

# Arizona Department of Revenue Tax Factors

## Tax Factoring for Retail and Other Non-Prime Contractors

Assumption: The tax is included in the Gross Proceeds.

Combined Rate	Combined Factor	Combined Rate	Combined Factor	Combined Rate	Combined Factor
5.60%	0.05303030	7.55%	0.07019991	9.50%	0.08675799
5.65%	0.05347847	7.60%	0.07063197	9.55%	0.08717481
5.70%	0.05392621	7.65%	0.07106363	9.60%	0.08759124
5.75%	0.05437352	7.70%	0.07149489	9.65%	0.08800730
5.80%	0.05482042	7.75%	0.07192575	9.70%	0.08842297
5.85%	0.05526689	7.80%	0.07235622	9.75%	0.08883827
5.90%	0.05571294	7.85%	0.07278628	9.80%	0.08925319
5.95%	0.05615857	7.90%	0.07321594	9.85%	0.08966773
6.00%	0.05660377	7.95%	0.07364521	9.90%	0.09008189
6.05%	0.05704856	8.00%	0.07407407	9.95%	0.09049568
6.10%	0.05749293	8.05%	0.07450255	10.00%	0.09090909
6.15%	0.05793688	8.10%	0.07493062	10.05%	0.09132213
6.20%	0.05838041	8.15%	0.07535830	10.10%	0.09173479
6.25%	0.05882353	8.20%	0.07578558	10.15%	0.09214707
6.30%	0.05926623	8.25%	0.07621247	10.20%	0.09255898
6.35%	0.05970851	8.30%	0.07663897	10.25%	0.09297052
6.40%	0.06015038	8.35%	0.07706507	10.30%	0.09338169
6.45%	0.06059183	8.40%	0.07749077	10.35%	0.09379248
6.50%	0.06103286	8.45%	0.07791609	10.40%	0.09420290
6.55%	0.06147349	8.50%	0.07834101	10.45%	0.09461295
6.60%	0.06191370	8.55%	0.07876555	10.50%	0.09502262
6.65%	0.06235349	8.60%	0.07918969	10.55%	0.09543193
6.70%	0.06279288	8.65%	0.07961344	10.60%	0.09584087
6.75%	0.06323185	8.70%	0.08003680	10.65%	0.09624944
6.80%	0.06367041	8.75%	0.08045977	10.70%	0.09665763
6.85%	0.06410856	8.80%	0.08088235	10.75%	0.09706546
6.90%	0.06454630	8.85%	0.08130455	10.80%	0.09747292
6.95%	0.06498364	8.90%	0.08172635	10.85%	0.09788002
7.00%	0.06542056	8.95%	0.08214777	10.90%	0.09828674
7.05%	0.06585708	9.00%	0.08256881	10.95%	0.09869311
7.10%	0.06629318	9.05%	0.08298945	11.00%	0.09909910
7.15%	0.06672888	9.10%	0.08340972	11.05%	0.09950473

<b>7.20%</b>	<b>0.06716418</b>	<b>9.15%</b>	<b>0.08382959</b>	<b>11.10%</b>	<b>0.09990999</b>
<b>7.25%</b>	<b>0.06759907</b>	<b>9.20%</b>	<b>0.08424908</b>	<b>11.15%</b>	<b>0.10031489</b>
<b>7.30%</b>	<b>0.06803355</b>	<b>9.25%</b>	<b>0.08466819</b>	<b>11.20%</b>	<b>0.10071942</b>
<b>7.35%</b>	<b>0.06846763</b>	<b>9.30%</b>	<b>0.08508692</b>	<b>11.25%</b>	<b>0.10112360</b>
<b>7.40%</b>	<b>0.06890130</b>	<b>9.35%</b>	<b>0.08550526</b>	<b>11.30%</b>	<b>0.10152740</b>
<b>7.45%</b>	<b>0.06933457</b>	<b>9.40%</b>	<b>0.08592322</b>	<b>11.35%</b>	<b>0.10193085</b>
<b>7.50%</b>	<b>0.06976744</b>	<b>9.45%</b>	<b>0.08634079</b>	<b>11.40%</b>	<b>0.10233393</b>

**See Transaction Privilege and Use Tax Procedure TPP 00-1 for more information on Factoring for Retail and other Non Prime Contractors**

**\*You must apply any applicable statutory deduction prior to computing the factored tax.**

**How these factors are derived:**

**To find the tax, multiply the gross by: Rate / (1+Rate)**

**Combined Rate (Applicable State, County, City)**

**Examples:**

**8.15% → .0815**

**.0815 ÷ 1.0815 = .07535830**

**8.712% → .08712**

**.08712 ÷ 1.08712 = .08013835**