



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: March 13, 2009

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

January 2009 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>January 2009</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 271,312,511	\$1,562,129,943
Percent Change	(35.8)	(15.7)
Corporate Income Tax		
Net Collections	\$ (3,464,715)	\$ 301,198,909
Percent Change	(76.1)	(24.6)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 357,760,734	\$ 2,359,077,154
Change	(12.1)	(10.5)
Total Big Three Tax Types		
Net Collections	\$ 625,608,530	\$ 4,222,406,006
Percent Change	(23.2)	(13.6)

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

TAX FACTS

January 2009

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	January 2009	January 2008	% Change
Gross Collections	\$ 112,467,313	\$ 195,882,391	(42.6)
Withholding	276,379,368	324,064,010	(14.7)
Refunds	(56,894,387)	(40,332,407)	41.1
Urban Revenue Sharing	(60,639,783)	(57,044,911)	6.3
Net Collections	\$ 271,312,511	\$ 422,569,083	(35.8)
	Fiscal Year Total (08/09)	Fiscal Year Total (07/08)	% Change
Gross Collections	\$ 400,432,236	\$ 539,335,444	(25.8)
Withholding	1,875,820,178	1,962,355,800	(4.4)
Refunds	(289,643,987)	(249,202,108)	16.2
Urban Revenue Sharing	(424,478,483)	(399,314,374)	6.3
Net Collections	\$ 1,562,129,943	\$ 1,853,174,762	(15.7)

Average Individual Income Tax Refund

	Average	Number
2009 CYTD	\$ 559.20	37,386
2008 CYTD	\$ 454.12	130,027
% Change	23.1	(71.3)

"New" Filers in Calendar Year 2008

Table 1 attached to this report, presents the number of "new" returns filed in calendar year 2009. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 164,035 "new" returns have been filed thus far in 2008, representing approximately 76,592 persons, not including dependents. The average Federal Adjusted Gross Income is \$27,439 with an average tax liability of \$328. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 18.4% had a married filing joint filing status, 2.0% claimed a 65 and Over Exemption and 62.5% claimed dependents.

Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2007 were \$624.1 million, for an average of \$2,577. An additional \$156.2 million in estimated payments came from 2006 tax returns that applied their refunds as a 2007 estimated payment, for an average of \$3,225. Estimated payments received through January 2009 for tax year 2008 are as follows:

		Monthly	Cumulative
January-09	140 ES Payment	\$ 103,008,592	\$ 480,044,698
January-08	140 ES Payment	\$ 186,439,312	\$ 584,592,423
	% change	(44.7)	(17.9)

January-09	Average Payment	\$	2,597	\$	1,812
January-08	Average Payment	\$	4,378	\$	2,548
	% change		(40.7)		(28.9)
January-09	Applied Refund	\$	4,279,598	\$	137,753,368
January-08	Applied Refund	\$	843,447	\$	150,179,402
	% change		407.4		(8.3)
January-09	Monthly Total	\$	107,288,191	\$	617,798,066
January-08	Monthly Total	\$	187,282,759	\$	734,771,825
	% change		(42.7)		(15.9)

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2007 through March 2008, \$836.7 million was received for the first quarter of 2007. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2007, which shows a decrease of (1.95%) in withholding payments over the fourth quarter of 2006. Growth in quarters for which information is still being gathered is as follows:

1 st Quarter 2008	(0.29%)	4th Quarter 2008	(2.40%)
2 nd Quarter 2008	1.66%	1 st Quarter 2009	(5.11%)
3 rd Quarter 2008	(2.00%)		

The current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Clean Elections

As a result of the January 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2009.

	January 2009	Calendar Year Total
Check Off	\$ 396,370	\$ 396,730
Voluntary Donation	\$ 1,252	\$ 1,252
Number of Returns	63,794	63,794

Contributions on the Individual Income Tax Return

Through January 2009, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	359	\$ 6,323	\$ 17.61
Child Abuse	471	\$ 7,425	\$ 15.76
Special Olympics	179	\$ 2,698	\$ 15.07
Neighbors Helping	83	\$ 1,140	\$ 13.73
AID to Education	31	\$ (772)	\$ (24.90)
Domestic Violence Shelter	312	\$ 5,195	\$ 16.65
National Guard Contributions	127	\$ 2,745	\$ 21.61
Veteran's Fund	205	\$ 4,809	\$ 23.46
Democratic Party	19	\$ 342	\$ 18.00
Republican Party	6	\$ 149	\$ 24.83
Green Party	1	\$ 50	\$ 50.00
Libertarian Party	2	\$ 23	\$ 11.50

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	January 2009	January 2008	% Change
Gross Collections	\$24,401,184	\$30,393,356	(19.7)
Refunds	(\$27,865,899)	(\$44,896,659)	(37.9)
Net Collections	(\$3,464,715)	(\$14,503,303)	(76.1)
	Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$425,216,582	\$535,720,743	(20.6)
Refunds	(\$124,017,673)	(\$136,152,668)	(8.9)
Net Collections	\$301,198,909	\$399,568,075	(24.6)

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

January 2009	\$17,496,963	Calendar Year Total	\$17,496,963
January 2008	\$20,992,191	Calendar Year Total	\$20,992,191
% Change	(16.7%)	% Change	(16.7%)

All corporations with an income tax liability of \$20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% chg
January 2009	145	15	18	4	3	0	185	(18.5)
January 2008	175	22	22	7	1	0	227	
CY 2009	145	15	18	4	3	0	185	(18.5)
CY 2008	175	22	22	7	1	0	227	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 and more	Total	% chg
January 2009	\$1,561,572	\$1,092,859	\$3,905,650	\$2,785,000	\$4,787,000	\$14,132,081	(17.8)
January 2008	\$1,585,996	\$1,493,120	\$5,637,712	\$4,474,000	\$4,000,000	\$17,190,828	
CY 2009	\$1,561,572	\$1,092,859	\$3,905,650	\$2,785,000	\$4,787,000	\$14,132,081	(17.8)
CY 2008	\$1,585,996	\$1,493,120	\$5,637,712	\$4,474,000	\$4,000,000	\$17,190,828	

Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 07/08 by corporate fiscal year. For example, in FY 07/08, 22.7% of the refund dollars paid were for corporate fiscal years ending in 2003 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	22.7%	4.7%	3.2%	57.2%	10.8%	1.4%
Corporate Fiscal Year-End:	04 & Prior	05	06	07	08	09
FY 08/09	5.6%	5.3%	5.3	78.0%	5.8%	0.0%

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year.

January 2009	\$15,050,169	Calendar Year Total	\$15,050,169
January 2008	\$44,793,899	Calendar Year Total	\$44,793,899
% Change	(66.4%)	% Change	(66.4%)

Corporate Income Tax Document Count

The Arizona Department of Revenue received 133,696 corporate returns showing a fiscal year-end of 2007. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	223	37,192	83,529	587	12,165
%	0.2	27.8	62.5	0.4	9.1

Through January 2009, 9,935 documents were received for a fiscal year-end of 2008, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	13	7,085	947	97	1,793
%	0.1	71.3	9.5	1.0	18.1

The figures for the 2008 returns are most meaningful when compared to 2007 returns received during the same period of time in the previous year. Through January 2008, the Department of Revenue received 8,411 documents with a fiscal year-end of 2007. Compared to 2008 documents, the Department has seen an 18.1% increase in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2007/08 is 15.0% of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for January 2008 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications.

The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	January 2009	January 2008	% change
Distribution Base	\$146,450,151	\$168,296,764	(13.0)
Non shared	274,811,224	315,121,027	(12.8)
Use Tax	32,438,853	33,715,159	(3.8)
Education Tax	53,163,472	60,611,058	(12.3)
Other Revenues	66,394,141	74,894,898	(11.4)
Total Collections	\$573,257,841	\$652,638,907	(12.2)

	Fiscal Year Total (08/09)	Fiscal Year Total (07/08)	% change
Distribution Base	\$941,953,087	\$1,054,314,041	(10.7)
Non shared	1,835,360,479	2,060,805,060	(10.9)
Use Tax	198,837,056	210,824,706	(5.7)
Education Tax	346,461,977	387,160,543	(10.5)
Other Revenues	434,024,178	479,264,602	(9.4)
Total Collections	\$3,756,636,776	\$4,192,368,953	(10.4)

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. "Other" revenues are returned to the administering authority.

	January 2009	January 2008	% change
Retained by State	\$357,760,734	\$406,881,740	(12.1)
Returned to Counties	59,326,956	68,177,019	(13.0)
Returned to Cities	36,612,538	42,074,191	(13.0)
Education Tax	53,163,472	60,611,058	(12.3)
Other Revenues	66,394,141	74,894,898	(11.4)
Total Collections	\$573,257,841	\$652,638,907	(12.2)
	Fiscal Year Total (08/09)	Fiscal Year Total (07/08)	% change
Retained by State	\$2,359,077,154	\$2,635,262,679	(10.5)
Returned to Counties	381,585,195	427,102,618	(10.7)
Returned to Cities	235,488,272	263,578,510	(10.7)
Education Tax	346,461,977	387,160,543	(10.5)
Other Revenues	434,024,178	479,264,601	(9.4)
Total Collections	\$3,756,636,776	\$4,192,368,952	(10.4)

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	January 2009	% Chg	Fiscal Year Total	% Chg
Transporting	5.6	\$ 101,750	(60.6)	\$ 1,169,558	0.0
Non-Metal Mining Oil/Gas	3.125	316,717	(22.0)	3,709,701	(6.7)
Utilities	5.6	32,041,999	1.2	299,044,481	4.5
Communications	5.6	12,370,196	(19.2)	89,231,807	(15.2)
Private Car/Pipelines	5.6	5,031	N/A	167,397	(72.8)
Publishing	5.6	462,459	(10.5)	2,891,254	(25.2)
Job Printing	5.6	1,438,858	(4.7)	9,824,725	(14.9)
Restaurants & Bars	5.6	37,687,490	1.3	256,118,324	(4.8)
Amusements	5.6	3,843,632	(12.5)	27,824,609	(2.5)
Commercial Lease	0	N/A	N/A	N/A	N/A
Rental of Personal Property	5.6	14,493,587	(13.3)	106,510,427	(5.7)
Contracting	5.6	67,991,765	(18.8)	500,849,900	(20.0)
Retail	5.6	241,919,870	(13.7)	1,401,150,395	(11.0)
Mining Severance	2.5	83,736	N/A	14,680,438	(36.0)
Timber Severance	0	N/A	N/A	N/A	N/A
Hotel/Motel	5.5	8,181,498	(5.8)	62,083,156	(5.6)
Membership Camping	0	500	N/A	474	(28.7)
Use Tax	5.6	32,438,853	(3.8)	198,837,056	(5.7)
Rental Occupancy Tax	0	N/A	N/A	N/A	N/A
Jet Fuel		327,814	(5.5)	1,712,154	(26.5)
Jet Fuel Use Tax	.0305/.0105 gal	2,681	(8.7)	98,757	(53.4)
Telecomm Devices	----	436,147	(21.9)	3,483,512	(11.5)
911 Telecom.		1,522,560	7.5	10,249,409	21.3
911 Wireline	0.20/month per active service	(464)	N/A	(1,538)	N/A
911 Wireless	0.20/month per active service	9,372	N/A	(3,194)	N/A
Total		\$ 455,676,051	(12.2)	\$ 2,989,632,151	(10.5)

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	January 2009		Fiscal	
		% Chg	Year Total	% Chg
Transporting	\$ 2,039,364	(60.9)	\$ 23,431,542	(21.4)
Non-Metal Mining Oil/Gas	10,144,155	(22.1)	118,815,384	(6.7)
Utilities	641,236,874	1.2	5,984,811,284	4.5
Communications	247,541,956	(19.2)	1,786,021,368	(15.2)
Private Car/Pipelines	101,190	N/A	3,354,778	N/A
Publishing	9,256,193	(10.5)	57,891,189	(25.2)
Job Printing	28,790,677	(4.7)	196,638,037	(15.0)
Restaurants & Bars	754,089,053	1.3	5,125,829,668	(4.9)
Amusements	76,916,444	(12.5)	556,920,043	(2.6)
Commercial Lease	0	N/A	704	N/A
Rental of Personal Property	290,013,754	(13.4)	2,131,674,433	(5.8)
Contracting	1,360,692,129	(18.9)	10,025,937,968	(20.0)
Retail	4,840,478,256	(13.8)	28,044,172,628	(11.0)
Mining Severance	3,441,542	(95.6)	588,115,611	(36.1)
Timber Severance	23	N/A	(152)	N/A
Hotel/Motel	148,818,188	(5.9)	1,129,465,999	(5.7)
Membership Camping	10,055	N/A	10,055	(29.4)
Use Tax	652,083,986	(3.8)	3,995,630,974	(5.6)
Rental Occupancy Tax	88,753	N/A	72,676	N/A
Total	\$ 9,065,742,590	(12.6)	\$ 59,768,794,189	(10.7)

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for January 2008 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 406,465	0.7	\$ 2,726,622	(9.5)
Coconino	1,331,888	2.5	9,571,271	(8.7)
Cochise	1,093,765	2.0	6,817,823	(8.4)
Gila	417,424	0.8	2,925,991	(7.8)
Graham	279,024	0.5	1,978,140	(5.1)
Greenlee	220,654	0.4	2,078,585	(24.2)
La Paz	166,567	0.3	1,012,818	(8.6)
Maricopa	38,099,361	70.1	242,903,651	(11.4)
Mohave	1,757,056	3.2	11,545,971	(6.1)
Navajo	865,943	1.6	6,011,734	(7.9)
Pima	8,605,969	15.8	54,871,744	(10.4)
Pinal	1,922,567	3.5	12,697,384	(9.8)
Santa Cruz	434,387	0.8	2,549,546	(8.3)
Yavapai	2,032,618	3.7	13,610,466	(9.4)
Yuma	1,693,268	3.1	10,283,451	(6.2)
Total	\$ 59,326,956		\$ 381,585,196	(10.7)

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for January 2009 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during January 2008 and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in January 2009. The table compares the receipts to January 2008 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	January 2009	January 2008	% Change
Spirituos	\$3,081,769	\$3,204,169	(3.8%)
Vinous	1,168,354	1,460,145	(20.0%)
Malt	2,005,710	1,855,592	8.1%
Cigarette	34,979,358	32,720,852	6.9%
Other Tobacco	1,253,719	1,099,031	14.1%
Tobacco Licenses	375	475	(21.1%)
Total	\$42,489,285	\$40,340,264	5.3%

	Fiscal Year (08/09)	Fiscal Year (07/08)	% Change
Spirituos	\$16,921,559	\$16,612,686	1.9%
Vinous	7,565,146	7,531,630	0.4%
Malt	13,306,749	13,890,758	(4.2%)
Cigarette*	221,837,834	231,157,337	(4.0%)
Other Tobacco	8,945,373	9,427,930	(5.1%)
Tobacco Licenses	3,450	3,425	0.7%
Total	\$226,090,826	\$238,283,501	(3.6%)

*Through January 2009, \$401,852 of cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	January 2009	FY 08/09
Spirituos	\$ 2,157,238	\$ 11,845,091
Vinous	292, 088	1,891,284
Malt	501,427	3,326,687
Cigarette	2,809,034	17,949,465
Other Tobacco	56,417	402,542
Tobacco Licenses	375	3,450
Total	\$5,524,491	\$35,418,519

Other dedicated revenues from luxury taxes:

	January 2009	FY08/09
Corrections Fund	\$ 2,610,933	\$ 16,466,484
Tobacco Tax & Health Care Fund ²	7,189,119	45,618,203
Tobacco Products Tax Fund ³	10,860,639	68,504,266
Drug Treatment & Education Fund	787,055	4,941,451
Corrections Rev. Fund	314,638	1,968,680
Smoke Free Arizona Fund ⁴	351,129	2,243,778
Early Childhood Development and Health Fund ⁵	\$14,559,193	\$93,418,731

Estate Tax

	Monthly		FYTD
January-09	\$ 21,020	\$	125,333
January-08	\$ 7,344	\$	268,122
% change	N/A		N/A

Bingo Tax

	Monthly		FYTD
January-09	\$ 59,600	\$	311,931
January-08	\$ 62,381	\$	338,838
% change	(6.1%)		(7.9%)

Unclaimed Property

	Monthly		FYTD
January-09	\$ (1,330,000)	\$	44,447,193
January-08	\$ (1,616,439)	\$	61,557,886
% change	N/A		N/A

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

² Formerly the Health Care Fund

³ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

⁴ This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

⁵ This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

TABLE 1
"New" Returns Filed in 2009 for Tax Year 2008
Through January 2009

Federal Adjusted Gross Income Bracket	Number of Returns	% of Total	Average FAGI	Average Tax Due	CHARACTERISTICS OF TAXPAYERS					
					% Married Joint	% Single	% Unmarried Head	% Married Separate	% Over 65	% With Dependents
Negative FAGI	0	0.0%	\$0	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
\$0-\$5,000	9,692	5.9%	\$300	\$0	6.5%	65.1%	28.3%	0.1%	4.3%	48.3%
\$5,000-\$10,000	18,955	11.6%	\$7,633	\$9	7.1%	55.4%	37.4%	0.1%	2.1%	55.9%
\$10,000-\$15,000	22,139	13.5%	\$12,526	\$37	11.1%	40.9%	47.9%	0.2%	1.9%	66.9%
\$15,000-\$20,000	23,246	14.2%	\$17,494	\$78	15.4%	35.2%	49.3%	0.1%	2.2%	68.0%
\$20,000-\$25,000	20,671	12.6%	\$22,411	\$158	20.8%	31.4%	47.7%	0.1%	1.4%	70.5%
\$25,000-\$30,000	16,481	10.0%	\$27,414	\$275	22.5%	34.3%	42.9%	0.3%	1.5%	66.5%
\$30,000-\$40,000	22,209	13.5%	\$34,486	\$430	28.2%	36.1%	35.6%	0.2%	1.3%	62.7%
\$40,000-\$50,000	11,522	7.0%	\$44,471	\$668	32.8%	39.7%	27.3%	0.1%	1.4%	56.1%
\$50,000-\$75,000	12,225	7.5%	\$60,138	\$990	48.6%	32.2%	19.0%	0.2%	2.2%	57.2%
\$75,000-\$100,000	4,342	2.6%	\$85,618	\$1,538	69.0%	21.0%	10.0%	0.1%	2.9%	58.0%
\$100,000-\$200,000	2,384	1.5%	\$125,429	\$2,500	77.0%	15.9%	6.9%	0.1%	2.4%	58.3%
\$200,000-\$500,000	167	0.1%	\$254,123	\$6,521	83.3%	12.1%	4.5%	0.0%	6.1%	53.0%
\$500,000 and over	2	0.0%	\$772,330	\$24,863	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Total	164,035		\$27,439	\$328	18.4%	32.0%	31.1%	0.1%	2.0%	62.5%

*An asterisked line indicates that the information cannot be released due to confidentiality laws.

"NEW" Returns means that there was no return filed by the taxpayer in the previous filing year. This may or may not mean the filer is new to the state.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
January 2009

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	1,089,993	88,265
Eagar	\$55,307	4,435	Tempe	2,069,287	165,796
St. Johns	48,206	3,865	Tolleson	80,831	6,498
Springerville	25,772	2,065	Wickenburg	75,688	6,077
<u>Cochise County</u>			Youngtown	76,293	6,163
Benson	59,198	4,740	<u>Mohave County</u>		
Bisbee	81,957	6,570	Bullhead City	476,291	38,210
Douglas	214,625	17,195	Colorado City	50,799	4,080
Huachuca City	22,840	1,830	Kingman	321,742	25,860
Sierra Vista	544,418	43,690	Lake Havasu City	664,924	53,435
Tombstone	20,086	1,610	<u>Navajo County</u>		
Willcox	48,492	3,885	Holbrook	67,650	5,425
<u>Coconino County</u>			Pinetop-Lakeside	51,896	4,165
Flagstaff	762,420	61,185	Show Low	122,991	9,885
Fredonia*	18,635	1,500	Snowflake	61,537	4,935
Page	88,741	7,110	Taylor	51,010	4,100
Williams	39,216	3,145	Winslow	122,774	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	93,613	7,495	Marana	330,945	26,725
Hayden*	18,603	1,500	Oro Valley	490,498	39,400
Miami	24,414	1,955	Sahuarita	172,406	13,990
Payson	192,333	15,430	South Tucson	70,290	5,630
Star Valley	24,620	2,006	Tucson	6,607,643	529,770
Winkelman*	18,506	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	425,055	34,070
Pima	27,212	2,182	Casa Grande	403,987	32,470
Safford	116,882	9,360	Coolidge	102,085	8,180
Thatcher	56,716	4,550	Eloy	138,792	11,125
<u>Greenlee County</u>			Florence	255,278	20,530
Clifton*	32,425	2,596	Kearny	28,091	2,249
Duncan	18,586	1,500	Mammoth	22,008	1,762
<u>La Paz County</u>			Maricopa	195,562	15,934
Parker	40,938	3,280	Superior	40,643	3,254
Quartzsite	44,912	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	272,457	21,830
Avondale	859,011	69,356	Patagonia*	18,601	1,500
Buckeye	313,658	25,406	<u>Yavapai County</u>		
Carefree	45,850	3,684	Camp Verde	133,743	10,730
Cave Creek	59,303	4,766	Chino Valley	153,040	12,325
Chandler	2,871,546	230,845	Clarkdale	45,908	3,680
El Mirage	394,593	32,061	Cottonwood	135,280	10,860
Fountain Hills	304,989	24,492	Dewey-Humboldt	49,461	4,030
Gila Bend	24,731	1,980	Jerome*	18,481	1,500
Gilbert	2,202,851	177,544	Prescott	507,747	40,770
Glendale	3,022,151	242,369	Prescott Valley	417,183	33,575
Goodyear	571,288	46,213	Sedona	136,420	10,935
Guadalupe	69,313	5,555	<u>Yuma County</u>		
Litchfield Park	56,400	4,528	San Luis	284,751	22,930
Mesa	5,585,935	448,096	Somerton	121,241	9,750
Paradise Valley	173,110	13,863	Wellton	24,575	1,970
Peoria	1,718,984	138,143	Yuma	1,112,937	89,306
Phoenix	18,400,025	1,475,834			
Queen Creek	202,390	16,414			
Scottsdale	2,925,169	234,752	TOTAL	\$60,639,783	4,869,189

*Population adjusted to reflect minimum requirement of 1,500 per HB 2391, Chapter 290, 2nd Regular Session, 2008.

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
January 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$664,298	88,265
Eagar	\$33,379	4,435	Tempe	\$1,247,809	165,796
Springerville	\$15,542	2,065	Tolleson	\$48,905	6,498
St. Johns	\$29,089	3,865	Wickenburg	\$45,737	6,077
<u>Cochise County</u>			Youngtown	\$46,384	6,163
Benson	\$35,674	4,740	<u>Mohave County</u>		
Bisbee	\$49,447	6,570	Bullhead City	\$287,575	38,210
Douglas	\$129,413	17,195	Colorado City	\$30,707	4,080
Huachuca City	\$13,773	1,830	Kingman	\$194,627	25,860
Sierra Vista	\$328,818	43,690	Lake Havasu City	\$402,161	53,435
Tombstone	\$12,117	1,610	<u>Navajo County</u>		
Willcox	\$29,239	3,885	Holbrook	\$40,830	5,425
<u>Coconino County</u>			Pinetop/Lakeside	\$31,347	4,165
Flagstaff	\$460,489	61,185	Show Low	\$74,396	9,885
Fredonia	\$8,354	1,110	Snowflake	\$37,142	4,935
Page	\$53,511	7,110	Taylor	\$30,857	4,100
Williams	\$23,670	3,145	Winslow	\$74,020	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$56,409	7,495	Marana	\$201,137	26,725
Hayden	\$6,713	892	Oro Valley	\$296,531	39,400
Miami	\$14,714	1,955	Sahuarita	\$105,291	13,990
Payson	\$116,129	15,430	South Tucson	\$42,372	5,630
Star Valley	\$15,098	2,006	Tucson	\$3,987,140	529,770
Winkelman	\$3,334	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$256,417	34,070
Pima	\$16,422	2,182	Casa Grande	\$244,375	32,470
Safford	\$70,445	9,360	Coolidge	\$61,564	8,180
Thatcher	\$34,244	4,550	Eloy	\$83,729	11,125
<u>Greenlee County</u>			Florence	\$154,512	20,530
Clifton	\$19,538	2,596	Kearny	\$16,926	2,249
Duncan	\$6,111	812	Mammoth	\$13,261	1,762
<u>La Paz County</u>			Maricopa	\$119,922	15,934
Parker	\$24,686	3,280	Superior	\$24,490	3,254
Quartzsite	\$27,094	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$164,296	21,830
Avondale	\$521,985	69,356	Patagonia	\$6,924	920
Buckeye	\$191,210	25,406	<u>Yavapai County</u>		
Carefree	\$27,726	3,684	Camp Verde	\$80,756	10,730
Cave Creek	\$35,870	4,766	Chino Valley	\$92,760	12,325
Chandler	\$1,737,379	230,845	Clarkdale	\$27,696	3,680
El Mirage	\$241,297	32,061	Cottonwood	\$81,734	10,860
Fountain Hills	\$184,331	24,492	Dewey-Humboldt	\$30,330	4,030
Gila Bend	\$14,902	1,980	Jerome	\$2,484	330
Gilbert	\$1,336,227	177,544	Prescott	\$306,842	40,770
Glendale	\$1,824,111	242,369	Prescott Valley	\$252,691	33,575
Goodyear	\$347,807	46,213	Sedona	\$82,299	10,935
Guadalupe	\$41,808	5,555	<u>Yuma County</u>		
Litchfield Park	\$34,079	4,528	San Luis	\$172,575	22,930
Mesa	\$3,372,447	448,096	Somerton	\$73,380	9,750
Paradise Valley	\$104,335	13,863	Wellton	\$14,827	1,970
Peoria	\$1,039,688	138,143	Yuma	\$672,132	89,306
Phoenix	\$11,107,380	1,475,834			
Queen Creek	\$123,535	16,414			
Scottsdale	\$1,766,784	234,752	TOTAL	\$36,612,538	4,864,696

**TABLE 4
County Tax Collections
January 2009**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 106,875							
Cochise		\$ 731,108							
Coconino		\$ 951,179	\$ 949,845					\$ 237,713	
Gila	\$ 274,645	\$ 259,820							
Graham		\$ 174,263							
Greenlee		\$ 136,431							
La Paz		\$ 89,502	\$ 89,502				\$ 87		
Maricopa	\$ 31,463,976		\$ 11,160,421	\$ 372,513	\$ 94				\$ 1,459,200
Mohave		\$ 530,610							
Navajo		\$ 514,130							
Pima	\$ 6,556,739			\$ 97,572		\$ 20,927			
Pinal	\$ 1,331,615	\$ 1,281,239					\$ 255,817		
Santa Cruz		\$ 352,609	\$ 352,031						
Yavapai		\$ 1,230,325	\$ 615,183						
Yuma		\$ 1,214,727	\$ 1,214,729				\$ 242,241	\$ 1,751	