950
average per return			1.4	0.0	2.0	\$286,721	\$280,782	\$55,556	\$221,935	\$8,355
\$500,000 to \$999,999	100	184	15	0	88	\$67,569,437	\$67,262,961	\$7,864,094	\$58,728,003	\$2,475,094
# of returns			12	0	47	100	100	95	100	100
average per return			1.3	0.0	1.9	\$675,694	\$672,630	\$82,780	\$587,280	\$24,751
\$1,000,000 and over	58	113	8	0	52	\$128,207,813	\$128,205,035	\$13,460,955	\$113,066,934	\$5,015,834
# of returns			5	0	28	58	58	51	58	58
average per return			1.6	0.0	1.9	\$2,210,480	\$2,210,432	\$263,940	\$1,949,430	\$86,480
GRAND TOTAL	11,753	18,861	2,338	20	7,093	\$1,147,159,653	\$1,076,910,689	\$278,505,468	\$796,235,956	\$28,133,757
# of returns			1,706	20	3,922	11,753	11,056	7,922	9,460	9,460
average per return			1.4	1.0	1.8	\$97,606	\$97,405	\$35,156	\$84,169	\$2,974

**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	13,225	16,023	2,228	26	3,486	\$22,344,157	(\$37,251,160)	\$37,962,732	\$5,450,848	\$141,454
# of returns			1,774	26	2,088	13,225	10,294	1,632	3,087	3,072
average per return			1.3	1.0	1.7	\$1,690	(\$3,619)	\$23,261	\$1,766	\$46
\$10,000 to \$19,999	12,546	17,052	2,670	38	6,701	\$206,027,274	\$140,083,190	\$35,367,284	\$58,944,116	\$1,536,484
# of returns			2,055	38	3,613	12,546	10,795	2,221	8,562	8,553
average per return			1.3	1.0	1.9	\$16,422	\$12,977	\$15,924	\$6,884	\$180
\$20,000 to \$29,999	11,920	17,003	2,144	35	7,861	\$310,614,455	\$231,966,006	\$49,231,188	\$137,488,159	\$3,691,613
# of returns			1,530	34	4,034	11,920	10,413	2,939	10,705	10,704
average per return			1.4	1.0	1.9	\$26,058	\$22,277	\$16,751	\$12,843	\$345
\$30,000 to \$49,999	19,083	27,506	3,062	75	11,681	\$769,733,553	\$626,389,955	\$145,354,930	\$428,535,295	\$11,936,537
# of returns			2,171	54	6,146	19,083	17,253	8,413	18,185	18,181
average per return			1.4	1.4	1.9	\$40,336	\$36,306	\$17,277	\$23,565	\$657
\$50,000 to \$74,999	15,410	24,867	3,168	48	10,599	\$965,763,313	\$868,807,439	\$224,387,041	\$565,598,351	\$16,265,728
# of returns			2,216	46	5,710	15,410	15,182	10,895	15,060	15,059
average per return			1.4	1.0	1.9	\$62,671	\$57,226	\$20,595	\$37,556	\$1,080
\$75,000 to \$99,999	10,948	19,604	2,419	35	9,203	\$955,505,833	\$887,503,506	\$222,953,114	\$599,430,018	\$17,759,907
# of returns			1,593	33	4,897	10,948	10,948	9,282	10,844	10,843
average per return			1.5	1.1	1.9	\$87,277	\$81,065	\$24,020	\$55,278	\$1,638
\$100,000 to \$199,999	15,003	28,365	2,660	36	15,788	\$2,014,945,469	\$1,921,131,997	\$423,705,400	\$1,402,952,730	\$44,685,113
# of returns			1,703	36	8,150	15,003	15,002	13,830	14,952	14,952
average per return			1.6	1.0	1.9	\$134,303	\$128,058	\$30,637	\$93,830	\$2,989
\$200,000 to \$499,999	3,033	5,787	461	4	3,604	\$839,721,816	\$816,446,573	\$138,578,894	\$654,954,491	\$24,504,193
# of returns			301	3	1,791	3,033	3,033	2,841	3,024	3,024
average per return			1.5	1.3	2.0	\$276,862	\$269,188	\$48,778	\$216,585	\$8,103
\$500,000 to \$999,999	359	671	76	0	427	\$243,440,184	\$242,783,992	\$27,975,271	\$211,110,668	\$8,892,543
# of returns			51	0	203	359	359	336	359	359
average per return			1.5		2.1	\$678,106	\$676,279	\$83,260	\$588,052	\$24,770
\$1,000,000 to \$4,999,999	160	299	31	0	182	\$303,937,619	\$291,663,714	\$20,316,439	\$267,661,903	\$11,841,191
# of returns			20	0	88	160	160	142	160	160
average per return			1.6		2.1	\$1,899,610	\$1,822,898	\$143,074	\$1,672,887	\$74,007
\$5,000,000 and over	21	40	4	0	27	\$249,553,984	\$248,668,394	\$19,942,550	\$222,134,281	\$10,045,415
# of returns			3	0	12	21	21	18	20	20
average per return			1.3		2.3	\$11,883,523	\$11,841,352	\$1,107,919	\$11,106,714	\$502,271
GRAND TOTAL	101,708	157,217	18,923	297	69,559	\$6,881,587,657	\$6,238,193,606	\$1,345,774,843	\$4,554,260,860	\$151,300,178
# of returns			13,417	270	36,732	101,708	93,460	52,549	84,958	84,927
average per return			1.4	1.1	1.9	\$67,660	\$66,747	\$25,610	\$53,606	\$1,782

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	1,537	2,076	210	3	929	\$8,923,074	\$3,425,972	\$1,841,865	\$581,853	\$15,093
# of returns			170	3	509	1,537	1,168	126	321	321
average per return			1.2	1.0	1.8	\$5,806	\$2,933	\$14,618	\$1,813	\$47
\$10,000 to \$19,999	2,003	3,162	194	3	2,376	\$32,133,219	\$21,662,743	\$3,646,051	\$6,319,920	\$164,589
# of returns			152	3	1,170	2,003	1,824	254	1,074	1,067
average per return			1.3	1.0	2.0	\$16,043	\$11,877	\$14,355	\$5,884	\$154
\$20,000 to \$29,999	2,079	3,407	129	3	2,715	\$52,832,624	\$41,311,813	\$8,120,988	\$18,647,753	\$495,362
# of returns			95	3	1,275	2,079	1,937	529	1,842	1,841
average per return			1.4	1.0	2.1	\$25,413	\$21,328	\$15,352	\$10,124	\$269
\$30,000 to \$49,999	3,065	4,972	121	4	3,892	\$120,570,078	\$103,799,350	\$27,486,992	\$59,090,854	\$1,610,165
# of returns			92	4	1,738	3,065	2,932	1,611	2,940	2,939
average per return			1.3	1.0	2.2	\$39,338	\$35,402	\$17,062	\$20,099	\$548
\$50,000 to \$74,999	1,883	3,385	102	2	2,552	\$115,007,091	\$106,030,952	\$28,988,097	\$64,707,687	\$1,803,587
# of returns			74	2	1,174	1,883	1,873	1,449	1,862	1,862
average per return			1.4	1.0	2.2	\$61,077	\$56,610	\$20,006	\$34,752	\$969
\$75,000 to \$99,999	814	1,568	45	0	1,104	\$69,255,365	\$65,093,130	\$16,527,822	\$43,337,340	\$1,243,835
# of returns			31	0	517	814	814	730	811	811
average per return			1.5		2.1	\$85,080	\$79,967	\$22,641	\$53,437	\$1,534
\$100,000 to \$199,999	345	670	32	1	395	\$41,849,096	\$39,931,134	\$9,150,237	\$28,480,101	\$875,226
# of returns			21	1	192	345	345	308	343	343
average per return			1.5	1.0	2.1	\$121,302	\$115,742	\$29,709	\$83,032	\$2,552
\$200,000 and over	14	27	8	0	17	\$5,357,226	\$5,255,002	\$601,144	\$4,522,650	\$179,775
# of returns			6	0	7	14	14	12	14	14
average per return			1.3		2.4	\$382,659	\$375,357	\$50,095	\$323,046	\$12,841
GRAND TOTAL	11,740	19,267	841	16	13,980	\$445,927,773	\$386,510,096	\$96,363,196	\$225,688,158	\$6,387,632
# of returns			641	16	6,582	11,740	10,907	5,019	9,207	9,198
average per return			1.3	1.0	2.1	\$37,984	\$35,437	\$19,200	\$24,513	\$694

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	1,723	2,125	408	2	297	(\$7,221,087)	(\$14,297,489)	\$10,730,036	\$947,225	\$25,239
# of returns			328	2	185	1,723	1,404	391	376	375
average per return			1.2	1.0	1.6	(\$4,191)	(\$10,183)	\$27,443	\$2,519	\$67
\$10,000 to \$19,999	1,177	1,539	494	5	252	\$19,687,969	\$13,747,334	\$7,484,616	\$4,953,417	\$129,135
# of returns			374	5	166	1,177	1,031	407	746	745
average per return			1.3	1.0	1.5	\$16,727	\$13,334	\$18,390	\$6,640	\$173
\$20,000 to \$29,999	905	1,251	357	10	228	\$23,882,283	\$18,095,575	\$8,310,908	\$9,202,350	\$246,801
# of returns			251	10	149	905	807	413	727	726
average per return			1.4	1.0	1.5	\$26,389	\$22,423	\$20,123	\$12,658	\$340
\$30,000 to \$49,999	1,618	2,363	578	5	534	\$67,729,368	\$53,291,268	\$19,738,595	\$31,264,162	\$869,581
# of returns			411	5	336	1,618	1,493	931	1,414	1,414
average per return			1.4	1.0	1.6	\$41,860	\$35,694	\$21,201	\$22,110	\$615
\$50,000 to \$74,999	1,601	2,579	678	7	644	\$100,622,830	\$85,990,842	\$27,696,133	\$51,791,697	\$1,481,540
# of returns			467	7	403	1,601	1,572	1,184	1,498	1,497
average per return			1.5	1.0	1.6	\$62,850	\$54,702	\$23,392	\$34,574	\$990
\$75,000 to \$99,999	1,268	2,248	660	3	555	\$112,266,291	\$98,221,693	\$29,705,119	\$61,448,116	\$1,809,506
# of returns			429	3	341	1,268	1,265	1,084	1,235	1,235
average per return			1.5	1.0	1.6	\$88,538	\$77,646	\$27,403	\$49,756	\$1,465
\$100,000 to \$199,999	2,020	3,742	861	7	1,067	\$279,775,829	\$259,471,986	\$67,293,116	\$181,450,623	\$5,807,815
# of returns			562	7	624	2,020	2,018	1,858	1,994	1,994
average per return			1.5	1.0	1.7	\$138,503	\$128,579	\$36,218	\$90,998	\$2,913
\$200,000 to \$499,999	768	1,465	240	2	544	\$221,667,895	\$213,065,795	\$41,527,206	\$167,392,445	\$6,278,933
# of returns			156	2	301	768	768	717	762	762
average per return			1.5	1.0	1.8	\$288,630	\$277,429	\$57,918	\$219,675	\$8,240
\$500,000 to \$999,999	116	222	32	0	81	\$80,721,712	\$80,123,167	\$11,655,752	\$66,949,924	\$2,812,181
# of returns			22	0	42	116	116	108	115	115
average per return			1.5		1.9	\$695,877	\$690,717	\$107,924	\$582,173	\$24,454
\$1,000,000 and over	66	124	23	0	54	\$133,795,967	\$129,637,939	\$13,509,859	\$115,359,400	\$5,109,947
# of returns			14	0	25	66	66	63	65	65
average per return			1.6		2.2	\$2,027,212	\$1,964,211	\$214,442	\$1,774,760	\$78,615
GRAND TOTAL	11,262	17,658	4,331	41	4,256	\$1,032,929,058	\$937,348,110	\$237,651,340	\$690,759,359	\$24,570,678
# of returns			3,014	41	2,572	11,262	10,540	7,156	8,932	8,928
average per return			1.4	1.0	1.7	\$91,718	\$88,932	\$33,210	\$77,335	\$2,752

TABLE 48
Gila Bend

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	216	310	41		149	\$544,740	(\$15,014)	\$61,063	\$30,854	\$800
# of returns			36		81	216	165	5	24	24
average per return			1.1		1.8	\$2,522	(\$91)	\$12,213	\$1,286	\$33
\$10,000 to \$19,999	200	316	27		211	\$3,273,650	\$2,289,369	\$103,868	\$698,655	\$18,216
# of returns			23		106	200	186	9	116	116
average per return			1.2		2.0	\$16,368	\$12,308	\$11,541	\$6,023	\$157
\$20,000 to \$29,999	225	415	22		390	\$5,644,163	\$4,221,373	\$154,010	\$1,681,154	\$44,182
# of returns			15		175	225	208	11	202	202
average per return			1.5		2.2	\$25,085	\$20,295	\$14,001	\$8,323	\$219
\$30,000 to \$49,999	192	328	32		271	\$7,347,579	\$5,985,044	\$552,837	\$3,859,269	\$104,788
# of returns			19		120	192	178	37	184	184
average per return			1.7		2.3	\$38,269	\$33,624	\$14,942	\$20,974	\$570
\$50,000 to \$74,999	100	180	21		81	\$6,172,449	\$5,648,480	\$907,243	\$3,901,777	\$110,298
# of returns			16		48	100	100	51	97	97
average per return			1.3		1.7	\$61,724	\$56,485	\$17,789	\$40,225	\$1,137
\$75,000 to \$99,999	49	94	6		52	\$4,168,042	\$3,968,025	\$734,084	\$2,864,924	\$83,108
# of returns			3		28	49	49	37	49	49
average per return			2.0		1.9	\$85,062	\$80,980	\$19,840	\$58,468	\$1,696
\$100,000 and over	30	58	7		34	\$5,850,246	\$5,622,690	\$737,798	\$4,645,934	\$168,477
# of returns			5		16	30	30	27	30	30
average per return			1.4		2.1	\$195,008	\$187,423	\$27,326	\$154,864	\$5,616
GRAND TOTAL	1,012	1,701	156	2	1,188	\$33,000,869	\$27,719,967	\$3,250,903	\$17,682,567	\$529,869
# of returns			117	2	574	1,012	916	177	702	702
average per return			1.3	1.0	2.1	\$32,610	\$30,262	\$18,367	\$25,189	\$755

**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	10,263	12,361	1,071	19	2,917	\$4,003,556	(\$37,010,351)	\$38,300,287	\$4,206,617	\$108,973
# of returns			832	19	1,561	10,263	7,866	1,450	2,387	2,375
average per return			1.3	1.0	1.9	\$390	(\$4,705)	\$26,414	\$1,762	\$46
\$10,000 to \$19,999	7,944	10,440	1,040	24	3,735	\$138,861,581	\$88,911,008	\$26,802,741	\$40,161,467	\$1,046,463
# of returns			812	21	2,079	7,944	6,721	1,500	5,719	5,712
average per return			1.3	1.1	1.8	\$17,480	\$13,229	\$17,868	\$7,022	\$183
\$20,000 to \$29,999	7,057	9,969	819	13	4,316	\$187,539,351	\$141,051,982	\$39,425,913	\$81,114,076	\$2,178,953
# of returns			603	13	2,378	7,057	6,213	2,054	6,039	6,037
average per return			1.4	1.0	1.8	\$26,575	\$22,703	\$19,195	\$13,432	\$361
\$30,000 to \$49,999	12,465	18,623	1,251	23	8,764	\$507,750,879	\$419,487,018	\$125,453,071	\$261,099,640	\$7,237,752
# of returns			895	23	4,723	12,465	11,416	6,299	11,531	11,529
average per return			1.4	1.0	1.9	\$40,734	\$36,746	\$19,916	\$22,643	\$628
\$50,000 to \$74,999	12,101	20,532	1,199	20	11,893	\$763,768,059	\$695,625,437	\$213,020,813	\$418,008,141	\$11,853,316
# of returns			885	20	6,026	12,101	11,983	9,426	11,761	11,761
average per return			1.4	1.0	2.0	\$63,116	\$58,051	\$22,599	\$35,542	\$1,008
\$75,000 to \$99,999	9,702	18,053	943	12	11,804	\$850,834,125	\$797,396,897	\$224,337,223	\$513,644,002	\$14,951,803
# of returns			650	12	5,755	9,702	9,701	8,621	9,607	9,607
average per return			1.5	1.0	2.1	\$87,697	\$82,197	\$26,022	\$53,466	\$1,556
\$100,000 to \$199,999	13,221	25,494	969	13	17,959	\$1,765,018,149	\$1,693,998,539	\$405,479,049	\$1,201,224,733	\$37,793,142
# of returns			674	13	8,532	13,221	13,220	12,402	13,176	13,176
average per return			1.4	1.0	2.1	\$133,501	\$128,139	\$32,695	\$91,168	\$2,868
\$200,000 to \$499,999	2,353	4,547	207	3	3,569	\$658,007,023	\$644,979,377	\$120,896,178	\$504,428,652	\$18,831,607
# of returns			145	3	1,569	2,353	2,353	2,214	2,343	2,343
average per return			1.4	1.0	2.3	\$279,646	\$274,109	\$54,605	\$215,292	\$8,037
\$500,000 to \$999,999	285	546	34	1	423	\$189,628,894	\$187,936,103	\$25,731,030	\$158,302,093	\$6,630,248
# of returns			25	1	173	285	285	260	283	283
average per return			1.4	1.0	2.4	\$665,365	\$659,425	\$98,966	\$559,371	\$23,428
\$1,000,000 and over	132	249	15	0	189	\$271,808,959	\$269,657,442	\$32,967,654	\$237,711,651	\$10,538,164
# of returns			10	0	79	132	132	122	130	130
average per return			1.5	0.0	2.4	\$2,059,159	\$2,042,859	\$270,227	\$1,828,551	\$81,063
GRAND TOTAL	75,523	120,814	7,548	128	65,569	\$5,337,220,575	\$4,902,033,452	\$1,252,413,959	\$3,419,901,072	\$111,170,421
# of returns			5,531	125	32,875	75,523	69,890	44,348	62,976	62,953
average per return			1.4	1.0	2.0	\$70,670	\$70,139	\$28,241	\$54,305	\$1,766

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	17,844	22,439	2,519	49	6,845	\$44,123,386	(\$13,552,290)	\$34,262,692	\$6,665,334	\$172,748
# of returns			2,056	47	3,966	17,844	13,578	1,754	3,876	3,858
average per return			1.2	1.0	1.7	\$2,473	(\$998)	\$19,534	\$1,720	\$45
\$10,000 to \$19,999	18,163	26,310	2,565	56	14,646	\$287,884,530	\$197,470,760	\$39,632,542	\$74,982,949	\$1,954,403
# of returns			2,054	55	7,499	18,163	15,826	2,485	11,406	11,380
average per return			1.2	1.0	2.0	\$15,850	\$12,478	\$15,949	\$6,574	\$172
\$20,000 to \$29,999	17,807	27,263	1,850	44	17,738	\$450,858,917	\$345,879,656	\$63,176,373	\$187,566,859	\$5,017,716
# of returns			1,390	44	8,556	17,807	15,898	3,773	16,037	16,029
average per return			1.3	1.0	2.1	\$25,319	\$21,756	\$16,744	\$11,696	\$313
\$30,000 to \$49,999	24,314	37,661	2,600	51	22,664	\$952,556,175	\$793,103,338	\$186,010,685	\$503,877,058	\$13,882,518
# of returns			1,901	50	10,805	24,314	22,427	10,669	23,197	23,194
average per return			1.4	1.0	2.1	\$39,177	\$35,364	\$17,435	\$21,722	\$599
\$50,000 to \$74,999	16,216	27,614	2,373	46	14,594	\$1,001,306,332	\$909,393,263	\$245,897,742	\$575,005,971	\$16,296,685
# of returns			1,749	43	7,445	16,216	16,005	11,908	15,895	15,895
average per return			1.4	1.1	2.0	\$61,748	\$56,819	\$20,650	\$36,175	\$1,025
\$75,000 to \$99,999	10,209	18,935	1,575	37	9,717	\$885,189,061	\$829,004,756	\$210,795,493	\$556,797,888	\$16,263,309
# of returns			1,085	36	5,082	10,209	10,207	8,908	10,144	10,143
average per return			1.5	1.0	1.9	\$86,707	\$81,219	\$23,664	\$54,889	\$1,603
\$100,000 to \$199,999	10,723	20,530	1,478	18	10,648	\$1,402,078,705	\$1,344,023,126	\$299,234,637	\$978,401,138	\$30,849,555
# of returns			1,014	17	5,669	10,723	10,723	10,043	10,685	10,685
average per return			1.5	1.1	1.9	\$130,754	\$125,340	\$29,795	\$91,568	\$2,887
\$200,000 to \$499,999	1,678	3,200	273	2	1,774	\$467,538,665	\$457,885,431	\$79,743,747	\$366,149,822	\$13,735,430
# of returns			186	2	905	1,678	1,678	1,572	1,667	1,667
average per return			1.5	1.0	2.0	\$278,629	\$272,876	\$50,728	\$219,646	\$8,240
\$500,000 to \$999,999	222	417	46	0	248	\$149,180,090	\$148,672,178	\$20,900,657	\$125,713,400	\$5,280,769
# of returns			27	0	126	222	222	209	221	221
average per return			1.7		2.0	\$671,982	\$669,694	\$100,003	\$568,839	\$23,895
\$1,000,000 to \$4,999,999	88	168	27	0	101	\$161,760,099	\$161,260,222	\$12,717,959	\$144,828,554	\$6,402,810
# of returns			18	0	45	88	88	83	87	87
average per return			1.5		2.2	\$1,838,183	\$1,832,503	\$153,228	\$1,664,696	\$73,596
\$5,000,000 and over	12	24	1	0	6	\$110,093,391	\$110,521,459	\$9,998,419	\$100,466,340	\$4,536,236
# of returns			1	0	5	12	12	12	12	12
average per return			1.0		1.2	\$9,174,449	\$9,210,122	\$833,202	\$8,372,195	\$378,020
GRAND TOTAL	117,276	184,561	15,307	303	98,981	\$5,912,569,349	\$5,283,661,899	\$1,202,370,946	\$3,620,455,313	\$114,392,179
# of returns			11,481	294	50,103	117,276	106,664	51,416	93,227	93,171
average per return			1.3	1.0	2.0	\$50,416	\$49,536	\$23,385	\$38,835	\$1,228

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	2,659	3,428	394	9	1,013	\$14,384,003	(\$2,352,175)	\$9,445,719	\$975,756	\$25,337
# of returns			312	9	597	2,659	2,049	391	552	548
average per return			1.3	1.0	1.7	\$5,410	(\$1,148)	\$24,158	\$1,768	\$46
\$10,000 to \$19,999	2,362	3,412	433	11	1,561	\$49,986,668	\$26,176,853	\$9,004,871	\$9,655,240	\$251,309
# of returns			330	11	851	2,362	2,045	501	1,477	1,477
average per return			1.3	1.0	1.8	\$21,163	\$12,800	\$17,974	\$6,537	\$170
\$20,000 to \$29,999	2,336	3,600	424	7	1,877	\$63,909,941	\$46,330,978	\$13,681,989	\$23,041,763	\$615,618
# of returns			288	7	982	2,336	2,112	745	1,957	1,956
average per return			1.5	1.0	1.9	\$27,359	\$21,937	\$18,365	\$11,774	\$315
\$30,000 to \$49,999	4,177	6,631	644	12	3,589	\$173,560,183	\$141,227,434	\$43,821,507	\$79,858,386	\$2,191,882
# of returns			457	12	1,846	4,177	3,946	2,225	3,840	3,837
average per return			1.4	1.0	1.9	\$41,551	\$35,790	\$19,695	\$20,796	\$571
\$50,000 to \$74,999	3,911	6,883	810	10	3,813	\$248,011,400	\$217,860,969	\$70,876,849	\$125,504,237	\$3,514,506
# of returns			557	10	1,883	3,911	3,866	3,062	3,791	3,791
average per return			1.5	1.0	2.0	\$63,414	\$56,353	\$23,147	\$33,106	\$927
\$75,000 to \$99,999	3,044	5,708	691	4	2,868	\$266,448,169	\$242,955,482	\$70,859,418	\$153,500,366	\$4,434,502
# of returns			471	4	1,474	3,044	3,044	2,695	3,015	3,015
average per return			1.5	1.0	1.9	\$87,532	\$79,815	\$26,293	\$50,912	\$1,471
\$100,000 to \$199,999	3,326	6,396	664	6	3,175	\$439,817,377	\$414,014,602	\$102,006,398	\$291,287,215	\$9,115,520
# of returns			448	6	1,644	3,326	3,326	3,102	3,309	3,309
average per return			1.5	1.0	1.9	\$132,236	\$124,478	\$32,884	\$88,029	\$2,755
\$200,000 to \$499,999	452	867	127	0	439	\$123,190,653	\$118,557,806	\$20,714,991	\$94,520,672	\$3,521,323
# of returns			82	0	212	452	452	418	452	452
average per return			1.5		2.1	\$272,546	\$262,296	\$49,557	\$209,117	\$7,791
\$500,000 to \$999,999	39	72	11	0	33	\$31,006,784	\$26,691,516	\$2,776,511	\$23,389,852	\$987,088
# of returns			9	0	15	39	39	35	39	39
average per return			1.2		2.2	\$795,046	\$684,398	\$79,329	\$599,740	\$25,310
\$1,000,000 and over	14	26	8	0	8	\$23,255,747	\$23,239,420	\$1,176,387	\$21,653,879	\$956,072
# of returns			6	0	5	14	14	11	14	14
average per return			1.3		1.6	\$1,661,125	\$1,659,959	\$106,944	\$1,546,706	\$68,291
GRAND TOTAL	22,320	37,023	4,206	59	18,376	\$1,433,570,925	\$1,254,702,885	\$344,364,640	\$823,387,366	\$25,613,157
# of returns			2,960	59	9,509	22,320	20,893	13,185	18,446	18,438
average per return			1.4	1.0	1.9	\$64,228	\$60,054	\$26,118	\$44,638	\$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	1,283	1,647	167	2	527	(\$3,710,674)	(\$8,596,201)	\$5,041,466	\$490,223	\$12,938
# of returns			130	2	297	1,283	1,013	177	245	243
average per return			1.3	1.0	1.8	(\$2,892)	(\$8,486)	\$28,483	\$2,001	\$53
\$10,000 to \$19,999	1,159	1,622	165	4	763	\$19,464,896	\$12,566,104	\$4,236,404	\$4,959,705	\$129,063
# of returns			127	4	399	1,159	996	215	759	758
average per return			1.3	1.0	1.9	\$16,795	\$12,617	\$19,704	\$6,535	\$170
\$20,000 to \$29,999	1,014	1,514	152	1	831	\$27,446,172	\$19,671,028	\$6,419,825	\$10,526,184	\$282,051
# of returns			108	1	422	1,014	905	261	853	853
average per return			1.4	1.0	2.0	\$27,067	\$21,736	\$24,597	\$12,340	\$331
\$30,000 to \$49,999	1,644	2,536	211	3	1,389	\$66,457,919	\$54,376,539	\$16,005,296	\$32,651,618	\$900,415
# of returns			158	3	710	1,644	1,521	794	1,497	1,497
average per return			1.3	1.0	2.0	\$40,425	\$35,751	\$20,158	\$21,811	\$601
\$50,000 to \$74,999	1,509	2,625	254	6	1,573	\$94,426,007	\$83,264,899	\$26,235,293	\$48,779,379	\$1,370,964
# of returns			182	6	795	1,509	1,486	1,110	1,443	1,443
average per return			1.4	1.0	2.0	\$62,575	\$56,033	\$23,635	\$33,804	\$950
\$75,000 to \$99,999	1,181	2,197	231	2	1,350	\$103,376,694	\$94,752,266	\$27,704,147	\$59,546,496	\$1,729,671
# of returns			151	2	658	1,181	1,181	1,025	1,162	1,162
average per return			1.5	1.0	2.1	\$87,533	\$80,231	\$27,028	\$51,245	\$1,489
\$100,000 to \$199,999	1,643	3,171	299	3	1,720	\$218,998,123	\$207,752,324	\$54,209,380	\$143,173,498	\$4,479,449
# of returns			191	3	864	1,643	1,643	1,549	1,626	1,626
average per return			1.6	1.0	2.0	\$133,292	\$126,447	\$34,996	\$88,053	\$2,755
\$200,000 to \$499,999	358	678	103	0	354	\$100,353,299	\$97,763,651	\$18,573,405	\$77,185,447	\$2,896,321
# of returns			61	0	177	358	358	337	355	355
average per return			1.7		2.0	\$280,316	\$273,083	\$55,114	\$217,424	\$8,159
\$500,000 to \$999,999	66	127	19	0	56	\$43,831,503	\$43,384,075	\$4,880,301	\$37,779,758	\$1,583,756
# of returns			13	0	31	66	66	57	66	66
average per return			1.5		1.8	\$664,114	\$657,334	\$85,619	\$572,421	\$23,996
\$1,000,000 and over	31	57	17	0	31	\$80,173,887	\$79,208,269	\$11,520,403	\$67,471,272	\$3,004,437
# of returns			9	0	14	31	31	30	31	31
average per return			1.9		2.2	\$2,586,254	\$2,555,105	\$384,013	\$2,176,493	\$96,917
GRAND TOTAL	9,888	16,174	1,618	21	8,594	\$750,817,826	\$684,142,954	\$174,825,920	\$482,563,580	\$16,389,065
# of returns			1,130	21	4,367	9,888	9,200	5,555	8,037	8,034
average per return			1.4	1.0	2.0	\$75,932	\$74,363	\$31,472	\$60,043	\$2,040

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	29,001	36,170	6,221	175	9,649	\$21,977,461	(\$75,486,040)	\$59,513,586	\$11,066,706	\$288,155
# of returns			4,965	100	5,467	29,001	22,472	3,037	6,493	6,442
average per return			1.3	1.8	1.8	\$758	(\$3,359)	\$19,596	\$1,704	\$45
\$10,000 to \$19,999	30,789	43,602	7,548	133	20,661	\$489,090,410	\$334,515,293	\$68,769,013	\$131,729,711	\$3,433,291
# of returns			5,735	132	10,465	30,789	26,691	4,695	20,050	20,028
average per return			1.3	1.0	2.0	\$15,885	\$12,533	\$14,647	\$6,570	\$171
\$20,000 to \$29,999	29,573	44,340	5,510	107	25,861	\$749,391,210	\$570,866,427	\$101,577,309	\$318,127,489	\$8,513,859
# of returns			3,983	107	12,208	29,573	26,291	6,693	26,825	26,821
average per return			1.4	1.0	2.1	\$25,340	\$21,713	\$15,177	\$11,859	\$317
\$30,000 to \$49,999	40,742	61,888	7,361	156	33,617	\$1,597,593,780	\$1,318,368,009	\$294,973,583	\$861,213,462	\$23,773,233
# of returns			5,175	142	15,570	40,742	37,439	17,861	39,044	39,039
average per return			1.4	1.1	2.2	\$39,212	\$35,214	\$16,515	\$22,058	\$609
\$50,000 to \$74,999	27,242	46,169	6,198	108	23,534	\$1,680,844,595	\$1,503,767,959	\$389,868,244	\$963,645,713	\$27,320,462
# of returns			4,384	107	11,379	27,242	26,832	19,384	26,704	26,704
average per return			1.4	1.0	2.1	\$61,700	\$56,044	\$20,113	\$36,086	\$1,023
\$75,000 to \$99,999	15,848	29,150	3,696	48	15,408	\$1,381,319,255	\$1,267,169,542	\$319,583,097	\$851,237,097	\$24,915,103
# of returns			2,445	48	7,518	15,848	15,843	13,486	15,728	15,728
average per return			1.5	1.0	2.0	\$87,160	\$79,983	\$23,697	\$54,122	\$1,584
\$100,000 to \$199,999	15,973	30,319	3,404	34	16,216	\$2,110,206,875	\$1,990,934,596	\$460,111,077	\$1,431,563,239	\$45,189,551
# of returns			2,291	33	7,970	15,973	15,971	14,719	15,904	15,904
average per return			1.5	1.0	2.0	\$132,111	\$124,659	\$31,260	\$90,013	\$2,841
\$200,000 to \$499,999	2,931	5,597	696	7	3,490	\$847,041,476	\$808,729,014	\$155,155,604	\$632,898,422	\$23,728,485
# of returns			448	7	1,537	2,931	2,931	2,743	2,913	2,913
average per return			1.6	1.0	2.3	\$288,994	\$275,923	\$56,564	\$217,267	\$8,146
\$500,000 to \$999,999	472	899	100	0	607	\$318,105,195	\$315,179,035	\$47,069,432	\$261,978,293	\$10,948,890
# of returns			66	0	247	472	472	441	470	469
average per return			1.5		2.5	\$673,952	\$667,752	\$106,733	\$557,401	\$23,345
\$1,000,000 to \$4,999,999	199	379	48	0	317	\$343,359,280	\$345,137,037	\$39,809,513	\$300,749,654	\$13,252,447
# of returns			31	0	110	199	199	183	198	198
average per return			1.5		2.9	\$1,725,424	\$1,734,357	\$217,538	\$1,518,938	\$66,932
\$5,000,000 and over	14	27	12	0	11	\$140,909,824	\$140,651,601	\$11,179,331	\$129,405,070	\$5,846,938
# of returns			7	0	5	14	14	14	14	14
average per return			1.7		2.2	\$10,064,987	\$10,046,543	\$798,524	\$9,243,219	\$417,638
GRAND TOTAL	192,784	298,540	40,794	768	149,371	\$9,679,839,363	\$8,519,832,473	\$1,947,609,789	\$5,893,614,856	\$187,210,414
# of returns			29,530	676	72,476	192,784	175,155	83,256	154,343	154,260
average per return			1.4	1.1	2.1	\$50,211	\$48,642	\$23,393	\$38,185	\$1,214

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	9,152	11,094	1,766	33	2,389	\$26,667,084	(\$2,376,952)	\$25,431,200	\$3,523,618	\$91,277
# of returns			1,453	33	1,446	9,152	6,992	1,158	2,110	2,100
average per return			1.2	1.0	1.7	\$2,914	(\$340)	\$21,961	\$1,670	\$43
\$10,000 to \$19,999	8,304	11,117	2,107	54	3,890	\$133,675,077	\$91,738,633	\$26,311,358	\$37,731,342	\$983,095
# of returns			1,616	38	2,212	8,304	7,140	1,659	5,667	5,662
average per return			1.3	1.4	1.8	\$16,098	\$12,849	\$15,860	\$6,658	\$174
\$20,000 to \$29,999	7,410	10,685	1,560	31	4,746	\$191,970,395	(\$280,527,149)	\$36,685,130	\$81,261,099	\$2,176,465
# of returns			1,099	29	2,586	7,410	6,587	2,231	6,530	6,528
average per return			1.4	1.1	1.8	\$25,907	(\$42,588)	\$16,443	\$12,444	\$333
\$30,000 to \$49,999	12,221	18,415	2,226	39	8,485	\$489,068,503	\$407,580,729	\$113,162,211	\$250,766,039	\$6,924,661
# of returns			1,617	39	4,552	12,221	11,372	6,303	11,510	11,507
average per return			1.4	1.0	1.9	\$40,019	\$35,841	\$17,954	\$21,787	\$602
\$50,000 to \$74,999	10,264	17,368	2,161	43	8,341	\$641,190,518	\$574,202,769	\$170,489,787	\$349,588,135	\$9,888,448
# of returns			1,578	42	4,485	10,264	10,156	7,892	9,989	9,989
average per return			1.4	1.0	1.9	\$62,470	\$56,538	\$21,603	\$34,997	\$990
\$75,000 to \$99,999	7,192	13,355	1,354	32	7,286	\$626,409,585	\$580,740,482	\$161,370,779	\$375,157,935	\$10,902,528
# of returns			916	30	3,785	7,192	7,192	6,344	7,133	7,132
average per return			1.5	1.1	1.9	\$87,098	\$80,748	\$25,437	\$52,595	\$1,529
\$100,000 to \$199,999	8,402	16,139	1,383	14	9,340	\$1,108,588,723	\$1,057,087,662	\$257,735,906	\$744,993,153	\$23,385,083
# of returns			918	14	4,780	8,402	8,401	7,858	8,365	8,365
average per return			1.5	1.0	2.0	\$131,943	\$125,829	\$32,799	\$89,061	\$2,796
\$200,000 to \$499,999	1,324	2,535	234	2	1,505	\$368,344,143	\$360,363,490	\$66,230,657	\$283,192,757	\$10,584,681
# of returns			154	2	749	1,324	1,324	1,239	1,320	1,320
average per return			1.5	1.0	2.0	\$278,206	\$272,178	\$53,455	\$214,540	\$8,019
\$500,000 to \$999,999	163	306	30	0	167	\$109,459,380	\$108,845,533	\$12,677,202	\$93,803,545	\$3,943,734
# of returns			20	0	73	163	163	149	163	163
average per return			1.5		2.3	\$671,530	\$667,764	\$85,082	\$575,482	\$24,195
\$1,000,000 and over	85	161	18	0	89	\$229,468,451	\$228,388,638	\$49,266,370	\$176,457,467	\$7,845,435
# of returns			13	0	38	85	85	77	85	85
average per return			1.4		2.3	\$2,699,629	\$2,686,925	\$639,823	\$2,075,970	\$92,299
GRAND TOTAL	64,517	101,175	12,839	248	46,238	\$3,924,841,860	\$3,126,043,835	\$919,360,600	\$2,396,475,090	\$76,725,407
# of returns			9,384	227	24,706	64,517	59,412	34,910	52,872	52,851
average per return			1.4	1.1	1.9	\$60,834	\$52,616	\$26,335	\$45,326	\$1,452

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	81,924	103,363	10,883	198	35,774	\$135,307,800	(\$131,685,373)	\$163,567,018	\$27,786,662	\$724,381
# of returns			9,079	194	20,411	81,924	59,726	7,749	15,944	15,848
average per return			1.2	1.0	1.8	\$1,652	(\$2,205)	\$21,108	\$1,743	\$46
\$10,000 to \$19,999	89,328	133,803	10,986	259	89,244	\$1,416,422,078	\$967,644,133	\$170,466,019	\$330,585,974	\$8,615,716
# of returns			8,895	247	43,757	89,328	79,214	11,127	52,760	52,657
average per return			1.2	1.0	2.0	\$15,856	\$12,216	\$15,320	\$6,266	\$164
\$20,000 to \$29,999	89,900	140,790	7,862	238	107,058	\$2,274,286,963	\$1,735,480,455	\$267,693,443	\$900,021,167	\$24,040,039
# of returns			6,152	189	48,657	89,900	81,341	16,926	81,905	81,884
average per return			1.3	1.3	2.2	\$25,298	\$21,336	\$15,816	\$10,989	\$294
\$30,000 to \$49,999	113,849	174,135	10,214	250	119,418	\$4,454,505,844	\$3,664,321,703	\$824,857,223	\$2,407,241,793	\$66,518,529
# of returns			7,827	241	51,516	113,849	104,330	44,924	109,460	109,445
average per return			1.3	1.0	2.3	\$39,126	\$35,122	\$18,361	\$21,992	\$608
\$50,000 to \$74,999	64,496	104,010	9,403	171	53,826	\$3,974,540,559	\$3,597,613,943	\$889,971,486	\$2,366,980,062	\$67,939,902
# of returns			7,146	168	26,306	64,496	63,345	43,891	63,323	63,320
average per return			1.3	1.0	2.0	\$61,625	\$56,794	\$20,277	\$37,379	\$1,073
\$75,000 to \$99,999	34,337	59,854	6,095	172	27,451	\$2,981,388,460	\$2,788,643,428	\$693,502,868	\$1,895,491,113	\$56,528,106
# of returns			4,258	88	14,739	34,337	34,335	28,819	34,039	34,038
average per return			1.4	2.0	1.9	\$86,827	\$81,219	\$24,064	\$55,686	\$1,661
\$100,000 to \$199,999	39,904	72,701	6,888	88	34,415	\$5,355,417,579	\$5,115,464,265	\$1,163,450,131	\$3,712,754,858	\$119,539,379
# of returns			4,745	84	18,461	39,904	39,904	36,686	39,697	39,697
average per return			1.5	1.0	1.9	\$134,208	\$128,194	\$31,714	\$93,527	\$3,011
\$200,000 to \$499,999	11,007	20,299	2,316	16	10,687	\$3,186,953,937	\$3,102,983,130	\$537,197,505	\$2,486,562,828	\$94,295,050
# of returns			1,573	16	5,536	11,007	11,007	10,333	10,977	10,977
average per return			1.5	1.0	1.9	\$289,539	\$281,910	\$51,989	\$226,525	\$8,590
\$500,000 to \$999,999	2,062	3,793	440	6	2,298	\$1,408,682,789	\$1,394,797,479	\$180,277,620	\$1,190,441,997	\$50,126,449
# of returns			293	6	1,041	2,062	2,062	1,913	2,057	2,057
average per return			1.5	1.0	2.2	\$683,163	\$676,429	\$94,238	\$578,727	\$24,369
\$1,000,000 to \$4,999,999	951	1,730	287	1	920	\$1,811,717,540	\$1,755,452,569	\$193,840,136	\$1,541,054,646	\$68,187,841
# of returns			191	1	414	951	951	863	943	943
average per return			1.5	1.0	2.2	\$1,905,066	\$1,845,902	\$224,612	\$1,634,204	\$72,309
\$5,000,000 and over	112	204	42	0	87	\$1,896,402,298	\$1,871,436,939	\$122,570,971	\$1,722,135,247	\$77,977,137
# of returns			28	0	38	112	112	97	110	110
average per return			1.5		2.3	\$16,932,163	\$16,709,258	\$1,263,618	\$15,655,775	\$708,883
GRAND TOTAL	527,870	814,682	65,416	1,399	481,178	\$28,895,625,847	\$25,862,152,671	\$5,207,394,421	\$18,581,056,347	\$634,492,529
# of returns			50,187	1,234	230,876	527,870	476,327	203,328	411,215	410,976
average per return			1.3	1.1	2.1	\$54,740	\$54,295	\$25,611	\$45,186	\$1,544

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	2,910	3,868	395	8	1,329	\$2,832,047	(\$9,067,055)	\$12,530,963	\$1,060,524	\$27,480
# of returns			300	8	720	2,910	2,295	521	578	574
average per return			1.3	1.0	1.8	\$973	(\$3,951)	\$24,052	\$1,835	\$48
\$10,000 to \$19,999	2,628	3,861	302	3	2,072	\$45,259,695	\$29,442,268	\$10,568,718	\$10,667,284	\$278,200
# of returns			238	3	1,057	2,628	2,303	579	1,611	1,610
average per return			1.3	1.0	2.0	\$17,222	\$12,784	\$18,253	\$6,622	\$173
\$20,000 to \$29,999	2,752	4,321	256	4	2,786	\$72,737,585	\$54,907,999	\$17,180,284	\$26,052,479	\$695,677
# of returns			181	4	1,370	2,752	2,509	905	2,279	2,279
average per return			1.4	1.0	2.0	\$26,431	\$21,884	\$18,984	\$11,432	\$305
\$30,000 to \$49,999	4,911	7,983	288	7	5,390	\$199,465,801	\$170,057,491	\$56,150,095	\$91,812,238	\$2,509,984
# of returns			219	6	2,575	4,911	4,680	2,832	4,479	4,475
average per return			1.3	1.2	2.1	\$40,616	\$36,337	\$19,827	\$20,498	\$561
\$50,000 to \$74,999	4,872	8,831	279	11	6,506	\$304,043,968	\$278,872,387	\$92,976,974	\$157,347,779	\$4,383,004
# of returns			211	7	2,995	4,872	4,836	3,933	4,721	4,721
average per return			1.3	1.6	2.2	\$62,406	\$57,666	\$23,640	\$33,329	\$928
\$75,000 to \$99,999	3,065	5,859	164	5	4,269	\$265,538,443	\$250,167,814	\$75,345,739	\$155,434,666	\$4,463,570
# of returns			114	5	1,981	3,065	3,063	2,783	3,032	3,032
average per return			1.4	1.0	2.2	\$86,636	\$81,674	\$27,074	\$51,265	\$1,472
\$100,000 to \$199,999	2,728	5,322	111	4	3,935	\$353,667,783	\$338,985,322	\$92,147,795	\$228,313,301	\$7,062,088
# of returns			84	4	1,800	2,728	2,728	2,569	2,715	2,715
average per return			1.3	1.0	2.2	\$129,644	\$124,261	\$35,869	\$84,093	\$2,601
\$200,000 to \$499,999	329	635	24	0	530	\$91,655,445	\$87,989,215	\$18,897,435	\$66,046,027	\$2,439,628
# of returns			16	0	212	329	329	304	329	329
average per return			1.5		2.5	\$278,588	\$267,444	\$62,163	\$200,748	\$7,415
\$500,000 to \$999,999	38	73	7	0	45	\$24,119,724	\$24,130,544	\$3,843,573	\$19,928,816	\$829,260
# of returns			4	0	17	38	38	36	38	38
average per return			1.8		2.6	\$634,730	\$635,014	\$106,766	\$524,443	\$21,823
\$1,000,000 and over	16	31	0	0	23	\$35,987,793	\$35,776,367	\$3,045,129	\$32,201,721	\$1,429,749
# of returns			0	0	11	16	16	14	16	16
average per return					2.1	\$2,249,237	\$2,236,023	\$217,509	\$2,012,608	\$89,359
GRAND TOTAL	24,249	40,784	1,826	42	26,885	\$1,395,308,284	\$1,261,262,352	\$382,686,705	\$788,864,835	\$24,118,640
# of returns			1,367	37	12,738	24,249	22,797	14,476	19,798	19,789
average per return			1.3	1.1	2.1	\$57,541	\$55,326	\$26,436	\$39,846	\$1,219

TABLE 57
Scottsdale

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	21,710	25,397	3,988	77	3,571	(\$561,118,555)	(\$637,904,673)	\$160,570,001	\$8,159,159	\$215,660
# of returns			3,285	77	2,140	21,710	17,703	4,173	4,377	4,344
average per return			1.2	1.0	1.7	(\$25,846)	(\$36,034)	\$38,478	\$1,864	\$50
\$10,000 to \$19,999	14,462	17,865	3,887	54	3,953	\$250,289,727	\$165,899,398	\$65,549,039	\$74,119,540	\$1,933,543
# of returns			3,119	54	2,252	14,462	12,442	3,517	10,429	10,421
average per return			1.2	1.0	1.8	\$17,307	\$13,334	\$18,638	\$7,107	\$186
\$20,000 to \$29,999	12,617	16,283	2,954	52	4,346	\$360,624,428	\$247,820,081	\$78,196,060	\$152,641,557	\$4,114,535
# of returns			2,273	51	2,381	12,617	10,941	3,952	10,863	10,860
average per return			1.3	1.0	1.8	\$28,582	\$22,651	\$19,786	\$14,052	\$379
\$30,000 to \$49,999	21,247	28,100	4,702	92	7,053	\$872,862,226	\$687,726,430	\$198,783,039	\$474,889,940	\$13,366,573
# of returns			3,551	68	4,058	21,247	18,914	9,694	19,408	19,407
average per return			1.3	1.4	1.7	\$41,082	\$36,361	\$20,506	\$24,469	\$689
\$50,000 to \$74,999	17,413	25,443	5,295	77	6,852	\$1,107,496,215	\$949,535,061	\$282,548,630	\$607,542,308	\$17,792,343
# of returns			4,008	77	4,100	17,413	16,980	11,842	16,296	16,293
average per return			1.3	1.0	1.7	\$63,602	\$55,921	\$23,860	\$37,282	\$1,092
\$75,000 to \$99,999	11,974	19,810	4,528	52	6,368	\$1,069,469,411	\$946,038,290	\$278,982,663	\$608,125,067	\$18,388,006
# of returns			3,083	47	3,645	11,974	11,952	9,878	11,556	11,556
average per return			1.5	1.1	1.7	\$89,316	\$79,153	\$28,243	\$52,624	\$1,591
\$100,000 to \$199,999	22,203	39,667	7,490	77	16,076	\$3,243,316,459	\$2,934,840,107	\$767,237,331	\$2,041,303,805	\$66,404,124
# of returns			4,946	73	8,749	22,203	22,192	20,332	21,893	21,893
average per return			1.5	1.1	1.8	\$146,076	\$132,248	\$37,735	\$93,240	\$3,033
\$200,000 to \$499,999	12,247	22,746	3,720	33	11,636	\$3,735,596,468	\$3,590,953,118	\$714,170,274	\$2,780,296,927	\$105,509,104
# of returns			2,440	28	5,845	12,247	12,247	11,479	12,171	12,171
average per return			1.5	1.2	2.0	\$305,021	\$293,211	\$62,215	\$228,436	\$8,669
\$500,000 to \$999,999	3,124	5,877	898	6	3,216	\$2,143,372,243	\$2,122,534,204	\$318,633,082	\$1,768,829,907	\$74,271,506
# of returns			592	6	1,601	3,124	3,124	2,899	3,106	3,106
average per return			1.5	1.0	2.0	\$686,099	\$679,428	\$109,911	\$569,488	\$23,912
\$1,000,000 to \$4,999,999	1,731	3,212	590	1	1,570	\$3,319,075,740	\$3,283,058,688	\$383,399,647	\$2,866,257,782	\$126,813,841
# of returns			394	1	781	1,731	1,731	1,593	1,723	1,723
average per return			1.5	1.0	2.0	\$1,917,433	\$1,896,625	\$240,678	\$1,663,527	\$73,601
\$5,000,000 and over	258	482	65	0	243	\$4,272,416,858	\$4,272,904,349	\$396,720,602	\$3,842,497,192	\$173,950,649
# of returns			44	0	122	258	258	238	257	257
average per return			1.5		2.0	\$16,559,755	\$16,561,645	\$1,666,893	\$14,951,351	\$676,851
GRAND TOTAL	138,986	204,882	38,117	521	64,884	\$19,813,401,220	\$18,563,405,053	\$3,644,790,368	\$15,224,663,184	\$602,759,884
# of returns			27,735	482	35,674	138,986	128,484	79,597	112,079	112,031
average per return			1.4	1.1	1.8	\$142,557	\$144,480	\$45,791	\$135,839	\$5,380

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	8,107	10,566	5,568	57	1,221	\$40,008,164	\$3,191,005	\$24,729,652	\$2,060,105	\$53,742
# of returns			4,247	57	719	8,107	6,645	1,618	1,256	1,249
average per return			1.3	1.0	1.7	\$4,935	\$480	\$15,284	\$1,640	\$43
\$10,000 to \$19,999	9,473	13,452	7,970	106	2,190	\$160,931,420	\$108,223,438	\$45,030,554	\$29,740,777	\$774,833
# of returns			5,787	87	1,216	9,473	8,875	3,263	5,476	5,465
average per return			1.4	1.2	1.8	\$16,988	\$12,194	\$13,800	\$5,431	\$142
\$20,000 to \$29,999	7,939	11,872	6,303	93	2,315	\$207,323,497	\$155,592,813	\$56,421,227	\$67,016,996	\$1,782,501
# of returns			4,343	92	1,293	7,939	7,511	3,625	6,524	6,520
average per return			1.5	1.0	1.8	\$26,115	\$20,715	\$15,564	\$10,272	\$273
\$30,000 to \$49,999	12,441	19,060	9,088	128	4,067	\$500,934,548	\$392,423,208	\$127,541,075	\$213,037,973	\$5,820,911
# of returns			6,198	126	2,203	12,441	12,017	7,330	11,384	11,381
average per return			1.5	1.0	1.8	\$40,265	\$32,656	\$17,400	\$18,714	\$511
\$50,000 to \$74,999	11,396	19,050	8,832	130	4,680	\$712,951,237	\$574,979,982	\$420,023,280	\$346,713,113	\$9,747,864
# of returns			5,925	117	2,422	11,396	11,322	8,330	11,036	11,036
average per return			1.5	1.1	1.9	\$62,562	\$50,784	\$50,423	\$31,417	\$883
\$75,000 to \$99,999	6,959	12,615	5,810	75	3,143	\$601,112,905	\$504,773,925	\$133,286,171	\$330,933,380	\$9,597,385
# of returns			3,633	75	1,625	6,959	6,958	5,713	6,858	6,858
average per return			1.6	1.0	1.9	\$86,379	\$72,546	\$23,330	\$48,255	\$1,399
\$100,000 to \$199,999	5,870	10,736	5,553	49	2,301	\$757,988,029	\$666,785,223	\$150,450,188	\$482,357,036	\$15,218,526
# of returns			3,391	49	1,185	5,870	5,870	5,050	5,816	5,816
average per return			1.6	1.0	1.9	\$129,129	\$113,592	\$29,792	\$82,936	\$2,617
\$200,000 to \$499,999	753	1,345	925	12	133	\$209,875,430	\$196,738,550	\$32,192,572	\$159,536,525	\$6,043,214
# of returns			564	12	63	753	752	672	744	744
average per return			1.6	1.0	2.1	\$278,719	\$261,620	\$47,906	\$214,431	\$8,123
\$500,000 to \$999,999	87	162	96	3	14	\$58,091,614	\$55,200,330	\$6,765,001	\$47,784,488	\$2,005,313
# of returns			59	3	9	87	87	75	87	87
average per return			1.6	1.0	1.6	\$667,720	\$634,487	\$90,200	\$549,247	\$23,050
\$1,000,000 and over	32	51	38	0	0	\$72,830,321	\$72,670,240	\$6,105,989	\$66,380,984	\$2,960,709
# of returns			26	0	0	32	32	29	32	32
average per return			1.5			\$2,275,948	\$2,270,945	\$210,551	\$2,074,406	\$92,522
GRAND TOTAL	63,057	98,909	50,183	653	20,064	\$3,322,047,165	\$2,730,578,714	\$1,002,545,709	\$1,745,561,377	\$54,004,998
# of returns			34,173	618	10,735	63,057	60,069	35,705	49,213	49,188
average per return			1.5	1.1	1.9	\$52,683	\$45,457	\$28,079	\$35,470	\$1,098

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	13,128	15,063	1,286	32	2,707	\$49,861,007	\$7,182,219	\$20,733,663	\$6,516,882	\$169,497
# of returns			1,056	32	1,641	13,128	10,047	1,018	3,653	3,629
average per return			1.2	1.0	1.6	\$3,798	\$715	\$20,367	\$1,784	\$47
\$10,000 to \$19,999	12,680	16,202	1,424	32	5,778	\$204,359,860	\$139,700,103	\$21,099,996	\$71,636,270	\$1,868,465
# of returns			1,121	31	3,071	12,680	10,453	1,347	9,738	9,726
average per return			1.3	1.0	1.9	\$16,117	\$13,365	\$15,664	\$7,356	\$192
\$20,000 to \$29,999	11,536	15,417	1,068	26	6,569	\$294,679,648	\$218,090,039	\$28,914,884	\$152,366,099	\$4,103,426
# of returns			823	26	3,332	11,536	9,590	1,819	10,872	10,872
average per return			1.3	1.0	2.0	\$25,544	\$22,741	\$15,896	\$14,015	\$377
\$30,000 to \$49,999	15,739	21,476	1,655	35	8,215	\$625,457,956	\$499,613,829	\$85,775,947	\$382,760,601	\$10,723,753
# of returns			1,238	33	4,220	15,739	13,726	5,255	15,301	15,301
average per return			1.3	1.1	1.9	\$39,739	\$36,399	\$16,323	\$25,015	\$701
\$50,000 to \$74,999	9,672	14,828	1,836	40	5,564	\$599,938,389	\$539,891,986	\$119,022,494	\$376,110,075	\$10,935,838
# of returns			1,342	39	3,023	9,672	9,418	6,193	9,517	9,517
average per return			1.4	1.0	1.8	\$62,028	\$57,326	\$19,219	\$39,520	\$1,149
\$75,000 to \$99,999	6,012	10,391	1,294	21	4,167	\$527,521,891	\$488,220,314	\$110,628,719	\$342,510,400	\$10,282,418
# of returns			896	21	2,306	6,012	6,012	4,904	5,954	5,954
average per return			1.4	1.0	1.8	\$87,745	\$81,208	\$22,559	\$57,526	\$1,727
\$100,000 to \$199,999	7,824	14,411	1,592	21	6,847	\$1,053,261,934	\$1,006,819,427	\$209,463,073	\$749,878,163	\$24,172,144
# of returns			1,031	20	3,663	7,824	7,823	7,138	7,792	7,792
average per return			1.5	1.1	1.9	\$134,619	\$128,700	\$29,345	\$96,237	\$3,102
\$200,000 to \$499,999	1,965	3,679	376	7	1,932	\$554,005,798	\$537,794,816	\$84,918,238	\$437,972,654	\$16,514,701
# of returns			246	7	1,016	1,965	1,965	1,839	1,962	1,962
average per return			1.5	1.0	1.9	\$281,937	\$273,687	\$46,176	\$223,228	\$8,417
\$500,000 to \$999,999	303	562	45	0	328	\$205,259,691	\$204,291,730	\$19,762,840	\$180,123,841	\$7,594,264
# of returns			32	0	161	303	303	271	303	303
average per return			1.4		2.0	\$677,425	\$674,230	\$72,926	\$594,468	\$25,064
\$1,000,000 to \$4,999,999	157	292	33	1	170	\$282,715,122	\$278,559,151	\$27,684,181	\$249,455,631	\$11,028,406
# of returns			23	1	84	157	157	143	154	154
average per return			1.4	1.0	2.0	\$1,800,733	\$1,774,262	\$193,596	\$1,619,842	\$71,613
\$5,000,000 and over	15	28	4	0	15	\$141,538,921	\$129,170,035	\$13,304,592	\$104,510,735	\$4,717,773
# of returns			3	0	7	15	15	12	13	13
average per return			1.3		2.1	\$9,435,928	\$8,611,336	\$1,108,716	\$8,039,287	\$362,906
GRAND TOTAL	79,031	112,349	10,613	215	42,292	\$4,538,600,218	\$4,049,333,649	\$741,308,627	\$3,053,841,351	\$102,110,685
# of returns			7,811	210	22,524	79,031	69,509	29,939	65,259	65,223
average per return			1.4	1.0	1.9	\$57,428	\$58,256	\$24,761	\$46,796	\$1,566

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	1,386	1,923	144	3	921	(\$16,938,264)	(\$22,723,972)	\$46,287,090	\$487,228	\$12,615
# of returns			112	3	520	1,386	1,039	116	300	298
average per return			1.3	1.0	1.8	(\$12,221)	(\$21,871)	\$399,027	\$1,624	\$42
\$10,000 to \$19,999	1,683	2,674	122	2	1,969	\$27,213,230	\$18,304,186	\$3,901,749	\$5,203,554	\$135,546
# of returns			88	2	1,035	1,683	1,527	225	894	893
average per return			1.4	1.0	1.9	\$16,169	\$11,987	\$17,341	\$5,821	\$152
\$20,000 to \$29,999	1,816	2,988	82	0	2,364	\$46,413,279	\$35,805,026	\$7,222,075	\$16,936,838	\$450,516
# of returns			58	0	1,162	1,816	1,668	406	1,587	1,586
average per return			1.4		2.0	\$25,558	\$21,466	\$17,788	\$10,672	\$284
\$30,000 to \$49,999	2,591	4,314	94	5	3,538	\$101,648,344	\$86,478,725	\$24,102,962	\$47,375,335	\$1,288,386
# of returns			73	5	1,608	2,591	2,470	1,278	2,434	2,433
average per return			1.3	1.0	2.2	\$39,231	\$35,012	\$18,860	\$19,464	\$530
\$50,000 to \$74,999	1,663	3,013	79	2	2,405	\$102,124,156	\$93,745,265	\$29,919,747	\$54,371,095	\$1,511,764
# of returns			61	2	1,068	1,663	1,650	1,291	1,635	1,635
average per return			1.3	1.0	2.3	\$61,410	\$56,815	\$23,176	\$33,254	\$925
\$75,000 to \$99,999	686	1,295	37	3	921	\$58,689,383	\$55,564,806	\$15,269,577	\$35,715,449	\$1,029,041
# of returns			26	3	437	686	686	598	684	684
average per return			1.4	1.0	2.1	\$85,553	\$80,998	\$25,534	\$52,216	\$1,504
\$100,000 to \$199,999	380	735	31	1	425	\$46,878,687	\$44,895,427	\$10,184,528	\$32,203,491	\$998,504
# of returns			26	1	209	380	380	348	380	380
average per return			1.2	1.0	2.0	\$123,365	\$118,146	\$29,266	\$84,746	\$2,628
\$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	17	32	7	0	22	\$28,594,575	\$28,349,357	\$17,204,557	\$11,500,204	\$500,291
# of returns			4	0	9	17	17	15	11	11
average per return			1.8		2.4	\$1,682,034	\$1,667,609	\$1,146,970	\$1,045,473	\$45,481
GRAND TOTAL	10,247	17,021	599	16	12,588	\$401,919,822	\$347,573,413	\$155,630,946	\$209,289,426	\$6,134,288
# of returns			450	16	6,059	10,247	9,462	4,302	7,950	7,945
average per return			1.3	1.0	2.1	\$39,223	\$36,734	\$36,176	\$26,326	\$772

TABLE 61
Wickenburg

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	738	961	258	5	201	(\$353,529)	(\$2,489,685)	\$2,602,313	\$228,235	\$5,914
# of returns			213	5	120	738	555	118	130	130
average per return			1.2	1.0	1.7	(\$479)	(\$4,486)	\$22,054	\$1,756	\$45
\$10,000 to \$19,999	616	858	219	6	305	\$9,691,763	\$6,821,475	\$2,119,926	\$2,423,503	\$63,171
# of returns			178	6	159	616	543	142	389	389
average per return			1.2	1.0	1.9	\$15,733	\$12,563	\$14,929	\$6,230	\$162
\$20,000 to \$29,999	506	775	199	3	336	\$12,919,449	\$9,507,654	\$2,472,422	\$4,849,035	\$129,158
# of returns			143	3	170	506	450	154	443	443
average per return			1.4	1.0	2.0	\$25,533	\$21,128	\$16,055	\$10,946	\$292
\$30,000 to \$49,999	622	990	271	3	352	\$24,835,535	\$19,991,702	\$5,262,478	\$12,152,101	\$332,817
# of returns			189	3	180	622	587	288	581	581
average per return			1.4	1.0	2.0	\$39,929	\$34,057	\$18,272	\$20,916	\$573
\$50,000 to \$74,999	533	925	272	3	322	\$33,018,418	\$27,932,234	\$7,628,496	\$17,069,176	\$478,031
# of returns			189	3	158	533	530	371	516	516
average per return			1.4	1.0	2.0	\$61,948	\$52,702	\$20,562	\$33,080	\$926
\$75,000 to \$99,999	358	664	192	1	199	\$30,940,779	\$27,452,334	\$7,284,039	\$18,018,988	\$523,905
# of returns			126	1	112	358	358	288	351	351
average per return			1.5	1.0	1.8	\$86,427	\$76,682	\$25,292	\$51,336	\$1,493
\$100,000 to \$199,999	374	704	201	1	226	\$48,828,233	\$44,838,717	\$10,789,246	\$31,367,628	\$982,597
# of returns			135	1	114	374	374	340	372	372
average per return			1.5	1.0	2.0	\$130,557	\$119,890	\$31,733	\$84,322	\$2,641
\$200,000 to \$499,999	87	164	60	0	42	\$25,032,092	\$24,274,420	\$4,692,982	\$19,160,877	\$722,556
# of returns			35	0	25	87	87	81	86	86
average per return			1.7		1.7	\$287,725	\$279,016	\$57,938	\$222,801	\$8,402
\$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	3,864	6,094	1,698	22	1,988	\$231,690,761	\$206,505,296	\$49,479,762	\$146,691,783	\$5,063,650
# of returns			1,224	22	1,042	3,864	3,514	1,811	2,898	2,898
average per return			1.4	1.0	1.9	\$59,961	\$58,766	\$27,322	\$50,618	\$1,747

TABLE 62
Youngtown

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	471	593	181	3	164	\$2,320,178	\$986,049	\$934,031	\$138,705	\$3,588
# of returns			153	3	95	471	356	64	83	81
average per return			1.2	1.0	1.7	\$4,926	\$2,770	\$14,594	\$1,671	\$44
\$10,000 to \$19,999	481	692	150	2	315	\$7,317,547	\$5,410,490	\$1,529,836	\$1,708,952	\$44,506
# of returns			122	2	181	481	439	102	295	295
average per return			1.2	1.0	1.7	\$15,213	\$12,325	\$14,998	\$5,793	\$151
\$20,000 to \$29,999	426	644	84	1	375	\$10,810,520	\$8,328,585	\$1,777,270	\$4,450,867	\$118,893
# of returns			67	1	190	426	382	117	384	384
average per return			1.3	1.0	2.0	\$25,377	\$21,803	\$15,190	\$11,591	\$310
\$30,000 to \$49,999	663	1,018	106	4	531	\$25,849,881	\$21,680,013	\$6,048,215	\$13,523,525	\$371,707
# of returns			86	4	264	663	617	341	630	630
average per return			1.2	1.0	2.0	\$38,989	\$35,138	\$17,737	\$21,466	\$590
\$50,000 to \$74,999	364	621	86	3	359	\$22,016,049	\$19,723,929	\$5,495,230	\$12,169,147	\$341,270
# of returns			65	3	180	364	360	264	351	351
average per return			1.3	1.0	2.0	\$60,484	\$54,789	\$20,815	\$34,670	\$972
\$75,000 to \$99,999	124	229	20	1	132	\$10,465,826	\$9,733,328	\$2,600,904	\$6,422,559	\$186,770
# of returns			15	1	65	124	124	107	120	120
average per return			1.3	1.0	2.0	\$84,402	\$78,495	\$24,308	\$53,521	\$1,556
\$100,000 and over	61	111	18	1	64	\$8,490,856	\$8,111,070	\$1,722,300	\$5,887,556	\$194,678
# of returns			13	1	30	61	61	50	60	60
average per return			1.4	1.0	2.1	\$139,194	\$132,968	\$34,446	\$98,126	\$3,245
GRAND TOTAL	2,590	3,908	645	15	1,940	\$87,270,857	\$73,973,464	\$20,107,786	\$44,301,311	\$1,261,412
# of returns			521	15	1,005	2,590	2,339	1,045	1,923	1,921
average per return			1.2	1.0	1.9	\$33,695	\$31,626	\$19,242	\$23,038	\$657

CITIES/TOWNS WITHIN MARICOPA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Phoenix 527,870, or 34.0% of the county total
Most People Represented:	Phoenix 1,181,931, or 35.0% of the county total
Most Age 65 Exemptions:	Phoenix 65,416, or 22.9% of the county total
Most Blind Exemptions:	Phoenix 1,399, or 26.7% of the county total
Most Dependents Claimed:	Phoenix 481,178, or 39.5% of the county total
Most Dependents as a % of Total Population:	Tolleson 47.1%
Least Dependents as a % of Total Population:	Carefree 14.1%
Most 65 & Over Persons as a % of Total Population:	Surprise/Sun City 43.5%
Least 65 & Over Persons as a % of Total Population:	Tolleson 2.2%
Highest Average FAGI:	Carefree \$222,302
Lowest Average FAGI:	Gila Bend \$32,610
Highest Per Capita FAGI:	Carefree \$122,844
Lowest Per Capita FAGI:	Gila Bend \$12,751
Highest % of Itemizers:	Carefree 71.5%

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	\$222,302	\$229,335	(3.1%)	Tempe/Guadalupe	\$57,428	\$62,452	(8.0%)
Scottsdale/Paradise Valley	\$142,557	\$148,558	(4.0%)	Phoenix	\$54,740	\$56,857	(3.7%)
Cave Creek	\$97,606	\$102,507	(4.8%)	Surprise/Sun City	\$52,683	\$51,274	2.7%
Fountain Hills	\$91,718	\$94,161	(2.6%)	Glendale	\$50,416	\$52,641	(4.2%)
Litchfield Park	\$75,932	\$81,207	(6.5%)	Mesa	\$50,211	\$53,421	(6.0%)
Gilbert	\$70,670	\$77,645	(9.0%)	Buckeye	\$50,089	\$51,985	(3.6%)
Chandler	\$67,660	\$70,114	(3.5%)	Avondale	\$45,305	\$46,394	(2.3%)
Maricopa County	\$64,238	\$67,259	(4.5%)	Tolleson	\$39,223	\$37,453	4.7%
Goodyear	\$64,228	\$64,321	(0.1%)	El Mirage	\$37,984	\$38,265	(0.7%)
Peoria	\$60,834	\$61,787	(1.5%)	Youngtown	\$33,695	\$34,313	(1.8%)
Wickenburg	\$59,961	\$66,243	(9.5%)	Gila Bend	\$32,610	\$33,521	(2.7%)
Queen Creek (partial)	\$57,541	\$60,815	(5.4%)				

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	74,285	67,723	9.7%
# of people represented	150,770	139,506	8.1%
# of people over 65	25,502	21,900	16.4%
# of blind persons	282	242	16.5%
# of dependents	43,679	41,076	6.3%
<u>Total</u> FAGI (millions)	\$3,056.5	\$2,955.3	3.4%
<u>Average</u> FAGI	\$41,145	\$43,638	(5.7%)
<u>Total</u> Taxable Income (millions)	\$1,681.2	\$1,755.4	(4.2%)
<u>Average</u> Taxable Income	\$31,572	\$34,278	(7.9%)
<u>Total</u> Tax Liability (millions)	\$52.9	\$59.6	(11.2%)
<u>Average</u> Tax Liability	\$994	\$1,164	(14.6%)
<u>Average Tax Liability Per Return</u>	\$712	\$880	(19.0%)

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 \$20,272. This is a 4.3% decrease over the 2006 per capita figure, \$21,184.

The four incorporated cities/towns in this county account for 79.6% of the returns and 81.7% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$20,775. This is a 4.6% 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	15,009	20,060	4,860	61	5,028	\$38,858,982	(\$24,108,038)	\$32,306,754	\$4,335,175	\$112,250
# of returns			3,765	61	3,023	15,009	11,219	1,790	2,591	2,582
average per return			1.3	1.0	1.7	\$2,589	(\$2,149)	\$18,048	\$1,673	\$43
\$10,000 to \$19,999	15,418	23,067	5,640	65	9,189	\$246,284,352	\$167,804,147	\$38,774,163	\$55,631,611	\$1,448,603
# of returns			4,114	63	5,146	15,418	13,581	2,744	9,285	9,266
average per return			1.4	1.0	1.8	\$15,974	\$12,356	\$14,131	\$5,992	\$156
\$20,000 to \$29,999	11,578	18,070	3,658	48	7,502	\$293,116,449	\$223,895,422	\$49,118,233	\$114,608,441	\$3,053,372
# of returns			2,585	46	4,115	11,578	10,389	3,219	10,272	10,263
average per return			1.4	1.0	1.8	\$25,317	\$21,551	\$15,259	\$11,157	\$298
\$30,000 to \$49,999	13,838	22,586	4,470	61	9,033	\$548,086,444	\$439,973,194	\$110,596,867	\$266,781,793	\$7,270,043
# of returns			3,120	58	4,694	13,838	12,815	6,304	13,013	13,007
average per return			1.4	1.1	1.9	\$39,607	\$34,333	\$17,544	\$20,501	\$559
\$50,000 to \$74,999	9,225	16,466	3,442	26	6,345	\$569,904,791	\$490,907,439	\$125,949,040	\$308,407,731	\$8,617,202
# of returns			2,404	26	3,229	9,225	9,068	6,129	8,983	8,983
average per return			1.4	1.0	2.0	\$61,778	\$54,136	\$20,550	\$34,332	\$959
\$75,000 to \$99,999	4,549	8,503	1,793	10	3,127	\$392,112,296	\$351,973,655	\$89,816,315	\$232,964,894	\$6,757,233
# of returns			1,209	10	1,666	4,549	4,547	3,671	4,484	4,484
average per return			1.5	1.0	1.9	\$86,197	\$77,408	\$24,466	\$51,955	\$1,507
\$100,000 to \$199,999	3,719	7,006	1,284	8	2,658	\$485,241,748	\$453,444,172	\$107,790,827	\$322,234,668	\$10,170,479
# of returns			884	8	1,401	3,719	3,719	3,309	3,682	3,682
average per return			1.5	1.0	1.9	\$130,476	\$121,926	\$32,575	\$87,516	\$2,762
\$200,000 to \$499,999	745	1,380	278	3	660	\$213,418,413	\$206,644,319	\$40,271,131	\$160,727,992	\$6,073,021
# of returns			193	3	314	745	745	676	738	738
average per return			1.4	1.0	2.1	\$286,468	\$277,375	\$59,573	\$217,789	\$8,229
\$500,000 to \$999,999	120	224	44	0	89	\$82,336,834	\$80,382,257	\$10,844,623	\$68,016,517	\$2,855,721
# of returns			30	0	43	120	120	108	120	120
average per return			1.5		2.1	\$686,140	\$669,852	\$100,413	\$566,804	\$23,798
\$1,000,000 and over	84	151	33	0	48	\$187,097,641	\$181,861,858	\$33,510,757	\$147,456,991	\$6,547,370
# of returns			22	0	26	84	83	80	81	81
average per return			1.5		1.8	\$2,227,353	\$2,191,107	\$418,884	\$1,820,457	\$80,832
GRAND TOTAL	74,285	117,513	25,502	282	43,679	\$3,056,457,951	\$2,572,778,425	\$638,978,710	\$1,681,165,813	\$52,905,294
# of returns			18,326	275	23,657	74,285	66,286	28,030	53,249	53,206
average per return			1.4	1.0	1.8	\$41,145	\$38,813	\$22,796	\$31,572	\$994

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	3,312	4,451	1,084	13	1,190	\$15,959,360	\$3,131,003	\$4,607,794	\$989,600	\$25,649
# of returns			855	13	739	3,312	2,404	280	594	591
average per return			1.3	1.0	1.6	\$4,819	\$1,302	\$16,456	\$1,666	\$43
\$10,000 to \$19,999	4,003	6,064	1,231	12	2,657	\$64,069,123	\$44,029,894	\$7,133,767	\$15,207,129	\$395,795
# of returns			916	12	1,548	4,003	3,501	522	2,496	2,491
average per return			1.3	1.0	1.7	\$16,005	\$12,576	\$13,666	\$6,093	\$159
\$20,000 to \$29,999	2,888	4,561	821	15	2,147	\$72,336,327	\$56,177,020	\$10,097,701	\$28,552,661	\$759,631
# of returns			595	15	1,197	2,888	2,619	679	2,646	2,643
average per return			1.4	1.0	1.8	\$25,047	\$21,450	\$14,871	\$10,791	\$287
\$30,000 to \$49,999	2,846	4,612	910	10	1,817	\$111,156,489	\$88,823,051	\$19,601,385	\$56,041,826	\$1,528,765
# of returns			662	10	949	2,846	2,610	1,160	2,713	2,712
average per return			1.4	1.0	1.9	\$39,057	\$34,032	\$16,898	\$20,657	\$564
\$50,000 to \$74,999	1,623	2,874	717	4	925	\$100,228,663	\$85,594,216	\$21,484,388	\$54,092,782	\$1,513,702
# of returns			506	4	490	1,623	1,598	1,021	1,577	1,577
average per return			1.4	1.0	1.9	\$61,755	\$53,563	\$21,042	\$34,301	\$960
\$75,000 to \$99,999	690	1,284	310	1	405	\$59,382,467	\$52,992,134	\$13,861,184	\$34,879,627	\$1,013,434
# of returns			210	1	212	690	690	543	675	675
average per return			1.5	1.0	1.9	\$86,062	\$76,800	\$25,527	\$51,674	\$1,501
\$100,000 to \$199,999	590	1,105	247	1	302	\$78,355,000	\$72,272,301	\$18,970,603	\$49,522,015	\$1,558,154
# of returns			170	1	183	590	590	517	582	582
average per return			1.5	1.0	1.7	\$132,805	\$122,495	\$36,694	\$85,089	\$2,677
\$200,000 to \$499,999	136	250	53	0	117	\$40,083,298	\$39,022,352	\$7,764,809	\$30,316,055	\$1,150,656
# of returns			36	0	57	136	136	125	135	135
average per return			1.5		2.1	\$294,730	\$286,929	\$62,118	\$224,563	\$8,523
\$500,000 to \$999,999	25	43	14	0	5	\$17,507,591	\$16,482,121	\$3,357,263	\$12,757,431	\$534,872
# of returns			9	0	4	25	25	22	25	25
average per return			1.6		1.3	\$700,304	\$659,285	\$152,603	\$510,297	\$21,395
\$1,000,000 and over	14	26	5	0	6	\$26,688,197	\$26,262,582	\$5,469,294	\$20,704,605	\$915,587
# of returns			3	0	4	14	14	13	14	14
average per return			1.7		1.5	\$1,906,300	\$1,875,899	\$420,715	\$1,478,900	\$65,399
GRAND TOTAL	16,127	25,270	5,392	56	9,571	\$585,766,515	\$484,786,674	\$112,348,188	\$303,063,731	\$9,396,245
# of returns			3,962	56	5,383	16,127	14,187	4,882	11,457	11,445
average per return			1.4	1.0	1.8	\$36,322	\$34,171	\$23,013	\$26,452	\$821

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	231	319	50		312	\$1,496,986	\$334,240	\$89,047	\$67,302	\$1,746
# of returns			10		128	231	203	5	41	41
average per return			5.0		2.4	\$6,480	\$1,647	\$17,809	\$1,642	\$43
\$10,000 to \$19,999	344	546	18		845	\$5,004,913	\$2,864,099	\$146,952	\$777,502	\$20,391
# of returns			14		278	344	331	11	136	135
average per return			1.3		3.0	\$14,549	\$8,653	\$13,359	\$5,717	\$151
\$20,000 to \$29,999	177	304	8		509	\$4,393,145	\$3,064,606	\$166,046	\$1,181,927	\$31,381
# of returns			8		147	177	175	12	139	138
average per return			1.0		3.5	\$24,820	\$17,512	\$13,837	\$8,503	\$227
\$30,000 to \$49,999	204	373	3		724	\$7,834,504	\$6,015,630	\$334,980	\$3,310,291	\$88,211
# of returns			2		179	204	201	17	197	196
average per return			1.5		4.0	\$38,404	\$29,929	\$19,705	\$16,804	\$450
\$50,000 to \$74,999	76	146	1		377	\$4,419,403	\$3,594,285	\$443,956	\$2,255,804	\$61,696
# of returns			1		70	76	76	20	73	73
average per return			1.0		5.4	\$58,150	\$47,293	\$22,198	\$30,901	\$845
\$75,000 to \$99,999	12	24	0		67	\$1,081,711	\$933,931	\$100,003	\$693,639	\$19,861
# of returns			0		11	12	12	4	12	12
average per return					6.1	\$90,143	\$77,828	\$25,001	\$57,803	\$1,655
\$100,000 and over	31	61	1		147	\$5,047,541	\$4,599,981	\$1,361,655	\$3,005,256	\$98,240
# of returns			1		30	31	31	25	31	31
average per return			1.0		4.9	\$162,824	\$148,386	\$54,466	\$96,944	\$3,169
GRAND TOTAL	1,075	1,773	81	0	2,981	\$29,278,203	\$21,406,772	\$2,642,639	\$11,291,721	\$321,526
# of returns			36	0	843	1,075	1,029	94	629	626
average per return			2.3		3.5	\$27,236	\$20,803	\$28,113	\$17,952	\$514

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	3,750	5,015	1,032	16	1,306	\$9,727,783	(\$4,496,909)	\$7,031,202	\$1,130,082	\$29,252
# of returns			813	16	783	3,750	2,869	394	689	685
average per return			1.3	1.0	1.7	\$2,594	(\$1,567)	\$17,846	\$1,640	\$43
\$10,000 to \$19,999	3,717	5,551	1,284	20	2,172	\$59,149,925	\$40,368,684	\$8,013,694	\$13,623,782	\$354,776
# of returns			954	18	1,255	3,717	3,276	595	2,284	2,281
average per return			1.3	1.1	1.7	\$15,913	\$12,323	\$13,468	\$5,965	\$156
\$20,000 to \$29,999	2,934	4,572	839	15	1,783	\$74,735,879	\$56,465,466	\$10,668,424	\$30,778,518	\$820,494
# of returns			591	15	1,027	2,934	2,596	728	2,650	2,650
average per return			1.4	1.0	1.7	\$25,472	\$21,751	\$14,654	\$11,615	\$310
\$30,000 to \$49,999	3,658	5,974	1,008	17	2,431	\$145,383,171	\$118,227,526	\$25,448,237	\$74,695,611	\$2,038,938
# of returns			723	17	1,322	3,658	3,392	1,565	3,492	3,492
average per return			1.4	1.0	1.8	\$39,744	\$34,855	\$16,261	\$21,390	\$584
\$50,000 to \$74,999	2,525	4,527	731	12	1,967	\$155,045,818	\$135,830,856	\$32,085,171	\$88,459,446	\$2,476,205
# of returns			506	12	1,022	2,525	2,471	1,643	2,481	2,481
average per return			1.4	1.0	1.9	\$61,404	\$54,970	\$19,528	\$35,655	\$998
\$75,000 to \$99,999	1,311	2,470	354	3	1,125	\$113,118,853	\$103,760,594	\$23,723,306	\$70,973,905	\$2,065,173
# of returns			249	3	600	1,311	1,311	1,062	1,299	1,299
average per return			1.4	1.0	1.9	\$86,284	\$79,146	\$22,338	\$54,637	\$1,590
\$100,000 to \$199,999	969	1,835	252	2	826	\$126,787,723	\$119,319,254	\$25,580,798	\$87,480,141	\$2,772,549
# of returns			177	2	421	969	969	862	964	964
average per return			1.4	1.0	2.0	\$130,844	\$123,136	\$29,676	\$90,747	\$2,876
\$200,000 to \$499,999	230	424	70	1	239	\$67,014,633	\$64,922,085	\$10,682,354	\$52,365,941	\$1,992,489
# of returns			50	1	106	230	230	204	229	229
average per return			1.4	1.0	2.3	\$291,368	\$282,270	\$52,364	\$228,672	\$8,701
\$500,000 to \$999,999	24	45	4	0	26	\$16,793,449	\$16,343,939	\$1,469,890	\$14,637,373	\$617,783
# of returns			4	0	12	24	24	21	24	24
average per return			1.0		2.2	\$699,727	\$680,997	\$69,995	\$609,891	\$25,741
\$1,000,000 and over	27	49	9	0	15	\$66,286,623	\$66,463,406	\$5,259,530	\$61,084,208	\$2,722,311
# of returns			6	0	9	27	27	27	27	27
average per return			1.5		1.7	\$2,455,060	\$2,461,608	\$194,797	\$2,262,378	\$100,826
GRAND TOTAL	19,145	30,462	5,583	86	11,890	\$834,043,857	\$717,204,901	\$149,962,606	\$495,229,007	\$15,889,970
# of returns			4,073	84	6,557	19,145	17,165	7,101	14,139	14,132
average per return			1.4	1.0	1.8	\$43,565	\$41,783	\$21,119	\$35,026	\$1,124

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	4,548	5,966	1,549	21	1,198	\$949,115	(\$19,347,729)	\$14,570,172	\$1,317,440	\$34,096
# of returns			1,219	21	754	4,548	3,427	754	755	753
average per return			1.3	1.0	1.6	\$209	(\$5,646)	\$19,324	\$1,745	\$45
\$10,000 to \$19,999	4,189	6,086	1,817	20	1,767	\$67,194,936	\$46,923,926	\$15,375,438	\$15,489,164	\$403,300
# of returns			1,297	20	1,075	4,189	3,736	1,011	2,534	2,532
average per return			1.4	1.0	1.6	\$16,041	\$12,560	\$15,208	\$6,113	\$159
\$20,000 to \$29,999	3,267	4,994	1,223	11	1,657	\$83,221,271	\$64,638,958	\$18,486,648	\$31,946,775	\$852,629
# of returns			849	10	962	3,267	2,968	1,150	2,819	2,817
average per return			1.4	1.1	1.7	\$25,473	\$21,779	\$16,075	\$11,333	\$303
\$30,000 to \$49,999	4,217	6,765	1,613	21	2,230	\$167,635,509	\$136,134,903	\$44,069,801	\$76,822,164	\$2,096,137
# of returns			1,092	18	1,230	4,217	3,960	2,269	3,890	3,887
average per return			1.5	1.2	1.8	\$39,752	\$34,378	\$19,423	\$19,749	\$539
\$50,000 to \$74,999	3,052	5,412	1,296	6	1,748	\$188,780,229	\$163,556,229	\$47,830,146	\$97,695,729	\$2,726,801
# of returns			893	6	980	3,052	3,023	2,214	2,960	2,960
average per return			1.5	1.0	1.8	\$61,855	\$54,104	\$21,603	\$33,005	\$921
\$75,000 to \$99,999	1,659	3,084	831	3	951	\$143,164,790	\$126,952,277	\$35,891,165	\$80,946,315	\$2,339,820
# of returns			534	3	533	1,659	1,659	1,375	1,638	1,638
average per return			1.6	1.0	1.8	\$86,296	\$76,523	\$26,103	\$49,418	\$1,428
\$100,000 to \$199,999	1,480	2,779	590	2	921	\$193,675,171	\$181,377,604	\$44,566,404	\$127,991,640	\$4,047,596
# of returns			395	2	519	1,480	1,480	1,339	1,465	1,465
average per return			1.5	1.0	1.8	\$130,862	\$122,552	\$33,283	\$87,366	\$2,763
\$200,000 to \$499,999	293	542	122	1	217	\$83,256,543	\$80,787,367	\$16,589,426	\$61,861,818	\$2,331,317
# of returns			86	1	117	293	293	267	290	290
average per return			1.4	1.0	1.9	\$284,152	\$275,725	\$62,133	\$213,317	\$8,039
\$500,000 to \$999,999	62	118	22	0	52	\$41,988,907	\$41,617,529	\$5,551,412	\$35,195,303	\$1,475,408
# of returns			15	0	22	62	62	56	62	62
average per return			1.5		2.4	\$677,240	\$671,250	\$99,132	\$567,666	\$23,797
\$1,000,000 and over	35	61	14	0	22	\$77,416,285	\$74,147,097	\$17,457,991	\$56,034,847	\$2,483,669
# of returns			10	0	10	35	35	33	33	33
average per return			1.4		2.2	\$2,211,894	\$2,118,488	\$529,030	\$1,698,026	\$75,263
GRAND TOTAL	22,802	35,807	9,077	85	10,763	\$1,047,282,756	\$896,788,161	\$260,388,603	\$585,301,195	\$18,790,773
# of returns			6,390	81	6,202	22,802	20,643	10,468	16,446	16,437
average per return			1.4	1.0	1.7	\$45,929	\$43,443	\$24,875	\$35,589	\$1,143

CITIES/TOWNS WITHIN MOHAVE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Lake Havasu City 22,802, or 30.7% of the county total
Most People Represented:	Lake Havasu City 44,148, or 29.3% of the county total
Most Age 65 Exemptions:	Lake Havasu City 9,077, or 35.6% of the county total
Most Blind Exemptions:	Kingman 86, or 30.5% of the county total
Most Dependents Claimed:	Kingman 11,890 or 27.2% of the county total
Most Dependents as a % of Total Population:	Colorado City 66.3%
Least Dependents as a % of Total Population:	Lake Havasu City 24.4%
Most 65 & Over Persons as a % of Total Population:	Lake Havasu City 20.6%
Least 65 & Over Persons as a % of Total Population:	Colorado City 1.8%
Highest Average FAGI:	Lake Havasu City \$45,929
Lowest Average FAGI:	Colorado City \$27,236
Highest Per Capita FAGI:	Lake Havasu City \$23,722
Lowest Per Capita FAGI:	Colorado City \$6,509
Highest % of Itemizers:	Lake Havasu City 45.9%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN MOHAVE COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Lake Havasu City	\$45,929	\$48,233	(4.8%)
Kingman	\$43,565	\$45,753	(4.8%)
Mohave County	\$41,145	\$43,638	(5.7%)
Bullhead City	\$36,322	\$40,320	(9.9%)
Colorado City	\$27,236	\$28,351	(3.9%)

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	31,832	29,524	7.8%
# of people represented	75,529	71,502	5.6%
# of people over 65	7,266	6,217	16.9%
# of blind persons	121	92	31.5%
# of dependents	29,732	28,677	3.7%
<u>Total</u> FAGI (millions)	\$1,284.8	\$1,219.0	5.4%
<u>Average</u> FAGI	\$40,361	\$41,288	(2.2%)
<u>Total</u> Taxable Income (millions)	\$645.9	\$642.9	0.5%
<u>Average</u> Taxable Income	\$32,814	\$34,296	(4.3%)
<u>Total</u> Tax Liability (millions)	\$20.0	\$21.3	(6.2%)
<u>Average</u> Tax Liability	\$1,016	\$1,137	(10.6%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$628	\$721	(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 \$17,010. This is a 0.2% decrease over the 2006 per capita figure, \$17,048.

The six incorporated cities/towns in this county account for 71.2% of the returns and 76.3% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$18,904. This is a 1.3% 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	6,956	9,497	1,442	36	3,538	\$16,161,770	(\$9,790,625)	\$8,145,138	\$1,722,837	\$45,087
# of returns			1,073	24	2,136	6,956	4,799	481	991	985
average per return			1.3	1.5	1.7	\$2,323	(\$2,040)	\$16,934	\$1,738	\$46
\$10,000 to \$19,999	6,048	9,755	1,316	26	5,887	\$94,091,405	\$54,395,060	\$10,393,334	\$16,077,195	\$418,884
# of returns			968	26	3,071	6,048	4,860	738	2,804	2,797
average per return			1.4	1.0	1.9	\$15,557	\$11,192	\$14,083	\$5,734	\$150
\$20,000 to \$29,999	4,546	7,591	980	21	4,743	\$114,968,719	\$73,285,181	\$14,750,762	\$35,456,847	\$941,864
# of returns			685	21	2,365	4,546	3,794	950	3,395	3,394
average per return			1.4	1.0	2.0	\$25,290	\$19,316	\$15,527	\$10,444	\$278
\$30,000 to \$49,999	5,674	9,636	1,191	15	5,952	\$226,217,353	\$159,272,441	\$38,784,885	\$95,373,484	\$2,597,289
# of returns			818	15	2,770	5,674	4,994	2,204	4,649	4,647
average per return			1.5	1.0	2.1	\$39,869	\$31,893	\$17,597	\$20,515	\$559
\$50,000 to \$74,999	4,077	7,388	1,015	15	4,713	\$251,759,200	\$197,768,323	\$53,897,484	\$122,393,435	\$3,421,746
# of returns			707	15	2,019	4,077	3,852	2,531	3,601	3,601
average per return			1.4	1.0	2.3	\$61,751	\$51,342	\$21,295	\$33,989	\$950
\$75,000 to \$99,999	2,407	4,550	666	6	2,589	\$208,146,241	\$173,558,769	\$44,623,332	\$114,778,952	\$3,324,743
# of returns			444	6	1,146	2,407	2,336	1,837	2,225	2,225
average per return			1.5	1.0	2.3	\$86,475	\$74,297	\$24,291	\$51,586	\$1,494
\$100,000 to \$199,999	1,802	3,471	542	2	1,945	\$229,762,074	\$202,670,876	\$48,952,599	\$143,298,435	\$4,475,820
# of returns			358	2	852	1,802	1,767	1,556	1,699	1,699
average per return			1.5	1.0	2.3	\$127,504	\$114,698	\$31,461	\$84,343	\$2,634
\$200,000 to \$499,999	274	515	102	0	310	\$81,250,984	\$77,356,567	\$13,714,146	\$61,455,995	\$2,327,077
# of returns			68	0	130	274	274	250	273	273
average per return			1.5	0	2.4	\$296,536	\$282,323	\$54,857	\$225,114	\$8,524
\$500,000 to \$999,999	30	54	9	0	37	\$20,792,724	\$18,996,219	\$2,426,187	\$16,262,233	\$684,781
# of returns			7	0	16	30	30	26	28	28
average per return			1.3	0	2.3	\$693,091	\$633,207	\$93,315	\$580,794	\$24,456
\$1,000,000 and over	18	34	3	0	18	\$41,624,920	\$41,574,731	\$2,381,439	\$39,068,048	\$1,738,364
# of returns			2	0	6	18	18	17	18	18
average per return			1.5	0	3.0	\$2,312,496	\$2,309,707	\$140,085	\$2,170,447	\$96,576
GRAND TOTAL	31,832	52,491	7,266	121	29,732	\$1,284,775,390	\$989,087,542	\$238,069,306	\$645,887,461	\$19,975,655
# of returns			5,130	109	14,511	31,832	26,724	10,590	19,683	19,667
average per return			1.4	1.1	2.0	\$40,361	\$37,011	\$22,481	\$32,814	\$1,016

**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	546	695	99		219	\$8,165	(\$1,465,182)	\$233,742	\$142,111	\$3,676
# of returns			79		130	546	405	23	82	80
average per return			1.3		1.7	\$15	(\$3,618)	\$10,163	\$1,733	\$46
\$10,000 to \$19,999	382	581	63		303	\$5,883,713	\$4,020,776	\$275,861	\$1,443,137	\$37,573
# of returns			48		172	382	329	26	228	228
average per return			1.3		1.8	\$15,402	\$12,221	\$10,610	\$6,330	\$165
\$20,000 to \$29,999	284	467	52		314	\$7,255,431	\$5,331,666	\$555,832	\$2,720,754	\$72,160
# of returns			38		158	284	256	43	263	262
average per return			1.4		2.0	\$25,547	\$20,827	\$12,926	\$10,345	\$275
\$30,000 to \$49,999	407	665	62		410	\$16,102,325	\$12,454,524	\$1,817,692	\$8,610,937	\$235,146
# of returns			49		199	407	367	122	393	393
average per return			1.3		2.1	\$39,563	\$33,936	\$14,899	\$21,911	\$598
\$50,000 to \$74,999	247	433	55		265	\$15,185,609	\$13,305,811	\$2,605,778	\$9,098,643	\$256,626
# of returns			36		116	247	241	146	243	243
average per return			1.5		2.3	\$61,480	\$55,211	\$17,848	\$37,443	\$1,056
\$75,000 to \$99,999	167	316	36		174	\$14,615,065	\$13,404,107	\$2,334,905	\$9,831,655	\$289,105
# of returns			23		82	167	167	116	164	164
average per return			1.6		2.1	\$87,515	\$80,264	\$20,128	\$59,949	\$1,763
\$100,000 and over	120	231	22		109	\$16,854,055	\$16,039,319	\$3,083,819	\$12,366,749	\$406,674
# of returns			14		49	120	120	101	117	117
average per return			1.6		2.2	\$140,450	\$133,661	\$30,533	\$105,699	\$3,476
GRAND TOTAL	2,153	3,388	389	5	1,794	\$75,904,363	\$63,091,021	\$10,907,629	\$44,213,986	\$1,300,960
# of returns			287	5	906	2,153	1,885	577	1,490	1,487
average per return			1.4	1.0	2.0	\$35,255	\$33,470	\$18,904	\$29,674	\$875

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	957	1,267	254	7	371	\$2,128,693	(\$1,417,795)	\$2,398,111	\$271,503	\$7,029
# of returns			194	7	218	957	715	125	167	166
average per return			1.3	1.0	1.7	\$2,224	(\$1,983)	\$19,185	\$1,626	\$42
\$10,000 to \$19,999	815	1,228	254	7	570	\$13,209,501	\$8,578,532	\$2,416,496	\$2,849,333	\$74,360
# of returns			182	7	292	815	703	160	463	462
average per return			1.4	1.0	2.0	\$16,208	\$12,203	\$15,103	\$6,154	\$161
\$20,000 to \$29,999	688	1,076	196	5	517	\$18,155,831	\$12,995,596	\$3,526,787	\$6,573,599	\$175,190
# of returns			141	5	259	688	602	216	588	588
average per return			1.4	1.0	2.0	\$26,389	\$21,587	\$16,328	\$11,180	\$298
\$30,000 to \$49,999	950	1,553	272	1	732	\$37,880,254	\$31,218,501	\$8,447,271	\$18,104,391	\$494,205
# of returns			192	1	367	950	900	475	868	868
average per return			1.4	1.0	2.0	\$39,874	\$34,687	\$17,784	\$20,858	\$569
\$50,000 to \$74,999	790	1,383	255	5	617	\$48,542,664	\$42,109,389	\$11,928,054	\$25,736,728	\$723,251
# of returns			181	5	302	790	779	556	757	757
average per return			1.4	1.0	2.0	\$61,446	\$54,056	\$21,453	\$33,998	\$955
\$75,000 to \$99,999	467	865	161	2	408	\$40,527,611	\$35,893,191	\$9,593,104	\$23,323,947	\$675,753
# of returns			106	2	193	467	464	386	457	457
average per return			1.5	1.0	2.1	\$86,783	\$77,356	\$24,853	\$51,037	\$1,479
\$100,000 to \$199,999	431	823	153	2	414	\$56,431,904	\$52,288,492	\$12,462,536	\$37,080,064	\$1,167,097
# of returns			96	2	196	431	431	389	427	427
average per return			1.6	1.0	2.1	\$130,932	\$121,319	\$32,037	\$86,839	\$2,733
\$200,000 to \$499,999	115	214	42	0	114	\$34,172,569	\$33,392,231	\$6,082,173	\$26,416,970	\$1,006,296
# of returns			29	0	51	115	115	108	115	115
average per return			1.4		2.2	\$297,153	\$290,367	\$56,316	\$229,713	\$8,750
\$500,000 and over	19	34	5	0	12	\$18,677,653	\$17,776,525	\$1,357,558	\$16,123,232	\$697,706
# of returns			4	0	7	19	19	17	18	18
average per return			1.3		1.7	\$983,034	\$935,607	\$79,856	\$895,735	\$38,761
GRAND TOTAL	5,232	8,443	1,592	29	3,755	\$269,726,680	\$232,834,662	\$58,212,090	\$156,479,767	\$5,020,887
# of returns			1,125	29	1,885	5,232	4,728	2,432	3,860	3,858
average per return			1.4	1.0	2.0	\$51,553	\$49,246	\$23,936	\$40,539	\$1,301

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	1,273	1,688	380	7	442	\$1,588,704	(\$4,534,832)	\$2,239,692	\$362,979	\$9,391
# of returns			255	5	264	1,273	961	138	216	214
average per return			1.5	1.4	1.7	\$1,248	(\$4,719)	\$16,230	\$1,680	\$44
\$10,000 to \$19,999	1,106	1,681	342	6	701	\$17,608,625	\$11,801,345	\$2,931,929	\$3,817,646	\$99,457
# of returns			259	6	379	1,106	962	205	661	660
average per return			1.3	1.0	1.8	\$15,921	\$12,268	\$14,302	\$5,776	\$151
\$20,000 to \$29,999	899	1,434	264	9	599	\$22,672,375	\$18,044,003	\$4,240,420	\$8,688,321	\$231,315
# of returns			180	9	324	899	831	276	798	798
average per return			1.5	1.0	1.8	\$25,220	\$21,714	\$15,364	\$10,888	\$290
\$30,000 to \$49,999	1,183	1,987	339	5	898	\$47,431,179	\$38,638,626	\$9,515,705	\$22,942,619	\$623,149
# of returns			226	5	431	1,183	1,116	557	1,111	1,110
average per return			1.5	1.0	2.1	\$40,094	\$34,622	\$17,084	\$20,650	\$561
\$50,000 to \$74,999	927	1,701	298	4	758	\$57,336,720	\$50,336,120	\$13,269,973	\$31,074,309	\$864,190
# of returns			210	4	375	927	912	627	901	901
average per return			1.4	1.0	2.0	\$61,852	\$55,193	\$21,164	\$34,489	\$959
\$75,000 to \$99,999	535	1,008	208	1	359	\$46,294,596	\$41,777,139	\$10,323,134	\$27,886,490	\$806,359
# of returns			136	1	178	535	534	425	531	531
average per return			1.5	1.0	2.0	\$86,532	\$78,234	\$24,290	\$52,517	\$1,519
\$100,000 to \$199,999	433	832	156	0	314	\$56,665,703	\$52,619,055	\$12,833,946	\$37,060,934	\$1,163,570
# of returns			107	0	165	433	433	395	428	428
average per return			1.5		1.9	\$130,868	\$121,522	\$32,491	\$86,591	\$2,719
\$200,000 to \$499,999	63	118	24	0	83	\$18,219,680	\$17,866,987	\$3,324,049	\$13,981,230	\$529,326
# of returns			16	0	32	63	63	56	63	63
average per return			1.5		2.6	\$289,201	\$283,603	\$59,358	\$221,924	\$8,402
\$500,000 and over	15	27	4	0	10	\$25,741,360	\$25,589,808	\$2,275,969	\$23,205,395	\$1,025,980
# of returns			3	0	5	15	15	14	15	15
average per return			1.3		2.0	\$1,716,091	\$1,705,987	\$162,569	\$1,547,026	\$68,399
GRAND TOTAL	6,434	10,476	2,015	32	4,164	\$293,558,942	\$252,138,251	\$60,954,817	\$169,019,923	\$5,352,737
# of returns			1,392	30	2,153	6,434	5,827	2,693	4,724	4,720
average per return			1.4	1.1	1.9	\$45,626	\$43,271	\$22,635	\$35,779	\$1,134

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	562	748	126	3	196	\$1,361,110	(\$422,984)	\$803,608	\$243,228	\$6,827
# of returns			104	3	114	562	409	54	92	92
average per return			1.2	1.0	1.7	\$2,422	(\$1,034)	\$14,882	\$2,644	\$74
\$10,000 to \$19,999	485	784	137	3	387	\$7,773,490	\$5,195,817	\$1,259,231	\$1,424,260	\$37,029
# of returns			100	3	200	485	431	93	254	253
average per return			1.4	1.0	1.9	\$16,028	\$12,055	\$13,540	\$5,607	\$146
\$20,000 to \$29,999	406	675	91	0	394	\$10,120,932	\$7,744,962	\$1,531,368	\$3,596,816	\$95,283
# of returns			63	0	187	406	368	95	351	351
average per return			1.4		2.1	\$24,928	\$21,046	\$16,120	\$10,247	\$271
\$30,000 to \$49,999	521	917	124	5	604	\$22,959,819	\$16,752,877	\$4,465,475	\$9,332,230	\$252,256
# of returns			82	5	256	521	490	241	480	479
average per return			1.5	1.0	2.4	\$44,069	\$34,190	\$18,529	\$19,442	\$527
\$50,000 to \$74,999	385	715	95	0	585	\$24,031,256	\$20,893,747	\$5,861,235	\$12,488,002	\$347,104
# of returns			64	0	219	385	379	265	377	377
average per return			1.5		2.7	\$62,419	\$55,129	\$22,118	\$33,125	\$921
\$75,000 to \$99,999	233	443	66	1	282	\$20,022,356	\$18,225,086	\$4,959,361	\$11,779,993	\$340,178
# of returns			45	1	114	233	233	204	232	232
average per return			1.5	1.0	2.5	\$85,933	\$78,219	\$24,311	\$50,776	\$1,466
\$100,000 to \$199,999	165	317	64	0	212	\$20,752,763	\$19,189,016	\$5,050,014	\$13,011,307	\$401,515
# of returns			42	0	76	165	165	145	165	165
average per return			1.5		2.8	\$125,774	\$116,297	\$34,828	\$78,856	\$2,433
\$200,000 and over	32	63	12	0	51	\$13,766,036	\$13,547,260	\$2,157,503	\$11,217,557	\$452,018
# of returns			8	0	20	32	32	32	32	32
average per return			1.5		2.6	\$430,189	\$423,352	\$67,422	\$350,549	\$14,126
GRAND TOTAL	2,789	4,662	715	12	2,711	\$120,787,762	\$101,125,781	\$26,087,795	\$63,093,393	\$1,932,210
# of returns			508	12	1,186	2,789	2,507	1,129	1,983	1,981
average per return			1.4	1.0	2.3	\$43,309	\$40,337	\$23,107	\$31,817	\$975

TABLE 73
Taylor

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	256	337	64		99	\$788,368	(\$53,081)	\$419,107	\$114,661	\$2,974
# of returns			47		47	256	188	27	68	68
average per return			1.4		2.1	\$3,080	(\$282)	\$15,522	\$1,686	\$44
\$10,000 to \$19,999	270	417	75		239	\$4,121,435	\$2,733,921	\$722,459	\$928,633	\$24,228
# of returns			50		110	270	230	53	139	139
average per return			1.5		2.2	\$15,265	\$11,887	\$13,631	\$6,681	\$174
\$20,000 to \$29,999	195	323	56		188	\$4,783,448	\$3,677,444	\$905,826	\$1,577,894	\$41,867
# of returns			39		88	195	180	58	162	162
average per return			1.4		2.1	\$24,531	\$20,430	\$15,618	\$9,740	\$258
\$30,000 to \$49,999	263	466	42		342	\$10,442,316	\$8,401,869	\$2,282,971	\$4,630,916	\$124,798
# of returns			31		139	263	249	122	240	240
average per return			1.4		2.5	\$39,705	\$33,742	\$18,713	\$19,295	\$520
\$50,000 to \$74,999	250	471	30		405	\$15,554,234	\$13,917,334	\$3,894,105	\$8,315,935	\$230,401
# of returns			21		146	250	249	189	244	244
average per return			1.4		2.8	\$62,217	\$55,893	\$20,604	\$34,082	\$944
\$75,000 to \$99,999	125	246	18		192	\$10,762,670	\$10,061,696	\$2,394,175	\$6,780,467	\$194,310
# of returns			13		76	125	125	105	125	125
average per return			1.4		2.5	\$86,101	\$80,494	\$22,802	\$54,244	\$1,554
\$100,000 to \$199,999	79	150	26		109	\$9,929,186	\$9,303,931	\$1,988,347	\$6,544,534	\$203,838
# of returns			19		42	79	79	68	78	78
average per return			1.4		2.6	\$125,686	\$117,771	\$29,240	\$83,904	\$2,613
\$200,000 and over	16	32	7		29	\$5,710,314	\$5,620,798	\$650,430	\$4,737,490	\$184,618
# of returns			4		9	16	16	13	16	16
average per return			1.8		3.2	\$356,895	\$351,300	\$50,033	\$296,093	\$11,539
GRAND TOTAL	1,454	2,442	318	3	1,603	\$62,091,971	\$53,663,912	\$13,257,420	\$33,630,530	\$1,007,034
# of returns			224	3	657	1,454	1,316	635	1,072	1,072
average per return			1.4	1.0	2.4	\$42,704	\$40,778	\$20,878	\$31,372	\$939

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	1,102	1,486	178		582	\$550,971	(\$2,889,765)	\$657,219	\$276,577	\$7,110
# of returns			150		374	1,102	775	31	169	169
average per return			1.2		1.6	\$500	(\$3,729)	\$21,201	\$1,637	\$42
\$10,000 to \$19,999	969	1,594	142		1,044	\$14,811,605	\$9,259,152	\$745,135	\$2,544,943	\$66,356
# of returns			104		567	969	826	60	455	454
average per return			1.4		1.8	\$15,285	\$11,210	\$12,419	\$5,593	\$146
\$20,000 to \$29,999	661	1,130	88		798	\$16,592,255	\$11,029,134	\$1,140,335	\$5,510,233	\$146,059
# of returns			60		410	661	581	79	553	553
average per return			1.5		1.9	\$25,102	\$18,983	\$14,435	\$9,964	\$264
\$30,000 to \$49,999	760	1,278	115		826	\$29,577,006	\$21,038,412	\$4,325,643	\$13,212,615	\$360,734
# of returns			82		405	760	668	260	636	636
average per return			1.4		2.0	\$38,917	\$31,495	\$16,637	\$20,775	\$567
\$50,000 to \$74,999	498	891	101		587	\$30,450,244	\$23,703,784	\$6,177,108	\$14,916,054	\$417,657
# of returns			70		263	498	476	291	433	433
average per return			1.4		2.2	\$61,145	\$49,798	\$21,227	\$34,448	\$965
\$75,000 to \$99,999	352	663	55		451	\$30,428,321	\$26,781,202	\$6,971,405	\$17,580,308	\$509,739
# of returns			37		203	352	348	286	337	337
average per return			1.5		2.2	\$86,444	\$76,957	\$24,376	\$52,167	\$1,513
\$100,000 to \$199,999	226	439	25		274	\$27,752,356	\$25,122,817	\$5,815,535	\$17,973,842	\$557,132
# of returns			19		130	226	222	202	219	219
average per return			1.3		2.1	\$122,798	\$113,166	\$28,790	\$82,072	\$2,544
\$200,000 and over	23	44	1		33	\$7,638,316	\$7,538,611	\$827,124	\$6,549,327	\$256,547
# of returns			1		15	23	23	20	23	23
average per return			1.0		2.2	\$332,101	\$327,766	\$41,356	\$284,753	\$11,154
GRAND TOTAL	4,591	7,525	705	8	4,595	\$157,801,074	\$121,583,347	\$26,659,504	\$78,563,899	\$2,321,334
# of returns			523	8	2,367	4,591	3,919	1,229	2,825	2,824
average per return			1.3	1.0	1.9	\$34,372	\$31,024	\$21,692	\$27,810	\$822

CITIES/TOWNS WITHIN NAVAJO COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Show Low 6,434, or 20.2% of the county total
Most People Represented:	Show Low 13,879, or 18.4% of the county total
Most Age 65 Exemptions:	Show Low 2,015, or 27.7% of the county total
Most Blind Exemptions:	Show Low 42, or 34.7% of the county total
Most Dependents Claimed:	Winslow 4,595, or 15.5% of the county total
Most Dependents as a % of Total Population:	Winslow 42.8%
Least Dependents as a % of Total Population:	Show Low 30.0%
Most 65 & Over Persons as a % of Total Population:	Show Low 14.5%
Least 65 & Over Persons as a % of Total Population:	Winslow 6.6%
Highest Average FAGI:	Pinetop-Lakeside \$51,553
Lowest Average FAGI:	Winslow \$34,372
Highest Per Capita FAGI:	Pinetop-Lakeside \$23,347
Lowest Per Capita FAGI:	Winslow \$14,693
Highest % of Itemizers:	Pinetop-Lakeside 46.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN NAVAJO COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Pinetop-Lakeside	\$51,553	\$54,467	(5.4%)
Show Low	\$45,626	\$47,753	(4.5%)
Snowflake	\$43,309	\$45,062	(3.9%)
Taylor	\$42,704	\$42,703	0.0%
Navajo County	\$40,361	\$41,288	(2.2%)
Holbrook	\$35,255	\$38,650	(8.8%)
Winslow	\$34,372	\$33,232	3.4%

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	375,007	350,917	6.9%
# of people represented	760,206	719,572	5.6%
# of people over 65	90,234	82,114	9.9%
# of blind persons	1,575	1,397	12.7%
# of dependents	240,007	229,369	4.6%
<u>Total</u> FAGI (millions)	\$19,526.5	\$18,587.1	5.1%
<u>Average</u> FAGI	\$52,070	\$52,967	(1.7%)
<u>Total</u> Taxable Income (millions)	\$12,078.3	\$11,955.3	1.0%
<u>Average</u> Taxable Income	\$41,163	\$42,373	(2.9%)
<u>Total</u> Tax Liability (millions)	\$393.8	\$415.8	(5.3%)
<u>Average</u> Tax Liability	\$1,343	\$1,475	(8.9%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$1,050	\$1,185	(11.4%)

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 \$25,686. This is a 0.6% decrease over the 2006 per capita figure, \$25,831.

The five incorporated cities/towns in this county account for 93.8% of the returns and 92.7% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$25,337. This is a 0.9% 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	62,702	78,739	12,011	258	20,700	\$227,750,803	(\$6,285,388)	\$104,646,103	\$23,820,040	\$625,489
# of returns			9,819	237	12,714	62,702	47,680	5,444	13,659	13,582
average per return			1.2	1.1	1.6	\$3,632	(\$132)	\$19,222	\$1,744	\$46
\$10,000 to \$19,999	65,969	94,248	14,166	266	41,641	\$1,054,906,500	\$715,863,331	\$129,248,522	\$279,236,090	\$7,285,715
# of returns			11,036	263	23,341	65,969	56,804	9,257	42,861	42,799
average per return			1.3	1.0	1.8	\$15,991	\$12,602	\$13,962	\$6,515	\$170
\$20,000 to \$29,999	55,222	82,655	10,471	217	40,218	\$1,407,740,174	\$1,062,888,289	\$182,973,473	\$598,171,232	\$15,990,996
# of returns			7,755	189	21,671	55,222	48,801	12,573	50,548	50,530
average per return			1.4	1.1	1.9	\$25,492	\$21,780	\$14,553	\$11,834	\$316
\$30,000 to \$49,999	69,791	106,758	14,747	313	47,392	\$2,778,630,924	\$2,262,113,426	\$496,617,917	\$1,480,175,535	\$40,764,839
# of returns			10,618	262	25,028	69,791	64,389	31,090	66,702	66,695
average per return			1.4	1.2	1.9	\$39,814	\$35,132	\$15,974	\$22,191	\$611
\$50,000 to \$74,999	51,032	85,888	14,237	223	36,271	\$3,183,764,824	\$2,789,528,584	\$680,424,047	\$1,833,033,729	\$52,043,017
# of returns			10,187	219	19,345	51,032	50,267	35,342	49,939	49,935
average per return			1.4	1.0	1.9	\$62,388	\$55,494	\$19,253	\$36,705	\$1,042
\$75,000 to \$99,999	30,237	54,934	9,831	133	23,092	\$2,623,805,819	\$2,380,289,936	\$566,117,478	\$1,629,319,880	\$47,868,166
# of returns			6,592	130	12,308	30,237	30,222	25,111	29,887	29,887
average per return			1.5	1.0	1.9	\$86,775	\$78,760	\$22,545	\$54,516	\$1,602
\$100,000 to \$199,999	31,264	58,364	11,112	134	23,949	\$4,139,726,546	\$3,856,114,420	\$822,120,811	\$2,844,187,038	\$90,564,407
# of returns			7,298	133	12,849	31,264	31,257	28,292	31,072	31,072
average per return			1.5	1.0	1.9	\$132,412	\$123,368	\$29,058	\$91,535	\$2,915
\$200,000 to \$499,999	7,131	13,284	2,925	24	5,487	\$2,034,236,367	\$1,961,183,661	\$318,579,205	\$1,589,940,520	\$60,089,252
# of returns			1,915	24	2,896	7,131	7,130	6,570	7,105	7,105
average per return			1.5	1.0	1.9	\$285,267	\$275,061	\$48,490	\$223,778	\$8,457
\$500,000 to \$999,999	1,110	2,065	462	3	895	\$754,988,849	\$743,891,697	\$88,828,187	\$641,435,685	\$26,994,219
# of returns			309	3	448	1,110	1,109	1,003	1,105	1,105
average per return			1.5	1.0	2.0	\$680,170	\$670,777	\$88,562	\$580,485	\$24,429
\$1,000,000 to \$4,999,999	504	914	248	3	347	\$915,765,042	\$907,355,130	\$91,615,531	\$806,477,418	\$35,667,032
# of returns			168	3	161	504	504	452	504	504
average per return			1.5	1.0	2.2	\$1,816,994	\$1,800,308	\$202,689	\$1,600,154	\$70,768
\$5,000,000 and over	45	74	24	1	15	\$405,172,609	\$404,911,840	\$42,033,109	\$352,479,417	\$15,925,679
# of returns			17	1	10	45	45	42	45	45
average per return			1.4	1.0	1.5	\$9,003,836	\$8,998,041	\$1,000,788	\$7,832,876	\$353,904
GRAND TOTAL	375,007	577,923	90,234	1,575	240,007	\$19,526,488,457	\$17,077,854,926	\$3,523,204,383	\$12,078,276,584	\$393,818,811
# of returns			65,714	1,464	130,771	375,007	338,208	155,176	293,427	293,259
average per return			1.4	1.1	1.8	\$52,070	\$50,495	\$22,705	\$41,163	\$1,343

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	1,092	1,432	235	1	366	\$6,205,111	\$683,118	\$2,295,321	\$436,615	\$11,308
# of returns			176	1	211	1,092	811	125	234	232
average per return			1.3	1.0	1.7	\$5,682	\$842	\$18,363	\$1,866	\$49
\$10,000 to \$19,999	1,115	1,626	273	3	692	\$19,814,690	\$12,030,964	\$2,822,182	\$4,686,572	\$122,009
# of returns			209	3	381	1,115	949	191	706	705
average per return			1.3	1.0	1.8	\$17,771	\$12,678	\$14,776	\$6,638	\$173
\$20,000 to \$29,999	932	1,419	173	6	645	\$24,162,409	\$17,765,186	\$4,293,351	\$9,719,270	\$259,889
# of returns			127	6	354	932	810	278	828	828
average per return			1.4	1.0	1.8	\$25,925	\$21,932	\$15,444	\$11,738	\$314
\$30,000 to \$49,999	1,440	2,337	260	7	1,071	\$59,474,771	\$48,129,619	\$12,826,423	\$28,642,651	\$782,479
# of returns			187	6	563	1,440	1,355	729	1,350	1,349
average per return			1.4	1.2	1.9	\$41,302	\$35,520	\$17,595	\$21,217	\$580
\$50,000 to \$74,999	1,436	2,548	260	2	1,300	\$91,755,255	\$79,302,946	\$21,248,422	\$50,092,536	\$1,405,364
# of returns			180	2	637	1,436	1,411	1,033	1,401	1,401
average per return			1.4	1.0	2.0	\$63,896	\$56,203	\$20,570	\$35,755	\$1,003
\$75,000 to \$99,999	825	1,544	184	1	695	\$72,089,140	\$65,762,091	\$17,241,918	\$43,486,214	\$1,261,368
# of returns			124	1	369	825	825	720	815	815
average per return			1.5	1.0	1.9	\$87,381	\$79,712	\$23,947	\$53,357	\$1,548
\$100,000 to \$199,999	712	1,356	225	0	505	\$92,780,824	\$86,590,276	\$20,842,179	\$61,733,002	\$1,938,275
# of returns			148	0	263	712	712	670	709	709
average per return			1.5		1.9	\$130,310	\$121,616	\$31,108	\$87,071	\$2,734
\$200,000 to \$499,999	118	229	34	2	76	\$32,886,997	\$32,066,973	\$5,688,922	\$25,377,403	\$945,241
# of returns			26	2	41	118	118	111	118	118
average per return			1.3	1.0	1.9	\$278,703	\$271,754	\$51,252	\$215,063	\$8,011
\$500,000 to \$999,999	18	35	16	0	4	\$12,280,829	\$11,856,667	\$744,098	\$10,363,656	\$434,189
# of returns			10	0	2	18	18	13	18	18
average per return			1.6		2.0	\$682,268	\$658,704	\$57,238	\$575,759	\$24,122
\$1,000,000 and over	14	28	3	0	2	\$27,249,268	\$25,661,160	\$1,516,437	\$23,325,084	\$1,029,869
# of returns			2	0	2	14	14	9	14	14
average per return			1.5		1.0	\$1,946,376	\$1,832,940	\$168,493	\$1,666,077	\$73,562
GRAND TOTAL	7,702	12,554	1,663	22	5,356	\$438,699,294	\$379,849,000	\$89,519,253	\$257,863,003	\$8,189,991
# of returns			1,189	21	2,823	7,702	7,023	3,879	6,193	6,189
average per return			1.4	1.0	1.9	\$56,959	\$54,086	\$23,078	\$41,638	\$1,323

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	1,022	1,329	178	4	394	\$7,542,659	\$923,574	\$2,136,382	\$362,005	\$9,387
# of returns			138	4	222	1,022	787	113	207	207
average per return			1.3	1.0	1.8	\$7,380	\$1,174	\$18,906	\$1,749	\$45
\$10,000 to \$19,999	945	1,402	197	0	616	\$17,711,788	\$10,547,838	\$2,692,200	\$3,837,097	\$99,978
# of returns			141	0	343	945	829	163	597	597
average per return			1.4		1.8	\$18,743	\$12,724	\$16,517	\$6,427	\$167
\$20,000 to \$29,999	815	1,291	164	4	674	\$22,496,158	\$15,895,802	\$3,661,176	\$7,948,145	\$211,662
# of returns			117	4	352	815	737	220	711	711
average per return			1.4	1.0	1.9	\$27,603	\$21,568	\$16,642	\$11,179	\$298
\$30,000 to \$49,999	1,320	2,170	242	2	1,186	\$54,940,200	\$43,557,934	\$11,404,596	\$26,070,920	\$712,449
# of returns			169	2	592	1,320	1,236	662	1,233	1,233
average per return			1.4	1.0	2.0	\$41,621	\$35,241	\$17,227	\$21,144	\$578
\$50,000 to \$74,999	1,463	2,577	179	3	1,549	\$93,343,978	\$83,046,488	\$22,094,210	\$51,943,180	\$1,463,020
# of returns			135	3	767	1,463	1,453	1,095	1,437	1,436
average per return			1.3	1.0	2.0	\$63,803	\$57,155	\$20,177	\$36,147	\$1,019
\$75,000 to \$99,999	994	1,894	111	1	1,215	\$86,429,159	\$79,881,613	\$19,974,326	\$53,264,672	\$1,537,447
# of returns			73	1	605	994	994	856	990	990
average per return			1.5	1.0	2.0	\$86,951	\$80,364	\$23,334	\$53,803	\$1,553
\$100,000 to \$199,999	826	1,594	106	3	970	\$105,438,078	\$99,414,328	\$21,639,617	\$72,196,961	\$2,249,891
# of returns			70	3	463	826	826	741	823	823
average per return			1.5	1.0	2.1	\$127,649	\$120,356	\$29,203	\$87,724	\$2,734
\$200,000 and over	84	159	18	0	101	\$27,468,281	\$27,534,470	\$6,524,570	\$20,165,291	\$772,130
# of returns			11	0	47	84	84	74	84	84
average per return			1.6		2.1	\$327,003	\$327,791	\$88,170	\$240,063	\$9,192
GRAND TOTAL	7,469	12,416	1,195	17	6,705	\$415,370,301	\$360,802,047	\$90,127,077	\$235,788,271	\$7,055,964
# of returns			854	17	3,391	7,469	6,946	3,924	6,082	6,081
average per return			1.4	1.0	2.0	\$55,613	\$51,944	\$22,968	\$38,768	\$1,160

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	57,589	72,043	10,212	241	19,302	\$196,953,137	(\$6,321,632)	\$91,387,510	\$22,197,673	\$583,435
# of returns			8,433	220	11,890	57,589	43,695	4,680	12,728	12,654
average per return			1.2	1.1	1.6	\$3,420	(\$145)	\$19,527	\$1,744	\$46
\$10,000 to \$19,999	60,788	86,812	11,855	239	39,299	\$961,815,328	\$658,779,007	\$111,506,943	\$259,711,559	\$6,777,093
# of returns			9,327	236	22,048	60,788	52,228	8,054	39,714	39,653
average per return			1.3	1.0	1.8	\$15,822	\$12,614	\$13,845	\$6,540	\$171
\$20,000 to \$29,999	50,938	76,118	8,687	193	37,788	\$1,292,284,938	\$980,787,575	\$160,199,621	\$558,187,035	\$14,925,059
# of returns			6,476	166	20,374	50,938	44,939	11,124	46,919	46,903
average per return			1.3	1.2	1.9	\$25,370	\$21,825	\$14,401	\$11,897	\$318
\$30,000 to \$49,999	63,106	96,061	11,895	278	43,412	\$2,498,111,233	\$2,047,130,625	\$435,317,828	\$1,356,055,658	\$37,373,719
# of returns			8,668	228	22,991	63,106	58,082	27,550	60,623	60,617
average per return			1.4	1.2	1.9	\$39,586	\$35,246	\$15,801	\$22,369	\$617
\$50,000 to \$74,999	44,111	73,995	11,494	183	31,329	\$2,742,243,801	\$2,419,324,308	\$579,606,377	\$1,602,322,485	\$45,543,066
# of returns			8,276	179	16,874	44,111	43,438	30,333	43,260	43,257
average per return			1.4	1.0	1.9	\$62,167	\$55,696	\$19,108	\$37,039	\$1,053
\$75,000 to \$99,999	25,541	46,221	7,733	110	19,529	\$2,214,390,825	\$2,020,157,382	\$473,221,855	\$1,391,487,902	\$40,971,988
# of returns			5,256	107	10,482	25,541	25,535	21,198	25,252	25,252
average per return			1.5	1.0	1.9	\$86,699	\$79,113	\$22,324	\$55,104	\$1,623
\$100,000 to \$199,999	26,661	49,660	8,834	112	20,791	\$3,534,953,443	\$3,306,692,554	\$697,562,785	\$2,447,359,756	\$78,087,933
# of returns			5,873	111	11,240	26,661	26,659	24,186	26,513	26,513
average per return			1.5	1.0	1.8	\$132,589	\$124,037	\$28,842	\$92,308	\$2,945
\$200,000 to \$499,999	6,469	12,053	2,484	18	5,162	\$1,853,354,209	\$1,789,084,002	\$291,421,323	\$1,450,008,901	\$54,842,352
# of returns			1,637	18	2,727	6,469	6,469	5,978	6,445	6,445
average per return			1.5	1.0	1.9	\$286,498	\$276,563	\$48,749	\$224,982	\$8,509
\$500,000 to \$999,999	1,040	1,934	388	2	868	\$707,875,447	\$697,736,893	\$84,274,927	\$601,072,600	\$25,297,100
# of returns			263	2	434	1,040	1,039	945	1,035	1,035
average per return			1.5	1.0	2.0	\$680,649	\$671,547	\$89,180	\$580,746	\$24,442
\$1,000,000 to \$4,999,999	466	843	221	3	342	\$848,415,636	\$841,150,105	\$83,537,274	\$749,333,705	\$33,145,609
# of returns			151	3	159	466	466	421	466	466
average per return			1.5	1.0	2.2	\$1,820,634	\$1,805,043	\$198,426	\$1,608,012	\$71,128
\$5,000,000 and over	44	72	24	1	14	\$399,585,485	\$399,375,283	\$42,024,078	\$346,958,135	\$15,677,091
# of returns			17	1	9	44	44	41	44	44
average per return			1.4	1.0	1.6	\$9,081,488	\$9,076,711	\$1,024,978	\$7,885,412	\$356,298
GRAND TOTAL	336,753	515,812	73,827	1,380	217,836	\$17,249,983,480	\$15,153,896,102	\$3,050,060,521	\$10,784,695,409	\$353,224,445
# of returns			54,377	1,271	119,228	336,753	302,594	134,510	262,999	262,839
average per return			1.4	1.1	1.8	\$51,224	\$50,080	\$22,675	\$41,007	\$1,344

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

Most Returns Filed:	Tucson/South Tucson/Oro Valley 336,753, or 89.8% of the county total
Most People Represented:	Tucson/South Tucson/Oro Valley 679,300, or 89.4% of the county total
Most Age 65 Exemptions:	Tucson/South Tucson/Oro Valley 73,827, or 81.8% of the county total
Most Blind Exemptions:	Tucson/South Tucson/Oro Valley 1,380, or 87.6% of the county total
Most Dependents Claimed:	Tucson/South Tucson/Oro Valley 217,836, or 90.8% of the county total
Most Dependents as a % of Total Population:	Sahuarita 36.7%
Least Dependents as a % of Total Population:	Marana 31.5%
Most 65 & Over Persons as a % of Total Population:	Tucson/South Tucson/Oro Valley 10.9%
Least 65 & Over Persons as a % of Total Population:	Sahuarita 6.5%
Highest Average FAGI:	Marana \$56,959
Lowest Average FAGI:	Tucson/South Tucson/Oro Valley \$51,224
Highest Per Capita FAGI:	Marana \$25,791
Lowest Per Capita FAGI:	Sahuarita \$22,765
Highest % of Itemizers:	Sahuarita 52.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN PIMA COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Marana	\$56,959	\$54,475	4.6%
Sahuarita	\$55,613	\$54,199	2.6%
Pima County	\$52,070	\$52,967	(1.7%)
Tucson/South Tucson/Oro Valley	\$51,224	\$52,495	(2.4%)

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	95,616	82,125	16.4%
# of people represented	216,389	186,581	16.0%
# of people over 65	19,116	15,727	21.5%
# of blind persons	745	197	278.2%
# of dependents	78,379	67,469	16.2%
<u>Total</u> FAGI (millions)	\$4,452.7	\$3,837.0	16.0%
<u>Average</u> FAGI	\$46,568	\$46,722	(0.3%)
<u>Total</u> Taxable Income (millions)	\$2,576.3	\$2,331.0	10.5%
<u>Average</u> Taxable Income	\$34,620	\$35,328	(2.0%)
<u>Total</u> Tax Liability (millions)	\$79.2	\$76.4	3.8%
<u>Average</u> Tax Liability	\$1,065	\$1,158	(8.0%)
<u>Average Tax Liability Per Return</u>	\$829	\$930	(10.9%)

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 \$20,577. This is a 0.1% increase over the 2006 per capita figure, \$20,565.

The nine incorporated cities/towns in this county account for 90.2% of the returns and 92.4% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$21,135. This is a 0.5% increase 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	14,821	19,754	3,622	78	6,560	\$16,771,383	(\$51,175,198)	\$28,503,849	\$4,538,513	\$117,791
# of returns			2,785	74	3,838	14,821	11,157	1,602	2,627	2,611
average per return			1.3	1.1	1.7	\$1,132	(\$4,587)	\$17,793	\$1,728	\$45
\$10,000 to \$19,999	14,855	22,398	3,981	157	10,693	\$246,876,348	\$158,374,848	\$34,374,773	\$53,471,799	\$1,393,033
# of returns			2,914	127	5,864	14,855	13,046	2,349	8,847	8,833
average per return			1.4	1.2	1.8	\$16,619	\$12,140	\$14,634	\$6,044	\$158
\$20,000 to \$29,999	13,421	21,232	2,619	215	12,237	\$349,245,616	\$259,980,811	\$51,945,236	\$131,876,417	\$3,514,495
# of returns			1,847	152	6,205	13,421	12,086	3,256	11,906	11,898
average per return			1.4	1.4	2.0	\$26,022	\$21,511	\$15,954	\$11,076	\$295
\$30,000 to \$49,999	20,764	33,237	3,265	198	18,546	\$833,948,351	\$686,270,738	\$259,855,321	\$425,452,821	\$11,655,731
# of returns			2,325	134	9,224	20,764	19,317	9,456	19,738	19,737
average per return			1.4	1.5	2.0	\$40,163	\$35,527	\$27,480	\$21,555	\$591
\$50,000 to \$74,999	15,797	27,829	2,533	66	15,507	\$985,362,814	\$873,517,768	\$233,696,232	\$552,710,959	\$15,514,076
# of returns			1,816	53	7,554	15,797	15,526	11,063	15,470	15,468
average per return			1.4	1.2	2.1	\$62,377	\$56,262	\$21,124	\$35,728	\$1,003
\$75,000 to \$99,999	8,709	16,377	1,577	20	8,609	\$752,797,509	\$694,460,079	\$172,604,208	\$466,198,441	\$13,533,095
# of returns			1,064	19	4,223	8,709	8,686	7,271	8,627	8,627
average per return			1.5	1.1	2.0	\$86,439	\$79,952	\$23,739	\$54,039	\$1,569
\$100,000 to \$199,999	6,423	12,252	1,256	8	5,729	\$819,417,535	\$774,560,780	\$176,825,129	\$557,538,957	\$17,460,520
# of returns			860	8	2,928	6,423	6,421	5,813	6,383	6,383
average per return			1.5	1.0	2.0	\$127,576	\$120,629	\$30,419	\$87,347	\$2,735
\$200,000 to \$499,999	664	1,244	180	1	415	\$186,452,921	\$181,015,637	\$32,584,074	\$143,138,949	\$5,384,791
# of returns			123	1	225	664	664	597	658	658
average per return			1.5	1.0	1.8	\$280,803	\$272,614	\$54,580	\$217,536	\$8,184
\$500,000 to \$999,999	100	186	48	1	63	\$68,915,546	\$67,900,503	\$8,183,143	\$58,741,436	\$2,478,048
# of returns			31	1	32	100	100	87	99	99
average per return			1.5	1.0	2.0	\$689,155	\$679,005	\$94,059	\$593,348	\$25,031
\$1,000,000 and over	62	115	35	1	20	\$192,894,920	\$193,096,766	\$9,767,895	\$182,640,534	\$8,173,758
# of returns			23	1	12	62	62	55	62	62
average per return			1.5	1.0	1.7	\$3,111,208	\$3,114,464	\$177,598	\$2,945,815	\$131,835
GRAND TOTAL	95,616	154,624	19,116	745	78,379	\$4,452,682,942	\$3,838,002,732	\$1,008,339,861	\$2,576,308,826	\$79,225,338
# of returns			13,788	570	40,105	95,616	87,065	41,549	74,417	74,376
average per return			1.4	1.3	2.0	\$46,568	\$44,082	\$24,269	\$34,620	\$1,065

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	3,968	5,158	1,477	21	1,073	\$9,566,397	(\$3,169,762)	\$9,012,468	\$1,167,402	\$30,231
# of returns			1,130	21	647	3,968	3,040	522	706	703
average per return			1.3	1.0	1.7	\$2,411	(\$1,043)	\$17,265	\$1,654	\$43
\$10,000 to \$19,999	4,022	5,730	1,738	27	1,817	\$64,530,324	\$44,195,029	\$11,490,608	\$15,817,107	\$411,998
# of returns			1,281	26	1,008	4,022	3,529	837	2,545	2,543
average per return			1.4	1.0	1.8	\$16,044	\$12,523	\$13,728	\$6,215	\$162
\$20,000 to \$29,999	3,426	5,103	1,175	10	1,903	\$88,519,034	\$66,327,862	\$16,743,486	\$35,652,525	\$952,920
# of returns			836	10	1,029	3,426	3,038	1,050	3,023	3,020
average per return			1.4	1.0	1.8	\$25,837	\$21,833	\$15,946	\$11,794	\$316
\$30,000 to \$49,999	5,036	7,826	1,483	22	3,015	\$200,433,962	\$165,512,126	\$43,811,517	\$101,002,700	\$2,774,041
# of returns			1,028	22	1,548	5,036	4,706	2,565	4,756	4,755
average per return			1.4	1.0	1.9	\$39,800	\$35,170	\$17,081	\$21,237	\$583
\$50,000 to \$74,999	3,768	6,495	1,127	16	2,511	\$234,394,472	\$204,518,474	\$56,323,344	\$128,385,780	\$3,614,487
# of returns			779	15	1,279	3,768	3,703	2,722	3,692	3,692
average per return			1.4	1.1	2.0	\$62,207	\$55,230	\$20,692	\$34,774	\$979
\$75,000 to \$99,999	2,159	4,020	732	5	1,329	\$186,209,447	\$170,405,866	\$44,343,751	\$113,288,239	\$3,299,680
# of returns			482	5	708	2,159	2,159	1,848	2,138	2,138
average per return			1.5	1.0	1.9	\$86,248	\$78,928	\$23,996	\$52,988	\$1,543
\$100,000 to \$199,999	1,839	3,465	594	5	1,062	\$239,262,721	\$224,306,635	\$54,396,883	\$158,912,773	\$5,009,586
# of returns			398	5	578	1,839	1,839	1,687	1,827	1,827
average per return			1.5	1.0	1.8	\$130,105	\$121,972	\$32,245	\$86,980	\$2,742
\$200,000 to \$499,999	240	457	77	1	118	\$69,890,235	\$67,200,837	\$13,128,372	\$51,801,687	\$1,943,695
# of returns			52	1	69	240	240	210	236	236
average per return			1.5	1.0	1.7	\$291,209	\$280,003	\$62,516	\$219,499	\$8,236
\$500,000 to \$999,999	52	97	17	1	24	\$37,410,673	\$36,286,039	\$5,162,038	\$30,483,146	\$1,287,438
# of returns			11	1	14	52	52	46	51	51
average per return			1.5	1.0	1.7	\$719,436	\$697,808	\$112,218	\$597,709	\$25,244
\$1,000,000 and over	21	38	9	0	6	\$89,651,723	\$90,325,637	\$4,862,365	\$85,375,072	\$3,837,061
# of returns			7	0	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	24,531	38,389	8,429	108	12,858	\$1,219,868,987	\$1,065,908,743	\$259,274,832	\$721,886,431	\$23,161,137
# of returns			6,004	106	6,884	24,531	22,327	11,508	18,995	18,986
average per return			1.4	1.0	1.9	\$49,728	\$47,741	\$22,530	\$38,004	\$1,220

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	3,553	4,725	754	23	1,713	\$9,843,474	(\$6,115,373)	\$5,281,789	\$1,137,628	\$29,471
# of returns			572	20	1,002	3,553	2,639	313	684	678
average per return			1.3	1.2	1.7	\$2,770	(\$2,317)	\$16,875	\$1,663	\$43
\$10,000 to \$19,999	3,549	5,435	819	58	2,825	\$57,837,085	\$37,512,732	\$6,105,547	\$12,424,673	\$323,610
# of returns			599	45	1,582	3,549	3,082	421	2,127	2,122
average per return			1.4	1.3	1.8	\$16,297	\$12,172	\$14,502	\$5,841	\$153
\$20,000 to \$29,999	2,977	4,867	566	65	3,006	\$76,791,629	\$57,661,999	\$8,797,957	\$28,752,896	\$764,183
# of returns			393	40	1,546	2,977	2,704	590	2,723	2,721
average per return			1.4	1.6	1.9	\$25,795	\$21,325	\$14,912	\$10,559	\$281
\$30,000 to \$49,999	4,334	7,146	706	70	4,365	\$172,474,820	\$141,040,622	\$29,733,718	\$87,886,772	\$2,396,818
# of returns			507	43	2,147	4,334	4,039	1,795	4,151	4,151
average per return			1.4	1.6	2.0	\$39,796	\$34,920	\$16,565	\$21,172	\$577
\$50,000 to \$74,999	2,964	5,270	554	17	2,990	\$186,470,196	\$163,673,386	\$40,030,642	\$105,213,339	\$2,951,428
# of returns			397	13	1,428	2,964	2,916	2,049	2,913	2,912
average per return			1.4	1.3	2.1	\$62,912	\$56,129	\$19,537	\$36,119	\$1,014
\$75,000 to \$99,999	1,742	3,245	387	2	1,713	\$151,164,953	\$138,315,754	\$32,667,634	\$94,460,171	\$2,753,606
# of returns			267	2	824	1,742	1,740	1,441	1,728	1,728
average per return			1.4	1.0	2.1	\$86,777	\$79,492	\$22,670	\$54,664	\$1,594
\$100,000 to \$199,999	1,393	2,662	254	1	1,298	\$178,582,753	\$169,842,422	\$37,288,072	\$123,741,657	\$3,885,019
# of returns			180	1	669	1,393	1,393	1,262	1,388	1,388
average per return			1.4	1.0	1.9	\$128,200	\$121,926	\$29,547	\$89,151	\$2,799
\$200,000 to \$499,999	160	301	35	0	115	\$46,334,870	\$45,851,128	\$7,083,398	\$37,522,288	\$1,426,897
# of returns			26	0	56	160	160	150	160	160
average per return			1.3		2.1	\$289,593	\$286,570	\$47,223	\$234,514	\$8,918
\$500,000 to \$999,999	28	53	23	0	24	\$18,442,033	\$18,219,341	\$1,613,273	\$16,392,522	\$689,155
# of returns			14	0	11	28	28	22	28	28
average per return			1.6		2.2	\$658,644	\$650,691	\$73,331	\$585,447	\$24,613
\$1,000,000 and over	26	48	18	1	7	\$76,347,580	\$75,935,582	\$2,312,989	\$73,102,774	\$3,268,995
# of returns			11	1	4	26	26	21	26	26
average per return			1.6	1.0	1.8	\$2,936,445	\$2,920,599	\$110,142	\$2,811,645	\$125,731
GRAND TOTAL	20,726	33,752	4,116	237	18,056	\$974,289,393	\$841,937,593	\$170,915,019	\$580,634,720	\$18,489,182
# of returns			2,966	165	9,269	20,726	18,727	8,064	15,928	15,914
average per return			1.4	1.4	1.9	\$47,008	\$44,958	\$21,195	\$36,454	\$1,162

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	824	1,107	130	4	511	\$1,634,062	(\$1,339,386)	\$714,902	\$237,632	\$6,146
# of returns			100	4	300	824	609	54	132	132
average per return			1.3	1.0	1.7	\$1,983	(\$2,199)	\$13,239	\$1,800	\$47
\$10,000 to \$19,999	840	1,338	141	5	806	\$12,959,683	\$8,764,733	\$1,094,123	\$2,713,479	\$70,669
# of returns			105	4	445	840	741	75	466	465
average per return			1.3	1.3	1.8	\$15,428	\$11,828	\$14,588	\$5,823	\$152
\$20,000 to \$29,999	774	1,262	86	18	924	\$19,491,838	\$14,644,483	\$2,091,225	\$7,275,415	\$193,718
# of returns			67	11	448	774	697	136	697	697
average per return			1.3	1.6	2.1	\$25,183	\$21,011	\$15,377	\$10,438	\$278
\$30,000 to \$49,999	1,074	1,790	102	23	1,286	\$42,798,368	\$34,928,152	\$6,406,114	\$22,210,608	\$606,187
# of returns			75	13	606	1,074	993	406	1,030	1,030
average per return			1.4	1.8	2.1	\$39,850	\$35,174	\$15,779	\$21,564	\$589
\$50,000 to \$74,999	642	1,163	56	0	822	\$39,604,968	\$34,979,829	\$7,808,849	\$23,146,177	\$646,461
# of returns			45	0	378	642	626	423	631	631
average per return			1.2		2.2	\$61,690	\$55,878	\$18,461	\$36,682	\$1,025
\$75,000 to \$99,999	332	633	50	1	397	\$28,215,697	\$25,841,177	\$5,567,228	\$17,853,091	\$517,000
# of returns			33	1	177	332	329	250	329	329
average per return			1.5	1.0	2.2	\$84,987	\$78,545	\$22,269	\$54,265	\$1,571
\$100,000 to \$199,999	173	336	56	0	194	\$21,445,124	\$20,210,953	\$4,624,917	\$14,364,676	\$445,681
# of returns			37	0	88	173	173	150	171	171
average per return			1.5		2.2	\$123,960	\$116,826	\$30,833	\$84,004	\$2,606
\$200,000 and over	31	55	5	0	19	\$14,806,112	\$15,339,303	\$2,456,879	\$12,724,060	\$525,865
# of returns			4	0	11	31	31	27	31	31
average per return			1.3		1.7	\$477,617	\$494,816	\$90,996	\$410,454	\$16,963
GRAND TOTAL	4,690	7,684	626	51	4,959	\$180,955,852	\$153,369,244	\$30,764,237	\$100,525,138	\$3,011,727
# of returns			466	33	2,453	4,690	4,199	1,521	3,487	3,486
average per return			1.3	1.5	2.0	\$38,583	\$36,525	\$20,226	\$28,829	\$864

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	721	981	118	8	480	\$4,021,984	\$557,052	\$388,520	\$193,299	\$5,014
# of returns			98	8	281	721	482	27	123	123
average per return			1.2	1.0	1.7	\$5,578	\$1,156	\$14,390	\$1,572	\$41
\$10,000 to \$19,999	849	1,392	94	32	986	\$13,097,197	\$9,020,571	\$557,978	\$2,348,988	\$61,169
# of returns			68	24	538	849	763	47	454	451
average per return			1.4	1.3	1.8	\$15,427	\$11,823	\$11,872	\$5,174	\$136
\$20,000 to \$29,999	694	1,252	65	48	1,097	\$17,612,792	\$13,007,462	\$1,049,431	\$5,446,384	\$143,366
# of returns			44	35	526	694	652	66	625	625
average per return			1.5	1.4	2.1	\$25,379	\$19,950	\$15,900	\$8,714	\$229
\$30,000 to \$49,999	706	1,240	62	16	1,017	\$27,814,510	\$22,043,961	\$2,927,381	\$13,930,933	\$376,007
# of returns			44	10	463	706	658	187	693	693
average per return			1.4	1.6	2.2	\$39,397	\$33,501	\$15,654	\$20,102	\$543
\$50,000 to \$74,999	313	581	49	3	391	\$19,357,242	\$16,744,882	\$3,432,045	\$11,089,622	\$307,834
# of returns			35	2	168	313	307	172	306	306
average per return			1.4	1.5	2.3	\$61,844	\$54,544	\$19,954	\$36,241	\$1,006
\$75,000 to \$99,999	131	249	25	0	175	\$11,595,398	\$10,074,680	\$2,150,207	\$6,936,236	\$200,132
# of returns			18	0	73	131	131	94	130	130
average per return			1.4		2.4	\$88,514	\$76,906	\$22,875	\$53,356	\$1,539
\$100,000 to \$199,999	84	156	25	0	59	\$10,245,784	\$9,659,338	\$1,859,879	\$7,227,286	\$226,724
# of returns			20	0	29	84	84	68	84	84
average per return			1.3		2.0	\$121,974	\$114,992	\$27,351	\$86,039	\$2,699
\$200,000 and over	17	32	12	0	5	\$8,333,938	\$7,998,120	\$375,844	\$7,339,323	\$304,498
# of returns			7	0	3	17	17	10	17	17
average per return			1.7		1.7	\$490,232	\$470,478	\$37,584	\$431,725	\$17,912
GRAND TOTAL	3,515	5,883	450	107	4,210	\$112,078,845	\$89,106,066	\$12,741,285	\$54,512,071	\$1,624,744
# of returns			334	79	2,081	3,515	3,094	671	2,432	2,429
average per return			1.3	1.4	2.0	\$31,886	\$28,800	\$18,989	\$22,415	\$669

TABLE 84
Florence

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	646	866	158	2	241	\$4,549,771	\$201,330	\$1,304,217	\$208,920	\$5,419
# of returns			117	2	145	646	494	81	118	117
average per return			1.4	1.0	1.7	\$7,043	\$408	\$16,101	\$1,771	\$46
\$10,000 to \$19,999	680	1,003	204	6	461	\$11,514,915	\$7,520,012	\$1,950,952	\$2,569,757	\$66,985
# of returns			151	4	245	680	610	134	412	412
average per return			1.4	1.5	1.9	\$16,934	\$12,328	\$14,559	\$6,237	\$163
\$20,000 to \$29,999	712	1,097	149	4	575	\$18,764,947	\$14,050,840	\$2,676,282	\$7,350,102	\$195,999
# of returns			103	3	290	712	644	178	644	642
average per return			1.4	1.3	2.0	\$26,355	\$21,818	\$15,035	\$11,413	\$305
\$30,000 to \$49,999	1,291	2,042	180	3	1,059	\$52,709,329	\$43,402,063	\$8,978,121	\$28,715,801	\$791,027
# of returns			135	3	577	1,291	1,194	557	1,253	1,253
average per return			1.3	1.0	1.8	\$40,828	\$36,350	\$16,119	\$22,918	\$631
\$50,000 to \$74,999	914	1,612	133	4	908	\$56,367,422	\$50,153,055	\$11,851,870	\$32,768,336	\$920,659
# of returns			100	4	450	914	896	615	900	900
average per return			1.3	1.0	2.0	\$61,671	\$55,974	\$19,271	\$36,409	\$1,023
\$75,000 to \$99,999	418	803	66	1	484	\$35,730,079	\$32,991,852	\$7,394,368	\$22,598,886	\$651,276
# of returns			46	1	236	418	417	320	415	415
average per return			1.4	1.0	2.1	\$85,479	\$79,117	\$23,107	\$54,455	\$1,569
\$100,000 to \$199,999	250	485	45	1	244	\$31,054,879	\$29,235,073	\$6,375,853	\$21,106,974	\$653,601
# of returns			30	1	119	250	250	211	246	246
average per return			1.5	1.0	2.1	\$124,220	\$116,940	\$30,217	\$85,801	\$2,657
\$200,000 and over	28	50	19	0	8	\$13,150,975	\$12,725,784	\$1,353,074	\$11,221,517	\$463,743
# of returns			12	0	6	28	28	26	28	28
average per return			1.6		1.3	\$469,678	\$454,492	\$52,041	\$400,768	\$16,562
GRAND TOTAL	4,939	7,958	954	21	3,980	\$223,842,317	\$190,280,009	\$41,884,737	\$126,540,293	\$3,748,709
# of returns			694	18	2,068	4,939	4,533	2,122	4,016	4,013
average per return			1.4	1.2	1.9	\$45,321	\$41,977	\$19,738	\$31,509	\$934

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	150	191	38		52	\$598,171	\$115,104	\$144,223	\$48,290	\$1,251
# of returns			30		31	150	109	13	33	32
average per return			1.3		1.7	\$3,988	\$1,056	\$11,094	\$1,463	\$39
\$10,000 to \$19,999	147	219	80		64	\$2,147,254	\$1,499,151	\$271,685	\$506,404	\$13,205
# of returns			57		36	147	129	22	89	89
average per return			1.4		1.8	\$14,607	\$11,621	\$12,349	\$5,690	\$148
\$20,000 to \$29,999	101	157	32		62	\$2,601,297	\$2,022,555	\$266,336	\$1,113,812	\$29,804
# of returns			21		37	101	93	18	92	92
average per return			1.5		1.7	\$25,755	\$21,748	\$14,796	\$12,107	\$324
\$30,000 to \$49,999	201	315	44		148	\$8,216,335	\$6,776,037	\$929,203	\$4,762,458	\$131,908
# of returns			32		81	201	187	61	196	196
average per return			1.4		1.8	\$40,877	\$36,235	\$15,233	\$24,298	\$673
\$50,000 to \$74,999	205	365	35		217	\$12,597,056	\$11,142,571	\$1,035,875	\$8,378,149	\$236,310
# of returns			25		104	205	199	68	205	205
average per return			1.4		2.1	\$61,449	\$55,993	\$15,233	\$40,869	\$1,153
\$75,000 to \$99,999	100	195	18		117	\$8,599,381	\$7,894,532	\$1,001,837	\$6,017,722	\$174,943
# of returns			12		56	100	100	59	100	100
average per return			1.5		2.1	\$85,994	\$78,945	\$16,980	\$60,177	\$1,749
\$100,000 and over	49	97	5		44	\$5,913,891	\$5,588,695	\$782,791	\$4,386,414	\$134,609
# of returns			3		25	49	49	39	49	49
average per return			1.7		1.8	\$120,692	\$114,055	\$20,072	\$89,519	\$2,747
GRAND TOTAL	953	1,539	252	0	704	\$40,673,385	\$35,038,645	\$4,431,950	\$25,213,249	\$722,030
# of returns			180	0	370	953	866	280	764	763
average per return			1.4		1.9	\$42,679	\$40,460	\$15,828	\$33,002	\$946

TABLE 86
Mammoth

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	161	227	71		71	\$611,507	\$118,593	\$52,505	\$31,106	\$808
# of returns			50		44	161	128	5	19	19
average per return			1.4		1.6	\$3,798	\$927	\$10,501	\$1,637	\$43
\$10,000 to \$19,999	131	212	40		119	\$2,107,767	\$1,445,313	\$44,575	\$394,902	\$10,274
# of returns			28		61	131	122	6	71	71
average per return			1.4		2.0	\$16,090	\$11,847	\$7,429	\$5,562	\$145
\$20,000 to \$29,999	85	140	28		76	\$2,177,315	\$1,726,142	\$200,433	\$828,056	\$21,993
# of returns			18		38	85	81	14	77	77
average per return			1.6		2.0	\$25,615	\$21,310	\$14,317	\$10,754	\$286
\$30,000 to \$49,999	135	229	19		128	\$5,476,158	\$4,625,636	\$559,925	\$3,058,683	\$83,491
# of returns			12		62	135	128	30	132	132
average per return			1.6		2.1	\$40,564	\$36,138	\$18,664	\$23,172	\$633
\$50,000 to \$74,999	114	207	17		131	\$6,827,141	\$6,127,732	\$763,689	\$4,371,861	\$122,807
# of returns			12		60	114	112	34	112	112
average per return			1.4		2.2	\$59,887	\$54,712	\$22,461	\$39,034	\$1,096
\$75,000 to \$99,999	49	92	9		68	\$4,159,904	\$3,823,024	\$533,457	\$2,860,733	\$83,691
# of returns			6		26	49	49	30	49	49
average per return			1.5		2.6	\$84,896	\$78,021	\$17,782	\$58,382	\$1,708
\$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	692	1,140	187	3	605	\$23,904,543	\$20,297,665	\$2,545,660	\$13,477,355	\$386,813
# of returns			128	3	297	692	637	133	477	477
average per return			1.5	1.0	2.0	\$34,544	\$31,864	\$19,140	\$28,254	\$811

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	1,697	2,273	216	5	814	(\$10,524,471)	(\$21,659,812)	\$5,320,699	\$658,418	\$17,255
# of returns			179	5	482	1,697	1,330	268	326	323
average per return			1.2	1.0	1.7	(\$6,202)	(\$16,286)	\$19,853	\$2,020	\$53
\$10,000 to \$19,999	1,670	2,473	200	11	1,241	\$31,238,221	\$16,763,701	\$5,699,518	\$6,674,341	\$173,993
# of returns			150	9	676	1,670	1,470	325	1,032	1,030
average per return			1.3	1.2	1.8	\$18,706	\$11,404	\$17,537	\$6,467	\$169
\$20,000 to \$29,999	1,925	2,960	140	27	1,813	\$52,635,106	\$38,597,291	\$8,998,338	\$20,005,756	\$534,798
# of returns			107	20	909	1,925	1,740	521	1,699	1,699
average per return			1.3	1.4	2.0	\$27,343	\$22,182	\$17,271	\$11,775	\$315
\$30,000 to \$49,999	3,660	5,580	222	24	3,110	\$149,799,443	\$124,072,378	\$132,364,746	\$77,407,297	\$2,134,482
# of returns			166	17	1,583	3,660	3,370	1,872	3,479	3,479
average per return			1.3	1.4	2.0	\$40,929	\$36,817	\$70,708	\$22,250	\$614
\$50,000 to \$74,999	3,360	5,790	214	15	3,341	\$211,500,107	\$193,197,920	\$56,132,430	\$117,949,422	\$3,323,983
# of returns			165	12	1,696	3,360	3,330	2,587	3,302	3,301
average per return			1.3	1.3	2.0	\$62,946	\$58,017	\$21,698	\$35,721	\$1,007
\$75,000 to \$99,999	2,065	3,871	109	6	2,254	\$178,741,499	\$168,709,542	\$45,310,259	\$110,728,452	\$3,208,612
# of returns			82	5	1,135	2,065	2,063	1,805	2,052	2,052
average per return			1.3	1.2	2.0	\$86,558	\$81,779	\$25,103	\$53,961	\$1,564
\$100,000 to \$199,999	1,620	3,106	123	1	1,681	\$206,073,031	\$197,632,934	\$46,083,297	\$141,658,678	\$4,419,039
# of returns			91	1	872	1,620	1,619	1,502	1,616	1,616
average per return			1.4	1.0	1.9	\$127,206	\$122,071	\$30,681	\$87,660	\$2,735
\$200,000 and over	132	250	16	0	109	\$37,743,936	\$37,329,071	\$6,732,790	\$29,691,507	\$1,125,004
# of returns			12	0	59	132	132	122	132	132
average per return			1.3		1.8	\$285,939	\$282,796	\$55,187	\$224,936	\$8,523
GRAND TOTAL	16,129	26,303	1,240	89	14,363	\$857,206,872	\$754,643,025	\$306,642,077	\$504,773,871	\$14,937,166
# of returns			952	69	7,412	16,129	15,054	9,002	13,638	13,632
average per return			1.3	1.3	1.9	\$53,147	\$50,129	\$34,064	\$37,012	\$1,096

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	1,062	1,487	131	2	583	\$9,738,252	(\$24,246)	\$3,231,479	\$350,197	\$9,115
# of returns			105	2	317	1,062	839	161	180	180
average per return			1.2	1.0	1.8	\$9,170	(\$29)	\$20,071	\$1,946	\$51
\$10,000 to \$19,999	1,076	1,620	132	7	841	\$21,750,051	\$12,432,086	\$4,164,934	\$4,117,787	\$107,312
# of returns			101	7	442	1,076	973	246	627	627
average per return			1.3	1.0	1.9	\$20,214	\$12,777	\$16,931	\$6,567	\$171
\$20,000 to \$29,999	1,084	1,694	89	4	1,012	\$29,019,934	\$21,921,438	\$6,786,574	\$10,433,537	\$278,243
# of returns			64	4	515	1,084	1,004	388	915	914
average per return			1.4	1.0	2.0	\$26,771	\$21,834	\$17,491	\$11,403	\$304
\$30,000 to \$49,999	2,107	3,384	110	0	2,169	\$85,934,981	\$73,518,780	\$22,127,777	\$41,251,637	\$1,129,118
# of returns			85	0	1,053	2,107	2,009	1,195	1,972	1,972
average per return			1.3		2.1	\$40,785	\$36,595	\$18,517	\$20,919	\$573
\$50,000 to \$74,999	1,961	3,548	107	3	2,537	\$123,052,483	\$111,615,855	\$41,681,904	\$65,262,547	\$1,814,657
# of returns			83	3	1,206	1,961	1,947	1,575	1,924	1,924
average per return			1.3	1.0	2.1	\$62,750	\$57,327	\$26,465	\$33,920	\$943
\$75,000 to \$99,999	1,037	1,982	47	4	1,348	\$90,201,764	\$84,718,337	\$23,119,288	\$54,758,205	\$1,575,655
# of returns			33	4	642	1,037	1,037	926	1,033	1,033
average per return			1.4	1.0	2.1	\$86,983	\$81,696	\$24,967	\$53,009	\$1,525
\$100,000 to \$199,999	574	1,105	34	0	769	\$71,147,426	\$67,978,940	\$16,450,943	\$47,870,948	\$1,479,982
# of returns			24	0	359	574	574	537	574	574
average per return			1.4		2.1	\$123,950	\$118,430	\$30,635	\$83,399	\$2,578
\$200,000 and over	39	71	4	0	39	\$12,039,756	\$11,663,450	\$2,481,565	\$8,932,996	\$342,398
# of returns			3	0	18	39	39	36	39	39
average per return			1.3		2.2	\$308,712	\$299,063	\$68,932	\$229,051	\$8,779
GRAND TOTAL	8,940	14,891	654	20	9,298	\$442,884,646	\$383,824,640	\$120,044,465	\$232,977,854	\$6,736,480
# of returns			498	20	4,552	8,940	8,422	5,064	7,264	7,263
average per return			1.3	1.0	2.0	\$49,540	\$45,574	\$23,705	\$32,073	\$928

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	273	367	100		97	\$1,096,677	\$634,768	\$266,366	\$64,413	\$1,668
# of returns			73		56	273	203	17	29	29
average per return			1.4		1.7	\$4,017	\$3,127	\$15,669	\$2,221	\$58
\$10,000 to \$19,999	196	291	80		123	\$2,907,379	\$2,123,005	\$287,883	\$710,007	\$18,507
# of returns			53		62	196	178	23	116	116
average per return			1.5		2.0	\$14,834	\$11,927	\$12,517	\$6,121	\$160
\$20,000 to \$29,999	154	241	27		135	\$3,950,800	\$3,186,245	\$334,240	\$1,734,153	\$46,304
# of returns			20		70	154	143	24	143	143
average per return			1.4		1.9	\$25,655	\$22,281	\$13,927	\$12,127	\$324
\$30,000 to \$49,999	254	408	41		229	\$9,943,998	\$8,513,524	\$1,294,336	\$5,732,907	\$157,303
# of returns			25		123	254	241	74	247	247
average per return			1.6		1.9	\$39,150	\$35,326	\$17,491	\$23,210	\$637
\$50,000 to \$74,999	154	267	31		150	\$9,590,193	\$8,476,264	\$1,049,086	\$6,127,632	\$173,361
# of returns			23		66	154	153	64	154	154
average per return			1.3		2.3	\$62,274	\$55,400	\$16,392	\$39,790	\$1,126
\$75,000 to \$99,999	68	131	13		65	\$5,856,523	\$5,380,600	\$875,232	\$3,971,369	\$115,588
# of returns			9		35	68	68	43	68	68
average per return			1.4		1.9	\$86,125	\$79,126	\$20,354	\$58,402	\$1,700
\$100,000 and over	36	68	8		51	\$4,930,217	\$4,721,904	\$778,924	\$3,713,747	\$122,400
# of returns			5		18	36	36	30	36	36
average per return			1.6		2.8	\$136,950	\$131,164	\$25,964	\$103,160	\$3,400
GRAND TOTAL	1,135	1,773	300	1	850	\$38,275,787	\$33,036,310	\$4,886,067	\$22,054,228	\$635,131
# of returns			208	1	430	1,135	1,022	275	793	793
average per return			1.4	1.0	2.0	\$33,723	\$32,325	\$17,768	\$27,811	\$801

CITIES/TOWNS WITHIN PINAL COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Apache Junction 24,531, or 25.7% of the county total
Most People Represented:	Apache Junction 48,489, or 22.4% of the county total
Most Age 65 Exemptions:	Apache Junction 8,429, or 44.1% of the county total
Most Blind Exemptions:	Casa Grande 237, or 31.8% of the county total
Most Dependents Claimed:	Casa Grande 18,056, or 23.0% of the county total
Most Dependents as a % of Total Population:	Eloy 47.6%
Least Dependents as a % of Total Population:	Apache Junction 26.5%
Most 65 & Over Persons as a % of Total Population:	Apache Junction 17.4%
Least 65 & Over Persons as a % of Total Population:	Queen Creek 2.9%
Highest Average FAGI:	Maricopa \$53,147
Lowest Average FAGI:	Eloy \$31,886
Highest Per Capita FAGI:	Apache Junction \$25,158
Lowest Per Capita FAGI:	Eloy \$12,661
Highest % of Itemizers:	Queen Creek 56.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN PINAL COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Maricopa	\$53,147	\$53,801	(1.2%)
Apache Junction	\$49,728	\$49,502	0.5%
Queen Creek (partial)	\$49,540	\$49,108	0.9%
Casa Grande	\$47,008	\$47,394	(0.8%)
Pinal County	\$46,568	\$46,722	(0.3%)
Florence	\$45,321	\$43,353	4.5%
Kearny	\$42,679	\$40,461	5.5%
Coolidge	\$38,583	\$41,307	(6.6%)
Mammoth	\$34,544	\$34,237	0.9%
Superior	\$33,723	\$35,575	(5.2%)
Eloy	\$31,886	\$29,865	6.8%

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	19,280	17,885	7.8%
# of people represented	47,111	44,698	5.4%
# of people over 65	3,474	2,793	24.4%
# of blind persons	37	33	12.1%
# of dependents	19,472	18,847	3.3%
<u>Total</u> FAGI (millions)	\$878.5	\$780.4	12.6%
<u>Average</u> FAGI	\$45,566	\$43,636	4.4%
<u>Total</u> Taxable Income (millions)	\$545.2	\$475.2	14.7%
<u>Average</u> Taxable Income	\$41,635	\$37,829	10.1%
<u>Total</u> Tax Liability (millions)	\$19.0	\$16.9	12.4%
<u>Average</u> Tax Liability	\$1,449	\$1,344	7.8%
<u>Average Tax Liability Per Return</u>	\$983	\$943	4.3%

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 \$18,648. This is an 6.8% increase over the 2006 per capita figure, \$17,460.

The two incorporated cities/towns in this county account for 53.6% of the returns and 38.5% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$13,622. This is a 10.5% 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	4,287	5,854	950	9	2,091	\$11,593,842	(\$2,916,592)	\$5,447,523	\$1,110,054	\$28,758
# of returns			745	9	1,258	4,287	3,275	276	668	663
average per return			1.3	1.0	1.7	\$2,704	(\$891)	\$19,737	\$1,662	\$43
\$10,000 to \$19,999	4,466	7,307	587	8	4,832	\$68,003,911	\$50,023,142	\$4,962,868	\$12,887,820	\$335,282
# of returns			452	8	2,631	4,466	4,178	364	2,311	2,307
average per return			1.3	1.0	1.8	\$15,227	\$11,973	\$13,634	\$5,577	\$145
\$20,000 to \$29,999	3,174	5,446	354	8	3,913	\$78,050,842	\$63,068,292	\$7,812,307	\$26,856,283	\$710,638
# of returns			261	8	2,031	3,174	3,008	535	2,920	2,919
average per return			1.4	1.0	1.9	\$24,591	\$20,967	\$14,602	\$9,197	\$243
\$30,000 to \$49,999	3,161	5,468	476	8	3,761	\$123,616,831	\$104,551,811	\$20,464,491	\$60,717,283	\$1,640,252
# of returns			343	8	1,811	3,161	3,034	1,203	3,039	3,039
average per return			1.4	1.0	2.1	\$39,107	\$34,460	\$17,011	\$19,979	\$540
\$50,000 to \$74,999	1,825	3,289	362	1	2,240	\$112,177,102	\$100,338,787	\$22,724,977	\$65,044,199	\$1,822,064
# of returns			268	1	1,014	1,825	1,806	1,184	1,798	1,798
average per return			1.4	1.0	2.2	\$61,467	\$55,559	\$19,193	\$36,176	\$1,013
\$75,000 to \$99,999	942	1,775	223	2	1,241	\$81,555,699	\$74,290,304	\$16,651,346	\$51,078,147	\$1,484,025
# of returns			156	2	571	942	942	761	939	939
average per return			1.4	1.0	2.2	\$86,577	\$78,864	\$21,881	\$54,396	\$1,580
\$100,000 to \$199,999	1,087	2,059	349	0	1,149	\$145,044,866	\$135,861,698	\$27,733,190	\$100,763,725	\$3,208,686
# of returns			238	0	537	1,087	1,087	947	1,086	1,086
average per return			1.5		2.1	\$133,436	\$124,988	\$29,285	\$92,784	\$2,955
\$200,000 to \$499,999	256	460	117	1	186	\$74,039,710	\$71,821,042	\$11,762,544	\$58,174,691	\$2,222,579
# of returns			81	1	91	256	256	224	254	254
average per return			1.4	1.0	2.0	\$289,218	\$280,551	\$52,511	\$229,034	\$8,750
\$500,000 to \$999,999	58	108	34	0	55	\$39,677,500	\$38,719,242	\$5,669,816	\$31,855,557	\$1,340,643
# of returns			23	0	22	58	58	50	57	57
average per return			1.5		2.5	\$684,095	\$667,573	\$113,396	\$558,869	\$23,520
\$1,000,000 and over	24	45	22	0	4	\$144,743,724	\$144,626,240	\$7,680,720	\$136,762,013	\$6,162,240
# of returns			16	0	3	24	24	22	24	24
average per return			1.4		1.3	\$6,030,989	\$6,026,093	\$349,124	\$5,698,417	\$256,760
GRAND TOTAL	19,280	31,811	3,474	37	19,472	\$878,504,027	\$780,383,966	\$130,909,782	\$545,249,772	\$18,955,167
# of returns			2,583	37	9,969	19,280	17,668	5,566	13,096	13,086
average per return			1.3	1.0	2.0	\$45,566	\$44,169	\$23,520	\$41,635	\$1,449

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	2,562	3,551	617	4	1,403	\$6,858,601	(\$727,115)	\$1,982,030	\$618,913	\$16,037
# of returns			493	4	835	2,562	1,945	88	364	362
average per return			1.3	1.0	1.7	\$2,677	(\$374)	\$22,523	\$1,700	\$44
\$10,000 to \$19,999	2,703	4,515	302	3	3,177	\$40,520,253	\$30,037,949	\$1,730,034	\$7,156,255	\$185,979
# of returns			232	3	1,734	2,703	2,554	137	1,332	1,331
average per return			1.3	1.0	1.8	\$14,991	\$11,761	\$12,628	\$5,373	\$140
\$20,000 to \$29,999	1,757	3,045	155	3	2,331	\$42,455,685	\$34,669,981	\$2,606,046	\$14,936,337	\$395,139
# of returns			117	3	1,206	1,757	1,674	189	1,642	1,642
average per return			1.3	1.0	1.9	\$24,164	\$20,711	\$13,789	\$9,096	\$241
\$30,000 to \$49,999	1,438	2,501	185	4	1,765	\$55,070,545	\$47,056,403	\$6,759,653	\$28,422,483	\$767,941
# of returns			133	4	859	1,438	1,378	390	1,399	1,399
average per return			1.4	1.0	2.1	\$38,297	\$34,148	\$17,332	\$20,316	\$549
\$50,000 to \$74,999	582	1,057	108	0	779	\$35,319,575	\$31,786,966	\$6,107,855	\$21,077,191	\$590,636
# of returns			80	0	355	582	576	320	578	578
average per return			1.4		2.2	\$60,687	\$55,186	\$19,087	\$36,466	\$1,022
\$75,000 to \$99,999	259	489	60	2	386	\$22,352,321	\$20,478,249	\$4,268,310	\$14,274,693	\$415,017
# of returns			44	2	176	259	259	196	259	259
average per return			1.4	1.0	2.2	\$86,302	\$79,067	\$21,777	\$55,115	\$1,602
\$100,000 to \$199,999	341	646	79	0	485	\$45,938,464	\$43,234,905	\$8,795,331	\$32,168,038	\$1,030,931
# of returns			58	0	215	341	341	292	340	340
average per return			1.4		2.3	\$134,717	\$126,789	\$30,121	\$94,612	\$3,032
\$200,000 to \$499,999	89	158	23	0	100	\$25,819,001	\$25,377,895	\$3,972,381	\$20,740,980	\$798,935
# of returns			17	0	45	89	89	74	88	88
average per return			1.4		2.2	\$290,101	\$285,145	\$53,681	\$235,693	\$9,079
\$500,000 to \$999,999	19	37	7	0	36	\$13,711,415	\$13,542,167	\$2,042,813	\$10,634,119	\$448,832
# of returns			6	0	11	19	19	14	18	18
average per return			1.2		3.3	\$721,653	\$712,746	\$145,915	\$590,784	\$24,935
\$1,000,000 and over	11	21	10	0	2	\$21,307,166	\$21,164,990	\$814,326	\$20,228,402	\$896,550
# of returns			7	0	2	11	11	10	11	11
average per return			1.4		1.0	\$1,937,015	\$1,924,090	\$81,433	\$1,838,946	\$81,505
GRAND TOTAL	9,761	16,020	1,546	16	10,464	\$309,353,026	\$266,622,390	\$39,078,779	\$170,257,411	\$5,545,997
# of returns			1,187	16	5,438	9,761	8,846	1,710	6,031	6,028
average per return			1.3	1.0	1.9	\$31,693	\$30,140	\$22,853	\$28,230	\$920

TABLE 92
Patagonia

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	120	161	31		42	(\$684,798)	(\$885,235)	\$270,768	\$28,839	\$746
# of returns			26		22	120	99	18	18	18
average per return			1.2		1.9	(\$5,707)	(\$8,942)	\$15,043	\$1,602	\$41
\$10,000 to \$19,999	109	149	25		42	\$1,733,726	\$1,347,104	\$228,280	\$497,132	\$12,950
# of returns			22		24	109	102	19	79	78
average per return			1.1		1.8	\$15,906	\$13,207	\$12,015	\$6,293	\$166
\$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	112	172	42		53	\$5,339,910	\$3,815,746	\$841,120	\$2,388,906	\$65,897
# of returns			31		29	112	108	50	105	105
average per return			1.4		1.8	\$47,678	\$35,331	\$16,822	\$22,751	\$628
\$50,000 to \$74,999	59	102	31		26	\$3,686,957	\$3,093,013	\$546,146	\$2,119,903	\$59,992
# of returns			22		15	59	58	31	59	59
average per return			1.4		1.7	\$62,491	\$53,328	\$17,618	\$35,931	\$1,017
\$75,000 to \$99,999	33	61	23		19	\$2,809,082	\$2,475,464	\$535,931	\$1,698,610	\$49,587
# of returns			14		11	33	33	22	33	33
average per return			1.6		1.7	\$85,124	\$75,014	\$24,361	\$51,473	\$1,503
\$100,000 to \$199,999	51	88	31		19	\$6,838,168	\$6,481,367	\$1,546,204	\$4,663,059	\$152,170
# of returns			20		12	51	51	45	51	51
average per return			1.6		1.6	\$134,082	\$127,086	\$34,360	\$91,433	\$2,984
\$200,000 and over	16	26	9		2	\$7,810,103	\$7,553,269	\$1,084,717	\$6,348,998	\$262,923
# of returns			9		2	16	16	14	16	16
average per return			1.0		1.0	\$488,131	\$472,079	\$77,480	\$396,812	\$16,433
GRAND TOTAL	570	865	216	2	241	\$29,259,317	\$25,082,114	\$5,316,747	\$18,466,975	\$623,562
# of returns			163	2	136	570	524	216	424	423
average per return			1.3	1.0	1.8	\$51,332	\$47,867	\$24,615	\$43,554	\$1,474

CITIES/TOWNS WITHIN SANTA CRUZ COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Nogales 9,761, or 50.6% of the county total
Most People Represented:	Nogales 23,809, or 50.5% of the county total
Most Age 65 Exemptions:	Nogales 1,546, or 44.5% of the county total
Most Blind Exemptions:	Nogales 16, or 43.2% of the county total
Most Dependents Claimed:	Nogales 10,464, or 53.7% of the county total
Most Dependents as a % of Total Population:	Nogales 43.9%
Least Dependents as a % of Total Population:	Patagonia 23.0%
Most 65 & Over Persons as a % of Total Population:	Patagonia 20.6%
Least 65 & Over Persons as a % of Total Population:	Nogales 6.5%
Highest Average FAGI:	Patagonia \$51,332
Lowest Average FAGI:	Nogales \$31,693
Highest Per Capita FAGI:	Patagonia \$27,893
Lowest Per Capita FAGI:	Nogales \$12,993
Highest % of Itemizers:	Patagonia 37.9%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN SANTA CRUZ COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Patagonia	\$51,332	\$47,742	7.5%
Santa Cruz County	\$45,566	\$43,636	4.4%
Nogales	\$31,693	\$36,934	(14.2%)

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	88,066	80,153	9.9%
# of people represented	176,757	162,862	8.5%
# of people over 65	32,781	28,977	13.1%
# of blind persons	425	383	11.0%
# of dependents	47,451	44,012	7.8%
<u>Total</u> FAGI (millions)	\$4,316.0	\$4,082.8	5.7%
<u>Average</u> FAGI	\$49,009	\$50,937	(3.8%)
<u>Total</u> Taxable Income (millions)	\$2,502.9	\$2,526.1	(0.9%)
<u>Average</u> Taxable Income	\$38,198	\$40,441	(5.5%)
<u>Total</u> Tax Liability (millions)	\$81.0	\$87.6	(7.6%)
<u>Average</u> Tax Liability	\$1,236	\$1,402	(11.8%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$919	\$1,092	(15.9%)

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 2005 per capita figure is \$24,418. This is a 2.6% 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 88.3% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$25,282. This is a 2.5% 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	16,265	20,946	5,077	67	3,994	(\$11,282,592)	(\$64,584,273)	\$48,692,247	\$4,752,199	\$123,106
# of returns			4,026	65	2,504	16,265	12,389	2,531	2,887	2,867
average per return			1.3	1.0	1.6	(\$694)	(\$5,213)	\$19,238	\$1,646	\$43
\$10,000 to \$19,999	14,872	21,541	5,458	81	7,774	\$239,007,908	\$163,312,569	\$49,916,898	\$56,742,771	\$1,479,190
# of returns			4,026	81	4,149	14,872	13,040	3,366	9,069	9,055
average per return			1.4	1.0	1.9	\$16,071	\$12,524	\$14,830	\$6,257	\$163
\$20,000 to \$29,999	12,621	19,242	3,856	63	8,323	\$324,139,103	\$244,969,296	\$63,017,507	\$124,936,202	\$3,337,276
# of returns			2,766	63	4,238	12,621	11,308	3,940	10,966	10,962
average per return			1.4	1.0	2.0	\$25,683	\$21,663	\$15,994	\$11,393	\$304
\$30,000 to \$49,999	16,757	26,867	5,622	94	10,651	\$668,607,286	\$542,243,773	\$147,893,553	\$320,977,909	\$8,774,291
# of returns			3,933	94	5,432	16,757	15,686	8,370	15,634	15,632
average per return			1.4	1.0	2.0	\$39,900	\$34,569	\$17,669	\$20,531	\$561
\$50,000 to \$74,999	12,580	22,035	5,158	60	7,994	\$781,625,534	\$674,318,513	\$187,520,569	\$415,702,669	\$11,661,874
# of returns			3,589	56	4,109	12,580	12,404	8,921	12,186	12,186
average per return			1.4	1.1	1.9	\$62,132	\$54,363	\$21,020	\$34,113	\$957
\$75,000 to \$99,999	6,758	12,592	3,226	30	4,083	\$586,796,288	\$520,713,450	\$138,430,734	\$340,911,129	\$9,883,580
# of returns			2,102	29	2,172	6,758	6,755	5,662	6,672	6,672
average per return			1.5	1.0	1.9	\$86,830	\$77,086	\$24,449	\$51,096	\$1,481
\$100,000 to \$199,999	6,360	11,905	3,487	26	3,479	\$841,174,912	\$765,894,870	\$182,806,774	\$544,272,783	\$17,204,307
# of returns			2,243	26	1,881	6,360	6,349	5,632	6,276	6,276
average per return			1.6	1.0	1.8	\$132,260	\$120,632	\$32,459	\$86,723	\$2,741
\$200,000 to \$499,999	1,494	2,779	739	4	917	\$433,194,756	\$415,311,777	\$71,066,704	\$332,437,742	\$12,586,792
# of returns			486	4	462	1,494	1,494	1,358	1,479	1,479
average per return			1.5	1.0	2.0	\$289,956	\$277,986	\$52,332	\$224,772	\$8,510
\$500,000 to \$999,999	246	446	114	0	160	\$164,275,211	\$162,279,429	\$18,844,193	\$141,138,691	\$5,952,404
# of returns			79	0	78	246	246	222	244	244
average per return			1.4		2.1	\$667,785	\$659,672	\$84,884	\$578,437	\$24,395
\$1,000,000 and over	113	206	44	0	76	\$288,504,886	\$261,464,183	\$36,550,045	\$220,998,830	\$9,948,124
# of returns			34	0	42	113	113	101	111	111
average per return			1.3		1.8	\$2,553,141	\$2,313,842	\$361,882	\$1,990,980	\$89,623
GRAND TOTAL	88,066	138,559	32,781	425	47,451	\$4,316,043,292	\$3,685,923,587	\$944,739,224	\$2,502,870,925	\$80,950,944
# of returns			23,284	418	25,067	88,066	79,784	40,103	65,524	65,484
average per return			1.4	1.0	1.9	\$49,009	\$46,199	\$23,558	\$38,198	\$1,236

TABLE 94
Camp Verde

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	956	1,240	321	5	251	\$1,804,641	(\$425,627)	\$1,945,583	\$249,647	\$6,460
# of returns			255	5	171	956	640	118	150	148
average per return			1.3	1.0	1.5	\$1,888	(\$665)	\$16,488	\$1,664	\$44
\$10,000 to \$19,999	912	1,353	302	4	569	\$14,090,265	\$9,484,954	\$2,667,619	\$3,264,859	\$85,073
# of returns			223	4	305	912	775	188	521	520
average per return			1.4	1.0	1.9	\$15,450	\$12,239	\$14,189	\$6,267	\$164
\$20,000 to \$29,999	720	1,127	195	5	543	\$18,070,711	\$12,962,625	\$2,998,782	\$6,800,558	\$181,823
# of returns			132	5	283	720	615	191	626	626
average per return			1.5	1.0	1.9	\$25,098	\$21,077	\$15,700	\$10,864	\$290
\$30,000 to \$49,999	853	1,395	239	4	618	\$33,811,665	\$25,935,241	\$6,711,696	\$15,886,259	\$433,255
# of returns			169	4	315	853	772	381	785	785
average per return			1.4	1.0	2.0	\$39,639	\$33,595	\$17,616	\$20,237	\$552
\$50,000 to \$74,999	616	1,098	151	1	487	\$37,680,908	\$32,259,957	\$8,133,121	\$20,452,696	\$571,588
# of returns			110	1	246	616	595	400	595	595
average per return			1.4	1.0	2.0	\$61,170	\$54,218	\$20,333	\$34,374	\$961
\$75,000 to \$99,999	292	559	97	0	223	\$25,047,712	\$22,423,397	\$5,933,597	\$14,623,175	\$421,213
# of returns			63	0	114	292	290	241	285	285
average per return			1.5		2.0	\$85,780	\$77,322	\$24,621	\$51,309	\$1,478
\$100,000 to \$199,999	245	461	98	2	184	\$30,929,727	\$28,066,453	\$7,148,748	\$19,319,459	\$599,781
# of returns			65	2	97	245	244	212	241	241
average per return			1.5	1.0	1.9	\$126,244	\$115,026	\$33,721	\$80,164	\$2,489
\$200,000 to \$499,999	44	83	17	0	25	\$13,385,268	\$13,044,200	\$2,093,479	\$10,484,361	\$399,195
# of returns			11	0	13	44	44	39	44	44
average per return			1.5		1.9	\$304,211	\$296,459	\$53,679	\$238,281	\$9,073
\$500,000 and over	11	22	3	0	9	\$12,169,354	\$10,900,666	\$2,079,466	\$8,865,448	\$383,207
# of returns			2	0	4	11	11	11	10	10
average per return			1.5		2.3	\$1,106,305	\$990,970	\$189,042	\$886,545	\$38,321
GRAND TOTAL	4,649	7,338	1,423	21	2,909	\$186,990,251	\$154,651,866	\$39,712,091	\$99,946,462	\$3,081,595
# of returns			1,030	21	1,548	4,649	3,986	1,781	3,257	3,254
average per return			1.4	1.0	1.9	\$40,222	\$38,799	\$22,298	\$30,687	\$947

TABLE 95
Chino 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	1,391	1,847	435	4	409	\$3,416,034	(\$1,272,715)	\$3,565,434	\$389,935	\$10,099
# of returns			343	4	253	1,391	1,052	206	236	235
average per return			1.3	1.0	1.6	\$2,456	(\$1,210)	\$17,308	\$1,652	\$43
\$10,000 to \$19,999	1,186	1,780	355	8	713	\$18,515,429	\$13,087,014	\$3,797,483	\$4,160,962	\$108,359
# of returns			261	8	393	1,186	1,044	274	681	680
average per return			1.4	1.0	1.8	\$15,612	\$12,535	\$13,859	\$6,110	\$159
\$20,000 to \$29,999	1,034	1,617	292	6	698	\$26,551,762	\$19,947,681	\$5,010,601	\$10,094,945	\$269,055
# of returns			202	6	354	1,034	916	311	911	909
average per return			1.4	1.0	2.0	\$25,679	\$21,777	\$16,111	\$11,081	\$296
\$30,000 to \$49,999	1,497	2,488	375	7	1,083	\$59,200,642	\$49,797,933	\$13,249,709	\$28,550,272	\$775,530
# of returns			274	7	564	1,497	1,424	776	1,407	1,406
average per return			1.4	1.0	1.9	\$39,546	\$34,970	\$17,074	\$20,292	\$552
\$50,000 to \$74,999	1,106	2,035	289	3	945	\$68,621,036	\$61,139,421	\$17,100,607	\$37,132,499	\$1,030,221
# of returns			209	2	460	1,106	1,099	817	1,080	1,080
average per return			1.4	1.5	2.1	\$62,044	\$55,632	\$20,931	\$34,382	\$954
\$75,000 to \$99,999	562	1,079	153	1	432	\$48,498,395	\$44,078,673	\$11,907,690	\$28,680,479	\$823,700
# of returns			111	1	231	562	562	485	556	556
average per return			1.4	1.0	1.9	\$86,296	\$78,432	\$24,552	\$51,584	\$1,481
\$100,000 to \$199,999	397	764	113	0	260	\$50,166,546	\$46,902,027	\$10,474,416	\$33,735,786	\$1,047,817
# of returns			78	0	152	397	397	359	397	397
average per return			1.4		1.7	\$126,364	\$118,141	\$29,177	\$84,977	\$2,639
\$200,000 to \$499,999	48	87	14	0	38	\$12,990,108	\$12,454,996	\$2,072,673	\$10,082,808	\$380,162
# of returns			10	0	19	48	48	45	47	47
average per return			1.4		2.0	\$270,627	\$259,479	\$46,059	\$214,528	\$8,089
\$500,000 and over	11	20	2	0	5	\$11,273,479	\$11,298,925	\$653,270	\$10,588,610	\$459,943
# of returns			1	0	4	11	11	10	11	11
average per return			2.0		1.3	\$1,024,862	\$1,027,175	\$65,327	\$962,601	\$41,813
GRAND TOTAL	7,232	11,717	2,028	29	4,583	\$299,233,432	\$257,433,955	\$67,831,883	\$163,416,296	\$4,904,886
# of returns			1,489	28	2,430	7,232	6,553	3,283	5,326	5,321
average per return			1.4	1.0	1.9	\$41,376	\$39,285	\$20,662	\$30,683	\$922

TABLE 96
Clarkdale

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	304	374	86	1	66	\$1,037,347	\$156,426	\$680,315	\$104,973	\$2,718
# of returns			70	1	43	304	233	32	66	64
average per return			1.2	1.0	1.5	\$3,412	\$671	\$21,260	\$1,591	\$42
\$10,000 to \$19,999	342	474	119	4	123	\$5,802,562	\$3,554,004	\$949,868	\$1,479,092	\$38,530
# of returns			87	4	73	342	285	62	230	230
average per return			1.4	1.0	1.7	\$16,967	\$12,470	\$15,320	\$6,431	\$168
\$20,000 to \$29,999	240	358	101	1	117	\$6,050,397	\$4,474,893	\$1,233,799	\$2,416,198	\$64,548
# of returns			70	1	67	240	207	75	204	204
average per return			1.4	1.0	1.7	\$25,210	\$21,618	\$16,451	\$11,844	\$316
\$30,000 to \$49,999	355	558	144	1	168	\$13,990,517	\$11,389,156	\$3,435,213	\$6,581,623	\$180,986
# of returns			97	1	99	355	333	180	317	317
average per return			1.5	1.0	1.7	\$39,410	\$34,202	\$19,085	\$20,762	\$571
\$50,000 to \$74,999	273	484	128	2	159	\$17,074,274	\$14,387,706	\$3,976,292	\$8,919,569	\$250,308
# of returns			83	2	87	273	268	182	261	261
average per return			1.5	1.0	1.8	\$62,543	\$53,685	\$21,848	\$34,175	\$959
\$75,000 to \$99,999	149	275	38	0	117	\$12,956,612	\$11,869,501	\$3,180,962	\$7,798,169	\$227,138
# of returns			24	0	58	149	149	127	147	147
average per return			1.6		2.0	\$86,957	\$79,661	\$25,047	\$53,049	\$1,545
\$100,000 to \$199,999	137	261	54	0	110	\$17,948,070	\$16,505,173	\$4,188,668	\$11,572,073	\$361,231
# of returns			36	0	54	137	136	125	134	134
average per return			1.5		2.0	\$131,008	\$121,362	\$33,509	\$86,359	\$2,696
\$200,000 and over	26	52	10	1	31	\$9,963,579	\$9,139,755	\$1,293,486	\$7,696,885	\$302,004
# of returns			6	1	14	26	26	25	25	25
average per return			1.7	1.0	2.2	\$383,215	\$351,529	\$51,739	\$307,875	\$12,080
GRAND TOTAL	1,826	2,836	680	10	891	\$84,823,358	\$71,476,614	\$18,938,603	\$46,568,582	\$1,427,463
# of returns			473	10	495	1,826	1,637	808	1,384	1,382
average per return			1.4	1.0	1.8	\$46,453	\$43,663	\$23,439	\$33,648	\$1,033

**TABLE 97
Cottonwood**

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	1,783	2,286	559	7	537	\$4,142,775	(\$931,147)	\$4,219,381	\$576,741	\$14,949
# of returns			449	7	314	1,783	1,357	235	325	322
average per return			1.2	1.0	1.7	\$2,323	(\$686)	\$17,955	\$1,775	\$46
\$10,000 to \$19,999	1,972	2,883	692	10	1,400	\$31,514,150	\$20,833,395	\$5,513,887	\$7,522,640	\$196,413
# of returns			523	10	661	1,972	1,694	380	1,178	1,176
average per return			1.3	1.0	2.1	\$15,981	\$12,298	\$14,510	\$6,386	\$167
\$20,000 to \$29,999	1,687	2,599	448	9	1,359	\$42,594,491	\$31,768,682	\$6,854,188	\$16,826,489	\$449,336
# of returns			330	9	664	1,687	1,486	453	1,493	1,493
average per return			1.4	1.0	2.0	\$25,249	\$21,379	\$15,131	\$11,270	\$301
\$30,000 to \$49,999	1,882	3,045	678	16	1,420	\$73,867,744	\$59,321,627	\$14,795,616	\$36,009,590	\$981,500
# of returns			430	16	703	1,882	1,741	879	1,782	1,782
average per return			1.6	1.0	2.0	\$39,250	\$34,073	\$16,832	\$20,207	\$551
\$50,000 to \$74,999	1,287	2,257	497	10	895	\$79,296,107	\$69,449,467	\$19,117,487	\$42,805,474	\$1,200,471
# of returns			341	9	459	1,287	1,274	933	1,254	1,254
average per return			1.5	1.1	1.9	\$61,613	\$54,513	\$20,490	\$34,135	\$957
\$75,000 to \$99,999	571	1,069	236	3	394	\$49,184,253	\$44,450,503	\$11,485,249	\$29,415,012	\$852,585
# of returns			150	3	199	571	570	475	566	566
average per return			1.6	1.0	2.0	\$86,137	\$77,983	\$24,179	\$51,970	\$1,506
\$100,000 to \$199,999	456	852	205	2	300	\$59,215,094	\$55,254,227	\$12,005,075	\$40,454,216	\$1,282,789
# of returns			133	2	161	456	456	398	452	452
average per return			1.5	1.0	1.9	\$129,858	\$121,172	\$30,164	\$89,500	\$2,838
\$200,000 to \$499,999	117	220	38	0	94	\$34,966,611	\$34,151,301	\$6,645,745	\$26,166,561	\$994,661
# of returns			23	0	44	117	117	106	115	115
average per return			1.7		2.1	\$298,860	\$291,891	\$62,696	\$227,535	\$8,649
\$500,000 and over	26	46	8	0	8	\$39,966,869	\$39,715,390	\$6,949,112	\$32,586,506	\$1,433,257
# of returns			6	0	7	26	26	23	25	25
average per return			1.3		1.1	\$1,537,187	\$1,527,515	\$302,135	\$1,303,460	\$57,330
GRAND TOTAL	9,781	15,257	3,361	57	6,407	\$414,748,094	\$354,013,445	\$87,585,740	\$232,363,229	\$7,405,961
# of returns			2,385	56	3,212	9,781	8,721	3,882	7,190	7,185
average per return			1.4	1.0	2.0	\$42,403	\$40,593	\$22,562	\$32,318	\$1,031

TABLE 98
Dewey-Humboldt

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	761	1,005	310	1	152	\$1,081,869	(\$816,049)	\$2,880,367	\$194,166	\$5,037
# of returns			240	1	95	761	598	152	127	126
average per return			1.3	1.0	1.6	\$1,422	(\$1,365)	\$18,950	\$1,529	\$40
\$10,000 to \$19,999	732	1,106	376	4	284	\$12,076,597	\$8,338,381	\$3,387,151	\$2,499,937	\$65,265
# of returns			259	4	160	732	661	213	412	411
average per return			1.5	1.0	1.8	\$16,498	\$12,615	\$15,902	\$6,068	\$159
\$20,000 to \$29,999	581	932	309	3	262	\$14,832,730	\$11,631,007	\$4,116,309	\$4,940,087	\$131,449
# of returns			201	3	144	581	539	245	469	469
average per return			1.5	1.0	1.8	\$25,530	\$21,579	\$16,801	\$10,533	\$280
\$30,000 to \$49,999	821	1,365	365	4	467	\$32,724,527	\$26,543,914	\$8,540,198	\$14,260,861	\$387,206
# of returns			242	4	243	821	778	461	752	752
average per return			1.5	1.0	1.9	\$39,859	\$34,118	\$18,525	\$18,964	\$515
\$50,000 to \$74,999	699	1,252	365	3	358	\$43,503,999	\$37,114,266	\$10,588,371	\$22,310,128	\$621,265
# of returns			239	3	181	699	693	502	675	675
average per return			1.5	1.0	2.0	\$62,237	\$53,556	\$21,092	\$33,052	\$920
\$75,000 to \$99,999	389	729	222	1	187	\$33,791,976	\$29,436,711	\$7,679,417	\$19,363,697	\$557,904
# of returns			149	1	105	389	389	311	382	382
average per return			1.5	1.0	1.8	\$86,869	\$75,673	\$24,693	\$50,690	\$1,460
\$100,000 to \$199,999	278	531	141	1	167	\$36,776,423	\$33,610,294	\$7,803,997	\$23,937,723	\$749,153
# of returns			87	1	92	278	278	246	275	275
average per return			1.6	1.0	1.8	\$132,289	\$120,900	\$31,724	\$87,046	\$2,724
\$200,000 and over	47	87	18	0	32	\$27,198,971	\$26,595,226	\$3,733,976	\$22,407,654	\$937,301
# of returns			13	0	16	47	47	42	47	47
average per return			1.4		2.0	\$578,702	\$565,856	\$88,904	\$476,759	\$19,943
GRAND TOTAL	4,308	7,007	2,106	17	1,909	\$201,987,092	\$172,453,750	\$48,729,786	\$109,914,253	\$3,454,580
# of returns			1,430	17	1,036	4,308	3,983	2,172	3,139	3,137
average per return			1.5	1.0	1.8	\$46,887	\$43,297	\$22,435	\$35,016	\$1,101

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	74	84	9		4	(\$340,646)	(\$431,488)	\$141,997	\$37,033	\$960
# of returns			8		4	74	63	12	20	19
average per return			1.1		1.0	(\$4,603)	(\$6,849)	\$11,833	\$1,852	\$51
\$10,000 to \$19,999	47	55	11		10	\$714,427	\$563,165	\$97,113	\$258,147	\$6,713
# of returns			8		6	47	42	7	37	37
average per return			1.4		1.7	\$15,201	\$13,409	\$13,873	\$6,977	\$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	40	57	3		10	\$1,527,953	\$1,278,064	\$195,712	\$978,378	\$27,185
# of returns			2		8	40	35	12	40	40
average per return			1.5		1.3	\$38,199	\$36,516	\$16,309	\$24,459	\$680
\$50,000 to \$74,999	22	35	6		11	\$1,382,327	\$1,242,953	\$187,454	\$896,697	\$25,633
# of returns			5		5	22	22	13	22	22
average per return			1.2		2.2	\$62,833	\$56,498	\$14,420	\$40,759	\$1,165
\$75,000 to \$99,999	10	15	5		3	\$950,817	\$803,555	\$152,612	\$606,380	\$18,655
# of returns			4		3	10	10	9	10	10
average per return			1.3		1.0	\$95,082	\$80,356	\$16,957	\$60,638	\$1,866
\$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	261	344	44	0	56	\$10,233,639	\$9,225,362	\$1,919,871	\$7,244,461	\$241,627
# of returns			34	0	39	261	234	90	193	192
average per return			1.3		1.4	\$39,209	\$39,425	\$21,332	\$37,536	\$1,258

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	4,728	5,825	1,437	20	843	\$3,868,195	(\$12,775,453)	\$17,690,900	\$1,418,317	\$36,743
# of returns			1,172	20	534	4,728	3,654	827	884	879
average per return			1.2	1.0	1.6	\$818	(\$3,496)	\$21,392	\$1,604	\$42
\$10,000 to \$19,999	3,815	5,210	1,541	24	1,307	\$61,890,580	\$43,262,397	\$15,206,316	\$15,828,005	\$412,693
# of returns			1,177	24	763	3,815	3,381	1,003	2,519	2,517
average per return			1.3	1.0	1.7	\$16,223	\$12,796	\$15,161	\$6,283	\$164
\$20,000 to \$29,999	3,159	4,501	1,160	18	1,367	\$82,239,174	\$62,370,334	\$18,177,416	\$33,194,621	\$889,877
# of returns			875	18	737	3,159	2,844	1,115	2,716	2,715
average per return			1.3	1.0	1.9	\$26,033	\$21,930	\$16,303	\$12,222	\$328
\$30,000 to \$49,999	4,421	6,780	1,941	26	1,787	\$178,332,762	\$143,680,700	\$42,651,236	\$85,121,078	\$2,341,116
# of returns			1,389	26	1,000	4,421	4,162	2,363	4,067	4,067
average per return			1.4	1.0	1.8	\$40,338	\$34,522	\$18,050	\$20,930	\$576
\$50,000 to \$74,999	3,698	6,255	2,131	20	1,531	\$231,823,933	\$194,467,804	\$58,428,670	\$117,885,849	\$3,328,741
# of returns			1,475	20	859	3,698	3,644	2,739	3,553	3,553
average per return			1.4	1.0	1.8	\$62,689	\$53,367	\$21,332	\$33,179	\$937
\$75,000 to \$99,999	2,384	4,360	1,605	12	1,056	\$208,396,361	\$179,447,548	\$51,093,415	\$114,724,226	\$3,335,272
# of returns			1,025	11	594	2,384	2,384	2,043	2,347	2,347
average per return			1.6	1.1	1.8	\$87,415	\$75,272	\$25,009	\$48,881	\$1,421
\$100,000 to \$199,999	2,954	5,497	2,019	14	1,392	\$399,742,186	\$357,245,537	\$85,886,289	\$253,551,702	\$8,058,392
# of returns			1,279	14	750	2,954	2,946	2,607	2,905	2,905
average per return			1.6	1.0	1.9	\$135,322	\$121,265	\$32,944	\$87,281	\$2,774
\$200,000 to \$499,999	874	1,633	483	1	531	\$252,610,569	\$241,275,805	\$40,233,703	\$193,968,176	\$7,330,688
# of returns			316	1	267	874	874	794	866	866
average per return			1.5	1.0	2.0	\$289,028	\$276,059	\$50,672	\$223,982	\$8,465
\$500,000 to \$999,999	151	275	65	0	107	\$99,675,367	\$98,887,923	\$12,464,489	\$84,985,660	\$3,578,102
# of returns			47	0	53	151	151	138	150	150
average per return			1.4		2.0	\$660,102	\$654,887	\$90,322	\$566,571	\$23,854
\$1,000,000 and over	56	101	18	0	46	\$133,509,085	\$136,869,773	\$20,351,396	\$112,905,390	\$5,144,582
# of returns			15	0	25	56	56	49	56	56
average per return			1.2		1.8	\$2,384,091	\$2,444,103	\$415,335	\$2,016,168	\$91,868
GRAND TOTAL	26,240	40,437	12,400	135	9,967	\$1,652,088,213	\$1,444,732,368	\$362,183,830	\$1,013,583,024	\$34,456,206
# of returns			8,770	134	5,582	26,240	24,096	13,678	20,063	20,055
average per return			1.4	1.0	1.8	\$62,961	\$59,957	\$26,479	\$50,520	\$1,718

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	3,057	4,030	914	16	924	\$14,938,971	\$3,680,180	\$7,364,962	\$948,735	\$24,571
# of returns			680	14	571	3,057	2,349	420	575	573
average per return			1.3	1.1	1.6	\$4,887	\$1,567	\$17,536	\$1,650	\$43
\$10,000 to \$19,999	2,975	4,436	960	14	1,856	\$48,007,894	\$32,943,159	\$8,637,310	\$10,926,620	\$284,728
# of returns			681	14	990	2,975	2,650	598	1,730	1,726
average per return			1.4	1.0	1.9	\$16,137	\$12,431	\$14,444	\$6,316	\$165
\$20,000 to \$29,999	2,796	4,435	672	10	2,408	\$71,636,601	\$55,191,771	\$12,311,415	\$26,829,824	\$715,479
# of returns			462	10	1,203	2,796	2,557	797	2,463	2,462
average per return			1.5	1.0	2.0	\$25,621	\$21,585	\$15,447	\$10,893	\$291
\$30,000 to \$49,999	3,553	5,864	841	14	3,024	\$140,404,743	\$116,012,177	\$30,214,406	\$67,483,045	\$1,835,991
# of returns			587	14	1,463	3,553	3,349	1,763	3,351	3,351
average per return			1.4	1.0	2.1	\$39,517	\$34,641	\$17,138	\$20,138	\$548
\$50,000 to \$74,999	2,366	4,262	645	8	2,094	\$146,862,486	\$129,387,051	\$35,115,970	\$79,359,025	\$2,213,882
# of returns			448	8	1,035	2,366	2,338	1,704	2,326	2,326
average per return			1.4	1.0	2.0	\$62,072	\$55,341	\$20,608	\$34,118	\$952
\$75,000 to \$99,999	1,201	2,278	319	8	1,063	\$103,801,364	\$94,699,615	\$23,750,692	\$63,438,974	\$1,835,538
# of returns			211	8	543	1,201	1,201	1,030	1,191	1,191
average per return			1.5	1.0	2.0	\$86,429	\$78,851	\$23,059	\$53,265	\$1,541
\$100,000 to \$199,999	751	1,423	236	3	589	\$95,777,683	\$88,856,765	\$20,780,225	\$63,181,139	\$1,978,357
# of returns			155	3	302	751	750	671	746	746
average per return			1.5	1.0	2.0	\$127,534	\$118,476	\$30,969	\$84,693	\$2,652
\$200,000 to \$499,999	92	175	37	0	72	\$25,808,870	\$25,085,829	\$3,506,933	\$20,841,450	\$786,342
# of returns			24	0	34	92	92	81	92	92
average per return			1.5		2.1	\$280,531	\$272,672	\$43,295	\$226,538	\$8,547
\$500,000 and over	18	33	9	0	14	\$13,322,845	\$13,189,085	\$1,000,283	\$12,080,004	\$514,146
# of returns			6	0	6	18	18	17	18	18
average per return			1.5		2.3	\$740,158	\$732,727	\$58,840	\$671,111	\$28,564
GRAND TOTAL	16,809	26,936	4,633	73	12,044	\$660,561,457	\$559,045,632	\$142,682,196	\$345,088,816	\$10,189,034
# of returns			3,254	71	6,147	16,809	15,304	7,081	12,492	12,485
average per return			1.4	1.0	2.0	\$39,298	\$36,529	\$20,150	\$27,625	\$816

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

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	699	878	233	2	124	(\$46,691,279)	(\$49,352,599)	\$4,415,245	\$145,448	\$3,770
# of returns			193	2	81	699	574	190	95	95
average per return			1.2	1.0	1.5	(\$66,797)	(\$85,980)	\$23,238	\$1,531	\$40
\$10,000 to \$19,999	627	853	226	3	250	\$10,427,735	\$7,483,918	\$3,289,476	\$2,613,115	\$68,087
# of returns			180	3	139	627	571	191	409	408
average per return			1.3	1.0	1.8	\$16,631	\$13,107	\$17,222	\$6,389	\$167
\$20,000 to \$29,999	526	737	177	4	278	\$13,944,421	\$10,278,227	\$3,810,482	\$5,273,604	\$141,493
# of returns			131	4	118	526	469	204	428	428
average per return			1.4	1.0	2.4	\$26,510	\$21,915	\$18,679	\$12,322	\$331
\$30,000 to \$49,999	770	1,136	306	4	290	\$32,609,126	\$24,949,646	\$8,873,493	\$14,388,225	\$397,301
# of returns			231	4	151	770	710	413	695	695
average per return			1.3	1.0	1.9	\$42,350	\$35,140	\$21,485	\$20,702	\$572
\$50,000 to \$74,999	581	916	340	3	187	\$36,267,180	\$30,715,428	\$11,529,170	\$17,305,726	\$493,033
# of returns			253	3	112	581	578	447	536	536
average per return			1.3	1.0	1.7	\$62,422	\$53,141	\$25,792	\$32,287	\$920
\$75,000 to \$99,999	382	675	295	4	104	\$33,569,308	\$29,068,969	\$9,296,625	\$17,729,001	\$520,012
# of returns			190	4	68	382	382	335	374	374
average per return			1.6	1.0	1.5	\$87,878	\$76,097	\$27,751	\$47,404	\$1,390
\$100,000 to \$199,999	514	937	397	1	141	\$70,089,344	\$63,761,692	\$18,076,054	\$42,989,414	\$1,371,849
# of returns			257	1	94	514	514	466	502	502
average per return			1.5	1.0	1.5	\$136,361	\$124,050	\$38,790	\$85,636	\$2,733
\$200,000 to \$499,999	160	286	90	2	69	\$47,216,737	\$44,528,533	\$9,183,137	\$34,551,993	\$1,311,838
# of returns			61	2	36	160	160	151	158	158
average per return			1.5	1.0	1.9	\$295,105	\$278,303	\$60,815	\$218,684	\$8,303
\$500,000 to \$999,999	25	44	26	0	5	\$16,625,642	\$16,323,991	\$1,526,877	\$14,453,717	\$610,524
# of returns			16	0	3	25	25	22	25	25
average per return			1.6		1.7	\$665,026	\$652,960	\$69,404	\$578,149	\$24,421
\$1,000,000 and over	26	47	13	0	12	\$86,752,365	\$57,887,827	\$5,337,468	\$52,288,341	\$2,325,054
# of returns			10	0	8	26	26	22	26	26
average per return			1.3		1.5	\$3,336,629	\$2,226,455	\$242,612	\$2,011,090	\$89,425
GRAND TOTAL	4,310	6,509	2,103	23	1,460	\$300,810,579	\$235,645,632	\$75,338,027	\$201,738,584	\$7,242,961
# of returns			1,522	23	810	4,310	4,009	2,441	3,248	3,247
average per return			1.4	1.0	1.8	\$69,794	\$58,779	\$30,864	\$62,112	\$2,231

CITIES/TOWNS WITHIN YAVAPAI COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Prescott 26,240, or 29.8% of the county total
Most People Represented:	Prescott 48,488, or 27.4% of the county total
Most Age 65 Exemptions:	Prescott 12,400, or 37.8% of the county total
Most Blind Exemptions:	Prescott 135, or 28.1% of the county total
Most Dependents Claimed:	Prescott Valley 12,044, or 25.4% of the county total
Most Dependents as a % of Total Population:	Prescott Valley 32.8%
Least Dependents as a % of Total Population:	Jerome 14.5%
Most 65 & Over Persons as a % of Total Population:	Sedona (partial) 27.5%
Least 65 & Over Persons as a % of Total Population:	Jerome 11.4%
Highest Average FAGI:	Sedona (partial) \$69,794
Lowest Average FAGI:	Jerome \$39,209
Highest Per Capita FAGI:	Sedona (partial) \$39,301
Lowest Per Capita FAGI:	Prescott Valley \$17,981
Highest % of Itemizers:	Sedona (partial) 56.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN YAVAPAI COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Sedona (partial)	\$69,794	\$60,405	15.5%
Prescott	\$62,961	\$67,437	(6.6%)
Yavapai County	\$49,009	\$50,937	(3.8%)
Dewey-Humboldt	\$46,887	\$49,250	(4.8%)
Clarkdale	\$46,453	\$48,630	(4.5%)
Cottonwood	\$42,403	\$43,182	(1.8%)
Chino Valley	\$41,376	\$43,412	(4.7%)
Camp Verde	\$40,222	\$42,106	(4.5%)
Prescott Valley	\$39,298	\$40,442	(2.8%)
Jerome	\$39,209	\$33,842	15.9%

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	70,391	63,037	11.7%
# of people represented	172,547	157,707	9.4%
# of people over 65	12,833	10,582	21.3%
# of blind persons	158	141	12.1%
# of dependents	71,213	66,180	7.6%
<u>Total</u> FAGI (millions)	\$2,705.2	\$2,512.0	7.7%
<u>Average</u> FAGI	\$38,431	\$39,851	(3.6%)
<u>Total</u> Taxable Income (millions)	\$1,466.2	\$1,464.8	0.1%
<u>Average</u> Taxable Income	\$30,088	\$32,424	(7.2%)
<u>Total</u> Tax Liability (millions)	\$46.0	\$49.9	(7.8%)
<u>Average</u> Tax Liability	\$945	\$1,106	(14.6%)
<u>Average Tax Liability Per Return</u>	\$654	\$792	(17.4%)

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 \$15,678. This is a 1.6% 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 \$15,737. This is an 1.6% 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	14,464	20,146	2,982	29	7,599	\$75,536,925	\$19,661,469	\$9,368,383	\$4,652,724	\$120,559
# of returns			2,291	27	4,643	14,464	10,896	565	2,797	2,779
average per return			1.3	1.1	1.6	\$5,222	\$1,804	\$16,581	\$1,663	\$43
\$10,000 to \$19,999	16,948	27,918	2,638	23	17,582	\$265,208,722	\$186,514,779	\$13,326,469	\$47,222,923	\$1,228,742
# of returns			1,940	22	9,861	16,948	15,696	998	8,710	8,694
average per return			1.4	1.0	1.8	\$15,648	\$11,883	\$13,353	\$5,422	\$141
\$20,000 to \$29,999	11,316	19,387	1,680	31	14,088	\$285,674,655	\$219,763,940	\$21,433,763	\$96,389,754	\$2,552,858
# of returns			1,210	29	7,080	11,316	10,688	1,448	10,296	10,294
average per return			1.4	1.1	2.0	\$25,245	\$20,562	\$14,802	\$9,362	\$248
\$30,000 to \$49,999	12,407	21,280	2,148	31	15,074	\$488,208,710	\$398,701,012	\$68,594,901	\$239,453,951	\$6,486,164
# of returns			1,503	31	7,074	12,407	11,775	4,136	11,916	11,916
average per return			1.4	1.0	2.1	\$39,349	\$33,860	\$16,585	\$20,095	\$544
\$50,000 to \$74,999	7,379	13,221	1,559	23	8,777	\$455,742,950	\$397,457,068	\$87,847,533	\$258,680,723	\$7,255,049
# of returns			1,080	23	4,014	7,379	7,277	4,550	7,193	7,193
average per return			1.4	1.0	2.2	\$61,762	\$54,618	\$19,307	\$35,963	\$1,009
\$75,000 to \$99,999	3,889	7,259	826	14	4,224	\$336,431,235	\$308,669,935	\$68,499,831	\$214,029,945	\$6,249,496
# of returns			574	13	2,055	3,889	3,889	3,119	3,858	3,858
average per return			1.4	1.1	2.1	\$86,508	\$79,370	\$21,962	\$55,477	\$1,620
\$100,000 to \$199,999	3,231	6,164	760	5	3,138	\$419,156,665	\$394,989,235	\$87,566,770	\$290,081,752	\$9,148,887
# of returns			511	5	1,566	3,231	3,230	2,895	3,205	3,205
average per return			1.5	1.0	2.0	\$129,730	\$122,288	\$30,248	\$90,509	\$2,855
\$200,000 to \$499,999	567	1,063	160	1	497	\$161,722,922	\$158,999,019	\$24,209,498	\$130,958,498	\$4,969,596
# of returns			106	1	240	567	567	519	566	566
average per return			1.5	1.0	2.1	\$285,226	\$280,422	\$46,646	\$231,375	\$8,780
\$500,000 to \$999,999	129	243	50	1	161	\$89,289,975	\$88,289,475	\$9,856,868	\$77,338,379	\$3,259,438
# of returns			32	1	58	129	129	121	129	129
average per return			1.6	1.0	2.8	\$692,170	\$684,415	\$81,462	\$599,522	\$25,267
\$1,000,000 and over	61	111	30	0	73	\$128,227,807	\$127,133,774	\$18,147,250	\$107,402,261	\$4,765,658
# of returns			19	0	28	61	61	52	60	60
average per return			1.6		2.6	\$2,102,095	\$2,084,160	\$348,986	\$1,790,038	\$79,428
GRAND TOTAL	70,391	116,792	12,833	158	71,213	\$2,705,200,566	\$2,300,179,706	\$408,851,266	\$1,466,210,910	\$46,036,447
# of returns			9,266	152	36,619	70,391	64,208	18,403	48,730	48,694
average per return			1.4	1.0	1.9	\$38,431	\$35,824	\$22,217	\$30,088	\$945

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	4,143	6,235	653		2,994	\$24,232,685	\$13,532,575	\$189,221	\$1,135,335	\$29,418
# of returns			545		1,855	4,143	3,074	15	720	717
average per return			1.2		1.6	\$5,849	\$4,402	\$12,615	\$1,577	\$41
\$10,000 to \$19,999	5,344	9,726	306		7,607	\$79,949,009	\$57,776,969	\$872,573	\$8,357,527	\$217,236
# of returns			206		4,226	5,344	5,144	60	1,956	1,950
average per return			1.5		1.8	\$14,961	\$11,232	\$14,543	\$4,273	\$111
\$20,000 to \$29,999	2,610	4,940	73		4,747	\$63,505,155	\$51,024,945	\$1,910,493	\$16,691,558	\$436,969
# of returns			64		2,251	2,610	2,570	119	2,385	2,385
average per return			1.1		2.1	\$24,331	\$19,854	\$16,055	\$6,999	\$183
\$30,000 to \$49,999	1,870	3,598	35		3,890	\$70,170,157	\$59,556,515	\$6,423,805	\$31,011,509	\$817,838
# of returns			28		1,638	1,870	1,849	367	1,842	1,842
average per return			1.3		2.4	\$37,524	\$32,210	\$17,504	\$16,836	\$444
\$50,000 to \$74,999	438	861	7		1,016	\$25,771,383	\$22,850,905	\$3,720,318	\$14,577,299	\$396,872
# of returns			6		395	438	435	197	434	434
average per return			1.2		2.6	\$58,839	\$52,531	\$18,885	\$33,588	\$914
\$75,000 to \$99,999	82	160	2		154	\$6,975,837	\$6,469,330	\$1,350,768	\$4,461,589	\$128,122
# of returns			2		68	82	82	61	81	81
average per return			1.0		2.3	\$85,071	\$78,894	\$22,144	\$55,081	\$1,582
\$100,000 and over	18	35	2		46	\$2,636,645	\$2,489,252	\$515,312	\$1,807,306	\$58,894
# of returns			1		17	18	18	15	18	18
average per return			2.0		2.7	\$146,480	\$138,292	\$34,354	\$100,406	\$3,272
GRAND TOTAL	14,505	25,555	1,078	8	20,454	\$273,240,871	\$213,700,491	\$14,982,490	\$78,042,123	\$2,085,349
# of returns			852	6	10,450	14,505	13,172	834	7,436	7,427
average per return			1.3	1.3	2.0	\$18,838	\$16,224	\$17,965	\$10,495	\$281

TABLE 105
Somerton

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	1,164	1,630	161		696	\$6,362,611	\$3,241,386	\$714,129	\$426,426	\$11,055
# of returns			128		416	1,164	859	42	245	244
average per return			1.3		1.7	\$5,466	\$3,773	\$17,003	\$1,741	\$45
\$10,000 to \$19,999	1,517	2,555	85		1,802	\$23,365,188	\$16,778,336	\$603,554	\$4,069,151	\$105,854
# of returns			64		989	1,517	1,406	46	755	753
average per return			1.3		1.8	\$15,402	\$11,933	\$13,121	\$5,390	\$141
\$20,000 to \$29,999	1,098	1,953	46		1,672	\$27,107,441	\$21,788,020	\$1,543,260	\$8,835,742	\$233,185
# of returns			34		801	1,098	1,065	107	1,004	1,003
average per return			1.4		2.1	\$24,688	\$20,458	\$14,423	\$8,801	\$232
\$30,000 to \$49,999	1,085	1,993	46		1,771	\$41,546,021	\$34,956,036	\$4,806,706	\$19,618,246	\$523,573
# of returns			37		810	1,085	1,052	276	1,045	1,045
average per return			1.2		2.2	\$38,291	\$33,228	\$17,416	\$18,773	\$501
\$50,000 to \$74,999	479	914	26		865	\$29,100,607	\$26,128,014	\$5,947,050	\$16,155,861	\$444,540
# of returns			22		365	479	473	287	469	469
average per return			1.2		2.4	\$60,753	\$55,239	\$20,721	\$34,447	\$948
\$75,000 to \$99,999	179	349	15		258	\$15,287,346	\$14,361,948	\$3,390,726	\$9,740,128	\$280,334
# of returns			11		119	179	179	149	178	178
average per return			1.4		2.2	\$85,404	\$80,234	\$22,757	\$54,720	\$1,575
\$100,000 and over	89	178	15		112	\$13,974,140	\$13,371,007	\$2,390,009	\$10,375,881	\$350,840
# of returns			8		49	89	89	79	89	89
average per return			1.9		2.3	\$157,013	\$150,236	\$30,253	\$116,583	\$3,942
GRAND TOTAL	5,611	9,572	394	2	7,176	\$156,743,354	\$130,624,747	\$19,395,434	\$69,221,435	\$1,949,381
# of returns			304	2	3,549	5,611	5,123	986	3,785	3,781
average per return			1.3	1.0	2.0	\$27,935	\$25,498	\$19,671	\$18,288	\$516

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	208	274	54		67	(\$7,981,902)	(\$8,769,894)	\$147,602	\$62,480	\$1,623
# of returns			40		43	208	164	8	40	40
average per return			1.4		1.6	(\$38,375)	(\$53,475)	\$18,450	\$1,562	\$41
\$10,000 to \$19,999	196	315	74		129	\$2,969,634	\$2,253,100	\$171,467	\$618,135	\$16,109
# of returns			53		81	196	181	14	118	118
average per return			1.4		1.6	\$15,151	\$12,448	\$12,248	\$5,238	\$137
\$20,000 to \$29,999	197	333	34		212	\$5,371,098	\$3,958,646	\$263,385	\$1,868,916	\$49,496
# of returns			24		101	197	187	20	181	181
average per return			1.4		2.1	\$27,264	\$21,169	\$13,169	\$10,326	\$273
\$30,000 to \$49,999	276	475	49		314	\$10,615,201	\$8,943,914	\$1,236,358	\$5,583,999	\$151,315
# of returns			32		148	276	261	68	267	267
average per return			1.5		2.1	\$38,461	\$34,268	\$18,182	\$20,914	\$567
\$50,000 to \$74,999	148	271	34		143	\$8,860,875	\$7,853,638	\$1,222,026	\$5,387,897	\$149,813
# of returns			27		80	148	146	67	146	146
average per return			1.3		1.8	\$59,871	\$53,792	\$18,239	\$36,903	\$1,026
\$75,000 to \$99,999	79	151	19		100	\$6,842,046	\$6,190,227	\$1,189,289	\$4,468,370	\$130,378
# of returns			15		39	79	79	58	78	78
average per return			1.3		2.6	\$86,608	\$78,357	\$20,505	\$57,287	\$1,672
\$100,000 and over	66	128	37		49	\$11,573,357	\$10,808,527	\$2,314,412	\$8,095,083	\$279,927
# of returns			24		26	66	66	59	66	66
average per return			1.5		1.9	\$175,354	\$163,766	\$39,227	\$122,653	\$4,241
GRAND TOTAL	1,170	1,947	301	1	1,014	\$38,250,309	\$31,238,158	\$6,544,539	\$26,084,880	\$778,661
# of returns			215	1	518	1,170	1,084	294	896	896
average per return			1.4	1.0	2.0	\$32,693	\$28,817	\$22,260	\$29,113	\$869

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	8,697	11,658	2,055	27	3,719	\$53,000,771	\$12,258,794	\$7,958,863	\$2,953,625	\$76,526
# of returns			1,536	26	2,258	8,697	6,610	486	1,746	1,732
average per return			1.3	1.0	1.6	\$6,094	\$1,855	\$16,376	\$1,692	\$44
\$10,000 to \$19,999	9,620	14,872	2,131	19	7,743	\$154,871,944	\$106,826,785	\$11,487,099	\$33,473,592	\$871,208
# of returns			1,586	19	4,401	9,620	8,714	866	5,757	5,749
average per return			1.3	1.0	1.8	\$16,099	\$12,259	\$13,265	\$5,814	\$152
\$20,000 to \$29,999	7,166	11,720	1,499	30	7,089	\$183,525,062	\$138,164,854	\$17,417,513	\$67,041,405	\$1,781,719
# of returns			1,065	28	3,754	7,166	6,630	1,181	6,502	6,501
average per return			1.4	1.1	1.9	\$25,611	\$20,839	\$14,748	\$10,311	\$274
\$30,000 to \$49,999	8,945	14,807	1,997	29	8,772	\$357,139,143	\$288,228,555	\$55,573,500	\$178,622,711	\$4,868,664
# of returns			1,389	29	4,338	8,945	8,402	3,392	8,537	8,537
average per return			1.4	1.0	2.0	\$39,926	\$34,305	\$16,384	\$20,923	\$570
\$50,000 to \$74,999	6,216	10,999	1,476	22	6,645	\$386,053,212	\$335,547,702	\$75,825,570	\$219,114,293	\$6,167,488
# of returns			1,013	22	3,117	6,216	6,129	3,950	6,050	6,050
average per return			1.5	1.0	2.1	\$62,106	\$54,748	\$19,196	\$36,217	\$1,019
\$75,000 to \$99,999	3,508	6,525	785	13	3,669	\$303,834,998	\$278,362,612	\$61,959,447	\$193,054,731	\$5,642,929
# of returns			541	12	1,810	3,508	3,508	2,822	3,480	3,480
average per return			1.5	1.1	2.0	\$86,612	\$79,351	\$21,956	\$55,475	\$1,622
\$100,000 to \$199,999	3,042	5,794	709	5	2,912	\$394,754,856	\$372,324,338	\$82,801,231	\$273,446,491	\$8,630,576
# of returns			479	5	1,462	3,042	3,041	2,731	3,017	3,017
average per return			1.5	1.0	2.0	\$129,768	\$122,435	\$30,319	\$90,635	\$2,861
\$200,000 to \$499,999	535	1,003	143	1	476	\$152,724,173	\$150,108,993	\$23,137,137	\$123,314,315	\$4,679,103
# of returns			95	1	231	535	535	490	534	534
average per return			1.5	1.0	2.1	\$285,466	\$280,578	\$47,219	\$230,926	\$8,762
\$500,000 to \$999,999	122	230	43	1	116	\$84,393,748	\$83,474,408	\$8,998,820	\$73,551,334	\$3,100,406
# of returns			28	1	56	122	122	115	122	122
average per return			1.5	1.0	2.1	\$691,752	\$684,216	\$78,251	\$602,880	\$25,413
\$1,000,000 and over	61	111	30	0	73	\$128,227,807	\$127,133,774	\$18,147,250	\$107,402,261	\$4,765,658
# of returns			19	0	28	61	61	52	60	60
average per return			1.6		2.6	\$2,102,095	\$2,084,160	\$348,986	\$1,790,038	\$79,428
GRAND TOTAL	47,912	77,719	10,868	147	41,214	\$2,198,525,714	\$1,892,430,815	\$363,306,430	\$1,271,974,758	\$40,584,277
# of returns			7,751	143	21,455	47,912	43,752	16,085	35,805	35,782
average per return			1.4	1.0	1.9	\$45,887	\$43,254	\$22,587	\$35,525	\$1,134

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

Most Returns Filed:	Yuma 47,912, or 68.1% of the county total
Most People Represented:	Yuma 110,372, or 64.0% of the county total
Most Age 65 Exemptions:	Yuma 10,868, or 84.7% of the county total
Most Blind Exemptions:	Yuma 147, or 93.0% of the county total
Most Dependents Claimed:	Yuma 41,214, or 57.9% of the county total
Most Dependents as a % of Total Population:	San Luis 49.7%
Least Dependents as a % of Total Population:	Wellton 36.5%
Most 65 & Over Persons as a % of Total Population:	Wellton 10.8%
Least 65 & Over Persons as a % of Total Population:	Somerton 2.6%
Highest Average FAGI:	Yuma \$45,887
Lowest Average FAGI:	San Luis \$18,838
Highest Per Capita FAGI:	Yuma \$19,919
Lowest Per Capita FAGI:	San Luis \$6,643
Highest % of Itemizers:	Yuma 33.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN YUMA COUNTY

	<u>2007</u>	<u>2006</u>	<u>% change</u>
Yuma	\$45,887	\$47,857	(4.1%)
Yuma County	\$38,431	\$39,851	(3.6%)
Wellton	\$32,693	\$25,679	27.3%
Somerton	\$27,935	\$27,928	0.0%
San Luis	\$18,838	\$19,304	(2.4%)

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</u> Tax Liability <u>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)	\$2,315.163	\$2,395.100	(3.3%)
<u>Average</u> Taxable Income	\$28,125	\$27,815	1.1%
<u>Total</u> Tax Liability (millions)	\$74.262	\$80.700	(8.0%)
<u>Average</u> Tax Liability	\$903	\$940	(3.9%)
<u>Average</u> Tax Liability <u>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)	\$46.252	\$22.959	101.5%
<u>Average</u> Taxable Income	\$16,911	\$19,149	(11.7%)
<u>Total</u> Tax Liability (millions)	\$1.276	\$0.699	82.6%
<u>Average</u> Tax Liability	\$467	\$583	(19.9%)
<u>Average</u> Tax Liability <u>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	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	1,922	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	\$222,302	1	1	EAGAR	\$42,859	43	53
SCOTTSDALE/ PARADISE VALLEY	\$142,557	2	2	TAYLOR	\$42,704	44	47
CAVE CREEK	\$97,606	3	3	KEARNY	\$42,679	45	58
FOUNTAIN HILLS	\$91,718	4	4	GLOBE	\$42,610	46	51
LITCHFIELD PARK	\$75,932	5	5	COTTONWOOD	\$42,403	47	45
SEDONA (combined)	\$72,909	6	8	BENSON	\$42,272	48	32
GILBERT	\$70,670	7	6	SAFFORD	\$42,218	49	52
CHANDLER	\$67,660	8	7	PIMA	\$41,517	50	56
GOODYEAR	\$64,228	9	11	SAINT JOHNS	\$41,479	51	48
PRESCOTT	\$62,961	10	9	CLIFTON	\$41,434	52	63
PEORIA	\$60,834	11	13	CHINO VALLEY	\$41,376	53	43
WICKENBURG	\$59,961	12	10	DUNCAN	\$40,498	54	64
TEMPE/GUADALUPE	\$57,428	13	12	CAMP VERDE	\$40,222	55	50
MARANA	\$56,959	14	17	WILLIAMS	\$40,218	56	42
STATE	\$56,703			WINKELMAN	\$39,358	57	69
FLAGSTAFF	\$56,370	15	16	PRESCOTT VALLEY	\$39,298	58	59
SAHUARITA	\$55,613	16	19	TOLLESON	\$39,223	59	67
QUEEN CREEK (combined)	\$55,386	17	14	JEROME	\$39,209	60	75
PHOENIX	\$54,740	18	15	MIAMI	\$38,850	61	70
SIERRA VISTA	\$53,388	19	22	HUACHUCA CITY	\$38,843	62	61
MARICOPA	\$53,147	20	20	COOLIDGE	\$38,583	63	54
THATCHER	\$52,820	21	36	PARKER	\$38,254	64	49
PAYSON/STAR VALLEY	\$52,811	22	27	BISBEE	\$38,148	65	66
SURPRISE/SUN CITY	\$52,683	23	26	EL MIRAGE	\$37,984	66	65
PINETOP-LAKESIDE	\$51,553	24	18	BULLHEAD CITY	\$36,322	67	60
PATAGONIA	\$51,332	25	35	HAYDEN	\$36,142	68	46
TUCSON/S TUCSON/ ORO VALLEY	\$51,224	26	24	HOLBROOK	\$35,255	69	62
GLENDALE	\$50,416	27	23	MAMMOTH	\$34,544	70	74
MESA	\$50,211	28	21	WINSLOW	\$34,372	71	77
BUCKEYE	\$50,089	29	25	SUPERIOR	\$33,723	72	71
APACHE JUNCTION	\$49,728	30	28	YOUNGTOWN	\$33,695	73	73
CASA GRANDE	\$47,008	31	37	TOMBSTONE	\$33,044	74	72
DEWEY HUMBOLDT	\$46,887	32	29	WILLCOX	\$32,849	75	57
CLARKDALE	\$46,453	33	30	WELLTON	\$32,693	76	84
LAKE HAVASU CITY	\$45,929	34	31	GILA BEND	\$32,610	77	76
YUMA	\$45,887	35	33	FREDONIA	\$32,223	78	78
PAGE	\$45,703	36	40	ELOY	\$31,886	79	79
SHOW LOW	\$45,626	37	34	NOGALES	\$31,693	80	68
FLORENCE	\$45,321	38	44	SOMERTON	\$27,935	81	82
AVONDALE	\$45,305	39	38	COLORADO CITY	\$27,236	82	81
KINGMAN	\$43,565	40	39	QUARTZSITE	\$26,678	83	80
SNOWFLAKE	\$43,309	41	41	DOUGLAS	\$26,660	84	83
SPRINGERVILLE	\$42,897	42	55	SAN LUIS	\$18,838	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	\$122,844	1	1	YUMA	\$19,919	43	39
SCOTTSDALE/ PARADISE VALLEY	\$76,196	2	2	CLIFTON	\$19,764	44	57
FOUNTAIN HILLS	\$48,624	3	3	BUCKEYE	\$19,517	45	41
CAVE CREEK	\$45,531	4	4	WILLIAMS	\$19,458	46	37
SEDONA (combined)	\$41,311	5	5	CAMP VERDE	\$19,458	47	44
PRESCOTT	\$34,072	6	6	SPRINGERVILLE	\$19,435	48	56
CHANDLER	\$32,071	7	9	KEARNY	\$19,350	49	55
LITCHFIELD PARK	\$31,991	8	8	CHINO VALLEY	\$19,285	50	42
TEMPE/GUADALUPE	\$31,274	9	7	HUACHUCA CITY	\$19,058	51	48
WICKENBURG	\$30,152	10	10	SAFFORD	\$18,501	52	58
GILBERT	\$29,878	11	11	AVONDALE	\$18,427	53	53
SURPRISE/SUN CITY	\$28,787	12	12	PARKER	\$18,426	54	45
FLAGSTAFF	\$28,244	13	14	BULLHEAD CITY	\$18,384	55	43
PEORIA	\$28,185	14	13	TOMBSTONE	\$18,242	56	51
PATAGONIA	\$27,893	15	20	MIAMI	\$18,112	57	64
GOODYEAR	\$27,304	16	15	PRESCOTT VALLEY	\$17,981	58	54
PAYSON/STAR VALLEY	\$26,907	17	19	DUNCAN	\$17,791	59	65
JEROME	\$26,512	18	31	EAGAR	\$17,705	60	66
STATE	\$26,341			SNOWFLAKE	\$17,155	61	59
SIERRA VISTA	\$26,065	19	17	WINKELMAN	\$17,130	62	72
MARANA	\$25,791	20	21	SAINT JOHNS	\$16,716	63	61
TUCSON/S TUCSON/ ORO VALLEY	\$25,395	21	16	PIMA	\$16,631	64	71
APACHE JUNCTION	\$25,158	22	23	YOUNGTOWN	\$16,318	65	68
PHOENIX	\$24,448	23	18	HAYDEN	\$16,302	66	52
CLARKDALE	\$23,914	24	24	HOLBROOK	\$16,027	67	63
LAKE HAVASU CITY	\$23,722	25	22	TAYLOR	\$15,982	68	70
DEWEY HUMBOLDT	\$23,479	26	27	SUPERIOR	\$15,810	69	67
PINETOP-LAKESIDE	\$23,347	27	25	COOLIDGE	\$15,767	70	62
MESA	\$23,144	28	26	QUARTZSITE	\$15,150	71	69
SAHUARITA	\$22,765	29	32	TOLLESON	\$15,036	72	75
GLENDALE	\$22,618	30	29	MAMMOTH	\$14,866	73	76
MARICOPA	\$22,428	31	30	EL MIRAGE	\$14,744	74	73
THATCHER	\$22,222	32	50	WINSLOW	\$14,693	75	78
BENSON	\$21,215	33	28	FREDONIA	\$14,577	76	77
SHOW LOW	\$21,151	34	35	WILLCOX	\$14,432	77	60
BISBEE	\$21,143	35	38	WELLTON	\$13,764	78	82
QUEEN CREEK (combined)	\$21,062	36	33	NOGALES	\$12,993	79	74
KINGMAN	\$21,032	37	34	GILA BEND	\$12,751	80	79
PAGE	\$20,669	38	47	ELOY	\$12,661	81	80
COTTONWOOD	\$20,519	39	36	DOUGLAS	\$11,338	82	81
CASA GRANDE	\$20,479	40	40	SOMERTON	\$10,331	83	83
GLOBE	\$20,216	41	46	SAN LUIS	\$6,643	84	85
FLORENCE	\$20,208	42	49	COLORADO CITY	\$6,509	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	\$7,990	1	1	COTTONWOOD	\$1,031	43	46
SCOTTSDALE/ PARADISE VALLEY	\$5,380	2	2	GLOBE	\$1,013	44	53
CAVE CREEK	\$2,974	3	3	WILLIAMS	\$1,001	45	36
FOUNTAIN HILLS	\$2,752	4	4	SAINT JOHNS	\$998	46	49
SEDONA (combined)	\$2,301	5	6	CLIFTON	\$988	47	64
LITCHFIELD PARK	\$2,040	6	5	BENSON	\$984	48	24
CHANDLER	\$1,782	7	10	SNOWFLAKE	\$975	49	43
GILBERT	\$1,766	8	7	BISBEE	\$974	50	62
WICKENBURG	\$1,747	9	8	PARKER	\$960	51	38
PRESCOTT	\$1,718	10	9	DUNCAN	\$953	52	63
STATE	\$1,593			CAMP VERDE	\$947	53	55
TEMPE/GUADALUPE	\$1,566	11	11	AVONDALE	\$946	54	54
PHOENIX	\$1,544	12	12	KEARNY	\$946	55	67
FLAGSTAFF	\$1,525	13	13	TAYLOR	\$939	56	61
PATAGONIA	\$1,474	14	18	PIMA	\$937	57	66
PEORIA	\$1,452	15	14	FLORENCE	\$934	58	60
PAYSON/STAR VALLEY	\$1,430	16	32	HAYDEN	\$924	59	58
THATCHER	\$1,423	17	42	CHINO VALLEY	\$922	60	52
GOODYEAR	\$1,389	18	16	NOGALES	\$920	61	39
TUCSON/S TUCSON/ ORO VALLEY	\$1,344	19	17	WINKELMAN	\$904	62	71
MARANA	\$1,323	20	20	MIAMI	\$903	63	73
PINETOP-LAKESIDE	\$1,301	21	15	WILLCOX	\$899	64	31
JEROME	\$1,258	22	48	HUACHUCA CITY	\$896	65	59
SIERRA VISTA	\$1,243	23	27	HOLBROOK	\$875	66	50
GLENDALE	\$1,228	24	21	WELLTON	\$869	67	65
APACHE JUNCTION	\$1,220	25	33	COOLIDGE	\$864	68	45
MESA	\$1,214	26	19	WINSLOW	\$822	69	72
CASA GRANDE	\$1,162	27	37	BULLHEAD CITY	\$821	70	57
SAHUARITA	\$1,160	28	35	PRESCOTT VALLEY	\$816	71	68
LAKE HAVASU CITY	\$1,143	29	26	MAMMOTH	\$811	72	77
QUEEN CREEK (combined)	\$1,141	30	23	SUPERIOR	\$801	73	74
SHOW LOW	\$1,134	31	30	TOMBSTONE	\$787	74	69
YUMA	\$1,134	32	25	TOLLESON	\$772	75	70
KINGMAN	\$1,124	33	29	GILA BEND	\$755	76	75
BUCKEYE	\$1,102	34	22	EL MIRAGE	\$694	77	76
DEWEY HUMBOLDT	\$1,101	35	34	ELOY	\$669	78	83
SURPRISE/SUN CITY	\$1,098	36	44	DOUGLAS	\$661	79	80
MARICOPA	\$1,096	37	40	YOUNGTOWN	\$657	80	81
EAGAR	\$1,093	38	56	QUARTZSITE	\$647	81	78
SPRINGERVILLE	\$1,081	39	51	FREDONIA	\$621	82	82
PAGE	\$1,071	40	41	SOMERTON	\$516	83	84
SAFFORD	\$1,066	41	47	COLORADO CITY	\$514	84	79
CLARKDALE	\$1,033	42	28	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	\$6,189	1	1	GLOBE	\$760	43	48
SCOTTSDALE/ PARADISE VALLEY	\$4,337	2	2	FLORENCE	\$759	44	49
CAVE CREEK	\$2,394	3	3	KEARNY	\$758	45	62
FOUNTAIN HILLS	\$2,182	4	4	COTTONWOOD	\$757	46	44
SEDONA (combined)	\$1,708	5	7	AVONDALE	\$748	47	42
LITCHFIELD PARK	\$1,657	6	5	BENSON	\$744	48	25
CHANDLER	\$1,488	7	8	PAGE	\$744	49	50
GILBERT	\$1,472	8	6	WILLIAMS	\$740	50	36
PRESCOTT	\$1,313	9	11	DUNCAN	\$719	51	64
WICKENBURG	\$1,310	10	9	PIMA	\$712	52	66
TEMPE/GUADALUPE	\$1,292	11	10	BISBEE	\$711	53	63
STATE	\$1,236			SAINT JOHNS	\$705	54	53
FLAGSTAFF	\$1,225	12	13	WINKELMAN	\$700	55	71
PHOENIX	\$1,202	13	12	SNOWFLAKE	\$693	56	40
PEORIA	\$1,189	14	14	TAYLOR	\$693	57	67
GOODYEAR	\$1,148	15	15	HAYDEN	\$689	58	60
PATAGONIA	\$1,094	16	23	CHINO VALLEY	\$678	59	47
THATCHER	\$1,089	17	37	WELLTON	\$666	60	65
MARANA	\$1,063	18	19	HUACHUCA CITY	\$665	61	57
TUCSON/S TUCSON/ ORO VALLEY	\$1,049	19	16	CAMP VERDE	\$663	63	56
PAYSON/STAR VALLEY	\$1,045	20	35	MIAMI	\$663	62	72
SIERRA VISTA	\$989	21	24	COOLIDGE	\$642	64	46
GLENDALE	\$975	22	21	PARKER	\$636	65	41
MESA	\$971	23	17	WILLCOX	\$626	66	38
PINETOP-LAKESIDE	\$960	24	18	PRESCOTT VALLEY	\$606	67	68
SAHUARITA	\$945	25	27	HOLBROOK	\$604	68	55
APACHE JUNCTION	\$944	26	28	TOLLESON	\$599	69	69
QUEEN CREEK (combined)	\$930	27	20	BULLHEAD CITY	\$583	70	59
JEROME	\$926	29	51	NOGALES	\$568	71	52
MARICOPA	\$926	28	43	TOMBSTONE	\$565	72	70
CASA GRANDE	\$892	30	32	SUPERIOR	\$560	73	73
BUCKEYE	\$863	31	22	MAMMOTH	\$559	74	76
SURPRISE/SUN CITY	\$856	32	39	EL MIRAGE	\$544	75	74
YUMA	\$847	33	26	GILA BEND	\$524	76	75
SHOW LOW	\$832	34	33	WINSLOW	\$506	77	78
KINGMAN	\$830	35	31	YOUNGTOWN	\$487	78	77
LAKE HAVASU CITY	\$824	36	29	ELOY	\$462	79	81
SPRINGERVILLE	\$808	37	54	FREDONIA	\$449	80	79
DEWEY HUMBOLDT	\$802	38	34	QUARTZSITE	\$383	81	80
SAFFORD	\$797	39	45	DOUGLAS	\$381	82	82
CLIFTON	\$795	40	58	SOMERTON	\$347	83	84
CLARKDALE	\$782	41	30	COLORADO CITY	\$299	84	83
EAGAR	\$767	42	61	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	30	22	25	26
AVONDALE	39	53	55	47
BENSON	48	33	48	48
BISBEE	65	35	50	53
BUCKEYE	29	45	34	31
BULLHEAD CITY	67	55	70	70
CAMP VERDE	55	47	53	63
CAREFREE	1	1	1	1
CASA GRANDE	31	40	27	30
CAVE CREEK	3	4	3	3
CHANDLER	8	7	7	7
CHINO VALLEY	53	50	60	59
CLARKDALE	33	24	42	41
CLIFTON	52	44	47	40
COLORADO CITY	82	85	83	84
COOLIDGE	63	70	68	64
COTTONWOOD	47	39	43	46
DEWEY HUMBOLDT	32	26	35	38
DOUGLAS	84	82	79	82
DUNCAN	54	59	52	51
EAGAR	43	60	38	42
EL MIRAGE	66	74	77	75
ELOY	79	81	78	79
FLAGSTAFF	15	13	13	12
FLORENCE	38	42	58	44
FOUNTAIN HILLS	4	3	4	4
FREDONIA	78	76	82	80
GILA BEND	77	80	76	76
GILBERT	7	11	8	8
GLENDALE	27	30	24	22
GLOBE	46	41	44	43
GOODYEAR	9	16	18	15
HAYDEN	68	66	59	58
HOLBROOK	69	67	66	68
HUACHUCA CITY	62	51	65	61
JEROME	60	18	22	29
KEARNY	45	49	54	45
KINGMAN	40	37	33	35
LAKE HAVASU CITY	34	25	29	36
LITCHFIELD PARK	5	8	6	6
MAMMOTH	70	73	72	74
MARANA	14	20	20	18
MARICOPA	20	31	37	28
MESA	28	28	26	23
MIAMI	61	57	63	62
NOGALES	80	79	61	71

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	38	40	49
PARKER	64	54	51	65
PATAGONIA	25	15	14	16
PAYSON/STAR VALLEY	22	17	16	20
PEORIA	11	14	15	14
PHOENIX	18	23	12	13
PIMA	50	64	57	52
PINETOP-LAKESIDE	24	27	21	24
PRESCOTT	10	6	10	9
PRESCOTT VALLEY	58	58	71	67
QUARTZSITE	83	71	81	81
QUEEN CREEK (combined)	17	36	30	27
SAFFORD	49	52	41	39
SAHUARITA	16	29	28	25
SAINT JOHNS	51	63	46	54
SAN LUIS	85	84	85	85
SCOTTSDALE/ PARADISE VALLEY	2	2	2	2
SEDONA (combined)	6	5	5	5
SHOW LOW	37	34	31	34
SIERRA VISTA	19	19	23	21
SNOWFLAKE	41	61	49	56
SOMERTON	81	83	84	83
SPRINGERVILLE	42	48	39	37
SUPERIOR	72	69	73	73
SURPRISE/SUN CITY	23	12	36	32
TAYLOR	44	68	56	57
TEMPE/GUADALUPE	13	9	11	11
THATCHER	21	32	17	17
TOLLESON	59	72	75	69
TOMBSTONE	74	56	74	72
TUCSON/S TUCSON/ ORO VALLEY	26	21	19	19
WELLTON	76	78	67	60
WICKENBURG	12	10	9	10
WILLCOX	75	77	64	66
WILLIAMS	56	46	45	50
WINKELMAN	57	62	62	55
WINSLOW	71	75	69	77
YOUNGTOWN	73	65	80	78
YUMA	35	43	32	33