



**ARIZONA
DEPARTMENT
OF
REVENUE**

INDIVIDUAL INCOME TAX STATISTICS

TAX YEAR 2005

Janice K. Brewer
Governor

Gale Garriott
Director

TAX YEAR 2005 INDIVIDUAL INCOME TAX STATISTICS

2005 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 2005 individual income tax returns filed in 2006. 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 2004 and 2005 tax years.

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.

TABLE OF CONTENTS

STATEWIDE SUMMARY

<u>ARIZONA RESIDENT STATISTICS:</u>	Page 1
Table 1 Arizona Residents.....	Page 9
Table 2 Arizona Residents - Married Filing Joint.....	Page 10
Table 3 Arizona Residents - Unmarried Head of Household.....	Page 11
Table 4 Arizona Residents - Married Filing Separate.....	Page 12
Table 5 Arizona Residents - Single.....	Page 13

SUMMARY BY COUNTY AND INCORPORATED CITY/TOWN

Average and Per Capita Federal Adjusted Gross Income by County.....	Page 17
Average Tax Liability and Average Tax Liability Per Return by County.....	Page 18
Average Federal Adjusted Gross Income by City/Town.....	Page 19
Per Capita Federal Adjusted Gross Income by City/Town.....	Page 20
Average Tax Liability by City/Town.....	Page 21
Average Tax Liability Per Return by City/Town.....	Page 22

APACHE COUNTY SUMMARY:..... **Page 25**

Table 6 Apache County.....	Page 26
Table 7 Eagar.....	Page 27
Table 8 Saint. Johns.....	Page 28
Table 9 Springerville.....	Page 29

COCHISE COUNTY SUMMARY:..... **Page 31**

Table 10 Cochise County.....	Page 32
Table 11 Benson.....	Page 33
Table 12 Bisbee.....	Page 34
Table 13 Douglas.....	Page 35
Table 14 Huachuca City.....	Page 36
Table 15 Sierra Vista.....	Page 37
Table 16 Tombstone.....	Page 38
Table 17 Willcox.....	Page 39

COCONINO COUNTY SUMMARY:..... **Page 41**

Table 18 Coconino County.....	Page 42
Table 19 Flagstaff.....	Page 43
Table 20 Fredonia.....	Page 44
Table 21 Page.....	Page 45
Table 22 Sedona (86336 zip code only).....	Page 46
Table 23 Williams.....	Page 47

GILA COUNTY SUMMARY:..... **Page 49**

Table 24 Gila County.....	Page 50
Table 25 Globe.....	Page 51
Table 26 Hayden.....	Page 52
Table 27 Miami.....	Page 53
Table 28 Payson.....	Page 54
Table 29 Winkelman.....	Page 55

TABLE OF CONTENTS

<u>GRAHAM COUNTY SUMMARY:</u>	Page 57
Table 30 Graham County	Page 58
Table 31 Pima.....	Page 59
Table 32 Safford	Page 60
Table 33 Thatcher.....	Page 61
<u>GREENLEE COUNTY SUMMARY:</u>	Page 63
Table 34 Greenlee County.....	Page 64
Table 35 Clifton.....	Page 65
Table 36 Duncan	Page 66
<u>LA PAZ COUNTY SUMMARY:</u>	Page 69
Table 37 La Paz County	Page 70
Table 38 Parker	Page 71
Table 39 Quartzsite	Page 72
<u>MARICOPA COUNTY SUMMARY:</u>	Page 75
Table 40 Maricopa County.....	Page 76
Table 41 Avondale	Page 77
Table 42 Buckeye	Page 78
Table 43 Carefree.....	Page 79
Table 44 Cave Creek.....	Page 80
Table 45 Chandler	Page 81
Table 46 El Mirage.....	Page 82
Table 47 Fountain Hills	Page 83
Table 48 Gila Bend	Page 84
Table 49 Gilbert	Page 85
Table 50 Glendale	Page 86
Table 51 Goodyear	Page 87
Table 52 Litchfield Park	Page 88
Table 53 Mesa	Page 89
Table 54 Peoria	Page 90
Table 55 Phoenix.....	Page 91
Table 56 Queen Creek (zip codes 85240 and 85242).....	Page 92
Table 57 Scottsdale/Paradise Valley	Page 93
Table 58 Surprise/Sun City	Page 94
Table 59 Tempe/Guadalupe	Page 95
Table 60 Tolleson	Page 96
Table 61 Wickenburg.....	Page 97
Table 62 Youngtown.....	Page 98
<u>MOHAVE COUNTY SUMMARY:</u>	Page 101
Table 63 Mohave County.....	Page 102
Table 64 Bullhead City.....	Page 103
Table 65 Colorado City	Page 104
Table 66 Kingman.....	Page 105
Table 67 Lake Havasu City.....	Page 106

TABLE OF CONTENTS

<u>NAVAJO COUNTY SUMMARY:</u>	Page 109
Table 68 Navajo County	Page 110
Table 69 Holbrook	Page 111
Table 70 Pinetop-Lakeside	Page 112
Table 71 Show Low	Page 113
Table 72 Snowflake	Page 114
Table 73 Taylor	Page 115
Table 74 Winslow	Page 116
<u>PIMA COUNTY SUMMARY:</u>	Page 119
Table 75 Pima County	Page 120
Table 76 Marana	Page 121
Table 77 Sahuarita	Page 122
Table 78 Tucson/South Tucson/Oro Valley	Page 123
<u>PINAL COUNTY SUMMARY:</u>	Page 125
Table 79 Pinal County	Page 126
Table 80 Apache Junction	Page 127
Table 81 Casa Grande	Page 128
Table 82 Coolidge	Page 129
Table 83 Eloy	Page 130
Table 84 Florence	Page 131
Table 85 Kearny	Page 132
Table 86 Mammoth	Page 133
Table 87 Maricopa	Page 134
Table 88 Queen Creek (zip code 85243 only)	Page 135
Table 89 Superior	Page 136
<u>SANTA CRUZ COUNTY SUMMARY:</u>	Page 139
Table 90 Santa Cruz County	Page 140
Table 91 Nogales	Page 141
Table 92 Patagonia	Page 142
<u>YAVAPAI COUNTY SUMMARY:</u>	Page 145
Table 93 Yavapai County	Page 146
Table 94 Camp Verde	Page 147
Table 95 Chino Valley	Page 148
Table 96 Clarkdale	Page 149
Table 97 Cottonwood	Page 150
Table 98 Jerome	Page 151
Table 99 Prescott	Page 152
Table 100 Prescott Valley	Page 153
Table 101 Sedona (86339, 86340, 86351 zip codes only)	Page 154
<u>YUMA COUNTY SUMMARY</u>	Page 157
Table 102 Yuma County	Page 158
Table 103 San Luis	Page 159
Table 104 Somerton	Page 160
Table 105 Wellton	Page 161
Table 106 Yuma	Page 162

TABLE OF CONTENTS

NONRESIDENT FILER SUMMARY: Page 167
Table 107 NonresidentPage 168
Table 108 Active Military.....Page 169
Table 109 Part-Year ResidentPage 170

APPENDICES

APPENDIX I:
Queen CreekPage 173
SedonaPage 174

APPENDIX II:
TABLE II-A Average FAGI by City/Town in Rank OrderPage 177
TABLE II-B Per Capita FAGI by City/Town in Rank OrderPage 178
TABLE II-C AverageTax Liability by City/Town in Rank OrderPage 179
TABLE II-D AverageTax Liability Per Return by City/Town in Rank Order..Page 180
TABLE II-E All Rankings for Each City/Town.....Page 181

APPENDIX III:
Number of Returns Filed by State.....Page 185

STATEWIDE SUMMARY

The first section of the 2005 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 2,198,718 returns included in this table, aggregated into 11 Federal Adjusted Gross Income (FAGI) brackets.

READING TABLE 1

Contained in the first bracket, negative income to \$9,999, are 325,574 returns. In other words, 325,574 returns were received which had \$9,999 or less in FAGI. These 325,574 filers claimed 411,103 personal exemptions. They also claimed 53,522 age 65 or over exemptions. Table 1 indicates that these 53,522 age 65 claims were taken on 43,384 returns (shown on the line "# of returns"). The average number of age 65 or over exemptions for these 43,384 returns was 1.2.

The income claimed in the negative to \$9,999 income range totaled \$261.4 million. The average income was \$803. Of these 325,574 returns, 76,489 had a tax liability. The total liability for these 76,489 returns was \$4.2 million, for an average liability of \$55.

The 2,198,718 returns included on Table 1 represent 4,788,184 people. Just over nine percent (9.3%), or 445,374 are age 65 and over, 7,121 (0.15%) are blind and 1,668,935 (34.9%) are dependents. The average FAGI is \$57,924. Compared to the average FAGI for tax year 2004 of \$51,372, the 2005 average FAGI increased 12.8%.

SUMMARY DATA FROM TABLE 1

The table below presents data for the 2005 and 2004 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	2005	2004	% chg
# of returns	2,198,718	2,102,084	4.6%
# of people represented	4,788,184	4,590,140	4.3%
# of people over 65	445,374	425,019	4.8%
# of blind persons	7,121	7,303	(2.5%)
# of dependents	1,668,935	1,598,198	4.4%
<u>Total</u> FAGI (millions)	\$127,359.6	\$107,989.1	17.9%
<u>Average</u> FAGI	\$57,924	\$51,372	12.8%
<u>Total</u> Taxable Income (millions)	\$85,024.6	\$70,983.0	19.8%
<u>Average</u> Taxable Income	\$48,375	\$42,572	13.6%
<u>Total</u> Tax Liability (millions)	\$3,229.1	\$2,606.5	23.9%
<u>Average</u> Tax Liability	\$1,838	\$1,564	17.5%
<u>Average Tax Liability Per Return</u>	\$1,469	\$1,240	18.4%

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	2005	% chg	2004	% chg	2003	% chg	2002	% chg
Negative Income to \$9,999	325,574	(1.3%)	329,738	(1.1%)	333,475	2.3%	326,074	3.9%
\$10,000 to \$19,999	377,423	0.3%	376,426	(0.3%)	377,436	(0.2%)	378,055	3.0%
\$20,000 to \$29,999	329,550	2.8%	320,567	2.1%	313,967	0.6%	312,016	1.4%
\$30,000 to \$49,999	433,373	4.6%	414,242	3.3%	401,064	1.2%	396,418	2.0%
\$50,000 to \$74,999	309,212	5.0%	294,620	4.5%	282,064	1.4%	278,243	1.6%
\$75,000 to \$99,999	178,703	8.8%	164,199	8.9%	150,716	5.5%	142,836	2.7%
\$100,000 to \$199,999	182,796	17.5%	155,597	15.2%	135,090	7.9%	125,263	1.1%
\$200,000 to \$499,999	47,678	30.7%	36,492	25.4%	29,106	9.1%	26,676	(3.0%)
\$500,000 to \$999,999	8,966	36.9%	6,547	34.0%	4,887	11.7%	4,377	(2.3%)
\$1,000,000 and over	5,443	48.9%	3,656	54.8%	2,361	17.2%	2,014	(11.2%)
TOTAL FILERS	2,198,718	4.6%	2,102,084	3.5%	2,030,166	2.3%	1,991,972	2.2%

The table below provides a comparison of the percent of total filers within each FAGI bracket for the last five years. From 2001 through 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. In 2004 and 2005, the median filer moved up to the \$30,000 to \$49,999 range. Filers having a FAGI of \$50,000 or more made up 33.3% of the 2005 total, compared to 29.3% in 2001.

Percent of Total Filers By:					
Federal Adj. Gross Income	2005	2004	2003	2002	2001
Negative Income to \$9,999	14.8%	15.7%	16.4%	16.4%	16.1%
\$10,000 to \$19,999	17.2%	17.9%	18.6%	19.0%	18.8%
\$20,000 to \$29,999	15.0%	15.2%	15.5%	15.7%	15.8%
\$30,000 to \$49,999	19.7%	19.7%	19.8%	19.9%	19.9%
\$50,000 to \$74,999	14.1%	14.0%	13.9%	14.0%	14.1%
\$75,000 to \$99,999	8.1%	7.8%	7.4%	7.2%	7.1%
\$100,000 to \$199,999	8.3%	7.4%	6.7%	6.3%	6.4%
\$200,000 to \$499,999	2.2%	1.7%	1.4%	1.3%	1.4%
\$500,000 to \$999,999	0.4%	0.3%	0.2%	0.2%	0.2%
\$1,000,000 and over	0.2%	0.2%	0.1%	0.1%	0.1%
TOTAL FILERS	100.0%	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 \$10,000 to \$19,999 FAGI bracket. The highest percentage of blind persons occur in the negative income to \$9,999 as well as the \$10,000 to \$19,999 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	325,574	488,560	11.0%	0.20%	25.3%
\$10,000 to \$19,999	377,423	718,340	12.0%	0.21%	37.0%
\$20,000 to \$29,999	329,550	698,504	8.9%	0.16%	39.7%
\$30,000 to \$49,999	433,373	951,332	8.3%	0.15%	36.7%
\$50,000 to \$74,999	309,212	766,301	8.8%	0.14%	34.0%
\$75,000 to \$99,999	178,703	482,190	8.5%	0.11%	33.4%
\$100,000 to \$199,999	182,796	507,693	7.9%	0.08%	33.5%
\$200,000 to \$499,999	47,678	134,824	8.5%	0.09%	35.0%
\$500,000 to \$999,999	8,966	25,453	9.6%	0.07%	35.7%
\$1,000,000 to \$4,999,999	4,840	13,340	11.0%	0.05%	33.9%
\$5,000,000 and over	603	1,647	12.7%	0.00%	33.8%
TOTAL FILERS	2,198,718	4,788,184	9.3%	0.15%	34.9%

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 41.9% of all returns, with 67.4% of the total FAGI. Single filers constitute 41.4% of the total returns filed, with 23.1% of the total FAGI. The remaining 16.7% of the returns and 9.5% 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 \$29,999.

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 \$10,000 to \$19,999. 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	14.81%	4.30%	13.34%	14.08%	<i>26.01%</i>
\$10,000 to \$19,999	17.17%	8.15%	<i>28.22%</i>	16.76%	22.11%
\$20,000 to \$29,999	14.99%	9.92%	<i>24.58%</i>	<u>19.26%</u>	<u>16.37%</u>
\$30,000 to \$49,999	<u>19.71%</u>	18.34%	21.79%	<u>26.76%</u>	20.12%
\$50,000 to \$74,999	14.06%	<u>21.35%</u>	7.70%	12.14%	9.15%
\$75,000 to \$99,999	8.13%	15.49%	2.21%	4.58%	3.01%
\$100,000 to \$199,999	8.31%	16.81%	1.63%	4.08%	2.36%
\$200,000 to \$499,999	2.17%	4.34%	0.42%	1.38%	0.65%
\$500,000 to \$999,999	0.41%	0.80%	0.07%	0.48%	0.13%
\$1,000,000 to \$4,999,999	0.22%	0.43%	0.04%	0.38%	0.07%
\$5,000,000 and over	0.03%	0.05%	0.00%	0.10%	0.01%

Comparisons for each filing status between 2005 and 2004 are presented below.

MARRIED FILING JOINT	2005	2004	% chg
# of returns	920,532	889,858	3.4%
# of people represented	2,858,860	2,763,636	3.4%
# of people over 65	304,643	291,062	4.7%
# of blind persons	3,990	4,212	(5.3%)
# of dependents	1,017,796	983,920	3.4%
<u>Total</u> FAGI (millions)	\$85,785.4	\$72,048.2	19.1%
<u>Average</u> FAGI	\$93,191	\$80,966	15.1%
<u>Total</u> Taxable Income (millions)	\$58,934.6	\$48,647.5	21.1%
<u>Average</u> Taxable Income	\$74,654	\$64,152	16.4%
<u>Total</u> Tax Liability (millions)	\$2,288.4	\$1,820.9	25.7%
<u>Average</u> Tax Liability	\$2,900	\$2,402	20.7%
<u>Average Tax Liability Per Return</u>	\$2,486	\$2,046	21.5%

UNMARRIED HEAD OF HOUSEHOLD	2005	2004	% chg
# of returns	344,643	330,016	4.4%
# of people represented	923,780	874,804	5.6%
# of people over 65	6,358	6,421	(1.0%)
# of blind persons	221	202	9.4%
# of dependents	579,137	544,788	6.3%
<u>Total</u> FAGI (millions)	\$10,611.6	\$9,582.2	10.7%
<u>Average</u> FAGI	\$30,790	\$29,035	6.0%
<u>Total</u> Taxable Income (millions)	\$4,838.9	\$4,273.6	13.2%
<u>Average</u> Taxable Income	\$21,446	\$19,994	7.3%
<u>Total</u> Tax Liability (millions)	\$160.5	\$138.5	15.9%
<u>Average</u> Tax Liability	\$712	\$649	9.7%
<u>Average Tax Liability Per Return</u>	\$466	\$420	11.0%

MARRIED FILING SEPARATE	2005	2004	% chg
# of returns	23,127	22,752	1.6%
# of people represented	31,387	30,972	1.3%
# of people over 65	2,576	2,512	2.5%
# of blind persons	38	35	8.6%
# of dependents	8,260	8,220	0.5%
<u>Total</u> FAGI (millions)	\$1,592.0	\$1,154.9	37.8%
<u>Average</u> FAGI	\$68,837	\$50,762	35.6%
<u>Total</u> Taxable Income (millions)	\$1,206.6	\$876.2	37.7%
<u>Average</u> Taxable Income	\$61,341	\$45,580	34.6%
<u>Total</u> Tax Liability (millions)	\$51.9	\$35.8	45.1%
<u>Average</u> Tax Liability	\$2,641	\$1,863	41.8%
<u>Average Tax Liability Per Return</u>	\$2,244	\$1,573	42.7%

SINGLE	2005	2004	% chg
# of returns	910,415	859,458	5.9%
# of people represented	974,155	920,728	5.8%
# of people over 65	131,797	125,024	5.4%
# of blind persons	2,872	2,854	0.6%
# of dependents	63,740	61,270	4.0%
<u>Total FAGI (millions)</u>	\$29,370.5	\$25,203.9	16.5%
<u>Average</u> FAGI	\$32,261	\$29,325	10.0%
<u>Total Taxable Income (millions)</u>	\$20,044.5	\$17,185.7	16.6%
<u>Average</u> Taxable Income	\$27,730	\$25,422	9.1%
<u>Total Tax Liability (millions)</u>	\$728.3	\$611.3	19.1%
<u>Average</u> Tax Liability	\$1,007	\$905	11.3%
<u>Average Tax Liability Per Return</u>	\$800	\$711	12.5%

Comparative statistics for the filing statuses are presented below:

- **Greatest change in returns filed:** Single at 5.9%.
- **Least change in returns filed:** Married Filing Separate at 1.6%.
- **Most age 65 and over filers as a % of total people represented on returns:** Single at 13.5%.
- **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 0.02%.
- **Highest average FAGI:** Married Filing Joint at \$93,191.
- **Lowest average FAGI:** Unmarried Head of Household at \$30,790.
- **Highest per capita FAGI:** Married Filing Separate at \$50,722.
- **Lowest per capita FAGI:** Unmarried Head of Household at \$11,487.

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	325,574	411,103	53,522	965	123,421	\$261,364,220	(\$300,447,447)	\$610,053,731	\$142,627,007	\$4,203,035
# of returns			43,384	954	72,419	325,574	250,429	34,920	76,855	76,489
average per return			1.2	1.0	1.7	\$803	(\$1,200)	\$17,470	\$1,856	\$55
\$10,000 to \$19,999	377,423	549,721	86,382	1,497	265,885	\$5,677,033,055	\$4,032,390,600	\$1,233,309,043	\$1,553,688,240	\$44,904,373
# of returns			66,104	1,482	142,360	377,423	324,714	59,294	242,181	241,675
average per return			1.3	1.0	1.9	\$15,042	\$12,418	\$20,800	\$6,415	\$186
\$20,000 to \$29,999	329,550	505,571	62,291	1,133	277,644	\$8,169,010,062	\$6,308,695,129	\$1,558,902,819	\$3,506,353,025	\$103,904,379
# of returns			44,637	1,122	140,006	329,550	291,794	82,517	299,348	299,260
average per return			1.4	1.0	2.0	\$24,788	\$21,620	\$18,892	\$11,713	\$347
\$30,000 to \$49,999	433,373	677,350	78,644	1,400	349,095	\$16,895,128,650	\$14,138,444,727	\$3,311,317,256	\$9,169,605,552	\$279,590,776
# of returns			56,300	1,386	172,695	433,373	400,893	209,573	415,511	415,644
average per return			1.4	1.0	2.0	\$38,985	\$35,267	\$15,800	\$22,068	\$673
\$50,000 to \$74,999	309,212	532,301	67,737	1,064	260,525	\$18,999,509,624	\$17,097,839,762	\$4,258,674,451	\$11,243,337,295	\$353,138,192
# of returns			47,702	1,053	131,578	309,212	304,400	230,248	303,104	303,123
average per return			1.4	1.0	2.0	\$61,445	\$56,169	\$18,496	\$37,094	\$1,165
\$75,000 to \$99,999	178,703	328,928	40,877	509	160,875	\$15,405,922,832	\$14,294,814,560	\$3,463,748,109	\$9,864,535,657	\$321,471,600
# of returns			27,071	504	82,925	178,703	178,366	157,902	176,898	176,924
average per return			1.5	1.0	1.9	\$86,210	\$80,143	\$21,936	\$55,764	\$1,817
\$100,000 to \$199,999	182,796	343,170	40,272	407	170,132	\$24,172,650,589	\$23,078,311,670	\$5,054,480,721	\$17,105,108,545	\$607,249,913
# of returns			26,670	407	88,610	182,796	182,676	174,479	181,826	181,811
average per return			1.5	1.0	1.9	\$132,238	\$126,335	\$28,969	\$94,074	\$3,340
\$200,000 to \$499,999	47,678	89,093	11,526	121	47,195	\$13,763,488,218	\$13,498,458,003	\$2,206,388,440	\$11,061,650,025	\$467,328,872
# of returns			7,736	119	23,364	47,678	47,675	46,503	47,521	47,522
average per return			1.5	1.0	2.0	\$288,676	\$283,135	\$47,446	\$232,774	\$9,834
\$500,000 to \$999,999	8,966	16,607	2,446	18	9,085	\$6,087,993,111	\$6,045,194,214	\$731,219,380	\$5,270,029,529	\$246,854,018
# of returns			1,631	17	4,245	8,966	8,966	8,610	8,939	8,939
average per return			1.5	1.1	2.1	\$679,009	\$674,235	\$84,927	\$589,555	\$27,615
\$1,000,000 to \$4,999,999	4,840	8,943	1,468	7	4,521	\$9,122,343,533	\$9,089,257,966	\$838,470,429	\$8,231,453,795	\$404,734,349
# of returns			966	7	2,133	4,840	4,840	4,673	4,826	4,826
average per return			1.5	1.0	2.1	\$1,884,782	\$1,877,946	\$179,429	\$1,705,647	\$83,865
\$5,000,000 and over	603	1,105	209	0	557	\$8,805,143,983	\$8,787,595,791	\$911,522,291	\$7,876,199,463	\$395,705,523
# of returns			137	0	255	603	603	602	601	601
average per return			1.5		2.2	\$14,602,229	\$14,573,128	\$1,514,157	\$13,105,158	\$658,411
GRAND TOTAL	2,198,718	3,463,892	445,374	7,121	1,668,935	\$127,359,587,877	\$116,070,554,975	\$24,178,086,670	\$85,024,588,133	\$3,229,085,030
# of returns			322,336	7,051	860,591	2,198,718	1,995,357	1,009,322	1,757,610	1,756,814
average per return			1.4	1.0	1.9	\$57,924	\$58,170	\$23,955	\$48,375	\$1,838

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	39,565	79,130	24,310	323	30,293	(\$735,710,169)	(\$770,198,004)	\$310,554,481	\$5,555,400	\$247,093
# of returns			14,231	316	15,014	39,565	32,711	12,188	124	120
average per return			1.7	1.0	2.0	(\$18,595)	(\$23,545)	\$25,480	\$44,802	\$2,058
\$10,000 to \$19,999	75,032	150,064	47,504	594	75,508	\$1,164,886,819	\$823,464,532	\$751,439,315	\$53,122,616	\$1,529,988
# of returns			27,145	581	35,203	75,032	71,628	17,710	20,340	20,284
average per return			1.8	1.0	2.1	\$15,525	\$11,496	\$42,430	\$2,612	\$75
\$20,000 to \$29,999	91,310	182,620	42,119	654	112,898	\$2,278,864,041	\$1,788,207,077	\$498,484,038	\$486,197,659	\$13,956,845
# of returns			24,409	641	50,283	91,310	88,083	28,979	72,294	72,164
average per return			1.7	1.0	2.2	\$24,957	\$20,301	\$17,201	\$6,725	\$193
\$30,000 to \$49,999	168,865	337,730	55,000	831	213,431	\$6,726,033,646	\$5,597,572,147	\$1,580,222,323	\$2,771,677,647	\$80,742,308
# of returns			32,517	815	93,782	168,865	163,367	84,643	157,356	157,325
average per return			1.7	1.0	2.3	\$39,831	\$34,264	\$18,669	\$17,614	\$513
\$50,000 to \$74,999	196,564	393,128	51,692	739	217,548	\$12,236,043,371	\$10,834,319,474	\$2,862,079,497	\$6,689,918,175	\$202,346,146
# of returns			31,713	725	104,090	196,564	193,958	145,210	192,322	192,344
average per return			1.6	1.0	2.1	\$62,250	\$55,859	\$19,710	\$34,785	\$1,052
\$75,000 to \$99,999	142,612	285,224	35,297	411	148,744	\$12,323,398,582	\$11,351,573,503	\$2,813,221,443	\$7,674,197,781	\$242,645,619
# of returns			21,523	407	74,746	142,612	142,350	125,933	141,265	141,237
average per return			1.6	1.0	2.0	\$86,412	\$79,744	\$22,339	\$54,325	\$1,718
\$100,000 to \$199,999	154,765	309,530	35,241	323	161,053	\$20,492,395,297	\$19,509,864,635	\$4,323,348,606	\$14,337,393,293	\$497,508,915
# of returns			21,620	320	82,170	154,765	154,672	148,014	154,051	154,028
average per return			1.6	1.0	2.0	\$132,410	\$126,137	\$29,209	\$93,069	\$3,230
\$200,000 to \$499,999	39,951	79,902	9,922	95	44,830	\$11,527,442,174	\$11,292,917,110	\$1,856,061,962	\$9,225,863,661	\$384,700,133
# of returns			6,125	93	21,762	39,951	39,949	39,162	39,844	39,845
average per return			1.6	1.0	2.1	\$288,540	\$282,683	\$47,395	\$231,550	\$9,655
\$500,000 to \$999,999	7,402	14,804	2,101	15	8,665	\$5,025,715,810	\$4,987,113,669	\$596,013,935	\$4,350,558,051	\$202,538,827
# of returns			1,289	14	3,975	7,402	7,402	7,170	7,385	7,385
average per return			1.6	1.1	2.2	\$678,967	\$673,752	\$83,126	\$589,107	\$27,426
\$1,000,000 to \$4,999,999	3,979	7,958	1,269	5	4,312	\$7,496,093,053	\$7,470,901,844	\$676,950,477	\$6,774,661,980	\$332,420,754
# of returns			769	5	1,987	3,979	3,979	3,859	3,971	3,971
average per return			1.7	1.0	2.2	\$1,883,914	\$1,877,583	\$175,421	\$1,706,034	\$83,712
\$5,000,000 and over	487	974	188	0	514	\$7,250,217,639	\$7,229,021,376	\$661,033,130	\$6,565,457,916	\$329,790,950
# of returns			116	0	227	487	487	486	487	487
average per return			1.6		2.3	\$14,887,511	\$14,843,986	\$1,360,151	\$13,481,434	\$677,189
GRAND TOTAL	920,532	1,841,064	304,643	3,990	1,017,796	\$85,785,380,263	\$80,114,757,363	\$16,929,409,207	\$58,934,604,179	\$2,288,427,578
# of returns			181,456	3,915	483,239	920,532	898,586	613,354	789,438	789,189
average per return			1.7	1.0	2.1	\$93,191	\$89,156	\$27,601	\$74,654	\$2,900

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

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	45,964	91,928	941	40	73,747	\$219,260,139	\$60,552,916	\$35,141,154	\$447,964	\$20,211
# of returns			941	40	44,475	45,964	39,667	2,023	51	49
average per return			1.0	1.0	1.7	\$4,770	\$1,527	\$17,371	\$8,784	\$412
\$10,000 to \$19,999	97,266	194,532	1,978	63	170,608	\$1,478,915,526	\$1,046,592,672	\$67,738,222	\$78,320,789	\$2,248,113
# of returns			1,978	57	74,594	97,266	95,450	4,788	34,443	34,311
average per return			1.0	1.1	2.3	\$15,205	\$10,965	\$14,148	\$2,274	\$66
\$20,000 to \$29,999	84,711	169,422	1,129	48	152,082	\$2,085,561,028	\$1,672,496,377	\$559,246,939	\$606,800,334	\$17,417,637
# of returns			1,129	48	81,518	84,711	83,220	11,190	78,244	78,111
average per return			1.0	1.0	1.9	\$24,620	\$20,097	\$49,977	\$7,755	\$223
\$30,000 to \$49,999	75,113	150,226	1,162	41	123,925	\$2,859,413,923	\$2,486,857,278	\$455,275,147	\$1,383,891,681	\$40,280,327
# of returns			1,162	41	70,641	75,113	74,106	28,171	72,157	72,132
average per return			1.0	1.0	1.8	\$38,068	\$33,558	\$16,161	\$19,179	\$558
\$50,000 to \$74,999	26,525	53,050	685	14	38,288	\$1,586,931,207	\$1,452,726,973	\$331,333,723	\$950,186,760	\$28,781,202
# of returns			685	14	24,387	26,525	26,272	18,039	25,881	25,882
average per return			1.0	1.0	1.6	\$59,828	\$55,296	\$18,368	\$36,714	\$1,112
\$75,000 to \$99,999	7,613	15,226	219	6	10,473	\$649,938,295	\$610,550,450	\$143,455,138	\$427,124,138	\$13,566,835
# of returns			219	6	6,982	7,613	7,570	6,360	7,475	7,475
average per return			1.0	1.0	1.5	\$85,372	\$80,654	\$22,556	\$57,140	\$1,815
\$100,000 to \$199,999	5,609	11,218	182	7	7,631	\$732,409,980	\$706,419,789	\$154,585,506	\$526,284,977	\$18,321,884
# of returns			182	7	5,121	5,609	5,595	5,145	5,552	5,552
average per return			1.0	1.0	1.5	\$130,578	\$126,259	\$30,046	\$94,792	\$3,300
\$200,000 to \$499,999	1,464	2,928	47	2	1,912	\$418,813,865	\$414,453,474	\$67,466,728	\$340,516,972	\$14,235,850
# of returns			47	2	1,301	1,464	1,464	1,383	1,453	1,453
average per return			1.0	1.0	1.5	\$286,075	\$283,097	\$48,783	\$234,354	\$9,798
\$500,000 to \$999,999	239	478	10	0	306	\$161,700,267	\$161,530,266	\$19,128,870	\$141,266,647	\$6,581,074
# of returns			10	0	203	239	239	223	239	239
average per return			1.0	0	1.5	\$676,570	\$675,859	\$85,780	\$591,074	\$27,536
\$1,000,000 to \$4,999,999	124	248	5	0	149	\$219,498,896	\$217,615,242	\$19,899,342	\$197,091,000	\$9,653,395
# of returns			5	0	101	124	124	111	124	124
average per return			1.0	0	1.5	\$1,770,152	\$1,754,962	\$179,273	\$1,589,444	\$77,850
\$5,000,000 and over	15	30	0	0	16	\$199,188,171	\$199,065,759	\$12,013,267	\$186,989,492	\$9,390,130
# of returns			0	0	13	15	15	15	15	15
average per return			0	0	1.2	\$13,279,211	\$13,271,051	\$800,885	\$12,465,966	\$626,009
GRAND TOTAL	344,643	689,286	6,358	221	579,137	\$10,611,631,297	\$9,028,861,196	\$1,865,284,036	\$4,838,920,754	\$160,496,658
# of returns			6,358	215	309,337	344,643	333,721	77,448	225,634	225,344
average per return			1.0	1.0	1.9	\$30,790	\$27,055	\$24,084	\$21,446	\$712

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

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	3,257	3,257	378	9	627	(\$45,153,214)	(\$47,065,102)	\$9,871,132	\$1,841,477	\$61,154
# of returns			378	9	426	3,257	2,986	806	892	886
average per return			1.0	1.0	1.5	(\$13,863)	(\$15,761)	\$12,247	\$2,064	\$69
\$10,000 to \$19,999	3,876	3,876	400	8	1,135	\$59,030,113	\$52,685,712	\$11,089,009	\$24,560,953	\$710,554
# of returns			400	8	739	3,876	3,862	1,081	3,312	3,303
average per return			1.0	1.0	1.5	\$15,230	\$13,642	\$10,258	\$7,416	\$215
\$20,000 to \$29,999	4,455	4,455	370	2	1,783	\$110,933,847	\$101,701,472	\$19,017,550	\$62,393,309	\$1,869,121
# of returns			368	2	1,147	4,455	4,443	1,674	4,192	4,190
average per return			1.0	1.0	1.6	\$24,901	\$22,890	\$11,361	\$14,884	\$446
\$30,000 to \$49,999	6,188	6,188	543	6	2,699	\$239,277,074	\$222,609,720	\$48,168,188	\$150,086,171	\$4,718,642
# of returns			543	6	1,687	6,188	6,159	3,595	6,006	6,006
average per return			1.0	1.0	1.6	\$38,668	\$36,144	\$13,399	\$24,990	\$786
\$50,000 to \$74,999	2,807	2,807	398	7	1,119	\$168,832,617	\$158,249,126	\$36,930,849	\$112,557,056	\$3,796,992
# of returns			398	7	727	2,807	2,803	2,210	2,764	2,763
average per return			1.0	1.0	1.5	\$60,147	\$56,457	\$16,711	\$40,723	\$1,374
\$75,000 to \$99,999	1,059	1,059	184	2	356	\$90,880,757	\$85,287,651	\$20,341,943	\$62,638,070	\$2,307,905
# of returns			184	2	223	1,059	1,054	928	1,034	1,034
average per return			1.0	1.0	1.6	\$85,818	\$80,918	\$21,920	\$60,578	\$2,232
\$100,000 to \$199,999	943	943	186	4	339	\$125,876,226	\$119,982,842	\$24,858,454	\$92,821,756	\$3,777,889
# of returns			186	4	215	943	942	878	935	935
average per return			1.0	1.0	1.6	\$133,485	\$127,370	\$28,313	\$99,275	\$4,041
\$200,000 to \$499,999	319	319	80	0	122	\$96,222,329	\$93,115,515	\$15,785,563	\$76,584,262	\$3,509,960
# of returns			80	0	75	319	319	308	315	315
average per return			1.0	1.0	1.6	\$301,637	\$291,898	\$51,252	\$243,125	\$11,143
\$500,000 to \$999,999	110	110	20	0	36	\$78,188,553	\$78,042,939	\$12,246,069	\$65,544,584	\$3,181,127
# of returns			20	0	25	110	110	103	108	108
average per return			1.0	1.0	1.4	\$710,805	\$709,481	\$118,894	\$606,894	\$29,455
\$1,000,000 to \$4,999,999	89	89	14	0	28	\$175,459,201	\$174,015,237	\$15,109,312	\$158,756,097	\$7,901,160
# of returns			14	0	17	89	89	87	88	88
average per return			1.0	1.0	1.7	\$1,971,452	\$1,955,227	\$173,670	\$1,804,047	\$89,786
\$5,000,000 and over	24	24	3	0	16	\$492,456,909	\$494,028,337	\$95,167,676	\$398,800,811	\$20,072,248
# of returns			3	0	9	24	24	24	24	24
average per return			1.0	1.0	1.8	\$20,519,038	\$20,584,514	\$3,965,321	\$16,616,700	\$837,561
GRAND TOTAL	23,127	23,127	2,576	38	8,260	\$1,592,004,412	\$1,532,653,449	\$308,585,745	\$1,206,584,546	\$51,906,752
# of returns			2,574	38	5,288	23,127	22,791	11,694	19,670	19,653
average per return			1.0	1.0	1.6	\$68,837	\$67,248	\$26,389	\$61,341	\$2,641

**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	236,788	236,788	27,893	593	18,754	\$822,967,463	\$456,262,742	\$254,486,964	\$134,782,166	\$3,874,577
# of returns			27,893	591	12,600	236,788	173,073	19,904	75,778	75,867
average per return			1.0	1.0	1.5	\$3,476	\$2,636	\$12,786	\$1,779	\$51
\$10,000 to \$19,999	201,249	201,249	36,500	832	18,634	\$2,974,200,596	\$2,109,647,684	\$403,042,497	\$1,397,683,882	\$40,415,718
# of returns			36,500	832	11,669	201,249	153,778	35,715	184,080	183,930
average per return			1.0	1.0	1.6	\$14,779	\$13,719	\$11,285	\$7,593	\$220
\$20,000 to \$29,999	149,074	149,074	18,673	429	10,881	\$3,693,651,146	\$2,746,290,203	\$482,154,292	\$2,350,961,722	\$70,660,776
# of returns			18,673	429	6,854	149,074	116,053	40,676	144,626	144,680
average per return			1.0	1.0	1.6	\$24,777	\$23,664	\$11,854	\$16,255	\$488
\$30,000 to \$49,999	183,206	183,206	21,939	522	9,038	\$7,070,373,429	\$5,831,379,603	\$1,227,651,599	\$4,863,938,625	\$153,849,171
# of returns			21,939	522	6,483	183,206	157,261	93,171	179,985	179,968
average per return			1.0	1.0	1.4	\$38,592	\$37,081	\$13,176	\$27,024	\$855
\$50,000 to \$74,999	83,316	83,316	14,962	304	3,570	\$5,007,702,428	\$4,652,544,188	\$1,028,330,382	\$3,490,675,304	\$118,213,852
# of returns			14,962	304	2,767	83,316	81,367	64,785	82,139	82,150
average per return			1.0	1.0	1.3	\$60,105	\$57,180	\$15,873	\$42,497	\$1,439
\$75,000 to \$99,999	27,419	27,419	5,177	90	1,302	\$2,341,705,198	\$2,247,402,955	\$486,729,585	\$1,700,575,667	\$62,951,241
# of returns			5,177	90	1,017	27,419	27,392	24,685	27,125	27,122
average per return			1.0	1.0	1.3	\$85,404	\$82,046	\$19,718	\$62,694	\$2,321
\$100,000 to \$199,999	21,479	21,479	4,663	73	1,109	\$2,821,969,087	\$2,742,044,404	\$551,688,155	\$2,148,608,519	\$87,641,225
# of returns			4,663	73	860	21,479	21,467	20,440	21,288	21,288
average per return			1.0	1.0	1.3	\$131,383	\$127,733	\$26,991	\$100,931	\$4,117
\$200,000 to \$499,999	5,944	5,944	1,477	24	331	\$1,721,009,850	\$1,697,971,904	\$267,074,187	\$1,418,685,130	\$64,882,929
# of returns			1,477	24	251	5,944	5,943	5,650	5,909	5,909
average per return			1.0	1.0	1.3	\$289,537	\$285,710	\$47,270	\$240,089	\$10,980
\$500,000 to \$999,999	1,215	1,215	315	3	78	\$822,388,381	\$818,507,340	\$103,830,506	\$712,660,247	\$34,552,990
# of returns			315	3	50	1,215	1,215	1,114	1,207	1,207
average per return			1.0	1.0	1.6	\$676,863	\$673,669	\$93,205	\$590,439	\$28,627
\$1,000,000 to \$4,999,999	648	648	180	2	32	\$1,231,292,383	\$1,226,725,643	\$126,511,298	\$1,100,944,718	\$54,759,040
# of returns			180	2	23	648	648	616	643	643
average per return			1.0	1.0	1.4	\$1,900,143	\$1,893,095	\$205,375	\$1,712,200	\$85,162
\$5,000,000 and over	77	77	18	0	11	\$863,281,264	\$865,480,319	\$143,308,218	\$724,951,244	\$36,452,195
# of returns			18	0	6	77	77	77	75	75
average per return			1.0		1.8	\$11,211,445	\$11,240,005	\$1,861,146	\$9,666,017	\$486,029
GRAND TOTAL	910,415	910,415	131,797	2,872	63,740	\$29,370,541,225	\$25,394,256,985	\$5,074,807,683	\$20,044,467,224	\$728,253,714
# of returns			131,797	2,870	42,580	910,415	738,275	306,831	722,855	722,839
average per return			1.0	1.0	1.5	\$32,261	\$34,397	\$16,539	\$27,730	\$1,007

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

Information on 2005 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, \$56,588, and the highest per capita FAGI, \$25,704. **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, \$28,510 and the lowest per capita FAGI, \$10,405.

County	Average Federal Adjusted Gross Income	County	Per Capita Federal Adjusted Gross Income
Maricopa	\$64,473	Maricopa	\$29,337
State	\$57,924	State	\$26,599
Coconino	\$50,203	Yavapai	\$24,586
Pima	\$50,198	Pima	\$24,409
Yavapai	\$50,112	Coconino	\$23,519
Pinal	\$45,454	Mohave	\$20,654
Gila	\$43,899	Gila	\$20,547
Cochise	\$43,227	Pinal	\$20,064
Mohave	\$42,842	Cochise	\$19,903
Greenlee	\$42,100	La Paz	\$17,531
Santa Cruz	\$40,836	Greenlee	\$17,473
Graham	\$39,715	Navajo	\$16,065
Navajo	\$39,622	Santa Cruz	\$16,027
Yuma	\$38,983	Graham	\$16,018
La Paz	\$37,652	Yuma	\$15,358
Apache	\$30,081	Apache	\$11,132

The county with the greatest growth in average FAGI was La Paz at 15.3%. Apache County had the least growth in average FAGI, at 5.5%.

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, \$2,087, and the highest average tax liability per return, \$1,712. Navajo County illustrates the difference between these two tax liability figures. When only returns with a tax liability of greater than \$0 are considered, Navajo County ranks eleventh among other counties. When all returns are used in the calculation of tax liability, Navajo County ranks fourteenth among all counties, indicating that there are a large number of returns filed from Navajo County with no tax liability. Apache County had the lowest average tax liability, \$857, and had the lowest average tax liability per return, \$322.

County	Average Tax Liability	County	Average Tax Liability Per Return
Maricopa	\$2,087	Maricopa	\$1,712
State	\$1,838	State	\$1,469
Coconino	\$1,573	Pima	\$1,169
Yavapai	\$1,478	Coconino	\$1,157
Pima	\$1,461	Yavapai	\$1,149
Santa Cruz	\$1,309	Pinal	\$984
Gila	\$1,235	Mohave	\$936
Mohave	\$1,228	Cochise	\$923
Pinal	\$1,221	Santa Cruz	\$913
Cochise	\$1,212	Gila	\$905
Yuma	\$1,158	Greenlee	\$904
Navajo	\$1,103	Yuma	\$825
Greenlee	\$1,079	Graham	\$789
Graham	\$1,057	La Paz	\$755
La Paz	\$1,056	Navajo	\$706
Apache	\$857	Apache	\$322

Other comparative statistics for the counties are presented below:

- **Most dependents as a % of total people represented on returns:** Apache County at 49.8%
- **Fewest dependents as a % of total people represented on returns:** Yavapai County at 26.9%.
- **Most age 65 and over filers as a % of total people represented on returns:** Yavapai County at 17.4%.
- **Fewest age 65 and over filers as a % of total people represented on returns:** Apache County at 4.4%.
- **Most blind filers as a % of total people represented on returns:** Yavapai County at 0.23%.
- **Fewest blind filers as a % of total people represented on returns:** Apache County at 0.05%.
- **Highest percent of returns that itemized:** Maricopa County at 49.6%.
- **Lowest percent of returns that itemized:** Apache County at 17.7%.
- **Greatest proportion of returns with \$100,000 and greater FAGI:** Maricopa County at 13.0%.
- **Lowest proportion of returns with \$100,000 and greater FAGI:** Apache County at 2.9%.
- **Greatest proportion of returns with \$20,000 to \$49,999 FAGI:** Pinal County at 38.7%.
- **Lowest proportion of returns with \$20,000 to \$49,999 FAGI:** Cochise County at 31.8%.

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 2005 and the ranking for 2004 are presented. Italicized numbers indicate a higher ranking in 2005 than 2004 (a rank closer to 1). For both years Carefree ranked highest in average FAGI and per capita FAGI. San Luis ranked lowest in average FAGI while Colorado City ranked lowest in 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 2005 and 2004 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 2005 than 2004 (a rank closer to 1) have italicized numbers. During 2005 and 2004 Carefree's average tax liability and average tax liability per return was first in ranking. San Luis ranking was last in average tax liability and in average tax liability per return. Each of these are bolded in the following tables for emphasis.

City/Town	Average FAGI	2005 Rank	2004 Rank	City/Town	Average FAGI	2005 Rank	2004 Rank
APACHE JUNCTION	\$ 46,845	31	29	MESA	\$ 50,880	20	20
AVONDALE	44,800	36	28	MIAMI	34,276	71	70
BENSON	42,106	43	43	NOGALES	32,622	72	75
BISBEE	39,569	54	60	PAGE	43,256	41	37
BUCKEYE	47,487	30	32	PARKER	38,427	62	59
BULLHEAD CITY	38,487	61	57	PATAGONIA	43,655	39	46
CAMP VERDE	40,645	49	40	PAYSON	50,649	21	27
CAREFREE	195,486	1	1	PEORIA	59,447	12	11
CASA GRANDE	47,558	29	30	PHOENIX	53,925	15	16
CAVE CREEK	96,783	3	3	PIMA	40,476	50	53
CHANDLER	76,150	6	7	PINETOP-LAKESIDE	51,331	19	22
CHINO VALLEY	41,616	45	38	PRESCOTT	65,570	9	10
CLARKDALE	46,467	33	33	PRESCOTT VALLEY	39,437	55	58
CLIFTON	36,375	66	63	QUARTZSITE	31,364	80	81
COLORADO CITY	24,409	84	83	QUEEN CREEK (combined)	57,319	13	13
COOLIDGE	45,528	35	39	SAFFORD	39,201	57	51
COTTONWOOD	42,104	44	47	SAHUARITA	52,004	18	17
DEWEY HUMBOLDT	49,600	26	N/A	SAINT JOHNS	39,751	51	44
DOUGLAS	26,993	83	82	SAN LUIS	18,475	85	84
DUNCAN	35,469	69	66	SCOTTSDALE/ PARADISE VALLEY	139,333	2	2
EAGAR	41,374	46	49	SEDONA (combined)	70,396	8	8
EL MIRAGE	36,091	68	62	SHOW LOW	45,673	34	35
ELOY	32,573	73	79	SIERRA VISTA	50,220	24	19
FLAGSTAFF	53,577	16	15	SNOWFLAKE	42,648	42	42
FLORENCE	44,261	38	45	SOMERTON	27,299	82	80
FOUNTAIN HILLS	88,121	4	4	SPRINGERVILLE	41,067	48	54
FREDONIA	30,043	81	77	SUPERIOR	32,452	75	68
GILA BEND	36,237	67	76	SURPRISE/SUN CITY	47,743	28	25
GILBERT	73,275	7	6	TAYLOR	39,700	53	41
GLENDALE	50,513	23	18	TEMPE/GUADALUPE	57,157	14	12
GLOBE	38,234	63	50	THATCHER	43,428	40	36
GOODYEAR	62,171	11	9	TOLLESON	39,292	56	55
HAYDEN	38,556	60	65	TOMBSTONE	31,379	79	73
HOLBROOK	34,587	70	69	TUCSON/S TUCSON/ ORO VALLEY	49,869	25	23
HUACHUCA CITY	38,594	59	61	WELLTON	41,232	47	52
JEROME	31,733	78	78	WICKENBURG	62,742	10	14
KEARNY	38,187	65	48	WILLCOX	38,215	64	74
KINGMAN	44,480	37	34	WILLIAMS	39,139	58	56
LAKE HAVASU CITY	48,825	27	26	WINKELMAN	39,713	52	64
LITCHFIELD PARK	78,755	5	5	WINSLOW	32,425	76	67
MAMMOTH	31,808	77	71	YOUNGTOWN	32,515	74	72
MARANA	52,601	17	24	YUMA	46,600	32	31
MARICOPA	50,548	22	21				

City/Town	Per Capita FGI	2005 Rank	2004 Rank	City/Town	Per Capita FGI	2005 Rank	2004 Rank
APACHE JUNCTION	\$ 23,125	25	22	MESA	\$ 23,191	24	21
AVONDALE	17,996	49	42	MIAMI	15,423	68	67
BENSON	20,190	38	36	NOGALES	12,828	80	78
BISBEE	20,991	33	32	PAGE	18,239	48	46
BUCKEYE	18,571	45	48	PARKER	17,929	50	47
BULLHEAD CITY	19,058	41	40	PATAGONIA	22,644	27	31
CAMP VERDE	18,967	43	39	PAYSON	25,104	16	20
CAREFREE	103,468	1	1	PEORIA	26,786	13	14
CASA GRANDE	20,384	36	33	PHOENIX	23,927	21	19
CAVE CREEK	44,040	4	3	PIMA	15,263	69	73
CHANDLER	35,317	6	7	PINETOP-LAKESIDE	22,917	26	26
CHINO VALLEY	18,972	42	41	PRESCOTT	34,941	7	6
CLARKDALE	23,234	23	24	PRESCOTT VALLEY	17,731	51	51
CLIFTON	16,016	65	58	QUARTZSITE	17,170	55	60
COLORADO CITY	5,848	85	84	QUEEN CREEK (combined)	21,886	30	28
COOLIDGE	18,500	46	55	SAFFORD	16,193	63	57
COTTONWOOD	20,356	37	38	SAHUARITA	20,886	34	30
DEWEY HUMBOLDT	24,313	18	N/A	SAINT JOHNS	15,664	66	62
DOUGLAS	10,649	82	81	SAN LUIS	6,193	84	83
DUNCAN	14,624	73	71	SCOTTSDALE/ PARADISE VALLEY	72,277	2	2
EAGAR	16,654	58	61	SEDONA (combined)	39,642	5	5
EL MIRAGE	14,254	75	68	SHOW LOW	20,549	35	35
ELOY	12,467	81	80	SIERRA VISTA	24,198	20	16
FLAGSTAFF	26,156	15	15	SNOWFLAKE	16,468	60	59
FLORENCE	19,971	39	43	SOMERTON	9,718	83	82
FOUNTAIN HILLS	45,548	3	4	SPRINGERVILLE	17,584	53	54
FREDONIA	13,036	77	77	SUPERIOR	14,395	74	64
GILA BEND	13,944	76	79	SURPRISE/SUN CITY	27,067	12	11
GILBERT	30,250	11	10	TAYLOR	14,790	71	70
GLENDALE	22,232	29	23	TEMPE/GUADALUPE	30,677	10	9
GLOBE	17,615	52	49	THATCHER	17,354	54	53
GOODYEAR	26,306	14	13	TOLLESON	15,230	70	66
HAYDEN	16,473	59	65	TOMBSTONE	16,821	56	50
HOLBROOK	14,633	72	72	TUCSON/S TUCSON/ ORO VALLEY	24,311	19	17
HUACHUCA CITY	18,795	44	45	WELLTON	16,364	61	63
JEROME	21,564	31	34	WICKENBURG	30,950	9	12
KEARNY	16,668	57	52	WILLCOX	16,240	62	75
KINGMAN	21,132	32	29	WILLIAMS	18,351	47	44
LAKE HAVASU CITY	24,506	17	18	WINKELMAN	16,104	64	69
LITCHFIELD PARK	32,463	8	8	WINSLOW	12,945	78	74
MAMMOTH	12,845	79	76	YOUNGTOWN	15,582	67	56
MARANA	23,445	22	27	YUMA	19,657	40	37
MARICOPA	22,260	28	25				

City/Town	Average Tax Liability	2005 Rank	2004 Rank	City/Town	Average Tax Liability	2005 Rank	2004 Rank
APACHE JUNCTION	\$ 1,237	37	32	MESA	\$ 1,431	22	19
AVONDALE	1,057	57	38	MIAMI	838	75	72
BENSON	1,190	39	42	NOGALES	1,082	54	47
BISBEE	1,137	43	52	PAGE	1,120	49	36
BUCKEYE	1,239	36	33	PARKER	1,083	53	45
BULLHEAD CITY	1,045	59	48	PATAGONIA	1,406	25	27
CAMP VERDE	1,054	58	44	PAYSON	1,492	16	29
CAREFREE	8,833	1	1	PEORIA	1,623	13	14
CASA GRANDE	1,384	27	30	PHOENIX	1,698	12	13
CAVE CREEK	3,250	3	3	PIMA	1,104	50	70
CHANDLER	2,528	6	9	PINETOP-LAKESIDE	1,429	24	17
CHINO VALLEY	1,065	55	40	PRESCOTT	2,125	9	8
CLARKDALE	1,292	32	35	PRESCOTT VALLEY	970	63	66
CLIFTON	901	67	62	QUARTZSITE	901	68	75
COLORADO CITY	544	84	83	QUEEN CREEK (combined)	1,439	21	22
COOLIDGE	1,455	20	34	SAFFORD	1,059	56	51
COTTONWOOD	1,141	42	50	SAHUARITA	1,280	33	25
DEWEY HUMBOLDT	1,431	23	N/A	SAINT JOHNS	999	61	53
DOUGLAS	706	80	77	SAN LUIS	306	85	84
DUNCAN	848	74	71	SCOTTSDALE/ PARADISE VALLEY	5,905	2	2
EAGAR	1,125	47	58	SEDONA (combined)	2,555	5	5
EL MIRAGE	726	79	74	SHOW LOW	1,303	31	31
ELOY	892	69	81	SIERRA VISTA	1,323	30	23
FLAGSTAFF	1,615	14	12	SNOWFLAKE	1,122	48	49
FLORENCE	1,149	41	60	SOMERTON	554	83	82
FOUNTAIN HILLS	2,944	4	4	SPRINGERVILLE	1,135	44	46
FREDONIA	641	82	80	SUPERIOR	737	78	73
GILA BEND	976	62	76	SURPRISE/SUN CITY	1,094	52	37
GILBERT	2,127	8	7	TAYLOR	869	72	65
GLENDALE	1,360	28	20	TEMPE/GUADALUPE	1,823	11	10
GLOBE	948	65	56	THATCHER	1,096	51	39
GOODYEAR	1,563	15	15	TOLLESON	911	66	63
HAYDEN	967	64	69	TOMBSTONE	805	76	67
HOLBROOK	886	71	64	TUCSON/S TUCSON/ ORO VALLEY	1,469	18	16
HUACHUCA CITY	1,018	60	61	WELLTON	1,207	38	43
JEROME	1,167	40	54	WICKENBURG	2,093	10	11
KEARNY	890	70	59	WILLCOX	1,273	34	55
KINGMAN	1,338	29	21	WILLIAMS	1,133	45	41
LAKE HAVASU CITY	1,457	19	18	WINKELMAN	1,132	46	68
LITCHFIELD PARK	2,447	7	6	WINSLOW	857	73	57
MAMMOTH	743	77	78	YOUNGTOWN	690	81	79
MARANA	1,474	17	26	YUMA	1,393	26	24
MARICOPA	1,257	35	28				

City/Town	Average Tax Liability Per Return	2005 Rank	2004 Rank	City/Town	Average Tax Liability Per Return	2005 Rank	2004 Rank
APACHE JUNCTION	\$ 998	34	29	MESA	\$ 1,171	19	19
AVONDALE	873	43	33	MIAMI	604	74	74
BENSON	915	39	41	NOGALES	692	68	67
BISBEE	884	42	46	PAGE	766	60	52
BUCKEYE	1,036	31	30	PARKER	775	58	50
BULLHEAD CITY	799	55	44	PATAGONIA	987	36	34
CAMP VERDE	794	56	43	PAYSON	1,134	20	31
CAREFREE	7,059	1	1	PEORIA	1,371	12	11
CASA GRANDE	1,099	27	28	PHOENIX	1,360	13	15
CAVE CREEK	2,731	3	3	PIMA	807	53	66
CHANDLER	2,171	5	7	PINETOP-LAKESIDE	1,107	24	25
CHINO VALLEY	824	50	38	PRESCOTT	1,692	9	9
CLARKDALE	992	35	35	PRESCOTT VALLEY	752	61	63
CLIFTON	710	67	60	QUARTZSITE	618	73	77
COLORADO CITY	295	84	83	QUEEN CREEK (combined)	1,246	16	16
COOLIDGE	1,122	22	37	SAFFORD	803	54	48
COTTONWOOD	873	44	47	SAHUARITA	1,072	30	22
DEWEY HUMBOLDT	1,105	26	N/A	SAINT JOHNS	740	62	56
DOUGLAS	435	82	81	SAN LUIS	158	85	84
DUNCAN	667	69	68	SCOTTSDALE/ PARADISE VALLEY	4,842	2	2
EAGAR	823	51	61	SEDONA (combined)	1,920	7	8
EL MIRAGE	598	75	71	SHOW LOW	1,000	33	32
ELOY	630	72	80	SIERRA VISTA	1,081	28	21
FLAGSTAFF	1,315	15	14	SNOWFLAKE	842	47	53
FLORENCE	959	37	49	SOMERTON	381	83	82
FOUNTAIN HILLS	2,432	4	4	SPRINGERVILLE	862	46	45
FREDONIA	475	81	79	SUPERIOR	568	77	72
GILA BEND	722	64	78	SURPRISE/SUN CITY	864	45	36
GILBERT	1,834	8	6	TAYLOR	666	70	65
GLENDALE	1,119	23	18	TEMPE/GUADALUPE	1,514	11	10
GLOBE	719	65	57	THATCHER	835	49	40
GOODYEAR	1,351	14	13	TOLLESON	739	63	54
HAYDEN	784	57	59	TOMBSTONE	592	76	70
HOLBROOK	654	71	69	TUCSON/S TUCSON/ ORO VALLEY	1,173	18	17
HUACHUCA CITY	817	59	55	WELLTON	947	38	39
JEROME	815	52	58	WICKENBURG	1,650	10	12
KEARNY	719	66	51	WILLCOX	905	40	62
KINGMAN	1,030	32	26	WILLIAMS	836	48	42
LAKE HAVASU CITY	1,127	21	23	WINKELMAN	885	41	64
LITCHFIELD PARK	2,078	6	5	WINSLOW	514	80	73
MAMMOTH	546	78	76	YOUNGTOWN	538	79	75
MARANA	1,214	17	24	YUMA	1,078	29	27
MARICOPA	1,105	25	20				

Comparative statistics for the cities/towns are presented below:

- **Greatest growth in average FAGI:** Average Federal Adjusted Gross Income grew 40.0% in Carefree.
- **Smallest growth in average FAGI:** Average Federal Adjusted Gross Income grew only 1.5% in Winslow.
- **Most dependents as a % of total people represented on returns:** Colorado City at 65.8%.
- **Fewest dependents as a % of total people represented on returns:** Surprise/Sun City at 12.9%.
- **Most blind exemptions as a % of total people represented on returns:** Surprise/Sun City at 0.61%.
- **Most age 65 and over filers as a % of total people represented on returns:** Surprise/Sun City at 49.0%.
- **Fewest age 65 and over filers as a % of total people represented on returns:** Colorado City at 0.9%.
- **Highest percent of returns that itemized:** Carefree at 77.1%.

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 2005 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 2005 and 2004.

Apache County	2005	2004	% chg
# of returns	17,194	16,473	4.4%
# of people represented	46,464	45,138	2.9%
# of people over 65	2,021	1,865	8.4%
# of blind persons	24	26	(7.7%)
# of dependents	23,145	22,603	2.4%
Total FAGI (millions)	\$517.2	\$469.6	10.1%
Average FAGI	\$30,081	\$28,510	5.5%
Total Taxable Income (millions)	\$167.8	\$146.0	14.9%
Average Taxable Income	\$25,892	\$23,921	8.2%
Total Tax Liability (millions)	\$5.5	\$4.7	18.2%
Average Tax Liability	\$857	\$769	11.4%
Average Tax Liability Per Return	\$322	\$285	13.2%

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 2005 per capita figure is \$11,132. This is a 7.0% increase over the 2004 per capita figure, \$10,405.

The three incorporated cities/towns in this county account for 19.7% of the returns and 26.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$16,540. This is a 14.3% increase over the 2004 incorporated area per capita FAGI of \$14,473.

**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	4,256	5,958	339	1	3,564	\$18,336,684	\$3,917,771	\$1,168,725	\$734,036	\$20,853
# of returns			267	1	2,001	4,256	2,590	95	420	414
average per return			1.3	1.0	1.8	\$4,308	\$1,513	\$12,302	\$1,748	\$50
\$10,000 to \$19,999	4,014	6,826	524	8	5,637	\$59,355,048	\$20,977,431	\$3,142,457	\$5,609,852	\$161,977
# of returns			401	8	2,764	4,014	2,659	195	1,076	1,076
average per return			1.3	1.0	2.0	\$14,787	\$7,890	\$16,115	\$5,214	\$151
\$20,000 to \$29,999	2,785	4,936	317	7	4,371	\$68,441,102	\$24,406,292	\$4,186,243	\$11,689,074	\$344,017
# of returns			230	7	2,010	2,785	1,693	303	1,179	1,178
average per return			1.4	1.0	2.2	\$24,575	\$14,416	\$13,816	\$9,914	\$292
\$30,000 to \$49,999	3,072	5,448	365	6	4,787	\$119,043,448	\$56,190,342	\$13,826,107	\$33,343,351	\$1,000,064
# of returns			261	6	2,041	3,072	2,149	802	1,683	1,680
average per return			1.4	1.0	2.3	\$38,751	\$26,147	\$17,240	\$19,812	\$595
\$50,000 to \$74,999	1,798	3,329	235	2	2,997	\$109,245,574	\$63,319,365	\$16,680,916	\$40,177,974	\$1,247,063
# of returns			170	2	1,164	1,798	1,436	833	1,167	1,167
average per return			1.4	1.0	2.6	\$60,759	\$44,094	\$20,025	\$34,429	\$1,069
\$75,000 to \$99,999	778	1,490	117	0	1,165	\$66,311,445	\$41,015,262	\$10,045,441	\$28,276,028	\$910,604
# of returns			77	0	480	778	673	460	554	553
average per return			1.5		2.4	\$85,233	\$60,944	\$21,838	\$51,040	\$1,647
\$100,000 to \$199,999	434	835	101	0	575	\$54,844,917	\$39,078,334	\$8,039,651	\$29,708,272	\$1,043,143
# of returns			67	0	245	434	396	314	345	345
average per return			1.5		2.3	\$126,371	\$98,683	\$25,604	\$86,111	\$3,024
\$200,000 and over	57	107	23	0	49	\$21,639,267	\$20,366,066	\$1,874,128	\$18,217,533	\$812,412
# of returns			18	0	17	57	56	45	55	55
average per return			1.3		2.9	\$379,636	\$363,681	\$41,647	\$331,228	\$14,771
GRAND TOTAL	17,194	28,929	2,021	24	23,145	\$517,217,485	\$269,270,863	\$58,963,668	\$167,756,120	\$5,540,133
# of returns			1,491	24	10,723	17,194	11,652	3,047	6,479	6,468
average per return			1.4	1.0	2.2	\$30,081	\$23,110	\$19,351	\$25,892	\$857

TABLE 7
Eagar

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	242	321	40		77	(\$60,444)	(\$254,984)	\$315,155	\$70,087	\$2,017
# of returns			33		44	242	184	20	41	40
average per return			1.2		1.8	(\$250)	(\$1,386)	\$15,758	\$1,709	\$51
\$10,000 to \$19,999	212	334	63		163	\$3,181,400	\$2,356,766	\$394,655	\$704,573	\$20,322
# of returns			47		84	212	193	35	122	122
average per return			1.3		1.9	\$15,007	\$12,211	\$11,276	\$5,775	\$167
\$20,000 to \$29,999	164	273	38		136	\$4,044,391	\$3,247,450	\$643,673	\$1,565,087	\$46,045
# of returns			29		72	164	151	50	143	143
average per return			1.3		1.9	\$24,661	\$21,507	\$12,874	\$10,945	\$322
\$30,000 to \$49,999	241	427	59		271	\$9,211,448	\$7,757,164	\$2,084,105	\$4,151,283	\$123,348
# of returns			40		119	241	232	134	228	228
average per return			1.5		2.3	\$38,222	\$33,436	\$15,553	\$18,207	\$541
\$50,000 to \$74,999	196	365	28		254	\$12,008,986	\$10,908,276	\$2,742,892	\$6,947,881	\$214,628
# of returns			21		103	196	195	144	189	189
average per return			1.3		2.5	\$61,270	\$55,940	\$19,048	\$36,761	\$1,136
\$75,000 to \$99,999	102	200	18		135	\$8,631,583	\$8,038,952	\$1,702,150	\$5,667,077	\$181,202
# of returns			10		60	102	102	86	102	102
average per return			1.8		2.3	\$84,623	\$78,813	\$19,792	\$55,560	\$1,776
\$100,000 and over	86	166	21		94	\$14,410,519	\$13,960,096	\$2,318,689	\$11,165,457	\$435,667
# of returns			15		44	86	86	81	86	86
average per return			1.4		2.1	\$167,564	\$162,327	\$28,625	\$129,831	\$5,066
GRAND TOTAL	1,243	2,086	267	2	1,130	\$51,427,883	\$46,013,720	\$10,201,319	\$30,271,445	\$1,023,229
# of returns			195	2	526	1,243	1,143	550	911	910
average per return			1.4	1.0	2.1	\$41,374	\$40,257	\$18,548	\$33,228	\$1,125

TABLE 8
Saint Johns

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	254	344	47		104	\$284,997	(\$182,759)	\$137,808	\$75,949	\$2,139
# of returns			33		62	254	206	12	46	46
average per return			1.4		1.7	\$1,122	(\$887)	\$11,484	\$1,651	\$47
\$10,000 to \$19,999	176	274	55		151	\$2,614,977	\$1,909,334	\$362,426	\$581,303	\$16,778
# of returns			40		71	176	162	27	100	101
average per return			1.4		2.1	\$14,858	\$11,786	\$13,423	\$5,813	\$166
\$20,000 to \$29,999	165	277	32		171	\$4,091,322	\$3,309,783	\$590,802	\$1,514,646	\$44,714
# of returns			25		87	165	156	45	148	148
average per return			1.3		2.0	\$24,796	\$21,216	\$13,129	\$10,234	\$302
\$30,000 to \$49,999	216	375	56		229	\$8,430,171	\$7,253,500	\$1,380,110	\$4,245,283	\$126,915
# of returns			40		109	216	211	92	210	210
average per return			1.4		2.1	\$39,029	\$34,377	\$15,001	\$20,216	\$604
\$50,000 to \$74,999	201	384	37		305	\$12,472,172	\$11,190,817	\$2,515,882	\$7,126,504	\$218,696
# of returns			23		122	201	201	137	199	199
average per return			1.6		2.5	\$62,051	\$55,676	\$18,364	\$35,812	\$1,099
\$75,000 to \$99,999	117	228	26		134	\$9,982,459	\$9,230,123	\$1,930,979	\$6,522,415	\$209,267
# of returns			15		57	117	117	92	116	116
average per return			1.7		2.4	\$85,320	\$78,890	\$20,989	\$56,228	\$1,804
\$100,000 and over	65	128	18		88	\$9,586,245	\$9,145,930	\$1,543,417	\$7,196,238	\$265,178
# of returns			10		36	65	65	57	65	65
average per return			1.8		2.4	\$147,481	\$140,706	\$27,078	\$110,711	\$4,080
GRAND TOTAL	1,194	2,010	271	1	1,182	\$47,462,343	\$41,856,728	\$8,461,424	\$27,262,338	\$883,687
# of returns			186	1	544	1,194	1,118	462	884	885
average per return			1.5	1.0	2.2	\$39,751	\$37,439	\$18,315	\$30,840	\$999

TABLE 9
Springerville

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	177	228	34		59	\$395,876	\$106,778	\$141,530	\$61,870	\$1,772
# of returns			25		33	177	144	11	35	35
average per return			1.4		1.8	\$2,237	\$741	\$12,866	\$1,768	\$51
\$10,000 to \$19,999	172	260	52		129	\$2,553,118	\$1,985,250	\$229,173	\$706,339	\$20,544
# of returns			39		63	172	158	23	105	105
average per return			1.3		2.0	\$14,844	\$12,565	\$9,964	\$6,727	\$196
\$20,000 to \$29,999	132	216	35		102	\$3,312,249	\$2,767,041	\$337,126	\$1,403,142	\$41,349
# of returns			21		57	132	125	28	123	123
average per return			1.7		1.8	\$25,093	\$22,136	\$12,040	\$11,408	\$336
\$30,000 to \$49,999	191	322	49		167	\$7,490,767	\$6,460,808	\$1,260,919	\$3,929,538	\$118,461
# of returns			33		81	191	184	87	186	185
average per return			1.5		2.1	\$39,219	\$35,113	\$14,493	\$21,126	\$640
\$50,000 to \$74,999	149	280	26		174	\$9,254,825	\$8,453,042	\$1,760,399	\$5,679,740	\$176,242
# of returns			17		83	149	148	100	146	146
average per return			1.5		2.1	\$62,113	\$57,115	\$17,604	\$38,902	\$1,207
\$75,000 to \$99,999	70	133	9		72	\$6,020,661	\$5,651,348	\$1,013,701	\$4,167,399	\$134,974
# of returns			6		36	70	70	55	70	70
average per return			1.5		2.0	\$86,009	\$80,734	\$18,431	\$59,534	\$1,928
\$100,000 and over	54	105	11		64	\$9,781,116	\$9,516,299	\$1,151,783	\$8,008,940	\$321,294
# of returns			9		27	54	54	44	54	54
average per return			1.2		2.4	\$181,132	\$176,228	\$26,177	\$148,314	\$5,950
GRAND TOTAL	945	1,544	216	0	767	\$38,808,612	\$34,940,566	\$5,894,631	\$23,956,968	\$814,636
# of returns			150	0	380	945	883	348	719	718
average per return			1.4		2.0	\$41,067	\$39,569	\$16,939	\$33,320	\$1,135

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

Most Returns Filed:	Eagar 1,243 or 7.2% of the county total
Most People Represented:	Eagar 3,088 or 6.6% of the county total
Most Age 65 Exemptions:	Saint Johns 271 or 13.4% of the county total
Most Blind Exemptions:	Eagar 2 or 8.3% of the county total
Most Dependents Claimed:	Saint Johns 1,182 or 5.1% of the county total
Most Dependents as a % of Total Population:	Saint Johns 39.0%
Least Dependents as a % of Total Population:	Springerville 34.8%
Most 65 & Over Persons as a % of Total Population:	Springerville 9.8%
Least 65 & Over Persons as a % of Total Population:	Eagar 8.4%
Highest Average FAGI:	Eagar \$41,374
Lowest Average FAGI:	Saint Johns \$39,751
Highest Per Capita FAGI:	Springerville \$17,584
Lowest Per Capita FAGI:	Saint Johns \$15,664
Highest % of Itemizers:	Eagar 44.2%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN APACHE COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Eagar	\$41,374	\$36,082	14.7%
Springerville	\$41,067	\$35,648	15.2%
St. Johns	\$39,751	\$36,894	7.7%
Apache County	\$30,081	\$28,510	5.5%

COCHISE COUNTY

The 2005 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 2005 and 2004.

Cochise County	2005	2004	% chg
# of returns	40,412	38,721	4.4%
# of people represented	87,769	84,731	3.6%
# of people over 65	10,878	10,258	6.0%
# of blind persons	156	203	(23.2%)
# of dependents	28,128	27,433	2.5%
<u>Total</u> FAGI (millions)	\$1,746.9	\$1,519.0	15.0%
<u>Average</u> FAGI	\$43,227	\$39,229	10.2%
<u>Total</u> Taxable Income (millions)	\$1,084.0	\$931.1	16.4%
<u>Average</u> Taxable Income	\$35,198	\$32,059	9.8%
<u>Total</u> Tax Liability (millions)	\$37.3	\$31.3	19.3%
<u>Average</u> Tax Liability	\$1,212	\$1,077	12.5%
<u>Average Tax Liability Per Return</u>	\$923	\$807	14.3%

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 2005 per capita figure is \$19,903. This is an 11.0% increase over the 2004 per capita figure, \$17,927.

The seven incorporated cities/towns in this county account for 81.8% of the returns and 80.8% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$19,903. This is a 10.6% increase over the 2004 incorporated area per capita FAGI of \$17,990.

**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	7,388	9,754	1,471	19	3,001	\$18,140,810	\$5,259,658	\$6,717,798	\$2,773,826	\$79,388
# of returns			1,176	19	1,829	7,388	5,408	514	1,511	1,497
average per return			1.3	1.0	1.6	\$2,455	\$973	\$13,070	\$1,836	\$53
\$10,000 to \$19,999	7,936	12,100	2,264	37	5,672	\$118,023,426	\$82,809,158	\$11,627,658	\$28,272,737	\$815,871
# of returns			1,745	37	3,139	7,936	6,923	966	4,820	4,816
average per return			1.3	1.0	1.8	\$14,872	\$11,961	\$12,037	\$5,866	\$169
\$20,000 to \$29,999	5,762	9,237	1,616	32	4,414	\$142,329,807	\$110,911,866	\$16,523,991	\$58,585,856	\$1,726,300
# of returns			1,153	32	2,390	5,762	5,206	1,278	5,360	5,355
average per return			1.4	1.0	1.8	\$24,701	\$21,305	\$12,930	\$10,930	\$322
\$30,000 to \$49,999	7,095	11,830	2,036	35	5,207	\$278,776,220	\$232,209,743	\$40,579,081	\$151,357,349	\$4,568,748
# of returns			1,447	35	2,724	7,095	6,660	2,901	6,934	6,933
average per return			1.4	1.0	1.9	\$39,292	\$34,866	\$13,988	\$21,828	\$659
\$50,000 to \$74,999	5,848	10,465	1,726	19	4,648	\$361,260,179	\$321,385,766	\$61,437,148	\$223,448,448	\$6,981,848
# of returns			1,163	19	2,408	5,848	5,760	3,753	5,805	5,805
average per return			1.5	1.0	1.9	\$61,775	\$55,796	\$16,370	\$38,492	\$1,203
\$75,000 to \$99,999	3,302	6,226	898	7	2,770	\$283,692,620	\$261,680,082	\$50,658,492	\$190,369,922	\$6,179,185
# of returns			595	7	1,437	3,302	3,302	2,681	3,292	3,292
average per return			1.5	1.0	1.9	\$85,915	\$79,249	\$18,895	\$57,828	\$1,877
\$100,000 to \$199,999	2,650	5,102	701	6	2,102	\$342,492,775	\$324,769,913	\$58,491,327	\$251,798,274	\$8,864,291
# of returns			481	6	1,139	2,650	2,650	2,442	2,645	2,645
average per return			1.5	1.0	1.8	\$129,243	\$122,555	\$23,952	\$95,198	\$3,352
\$200,000 to \$499,999	339	646	119	1	260	\$94,164,911	\$91,660,184	\$10,458,075	\$79,309,033	\$3,340,558
# of returns			74	1	126	339	339	301	339	339
average per return			1.6	1.0	2.1	\$277,773	\$270,384	\$34,745	\$233,950	\$9,854
\$500,000 to \$999,999	58	103	27	0	31	\$38,183,717	\$37,152,780	\$3,306,504	\$33,530,376	\$1,574,193
# of returns			18	0	17	58	58	49	58	58
average per return			1.5		1.8	\$658,340	\$640,565	\$67,480	\$578,110	\$27,141
\$1,000,000 and over	34	66	20	0	23	\$69,820,329	\$69,940,713	\$5,177,969	\$64,580,494	\$3,179,748
# of returns			12	0	11	34	34	31	34	34
average per return			1.7		2.1	\$2,053,539	\$2,057,080	\$167,031	\$1,899,426	\$93,522
GRAND TOTAL	40,412	65,529	10,878	156	28,128	\$1,746,884,794	\$1,537,779,863	\$264,978,043	\$1,084,026,315	\$37,310,130
# of returns			7,863	156	15,221	40,412	36,340	14,916	30,798	30,773
average per return			1.4	1.0	1.8	\$43,227	\$42,316	\$17,765	\$35,198	\$1,212

TABLE 11
Benson

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	585	783	203	1	186	\$1,296,776	\$293,078	\$620,544	\$190,353	\$5,321
# of returns			157	1	108	585	419	47	113	109
average per return			1.3	1.0	1.7	\$2,217	\$699	\$13,203	\$1,684	\$49
\$10,000 to \$19,999	591	853	222	3	245	\$8,797,650	\$6,110,075	\$1,108,070	\$2,349,690	\$67,832
# of returns			173	3	150	591	492	96	408	407
average per return			1.3	1.0	1.6	\$14,886	\$12,419	\$11,542	\$5,759	\$167
\$20,000 to \$29,999	455	733	176	2	274	\$11,156,629	\$8,678,408	\$1,634,416	\$4,480,135	\$131,890
# of returns			123	2	154	455	408	119	415	415
average per return			1.4	1.0	1.8	\$24,520	\$21,270	\$13,734	\$10,795	\$318
\$30,000 to \$49,999	601	1,011	172	3	433	\$23,715,945	\$19,368,482	\$3,610,630	\$12,928,014	\$389,779
# of returns			121	3	220	601	549	255	587	587
average per return			1.4	1.0	2.0	\$39,461	\$35,280	\$14,159	\$22,024	\$664
\$50,000 to \$74,999	438	797	106	1	332	\$26,788,893	\$23,549,221	\$4,725,907	\$16,398,857	\$509,493
# of returns			74	1	167	438	425	280	434	434
average per return			1.4	1.0	2.0	\$61,162	\$55,410	\$16,878	\$37,785	\$1,174
\$75,000 to \$99,999	253	485	54	0	217	\$21,751,857	\$20,370,528	\$4,199,926	\$14,643,002	\$473,540
# of returns			37	0	113	253	253	216	253	253
average per return			1.5		1.9	\$85,976	\$80,516	\$19,444	\$57,877	\$1,872
\$100,000 to \$199,999	145	282	26	0	107	\$18,320,403	\$17,687,641	\$3,388,045	\$13,499,196	\$472,569
# of returns			19	0	56	145	145	133	145	145
average per return			1.4		1.9	\$126,348	\$121,984	\$25,474	\$93,098	\$3,259
\$200,000 and over	31	59	17	0	17	\$18,657,153	\$18,504,121	\$1,552,588	\$16,782,033	\$783,909
# of returns			11	0	6	31	31	27	31	31
average per return			1.5		2.8	\$601,844	\$596,907	\$57,503	\$541,356	\$25,287
GRAND TOTAL	3,099	5,003	976	10	1,811	\$130,485,306	\$114,561,554	\$20,840,126	\$81,271,280	\$2,834,333
# of returns			715	10	974	3,099	2,722	1,173	2,386	2,381
average per return			1.4	1.0	1.9	\$42,106	\$42,087	\$17,766	\$34,062	\$1,190

**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	483	602	116	4	137	\$2,160,286	\$1,298,181	\$614,771	\$219,956	\$6,320
# of returns			100	4	86	483	359	44	121	121
average per return			1.2	1.0	1.6	\$4,473	\$3,616	\$13,972	\$1,817	\$52
\$10,000 to \$19,999	578	827	202	3	282	\$8,555,680	\$6,255,934	\$879,186	\$2,346,135	\$67,677
# of returns			160	3	164	578	514	76	395	395
average per return			1.3	1.0	1.7	\$14,802	\$12,171	\$11,568	\$5,940	\$171
\$20,000 to \$29,999	413	613	124	2	250	\$10,284,248	\$7,848,020	\$1,138,944	\$4,696,558	\$139,269
# of returns			96	2	137	413	364	99	388	388
average per return			1.3	1.0	1.8	\$24,901	\$21,560	\$11,505	\$12,105	\$359
\$30,000 to \$49,999	497	777	145	2	274	\$19,330,047	\$16,233,545	\$2,244,587	\$11,344,892	\$346,171
# of returns			104	2	153	497	465	183	492	492
average per return			1.4	1.0	1.8	\$38,893	\$34,911	\$12,265	\$23,059	\$703
\$50,000 to \$74,999	337	575	73	1	225	\$20,740,791	\$18,511,716	\$2,793,270	\$13,751,101	\$434,716
# of returns			54	1	126	337	327	179	334	334
average per return			1.4	1.0	1.8	\$61,545	\$56,611	\$15,605	\$41,171	\$1,302
\$75,000 to \$99,999	146	265	33	0	92	\$12,374,755	\$11,494,826	\$1,598,535	\$8,843,111	\$292,703
# of returns			22	0	45	146	146	93	146	146
average per return			1.5		2.0	\$84,759	\$78,732	\$17,189	\$60,569	\$2,005
\$100,000 to \$199,999	114	203	29	0	64	\$14,220,979	\$13,434,383	\$1,925,789	\$10,874,919	\$392,940
# of returns			24	0	36	114	114	94	114	114
average per return			1.2		1.8	\$124,745	\$117,845	\$20,487	\$95,394	\$3,447
\$200,000 and over	24	43	15	0	9	\$14,896,925	\$13,875,499	\$791,869	\$12,939,555	\$610,834
# of returns			11	0	5	24	24	18	24	24
average per return			1.4		1.8	\$620,705	\$578,146	\$43,993	\$539,149	\$25,450
GRAND TOTAL	2,592	3,905	737	12	1,333	\$102,563,711	\$88,952,104	\$11,986,951	\$65,016,227	\$2,290,630
# of returns			571	12	752	2,592	2,313	786	2,014	2,014
average per return			1.3	1.0	1.8	\$39,569	\$38,458	\$15,251	\$32,282	\$1,137

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	1,471	2,137	175		1,071	\$6,750,926	\$2,732,736	\$414,196	\$438,823	\$12,349
# of returns			141		644	1,471	989	31	244	240
average per return			1.2		1.7	\$4,589	\$2,763	\$13,361	\$1,798	\$52
\$10,000 to \$19,999	1,509	2,620	223		1,947	\$22,184,854	\$14,737,176	\$759,139	\$3,288,588	\$94,829
# of returns			166		1,027	1,509	1,349	66	675	673
average per return			1.3		1.9	\$14,702	\$10,925	\$11,502	\$4,872	\$141
\$20,000 to \$29,999	939	1,638	111		1,196	\$23,164,058	\$17,115,670	\$1,149,899	\$8,669,098	\$254,148
# of returns			80		623	939	832	99	894	893
average per return			1.4		1.9	\$24,669	\$20,572	\$11,615	\$9,697	\$285
\$30,000 to \$49,999	780	1,388	105		1,013	\$30,066,733	\$24,865,429	\$2,784,589	\$16,020,768	\$478,179
# of returns			78		492	780	730	202	769	769
average per return			1.3		2.1	\$38,547	\$34,062	\$13,785	\$20,833	\$622
\$50,000 to \$74,999	539	979	75		692	\$33,104,014	\$29,276,485	\$4,396,376	\$21,346,895	\$667,530
# of returns			53		328	539	521	279	533	533
average per return			1.4		2.1	\$61,417	\$56,193	\$15,758	\$40,050	\$1,252
\$75,000 to \$99,999	213	411	38		272	\$18,192,548	\$16,824,513	\$2,898,275	\$12,475,322	\$403,419
# of returns			24		131	213	213	169	211	211
average per return			1.6		2.1	\$85,411	\$78,988	\$17,150	\$59,125	\$1,912
\$100,000 to \$199,999	80	154	29		96	\$10,092,474	\$9,380,051	\$1,430,666	\$7,417,935	\$259,825
# of returns			18		52	80	80	67	80	80
average per return			1.6		1.9	\$126,156	\$117,251	\$21,353	\$92,724	\$3,248
\$200,000 and over	16	31	7		15	\$6,176,021	\$6,045,051	\$516,145	\$5,432,606	\$241,542
# of returns			4		7	16	16	14	16	16
average per return			1.8		2.1	\$386,001	\$377,816	\$36,868	\$339,537	\$15,097
GRAND TOTAL	5,547	9,358	763	7	6,302	\$149,731,628	\$120,977,111	\$14,349,285	\$75,090,035	\$2,411,821
# of returns			564	7	3,304	5,547	4,730	927	3,422	3,415
average per return			1.4	1.0	1.9	\$26,993	\$25,576	\$15,479	\$21,943	\$706

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	291	364	58		87	\$449,989	\$469,256	\$309,398	\$122,791	\$3,531
# of returns			45		50	291	216	21	68	67
average per return			1.3		1.7	\$1,546	\$2,172	\$14,733	\$1,806	\$53
\$10,000 to \$19,999	352	493	101		163	\$5,292,107	\$3,539,134	\$459,182	\$1,641,382	\$47,403
# of returns			80		93	352	286	42	247	247
average per return			1.3		1.8	\$15,034	\$12,375	\$10,933	\$6,645	\$192
\$20,000 to \$29,999	290	444	78		181	\$7,122,724	\$5,748,226	\$509,755	\$3,318,747	\$98,091
# of returns			56		102	290	264	50	281	281
average per return			1.4		1.8	\$24,561	\$21,774	\$10,195	\$11,810	\$349
\$30,000 to \$49,999	361	610	69		273	\$14,069,624	\$11,935,672	\$1,605,700	\$8,044,137	\$242,383
# of returns			50		151	361	339	131	357	357
average per return			1.4		1.8	\$38,974	\$35,208	\$12,257	\$22,532	\$679
\$50,000 to \$74,999	248	450	32		204	\$15,108,057	\$13,817,602	\$2,333,249	\$9,781,312	\$304,473
# of returns			27		107	248	245	154	247	247
average per return			1.2		1.9	\$60,920	\$56,398	\$15,151	\$39,600	\$1,233
\$75,000 to \$99,999	104	200	15		71	\$8,945,247	\$8,371,268	\$1,487,840	\$6,216,528	\$201,079
# of returns			8		40	104	104	83	104	104
average per return			1.9		1.8	\$86,012	\$80,493	\$17,926	\$59,774	\$1,933
\$100,000 to \$199,999	85	161	10		49	\$10,793,260	\$10,454,563	\$1,969,711	\$8,075,378	\$287,035
# of returns			8		26	85	85	76	84	84
average per return			1.3		1.9	\$126,980	\$122,995	\$25,917	\$96,135	\$3,417
\$200,000 and over	11	19	6		9	\$5,449,013	\$5,412,592	\$217,471	\$5,132,421	\$238,899
# of returns			4		3	11	11	9	11	11
average per return			1.5		3.0	\$495,365	\$492,054	\$24,164	\$466,584	\$21,718
GRAND TOTAL	1,742	2,741	369	7	1,037	\$67,230,021	\$59,748,313	\$8,892,306	\$42,332,696	\$1,422,894
# of returns			278	7	572	1,742	1,550	566	1,399	1,398
average per return			1.3	1.0	1.8	\$38,594	\$38,547	\$15,711	\$30,259	\$1,018

TABLE 15
Sierra Vista

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,495	3,075	423	5	747	\$9,144,216	\$5,079,849	\$2,243,090	\$1,053,010	\$30,232
# of returns			344	5	474	2,495	1,864	171	589	589
average per return			1.2	1.0	1.6	\$3,665	\$2,725	\$13,118	\$1,788	\$51
\$10,000 to \$19,999	2,722	3,856	855	16	1,380	\$40,775,626	\$29,538,268	\$4,826,384	\$11,695,258	\$337,792
# of returns			669	16	808	2,722	2,374	395	1,836	1,836
average per return			1.3	1.0	1.7	\$14,980	\$12,442	\$12,219	\$6,370	\$184
\$20,000 to \$29,999	2,053	3,132	704	19	1,177	\$50,697,619	\$40,241,283	\$6,871,952	\$21,870,143	\$645,829
# of returns			492	19	683	2,053	1,875	527	1,908	1,907
average per return			1.4	1.0	1.7	\$24,694	\$21,462	\$13,040	\$11,463	\$339
\$30,000 to \$49,999	2,871	4,639	1,046	18	1,632	\$113,763,594	\$94,699,605	\$18,270,289	\$61,547,535	\$1,864,281
# of returns			743	18	907	2,871	2,715	1,321	2,800	2,800
average per return			1.4	1.0	1.8	\$39,625	\$34,880	\$13,831	\$21,982	\$666
\$50,000 to \$74,999	2,846	5,017	1,061	9	1,955	\$176,748,441	\$156,474,684	\$32,212,548	\$107,103,115	\$3,353,095
# of returns			698	9	1,070	2,846	2,821	1,958	2,825	2,825
average per return			1.5	1.0	1.8	\$62,104	\$55,468	\$16,452	\$37,913	\$1,187
\$75,000 to \$99,999	1,792	3,353	591	4	1,442	\$154,543,385	\$141,454,555	\$28,155,224	\$102,423,542	\$3,327,343
# of returns			383	4	764	1,792	1,792	1,484	1,787	1,787
average per return			1.5	1.0	1.9	\$86,241	\$78,936	\$18,972	\$57,316	\$1,862
\$100,000 to \$199,999	1,606	3,095	430	4	1,294	\$208,354,089	\$197,123,183	\$36,081,687	\$152,478,094	\$5,359,864
# of returns			289	4	699	1,606	1,606	1,512	1,603	1,603
average per return			1.5	1.0	1.9	\$129,735	\$122,741	\$23,863	\$95,120	\$3,344
\$200,000 to \$499,999	171	327	47	1	139	\$47,560,424	\$46,496,639	\$5,854,839	\$39,725,824	\$1,669,321
# of returns			30	1	68	171	171	158	171	171
average per return			1.6	1.0	2.0	\$278,131	\$271,910	\$37,056	\$232,315	\$9,762
\$500,000 to \$999,999	29	52	12	0	18	\$18,767,305	\$18,708,833	\$1,766,303	\$16,804,080	\$787,747
# of returns			8	0	10	29	29	28	29	29
average per return			1.5		1.8	\$647,148	\$645,132	\$63,082	\$579,451	\$27,163
\$1,000,000 and over	10	19	4	0	8	\$13,050,019	\$12,978,680	\$1,320,893	\$11,611,587	\$563,600
# of returns			2	0	4	10	10	10	10	10
average per return			2.0		2.0	\$1,305,002	\$1,297,868	\$132,090	\$1,161,159	\$56,360
GRAND TOTAL	16,595	26,565	5,173	76	9,792	\$833,404,718	\$742,795,579	\$137,603,209	\$526,312,188	\$17,939,104
# of returns			3,658	76	5,488	16,595	15,257	7,564	13,558	13,557
average per return			1.4	1.0	1.8	\$50,220	\$48,686	\$18,192	\$38,819	\$1,323

**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	175	232	38		31	\$171,651	(\$133,223)	\$326,652	\$64,379	\$1,848
# of returns			32		21	175	125	26	37	37
average per return			1.2		1.5	\$981	(\$1,066)	\$12,564	\$1,740	\$49
\$10,000 to \$19,999	194	283	75		70	\$2,929,831	\$2,043,669	\$301,917	\$851,247	\$24,597
# of returns			56		46	194	164	25	125	125
average per return			1.3		1.5	\$15,102	\$12,461	\$12,077	\$6,810	\$197
\$20,000 to \$29,999	118	177	31		43	\$2,918,732	\$2,324,011	\$331,483	\$1,420,882	\$42,046
# of returns			23		24	118	103	28	115	115
average per return			1.3		1.8	\$24,735	\$22,563	\$11,839	\$12,356	\$366
\$30,000 to \$49,999	153	252	43		75	\$5,984,801	\$5,051,771	\$825,974	\$3,388,982	\$102,131
# of returns			34		42	153	144	71	153	152
average per return			1.3		1.8	\$39,116	\$35,082	\$11,634	\$22,150	\$672
\$50,000 to \$74,999	89	163	28		63	\$5,427,248	\$4,848,926	\$900,531	\$3,332,556	\$103,696
# of returns			19		36	89	88	53	89	89
average per return			1.5		1.8	\$60,980	\$55,101	\$16,991	\$37,444	\$1,165
\$75,000 to \$99,999	44	85	14		21	\$3,735,293	\$3,394,508	\$515,524	\$2,555,659	\$82,528
# of returns			9		13	44	44	29	44	44
average per return			1.6		1.6	\$84,893	\$77,148	\$17,777	\$58,083	\$1,876
\$100,000 and over	22	42	17		15	\$3,778,414	\$3,532,208	\$531,526	\$2,889,532	\$113,558
# of returns			11		7	22	22	21	22	22
average per return			1.5		2.1	\$171,746	\$160,555	\$25,311	\$131,342	\$5,162
GRAND TOTAL	795	1,234	246	4	318	\$24,945,970	\$21,061,870	\$3,733,607	\$14,503,237	\$470,404
# of returns			184	4	189	795	690	253	585	584
average per return			1.3	1.0	1.7	\$31,379	\$30,525	\$14,757	\$24,792	\$805

TABLE 17
Willcox

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	558	795	124	2	286	(\$3,252,378)	(\$4,164,485)	\$609,574	\$245,088	\$7,164
# of returns			93	2	173	558	428	52	91	90
average per return			1.3	1.0	1.7	(\$5,829)	(\$9,729)	\$11,722	\$2,693	\$80
\$10,000 to \$19,999	586	965	113	1	552	\$8,673,518	\$6,000,644	\$612,029	\$1,743,536	\$50,258
# of returns			84	1	306	586	510	51	326	325
average per return			1.3	1.0	1.8	\$14,801	\$11,766	\$12,001	\$5,348	\$155
\$20,000 to \$29,999	438	748	85	3	439	\$10,812,354	\$8,377,420	\$968,660	\$4,219,489	\$124,044
# of returns			58	3	226	438	394	74	404	403
average per return			1.5	1.0	1.9	\$24,686	\$21,263	\$13,090	\$10,444	\$307
\$30,000 to \$49,999	497	856	103	1	455	\$19,237,877	\$15,893,977	\$2,380,410	\$10,473,625	\$314,617
# of returns			67	1	226	497	459	159	481	481
average per return			1.5	1.0	2.0	\$38,708	\$34,627	\$14,971	\$21,775	\$654
\$50,000 to \$74,999	327	607	66	2	335	\$20,244,513	\$18,457,333	\$2,919,401	\$13,000,765	\$403,806
# of returns			43	2	168	327	325	189	326	326
average per return			1.5	1.0	2.0	\$61,910	\$56,792	\$15,447	\$39,880	\$1,239
\$75,000 to \$99,999	149	285	27	1	139	\$12,623,345	\$11,821,398	\$2,232,955	\$8,584,571	\$277,968
# of returns			19	1	75	149	149	113	147	147
average per return			1.4	1.0	1.9	\$84,720	\$79,338	\$19,761	\$58,398	\$1,891
\$100,000 to \$199,999	114	217	31	1	107	\$14,542,992	\$13,897,719	\$2,001,538	\$11,166,131	\$397,263
# of returns			20	1	58	114	114	94	114	114
average per return			1.6	1.0	1.8	\$127,570	\$121,910	\$21,293	\$97,949	\$3,485
\$200,000 and over	38	73	17	0	23	\$20,566,113	\$20,142,050	\$1,030,579	\$18,875,371	\$874,291
# of returns			11	0	9	38	38	29	38	38
average per return			1.5		2.6	\$541,214	\$530,054	\$35,537	\$496,720	\$23,007
GRAND TOTAL	2,707	4,546	566	11	2,336	\$103,448,334	\$90,426,056	\$12,755,146	\$68,308,576	\$2,449,411
# of returns			395	11	1,241	2,707	2,417	761	1,927	1,924
average per return			1.4	1.0	1.9	\$38,215	\$37,412	\$16,761	\$35,448	\$1,273

CITIES/TOWNS WITHIN COCHISE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Sierra Vista 16,595, or 41.1% of the county total
Most People Represented:	Sierra Vista 34,441, or 39.2% of the county total
Most Age 65 Exemptions:	Sierra Vista 5,173, or 47.6% of the county total
Most Blind Exemptions:	Sierra Vista 76, or 48.7% of the county total
Most Dependents Claimed:	Sierra Vista 9,792, or 34.8% of the county total
Most Dependents as a % of Total Population:	Douglas 44.8%
Least Dependents as a % of Total Population:	Tombstone 21.4%
Most 65 & Over Persons as a % of Total Population:	Tombstone 16.6%
Least 65 & Over Persons as a % of Total Population:	Douglas 5.4%
Highest Average FAGI:	Sierra Vista \$50,220
Lowest Average FAGI:	Douglas \$26,993
Highest Per Capita FAGI:	Sierra Vista \$24,198
Lowest Per Capita FAGI:	Douglas \$10,649
Highest % of Itemizers:	Sierra Vista 45.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN COCHISE COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Sierra Vista	\$50,220	\$47,206	6.4%
Cochise County	\$43,227	\$39,229	10.2%
Benson	\$42,106	\$37,112	13.5%
Bisbee	\$39,569	\$34,527	14.6%
Huachuca City	\$38,594	\$34,292	12.5%
Willcox	\$38,215	\$29,804	28.2%
Tombstone	\$31,379	\$29,850	5.1%
Douglas	\$26,993	\$25,430	6.1%

COCONINO COUNTY

The 2005 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 2005 and 2004.

Coconino County	2005	2004	% chg
# of returns	46,255	44,847	3.1%
# of people represented	98,735	96,559	2.3%
# of people over 65	6,783	6,370	6.5%
# of blind persons	112	117	(4.3%)
# of dependents	34,280	33,862	1.2%
<u>Total</u> FAGI (millions)	\$2,322.2	\$2,048.8	13.3%
<u>Average</u> FAGI	\$50,203	\$45,685	9.9%
<u>Total</u> Taxable Income (millions)	\$1,458.6	\$1,278.2	14.1%
<u>Average</u> Taxable Income	\$42,811	\$39,449	8.5%
<u>Total</u> Tax Liability (millions)	\$53.5	\$46.1	16.3%
<u>Average</u> Tax Liability	\$1,573	\$1,422	10.6%
<u>Average</u> Tax Liability Per Return	\$1,157	\$1,027	12.7%

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 2005 per capita figure is \$23,519. This is a 10.8% increase from the 2004 per capita FAGI, \$21,218.

The four incorporated cities/towns plus the portion of Sedona in this county account for 85.3% of the returns and 90.9% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$26,017. This is a 10.8% increase from the 2004 incorporated area per capita FAGI, \$23,476.

**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	8,644	10,790	799	19	3,191	\$17,194,952	(\$1,640,876)	\$12,848,741	\$3,671,906	\$104,236
# of returns			673	19	2,006	8,644	6,027	733	2,050	2,035
average per return			1.2	1.0	1.6	\$1,989	(\$272)	\$17,529	\$1,791	\$51
\$10,000 to \$19,999	8,355	12,033	1,164	20	5,715	\$124,221,652	\$78,758,632	\$18,000,389	\$35,699,185	\$1,031,047
# of returns			918	20	3,169	8,355	6,514	1,030	5,292	5,279
average per return			1.3	1.0	1.8	\$14,868	\$12,091	\$17,476	\$6,746	\$195
\$20,000 to \$29,999	6,416	9,751	839	15	5,087	\$159,564,042	\$109,763,823	\$20,006,010	\$68,321,966	\$2,031,285
# of returns			620	15	2,699	6,416	5,193	1,361	5,394	5,392
average per return			1.4	1.0	1.9	\$24,870	\$21,137	\$14,700	\$12,666	\$377
\$30,000 to \$49,999	8,374	13,287	1,098	20	6,978	\$325,748,451	\$255,702,398	\$58,674,980	\$168,215,551	\$5,125,432
# of returns			817	20	3,539	8,374	7,446	3,663	7,567	7,566
average per return			1.3	1.0	2.0	\$38,900	\$34,341	\$16,018	\$22,230	\$677
\$50,000 to \$74,999	6,289	11,030	1,032	14	5,759	\$388,218,562	\$334,345,664	\$86,378,479	\$217,895,211	\$6,826,102
# of returns			750	14	2,886	6,289	6,050	4,432	5,876	5,877
average per return			1.4	1.0	2.0	\$61,730	\$55,264	\$19,490	\$37,083	\$1,161
\$75,000 to \$99,999	3,672	6,896	693	12	3,662	\$316,422,149	\$281,515,138	\$72,979,653	\$191,142,713	\$6,192,467
# of returns			472	12	1,824	3,672	3,606	3,116	3,474	3,473
average per return			1.5	1.0	2.0	\$86,172	\$78,069	\$23,421	\$55,021	\$1,783
\$100,000 to \$199,999	3,379	6,397	793	5	2,956	\$441,341,053	\$411,801,278	\$91,765,924	\$303,486,835	\$10,723,369
# of returns			536	5	1,555	3,379	3,352	3,167	3,298	3,298
average per return			1.5	1.0	1.9	\$130,613	\$122,852	\$28,976	\$92,022	\$3,251
\$200,000 to \$499,999	875	1,641	279	6	719	\$253,480,330	\$247,931,338	\$39,579,082	\$204,277,909	\$8,631,190
# of returns			186	6	368	875	875	841	871	871
average per return			1.5	1.0	2.0	\$289,692	\$283,350	\$47,062	\$234,533	\$9,910
\$500,000 to \$999,999	176	331	64	1	172	\$115,488,927	\$114,939,649	\$14,011,209	\$100,035,235	\$4,669,776
# of returns			41	1	84	176	176	169	174	174
average per return			1.6	1.0	2.0	\$656,187	\$653,066	\$82,906	\$574,916	\$26,837
\$1,000,000 and over	75	137	22	0	41	\$180,481,760	\$180,512,943	\$14,267,684	\$165,873,184	\$8,204,225
# of returns			16	0	24	75	75	70	75	75
average per return			1.4		1.7	\$2,406,423	\$2,406,840	\$203,824	\$2,211,643	\$109,390
GRAND TOTAL	46,255	72,293	6,783	112	34,280	\$2,322,161,878	\$2,013,629,987	\$428,512,151	\$1,458,619,695	\$53,539,129
# of returns			5,030	112	18,155	46,255	39,314	18,582	34,071	34,041
average per return			1.3	1.0	1.9	\$50,203	\$51,220	\$23,061	\$42,811	\$1,573

TABLE 19
Flagstaff

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	5,207	6,157	390	12	1,393	\$10,646,767	\$795,180	\$6,710,048	\$2,765,583	\$78,275
# of returns			337	12	863	5,207	3,724	395	1,509	1,496
average per return			1.2	1.0	1.6	\$2,045	\$214	\$16,988	\$1,833	\$52
\$10,000 to \$19,999	4,770	6,427	540	16	2,410	\$71,219,085	\$48,787,725	\$7,453,056	\$25,160,343	\$726,881
# of returns			429	16	1,388	4,770	3,740	567	3,561	3,553
average per return			1.3	1.0	1.7	\$14,931	\$13,045	\$13,145	\$7,065	\$205
\$20,000 to \$29,999	3,917	5,672	410	9	2,473	\$97,694,881	\$72,925,991	\$11,853,391	\$48,748,426	\$1,452,143
# of returns			310	9	1,406	3,917	3,237	847	3,656	3,655
average per return			1.3	1.0	1.8	\$24,941	\$22,529	\$13,995	\$13,334	\$397
\$30,000 to \$49,999	5,363	8,274	576	11	3,802	\$208,765,268	\$175,279,727	\$37,197,749	\$119,947,661	\$3,662,443
# of returns			434	11	2,048	5,363	4,852	2,448	5,218	5,217
average per return			1.3	1.0	1.9	\$38,927	\$36,125	\$15,195	\$22,987	\$702
\$50,000 to \$74,999	4,242	7,374	577	7	3,485	\$262,053,220	\$240,615,879	\$58,871,900	\$160,199,966	\$5,026,838
# of returns			428	7	1,886	4,242	4,164	3,176	4,186	4,187
average per return			1.3	1.0	1.8	\$61,776	\$57,785	\$18,537	\$38,271	\$1,200
\$75,000 to \$99,999	2,526	4,744	386	9	2,440	\$217,832,427	\$204,978,747	\$50,019,098	\$140,770,016	\$4,559,560
# of returns			270	9	1,284	2,526	2,526	2,257	2,509	2,508
average per return			1.4	1.0	1.9	\$86,236	\$81,148	\$22,162	\$56,106	\$1,818
\$100,000 to \$199,999	2,437	4,634	440	4	2,235	\$318,004,754	\$304,522,081	\$66,575,268	\$225,431,841	\$7,953,437
# of returns			300	4	1,209	2,437	2,437	2,338	2,426	2,426
average per return			1.5	1.0	1.8	\$130,490	\$124,958	\$28,476	\$92,923	\$3,278
\$200,000 to \$499,999	579	1,098	134	1	558	\$166,531,068	\$163,392,457	\$25,451,165	\$135,277,365	\$5,707,205
# of returns			89	1	281	579	579	560	576	576
average per return			1.5	1.0	2.0	\$287,618	\$282,198	\$45,449	\$234,857	\$9,909
\$500,000 to \$999,999	122	233	30	0	145	\$82,150,227	\$81,695,543	\$9,461,498	\$71,604,990	\$3,348,284
# of returns			20	0	68	122	122	118	120	120
average per return			1.5		2.1	\$673,363	\$669,635	\$80,182	\$596,709	\$27,902
\$1,000,000 and over	50	91	9	0	34	\$130,251,465	\$130,468,185	\$10,865,405	\$119,347,105	\$5,911,659
# of returns			6	0	18	50	50	46	50	50
average per return			1.5		1.9	\$2,605,029	\$2,609,364	\$236,204	\$2,386,942	\$118,233
GRAND TOTAL	29,213	44,704	3,492	69	18,975	\$1,565,149,162	\$1,423,461,515	\$284,458,578	\$1,049,253,296	\$38,426,725
# of returns			2,622	69	10,452	29,213	25,431	12,752	23,811	23,789
average per return			1.3	1.0	1.8	\$53,577	\$55,974	\$22,307	\$44,066	\$1,615

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	108	141	18		42	\$284,501	\$44,504	\$170,302	\$31,138	\$893
# of returns			14		23	108	72	10	20	21
average per return			1.3		1.8	\$2,634	\$618	\$17,030	\$1,557	\$42
\$10,000 to \$19,999	136	193	28		78	\$1,969,779	\$1,350,796	\$122,443	\$598,115	\$17,236
# of returns			21		40	136	112	12	94	93
average per return			1.3		2.0	\$14,484	\$12,061	\$10,204	\$6,363	\$185
\$20,000 to \$29,999	101	164	24		95	\$2,528,077	\$1,894,557	\$119,705	\$984,574	\$29,103
# of returns			16		47	101	93	10	90	90
average per return			1.5		2.0	\$25,030	\$20,371	\$11,971	\$10,939	\$323
\$30,000 to \$49,999	121	214	35		136	\$4,735,220	\$3,853,594	\$626,249	\$2,277,138	\$67,949
# of returns			24		61	121	117	48	113	113
average per return			1.5		2.2	\$39,134	\$32,937	\$13,047	\$20,152	\$601
\$50,000 to \$74,999	85	156	16		104	\$5,163,197	\$4,498,900	\$789,747	\$3,082,085	\$95,185
# of returns			12		42	85	83	47	83	83
average per return			1.3		2.5	\$60,743	\$54,204	\$16,803	\$37,134	\$1,147
\$75,000 and over	30	58	5		34	\$2,774,206	\$2,600,801	\$425,611	\$1,964,140	\$65,339
# of returns			3		15	30	30	23	30	30
average per return			1.7		2.3	\$92,474	\$86,693	\$18,505	\$65,472	\$2,177
GRAND TOTAL	581	926	126	2	489	\$17,454,980	\$14,243,152	\$2,254,057	\$8,937,190	\$275,705
# of returns			90	2	228	581	507	150	430	430
average per return			1.4	1.0	2.1	\$30,043	\$28,093	\$15,027	\$20,784	\$641

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	697	904	59		307	\$3,397,202	\$1,284,272	\$321,416	\$229,419	\$6,562
# of returns			47		193	697	377	27	133	133
average per return			1.3		1.6	\$4,874	\$3,407	\$11,904	\$1,725	\$49
\$10,000 to \$19,999	717	1,091	117		582	\$10,564,181	\$6,624,873	\$1,070,956	\$2,452,559	\$70,837
# of returns			96		333	717	574	80	410	407
average per return			1.2		1.7	\$14,734	\$11,542	\$13,387	\$5,982	\$174
\$20,000 to \$29,999	468	764	72		463	\$11,544,078	\$7,831,234	\$1,521,908	\$4,253,315	\$125,582
# of returns			51		232	468	385	106	386	386
average per return			1.4		2.0	\$24,667	\$20,341	\$14,357	\$11,019	\$325
\$30,000 to \$49,999	635	1,055	73		669	\$24,802,095	\$18,914,338	\$4,512,583	\$11,611,444	\$352,199
# of returns			54		321	635	564	274	564	564
average per return			1.4		2.1	\$39,058	\$33,536	\$16,469	\$20,588	\$624
\$50,000 to \$74,999	524	944	59		680	\$32,616,705	\$25,842,282	\$7,070,808	\$16,246,132	\$504,643
# of returns			47		300	524	485	350	461	461
average per return			1.3		2.3	\$62,246	\$53,283	\$20,202	\$35,241	\$1,095
\$75,000 to \$99,999	383	733	26		550	\$32,996,440	\$25,845,662	\$7,691,052	\$17,888,694	\$578,955
# of returns			19		232	383	358	276	322	322
average per return			1.4		2.4	\$86,153	\$72,195	\$27,866	\$55,555	\$1,798
\$100,000 to \$199,999	258	505	38		289	\$31,918,274	\$27,391,318	\$5,536,326	\$20,588,350	\$713,240
# of returns			24		137	258	253	220	235	235
average per return			1.6		2.1	\$123,714	\$108,266	\$25,165	\$87,610	\$3,035
\$200,000 and over	32	59	11		16	\$12,812,963	\$12,671,956	\$1,473,350	\$11,033,156	\$491,799
# of returns			7		8	32	32	29	32	32
average per return			1.6		2.0	\$400,405	\$395,999	\$50,805	\$344,786	\$15,369
GRAND TOTAL	3,714	6,055	455	6	3,556	\$160,651,938	\$126,405,935	\$29,198,399	\$84,303,069	\$2,843,817
# of returns			345	6	1,756	3,714	3,028	1,362	2,543	2,540
average per return			1.3	1.0	2.0	\$43,256	\$41,747	\$21,438	\$33,151	\$1,120

TABLE 22
Sedona (86336 zip code only)

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	734	912	190	3	137	(\$5,259,855)	(\$5,682,292)	\$4,793,471	\$216,942	\$6,212
# of returns			165	3	86	734	605	239	124	124
average per return			1.2	1.0	1.6	(\$7,166)	(\$9,392)	\$20,056	\$1,750	\$50
\$10,000 to \$19,999	638	858	251	3	212	\$9,463,489	\$7,255,853	\$7,413,052	\$2,608,510	\$75,288
# of returns			200	3	112	638	563	222	410	410
average per return			1.3	1.0	1.9	\$14,833	\$12,888	\$33,392	\$6,362	\$184
\$20,000 to \$29,999	498	704	184	4	191	\$12,372,166	\$9,929,998	\$3,674,473	\$5,190,978	\$154,220
# of returns			134	4	105	498	447	202	416	416
average per return			1.4	1.0	1.8	\$24,844	\$22,214	\$18,191	\$12,478	\$371
\$30,000 to \$49,999	623	901	255	3	225	\$24,291,068	\$20,390,992	\$6,578,383	\$12,001,124	\$367,499
# of returns			188	3	119	623	590	361	574	574
average per return			1.4	1.0	1.9	\$38,990	\$34,561	\$18,223	\$20,908	\$640
\$50,000 to \$74,999	483	790	270	3	146	\$29,829,114	\$25,999,724	\$8,736,931	\$15,308,230	\$481,706
# of returns			188	3	88	483	480	381	454	454
average per return			1.4	1.0	1.7	\$61,758	\$54,166	\$22,932	\$33,719	\$1,061
\$75,000 to \$99,999	330	596	229	0	96	\$28,414,676	\$25,284,894	\$8,863,179	\$15,166,475	\$492,202
# of returns			147	0	62	330	330	294	315	315
average per return			1.6		1.6	\$86,105	\$76,621	\$30,147	\$48,148	\$1,563
\$100,000 to \$199,999	442	799	275	0	169	\$61,362,025	\$57,054,061	\$14,994,932	\$40,118,479	\$1,441,486
# of returns			185	0	93	442	442	425	439	439
average per return			1.5		1.8	\$138,828	\$129,082	\$35,282	\$91,386	\$3,284
\$200,000 to \$499,999	218	399	121	4	119	\$63,912,250	\$62,195,469	\$11,461,432	\$49,688,740	\$2,098,893
# of returns			81	4	63	218	218	207	218	218
average per return			1.5	1.0	1.9	\$293,175	\$285,300	\$55,369	\$227,930	\$9,628
\$500,000 to \$999,999	43	76	29	1	18	\$26,292,132	\$26,340,634	\$3,821,255	\$22,336,679	\$1,039,411
# of returns			18	1	11	43	43	43	43	43
average per return			1.6	1.0	1.6	\$611,445	\$612,573	\$88,866	\$519,458	\$24,172
\$1,000,000 and over	21	38	9	0	5	\$42,850,085	\$42,740,662	\$3,243,816	\$39,399,346	\$1,942,483
# of returns			7	0	5	21	21	20	21	21
average per return			1.3		1.0	\$2,040,480	\$2,035,270	\$162,191	\$1,876,160	\$92,499
GRAND TOTAL	4,030	6,073	1,813	21	1,318	\$293,527,150	\$271,509,995	\$73,580,924	\$202,035,503	\$8,099,400
# of returns			1,312	21	744	4,030	3,739	2,394	3,014	3,013
average per return			1.4	1.0	1.8	\$72,836	\$72,615	\$30,736	\$67,033	\$2,688

TABLE 23
Williams

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	368	476	60		119	(\$203,176)	(\$877,370)	\$453,009	\$122,400	\$3,513
# of returns			48		80	368	288	35	67	67
average per return			1.3		1.5	(\$552)	(\$3,047)	\$12,943	\$1,827	\$53
\$10,000 to \$19,999	378	584	97		245	\$5,690,001	\$3,973,648	\$874,502	\$1,347,195	\$38,890
# of returns			74		137	378	319	69	230	230
average per return			1.3		1.8	\$15,053	\$12,457	\$12,674	\$5,857	\$169
\$20,000 to \$29,999	293	464	62		226	\$7,287,404	\$5,606,952	\$1,176,224	\$3,000,622	\$88,784
# of returns			44		114	293	259	80	257	257
average per return			1.4		2.0	\$24,872	\$21,649	\$14,703	\$11,675	\$346
\$30,000 to \$49,999	395	676	65		316	\$15,461,942	\$13,500,882	\$2,453,876	\$8,487,984	\$254,720
# of returns			46		165	395	377	165	384	384
average per return			1.4		1.9	\$39,144	\$35,812	\$14,872	\$22,104	\$663
\$50,000 to \$74,999	255	469	38		203	\$15,702,787	\$14,375,304	\$3,148,682	\$9,551,808	\$297,086
# of returns			28		100	255	253	172	254	254
average per return			1.4		2.0	\$61,580	\$56,819	\$18,306	\$37,606	\$1,170
\$75,000 to \$99,999	107	201	16		71	\$9,250,491	\$8,792,804	\$1,841,321	\$6,352,683	\$207,289
# of returns			11		38	107	107	94	107	107
average per return			1.5		1.9	\$86,453	\$82,176	\$19,589	\$59,371	\$1,937
\$100,000 to \$199,999	70	132	13		37	\$8,781,359	\$8,372,415	\$1,543,686	\$6,451,704	\$227,325
# of returns			10		24	70	70	63	70	70
average per return			1.3		1.5	\$125,448	\$119,606	\$24,503	\$92,167	\$3,248
\$200,000 and over	32	59	16		15	\$12,314,229	\$11,966,097	\$1,289,009	\$10,521,838	\$469,595
# of returns			11		11	32	32	31	32	32
average per return			1.5		1.4	\$384,820	\$373,940	\$41,580	\$328,807	\$14,674
GRAND TOTAL	1,898	3,061	367	9	1,232	\$74,285,037	\$65,710,732	\$12,780,309	\$45,836,234	\$1,587,202
# of returns			272	9	669	1,898	1,705	709	1,401	1,401
average per return			1.4	1.0	1.8	\$39,139	\$38,542	\$18,026	\$32,716	\$1,133

CITIES/TOWNS WITHIN COCONINO COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Flagstaff 29,213, or 63.2% of the county total
Most People Represented:	Flagstaff 59,840 or 60.6% of the county total
Most Age 65 Exemptions:	Flagstaff 3,492 or 51.5% of the county total
Most Blind Exemptions:	Flagstaff 69 or 61.6% of the county total
Most Dependents Claimed:	Flagstaff 18,975 or 55.4% of the county total
Most Dependents as a % of Total Population:	Page 40.4%
Least Dependents as a % of Total Population:	Sedona (86336 zip code only) 18.5%
Most 65 & Over Persons as a % of Total Population:	Sedona (86336 zip code only) 25.5%
Least 65 & Over Persons as a % of Total Population:	Page 5.2%
Highest Average FAGI:	Sedona (86336 zip code only) \$72,836
Lowest Average FAGI:	Fredonia \$30,043
Highest Per Capita FAGI:	Sedona (86336 zip code only) \$41,307
Lowest Per Capita FAGI:	Fredonia \$13,036
Highest % of Itemizers:	Sedona (86336 zip code only) 59.4%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN COCONINO COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Sedona (86336)	\$72,836	\$60,553	20.3%
Flagstaff	\$53,577	\$49,322	8.6%
Coconino County	\$50,203	\$45,685	9.9%
Page	\$43,256	\$39,781	8.7%
Williams	\$39,139	\$35,333	10.8%
Fredonia	\$30,043	\$28,124	6.8%

GILA COUNTY

The 2005 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 five 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).

The table below presents some descriptive figures for Gila County for 2005 and 2004.

Gila County	2005	2004	% chg
# of returns	17,846	17,591	1.4%
# of people represented	38,128	38,172	(0.1%)
# of people over 65	6,244	5,933	5.2%
# of blind persons	71	74	(4.1%)
# of dependents	11,612	11,924	(2.6%)
<u>Total</u> FAGI (millions)	\$783.4	\$672.2	16.5%
<u>Average</u> FAGI	\$43,899	\$38,214	14.9%
<u>Total</u> Taxable Income (millions)	\$457.1	\$375.3	21.8%
<u>Average</u> Taxable Income	\$34,913	\$29,971	16.5%
<u>Total</u> Tax Liability (millions)	\$16.2	\$12.6	28.2%
<u>Average</u> Tax Liability	\$1,235	\$1,008	22.5%
<u>Average</u> Tax Liability <u>Per Return</u>	\$905	\$717	26.4%

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 2005 per capita figure is \$20,547. This is a 16.7% increase over the 2004 per capita figure, \$17,610.

The five incorporated cities/towns in this county account for 76.5% the returns and 79.3% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$21,680. This is a 16.4% increase over the 2004 incorporated area per capita FAGI of \$18,627.

**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	3,136	4,287	937	12	1,291	\$5,722,299	(\$275,093)	\$6,071,805	\$967,998	\$27,731
# of returns			748	12	771	3,136	2,421	431	584	577
average per return			1.3	1.0	1.7	\$1,825	(\$114)	\$14,088	\$1,658	\$48
\$10,000 to \$19,999	3,451	5,296	1,400	17	2,139	\$51,460,526	\$36,087,700	\$9,515,204	\$11,251,455	\$324,766
# of returns			1,028	17	1,169	3,451	3,019	733	1,972	1,967
average per return			1.4	1.0	1.8	\$14,912	\$11,953	\$12,981	\$5,706	\$165
\$20,000 to \$29,999	2,702	4,354	923	10	1,971	\$66,836,559	\$51,308,549	\$12,512,903	\$25,330,229	\$746,678
# of returns			645	10	1,015	2,702	2,418	888	2,323	2,322
average per return			1.4	1.0	1.9	\$24,736	\$21,219	\$14,091	\$10,904	\$321
\$30,000 to \$49,999	3,516	5,844	1,142	9	2,557	\$136,911,506	\$110,755,530	\$25,858,366	\$67,553,587	\$2,036,270
# of returns			778	9	1,309	3,516	3,251	1,659	3,286	3,287
average per return			1.5	1.0	2.0	\$38,940	\$34,068	\$15,587	\$20,558	\$620
\$50,000 to \$74,999	2,593	4,713	904	15	1,935	\$159,394,053	\$137,037,259	\$34,494,471	\$87,779,689	\$2,724,540
# of returns			623	15	931	2,593	2,534	1,799	2,508	2,508
average per return			1.5	1.0	2.1	\$61,471	\$54,079	\$19,174	\$35,000	\$1,086
\$75,000 to \$99,999	1,242	2,361	422	4	969	\$106,946,337	\$95,937,492	\$22,356,358	\$66,172,674	\$2,129,272
# of returns			283	4	492	1,242	1,237	1,028	1,227	1,227
average per return			1.5	1.0	2.0	\$86,108	\$77,557	\$21,747	\$53,930	\$1,735
\$100,000 to \$199,999	913	1,724	378	4	598	\$120,456,430	\$111,305,608	\$24,320,683	\$82,382,829	\$2,907,684
# of returns			253	4	317	913	910	841	903	903
average per return			1.5	1.0	1.9	\$131,935	\$122,314	\$28,919	\$91,232	\$3,220
\$200,000 to \$499,999	235	443	107	0	120	\$65,941,759	\$63,563,645	\$9,748,850	\$52,785,163	\$2,219,042
# of returns			68	0	61	235	234	227	232	232
average per return			1.6		2.0	\$280,603	\$271,640	\$42,946	\$227,522	\$9,565
\$500,000 to \$999,999	39	74	16	0	26	\$28,865,525	\$28,972,260	\$2,640,983	\$26,097,052	\$1,231,082
# of returns			10	0	12	39	39	32	39	39
average per return			1.6		2.2	\$740,142	\$742,879	\$82,531	\$669,155	\$31,566
\$1,000,000 and over	19	37	15	0	6	\$40,886,334	\$40,622,865	\$3,753,512	\$36,787,453	\$1,811,982
# of returns			9	0	4	19	19	19	19	19
average per return			1.7		1.5	\$2,151,912	\$2,138,046	\$197,553	\$1,936,182	\$95,367
GRAND TOTAL	17,846	29,133	6,244	71	11,612	\$783,421,328	\$675,315,815	\$151,273,135	\$457,108,129	\$16,159,047
# of returns			4,445	71	6,081	17,846	16,082	7,657	13,093	13,082
average per return			1.4	1.0	1.9	\$43,899	\$41,992	\$19,756	\$34,913	\$1,235

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	685	929	176	2	303	\$1,609,464	\$183,979	\$764,946	\$250,479	\$7,190
# of returns			142	2	175	685	544	67	142	140
average per return			1.2	1.0	1.7	\$2,350	\$338	\$11,417	\$1,764	\$51
\$10,000 to \$19,999	691	1,066	219	7	457	\$10,318,259	\$7,737,417	\$1,222,445	\$2,355,431	\$67,963
# of returns			169	7	265	691	633	113	425	424
average per return			1.3	1.0	1.7	\$14,932	\$12,223	\$10,818	\$5,542	\$160
\$20,000 to \$29,999	529	846	125	2	384	\$13,131,742	\$10,776,861	\$1,983,219	\$5,368,960	\$158,034
# of returns			91	2	225	529	495	150	491	490
average per return			1.4	1.0	1.7	\$24,824	\$21,771	\$13,222	\$10,935	\$322
\$30,000 to \$49,999	752	1,231	176	4	614	\$29,415,490	\$24,634,391	\$5,244,438	\$15,605,501	\$471,853
# of returns			118	4	324	752	704	356	727	727
average per return			1.5	1.0	1.9	\$39,116	\$34,992	\$14,732	\$21,466	\$649
\$50,000 to \$74,999	578	1,050	136	2	498	\$35,539,047	\$31,242,230	\$7,410,756	\$20,539,569	\$634,934
# of returns			101	2	237	578	567	401	568	568
average per return			1.4	1.0	2.1	\$61,486	\$55,101	\$18,481	\$36,161	\$1,118
\$75,000 to \$99,999	262	504	59	0	257	\$22,582,966	\$20,734,381	\$4,328,113	\$14,726,418	\$474,543
# of returns			40	0	130	262	262	217	262	262
average per return			1.5		2.0	\$86,195	\$79,139	\$19,945	\$56,208	\$1,811
\$100,000 to \$199,999	149	283	48	1	121	\$18,290,017	\$16,995,603	\$3,452,221	\$12,761,960	\$443,735
# of returns			30	1	69	149	149	140	148	148
average per return			1.6	1.0	1.8	\$122,752	\$114,064	\$24,659	\$86,229	\$2,998
\$200,000 and over	26	49	6	0	13	\$9,508,045	\$9,516,658	\$788,582	\$8,602,226	\$381,749
# of returns			4	0	8	26	26	25	26	26
average per return			1.5		1.6	\$365,694	\$366,025	\$31,544	\$330,855	\$14,683
GRAND TOTAL	3,672	5,958	945	18	2,647	\$140,395,030	\$121,821,520	\$25,194,720	\$80,210,544	\$2,640,001
# of returns			695	18	1,433	3,672	3,380	1,469	2,789	2,785
average per return			1.4	1.0	1.8	\$38,234	\$36,041	\$17,151	\$28,760	\$948

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	40	56	6		25	(\$334,291)	(\$437,272)	\$9,630	\$13,646	\$393
# of returns			5		14	40	29	1	9	9
average per return			1.2		1.8	(\$8,357)	(\$15,082)	\$9,630	\$1,516	\$44
\$10,000 to \$19,999	57	87	19		22	\$824,079	\$661,934	\$29,744	\$228,609	\$6,590
# of returns			13		14	57	53	2	39	39
average per return			1.5		1.6	\$14,458	\$12,489	\$14,872	\$5,862	\$169
\$20,000 to \$29,999	40	63	6		43	\$1,024,082	\$765,475	\$0	\$493,777	\$14,643
# of returns			3		19	40	35	0	37	37
average per return			2.0		2.3	\$25,602	\$21,870		\$13,345	\$396
\$30,000 to \$49,999	73	124	7		82	\$2,786,235	\$2,216,113	\$155,780	\$1,619,276	\$48,801
# of returns			6		38	73	65	12	73	73
average per return			1.2		2.2	\$38,168	\$34,094	\$12,981	\$22,182	\$669
\$50,000 to \$74,999	43	83	0		54	\$2,707,701	\$2,541,168	\$305,950	\$1,852,943	\$57,719
# of returns			0		22	43	43	22	43	43
average per return					2.5	\$62,970	\$59,097	\$13,907	\$43,092	\$1,342
\$75,000 and over	23	42	2		12	\$3,633,592	\$3,514,360	\$1,046,916	\$2,310,519	\$88,270
# of returns			2		7	23	23	16	23	23
average per return			1.0		1.7	\$157,982	\$152,799	\$65,432	\$100,457	\$3,837
GRAND TOTAL	276	455	40	0	238	\$10,641,398	\$9,261,778	\$1,548,020	\$6,518,770	\$216,416
# of returns			29	0	114	276	248	53	224	224
average per return			1.4		2.1	\$38,556	\$37,347	\$29,208	\$29,102	\$967

TABLE 27
Miami

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	199	271	59		88	\$779,794	\$608,840	\$169,434	\$60,072	\$1,724
# of returns			51		53	199	164	15	43	43
average per return			1.2		1.7	\$3,919	\$3,713	\$11,295	\$1,397	\$40
\$10,000 to \$19,999	208	334	72		150	\$3,050,280	\$2,288,291	\$377,339	\$608,905	\$17,566
# of returns			54		84	208	193	28	112	112
average per return			1.3		1.8	\$14,665	\$11,856	\$13,476	\$5,437	\$157
\$20,000 to \$29,999	138	231	37		122	\$3,407,728	\$2,637,572	\$537,752	\$1,296,408	\$38,045
# of returns			27		62	138	125	40	127	127
average per return			1.4		2.0	\$24,694	\$21,101	\$13,444	\$10,208	\$299
\$30,000 to \$49,999	208	350	54		188	\$8,209,183	\$6,950,520	\$1,176,061	\$4,259,239	\$127,815
# of returns			41		99	208	201	79	202	202
average per return			1.3		1.9	\$39,467	\$34,580	\$14,887	\$21,085	\$633
\$50,000 to \$74,999	107	194	21		101	\$6,597,792	\$5,886,845	\$1,169,971	\$3,990,012	\$123,422
# of returns			16		52	107	106	71	107	107
average per return			1.3		1.9	\$61,662	\$55,536	\$16,478	\$37,290	\$1,153
\$75,000 to \$99,999	68	128	16		67	\$5,955,062	\$5,482,382	\$1,017,460	\$4,044,367	\$131,644
# of returns			12		34	68	68	57	68	68
average per return			1.3		2.0	\$87,574	\$80,623	\$17,850	\$59,476	\$1,936
\$100,000 and over	34	62	8		23	\$4,973,651	\$4,753,337	\$805,424	\$3,738,813	\$140,618
# of returns			7		14	34	34	28	34	34
average per return			1.1		1.6	\$146,284	\$139,804	\$28,765	\$109,965	\$4,135
GRAND TOTAL	962	1,570	267	4	739	\$32,973,490	\$28,607,787	\$5,253,441	\$17,997,816	\$580,834
# of returns			208	4	398	962	891	318	693	693
average per return			1.3	1.0	1.9	\$34,276	\$32,108	\$16,520	\$25,971	\$838

TABLE 28
Payson

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	1,321	1,724	461	7	348	\$1,565,051	(\$819,151)	\$3,386,479	\$433,533	\$12,446
# of returns			366	7	216	1,321	1,010	229	265	263
average per return			1.3	1.0	1.6	\$1,185	(\$811)	\$14,788	\$1,636	\$47
\$10,000 to \$19,999	1,559	2,279	767	5	682	\$23,359,321	\$16,751,822	\$5,711,109	\$5,714,380	\$165,068
# of returns			561	5	388	1,559	1,360	434	949	947
average per return			1.4	1.0	1.8	\$14,984	\$12,317	\$13,159	\$6,022	\$174
\$20,000 to \$29,999	1,245	1,968	539	5	706	\$30,750,200	\$24,201,542	\$7,531,693	\$11,750,991	\$346,580
# of returns			370	5	370	1,245	1,126	513	1,076	1,076
average per return			1.5	1.0	1.9	\$24,699	\$21,493	\$14,682	\$10,921	\$322
\$30,000 to \$49,999	1,537	2,549	657	4	855	\$59,771,161	\$48,836,312	\$13,231,383	\$28,868,260	\$868,766
# of returns			437	4	448	1,537	1,435	822	1,455	1,456
average per return			1.5	1.0	1.9	\$38,888	\$34,032	\$16,097	\$19,841	\$597
\$50,000 to \$74,999	1,204	2,161	563	6	696	\$73,936,324	\$63,514,394	\$18,423,464	\$38,919,541	\$1,206,496
# of returns			380	6	358	1,204	1,187	918	1,165	1,165
average per return			1.5	1.0	1.9	\$61,409	\$53,508	\$20,069	\$33,408	\$1,035
\$75,000 to \$99,999	593	1,123	270	2	374	\$51,076,032	\$45,685,619	\$11,986,813	\$30,458,723	\$977,038
# of returns			177	2	196	593	593	519	588	588
average per return			1.5	1.0	1.9	\$86,132	\$77,042	\$23,096	\$51,800	\$1,662
\$100,000 to \$199,999	529	1,000	246	3	349	\$71,754,944	\$66,244,684	\$15,647,445	\$48,027,390	\$1,698,284
# of returns			165	3	176	529	528	497	523	523
average per return			1.5	1.0	2.0	\$135,643	\$125,463	\$31,484	\$91,830	\$3,247
\$200,000 to \$499,999	169	318	80	0	97	\$47,832,912	\$46,194,862	\$7,291,398	\$38,140,965	\$1,604,735
# of returns			50	0	48	169	168	164	167	167
average per return			1.6		2.0	\$283,035	\$274,970	\$44,460	\$228,389	\$9,610
\$500,000 to \$999,999	29	57	15	0	21	\$21,631,951	\$21,518,620	\$2,344,228	\$19,002,792	\$892,877
# of returns			9	0	9	29	29	25	29	29
average per return			1.7		2.3	\$745,929	\$742,022	\$93,769	\$655,269	\$30,789
\$1,000,000 and over	14	28	13	0	3	\$33,640,762	\$33,546,680	\$2,637,097	\$30,850,783	\$1,523,015
# of returns			8	0	2	14	14	14	14	14
average per return			1.6		1.5	\$2,402,912	\$2,396,192	\$188,364	\$2,203,628	\$108,786
GRAND TOTAL	8,200	13,207	3,611	32	4,131	\$415,318,658	\$365,675,384	\$88,191,109	\$252,167,358	\$9,295,305
# of returns			2,524	32	2,212	8,200	7,450	4,135	6,231	6,229
average per return			1.4	1.0	1.9	\$50,649	\$49,085	\$21,328	\$40,470	\$1,492

TABLE 29
Winkelman

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	84	121	20		51	\$111,050	(\$39,573)	\$115,396	\$21,074	\$604
# of returns			16		28	84	66	6	14	14
average per return			1.3		1.8	\$1,322	(\$600)	\$19,233	\$1,505	\$43
\$10,000 to \$19,999	94	153	34		77	\$1,338,551	\$862,799	\$139,018	\$249,485	\$7,196
# of returns			23		37	94	82	11	52	52
average per return			1.5		2.1	\$14,240	\$10,522	\$12,638	\$4,798	\$139
\$20,000 to \$29,999	97	153	16		83	\$2,369,479	\$1,760,855	\$90,742	\$1,123,657	\$33,288
# of returns			11		36	97	82	9	92	92
average per return			1.5		2.3	\$24,428	\$21,474	\$10,083	\$12,214	\$361
\$30,000 to \$49,999	143	246	14		175	\$5,453,990	\$4,553,581	\$557,989	\$2,993,203	\$90,170
# of returns			10		79	143	133	36	141	141
average per return			1.4		2.2	\$38,140	\$34,238	\$15,500	\$21,228	\$639
\$50,000 to \$74,999	80	153	11		108	\$4,948,416	\$4,479,534	\$514,111	\$3,248,656	\$107,168
# of returns			6		46	80	79	33	80	80
average per return			1.8		2.4	\$61,855	\$56,703	\$15,579	\$40,608	\$1,340
\$75,000 to \$99,999	31	61	8		35	\$2,640,068	\$2,394,182	\$372,207	\$1,763,300	\$56,277
# of returns			6		18	31	31	19	31	31
average per return			1.3		1.9	\$85,163	\$77,232	\$19,590	\$56,881	\$1,815
\$100,000 and over	16	30	6		13	\$4,782,176	\$4,605,218	\$265,071	\$4,241,822	\$187,665
# of returns			3		7	16	16	13	16	16
average per return			2.0		1.9	\$298,886	\$287,826	\$20,390	\$265,113	\$11,728
GRAND TOTAL	545	917	109	1	542	\$21,643,730	\$18,616,596	\$2,054,534	\$13,641,197	\$482,368
# of returns			75	1	251	545	489	127	426	426
average per return			1.5	1.0	2.2	\$39,713	\$38,071	\$16,177	\$32,022	\$1,132

CITIES/TOWNS WITHIN GILA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Payson 8,200 or 45.9% of the county total
Most People Represented:	Payson 16,544 or 43.4% of the county total
Most Age 65 Exemptions:	Payson 3,611 or 57.8% of the county total
Most Blind Exemptions:	Payson 32 or 45.1% of the county total
Most Dependents Claimed:	Payson 4,131 or 35.6% of the county total
Most Dependents as a % of Total Population:	Winkelman 40.3%
Least Dependents as a % of Total Population:	Payson 25.0%
Most 65 & Over Persons as a % of Total Population:	Payson 21.8%
Least 65 & Over Persons as a % of Total Population:	Hayden 6.2%
Highest Average FAGI:	Payson \$50,649
Lowest Average FAGI:	Miami \$34,276
Highest Per Capita FAGI:	Payson \$25,104
Lowest Per Capita FAGI:	Miami \$15,423
Highest % of Itemizers:	Payson 50.4%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GILA COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Payson	\$50,649	\$43,101	17.5%
Gila County	\$43,899	\$38,214	14.9%
Winkelman	\$39,713	\$33,743	17.7%
Hayden	\$38,556	\$32,739	17.8%
Globe	\$38,234	\$36,034	6.1%
Miami	\$34,276	\$30,535	12.3%

GRAHAM COUNTY

The 2005 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 2005 and 2004.

Graham County	2005	2004	% chg
# of returns	8,478	8,248	2.8%
# of people represented	21,020	20,843	0.8%
# of people over 65	1,827	1,809	1.0%
# of blind persons	34	36	(5.6%)
# of dependents	8,229	8,300	(0.9%)
<u>Total FAGI</u> (millions)	\$336.7	\$295.9	13.8%
<u>Average FAGI</u>	\$39,715	\$35,870	10.7%
<u>Total Taxable Income</u> (millions)	\$198.7	\$168.0	18.3%
<u>Average Taxable Income</u>	\$31,357	\$27,846	12.6%
<u>Total Tax Liability</u> (millions)	\$6.7	\$5.5	22.3%
<u>Average Tax Liability</u>	\$1,057	\$908	16.4%
<u>Average Tax Liability Per Return</u>	\$789	\$664	18.9%

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 \$16,018. This is a 12.8% increase over the 2004 per capita figure, \$14,194.

The three incorporated cities/towns in this county account for 91.5% of the returns and 93.0% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$16,342. This is a 11.3% increase over the 2004 incorporated area per capita FAGI of \$14,681.

**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	1,555	2,108	268	4	766	\$2,728,594	(\$865,894)	\$1,289,556	\$539,728	\$15,363
# of returns			204	4	452	1,555	1,116	101	297	295
average per return			1.3	1.0	1.7	\$1,755	(\$776)	\$12,768	\$1,817	\$52
\$10,000 to \$19,999	1,665	2,613	467	10	1,282	\$24,700,910	\$16,901,515	\$2,410,500	\$5,741,993	\$165,469
# of returns			349	10	704	1,665	1,425	204	967	964
average per return			1.3	1.0	1.8	\$14,835	\$11,861	\$11,816	\$5,938	\$172
\$20,000 to \$29,999	1,180	1,977	288	5	1,133	\$29,293,908	\$21,838,550	\$3,004,266	\$11,439,824	\$336,551
# of returns			193	5	574	1,180	1,037	236	1,068	1,067
average per return			1.5	1.0	2.0	\$24,825	\$21,059	\$12,730	\$10,711	\$315
\$30,000 to \$49,999	1,691	2,927	313	4	1,936	\$66,789,911	\$54,266,848	\$9,792,557	\$35,023,451	\$1,054,312
# of returns			215	4	893	1,691	1,563	650	1,633	1,634
average per return			1.5	1.0	2.2	\$39,497	\$34,720	\$15,066	\$21,447	\$645
\$50,000 to \$74,999	1,384	2,621	238	9	1,823	\$84,293,768	\$75,101,897	\$14,023,352	\$51,143,951	\$1,572,287
# of returns			161	9	796	1,384	1,363	856	1,373	1,372
average per return			1.5	1.0	2.3	\$60,906	\$55,101	\$16,383	\$37,250	\$1,146
\$75,000 to \$99,999	610	1,190	143	1	806	\$52,153,984	\$47,840,272	\$9,804,137	\$33,989,757	\$1,086,642
# of returns			92	1	346	610	610	494	607	607
average per return			1.6	1.0	2.3	\$85,498	\$78,427	\$19,846	\$55,996	\$1,790
\$100,000 to \$199,999	308	601	69	1	384	\$39,422,468	\$37,176,752	\$7,046,137	\$28,289,200	\$987,248
# of returns			46	1	167	308	308	277	308	308
average per return			1.5	1.0	2.3	\$127,995	\$120,704	\$25,437	\$91,848	\$3,205
\$200,000 to \$499,999	70	133	33	0	89	\$20,872,297	\$20,363,316	\$2,715,040	\$17,241,926	\$733,121
# of returns			20	0	34	70	70	62	70	70
average per return			1.6		2.6	\$298,176	\$290,905	\$43,791	\$246,313	\$10,473
\$500,000 and over	15	29	8	0	10	\$16,443,816	\$16,268,462	\$846,414	\$15,330,100	\$740,773
# of returns			5	0	5	15	15	12	15	15
average per return			1.6		2.0	\$1,096,254	\$1,084,564	\$70,535	\$1,022,007	\$49,385
GRAND TOTAL	8,478	14,199	1,827	34	8,229	\$336,699,656	\$288,891,718	\$50,931,959	\$198,739,930	\$6,691,766
# of returns			1,285	34	3,971	8,478	7,507	2,892	6,338	6,331
average per return			1.4	1.0	2.1	\$39,715	\$38,484	\$17,611	\$31,357	\$1,057

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	182	247	45		86	\$609,919	\$162,436	\$189,061	\$42,789	\$1,228
# of returns			34		53	182	131	20	26	26
average per return			1.3		1.6	\$3,351	\$1,240	\$9,453	\$1,645	\$48
\$10,000 to \$19,999	177	283	52		147	\$2,579,895	\$1,757,037	\$267,442	\$523,153	\$15,067
# of returns			36		78	177	154	23	98	98
average per return			1.4		1.9	\$14,576	\$11,409	\$11,628	\$5,338	\$154
\$20,000 to \$29,999	138	235	27		146	\$3,398,409	\$2,491,950	\$473,201	\$1,240,025	\$36,391
# of returns			18		66	138	119	37	125	124
average per return			1.5		2.2	\$24,626	\$20,941	\$12,789	\$9,921	\$294
\$30,000 to \$49,999	199	371	26		295	\$7,847,931	\$6,523,893	\$1,608,272	\$3,708,855	\$109,884
# of returns			16		126	199	189	90	189	189
average per return			1.6		2.3	\$39,437	\$34,518	\$17,870	\$19,624	\$582
\$50,000 to \$74,999	172	331	41		237	\$10,459,913	\$9,305,448	\$1,831,460	\$6,168,216	\$188,528
# of returns			30		97	172	171	111	169	169
average per return			1.4		2.4	\$60,813	\$54,418	\$16,500	\$36,498	\$1,116
\$75,000 to \$99,999	71	139	13		82	\$6,115,888	\$5,592,273	\$1,082,286	\$4,031,262	\$129,148
# of returns			9		33	71	71	56	71	71
average per return			1.4		2.5	\$86,139	\$78,764	\$19,327	\$56,778	\$1,819
\$100,000 and over	35	70	11		30	\$8,411,733	\$8,189,240	\$903,908	\$7,067,682	\$305,635
# of returns			6		14	35	35	30	35	35
average per return			1.8		2.1	\$240,335	\$233,978	\$30,130	\$201,934	\$8,733
GRAND TOTAL	974	1,676	215	4	1,023	\$39,423,688	\$34,022,277	\$6,355,630	\$22,781,982	\$785,881
# of returns			149	4	467	974	870	367	713	712
average per return			1.4	1.0	2.2	\$40,476	\$39,107	\$17,318	\$31,952	\$1,104

TABLE 32
Safford

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	880	1,209	160	3	474	\$83,693	(\$1,731,468)	\$656,646	\$295,641	\$8,503
# of returns			124	3	282	880	658	52	167	166
average per return			1.3	1.0	1.7	\$95	(\$2,632)	\$12,628	\$1,771	\$51
\$10,000 to \$19,999	1,018	1,581	294	6	747	\$15,164,680	\$10,593,796	\$1,336,166	\$3,694,227	\$106,564
# of returns			220	6	418	1,018	880	115	604	602
average per return			1.3	1.0	1.8	\$14,897	\$12,038	\$11,619	\$6,116	\$177
\$20,000 to \$29,999	690	1,150	162	4	636	\$17,156,051	\$13,162,864	\$1,630,605	\$6,944,156	\$204,284
# of returns			107	4	336	690	621	128	644	644
average per return			1.5	1.0	1.9	\$24,864	\$21,196	\$12,739	\$10,783	\$317
\$30,000 to \$49,999	1,032	1,768	190	3	1,103	\$40,627,674	\$33,239,838	\$5,311,784	\$21,993,591	\$662,551
# of returns			132	3	532	1,032	954	369	1,008	1,009
average per return			1.4	1.0	2.1	\$39,368	\$34,842	\$14,395	\$21,819	\$657
\$50,000 to \$74,999	804	1,519	132	4	990	\$49,016,928	\$43,854,045	\$7,503,938	\$30,543,254	\$940,509
# of returns			87	4	447	804	790	475	802	802
average per return			1.5	1.0	2.2	\$60,966	\$55,512	\$15,798	\$38,084	\$1,173
\$75,000 to \$99,999	329	640	81	1	446	\$28,078,234	\$25,756,201	\$4,943,824	\$18,512,502	\$592,102
# of returns			52	1	197	329	329	261	329	329
average per return			1.6	1.0	2.3	\$85,344	\$78,287	\$18,942	\$56,269	\$1,800
\$100,000 to \$199,999	169	325	34	0	201	\$21,358,686	\$20,201,669	\$3,708,495	\$15,510,374	\$542,823
# of returns			25	0	90	169	169	154	169	169
average per return			1.4		2.2	\$126,383	\$119,537	\$24,081	\$91,777	\$3,212
\$200,000 to \$499,999	41	78	20	0	47	\$12,576,818	\$12,150,410	\$1,562,579	\$10,342,881	\$441,656
# of returns			12	0	20	41	41	35	41	41
average per return			1.7		2.4	\$306,752	\$296,352	\$44,645	\$252,265	\$10,772
\$500,000 and over	11	22	6	0	6	\$10,923,004	\$10,778,028	\$374,453	\$10,334,575	\$495,826
# of returns			4	0	3	11	11	9	11	11
average per return			1.5		2.0	\$993,000	\$979,821	\$41,606	\$939,507	\$45,075
GRAND TOTAL	4,974	8,292	1,079	21	4,650	\$194,985,768	\$168,005,383	\$27,028,490	\$118,171,201	\$3,994,818
# of returns			763	21	2,326	4,974	4,453	1,598	3,775	3,773
average per return			1.4	1.0	2.0	\$39,201	\$37,730	\$16,914	\$31,304	\$1,059

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	344	426	47		108	\$1,394,065	\$494,372	\$334,862	\$151,604	\$4,346
# of returns			34		56	344	219	23	80	80
average per return			1.4		1.9	\$4,053	\$2,257	\$14,559	\$1,895	\$54
\$10,000 to \$19,999	299	465	94		195	\$4,438,785	\$3,068,860	\$667,672	\$1,048,117	\$30,091
# of returns			73		113	299	255	54	181	180
average per return			1.3		1.7	\$14,845	\$12,035	\$12,364	\$5,790	\$167
\$20,000 to \$29,999	229	378	76		210	\$5,703,637	\$4,170,347	\$764,375	\$2,196,811	\$64,667
# of returns			51		102	229	199	60	202	202
average per return			1.5		2.1	\$24,907	\$20,957	\$12,740	\$10,875	\$320
\$30,000 to \$49,999	328	565	64		369	\$13,090,689	\$10,532,703	\$2,150,566	\$6,828,078	\$206,615
# of returns			43		167	328	300	147	316	316
average per return			1.5		2.2	\$39,911	\$35,109	\$14,630	\$21,608	\$653
\$50,000 to \$74,999	319	599	52		472	\$19,444,249	\$17,314,766	\$3,940,870	\$11,240,559	\$345,896
# of returns			35		198	319	316	224	314	313
average per return			1.5		2.4	\$60,954	\$54,794	\$17,593	\$35,798	\$1,105
\$75,000 to \$99,999	176	343	40		229	\$15,073,202	\$13,870,290	\$3,218,646	\$9,616,066	\$307,565
# of returns			25		97	176	176	149	173	173
average per return			1.6		2.4	\$85,643	\$78,808	\$21,602	\$55,584	\$1,778
\$100,000 to \$199,999	92	182	21		134	\$12,151,361	\$11,422,901	\$2,258,592	\$8,606,894	\$301,285
# of returns			13		59	92	92	84	92	92
average per return			1.6		2.3	\$132,080	\$124,162	\$26,888	\$93,553	\$3,275
\$200,000 and over	22	42	12		30	\$7,264,943	\$7,110,676	\$1,177,963	\$5,815,263	\$250,016
# of returns			7		10	22	22	21	22	22
average per return			1.7		3.0	\$330,225	\$323,213	\$56,093	\$264,331	\$11,364
GRAND TOTAL	1,809	3,000	406	4	1,747	\$78,560,931	\$67,984,915	\$14,513,546	\$45,503,392	\$1,510,481
# of returns			281	4	802	1,809	1,579	762	1,380	1,378
average per return			1.4	1.0	2.2	\$43,428	\$43,055	\$19,047	\$32,973	\$1,096

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

Most Returns Filed:	Safford 4,974 or 58.7% of the county total
Most People Represented:	Safford 12,041 or 57.3% of the county total
Most Age 65 Exemptions:	Safford 1,065 or 59.1% of the county total
Most Blind Exemptions:	Safford 21 or 61.8% of the county total
Most Dependents Claimed:	Safford 4,650 or 56.5% of the county total
Most Dependents as a % of Total Population:	Pima 39.6%
Least Dependents as a % of Total Population:	Thatcher 38.6%
Most 65 & Over Persons as a % of Total Population:	Thatcher 8.97%
Least 65 & Over Persons as a % of Total Population:	Pima 8.3%
Highest Average FAGI:	Thatcher \$43,428
Lowest Average FAGI:	Safford \$39,201
Highest Per Capita FAGI:	Thatcher \$17,354
Lowest Per Capita FAGI:	Pima \$15,263
Highest % of Itemizers:	Thatcher 42.1%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GRAHAM COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Thatcher	\$43,428	\$40,010	8.5%
Pima	\$40,476	\$35,660	13.5%
Graham County	\$39,715	\$35,870	10.7%
Safford	\$39,201	\$35,913	9.2%

GREENLEE COUNTY

The 2005 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 2005 and 2004.

Greenlee County	2005	2004	% chg
# of returns	2,521	2,420	4.2%
# of people represented	6,074	6,012	1.0%
# of people over 65	392	368	6.5%
# of blind persons	6	7	(14.3%)
# of dependents	2,255	2,297	(1.8%)
<u>Total</u> FAGI (millions)	\$106.1	\$95.7	10.9%
<u>Average</u> FAGI	\$42,100	\$39,556	6.4%
<u>Total</u> Taxable Income (millions)	\$70.4	\$61.7	14.1%
<u>Average</u> Taxable Income	\$33,314	\$31,473	5.8%
<u>Total</u> Tax Liability (millions)	\$2.3	\$2.0	14.7%
<u>Average</u> Tax Liability	\$1,079	\$1,013	6.5%
<u>Average</u> Tax Liability Per Return	\$904	\$821	10.1%

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 2005 per capita figure is \$17,473. This is a 9.7% increase over the 2004 per capita figure, \$15,922.

The two incorporated cities/towns in this county account for 57.4% of the returns and 48.9% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$15,283; This is a 10.2% increase over the 2004 incorporated area per capita FAGI of \$13,873.

**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	352	470	67		144	\$663,402	(\$288,905)	\$198,150	\$151,907	\$4,388
# of returns			47		79	352	212	16	82	81
average per return			1.4		1.8	\$1,885	(\$1,363)	\$12,384	\$1,853	\$54
\$10,000 to \$19,999	373	554	116		197	\$5,602,796	\$3,656,922	\$334,535	\$1,623,176	\$46,860
# of returns			83		113	373	293	34	253	253
average per return			1.4		1.7	\$15,021	\$12,481	\$9,839	\$6,416	\$185
\$20,000 to \$29,999	314	491	60		222	\$7,794,657	\$5,358,442	\$349,368	\$3,771,431	\$111,596
# of returns			42		126	314	245	31	307	307
average per return			1.4		1.8	\$24,824	\$21,871	\$11,270	\$12,285	\$364
\$30,000 to \$49,999	583	979	66		629	\$23,803,412	\$17,383,541	\$1,189,429	\$14,736,032	\$450,671
# of returns			45		317	583	478	90	576	576
average per return			1.5		2.0	\$40,829	\$36,367	\$13,216	\$25,583	\$782
\$50,000 to \$74,999	590	1,099	40		697	\$35,575,541	\$30,639,105	\$2,225,624	\$24,747,765	\$770,763
# of returns			27		333	590	543	146	587	587
average per return			1.5		2.1	\$60,298	\$56,425	\$15,244	\$42,160	\$1,313
\$75,000 to \$99,999	203	388	29		242	\$17,213,221	\$16,161,079	\$1,405,079	\$12,819,325	\$419,123
# of returns			19		110	203	203	88	203	203
average per return			1.5		2.2	\$84,794	\$79,611	\$15,967	\$63,149	\$2,065
\$100,000 to \$199,999	96	185	11		109	\$11,628,155	\$11,208,464	\$1,295,453	\$9,143,061	\$320,729
# of returns			8		55	96	96	62	96	96
average per return			1.4		2.0	\$121,127	\$116,755	\$20,894	\$95,240	\$3,341
\$200,000 and over	10	17	3		15	\$3,852,283	\$3,782,229	\$292,077	\$3,433,594	\$154,874
# of returns			3		6	10	10	9	10	10
average per return			1.0		2.5	\$385,228	\$378,223	\$32,453	\$343,360	\$15,487
GRAND TOTAL	2,521	4,183	392	6	2,255	\$106,133,467	\$87,900,877	\$7,289,715	\$70,426,291	\$2,279,004
# of returns			274	6	1,139	2,521	2,080	476	2,114	2,113
average per return			1.4	1.0	2.0	\$42,100	\$42,260	\$15,314	\$33,314	\$1,079

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	121	169	26		54	\$476,504	\$195,559	\$73,837	\$37,098	\$1,064
# of returns			19		34	121	65	4	26	26
average per return			1.4		1.6	\$3,938	\$3,009	\$18,459	\$1,427	\$41
\$10,000 to \$19,999	139	207	55		79	\$2,064,805	\$1,269,647	\$116,183	\$531,890	\$15,361
# of returns			42		43	139	110	14	85	85
average per return			1.3		1.8	\$14,855	\$11,542	\$8,299	\$6,257	\$181
\$20,000 to \$29,999	95	147	26		56	\$2,345,782	\$1,498,069	\$101,147	\$1,132,698	\$33,486
# of returns			18		33	95	70	10	94	94
average per return			1.4		1.7	\$24,692	\$21,401	\$10,115	\$12,050	\$356
\$30,000 to \$49,999	155	263	28		164	\$6,152,183	\$4,474,557	\$254,766	\$3,619,358	\$109,765
# of returns			19		84	155	130	20	155	155
average per return			1.5		2.0	\$39,692	\$34,420	\$12,738	\$23,351	\$708
\$50,000 to \$74,999	132	246	18		136	\$7,998,819	\$6,863,541	\$503,507	\$5,516,010	\$171,358
# of returns			11		63	132	122	34	132	132
average per return			1.6		2.2	\$60,597	\$56,259	\$14,809	\$41,788	\$1,298
\$75,000 to \$99,999	42	80	11		49	\$3,565,527	\$3,279,821	\$333,612	\$2,572,159	\$83,766
# of returns			7		21	42	42	21	42	42
average per return			1.6		2.3	\$84,894	\$78,091	\$15,886	\$61,242	\$1,994
\$100,000 and over	24	47	5		20	\$3,150,022	\$3,034,444	\$383,200	\$2,471,694	\$88,159
# of returns			4		11	24	24	17	24	24
average per return			1.3		1.8	\$131,251	\$126,436	\$22,541	\$102,988	\$3,674
GRAND TOTAL	708	1,159	169	3	558	\$25,753,642	\$20,615,638	\$1,766,252	\$15,880,907	\$502,959
# of returns			120	3	289	708	563	120	558	558
average per return			1.4	1.0	1.9	\$36,375	\$36,618	\$14,719	\$28,460	\$901

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	129	174	40		42	(\$95,901)	(\$494,007)	\$124,313	\$40,242	\$1,157
# of returns			27		20	129	87	12	28	28
average per return			1.5		2.1	(\$743)	(\$5,678)	\$10,359	\$1,438	\$41
\$10,000 to \$19,999	134	209	39		69	\$2,016,383	\$1,392,312	\$161,729	\$551,162	\$15,890
# of returns			26		39	134	107	14	90	90
average per return			1.5		1.8	\$15,048	\$13,012	\$11,552	\$6,124	\$177
\$20,000 to \$29,999	110	184	29		87	\$2,743,917	\$1,969,215	\$193,791	\$1,184,868	\$34,876
# of returns			20		47	110	91	15	105	105
average per return			1.4		1.9	\$24,945	\$21,640	\$12,919	\$11,284	\$332
\$30,000 to \$49,999	148	268	26		189	\$5,854,325	\$4,558,132	\$646,849	\$3,128,420	\$93,487
# of returns			16		86	148	133	49	142	142
average per return			1.6		2.2	\$39,556	\$34,271	\$13,201	\$22,031	\$658
\$50,000 to \$74,999	142	270	18		155	\$8,527,147	\$7,494,577	\$989,922	\$5,584,818	\$172,135
# of returns			13		74	142	135	62	140	140
average per return			1.4		2.1	\$60,050	\$55,515	\$15,966	\$39,892	\$1,230
\$75,000 to \$99,999	55	105	14		73	\$4,712,818	\$4,329,792	\$533,324	\$3,345,943	\$109,268
# of returns			9		30	55	55	32	55	55
average per return			1.6		2.4	\$85,688	\$78,723	\$16,666	\$60,835	\$1,987
\$100,000 and over	20	38	5		17	\$2,417,677	\$2,291,340	\$340,457	\$1,831,550	\$65,068
# of returns			4		9	20	20	17	20	20
average per return			1.3		1.9	\$120,884	\$114,567	\$20,027	\$91,578	\$3,253
GRAND TOTAL	738	1,248	171	3	632	\$26,176,366	\$21,541,361	\$2,990,385	\$15,667,003	\$491,881
# of returns			115	3	305	738	628	201	580	580
average per return			1.5	1.0	2.1	\$35,469	\$34,301	\$14,877	\$27,012	\$848

CITIES/TOWNS WITHIN GREENLEE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Duncan 738 or 29.3% of the county total
Most People Represented:	Duncan 1,790 or 29.5% of the county total
Most Age 65 Exemptions:	Duncan 171 or 43.6% of the county total
Most Blind Exemptions:	Clifton and Duncan 3 each or 50.0% of the county total
Most Dependents Claimed:	Duncan 632 or 28.0% of the county total
Most Dependents as a % of Total Population:	Duncan 35.3%
Least Dependents as a % of Total Population:	Clifton 34.7%
Most 65 & Over Persons as a % of Total Population:	Clifton 10.5%
Least 65 & Over Persons as a % of Total Population:	Duncan 9.6%
Highest Average FAGI:	Clifton \$36,375
Lowest Average FAGI:	Duncan \$35,469
Highest Per Capita FAGI:	Clifton \$16,016
Lowest Per Capita FAGI:	Duncan \$14,624
Highest % of Itemizers:	Duncan 27.2%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GREENLEE COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Greenlee County	\$42,100	\$39,556	6.4%
Clifton	\$36,375	\$33,934	7.2%
Duncan	\$35,469	\$32,511	9.1%

LA PAZ COUNTY

The 2005 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 2005 and 2004.

La Paz County	2005	2004	% chg
# of returns	4,622	4,514	2.4%
# of people represented	9,927	9,636	3.0%
# of people over 65	1,389	1,283	8.3%
# of blind persons	21	23	(8.7%)
# of dependents	3,322	3,183	4.4%
<u>Total FAGI (millions)</u>	\$174.0	\$147.4	18.1%
<u>Average FAGI</u>	\$37,652	\$32,644	15.3%
<u>Total Taxable Income (millions)</u>	\$98.6	\$82.4	19.7%
<u>Average Taxable Income</u>	\$29,804	\$26,037	14.5%
<u>Total Tax Liability (millions)</u>	\$3.5	\$2.8	24.8%
<u>Average Tax Liability</u>	\$1,056	\$885	19.3%
<u>Average Tax Liability Per Return</u>	\$755	\$620	21.9%

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 \$17,531. This is a 14.6% increase over the 2004 per capita figure, \$15,292.

The two incorporated cities/towns in this county account for 73.2% of the returns and 72.4% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$17,816. This is a 10.7% increase over the 2004 incorporated area per capita FAGI of \$16,091.

**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	878	1,224	240	1	358	\$865,422	(\$818,618)	\$1,333,157	\$382,897	\$11,011
# of returns			179	1	219	878	673	85	189	188
average per return			1.3	1.0	1.6	\$986	(\$1,216)	\$15,684	\$2,026	\$58
\$10,000 to \$19,999	1,104	1,737	370	8	800	\$16,604,949	\$11,711,730	\$1,623,503	\$3,680,807	\$105,958
# of returns			276	8	442	1,104	972	127	665	662
average per return			1.3	1.0	1.8	\$15,041	\$12,049	\$12,784	\$5,535	\$160
\$20,000 to \$29,999	829	1,368	243	2	689	\$20,597,186	\$15,584,425	\$1,902,289	\$8,159,570	\$240,140
# of returns			171	2	367	829	749	140	759	759
average per return			1.4	1.0	1.9	\$24,846	\$20,807	\$13,588	\$10,751	\$316
\$30,000 to \$49,999	849	1,415	195	5	762	\$32,693,024	\$25,484,902	\$4,356,501	\$16,708,742	\$504,600
# of returns			128	5	359	849	774	276	786	786
average per return			1.5	1.0	2.1	\$38,508	\$32,926	\$15,784	\$21,258	\$642
\$50,000 to \$74,999	518	932	160	2	417	\$31,733,837	\$25,844,043	\$5,488,288	\$17,432,087	\$543,311
# of returns			115	2	208	518	503	296	472	472
average per return			1.4	1.0	2.0	\$61,262	\$51,380	\$18,542	\$36,932	\$1,151
\$75,000 to \$99,999	202	380	73	0	147	\$17,352,651	\$14,795,212	\$2,954,498	\$10,530,472	\$341,179
# of returns			50	0	71	202	200	144	195	195
average per return			1.5		2.1	\$85,904	\$73,976	\$20,517	\$54,003	\$1,749
\$100,000 to \$199,999	190	355	78	2	125	\$24,696,531	\$22,918,350	\$4,546,717	\$17,322,649	\$611,995
# of returns			56	2	70	190	190	168	189	189
average per return			1.4	1.0	1.8	\$129,982	\$120,623	\$27,064	\$91,654	\$3,238
\$200,000 to \$499,999	40	73	20	1	22	\$11,844,844	\$11,446,116	\$1,342,356	\$9,882,135	\$423,153
# of returns			13	1	12	40	40	33	40	40
average per return			1.5	1.0	1.8	\$296,121	\$286,153	\$40,678	\$247,053	\$10,579
\$500,000 and over	12	20	10	0	2	\$17,638,898	\$17,416,076	\$2,900,136	\$14,459,465	\$708,880
# of returns			6	0	1	12	12	10	12	12
average per return			1.7		2.0	\$1,469,908	\$1,451,340	\$290,014	\$1,204,955	\$59,073
GRAND TOTAL	4,622	7,504	1,389	21	3,322	\$174,027,342	\$144,382,236	\$26,447,445	\$98,558,824	\$3,490,227
# of returns			994	21	1,749	4,622	4,113	1,279	3,307	3,304
average per return			1.4	1.0	1.9	\$37,652	\$35,104	\$20,678	\$29,804	\$1,056

TABLE 38
Parker

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	497	689	94	1	230	\$987,758	(\$120,176)	\$833,017	\$247,671	\$7,131
# of returns			68	1	144	497	380	47	112	112
average per return			1.4	1.0	1.6	\$1,987	(\$316)	\$17,724	\$2,212	\$63
\$10,000 to \$19,999	669	1,028	184	3	504	\$10,039,172	\$6,794,146	\$1,011,335	\$2,400,174	\$69,342
# of returns			146	3	278	669	570	78	399	398
average per return			1.3	1.0	1.8	\$15,006	\$11,919	\$12,966	\$6,016	\$174
\$20,000 to \$29,999	510	825	98	1	425	\$12,730,039	\$9,406,687	\$1,135,561	\$5,239,633	\$154,607
# of returns			71	1	245	510	451	89	465	465
average per return			1.4	1.0	1.7	\$24,961	\$20,858	\$12,759	\$11,268	\$332
\$30,000 to \$49,999	531	878	88	3	492	\$20,424,647	\$15,310,902	\$2,424,264	\$10,319,635	\$312,078
# of returns			59	3	242	531	475	158	482	482
average per return			1.5	1.0	2.0	\$38,464	\$32,234	\$15,343	\$21,410	\$647
\$50,000 to \$74,999	318	571	77	2	290	\$19,504,081	\$15,539,019	\$3,418,453	\$10,296,515	\$321,528
# of returns			56	2	140	318	310	178	275	275
average per return			1.4	1.0	2.1	\$61,334	\$50,126	\$19,205	\$37,442	\$1,169
\$75,000 to \$99,999	139	262	44	0	99	\$11,886,117	\$10,066,950	\$1,945,315	\$7,204,243	\$233,815
# of returns			31	0	51	139	137	95	132	132
average per return			1.4		1.9	\$85,512	\$73,481	\$20,477	\$54,578	\$1,771
\$100,000 to \$199,999	109	203	31	1	81	\$14,199,913	\$13,245,459	\$2,518,812	\$10,148,361	\$360,868
# of returns			24	1	44	109	109	100	108	108
average per return			1.3	1.0	1.8	\$130,274	\$121,518	\$25,188	\$93,966	\$3,341
\$200,000 and over	33	58	17	0	15	\$18,053,374	\$17,711,637	\$2,185,738	\$15,358,499	\$714,015
# of returns			11	0	9	33	33	29	33	33
average per return			1.5		1.7	\$547,072	\$536,716	\$75,371	\$465,408	\$21,637
GRAND TOTAL	2,806	4,514	633	11	2,136	\$107,825,101	\$87,954,624	\$15,472,495	\$61,214,731	\$2,173,384
# of returns			466	11	1,153	2,806	2,465	774	2,006	2,006
average per return			1.4	1.0	1.9	\$38,427	\$35,681	\$19,990	\$30,516	\$1,083

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	140	191	71		32	(\$185,928)	(\$447,927)	\$200,461	\$48,959	\$1,408
# of returns			54		19	140	101	14	25	25
average per return			1.3		1.7	(\$1,328)	(\$4,438)	\$14,319	\$1,959	\$57
\$10,000 to \$19,999	154	234	84		57	\$2,255,906	\$1,745,239	\$204,789	\$567,281	\$16,035
# of returns			63		33	154	143	17	101	99
average per return			1.3		1.7	\$14,649	\$12,204	\$12,046	\$5,617	\$162
\$20,000 to \$29,999	94	150	61		23	\$2,287,750	\$1,828,071	\$254,336	\$959,201	\$28,241
# of returns			42		13	94	88	15	88	88
average per return			1.5		1.8	\$24,338	\$20,774	\$16,956	\$10,900	\$321
\$30,000 to \$49,999	84	138	44		39	\$3,324,691	\$2,728,656	\$617,166	\$1,776,198	\$53,634
# of returns			26		21	84	78	35	81	81
average per return			1.7		1.9	\$39,580	\$34,983	\$17,634	\$21,928	\$662
\$50,000 to \$74,999	57	102	34		31	\$3,469,422	\$2,871,898	\$562,074	\$1,954,107	\$60,783
# of returns			23		16	57	56	33	55	55
average per return			1.5		1.9	\$60,867	\$51,284	\$17,032	\$35,529	\$1,105
\$75,000 to \$99,999	17	32	6		10	\$1,490,674	\$1,318,872	\$300,153	\$930,744	\$30,446
# of returns			4		4	17	17	15	17	17
average per return			1.5		2.5	\$87,687	\$77,581	\$20,010	\$54,750	\$1,791
\$100,000 and over	31	55	24		11	\$5,454,296	\$5,082,082	\$731,258	\$4,152,599	\$166,326
# of returns			16		8	31	31	21	31	31
average per return			1.5		1.4	\$175,945	\$163,938	\$34,822	\$133,955	\$5,365
GRAND TOTAL	577	902	324	3	203	\$18,096,811	\$15,126,891	\$2,870,237	\$10,389,089	\$356,873
# of returns			228	3	114	577	514	150	398	396
average per return			1.4	1.0	1.8	\$31,364	\$29,434	\$19,135	\$26,104	\$901

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

Most Returns Filed:	Parker 2,806 or 60.7% of the county total
Most People Represented:	Parker 6,014 or 60.6% of the county total
Most Age 65 Exemptions:	Parker 633 or 45.6% of the county total
Most Blind Exemptions:	Parker 11 or 52.4% of the county total
Most Dependents Claimed:	Parker 2,136 or 64.3% of the county total
Most Dependents as a % of Total Population:	Parker 35.5%
Least Dependents as a % of Total Population:	Quartzsite 19.3%
Most 65 & Over Persons as a % of Total Population:	Quartzsite 30.7%
Least 65 & Over Persons as a % of Total Population:	Parker 10.5%
Highest Average FAGI:	Parker \$38,427
Lowest Average FAGI:	Quartzsite \$31,364
Highest Per Capita FAGI:	Parker \$17,929
Lowest Per Capita FAGI:	Quartzsite \$17,170
Highest % of Itemizers:	Parker 27.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN LA PAZ COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Parker	\$38,427	\$35,018	9.7%
La Paz County	\$37,652	\$32,644	15.3%
Quartzsite	\$31,364	\$25,823	21.5%

MARICOPA COUNTY

The 2005 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 2005 and 2004.

Maricopa County	2005	2004	% chg
# of returns	1,313,050	1,250,263	5.0%
# of people represented	2,885,664	2,752,528	4.8%
# of people over 65	240,146	229,351	4.7%
# of blind persons	3,984	3,997	-0.3%
# of dependents	1,030,975	980,583	5.1%
<u>Total</u> FAGI (millions)	\$84,656.9	\$70,750.2	19.7%
<u>Average</u> FAGI	\$64,473	\$56,588	13.9%
<u>Total</u> Taxable Income (millions)	\$58,118.8	\$47,910.2	21.3%
<u>Average</u> Taxable Income	\$53,916	\$46,964	14.8%
<u>Total</u> Tax Liability (millions)	\$2,248.5	\$1,789.0	25.7%
<u>Average</u> Tax Liability	\$2,087	\$1,755	18.9%
<u>Average Tax Liability Per Return</u>	\$1,712	\$1,431	19.7%

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 2003 per capita figure is \$29,337. This is a 14.1% increase over the 2004 per capita figure, \$25,704.

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 \$29,533. This is a 14.2% increase over the 2004 incorporated area per capita FAGI of \$25,854.

**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	177,580	219,824	27,702	520	63,263	(\$62,732,051)	(\$335,330,158)	\$391,758,231	\$81,266,923	\$2,410,059
# of returns			22,602	517	36,448	177,580	137,393	21,028	43,087	42,673
average per return			1.2	1.0	1.7	(\$353)	(\$2,441)	\$18,630	\$1,886	\$56
\$10,000 to \$19,999	205,127	294,166	44,712	829	146,579	\$3,094,786,143	\$2,229,480,565	\$906,875,573	\$873,096,713	\$25,239,311
# of returns			34,367	817	76,360	205,127	177,827	34,623	134,245	134,013
average per return			1.3	1.0	1.9	\$15,087	\$12,537	\$26,193	\$6,504	\$188
\$20,000 to \$29,999	193,226	293,536	32,389	605	170,375	\$4,802,894,310	\$3,746,996,454	\$706,364,026	\$2,091,173,689	\$62,038,911
# of returns			23,240	598	83,507	193,226	172,161	49,779	176,919	176,860
average per return			1.4	1.0	2.0	\$24,856	\$21,765	\$14,190	\$11,820	\$351
\$30,000 to \$49,999	264,641	406,317	42,190	790	216,287	\$10,318,646,316	\$8,730,526,408	\$2,108,475,953	\$5,672,047,951	\$173,388,756
# of returns			30,245	779	105,249	264,641	245,497	132,874	255,426	255,418
average per return			1.4	1.0	2.1	\$38,991	\$35,563	\$15,868	\$22,206	\$679
\$50,000 to \$74,999	188,358	319,612	37,042	614	158,968	\$11,580,758,614	\$10,540,937,298	\$2,729,878,076	\$6,878,332,740	\$216,658,148
# of returns			26,126	608	80,627	188,358	186,018	145,549	185,477	185,464
average per return			1.4	1.0	2.0	\$61,483	\$56,666	\$18,756	\$37,085	\$1,168
\$75,000 to \$99,999	113,967	208,617	23,100	292	105,203	\$9,838,245,983	\$9,206,927,321	\$2,289,224,506	\$6,309,353,045	\$205,891,826
# of returns			15,327	291	54,378	113,967	113,929	102,743	113,240	113,231
average per return			1.5	1.0	1.9	\$86,325	\$80,813	\$22,281	\$55,717	\$1,818
\$100,000 to \$199,999	125,401	235,292	23,304	242	123,004	\$16,640,170,673	\$15,970,314,151	\$3,563,204,449	\$11,779,672,413	\$418,341,523
# of returns			15,418	242	63,653	125,401	125,383	120,876	124,935	124,927
average per return			1.5	1.0	1.9	\$132,696	\$127,372	\$29,478	\$94,287	\$3,349
\$200,000 to \$499,999	34,179	63,973	6,994	75	36,179	\$9,886,968,666	\$9,712,914,099	\$1,619,213,575	\$7,926,276,146	\$334,724,415
# of returns			4,680	74	17,833	34,179	34,178	33,532	34,079	34,079
average per return			1.5	1.0	2.0	\$289,270	\$284,186	\$48,289	\$232,586	\$9,822
\$500,000 to \$999,999	6,510	12,085	1,581	12	7,023	\$4,426,863,533	\$4,398,297,599	\$544,454,120	\$3,821,791,782	\$178,965,501
# of returns			1,054	11	3,238	6,510	6,510	6,277	6,493	6,493
average per return			1.5	1.1	2.2	\$680,010	\$675,622	\$86,738	\$588,602	\$27,563
\$1,000,000 to \$4,999,999	3,594	6,683	979	5	3,630	\$6,817,058,852	\$6,795,260,992	\$638,365,204	\$6,141,084,132	\$301,939,742
# of returns			643	5	1,678	3,594	3,594	3,488	3,585	3,585
average per return			1.5	1.0	2.2	\$1,896,789	\$1,890,724	\$183,018	\$1,712,994	\$84,223
\$5,000,000 and over	467	870	153	0	464	\$7,313,233,272	\$7,308,137,804	\$764,085,882	\$6,544,746,985	\$328,867,743
# of returns			98	0	211	467	467	466	465	465
average per return			1.6		2.2	\$15,660,028	\$15,649,117	\$1,639,669	\$14,074,725	\$707,242
GRAND TOTAL	1,313,050	2,060,975	240,146	3,984	1,030,975	\$84,656,894,311	\$78,304,462,533	\$16,261,899,595	\$58,118,842,519	\$2,248,465,935
# of returns			173,799	3,942	523,181	1,313,050	1,202,957	651,236	1,077,950	1,077,208
average per return			1.4	1.0	2.0	\$64,473	\$65,093	\$24,971	\$53,916	\$2,087

**TABLE 41
Avondale**

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	2,522	3,251	141	1	1,388	\$4,313,172	(\$1,040,505)	\$4,081,459	\$1,282,433	\$37,331
# of returns			114	1	771	2,522	1,902	162	655	649
average per return			1.2	1.0	1.8	\$1,710	(\$547)	\$25,194	\$1,958	\$58
\$10,000 to \$19,999	2,953	4,459	243	3	2,816	\$44,439,878	\$31,570,199	\$5,044,925	\$11,689,781	\$337,830
# of returns			195	3	1,499	2,953	2,563	353	1,828	1,825
average per return			1.2	1.0	1.9	\$15,049	\$12,318	\$14,292	\$6,395	\$185
\$20,000 to \$29,999	3,191	5,220	195	3	3,858	\$79,406,734	\$63,408,434	\$11,152,087	\$31,306,805	\$923,977
# of returns			141	3	1,898	3,191	2,939	761	2,901	2,898
average per return			1.4	1.0	2.0	\$24,885	\$21,575	\$14,654	\$10,792	\$319
\$30,000 to \$49,999	4,415	7,280	199	5	5,180	\$172,769,464	\$150,078,452	\$35,706,521	\$90,536,158	\$2,739,763
# of returns			147	5	2,494	4,415	4,204	2,247	4,278	4,280
average per return			1.4	1.0	2.1	\$39,132	\$35,699	\$15,891	\$21,163	\$640
\$50,000 to \$74,999	3,301	5,912	188	4	3,940	\$203,321,421	\$189,097,941	\$49,587,055	\$120,696,668	\$3,752,673
# of returns			133	4	1,894	3,301	3,275	2,643	3,282	3,282
average per return			1.4	1.0	2.1	\$61,594	\$57,740	\$18,761	\$36,775	\$1,143
\$75,000 to \$99,999	1,938	3,678	101	4	2,251	\$166,817,157	\$159,013,979	\$38,067,691	\$109,910,341	\$3,547,516
# of returns			73	4	1,126	1,938	1,938	1,787	1,935	1,935
average per return			1.4	1.0	2.0	\$86,077	\$82,050	\$21,303	\$56,801	\$1,834
\$100,000 to \$199,999	1,393	2,689	86	2	1,607	\$174,354,408	\$168,528,393	\$35,930,659	\$125,047,358	\$4,347,381
# of returns			61	2	829	1,393	1,393	1,353	1,391	1,391
average per return			1.4	1.0	1.9	\$125,165	\$120,983	\$26,556	\$89,897	\$3,125
\$200,000 to \$499,999	117	212	13	0	100	\$32,469,436	\$32,064,088	\$4,755,649	\$26,722,239	\$1,132,626
# of returns			10	0	54	117	117	111	117	117
average per return			1.3		1.9	\$277,517	\$274,052	\$42,844	\$228,395	\$9,681
\$500,000 and over	10	19	5	0	5	\$10,947,916	\$10,945,627	\$612,002	\$10,291,625	\$497,076
# of returns			3	0	2	10	10	10	10	10
average per return			1.7		2.5	\$1,094,792	\$1,094,563	\$61,200	\$1,029,162	\$49,707
GRAND TOTAL	19,840	32,720	1,171	22	21,145	\$888,839,586	\$803,666,608	\$184,938,048	\$527,483,408	\$17,316,173
# of returns			877	22	10,567	19,840	18,341	9,427	16,397	16,387
average per return			1.3	1.0	2.0	\$44,800	\$43,818	\$19,618	\$32,170	\$1,057

TABLE 42
Buckeye

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	1,444	1,937	151	1	775	(\$12,902,210)	(\$11,448,681)	\$2,195,395	\$542,600	\$15,559
# of returns			123	1	435	1,444	1,039	137	326	320
average per return			1.2	1.0	1.8	(\$8,935)	(\$11,019)	\$16,025	\$1,664	\$49
\$10,000 to \$19,999	1,671	2,509	231	4	1,444	\$25,299,734	\$17,808,024	\$3,630,308	\$6,710,932	\$193,935
# of returns			172	4	741	1,671	1,430	254	1,046	1,043
average per return			1.3	1.0	1.9	\$15,140	\$12,453	\$14,293	\$6,416	\$186
\$20,000 to \$29,999	2,024	3,335	130	3	2,463	\$50,536,404	\$39,431,712	\$6,939,777	\$19,608,628	\$579,026
# of returns			96	3	1,169	2,024	1,836	503	1,861	1,860
average per return			1.4	1.0	2.1	\$24,969	\$21,477	\$13,797	\$10,537	\$311
\$30,000 to \$49,999	3,027	5,026	185	2	3,548	\$119,148,106	\$102,371,505	\$24,120,751	\$62,532,510	\$1,890,443
# of returns			134	2	1,669	3,027	2,859	1,561	2,937	2,936
average per return			1.4	1.0	2.1	\$39,362	\$35,807	\$15,452	\$21,291	\$644
\$50,000 to \$74,999	2,263	4,145	138	2	2,832	\$138,622,902	\$127,046,439	\$31,381,312	\$82,801,600	\$2,562,065
# of returns			101	2	1,346	2,263	2,225	1,677	2,242	2,242
average per return			1.4	1.0	2.1	\$61,256	\$57,099	\$18,713	\$36,932	\$1,143
\$75,000 to \$99,999	1,126	2,143	76	0	1,344	\$96,704,134	\$91,678,314	\$21,406,374	\$63,458,493	\$2,048,024
# of returns			60	0	653	1,126	1,125	991	1,122	1,122
average per return			1.3		2.1	\$85,883	\$81,492	\$21,600	\$56,558	\$1,825
\$100,000 to \$199,999	725	1,390	67	0	742	\$92,047,353	\$88,986,924	\$19,263,674	\$66,031,120	\$2,309,477
# of returns			49	0	382	725	725	687	721	721
average per return			1.4		1.9	\$126,962	\$122,741	\$28,040	\$91,583	\$3,203
\$200,000 to \$499,999	115	215	43	0	99	\$33,607,861	\$32,603,970	\$4,603,268	\$27,436,797	\$1,166,439
# of returns			32	0	47	115	115	106	114	114
average per return			1.3		2.1	\$292,242	\$283,513	\$43,428	\$240,673	\$10,232
\$500,000 to \$999,999	27	48	19	0	21	\$17,359,515	\$16,676,703	\$1,246,528	\$15,271,325	\$715,049
# of returns			12	0	9	27	27	22	27	27
average per return			1.6		2.3	\$642,945	\$617,655	\$56,660	\$565,604	\$26,483
\$1,000,000 and over	15	29	7	0	8	\$30,176,587	\$30,148,460	\$1,603,482	\$28,455,053	\$1,401,133
# of returns			4	0	5	15	15	12	15	15
average per return			1.8		1.6	\$2,011,772	\$2,009,898	\$133,624	\$1,897,004	\$93,409
GRAND TOTAL	12,437	20,777	1,047	12	13,276	\$590,600,386	\$535,303,370	\$116,390,869	\$372,849,058	\$12,881,150
# of returns			783	12	6,457	12,437	11,396	5,950	10,411	10,399
average per return			1.3	1.0	2.1	\$47,487	\$46,973	\$19,561	\$35,813	\$1,239

**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	239	302	76		41	(\$8,440,176)	(\$8,114,874)	\$2,716,832	\$71,419	\$2,055
# of returns			56		24	239	215	90	35	35
average per return			1.4		1.7	(\$35,315)	(\$37,744)	\$30,187	\$2,041	\$58
\$10,000 to \$19,999	150	189	65		26	\$2,203,810	\$1,734,862	\$1,079,667	\$611,962	\$17,644
# of returns			51		13	150	132	64	95	94
average per return			1.3		2.0	\$14,692	\$13,143	\$16,870	\$6,442	\$188
\$20,000 to \$29,999	115	161	59		18	\$2,896,031	\$2,430,667	\$1,293,513	\$1,036,426	\$30,784
# of returns			45		14	115	107	66	85	85
average per return			1.3		1.3	\$25,183	\$22,717	\$19,599	\$12,194	\$362
\$30,000 to \$49,999	183	269	73		41	\$7,391,005	\$6,246,166	\$2,780,346	\$3,248,798	\$99,555
# of returns			56		30	183	174	121	158	158
average per return			1.3		1.4	\$40,388	\$35,898	\$22,978	\$20,562	\$630
\$50,000 to \$74,999	194	308	118		51	\$11,843,692	\$10,299,306	\$4,580,885	\$5,234,696	\$166,189
# of returns			82		35	194	194	166	171	171
average per return			1.4		1.5	\$61,050	\$53,089	\$27,596	\$30,612	\$972
\$75,000 to \$99,999	158	285	111		49	\$13,569,766	\$11,800,488	\$4,828,399	\$6,846,751	\$220,247
# of returns			72		27	158	158	145	148	148
average per return			1.5		1.8	\$85,885	\$74,687	\$33,299	\$46,262	\$1,488
\$100,000 to \$199,999	380	700	218		158	\$52,567,350	\$49,065,500	\$14,574,746	\$32,846,040	\$1,165,274
# of returns			141		104	380	380	369	376	376
average per return			1.6		1.5	\$138,335	\$129,120	\$39,498	\$87,356	\$3,099
\$200,000 to \$499,999	239	438	106		101	\$70,209,214	\$68,187,167	\$13,905,614	\$53,356,609	\$2,254,807
# of returns			71		61	239	239	235	237	237
average per return			1.5		1.7	\$293,762	\$285,302	\$59,173	\$225,133	\$9,514
\$500,000 to \$999,999	67	127	40		39	\$46,357,651	\$46,584,013	\$8,037,960	\$38,231,128	\$1,782,824
# of returns			24		22	67	67	66	67	67
average per return			1.7		1.8	\$691,905	\$695,284	\$121,787	\$570,614	\$26,609
\$1,000,000 and over	37	68	25		12	\$145,847,818	\$147,534,853	\$12,918,589	\$134,454,714	\$6,699,133
# of returns			16		6	37	37	36	37	37
average per return			1.6		2.0	\$3,941,833	\$3,987,428	\$358,850	\$3,633,911	\$181,059
GRAND TOTAL	1,762	2,847	891	2	536	\$344,446,161	\$335,768,148	\$66,716,551	\$275,938,543	\$12,438,512
# of returns			614	2	336	1,762	1,703	1,358	1,409	1,408
average per return			1.5	1.0	1.6	\$195,486	\$197,163	\$49,129	\$195,840	\$8,833

**TABLE 44
Cave 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	1,335	1,599	174	3	219	(\$11,135,914)	(\$11,897,713)	\$7,099,273	\$532,517	\$15,286
# of returns			140	3	133	1,335	1,086	324	293	292
average per return			1.2	1.0	1.6	(\$8,342)	(\$10,955)	\$21,911	\$1,818	\$52
\$10,000 to \$19,999	914	1,203	279	4	251	\$13,543,473	\$10,097,282	\$5,169,178	\$4,274,396	\$123,512
# of returns			202	4	155	914	771	289	607	605
average per return			1.4	1.0	1.6	\$14,818	\$13,096	\$17,887	\$7,042	\$204
\$20,000 to \$29,999	796	1,113	200	2	282	\$19,755,290	\$16,389,319	\$6,420,875	\$8,454,642	\$251,695
# of returns			145	2	173	796	718	374	645	645
average per return			1.4	1.0	1.6	\$24,818	\$22,826	\$17,168	\$13,108	\$390
\$30,000 to \$49,999	1,348	2,046	276	4	611	\$53,567,883	\$46,547,567	\$17,365,372	\$26,147,308	\$801,800
# of returns			202	4	375	1,348	1,271	892	1,227	1,226
average per return			1.4	1.0	1.6	\$39,739	\$36,623	\$19,468	\$21,310	\$654
\$50,000 to \$74,999	1,419	2,389	324	5	926	\$88,826,096	\$81,423,663	\$28,132,752	\$47,356,493	\$1,490,089
# of returns			232	5	504	1,419	1,406	1,230	1,371	1,371
average per return			1.4	1.0	1.8	\$62,598	\$57,911	\$22,872	\$34,542	\$1,087
\$75,000 to \$99,999	1,310	2,398	222	0	1,050	\$114,543,847	\$108,344,123	\$32,099,250	\$69,685,572	\$2,265,786
# of returns			159	0	583	1,310	1,310	1,237	1,303	1,303
average per return			1.4		1.8	\$87,438	\$82,705	\$25,949	\$53,481	\$1,739
\$100,000 to \$199,999	2,528	4,792	286	4	2,338	\$343,547,117	\$333,152,242	\$78,373,419	\$241,890,200	\$8,592,034
# of returns			198	4	1,283	2,528	2,528	2,480	2,524	2,524
average per return			1.4	1.0	1.8	\$135,897	\$131,785	\$31,602	\$95,836	\$3,404
\$200,000 to \$499,999	756	1,435	74	0	801	\$212,054,188	\$209,437,492	\$35,340,833	\$170,264,382	\$7,138,915
# of returns			53	0	416	756	756	748	755	755
average per return			1.4		1.9	\$280,495	\$277,033	\$47,247	\$225,516	\$9,456
\$500,000 to \$999,999	86	163	10	0	92	\$58,324,331	\$58,074,204	\$6,604,841	\$51,019,288	\$2,387,005
# of returns			7	0	44	86	86	82	86	86
average per return			1.4		2.1	\$678,190	\$675,282	\$80,547	\$593,247	\$27,756
\$1,000,000 and over	52	103	10	0	47	\$127,457,936	\$127,086,683	\$10,820,490	\$115,984,943	\$5,728,424
# of returns			8	0	29	52	52	51	52	52
average per return			1.2		1.6	\$2,451,114	\$2,443,975	\$212,166	\$2,230,480	\$110,162
GRAND TOTAL	10,544	17,241	1,855	22	6,617	\$1,020,484,247	\$978,654,862	\$227,426,283	\$735,609,741	\$28,794,546
# of returns			1,346	22	3,694	10,544	9,984	7,707	8,863	8,860
average per return			1.4	1.0	1.8	\$96,783	\$98,021	\$29,509	\$82,998	\$3,250

**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	10,865	12,917	1,592	32	2,617	\$11,905,342	(\$6,285,834)	\$21,124,442	\$5,097,938	\$144,935
# of returns			1,281	31	1,578	10,865	8,374	1,316	2,912	2,882
average per return			1.2	1.0	1.7	\$1,096	(\$751)	\$16,052	\$1,751	\$50
\$10,000 to \$19,999	11,813	16,118	2,835	49	6,043	\$177,605,219	\$129,727,423	\$30,021,939	\$56,142,066	\$1,622,120
# of returns			2,132	49	3,330	11,813	10,039	2,252	8,324	8,318
average per return			1.3	1.0	1.8	\$15,035	\$12,922	\$13,331	\$6,745	\$195
\$20,000 to \$29,999	10,974	15,815	2,068	24	7,080	\$273,629,714	\$214,596,148	\$44,777,526	\$128,716,715	\$3,830,470
# of returns			1,442	24	3,708	10,974	9,600	3,154	10,033	10,031
average per return			1.4	1.0	1.9	\$24,934	\$22,354	\$14,197	\$12,829	\$382
\$30,000 to \$49,999	17,782	26,210	2,896	52	10,857	\$697,939,773	\$592,409,701	\$139,469,154	\$401,339,523	\$12,348,764
# of returns			2,035	51	5,903	17,782	16,283	9,279	17,250	17,252
average per return			1.4	1.0	1.8	\$39,250	\$36,382	\$15,031	\$23,266	\$716
\$50,000 to \$74,999	14,744	24,655	2,713	38	11,041	\$913,230,877	\$838,875,813	\$212,580,522	\$554,615,896	\$17,564,030
# of returns			1,844	38	6,028	14,744	14,569	11,629	14,591	14,588
average per return			1.5	1.0	1.8	\$61,939	\$57,579	\$18,281	\$38,011	\$1,204
\$75,000 to \$99,999	10,964	20,081	1,793	28	10,338	\$949,730,329	\$896,067,655	\$216,134,826	\$620,666,012	\$20,300,809
# of returns			1,178	28	5,442	10,964	10,963	9,974	10,930	10,932
average per return			1.5	1.0	1.9	\$86,623	\$81,736	\$21,670	\$56,785	\$1,857
\$100,000 to \$199,999	12,833	24,349	1,599	16	13,930	\$1,696,985,634	\$1,636,253,851	\$345,592,722	\$1,223,394,566	\$43,359,046
# of returns			1,051	16	7,246	12,833	12,833	12,439	12,812	12,812
average per return			1.5	1.0	1.9	\$132,236	\$127,504	\$27,783	\$95,488	\$3,384
\$200,000 to \$499,999	2,610	4,978	326	7	3,150	\$726,531,014	\$714,380,410	\$106,418,117	\$594,302,483	\$24,932,169
# of returns			214	6	1,552	2,610	2,610	2,563	2,606	2,606
average per return			1.5	1.2	2.0	\$278,364	\$273,709	\$41,521	\$228,052	\$9,567
\$500,000 to \$999,999	331	621	71	0	406	\$221,422,823	\$219,164,433	\$24,838,368	\$192,516,240	\$9,002,774
# of returns			45	0	187	331	331	312	331	331
average per return			1.6		2.2	\$668,951	\$662,128	\$79,610	\$581,620	\$27,199
\$1,000,000 to \$4,999,999	132	246	36	0	141	\$263,814,451	\$259,013,936	\$16,273,587	\$242,025,524	\$11,921,868
# of returns			25	0	67	132	132	123	132	132
average per return			1.4		2.1	\$1,998,594	\$1,962,227	\$132,306	\$1,833,526	\$90,317
\$5,000,000 and over	22	41	5	0	22	\$1,154,480,656	\$1,152,757,714	\$21,076,091	\$1,131,564,173	\$56,984,177
# of returns			4	0	11	22	22	21	22	22
average per return			1.3		2.0	\$52,476,393	\$52,398,078	\$1,003,623	\$51,434,737	\$2,590,191
GRAND TOTAL	93,070	146,031	15,934	246	65,625	\$7,087,275,832	\$6,646,961,250	\$1,178,307,294	\$5,150,381,136	\$202,011,162
# of returns			11,251	243	35,052	93,070	85,756	53,062	79,943	79,907
average per return			1.4	1.0	1.9	\$76,150	\$77,510	\$22,206	\$64,426	\$2,528

TABLE 46
EI Mirage

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	1,095	1,468	73		681	\$5,559,823	\$3,066,980	\$977,995	\$453,320	\$12,828
# of returns			56		391	1,095	828	85	261	261
average per return			1.3		1.7	\$5,077	\$3,704	\$11,505	\$1,737	\$49
\$10,000 to \$19,999	1,809	2,868	139		2,091	\$27,554,683	\$19,839,093	\$2,660,746	\$6,210,232	\$179,431
# of returns			111		1,073	1,809	1,633	223	1,056	1,055
average per return			1.2		1.9	\$15,232	\$12,149	\$11,932	\$5,881	\$170
\$20,000 to \$29,999	1,975	3,196	77		2,304	\$49,277,719	\$39,734,754	\$6,637,983	\$20,180,390	\$595,523
# of returns			58		1,164	1,975	1,825	519	1,842	1,841
average per return			1.3		2.0	\$24,951	\$21,772	\$12,790	\$10,956	\$323
\$30,000 to \$49,999	2,902	4,740	105		3,454	\$112,802,409	\$98,620,431	\$24,046,244	\$59,649,715	\$1,802,799
# of returns			75		1,599	2,902	2,767	1,605	2,832	2,831
average per return			1.4		2.2	\$38,871	\$35,642	\$14,982	\$21,063	\$637
\$50,000 to \$74,999	1,687	3,095	70		2,224	\$102,221,416	\$95,106,247	\$23,196,094	\$61,507,333	\$1,899,545
# of returns			54		1,059	1,687	1,676	1,334	1,680	1,680
average per return			1.3		2.1	\$60,594	\$56,746	\$17,388	\$36,612	\$1,131
\$75,000 to \$99,999	485	927	23		625	\$41,075,433	\$39,170,328	\$8,696,266	\$27,472,562	\$883,977
# of returns			16		293	485	485	424	485	485
average per return			1.4		2.1	\$84,692	\$80,764	\$20,510	\$56,644	\$1,823
\$100,000 and over	211	412	28		274	\$28,337,238	\$26,978,248	\$6,051,489	\$19,744,694	\$700,642
# of returns			21		125	211	211	202	211	211
average per return			1.3		2.2	\$134,300	\$127,858	\$29,958	\$93,577	\$3,321
GRAND TOTAL	10,164	16,706	515	7	11,653	\$366,828,721	\$322,516,081	\$72,266,817	\$195,218,246	\$6,074,745
# of returns			391	7	5,704	10,164	9,425	4,392	8,367	8,363
average per return			1.3	1.0	2.0	\$36,091	\$34,219	\$16,454	\$23,332	\$726

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	1,275	1,524	319	5	145	(\$458,675)	(\$1,424,365)	\$5,065,801	\$661,949	\$18,716
# of returns			250	5	92	1,275	1,027	285	307	298
average per return			1.3	1.0	1.6	(\$360)	(\$1,387)	\$17,775	\$2,156	\$63
\$10,000 to \$19,999	1,037	1,360	478	4	197	\$15,536,948	\$11,730,035	\$5,894,255	\$4,489,519	\$129,833
# of returns			349	4	125	1,037	899	378	673	671
average per return			1.4	1.0	1.6	\$14,983	\$13,048	\$15,593	\$6,671	\$194
\$20,000 to \$29,999	967	1,376	409	4	262	\$24,075,551	\$19,809,685	\$7,909,315	\$9,751,891	\$289,697
# of returns			290	4	177	967	883	459	808	809
average per return			1.4	1.0	1.5	\$24,897	\$22,435	\$17,232	\$12,069	\$358
\$30,000 to \$49,999	1,536	2,332	585	6	550	\$61,193,870	\$51,517,987	\$18,436,940	\$29,195,797	\$893,913
# of returns			404	6	348	1,536	1,444	1,009	1,397	1,394
average per return			1.4	1.0	1.6	\$39,840	\$35,677	\$18,272	\$20,899	\$641
\$50,000 to \$74,999	1,513	2,530	619	9	637	\$94,232,612	\$83,310,634	\$27,015,424	\$49,638,031	\$1,563,426
# of returns			421	8	408	1,513	1,502	1,245	1,453	1,453
average per return			1.5	1.1	1.6	\$62,282	\$55,466	\$21,699	\$34,162	\$1,076
\$75,000 to \$99,999	1,142	2,063	519	6	545	\$99,476,253	\$89,793,906	\$25,874,480	\$58,517,225	\$1,909,331
# of returns			335	6	330	1,142	1,139	1,050	1,126	1,126
average per return			1.6	1.0	1.7	\$87,107	\$78,836	\$24,642	\$51,969	\$1,696
\$100,000 to \$199,999	1,729	3,238	523	4	1,118	\$234,213,996	\$223,119,568	\$53,800,894	\$160,968,323	\$5,731,432
# of returns			340	4	628	1,729	1,729	1,675	1,720	1,719
average per return			1.5	1.0	1.8	\$135,462	\$129,045	\$32,120	\$93,586	\$3,334
\$200,000 to \$499,999	608	1,153	150	2	430	\$174,718,458	\$172,053,865	\$29,120,516	\$140,026,750	\$5,891,570
# of returns			99	2	232	608	608	597	607	607
average per return			1.5	1.0	1.9	\$287,366	\$282,983	\$48,778	\$230,687	\$9,706
\$500,000 to \$999,999	100	191	28	1	69	\$68,138,836	\$68,071,771	\$6,970,539	\$60,614,332	\$2,837,974
# of returns			19	1	34	100	100	98	100	100
average per return			1.5	1.0	2.0	\$681,388	\$680,718	\$71,128	\$606,143	\$28,380
\$1,000,000 and over	46	87	14	0	47	\$105,937,981	\$105,791,300	\$5,481,588	\$100,056,062	\$4,943,818
# of returns			8	0	23	46	46	43	46	46
average per return			1.8		2.0	\$2,303,000	\$2,299,811	\$127,478	\$2,175,132	\$107,474
GRAND TOTAL	9,953	15,854	3,644	41	4,000	\$877,065,830	\$823,774,386	\$185,569,752	\$613,919,879	\$24,209,710
# of returns			2,515	40	2,398	9,953	9,377	6,839	8,237	8,222
average per return			1.4	1.0	1.7	\$88,121	\$87,850	\$27,134	\$74,531	\$2,944

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	130	186	17		102	\$657,091	\$394,230	\$144,960	\$41,947	\$1,204
# of returns			16		54	130	103	8	23	23
average per return			1.1		1.9	\$5,055	\$3,827	\$18,120	\$1,824	\$52
\$10,000 to \$19,999	188	310	24		218	\$2,849,529	\$2,013,447	\$29,371	\$562,056	\$16,229
# of returns			21		108	188	170	3	107	106
average per return			1.1		2.0	\$15,157	\$11,844	\$9,790	\$5,253	\$153
\$20,000 to \$29,999	198	355	20		288	\$4,902,607	\$3,729,528	\$114,223	\$1,691,836	\$49,620
# of returns			14		140	198	183	10	183	183
average per return			1.4		2.1	\$24,761	\$20,380	\$11,422	\$9,245	\$271
\$30,000 to \$49,999	164	286	19		212	\$6,326,090	\$4,992,331	\$448,775	\$3,408,005	\$102,132
# of returns			16		94	164	149	33	157	157
average per return			1.2		2.3	\$38,574	\$33,506	\$13,599	\$21,707	\$650
\$50,000 to \$74,999	73	135	15		80	\$4,422,371	\$3,976,531	\$753,403	\$2,606,989	\$80,822
# of returns			10		39	73	73	37	72	72
average per return			1.5		2.1	\$60,580	\$54,473	\$20,362	\$36,208	\$1,123
\$75,000 to \$99,999	40	74	4		38	\$3,360,624	\$3,175,769	\$485,099	\$2,417,170	\$79,508
# of returns			3		17	40	40	29	40	40
average per return			1.3		2.2	\$84,016	\$79,394	\$16,728	\$60,429	\$1,988
\$100,000 to \$199,999	9	15	2		6	\$1,203,763	\$1,155,263	\$130,062	\$979,151	\$37,021
# of returns			2		3	9	9	8	9	9
average per return			1.0		2.0	\$133,751	\$128,363	\$16,258	\$108,795	\$4,113
\$200,000 and over	13	23	5		12	\$5,811,095	\$5,381,329	\$400,343	\$4,889,186	\$221,852
# of returns			4		6	13	13	8	13	13
average per return			1.2		2.0	\$447,007	\$413,949	\$50,043	\$376,092	\$17,066
GRAND TOTAL	815	1,384	106	1	956	\$29,533,170	\$24,818,428	\$2,506,236	\$16,596,340	\$588,388
# of returns			86	1	461	815	740	136	604	603
average per return			1.2	1.0	2.1	\$36,237	\$33,538	\$18,428	\$27,477	\$976

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	6,875	8,001	573	11	1,466	\$9,205,159	(\$523,140)	\$15,308,074	\$3,376,251	\$96,306
# of returns			461	11	869	6,875	5,219	850	1,849	1,833
average per return			1.2	1.0	1.7	\$1,339	(\$100)	\$18,009	\$1,826	\$53
\$10,000 to \$19,999	6,029	7,971	862	15	2,607	\$89,872,219	\$66,163,553	\$17,708,055	\$31,553,813	\$911,907
# of returns			658	14	1,542	6,029	4,979	1,187	4,403	4,395
average per return			1.3	1.1	1.7	\$14,907	\$13,289	\$14,918	\$7,166	\$207
\$20,000 to \$29,999	5,537	7,976	647	12	3,424	\$138,119,497	\$110,224,412	\$29,445,497	\$64,012,290	\$1,905,766
# of returns			472	12	1,923	5,537	4,840	1,870	4,881	4,874
average per return			1.4	1.0	1.8	\$24,945	\$22,774	\$15,746	\$13,115	\$391
\$30,000 to \$49,999	9,784	15,028	936	32	7,355	\$387,604,012	\$336,269,135	\$96,362,905	\$208,348,995	\$6,377,044
# of returns			674	32	3,986	9,784	9,103	5,772	9,313	9,310
average per return			1.4	1.0	1.8	\$39,616	\$36,940	\$16,695	\$22,372	\$685
\$50,000 to \$74,999	10,060	17,528	841	18	10,577	\$626,160,027	\$582,586,611	\$168,362,424	\$363,568,329	\$11,385,559
# of returns			604	18	5,334	10,060	9,972	8,542	9,937	9,935
average per return			1.4	1.0	2.0	\$62,243	\$58,422	\$19,710	\$36,587	\$1,146
\$75,000 to \$99,999	7,987	15,089	612	11	10,207	\$692,289,596	\$656,402,989	\$172,736,187	\$439,003,112	\$14,155,195
# of returns			424	11	4,942	7,987	7,986	7,501	7,964	7,964
average per return			1.4	1.0	2.1	\$86,677	\$82,194	\$23,029	\$55,123	\$1,777
\$100,000 to \$199,999	9,429	18,193	505	6	13,046	\$1,244,038,713	\$1,202,834,180	\$273,205,263	\$878,614,574	\$30,825,701
# of returns			356	6	6,210	9,429	9,428	9,227	9,419	9,420
average per return			1.4	1.0	2.1	\$131,938	\$127,581	\$29,609	\$93,281	\$3,272
\$200,000 to \$499,999	1,843	3,560	141	0	2,911	\$520,257,639	\$511,642,237	\$86,142,448	\$415,361,575	\$17,371,579
# of returns			98	0	1,277	1,843	1,843	1,813	1,836	1,836
average per return			1.4	0	2.3	\$282,288	\$277,614	\$47,514	\$226,231	\$9,461
\$500,000 to \$999,999	262	496	24	0	415	\$174,525,281	\$173,794,434	\$20,629,802	\$151,686,157	\$7,082,178
# of returns			17	0	167	262	262	245	262	262
average per return			1.4	0	2.5	\$666,127	\$663,338	\$84,203	\$578,955	\$27,031
\$1,000,000 to \$4,999,999	136	258	27	0	228	\$256,158,296	\$255,103,356	\$26,323,677	\$228,016,182	\$11,198,899
# of returns			17	0	84	136	136	130	136	136
average per return			1.6	0	2.7	\$1,883,517	\$1,875,760	\$202,490	\$1,676,590	\$82,345
\$5,000,000 and over	12	24	0	0	24	\$108,364,282	\$107,869,582	\$8,340,443	\$99,459,839	\$4,985,462
# of returns			0	0	9	12	12	12	12	12
average per return					2.7	\$9,030,357	\$8,989,132	\$695,037	\$8,288,320	\$415,455
GRAND TOTAL	57,954	94,124	5,168	105	52,260	\$4,246,594,721	\$4,002,367,349	\$914,564,775	\$2,883,001,117	\$106,295,596
# of returns			3,781	104	26,341	57,954	53,780	37,149	50,012	49,978
average per return			1.4	1.0	2.0	\$73,275	\$74,421	\$24,619	\$57,646	\$2,127

**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	14,328	17,884	1,569	35	5,505	\$45,236,451	\$20,247,160	\$20,398,220	\$6,406,048	\$191,364
# of returns			1,297	35	3,223	14,328	10,875	1,335	3,597	3,568
average per return			1.2	1.0	1.7	\$3,157	\$1,862	\$15,280	\$1,781	\$54
\$10,000 to \$19,999	16,711	24,051	2,525	56	12,562	\$251,623,971	\$180,850,004	\$31,969,974	\$73,190,387	\$2,121,076
# of returns			2,001	56	6,652	16,711	14,369	2,443	11,065	11,037
average per return			1.3	1.0	1.9	\$15,057	\$12,586	\$13,087	\$6,615	\$192
\$20,000 to \$29,999	15,833	24,452	1,854	35	14,824	\$394,320,085	\$309,171,226	\$54,396,478	\$172,199,432	\$5,103,009
# of returns			1,353	34	7,451	15,833	14,120	3,897	14,625	14,630
average per return			1.4	1.0	2.0	\$24,905	\$21,896	\$13,958	\$11,774	\$349
\$30,000 to \$49,999	21,331	33,751	2,333	42	19,548	\$830,738,478	\$711,401,702	\$167,582,952	\$453,578,927	\$13,799,751
# of returns			1,719	42	9,718	21,331	19,930	10,947	20,702	20,712
average per return			1.4	1.0	2.0	\$38,945	\$35,695	\$15,308	\$21,910	\$666
\$50,000 to \$74,999	15,410	27,089	1,948	49	14,927	\$949,028,501	\$873,465,148	\$223,891,947	\$567,935,677	\$17,744,218
# of returns			1,422	48	7,616	15,410	15,272	12,256	15,245	15,244
average per return			1.4	1.0	2.0	\$61,585	\$57,194	\$18,268	\$37,254	\$1,164
\$75,000 to \$99,999	9,535	18,020	1,053	27	9,985	\$822,271,484	\$777,856,274	\$185,807,774	\$538,801,643	\$17,420,730
# of returns			726	27	5,201	9,535	9,534	8,769	9,513	9,514
average per return			1.5	1.0	1.9	\$86,237	\$81,588	\$21,189	\$56,638	\$1,831
\$100,000 to \$199,999	9,226	17,773	965	12	9,903	\$1,192,823,958	\$1,150,061,453	\$243,605,706	\$857,295,807	\$30,038,655
# of returns			666	12	5,185	9,226	9,224	8,956	9,207	9,206
average per return			1.5	1.0	1.9	\$129,289	\$124,681	\$27,200	\$93,113	\$3,263
\$200,000 to \$499,999	1,475	2,824	179	3	1,682	\$417,543,632	\$410,731,466	\$63,128,251	\$339,790,051	\$14,275,660
# of returns			124	3	845	1,475	1,475	1,440	1,472	1,472
average per return			1.4	1.0	2.0	\$283,080	\$278,462	\$43,839	\$230,836	\$9,698
\$500,000 to \$999,999	212	396	44	0	257	\$143,655,795	\$142,379,510	\$15,288,239	\$125,993,506	\$5,902,077
# of returns			29	0	123	212	212	208	212	212
average per return			1.5		2.1	\$677,622	\$671,601	\$73,501	\$594,309	\$27,840
\$1,000,000 and over	99	190	20	0	112	\$214,233,512	\$214,605,375	\$12,447,897	\$201,626,703	\$9,945,766
# of returns			13	0	52	99	99	95	99	99
average per return			1.5		2.2	\$2,163,975	\$2,167,731	\$131,030	\$2,036,633	\$100,462
GRAND TOTAL	104,160	166,430	12,490	259	89,305	\$5,261,475,867	\$4,790,769,318	\$1,018,517,438	\$3,336,818,181	\$116,542,306
# of returns			9,350	257	46,065	104,160	95,110	50,346	85,737	85,695
average per return			1.3	1.0	1.9	\$50,513	\$50,371	\$20,230	\$38,919	\$1,360

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	1,625	2,008	214	5	531	\$4,193,667	\$1,432,726	\$3,799,929	\$911,220	\$29,043
# of returns			171	5	314	1,625	1,228	245	423	423
average per return			1.3	1.0	1.7	\$2,581	\$1,167	\$15,510	\$2,154	\$69
\$10,000 to \$19,999	1,748	2,502	428	3	966	\$26,303,448	\$19,390,263	\$6,342,531	\$7,456,677	\$215,578
# of returns			318	3	546	1,748	1,501	425	1,132	1,130
average per return			1.3	1.0	1.8	\$15,048	\$12,918	\$14,924	\$6,587	\$191
\$20,000 to \$29,999	1,783	2,786	361	8	1,419	\$44,615,403	\$35,642,083	\$9,746,003	\$17,737,666	\$525,052
# of returns			242	8	768	1,783	1,622	627	1,560	1,558
average per return			1.5	1.0	1.8	\$25,023	\$21,974	\$15,544	\$11,371	\$337
\$30,000 to \$49,999	3,279	5,279	540	9	2,865	\$129,209,784	\$111,994,396	\$33,172,680	\$64,617,573	\$1,958,430
# of returns			380	9	1,432	3,279	3,123	1,980	3,110	3,110
average per return			1.4	1.0	2.0	\$39,405	\$35,861	\$16,754	\$20,777	\$630
\$50,000 to \$74,999	3,300	5,900	572	7	3,107	\$204,587,189	\$186,957,325	\$54,444,731	\$114,750,600	\$3,565,328
# of returns			392	7	1,562	3,300	3,280	2,748	3,253	3,254
average per return			1.5	1.0	2.0	\$61,996	\$57,000	\$19,812	\$35,275	\$1,096
\$75,000 to \$99,999	2,378	4,515	421	4	2,315	\$205,600,209	\$192,354,728	\$50,185,443	\$129,295,358	\$4,155,844
# of returns			284	4	1,207	2,378	2,377	2,202	2,366	2,367
average per return			1.5	1.0	1.9	\$86,459	\$80,924	\$22,791	\$54,647	\$1,756
\$100,000 to \$199,999	2,266	4,371	384	2	2,083	\$294,091,561	\$281,080,381	\$62,532,143	\$206,671,954	\$7,221,587
# of returns			267	2	1,084	2,266	2,266	2,196	2,264	2,264
average per return			1.4	1.0	1.9	\$129,784	\$124,042	\$28,475	\$91,286	\$3,190
\$200,000 to \$499,999	327	614	70	0	305	\$89,251,630	\$87,321,107	\$13,062,770	\$72,592,662	\$3,042,910
# of returns			47	0	146	327	327	312	327	327
average per return			1.5		2.1	\$272,941	\$267,037	\$41,867	\$221,996	\$9,305
\$500,000 to \$999,999	33	61	17	0	21	\$22,626,220	\$22,356,692	\$2,565,572	\$19,621,395	\$920,862
# of returns			11	0	11	33	33	30	33	33
average per return			1.6		1.9	\$685,643	\$677,476	\$85,519	\$594,588	\$27,905
\$1,000,000 to \$4,999,999	14	26	6	0	15	\$21,069,354	\$21,063,636	\$461,424	\$20,502,012	\$1,003,714
# of returns			5	0	7	14	14	10	14	14
average per return			1.2		2.1	\$1,504,954	\$1,504,545	\$46,142	\$1,464,429	\$71,694
GRAND TOTAL	16,753	28,062	3,013	38	13,627	\$1,041,548,465	\$959,593,337	\$236,313,226	\$654,157,117	\$22,638,348
# of returns			2,116	38	7,075	16,753	15,771	10,775	14,482	14,480
average per return			1.4	1.0	1.9	\$62,171	\$60,846	\$21,932	\$45,170	\$1,563

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	956	1,182	127	0	311	(\$357,636)	(\$1,933,539)	\$2,501,166	\$484,900	\$13,892
# of returns			100	0	183	956	731	134	246	243
average per return			1.3		1.7	(\$374)	(\$2,645)	\$18,665	\$1,971	\$57
\$10,000 to \$19,999	935	1,322	163	0	617	\$13,998,550	\$9,988,856	\$2,661,835	\$4,054,872	\$117,079
# of returns			130	0	342	935	796	170	624	623
average per return			1.3		1.8	\$14,972	\$12,549	\$15,658	\$6,498	\$188
\$20,000 to \$29,999	806	1,205	125	4	661	\$19,947,266	\$15,932,133	\$4,151,757	\$8,341,707	\$247,701
# of returns			91	4	339	806	735	267	703	704
average per return			1.4	1.0	2.0	\$24,748	\$21,676	\$15,550	\$11,866	\$352
\$30,000 to \$49,999	1,486	2,354	190	3	1,326	\$59,205,977	\$51,302,534	\$15,654,618	\$29,900,846	\$910,623
# of returns			134	3	694	1,486	1,411	865	1,405	1,406
average per return			1.4	1.0	1.9	\$39,843	\$36,359	\$18,098	\$21,282	\$648
\$50,000 to \$74,999	1,441	2,571	241	5	1,576	\$89,423,391	\$81,418,802	\$25,112,683	\$48,784,877	\$1,514,218
# of returns			166	5	773	1,441	1,433	1,211	1,406	1,406
average per return			1.5	1.0	2.0	\$62,056	\$56,817	\$20,737	\$34,698	\$1,077
\$75,000 to \$99,999	1,052	1,992	167	2	1,237	\$91,006,856	\$85,492,078	\$24,178,111	\$55,719,331	\$1,791,257
# of returns			108	2	615	1,052	1,052	971	1,039	1,039
average per return			1.6	1.0	2.0	\$86,508	\$81,266	\$24,900	\$53,628	\$1,724
\$100,000 to \$199,999	1,289	2,493	203	2	1,401	\$169,600,051	\$162,904,727	\$39,199,451	\$116,802,457	\$4,070,599
# of returns			127	2	697	1,289	1,289	1,249	1,288	1,288
average per return			1.6	1.0	2.0	\$131,575	\$126,381	\$31,385	\$90,685	\$3,160
\$200,000 to \$499,999	315	598	78	0	278	\$88,999,504	\$87,080,505	\$13,046,570	\$72,523,737	\$3,053,124
# of returns			53	0	147	315	315	301	312	312
average per return			1.5		1.9	\$282,538	\$276,446	\$43,344	\$232,448	\$9,786
\$500,000 to \$999,999	47	89	11	0	53	\$31,264,000	\$30,507,240	\$3,965,021	\$26,370,704	\$1,230,522
# of returns			6	0	24	47	47	46	46	46
average per return			1.8		2.2	\$665,191	\$649,090	\$86,196	\$573,276	\$26,750
\$1,000,000 and over	37	73	22	0	39	\$95,618,364	\$94,763,855	\$5,024,389	\$89,546,416	\$4,430,067
# of returns			13	0	17	37	37	36	37	37
average per return			1.7		2.3	\$2,584,280	\$2,561,185	\$139,566	\$2,420,173	\$119,731
GRAND TOTAL	8,364	13,879	1,327	16	7,499	\$658,706,323	\$617,457,191	\$135,495,601	\$452,529,847	\$17,379,082
# of returns			928	16	3,831	8,364	7,846	5,250	7,106	7,103
average per return			1.4	1.0	2.0	\$78,755	\$78,698	\$25,809	\$63,683	\$2,447

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	23,873	29,355	4,453	74	7,804	\$42,161,529	\$10,831,033	\$34,017,978	\$10,771,475	\$307,445
# of returns			3,582	73	4,511	23,873	18,418	2,453	6,137	6,144
average per return			1.2	1.0	1.7	\$1,766	\$588	\$13,868	\$1,755	\$50
\$10,000 to \$19,999	28,792	40,818	7,642	156	18,028	\$434,144,070	\$312,873,716	\$502,529,797	\$127,592,507	\$3,686,063
# of returns			5,778	154	9,434	28,792	24,837	4,727	19,448	19,409
average per return			1.3	1.0	1.9	\$15,079	\$12,597	\$106,311	\$6,561	\$190
\$20,000 to \$29,999	26,482	39,732	5,364	108	21,002	\$658,508,931	\$510,933,044	\$88,671,101	\$296,067,092	\$8,799,369
# of returns			3,779	107	10,320	26,482	23,391	6,775	24,499	24,495
average per return			1.4	1.0	2.0	\$24,866	\$21,843	\$13,088	\$12,085	\$359
\$30,000 to \$49,999	35,672	55,592	6,421	133	29,326	\$1,389,303,187	\$1,174,204,634	\$264,145,122	\$766,076,525	\$23,354,792
# of returns			4,513	131	14,090	35,672	33,162	17,898	34,619	34,626
average per return			1.4	1.0	2.1	\$38,947	\$35,408	\$14,758	\$22,129	\$674
\$50,000 to \$74,999	24,455	42,685	5,006	67	22,949	\$1,500,195,182	\$1,358,837,719	\$349,725,883	\$888,351,061	\$27,802,562
# of returns			3,431	67	11,038	24,455	24,128	18,743	24,178	24,182
average per return			1.5	1.0	2.1	\$61,345	\$56,318	\$18,659	\$36,742	\$1,150
\$75,000 to \$99,999	13,626	25,524	2,686	30	14,227	\$1,173,425,605	\$1,095,319,124	\$265,068,714	\$754,213,070	\$24,417,813
# of returns			1,766	30	6,875	13,626	13,623	12,246	13,552	13,547
average per return			1.5	1.0	2.1	\$86,117	\$80,403	\$21,646	\$55,653	\$1,803
\$100,000 to \$199,999	12,315	23,555	2,107	21	13,590	\$1,612,602,199	\$1,545,132,069	\$345,768,436	\$1,137,173,064	\$39,977,960
# of returns			1,418	21	6,563	12,315	12,312	11,824	12,269	12,268
average per return			1.5	1.0	2.1	\$130,946	\$125,498	\$29,243	\$92,687	\$3,259
\$200,000 to \$499,999	2,546	4,845	502	2	3,245	\$724,715,282	\$709,650,824	\$124,015,364	\$572,368,840	\$24,000,823
# of returns			337	2	1,424	2,546	2,546	2,488	2,537	2,537
average per return			1.5	1.0	2.3	\$284,649	\$278,732	\$49,846	\$225,609	\$9,461
\$500,000 to \$999,999	389	734	92	1	578	\$265,819,776	\$264,284,996	\$34,939,296	\$227,281,469	\$10,628,839
# of returns			61	1	213	389	389	368	387	387
average per return			1.5	1.0	2.7	\$683,341	\$679,396	\$94,943	\$587,290	\$27,465
\$1,000,000 to \$4,999,999	246	461	59	0	367	\$463,441,723	\$459,211,878	\$52,667,459	\$405,563,102	\$19,921,053
# of returns			40	0	134	246	246	236	244	244
average per return			1.5	0	2.7	\$1,883,909	\$1,866,715	\$223,167	\$1,662,144	\$81,644
\$5,000,000 and over	24	47	6	0	50	\$304,943,789	\$304,320,403	\$18,804,515	\$285,380,438	\$14,329,686
# of returns			4	0	18	24	24	24	24	24
average per return			1.5	0	2.8	\$12,705,991	\$12,680,017	\$783,522	\$11,890,851	\$597,070
GRAND TOTAL	168,420	263,348	34,338	592	131,166	\$8,569,261,273	\$7,745,599,440	\$2,080,353,665	\$5,470,838,643	\$197,226,405
# of returns			24,709	586	64,620	168,420	153,077	77,782	137,895	137,861
average per return			1.4	1.0	2.0	\$50,880	\$50,599	\$26,746	\$39,674	\$1,431

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	7,090	8,488	1,231	20	1,754	\$20,668,315	\$9,994,402	\$13,456,259	\$3,308,302	\$94,948
# of returns			1,007	20	1,065	7,090	5,401	843	1,911	1,887
average per return			1.2	1.0	1.6	\$2,915	\$1,850	\$15,962	\$1,731	\$50
\$10,000 to \$19,999	7,353	9,982	2,094	41	3,360	\$110,369,134	\$82,094,480	\$22,583,510	\$33,738,656	\$974,934
# of returns			1,632	37	1,949	7,353	6,349	1,632	5,155	5,157
average per return			1.3	1.1	1.7	\$15,010	\$12,930	\$13,838	\$6,545	\$189
\$20,000 to \$29,999	6,720	9,900	1,509	29	4,277	\$167,551,391	\$132,661,621	\$31,981,261	\$74,680,374	\$2,216,269
# of returns			1,069	29	2,386	6,720	5,973	2,246	6,078	6,069
average per return			1.4	1.0	1.8	\$24,933	\$22,210	\$14,239	\$12,287	\$365
\$30,000 to \$49,999	10,785	16,666	1,960	39	7,667	\$424,787,245	\$365,797,950	\$98,214,346	\$227,634,529	\$6,939,481
# of returns			1,393	39	4,226	10,785	10,155	6,327	10,378	10,378
average per return			1.4	1.0	1.8	\$39,387	\$36,022	\$15,523	\$21,934	\$669
\$50,000 to \$74,999	9,451	16,492	1,692	32	8,535	\$584,850,437	\$535,484,328	\$146,372,237	\$340,633,337	\$10,646,476
# of returns			1,194	31	4,505	9,451	9,374	7,769	9,327	9,326
average per return			1.4	1.0	1.9	\$61,882	\$57,124	\$18,840	\$36,521	\$1,142
\$75,000 to \$99,999	6,409	12,148	983	18	6,965	\$553,747,338	\$520,601,686	\$135,147,784	\$351,160,425	\$11,296,068
# of returns			652	17	3,636	6,409	6,409	6,004	6,374	6,375
average per return			1.5	1.1	1.9	\$86,402	\$81,230	\$22,509	\$55,093	\$1,772
\$100,000 to \$199,999	6,491	12,494	883	9	7,798	\$841,133,685	\$808,502,309	\$183,122,806	\$590,306,830	\$20,621,411
# of returns			578	9	3,913	6,491	6,491	6,311	6,482	6,481
average per return			1.5	1.0	2.0	\$129,585	\$124,558	\$29,017	\$91,069	\$3,182
\$200,000 to \$499,999	1,059	2,021	158	2	1,255	\$295,255,471	\$290,181,811	\$48,995,488	\$235,653,725	\$9,857,533
# of returns			103	2	609	1,059	1,059	1,042	1,057	1,057
average per return			1.5	1.0	2.1	\$278,806	\$274,015	\$47,021	\$222,945	\$9,326
\$500,000 to \$999,999	137	264	19	0	163	\$90,767,755	\$90,544,978	\$11,305,010	\$78,469,037	\$3,661,237
# of returns			14	0	81	137	137	129	136	136
average per return			1.4		2.0	\$662,538	\$660,912	\$87,636	\$576,978	\$26,921
\$1,000,000 and over	73	135	11	0	85	\$214,229,692	\$213,802,473	\$14,776,945	\$198,627,278	\$9,857,185
# of returns			9	0	37	73	73	67	73	73
average per return			1.2		2.3	\$2,934,653	\$2,928,801	\$220,551	\$2,720,922	\$135,030
GRAND TOTAL	55,568	88,590	10,540	190	41,859	\$3,303,360,463	\$3,049,666,038	\$705,955,646	\$2,134,212,493	\$76,165,542
# of returns			7,651	184	22,406	55,568	51,421	32,370	46,971	46,939
average per return			1.4	1.0	1.9	\$59,447	\$59,308	\$21,809	\$45,437	\$1,623

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	63,384	81,148	7,610	175	31,232	\$100,736,956	(\$18,440,871)	\$107,691,242	\$30,015,411	\$933,383
# of returns			6,392	174	17,723	63,384	48,544	6,038	14,676	14,480
average per return			1.2	1.0	1.8	\$1,589	(\$380)	\$17,836	\$2,045	\$64
\$10,000 to \$19,999	81,740	122,838	11,126	281	78,920	\$1,240,439,745	\$876,325,960	\$131,955,692	\$316,446,007	\$9,143,943
# of returns			8,933	275	39,807	81,740	71,705	10,372	50,555	50,465
average per return			1.2	1.0	2.0	\$15,175	\$12,221	\$12,722	\$6,259	\$181
\$20,000 to \$29,999	79,056	124,158	7,680	202	88,814	\$1,961,780,054	\$1,521,196,981	\$220,025,091	\$829,479,704	\$24,558,540
# of returns			5,774	199	41,570	79,056	70,992	16,288	73,646	73,632
average per return			1.3	1.0	2.1	\$24,815	\$21,428	\$13,508	\$11,263	\$334
\$30,000 to \$49,999	95,644	147,773	9,362	203	94,230	\$3,697,854,921	\$3,116,899,692	\$686,706,600	\$2,077,868,659	\$63,494,973
# of returns			7,056	200	42,964	95,644	88,330	42,517	93,242	93,228
average per return			1.3	1.0	2.2	\$38,663	\$35,287	\$16,151	\$22,285	\$681
\$50,000 to \$74,999	55,111	91,467	7,579	152	47,284	\$3,365,726,073	\$3,092,877,691	\$725,596,062	\$2,088,272,872	\$66,167,443
# of returns			5,699	150	23,637	55,111	54,303	40,621	54,510	54,506
average per return			1.3	1.0	2.0	\$61,072	\$56,956	\$17,863	\$38,310	\$1,214
\$75,000 to \$99,999	28,921	51,436	4,693	63	24,303	\$2,493,159,641	\$2,355,003,638	\$550,139,766	\$1,651,430,401	\$54,517,248
# of returns			3,259	63	13,066	28,921	28,919	25,633	28,791	28,785
average per return			1.4	1.0	1.9	\$86,206	\$81,434	\$21,463	\$57,359	\$1,894
\$100,000 to \$199,999	31,013	56,961	4,824	55	27,757	\$4,123,806,104	\$3,978,044,194	\$849,850,977	\$2,978,585,414	\$106,828,759
# of returns			3,282	55	15,005	31,013	31,012	29,818	30,925	30,921
average per return			1.5	1.0	1.8	\$132,970	\$128,275	\$28,501	\$96,317	\$3,455
\$200,000 to \$499,999	8,950	16,498	1,675	18	8,926	\$2,585,804,492	\$2,543,395,022	\$403,158,525	\$2,097,817,231	\$88,926,777
# of returns			1,139	18	4,528	8,950	8,950	8,779	8,930	8,930
average per return			1.5	1.0	2.0	\$288,917	\$284,178	\$45,923	\$234,918	\$9,958
\$500,000 to \$999,999	1,738	3,193	398	2	1,792	\$1,179,023,495	\$1,169,917,839	\$136,130,759	\$1,025,006,617	\$48,045,023
# of returns			265	2	841	1,738	1,738	1,676	1,736	1,736
average per return			1.5	1.0	2.1	\$678,379	\$673,140	\$81,224	\$590,442	\$27,676
\$1,000,000 to \$4,999,999	932	1,690	258	1	856	\$1,739,564,984	\$1,734,006,072	\$166,755,647	\$1,563,798,394	\$76,902,079
# of returns			168	1	410	932	932	909	929	929
average per return			1.5	1.0	2.1	\$1,866,486	\$1,860,522	\$183,450	\$1,683,314	\$82,779
\$5,000,000 and over	126	226	55	0	93	\$1,595,800,931	\$1,596,591,406	\$241,886,284	\$1,354,152,842	\$67,992,116
# of returns			37	0	42	126	126	126	126	126
average per return			1.5		2.2	\$12,665,087	\$12,671,360	\$1,919,733	\$10,747,245	\$539,620
GRAND TOTAL	446,615	697,388	55,260	1,152	404,207	\$24,083,697,396	\$21,965,817,624	\$4,219,896,645	\$16,012,873,552	\$607,510,284
# of returns			42,004	1,138	199,594	446,615	405,551	182,777	358,065	357,739
average per return			1.3	1.0	2.0	\$53,925	\$54,163	\$23,088	\$44,721	\$1,698

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	1,833	2,294	162	4	721	\$2,665,507	(\$341,729)	\$5,143,326	\$979,503	\$27,544
# of returns			131	4	379	1,833	1,393	256	484	477
average per return			1.2	1.0	1.9	\$1,454	(\$245)	\$20,091	\$2,024	\$58
\$10,000 to \$19,999	1,970	2,877	211	2	1,418	\$29,707,991	\$22,176,846	\$5,833,874	\$8,668,665	\$250,492
# of returns			164	2	773	1,970	1,712	404	1,270	1,267
average per return			1.3	1.0	1.8	\$15,080	\$12,954	\$14,440	\$6,826	\$198
\$20,000 to \$29,999	2,117	3,342	175	4	2,044	\$52,882,126	\$43,142,372	\$10,541,501	\$21,433,317	\$634,188
# of returns			130	4	1,058	2,117	1,946	692	1,862	1,860
average per return			1.3	1.0	1.9	\$24,980	\$22,170	\$15,233	\$11,511	\$341
\$30,000 to \$49,999	4,203	6,893	179	4	4,626	\$167,637,415	\$148,390,602	\$42,669,289	\$85,413,500	\$2,588,492
# of returns			138	4	2,238	4,203	4,033	2,633	4,032	4,033
average per return			1.3	1.0	2.1	\$39,885	\$36,794	\$16,205	\$21,184	\$642
\$50,000 to \$74,999	3,900	7,151	181	4	5,048	\$240,591,761	\$223,172,581	\$64,681,928	\$136,992,425	\$4,237,258
# of returns			141	4	2,383	3,900	3,863	3,252	3,849	3,850
average per return			1.3	1.0	2.1	\$61,690	\$57,772	\$19,890	\$35,592	\$1,101
\$75,000 to \$99,999	2,153	4,147	94	1	2,909	\$184,689,831	\$175,687,001	\$48,311,137	\$115,354,483	\$3,685,618
# of returns			69	1	1,376	2,153	2,153	2,001	2,143	2,143
average per return			1.4	1.0	2.1	\$85,783	\$81,601	\$24,144	\$53,828	\$1,720
\$100,000 to \$199,999	1,854	3,596	74	1	2,563	\$239,000,845	\$231,607,114	\$55,622,060	\$165,762,846	\$5,764,370
# of returns			52	1	1,192	1,854	1,854	1,797	1,848	1,848
average per return			1.4	1.0	2.2	\$128,911	\$124,923	\$30,952	\$89,698	\$3,120
\$200,000 to \$499,999	294	563	21	0	412	\$82,198,168	\$81,474,722	\$12,333,863	\$67,480,069	\$2,835,962
# of returns			16	0	168	294	294	277	294	294
average per return			1.3		2.5	\$279,586	\$277,125	\$44,527	\$229,524	\$9,646
\$500,000 to \$999,999	48	88	3	0	69	\$32,798,558	\$32,728,842	\$3,492,208	\$28,949,759	\$1,359,619
# of returns			2	0	28	48	48	41	48	48
average per return			1.5		2.5	\$683,303	\$681,851	\$85,176	\$603,120	\$28,325
\$1,000,000 and over	24	44	2	0	31	\$62,891,119	\$62,805,846	\$5,899,074	\$56,783,022	\$2,812,686
# of returns			1	0	13	24	24	23	24	24
average per return			2.0		2.4	\$2,620,463	\$2,616,910	\$256,481	\$2,365,959	\$117,195
GRAND TOTAL	18,396	30,995	1,102	20	19,841	\$1,095,063,321	\$1,020,844,197	\$254,528,260	\$687,817,589	\$24,196,229
# of returns			843	20	9,608	18,396	17,320	11,376	15,854	15,845
average per return			1.3	1.0	2.1	\$59,527	\$58,940	\$22,374	\$43,384	\$1,527

TABLE 57
Scottsdale/Paradise 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	17,775	20,507	3,263	74	2,469	(\$329,829,514)	(\$337,362,079)	\$104,029,730	\$6,972,118	\$200,210
# of returns			2,710	74	1,522	17,775	14,760	3,489	3,756	3,709
average per return			1.2	1.0	1.6	(\$18,556)	(\$22,856)	\$29,816	\$1,856	\$54
\$10,000 to \$19,999	13,277	16,655	4,350	60	3,456	\$198,055,524	\$150,036,193	\$57,090,865	\$66,871,270	\$1,935,393
# of returns			3,420	60	2,027	13,277	11,345	3,659	9,439	9,424
average per return			1.3	1.0	1.7	\$14,917	\$13,225	\$15,603	\$7,085	\$205
\$20,000 to \$29,999	11,708	15,417	3,155	44	3,863	\$291,109,891	\$229,390,892	\$73,133,388	\$139,293,659	\$4,159,559
# of returns			2,361	43	2,266	11,708	10,143	4,264	10,155	10,146
average per return			1.3	1.0	1.7	\$24,864	\$22,616	\$17,151	\$13,717	\$410
\$30,000 to \$49,999	18,664	25,550	4,514	79	6,654	\$734,213,882	\$609,714,882	\$178,616,781	\$408,809,454	\$12,693,919
# of returns			3,328	79	3,935	18,664	16,869	10,129	17,297	17,291
average per return			1.4	1.0	1.7	\$39,339	\$36,144	\$17,634	\$23,635	\$734
\$50,000 to \$74,999	15,347	23,520	4,776	67	7,035	\$945,923,322	\$843,722,504	\$254,115,535	\$536,581,893	\$17,272,511
# of returns			3,493	66	4,081	15,347	15,053	11,810	14,648	14,643
average per return			1.4	1.0	1.7	\$61,636	\$56,050	\$21,517	\$36,632	\$1,180
\$75,000 to \$99,999	11,041	18,875	3,771	38	6,842	\$958,783,805	\$880,345,855	\$253,139,418	\$578,451,708	\$19,249,202
# of returns			2,514	38	3,828	11,041	11,021	9,916	10,810	10,808
average per return			1.5	1.0	1.8	\$86,838	\$79,879	\$25,528	\$53,511	\$1,781
\$100,000 to \$199,999	19,501	35,491	5,527	44	15,652	\$2,707,251,805	\$2,587,277,546	\$645,790,512	\$1,853,083,983	\$66,864,083
# of returns			3,644	44	8,417	19,501	19,494	18,811	19,330	19,330
average per return			1.5	1.0	1.9	\$138,826	\$132,721	\$34,330	\$95,866	\$3,459
\$200,000 to \$499,999	10,461	19,433	2,525	28	10,324	\$3,135,566,749	\$3,083,793,146	\$558,218,161	\$2,476,486,243	\$105,029,554
# of returns			1,692	28	5,256	10,461	10,460	10,341	10,422	10,422
average per return			1.5	1.0	2.0	\$299,739	\$294,818	\$53,981	\$237,621	\$10,078
\$500,000 to \$999,999	2,657	4,920	667	7	2,680	\$1,822,590,389	\$1,814,002,622	\$241,582,971	\$1,560,225,569	\$73,075,291
# of returns			453	6	1,288	2,657	2,657	2,593	2,648	2,648
average per return			1.5	1.2	2.1	\$685,958	\$682,726	\$93,167	\$589,209	\$27,597
\$1,000,000 to \$4,999,999	1,575	2,954	416	4	1,498	\$2,995,204,155	\$2,991,794,783	\$291,137,417	\$2,693,763,304	\$132,417,352
# of returns			275	4	725	1,575	1,575	1,550	1,571	1,571
average per return			1.5	1.0	2.1	\$1,901,717	\$1,899,552	\$187,831	\$1,714,681	\$84,289
\$5,000,000 and over	226	426	66	0	231	\$3,572,028,106	\$3,569,198,356	\$405,616,686	\$3,162,477,070	\$158,904,339
# of returns			41	0	107	226	226	226	226	226
average per return			1.6		2.2	\$15,805,434	\$15,792,913	\$1,794,764	\$13,993,261	\$703,116
GRAND TOTAL	122,232	183,748	33,030	445	60,704	\$17,030,898,114	\$16,421,914,700	\$3,062,471,464	\$13,483,016,271	\$591,801,413
# of returns			23,932	442	33,453	122,232	113,604	76,788	100,302	100,217
average per return			1.4	1.0	1.8	\$139,333	\$144,554	\$39,882	\$134,424	\$5,905

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	5,876	7,639	4,382	54	662	\$12,644,315	\$1,423,159	\$20,870,750	\$1,616,954	\$45,611
# of returns			3,423	54	396	5,876	4,974	1,607	978	960
average per return			1.3	1.0	1.7	\$2,152	\$286	\$12,987	\$1,653	\$47
\$10,000 to \$19,999	9,230	13,172	8,697	101	1,428	\$138,467,455	\$105,119,924	\$45,057,649	\$27,860,205	\$802,687
# of returns			6,269	101	844	9,230	8,701	3,528	5,385	5,366
average per return			1.4	1.0	1.7	\$15,002	\$12,082	\$12,771	\$5,174	\$150
\$20,000 to \$29,999	7,402	11,329	6,605	85	1,611	\$183,473,174	\$144,597,419	\$51,858,775	\$62,201,261	\$1,834,367
# of returns			4,441	84	925	7,402	7,026	3,623	6,159	6,156
average per return			1.5	1.0	1.7	\$24,787	\$20,580	\$14,314	\$10,099	\$298
\$30,000 to \$49,999	11,168	17,418	9,102	127	2,693	\$438,824,698	\$351,642,392	\$110,612,079	\$196,053,530	\$5,928,147
# of returns			6,132	125	1,500	11,168	10,828	7,053	10,454	10,455
average per return			1.5	1.0	1.8	\$39,293	\$32,475	\$15,683	\$18,754	\$567
\$50,000 to \$74,999	9,592	16,450	8,017	115	2,893	\$590,239,096	\$481,627,149	\$133,951,512	\$299,701,625	\$9,304,694
# of returns			5,242	114	1,582	9,592	9,544	7,264	9,349	9,348
average per return			1.5	1.0	1.8	\$61,535	\$50,464	\$18,440	\$32,057	\$995
\$75,000 to \$99,999	5,091	9,419	4,525	44	1,645	\$436,342,297	\$369,205,396	\$94,900,130	\$247,746,052	\$7,947,361
# of returns			2,781	44	898	5,091	5,091	4,284	5,030	5,030
average per return			1.6	1.0	1.8	\$85,709	\$72,521	\$22,152	\$49,253	\$1,580
\$100,000 to \$199,999	3,764	6,921	3,577	39	965	\$482,852,592	\$430,119,684	\$93,008,274	\$320,090,686	\$11,286,627
# of returns			2,195	39	530	3,764	3,763	3,389	3,726	3,726
average per return			1.6	1.0	1.8	\$128,282	\$114,303	\$27,444	\$85,907	\$3,029
\$200,000 to \$499,999	550	986	597	6	77	\$151,726,583	\$142,156,650	\$22,936,614	\$117,236,426	\$4,939,194
# of returns			368	6	43	550	550	521	546	546
average per return			1.6	1.0	1.8	\$275,867	\$258,466	\$44,024	\$214,719	\$9,047
\$500,000 to \$999,999	59	101	65	0	9	\$40,450,787	\$38,747,786	\$4,498,644	\$34,019,147	\$1,601,934
# of returns			41	0	3	59	59	56	58	58
average per return			1.6		3.0	\$685,607	\$656,742	\$80,333	\$586,537	\$27,620
\$1,000,000 and over	23	43	22	0	12	\$43,680,504	\$43,601,992	\$4,668,312	\$38,830,780	\$1,908,135
# of returns			13	0	6	23	23	23	23	23
average per return			1.7		2.0	\$1,899,152	\$1,895,738	\$202,970	\$1,688,295	\$82,962
GRAND TOTAL	52,755	83,478	45,589	571	11,995	\$2,518,701,501	\$2,108,241,551	\$582,362,739	\$1,345,356,666	\$45,598,757
# of returns			30,905	567	6,727	52,755	50,559	31,348	41,708	41,668
average per return			1.5	1.0	1.8	\$47,743	\$41,699	\$18,577	\$32,256	\$1,094

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	9,814	11,349	919	20	2,429	\$34,920,157	\$17,947,230	\$10,381,258	\$5,548,945	\$159,766
# of returns			757	20	1,421	9,814	7,294	716	3,042	3,022
average per return			1.2	1.0	1.7	\$3,558	\$2,460	\$14,499	\$1,824	\$53
\$10,000 to \$19,999	10,567	13,670	1,356	31	4,959	\$159,234,263	\$112,861,054	\$15,956,695	\$60,220,053	\$1,744,205
# of returns			1,078	31	2,670	10,567	8,485	1,269	8,139	8,129
average per return			1.3	1.0	1.9	\$15,069	\$13,301	\$12,574	\$7,399	\$215
\$20,000 to \$29,999	9,333	12,782	1,083	30	5,403	\$231,353,483	\$173,204,285	\$22,749,490	\$122,627,476	\$3,659,304
# of returns			799	30	2,821	9,333	7,701	1,709	8,837	8,827
average per return			1.4	1.0	1.9	\$24,789	\$22,491	\$13,312	\$13,877	\$415
\$30,000 to \$49,999	11,556	16,231	1,532	33	6,082	\$446,467,339	\$369,717,929	\$67,644,418	\$276,300,081	\$8,546,588
# of returns			1,135	31	3,264	11,556	10,257	4,732	11,296	11,294
average per return			1.4	1.1	1.9	\$38,635	\$36,046	\$14,296	\$24,460	\$757
\$50,000 to \$74,999	7,188	11,467	1,360	22	4,406	\$440,922,525	\$402,676,654	\$87,416,767	\$282,066,870	\$9,032,511
# of returns			1,000	22	2,461	7,188	7,053	5,104	7,102	7,101
average per return			1.4	1.0	1.8	\$61,341	\$57,093	\$17,127	\$39,717	\$1,272
\$75,000 to \$99,999	4,298	7,609	923	12	3,169	\$370,603,373	\$347,708,394	\$77,173,575	\$247,892,256	\$8,212,838
# of returns			624	12	1,732	4,298	4,297	3,750	4,275	4,275
average per return			1.5	1.0	1.8	\$86,227	\$80,919	\$20,580	\$57,986	\$1,921
\$100,000 to \$199,999	5,163	9,617	1,082	19	4,486	\$691,622,220	\$662,341,473	\$129,858,636	\$506,374,013	\$18,145,496
# of returns			712	19	2,465	5,163	5,163	4,931	5,148	5,148
average per return			1.5	1.0	1.8	\$133,957	\$128,286	\$26,335	\$98,363	\$3,525
\$200,000 to \$499,999	1,417	2,674	243	6	1,526	\$406,337,207	\$399,254,919	\$59,921,611	\$332,078,313	\$14,021,182
# of returns			159	6	767	1,417	1,417	1,388	1,415	1,415
average per return			1.5	1.0	2.0	\$286,759	\$281,761	\$43,171	\$234,684	\$9,909
\$500,000 to \$999,999	238	451	40	0	291	\$157,400,165	\$156,617,268	\$14,567,706	\$140,763,462	\$6,583,274
# of returns			26	0	136	238	238	230	238	238
average per return			1.5		2.1	\$661,345	\$658,056	\$63,338	\$591,443	\$27,661
\$1,000,000 to \$4,999,999	131	237	22	0	125	\$261,415,662	\$259,767,379	\$19,910,624	\$239,199,081	\$11,786,695
# of returns			14	0	60	131	131	126	131	131
average per return			1.6		2.1	\$1,995,539	\$1,982,957	\$158,021	\$1,825,947	\$89,975
\$5,000,000 and over	18	32	8	0	13	\$213,297,849	\$212,657,917	\$45,606,457	\$169,910,403	\$8,529,344
# of returns			4	0	9	18	18	18	16	16
average per return			2.0		1.4	\$11,849,881	\$11,814,329	\$2,533,692	\$10,619,400	\$533,084
GRAND TOTAL	59,723	86,119	8,568	173	32,889	\$3,413,574,243	\$3,114,754,502	\$551,187,237	\$2,382,980,953	\$90,421,203
# of returns			6,307	171	17,805	59,723	52,054	23,973	49,639	49,596
average per return			1.4	1.0	1.8	\$57,157	\$59,837	\$22,992	\$48,006	\$1,823

TABLE 60
Tolleson

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	853	1,175	62		585	\$1,596,623	\$954,018	\$1,308,306	\$370,091	\$10,669
# of returns			48		339	853	649	71	189	187
average per return			1.3		1.7	\$1,872	\$1,470	\$18,427	\$1,958	\$57
\$10,000 to \$19,999	1,276	2,017	99		1,394	\$19,387,202	\$13,728,948	\$1,636,742	\$4,556,342	\$131,466
# of returns			74		750	1,276	1,129	130	754	752
average per return			1.3		1.9	\$15,194	\$12,160	\$12,590	\$6,043	\$175
\$20,000 to \$29,999	1,348	2,250	74		1,761	\$33,577,610	\$26,749,038	\$3,908,872	\$13,065,868	\$384,945
# of returns			58		878	1,348	1,251	287	1,259	1,257
average per return			1.3		2.0	\$24,909	\$21,382	\$13,620	\$10,378	\$306
\$30,000 to \$49,999	1,813	3,019	72		2,300	\$70,526,570	\$60,992,336	\$14,640,063	\$36,305,651	\$1,095,911
# of returns			53		1,072	1,813	1,723	913	1,764	1,763
average per return			1.4		2.1	\$38,900	\$35,399	\$16,035	\$20,582	\$622
\$50,000 to \$74,999	1,154	2,105	44		1,654	\$69,996,991	\$64,560,666	\$15,863,598	\$41,557,293	\$1,286,291
# of returns			33		745	1,154	1,143	871	1,148	1,148
average per return			1.3		2.2	\$60,656	\$56,484	\$18,213	\$36,200	\$1,120
\$75,000 to \$99,999	457	872	16		593	\$38,874,218	\$36,964,664	\$8,333,701	\$25,779,195	\$828,811
# of returns			12		278	457	457	393	455	455
average per return			1.3		2.1	\$85,064	\$80,885	\$21,205	\$56,658	\$1,822
\$100,000 to \$199,999	176	335	16		222	\$21,703,997	\$20,766,859	\$4,170,086	\$15,631,973	\$544,429
# of returns			12		102	176	176	167	176	176
average per return			1.3		2.2	\$123,318	\$117,994	\$24,971	\$88,818	\$3,093
\$200,000 and over	34	62	13		30	\$23,743,346	\$23,168,919	\$2,513,444	\$20,564,060	\$975,081
# of returns			8		15	34	34	33	33	33
average per return			1.6		2.0	\$698,334	\$681,440	\$76,165	\$623,153	\$29,548
GRAND TOTAL	7,111	11,835	396	9	8,539	\$279,406,557	\$247,885,448	\$52,374,812	\$157,830,473	\$5,257,603
# of returns			298	9	4,179	7,111	6,562	2,865	5,778	5,772
average per return			1.3	1.0	2.0	\$39,292	\$37,776	\$18,281	\$27,316	\$911

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	554	713	166	1	141	(\$512,946)	(\$1,788,352)	\$1,426,578	\$235,387	\$6,735
# of returns			135	1	83	554	436	95	125	121
average per return			1.2	1.0	1.7	(\$926)	(\$4,102)	\$15,017	\$1,883	\$56
\$10,000 to \$19,999	551	791	236	4	222	\$8,090,805	\$6,201,011	\$1,761,668	\$2,105,305	\$60,678
# of returns			187	4	137	551	494	128	358	358
average per return			1.3	1.0	1.6	\$14,684	\$12,553	\$13,763	\$5,881	\$170
\$20,000 to \$29,999	462	699	195	1	264	\$11,438,790	\$8,931,332	\$2,048,952	\$4,735,499	\$140,199
# of returns			140	1	132	462	414	139	414	414
average per return			1.4	1.0	2.0	\$24,759	\$21,573	\$14,741	\$11,439	\$338
\$30,000 to \$49,999	552	908	229	2	312	\$21,616,978	\$18,115,411	\$4,209,737	\$11,177,679	\$337,607
# of returns			153	2	162	552	525	280	530	530
average per return			1.5	1.0	1.9	\$39,161	\$34,506	\$15,035	\$21,090	\$637
\$50,000 to \$74,999	492	876	231	4	314	\$30,137,557	\$26,051,924	\$6,893,141	\$16,722,849	\$518,831
# of returns			155	4	160	492	484	352	482	482
average per return			1.5	1.0	2.0	\$61,255	\$53,826	\$19,582	\$34,695	\$1,077
\$75,000 to \$99,999	306	573	137	0	237	\$26,617,413	\$24,008,706	\$5,665,221	\$16,635,055	\$539,059
# of returns			87	0	120	306	306	269	304	304
average per return			1.6	0	2.0	\$86,985	\$78,460	\$21,060	\$54,721	\$1,773
\$100,000 to \$199,999	307	561	151	0	189	\$41,343,025	\$39,143,396	\$8,078,638	\$29,602,783	\$1,069,211
# of returns			100	0	99	307	307	294	307	307
average per return			1.5	0	1.9	\$134,668	\$127,503	\$27,479	\$96,426	\$3,483
\$200,000 to \$499,999	86	159	38	0	56	\$24,389,631	\$23,984,545	\$3,427,128	\$20,127,667	\$853,009
# of returns			27	0	27	86	86	80	86	86
average per return			1.4	0	2.1	\$283,600	\$278,890	\$42,839	\$234,043	\$9,918
\$500,000 to \$999,999	16	29	16	0	1	\$10,796,699	\$10,462,982	\$1,108,149	\$9,277,433	\$434,580
# of returns			10	0	1	16	16	14	16	16
average per return			1.6	0	1.0	\$674,794	\$653,936	\$79,153	\$579,840	\$27,162
\$1,000,000 and over	17	29	8	0	6	\$35,829,264	\$35,908,120	\$4,283,797	\$31,546,848	\$1,556,959
# of returns			6	0	3	17	17	15	17	17
average per return			1.3	0	2.0	\$2,107,604	\$2,112,243	\$285,587	\$1,855,697	\$91,586
GRAND TOTAL	3,343	5,338	1,407	12	1,742	\$209,747,216	\$191,019,075	\$38,903,009	\$142,166,505	\$5,516,868
# of returns			1,000	12	924	3,343	3,085	1,666	2,639	2,636
average per return			1.4	1.0	1.9	\$62,742	\$61,918	\$23,351	\$53,871	\$2,093

TABLE 62
Youngtown

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	334	426	116	1	113	\$1,761,497	\$1,001,223	\$1,183,417	\$119,378	\$3,427
# of returns			98	1	70	334	265	68	64	63
average per return			1.2	1.0	1.6	\$5,274	\$3,779	\$17,403	\$1,865	\$54
\$10,000 to \$19,999	454	655	140	1	305	\$6,867,891	\$4,917,564	\$1,068,325	\$1,820,087	\$52,480
# of returns			109	1	165	454	394	85	306	306
average per return			1.3	1.0	1.8	\$15,128	\$12,481	\$12,569	\$5,948	\$172
\$20,000 to \$29,999	430	652	89	0	363	\$10,651,162	\$8,570,832	\$1,912,849	\$4,491,517	\$132,691
# of returns			73	0	186	430	394	139	389	389
average per return			1.2		2.0	\$24,770	\$21,754	\$13,762	\$11,546	\$341
\$30,000 to \$49,999	577	909	112	5	484	\$22,207,287	\$18,932,442	\$4,239,849	\$12,021,469	\$365,459
# of returns			82	5	250	577	543	286	557	557
average per return			1.4	1.0	1.9	\$38,487	\$34,866	\$14,825	\$21,582	\$656
\$50,000 to \$74,999	280	486	52	1	272	\$16,958,526	\$15,584,156	\$3,705,755	\$10,198,456	\$319,754
# of returns			38	1	137	280	280	202	275	275
average per return			1.4	1.0	2.0	\$60,566	\$55,658	\$18,345	\$37,085	\$1,163
\$75,000 to \$99,999	85	160	11	1	98	\$7,238,994	\$6,828,853	\$1,338,669	\$4,937,959	\$159,339
# of returns			8	1	47	85	85	70	85	85
average per return			1.4	1.0	2.1	\$85,165	\$80,339	\$19,124	\$58,094	\$1,875
\$100,000 and over	44	73	11	1	33	\$5,976,752	\$5,530,434	\$1,479,577	\$3,983,438	\$151,614
# of returns			9	1	18	44	44	43	42	42
average per return			1.2	1.0	1.8	\$135,835	\$125,692	\$34,409	\$94,844	\$3,610
GRAND TOTAL	2,204	3,361	531	10	1,668	\$71,662,109	\$61,365,504	\$14,928,441	\$37,572,304	\$1,184,764
# of returns			417	10	872	2,204	2,005	893	1,718	1,717
average per return			1.3	1.0	1.9	\$32,515	\$30,607	\$16,717	\$21,870	\$690

CITIES/TOWNS WITHIN MARICOPA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Phoenix 446,615 or 34.0% of the county total
Most People Represented:	Phoenix 1,006,549 or 34.9% of the county total
Most Age 65 Exemptions:	Phoenix 55,260 or 23.0% of the county total
Most Blind Exemptions:	Phoenix 1,152 or 28.9% of the county total
Most Dependents Claimed:	Phoenix 404,207 or 39.2% of the county total
Most Dependents as a % of Total Population:	Tolleson 46.5%
Least Dependents as a % of Total Population:	Surprise/Sun City 12.9%
Most 65 & Over Persons as a % of Total Population:	Surprise/Sun City 49.0%
Least 65 & Over Persons as a % of Total Population:	El Mirage 2.0%
Highest Average FAGI:	Carefree \$195,486
Lowest Average FAGI:	Youngtown \$32,515
Highest Per Capita FAGI:	Carefree \$103,468
Lowest Per Capita FAGI:	Gila Bend \$13,944
Highest % of Itemizers:	Carefree 77.1%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN MARICOPA COUNTY

	<u>2005</u>	<u>2004</u>	<u>% chg</u>		<u>2005</u>	<u>2004</u>	<u>% chg</u>
Carefree	\$195,486	\$139,621	40.0%	Tempe/Guadalupe	\$57,157	\$51,761	10.4%
Scottsdale/Paradise Valley	\$139,333	\$112,516	23.8%	Phoenix	\$53,925	\$48,404	11.4%
Cave Creek	\$96,783	\$85,804	12.8%	Mesa	\$50,880	\$46,313	9.9%
Fountain Hills	\$88,121	\$75,410	16.9%	Glendale	\$50,513	\$47,545	6.2%
Litchfield Park	\$78,755	\$67,464	16.7%	Surprise/Sun City	\$47,743	\$44,271	7.8%
Chandler	\$76,150	\$60,418	26.0%	Buckeye	\$47,487	\$41,511	14.4%
Gilbert	\$73,275	\$65,824	11.3%	Avondale	\$44,800	\$42,865	4.5%
Maricopa County	\$64,473	\$56,588	13.9%	Tolleson	\$39,292	\$35,484	10.7%
Wickenburg	\$62,742	\$51,163	22.6%	Gila Bend	\$36,237	\$28,279	28.1%
Goodyear	\$62,171	\$57,592	8.0%	El Mirage	\$36,091	\$33,964	6.3%
Queen Creek (partial)	\$59,527	\$52,648	13.1%	Youngtown	\$32,515	\$30,179	7.7%
Peoria	\$59,447	\$54,635	8.8%				

MOHAVE COUNTY

The 2005 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 2005 and 2004.

Mohave County	2005	2004	% chg
# of returns	62,026	53,865	15.2%
# of people represented	128,656	112,496	14.4%
# of people over 65	19,767	17,199	14.9%
# of blind persons	219	265	(17.4%)
# of dependents	38,056	33,496	13.6%
<u>Total</u> FAGI (millions)	\$2,657.3	\$2,094.9	26.8%
<u>Average</u> FAGI	\$42,842	\$38,892	10.2%
<u>Total</u> Taxable Income (millions)	\$1,618.9	\$1,262.7	28.2%
<u>Average</u> Taxable Income	\$34,207	\$31,213	9.6%
<u>Total</u> Tax Liability (millions)	\$58.0	\$44.2	31.2%
<u>Average</u> Tax Liability	\$1,228	\$1,094	12.2%
<u>Average Tax Liability Per Return</u>	\$936	\$821	13.9%

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 \$20,654. This is a 10.9% increase over the 2004 per capita figure, \$18,622.

The four incorporated cities/towns in this county account for 80.1% of the returns and 82.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$21,263. This is a 10.9% increase over the 2004 incorporated area per capita FAGI of \$19,165.

**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	10,444	13,883	2,788	32	3,969	\$11,247,957	(\$9,794,885)	\$17,614,945	\$3,997,079	\$115,155
# of returns			2,179	32	2,392	10,444	8,018	1,267	2,316	2,300
average per return			1.3	1.0	1.7	\$1,077	(\$1,222)	\$13,903	\$1,726	\$50
\$10,000 to \$19,999	13,585	20,302	4,961	59	7,840	\$204,786,446	\$147,298,761	\$29,886,964	\$52,666,478	\$1,520,496
# of returns			3,632	59	4,368	13,585	11,813	2,391	8,712	8,697
average per return			1.4	1.0	1.8	\$15,074	\$12,469	\$12,500	\$6,045	\$175
\$20,000 to \$29,999	10,500	16,536	3,488	46	6,762	\$258,447,537	\$202,404,826	\$40,889,576	\$107,155,049	\$3,163,019
# of returns			2,426	46	3,671	10,500	9,409	3,004	9,498	9,494
average per return			1.4	1.0	1.8	\$24,614	\$21,512	\$13,612	\$11,282	\$333
\$30,000 to \$49,999	11,865	19,779	3,631	40	7,977	\$461,107,477	\$382,707,966	\$100,343,301	\$238,942,160	\$7,203,176
# of returns			2,496	39	4,197	11,865	11,078	5,494	11,363	11,361
average per return			1.5	1.0	1.9	\$38,863	\$34,546	\$18,264	\$21,028	\$634
\$50,000 to \$74,999	7,837	14,262	2,487	22	5,779	\$479,208,182	\$422,568,246	\$100,898,729	\$276,043,958	\$8,546,800
# of returns			1,736	22	2,966	7,837	7,711	5,396	7,702	7,703
average per return			1.4	1.0	1.9	\$61,147	\$54,801	\$18,699	\$35,840	\$1,110
\$75,000 to \$99,999	3,675	6,936	1,148	9	2,646	\$315,506,396	\$289,756,842	\$68,521,726	\$199,776,290	\$6,449,631
# of returns			782	9	1,419	3,675	3,673	3,103	3,641	3,641
average per return			1.5	1.0	1.9	\$85,852	\$78,888	\$22,083	\$54,869	\$1,772
\$100,000 to \$199,999	3,063	5,761	959	8	2,207	\$401,490,236	\$381,556,236	\$82,256,846	\$283,270,002	\$10,059,469
# of returns			662	8	1,179	3,063	3,061	2,810	3,040	3,040
average per return			1.4	1.0	1.9	\$131,077	\$124,651	\$29,273	\$93,181	\$3,309
\$200,000 to \$499,999	816	1,508	232	3	686	\$241,000,991	\$236,747,949	\$34,497,290	\$198,409,779	\$8,455,893
# of returns			169	3	336	816	816	767	813	813
average per return			1.4	1.0	2.0	\$295,344	\$290,132	\$44,977	\$244,047	\$10,401
\$500,000 to \$999,999	165	300	51	0	139	\$111,312,604	\$110,596,352	\$11,800,985	\$98,062,605	\$4,605,131
# of returns			37	0	65	165	165	157	164	164
average per return			1.4		2.1	\$674,622	\$670,281	\$75,165	\$597,943	\$28,080
\$1,000,000 and over	76	142	22	0	51	\$173,195,750	\$171,687,905	\$10,774,477	\$160,538,053	\$7,929,520
# of returns			17	0	24	76	76	72	76	76
average per return			1.3		2.1	\$2,278,891	\$2,259,052	\$149,645	\$2,112,343	\$104,336
GRAND TOTAL	62,026	99,409	19,767	219	38,056	\$2,657,303,576	\$2,335,530,198	\$497,484,839	\$1,618,861,453	\$58,048,290
# of returns			14,137	218	20,618	62,026	55,820	24,461	47,325	47,289
average per return			1.4	1.0	1.8	\$42,842	\$41,840	\$20,338	\$34,207	\$1,228

TABLE 64
Bullhead City

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,203	2,961	554	6	933	\$6,827,789	\$2,466,439	\$2,891,699	\$892,962	\$25,680
# of returns			440	6	582	2,203	1,746	207	516	511
average per return			1.3	1.0	1.6	\$3,099	\$1,413	\$13,970	\$1,730	\$50
\$10,000 to \$19,999	3,533	5,327	1,025	14	2,342	\$53,830,455	\$39,097,111	\$5,680,580	\$14,229,293	\$410,620
# of returns			784	14	1,354	3,533	3,094	446	2,344	2,339
average per return			1.3	1.0	1.7	\$15,236	\$12,636	\$12,737	\$6,071	\$176
\$20,000 to \$29,999	2,600	4,131	739	12	1,892	\$63,602,694	\$50,222,385	\$7,817,805	\$26,758,704	\$788,572
# of returns			529	12	1,036	2,600	2,345	593	2,440	2,441
average per return			1.4	1.0	1.8	\$24,463	\$21,417	\$13,183	\$10,967	\$323
\$30,000 to \$49,999	2,452	4,056	776	6	1,574	\$94,697,499	\$78,426,941	\$15,538,008	\$50,419,519	\$1,520,709
# of returns			544	6	820	2,452	2,284	1,009	2,375	2,374
average per return			1.4	1.0	1.9	\$38,621	\$34,337	\$15,399	\$21,229	\$640
\$50,000 to \$74,999	1,366	2,460	538	5	874	\$83,274,798	\$72,353,365	\$17,448,387	\$47,312,724	\$1,465,451
# of returns			366	5	453	1,366	1,341	906	1,340	1,340
average per return			1.5	1.0	1.9	\$60,963	\$53,955	\$19,259	\$35,308	\$1,093
\$75,000 to \$99,999	563	1,043	210	2	308	\$48,386,971	\$44,008,940	\$10,683,843	\$30,123,504	\$976,390
# of returns			144	2	170	563	562	470	559	559
average per return			1.5	1.0	1.8	\$85,945	\$78,308	\$22,732	\$53,888	\$1,747
\$100,000 to \$199,999	475	896	201	0	251	\$62,925,408	\$59,485,264	\$14,303,107	\$42,781,815	\$1,514,476
# of returns			135	0	146	475	475	436	471	471
average per return			1.5		1.7	\$132,475	\$125,232	\$32,805	\$90,832	\$3,216
\$200,000 to \$499,999	146	272	39	0	104	\$41,937,580	\$41,105,174	\$6,422,604	\$33,942,545	\$1,433,400
# of returns			30	0	54	146	146	137	146	146
average per return			1.3		1.9	\$287,244	\$281,542	\$46,880	\$232,483	\$9,818
\$500,000 to \$999,999	32	57	14	0	15	\$21,169,264	\$20,975,536	\$2,090,554	\$18,736,182	\$879,441
# of returns			9	0	8	32	32	30	32	32
average per return			1.6		1.9	\$661,540	\$655,486	\$69,685	\$585,505	\$27,482
\$1,000,000 and over	13	24	4	0	9	\$38,423,556	\$37,689,490	\$3,901,778	\$33,726,812	\$1,672,519
# of returns			2	0	5	13	13	13	13	13
average per return			2.0		1.8	\$2,955,658	\$2,899,192	\$300,137	\$2,594,370	\$128,655
GRAND TOTAL	13,383	21,227	4,100	45	8,302	\$515,076,014	\$445,830,645	\$86,778,365	\$298,924,060	\$10,687,258
# of returns			2,983	45	4,629	13,383	12,038	4,247	10,236	10,226
average per return			1.4	1.0	1.8	\$38,487	\$37,036	\$20,433	\$29,203	\$1,045

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	209	282	11		280	\$1,050,363	\$375,501	\$11,709	\$64,311	\$1,842
# of returns			11		115	209	203	1	35	35
average per return			1.0		2.4	\$5,026	\$1,850	\$11,709	\$1,838	\$52
\$10,000 to \$19,999	327	535	12		816	\$4,768,012	\$2,857,037	\$59,332	\$708,391	\$20,489
# of returns			11		264	327	322	4	126	126
average per return			1.1		3.1	\$14,581	\$8,873	\$14,833	\$5,623	\$162
\$20,000 to \$29,999	189	340	7		541	\$4,642,995	\$3,389,596	\$96,745	\$1,209,669	\$35,323
# of returns			5		156	189	189	8	145	145
average per return			1.4		3.5	\$24,566	\$17,934	\$12,093	\$8,343	\$244
\$30,000 to \$49,999	133	257	3		505	\$5,049,961	\$3,919,175	\$412,074	\$1,962,743	\$57,591
# of returns			3		123	133	133	25	128	128
average per return			1.0		4.1	\$37,970	\$29,467	\$16,483	\$15,334	\$449
\$50,000 to \$99,999	53	102	0		302	\$3,352,103	\$2,611,157	\$522,774	\$1,572,489	\$47,941
# of returns			0		49	53	53	24	52	52
average per return					6.2	\$63,247	\$49,267	\$21,782	\$30,240	\$922
\$100,000 and over	17	34	0		106	3,787,732	3,869,279	996,260	2,724,819	110,532
# of returns			0		17	17	17	11	17	17
average per return					6.2	\$222,808	\$227,605	\$90,570	\$160,283	\$6,502
GRAND TOTAL	928	1,550	33	0	2,550	\$22,651,166	\$17,021,745	\$2,098,894	\$8,242,422	\$273,718
# of returns			30	0	724	928	917	73	503	503
average per return			1.1		3.5	\$24,409	\$18,562	\$28,752	\$16,387	\$544

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	2,906	3,830	692	11	1,113	\$6,517,352	\$140,089	\$3,525,487	\$1,146,450	\$33,026
# of returns			545	11	672	2,906	2,158	263	658	653
average per return			1.3	1.0	1.7	\$2,243	\$65	\$13,405	\$1,742	\$51
\$10,000 to \$19,999	3,296	4,931	1,217	12	1,759	\$49,247,957	\$34,927,769	\$5,546,203	\$13,023,897	\$376,569
# of returns			885	12	1,034	3,296	2,816	480	2,154	2,148
average per return			1.4	1.0	1.7	\$14,942	\$12,403	\$11,555	\$6,046	\$175
\$20,000 to \$29,999	2,549	3,999	791	10	1,552	\$62,759,877	\$48,288,907	\$8,779,538	\$27,058,714	\$799,557
# of returns			543	10	890	2,549	2,234	674	2,327	2,327
average per return			1.5	1.0	1.7	\$24,621	\$21,615	\$13,026	\$11,628	\$344
\$30,000 to \$49,999	3,133	5,185	801	14	2,183	\$121,331,877	\$100,875,414	\$33,834,786	\$66,264,285	\$2,002,330
# of returns			550	14	1,179	3,133	2,902	1,301	3,046	3,045
average per return			1.5	1.0	1.9	\$38,727	\$34,760	\$26,006	\$21,754	\$658
\$50,000 to \$74,999	2,192	4,002	515	4	1,868	\$134,503,139	\$119,892,765	\$25,281,194	\$81,464,907	\$2,527,460
# of returns			378	4	958	2,192	2,147	1,439	2,171	2,171
average per return			1.4	1.0	2.0	\$61,361	\$55,842	\$17,569	\$37,524	\$1,164
\$75,000 to \$99,999	1,027	1,962	218	1	919	\$87,872,391	\$81,887,147	\$17,083,699	\$58,271,976	\$1,882,899
# of returns			155	1	481	1,027	1,027	834	1,021	1,021
average per return			1.4	1.0	1.9	\$85,562	\$79,734	\$20,484	\$57,073	\$1,844
\$100,000 to \$199,999	841	1,582	190	4	726	\$110,165,575	\$105,686,777	\$19,590,785	\$81,561,682	\$2,911,293
# of returns			138	4	376	841	841	767	839	839
average per return			1.4	1.0	1.9	\$130,994	\$125,668	\$25,542	\$97,213	\$3,470
\$200,000 to \$499,999	218	406	50	2	216	\$65,751,857	\$64,768,899	\$8,185,314	\$55,522,301	\$2,380,178
# of returns			37	2	99	218	218	199	217	217
average per return			1.3	1.0	2.2	\$301,614	\$297,105	\$41,132	\$255,863	\$10,969
\$500,000 to \$999,999	46	87	13	0	69	\$32,229,895	\$32,114,348	\$2,572,033	\$29,284,390	\$1,376,927
# of returns			9	0	28	46	46	43	46	46
average per return			1.4		2.5	\$700,650	\$698,138	\$59,815	\$636,617	\$29,934
\$1,000,000 and over	29	53	9	0	24	\$51,840,101	\$51,777,755	\$2,115,046	\$49,520,134	\$2,435,499
# of returns			7	0	10	29	29	27	29	29
average per return			1.3		2.4	\$1,787,590	\$1,785,440	\$78,335	\$1,707,591	\$83,983
GRAND TOTAL	16,237	26,037	4,496	58	10,429	\$722,220,021	\$640,359,870	\$126,514,085	\$463,118,736	\$16,725,738
# of returns			3,247	58	5,726	16,237	14,418	6,027	12,508	12,496
average per return			1.4	1.0	1.8	\$44,480	\$44,412	\$20,991	\$37,026	\$1,338

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	3,028	3,953	889	12	855	(\$7,165,767)	(\$12,191,586)	\$8,503,109	\$1,130,878	\$32,529
# of returns			689	12	550	3,028	2,370	574	662	658
average per return			1.3	1.0	1.6	(\$2,367)	(\$5,145)	\$14,814	\$1,708	\$49
\$10,000 to \$19,999	3,721	5,402	1,704	19	1,461	\$55,913,106	\$41,318,872	\$12,960,307	\$14,504,881	\$418,592
# of returns			1,227	19	875	3,721	3,264	980	2,385	2,382
average per return			1.4	1.0	1.7	\$15,026	\$12,659	\$13,225	\$6,082	\$176
\$20,000 to \$29,999	3,032	4,676	1,194	16	1,477	\$75,032,335	\$59,973,425	\$16,410,285	\$30,731,621	\$909,215
# of returns			821	16	875	3,032	2,740	1,120	2,664	2,661
average per return			1.5	1.0	1.7	\$24,747	\$21,888	\$14,652	\$11,536	\$342
\$30,000 to \$49,999	3,685	6,090	1,325	8	2,083	\$143,849,161	\$121,609,991	\$32,959,329	\$71,500,135	\$2,156,796
# of returns			896	8	1,176	3,685	3,487	2,003	3,488	3,488
average per return			1.5	1.0	1.8	\$39,036	\$34,875	\$16,455	\$20,499	\$618
\$50,000 to \$74,999	2,641	4,804	1,013	8	1,666	\$162,213,668	\$143,561,908	\$39,886,206	\$88,872,603	\$2,747,221
# of returns			689	8	915	2,641	2,621	2,034	2,596	2,597
average per return			1.5	1.0	1.8	\$61,421	\$54,774	\$19,610	\$34,234	\$1,058
\$75,000 to \$99,999	1,384	2,612	530	6	879	\$118,865,978	\$108,496,184	\$28,079,217	\$72,798,815	\$2,338,966
# of returns			342	6	494	1,384	1,384	1,220	1,377	1,377
average per return			1.6	1.0	1.8	\$85,886	\$78,393	\$23,016	\$52,868	\$1,699
\$100,000 to \$199,999	1,206	2,272	418	1	786	\$158,638,714	\$150,704,584	\$34,084,619	\$110,448,154	\$3,913,197
# of returns			284	1	444	1,206	1,206	1,125	1,199	1,199
average per return			1.5	1.0	1.8	\$131,541	\$124,962	\$30,297	\$92,117	\$3,264
\$200,000 to \$499,999	367	676	118	0	281	\$109,058,017	\$107,128,008	\$15,455,095	\$89,835,641	\$3,830,578
# of returns			86	0	151	367	367	351	367	367
average per return			1.4		1.9	\$297,161	\$291,902	\$44,032	\$244,784	\$10,438
\$500,000 to \$999,999	64	115	17	0	34	\$41,850,572	\$41,458,041	\$5,578,861	\$35,675,693	\$1,671,359
# of returns			13	0	19	64	64	63	63	63
average per return			1.3		1.8	\$653,915	\$647,782	\$88,553	\$566,281	\$26,530
\$1,000,000 and over	30	58	8	0	18	\$77,142,155	\$76,629,216	\$4,223,900	\$72,248,116	\$3,575,301
# of returns			7	0	9	30	30	28	30	30
average per return			1.1		2.0	\$2,571,405	\$2,554,308	\$150,853	\$2,408,271	\$119,176
GRAND TOTAL	19,158	30,658	7,216	70	9,540	\$935,397,939	\$838,688,643	\$198,140,928	\$587,746,537	\$21,593,754
# of returns			5,055	70	5,509	19,158	17,533	9,498	14,831	14,821
average per return			1.4	1.0	1.7	\$48,825	\$47,836	\$20,861	\$39,629	\$1,457

CITIES/TOWNS WITHIN MOHAVE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Lake Havasu City 19,158 or 30.9% of the county total
Most People Represented:	Lake Havasu City 38,170 or 29.7% of the county total
Most Age 65 Exemptions:	Lake Havasu City 7,216 or 36.5% of the county total
Most Blind Exemptions:	Lake Havasu City 70 or 32.0% of the county total
Most Dependents Claimed:	Kingman 10,429 or 27.4% of the county total
Most Dependents as a % of Total Population:	Colorado City 65.8%
Least Dependents as a % of Total Population:	Lake Havasu City 25.0%
Most 65 & Over Persons as a % of Total Population:	Lake Havasu City 18.9%
Least 65 & Over Persons as a % of Total Population:	Colorado City 0.9%
Highest Average FAGI:	Lake Havasu City \$48,825
Lowest Average FAGI:	Colorado City \$24,409
Highest Per Capita FAGI:	Lake Havasu City \$24,506
Lowest Per Capita FAGI:	Colorado City \$5,848
Highest % of Itemizers:	Lake Havasu City 49.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN MOHAVE COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Lake Havasu City	\$48,825	\$43,378	12.6%
Kingman	\$44,480	\$41,085	8.3%
Mohave County	\$42,842	\$38,892	10.2%
Bullhead City	\$38,487	\$35,320	9.0%
Colorado City	\$24,409	\$19,776	23.4%

NAVAJO COUNTY

The 2005 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 2005 and 2004.

Navajo County	2005	2004	% chg
# of returns	27,336	26,729	2.3%
# of people represented	67,422	66,888	0.8%
# of people over 65	5,657	5,216	8.5%
# of blind persons	85	83	2.4%
# of dependents	27,359	27,528	(0.6%)
<u>Total</u> FAGI (millions)	\$1,083.1	\$966.3	12.1%
<u>Average</u> FAGI	\$39,622	\$36,153	9.6%
<u>Total</u> Taxable Income (millions)	\$562.4	\$488.9	15.0%
<u>Average</u> Taxable Income	\$32,120	\$29,501	8.9%
<u>Total</u> Tax Liability (millions)	\$19.3	\$16.4	17.5%
<u>Average</u> Tax Liability	\$1,103	\$992	11.2%
<u>Average</u> Tax Liability <u>Per Return</u>	\$706	\$615	14.9%

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 \$16,065. This is a 11.2% increase over the 2004 per capita figure, \$14,447.

The six incorporated cities/towns in this county account for 71.1% of the returns and 76.2% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$17,913. This is a 11.9% increase over the 2004 incorporated area per capita FAGI of \$16,011.

**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	5,363	7,520	795	10	3,163	\$8,874,933	(\$4,666,110)	\$5,750,559	\$1,889,811	\$60,599
# of returns			610	10	1,844	5,363	3,765	377	887	884
average per return			1.3	1.0	1.7	\$1,655	(\$1,239)	\$15,254	\$2,131	\$69
\$10,000 to \$19,999	5,452	8,943	1,146	21	5,431	\$81,802,418	\$47,987,315	\$8,749,836	\$14,534,753	\$419,648
# of returns			860	21	2,846	5,452	4,451	687	2,566	2,560
average per return			1.3	1.0	1.9	\$15,004	\$10,781	\$12,736	\$5,664	\$164
\$20,000 to \$29,999	4,146	7,049	920	21	4,483	\$101,735,359	\$66,460,727	\$14,007,114	\$32,302,877	\$950,086
# of returns			629	21	2,188	4,146	3,504	934	3,142	3,141
average per return			1.5	1.0	2.0	\$24,538	\$18,967	\$14,997	\$10,281	\$302
\$30,000 to \$49,999	5,116	8,847	1,030	15	5,762	\$199,530,255	\$143,819,277	\$34,881,943	\$86,642,228	\$2,607,528
# of returns			721	15	2,581	5,116	4,554	2,159	4,268	4,267
average per return			1.4	1.0	2.2	\$39,001	\$31,581	\$16,157	\$20,301	\$611
\$50,000 to \$74,999	3,653	6,784	833	10	4,445	\$224,412,609	\$177,860,026	\$45,755,274	\$112,801,568	\$3,479,804
# of returns			588	10	1,931	3,653	3,479	2,368	3,285	3,285
average per return			1.4	1.0	2.3	\$61,432	\$51,124	\$19,322	\$34,338	\$1,059
\$75,000 to \$99,999	1,947	3,719	413	3	2,422	\$167,044,079	\$136,847,823	\$34,606,022	\$93,340,764	\$2,995,851
# of returns			287	3	1,026	1,947	1,883	1,538	1,766	1,766
average per return			1.4	1.0	2.4	\$85,796	\$72,675	\$22,501	\$52,854	\$1,696
\$100,000 to \$199,999	1,378	2,643	402	4	1,365	\$176,885,122	\$158,972,657	\$35,198,121	\$117,355,816	\$4,113,574
# of returns			274	4	638	1,378	1,366	1,236	1,317	1,317
average per return			1.5	1.0	2.1	\$128,364	\$116,378	\$28,477	\$89,109	\$3,123
\$200,000 to \$499,999	225	428	99	0	247	\$62,899,385	\$61,002,912	\$9,121,002	\$50,692,785	\$2,127,172
# of returns			67	0	103	225	225	213	225	225
average per return			1.5	0	2.4	\$279,553	\$271,124	\$42,822	\$225,301	\$9,454
\$500,000 to \$999,999	37	64	13	1	26	\$25,360,457	\$24,627,599	\$2,608,807	\$21,898,246	\$1,032,190
# of returns			8	1	14	37	37	36	36	36
average per return			1.6	1.0	1.9	\$685,418	\$665,611	\$72,467	\$608,285	\$28,672
\$1,000,000 to \$4,999,999	19	33	6	0	15	\$34,575,406	\$34,159,225	\$3,087,161	\$30,983,864	\$1,524,580
# of returns			4	0	9	19	19	19	19	19
average per return			1.5	0	1.7	\$1,819,758	\$1,797,854	\$162,482	\$1,630,730	\$80,241
GRAND TOTAL	27,336	46,030	5,657	85	27,359	\$1,083,120,023	\$847,071,451	\$193,765,839	\$562,442,712	\$19,311,032
# of returns			4,047	85	13,180	27,336	23,283	9,567	17,511	17,500
average per return			1.4	1.0	2.1	\$39,622	\$36,381	\$20,254	\$32,120	\$1,103

**TABLE 69
Holbrook**

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	377	507	58		199	(\$601,341)	(\$1,300,705)	\$257,917	\$158,769	\$4,591
# of returns			43		115	377	246	14	85	86
average per return			1.3		1.7	(\$1,595)	(\$5,287)	\$18,422	\$1,868	\$54
\$10,000 to \$19,999	372	592	67		352	\$5,595,936	\$3,775,589	\$314,212	\$1,208,795	\$34,862
# of returns			54		198	372	322	31	220	218
average per return			1.2		1.8	\$15,043	\$11,725	\$10,136	\$5,495	\$160
\$20,000 to \$29,999	264	448	49		315	\$6,448,652	\$4,844,044	\$466,608	\$2,456,536	\$72,103
# of returns			36		154	264	236	41	247	247
average per return			1.4		2.0	\$24,427	\$20,526	\$11,381	\$9,946	\$292
\$30,000 to \$49,999	334	547	59		325	\$13,010,187	\$10,320,559	\$1,613,874	\$7,205,174	\$218,653
# of returns			47		157	334	303	111	325	325
average per return			1.3		2.1	\$38,953	\$34,061	\$14,539	\$22,170	\$672
\$50,000 to \$74,999	229	420	41		259	\$14,099,017	\$12,315,554	\$2,277,290	\$8,549,036	\$264,780
# of returns			29		121	229	222	130	228	228
average per return			1.4		2.1	\$61,568	\$55,475	\$17,518	\$37,496	\$1,161
\$75,000 to \$99,999	144	280	37		189	\$12,354,742	\$11,181,544	\$1,858,230	\$8,235,534	\$265,132
# of returns			22		78	144	144	101	144	144
average per return			1.7		2.4	\$85,797	\$77,650	\$18,398	\$57,191	\$1,841
\$100,000 and over	79	154	21		73	\$11,314,419	\$10,662,101	\$1,663,478	\$8,522,523	\$315,751
# of returns			13		31	79	79	68	79	79
average per return			1.6		2.4	\$143,220	\$134,964	\$24,463	\$107,880	\$3,997
GRAND TOTAL	1,799	2,948	332	5	1,712	\$62,221,612	\$51,798,686	\$8,451,609	\$36,336,367	\$1,175,872
# of returns			244	5	855	1,799	1,552	496	1,328	1,327
average per return			1.4	1.0	2.0	\$34,587	\$33,375	\$17,040	\$27,362	\$886

TABLE 70
Pinetop-Lakeside

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	750	1,004	181	3	262	\$1,463,402	(\$128,622)	\$1,950,025	\$243,253	\$7,027
# of returns			133	3	158	750	588	113	155	156
average per return			1.4	1.0	1.7	\$1,951	(\$219)	\$17,257	\$1,570	\$45
\$10,000 to \$19,999	737	1,127	234	5	476	\$10,989,830	\$7,814,994	\$2,138,123	\$2,496,226	\$72,026
# of returns			181	5	260	737	639	170	435	435
average per return			1.3	1.0	1.8	\$14,912	\$12,230	\$12,577	\$5,738	\$166
\$20,000 to \$29,999	640	1,016	179	6	482	\$15,905,271	\$12,146,022	\$4,109,954	\$6,198,888	\$183,031
# of returns			125	6	255	640	571	219	561	561
average per return			1.4	1.0	1.9	\$24,852	\$21,272	\$18,767	\$11,050	\$326
\$30,000 to \$49,999	888	1,464	259	1	673	\$35,050,115	\$29,173,275	\$7,465,262	\$17,623,250	\$533,393
# of returns			180	1	321	888	837	476	842	842
average per return			1.4	1.0	2.1	\$39,471	\$34,854	\$15,684	\$20,930	\$633
\$50,000 to \$74,999	693	1,254	230	4	597	\$42,539,091	\$37,227,264	\$9,626,121	\$23,478,598	\$726,669
# of returns			157	4	310	693	686	510	682	682
average per return			1.5	1.0	1.9	\$61,384	\$54,267	\$18,874	\$34,426	\$1,066
\$75,000 to \$99,999	389	742	116	1	374	\$33,303,727	\$29,922,945	\$7,921,976	\$19,966,426	\$639,222
# of returns			79	1	174	389	389	342	384	384
average per return			1.5	1.0	2.1	\$85,614	\$76,923	\$23,164	\$51,996	\$1,665
\$100,000 to \$199,999	385	727	125	3	322	\$51,237,185	\$48,595,261	\$11,004,611	\$35,580,350	\$1,261,775
# of returns			82	3	173	385	385	366	385	385
average per return			1.5	1.0	1.9	\$133,084	\$126,221	\$30,067	\$92,417	\$3,277
\$200,000 to \$499,999	94	178	35	0	115	\$27,023,265	\$26,292,183	\$3,999,152	\$21,791,656	\$920,137
# of returns			25	0	50	94	94	90	94	94
average per return			1.4		2.3	\$287,482	\$279,704	\$44,435	\$231,826	\$9,789
\$500,000 and over	19	34	5	1	16	\$18,354,369	\$17,981,982	\$2,378,980	\$15,510,602	\$743,589
# of returns			4	1	10	19	19	19	19	19
average per return			1.3	1.0	1.6	\$966,019	\$946,420	\$125,210	\$816,348	\$39,136
GRAND TOTAL	4,595	7,546	1,364	24	3,317	\$235,866,255	\$209,025,304	\$50,594,204	\$142,889,249	\$5,086,869
# of returns			966	24	1,711	4,595	4,208	2,305	3,557	3,559
average per return			1.4	1.0	1.9	\$51,331	\$49,673	\$21,950	\$40,171	\$1,429

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	895	1,189	181	2	273	(\$1,033,131)	(\$1,772,953)	\$1,416,109	\$684,263	\$26,161
# of returns			139	2	167	895	638	99	188	186
average per return			1.3	1.0	1.6	(\$1,154)	(\$2,778)	\$14,304	\$3,640	\$141
\$10,000 to \$19,999	1,002	1,534	276	6	648	\$15,169,843	\$10,901,785	\$2,452,477	\$3,772,278	\$108,928
# of returns			205	6	358	1,002	862	183	612	611
average per return			1.3	1.0	1.8	\$15,140	\$12,647	\$13,402	\$6,164	\$178
\$20,000 to \$29,999	812	1,322	256	10	532	\$19,955,073	\$15,892,349	\$3,568,149	\$7,860,250	\$231,739
# of returns			170	10	290	812	738	259	724	724
average per return			1.5	1.0	1.8	\$24,575	\$21,534	\$13,777	\$10,857	\$320
\$30,000 to \$49,999	1,102	1,908	291	3	948	\$43,185,753	\$35,992,042	\$8,814,551	\$21,343,774	\$640,590
# of returns			200	3	449	1,102	1,038	556	1,049	1,048
average per return			1.5	1.0	2.1	\$39,189	\$34,674	\$15,854	\$20,347	\$611
\$50,000 to \$74,999	798	1,492	225	4	713	\$49,067,554	\$43,323,071	\$11,033,227	\$27,615,832	\$849,981
# of returns			158	4	343	798	786	583	784	784
average per return			1.4	1.0	2.1	\$61,488	\$55,118	\$18,925	\$35,224	\$1,084
\$75,000 to \$99,999	394	747	128	0	317	\$33,863,335	\$31,184,688	\$7,885,064	\$20,974,440	\$672,148
# of returns			86	0	160	394	394	339	393	393
average per return			1.5		2.0	\$85,948	\$79,149	\$23,260	\$53,370	\$1,710
\$100,000 to \$199,999	322	624	104	0	237	\$41,895,175	\$39,797,569	\$8,504,168	\$29,572,518	\$1,038,023
# of returns			70	0	123	322	322	299	321	321
average per return			1.5		1.9	\$130,109	\$123,595	\$28,442	\$92,126	\$3,234
\$200,000 to \$499,999	66	123	26	0	65	\$17,910,489	\$17,638,241	\$2,749,154	\$14,549,337	\$609,783
# of returns			18	0	28	66	66	62	66	66
average per return			1.4		2.3	\$271,371	\$267,246	\$44,341	\$220,445	\$9,239
\$500,000 and over	23	38	7	0	9	\$27,257,158	\$27,222,480	\$1,705,883	\$25,426,297	\$1,238,241
# of returns			4	0	5	23	23	23	23	23
average per return			1.8		1.8	\$1,185,094	\$1,183,586	\$74,169	\$1,105,491	\$53,836
GRAND TOTAL	5,414	8,977	1,494	25	3,742	\$247,271,249	\$220,179,272	\$48,128,782	\$151,798,989	\$5,415,594
# of returns			1,050	25	1,922	5,414	4,867	2,403	4,160	4,155
average per return			1.4	1.0	1.9	\$45,673	\$45,237	\$20,029	\$36,491	\$1,303

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	405	539	94		140	\$274,099	(\$601,224)	\$665,166	\$124,112	\$3,566
# of returns			70		79	405	314	46	74	75
average per return			1.3		1.8	\$677	(\$1,915)	\$14,460	\$1,677	\$47
\$10,000 to \$19,999	448	711	127		340	\$6,769,561	\$4,761,590	\$958,361	\$1,516,451	\$43,798
# of returns			92		180	448	391	76	255	253
average per return			1.4		1.9	\$15,111	\$12,178	\$12,610	\$5,947	\$173
\$20,000 to \$29,999	366	621	88		364	\$8,932,637	\$7,067,737	\$1,202,227	\$3,326,316	\$97,620
# of returns			61		169	366	338	87	328	328
average per return			1.4		2.2	\$24,406	\$20,910	\$13,819	\$10,141	\$298
\$30,000 to \$49,999	431	775	84		550	\$16,656,237	\$13,700,590	\$2,959,758	\$7,989,176	\$238,680
# of returns			54		235	431	404	188	413	413
average per return			1.6		2.3	\$38,646	\$33,912	\$15,743	\$19,345	\$578
\$50,000 to \$74,999	390	738	78		565	\$23,959,782	\$21,246,773	\$5,485,900	\$13,175,372	\$404,086
# of returns			54		218	390	385	270	384	384
average per return			1.4		2.6	\$61,435	\$55,186	\$20,318	\$34,311	\$1,052
\$75,000 to \$99,999	189	362	35		251	\$16,083,723	\$14,792,760	\$3,893,033	\$9,764,037	\$311,231
# of returns			27		98	189	189	165	187	187
average per return			1.3		2.6	\$85,099	\$78,269	\$23,594	\$52,214	\$1,664
\$100,000 to \$199,999	107	207	36		135	\$13,560,408	\$12,723,361	\$2,944,996	\$9,235,861	\$319,288
# of returns			25		46	107	107	97	106	106
average per return			1.4		2.9	\$126,733	\$118,910	\$30,361	\$87,131	\$3,012
\$200,000 and over	26	49	20		44	\$14,498,341	\$14,255,328	\$1,799,422	\$12,313,331	\$571,088
# of returns			12		14	26	26	24	26	26
average per return			1.7		3.1	\$557,629	\$548,282	\$74,976	\$473,590	\$21,965
GRAND TOTAL	2,362	4,002	562	8	2,389	\$100,734,788	\$87,946,915	\$19,908,863	\$57,444,656	\$1,989,357
# of returns			395	8	1,039	2,362	2,154	953	1,773	1,772
average per return			1.4	1.0	2.3	\$42,648	\$40,829	\$20,891	\$32,400	\$1,122

TABLE 73
Taylor

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	212	277	29		71	\$640,749	\$168,998	\$131,838	\$108,197	\$3,054
# of returns			22		44	212	155	13	59	59
average per return			1.3		1.6	\$3,022	\$1,090	\$10,142	\$1,834	\$52
\$10,000 to \$19,999	211	336	72		168	\$3,200,349	\$2,387,847	\$551,856	\$721,536	\$20,845
# of returns			50		88	211	194	44	119	118
average per return			1.4		1.9	\$15,168	\$12,308	\$12,542	\$6,063	\$177
\$20,000 to \$29,999	191	317	47		211	\$4,694,365	\$3,686,261	\$702,436	\$1,719,963	\$50,661
# of returns			32		89	191	178	53	167	167
average per return			1.5		2.4	\$24,578	\$20,709	\$13,254	\$10,299	\$303
\$30,000 to \$49,999	243	431	47		331	\$9,496,406	\$7,905,285	\$2,110,983	\$4,340,980	\$129,130
# of returns			31		133	243	231	132	227	227
average per return			1.5		2.5	\$39,080	\$34,222	\$15,992	\$19,123	\$569
\$50,000 to \$74,999	238	458	35		363	\$14,630,785	\$12,918,309	\$3,549,899	\$7,860,964	\$239,396
# of returns			27		142	238	236	179	234	234
average per return			1.3		2.6	\$61,474	\$54,739	\$19,832	\$33,594	\$1,023
\$75,000 to \$99,999	86	168	7		158	\$7,343,791	\$6,907,530	\$1,559,777	\$4,765,564	\$152,416
# of returns			6		58	86	86	72	85	85
average per return			1.2		2.7	\$85,393	\$80,320	\$21,664	\$56,065	\$1,793
\$100,000 and over	67	130	27		81	\$9,539,618	\$8,868,080	\$2,017,799	\$6,481,131	\$236,173
# of returns			18		35	67	67	64	67	67
average per return			1.5		2.3	\$142,382	\$132,360	\$31,528	\$96,733	\$3,525
GRAND TOTAL	1,248	2,117	264	4	1,383	\$49,546,063	\$42,842,310	\$10,624,588	\$25,998,335	\$831,675
# of returns			186	4	589	1,248	1,147	557	958	957
average per return			1.4	1.0	2.3	\$39,700	\$37,351	\$19,075	\$27,138	\$869

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	950	1,368	93		738	(\$61,425)	(\$2,566,808)	\$621,067	\$264,206	\$7,546
# of returns			78		423	950	698	25	147	146
average per return			1.2		1.7	(\$65)	(\$3,678)	\$24,843	\$1,798	\$52
\$10,000 to \$19,999	856	1,447	128		975	\$12,651,792	\$7,663,932	\$785,585	\$1,972,647	\$57,046
# of returns			96		516	856	731	67	375	375
average per return			1.3		1.9	\$14,780	\$10,484	\$11,725	\$5,260	\$152
\$20,000 to \$29,999	587	1,041	91		790	\$14,394,001	\$9,497,655	\$1,042,158	\$4,405,449	\$128,764
# of returns			61		389	587	505	75	456	456
average per return			1.5		2.0	\$24,521	\$18,807	\$13,895	\$9,661	\$283
\$30,000 to \$49,999	703	1,221	103		865	\$27,113,140	\$18,960,513	\$4,270,624	\$11,320,223	\$340,873
# of returns			77		399	703	614	257	563	563
average per return			1.3		2.2	\$38,568	\$30,880	\$16,617	\$20,107	\$605
\$50,000 to \$74,999	450	820	81		586	\$27,761,615	\$22,652,495	\$5,502,444	\$14,548,552	\$452,034
# of returns			56		255	450	435	285	412	412
average per return			1.5		2.3	\$61,692	\$52,075	\$19,307	\$35,312	\$1,097
\$75,000 to \$99,999	306	585	27		405	\$26,265,518	\$23,230,343	\$5,714,894	\$15,824,892	\$509,144
# of returns			21		184	306	301	261	290	290
average per return			1.3		2.2	\$85,835	\$77,177	\$21,896	\$54,569	\$1,756
\$100,000 to \$199,999	149	289	14		204	\$18,065,140	\$17,027,077	\$3,798,560	\$12,349,967	\$423,476
# of returns			11		101	149	149	139	149	149
average per return			1.3		2.0	\$121,243	\$114,276	\$27,328	\$82,886	\$2,842
\$200,000 and over	14	27	3		9	\$3,995,385	\$3,955,461	\$489,902	\$3,388,009	\$143,071
# of returns			2		7	14	14	13	14	14
average per return			1.5		1.3	\$285,385	\$282,533	\$37,685	\$242,001	\$10,220
GRAND TOTAL	4,015	6,798	540	6	4,572	\$130,185,166	\$100,420,668	\$22,225,234	\$64,073,945	\$2,061,954
# of returns			401	6	2,273	4,015	3,447	1,122	2,406	2,405
average per return			1.3	1.0	2.0	\$32,425	\$29,134	\$19,809	\$26,631	\$857

CITIES/TOWNS WITHIN NAVAJO COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Show Low 5,414 or 19.8% of the county total
Most People Represented:	Show Low 12,033 or 17.8% of the county total
Most Age 65 Exemptions:	Show Low 1,494 or 26.4% of the county total
Most Blind Exemptions:	Show Low 25 or 29.4% of the county total
Most Dependents Claimed:	Winslow 4,572 or 16.7% of the county total
Most Dependents as a % of Total Population:	Winslow 45.5%
Least Dependents as a % of Total Population:	Show Low 31.1%
Most 65 & Over Persons as a % of Total Population:	Pinetop-Lakeside 13.3%
Least 65 & Over Persons as a % of Total Population:	Winslow 5.4%
Highest Average FAGI:	Pinetop-Lakeside \$51,331
Lowest Average FAGI:	Holbrook \$34,587
Highest Per Capita FAGI:	Pinetop-Lakeside \$22,917
Lowest Per Capita FAGI:	Winslow \$12,945
Highest % of Itemizers:	Pinetop-Lakeside 50.2%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN NAVAJO COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Pinetop-Lakeside	\$51,331	\$45,681	12.4%
Show Low	\$45,673	\$40,628	12.4%
Snowflake	\$42,648	\$37,232	14.5%
Taylor	\$39,700	\$37,280	6.5%
Navajo County	\$39,622	\$36,153	9.6%
Holbrook	\$34,587	\$31,022	11.5%
Winslow	\$32,425	\$31,962	1.4%

PIMA COUNTY

The 2005 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 2005 and 2004.

Pima County	2005	2004	% chg
# of returns	326,171	316,755	3.0%
# of people represented	670,797	656,317	2.2%
# of people over 65	75,910	73,013	4.0%
# of blind persons	1,279	1,297	(1.4%)
# of dependents	213,599	211,204	1.1%
<u>Total</u> FAGI (millions)	\$16,373.2	\$14,474.2	13.1%
<u>Average</u> FAGI	\$50,198	\$45,695	9.9%
<u>Total</u> Taxable Income (millions)	\$10,505.3	\$9,164.4	14.6%
<u>Average</u> Taxable Income	\$40,248	\$36,547	10.1%
<u>Total</u> Tax Liability (millions)	\$381.3	\$324.3	17.6%
<u>Average</u> Tax Liability	\$1,461	\$1,294	12.9%
<u>Average</u> Tax Liability <u>Per Return</u>	\$1,169	\$1,024	14.2%

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 2005 per capita figure is \$24,409. This is an 10.7% increase over the 2004 per capita figure, \$22,054.

The five incorporated cities/towns in this county account for 94.3% of the returns and 93.9% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$24,225. This is a 10.7% increase over the 2004 incorporated area per capita FAGI of \$21,885.

**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	51,233	63,943	8,414	186	17,935	\$163,991,807	\$62,542,622	\$70,064,351	\$22,564,823	\$651,619
# of returns			6,896	182	11,028	51,233	39,181	4,806	12,715	12,662
average per return			1.2	1.0	1.6	\$3,201	\$1,596	\$14,579	\$1,775	\$51
\$10,000 to \$19,999	61,258	88,012	14,299	252	38,129	\$920,303,844	\$654,819,211	\$115,089,093	\$265,712,103	\$7,680,412
# of returns			11,075	251	21,671	61,258	52,180	9,218	41,024	40,965
average per return			1.3	1.0	1.8	\$15,023	\$12,549	\$12,485	\$6,477	\$187
\$20,000 to \$29,999	49,976	75,554	10,556	188	35,454	\$1,233,937,199	\$957,763,965	\$166,828,111	\$552,104,018	\$16,354,889
# of returns			7,615	187	19,384	49,976	44,006	12,652	46,357	46,364
average per return			1.4	1.0	1.8	\$24,691	\$21,764	\$13,186	\$11,910	\$353
\$30,000 to \$49,999	62,037	96,729	13,505	255	42,386	\$2,419,329,981	\$2,039,740,117	\$467,686,856	\$1,339,123,156	\$40,788,172
# of returns			9,697	253	22,756	62,037	57,717	30,481	60,111	60,105
average per return			1.4	1.0	1.9	\$38,998	\$35,340	\$15,343	\$22,278	\$679
\$50,000 to \$74,999	45,648	78,946	12,114	188	34,352	\$2,805,937,601	\$2,517,047,117	\$584,711,852	\$1,689,935,906	\$52,994,277
# of returns			8,512	186	18,365	45,648	45,017	33,648	45,040	45,035
average per return			1.4	1.0	1.9	\$61,469	\$55,913	\$17,378	\$37,521	\$1,177
\$75,000 to \$99,999	25,498	47,147	7,474	114	20,488	\$2,196,108,035	\$2,028,687,405	\$463,263,281	\$1,426,202,127	\$46,447,605
# of returns			4,892	111	11,060	25,498	25,489	22,403	25,343	25,348
average per return			1.5	1.0	1.9	\$86,129	\$79,591	\$20,679	\$56,276	\$1,832
\$100,000 to \$199,999	23,739	44,599	7,237	72	19,329	\$3,116,028,099	\$2,953,226,545	\$615,367,791	\$2,217,077,213	\$78,597,670
# of returns			4,761	71	10,415	23,739	23,733	22,539	23,654	23,653
average per return			1.5	1.0	1.9	\$131,262	\$124,435	\$27,302	\$93,730	\$3,323
\$200,000 to \$499,999	5,377	10,028	1,820	19	4,402	\$1,532,426,501	\$1,496,256,270	\$233,656,779	\$1,238,355,551	\$52,268,647
# of returns			1,228	19	2,287	5,377	5,377	5,247	5,366	5,366
average per return			1.5	1.0	1.9	\$284,997	\$278,270	\$44,531	\$230,778	\$9,741
\$500,000 to \$999,999	918	1,704	312	3	794	\$617,246,594	\$613,305,254	\$71,027,853	\$537,749,655	\$25,169,633
# of returns			212	3	391	918	918	893	917	917
average per return			1.5	1.0	2.0	\$672,382	\$668,089	\$79,538	\$586,422	\$27,448
\$1,000,000 to \$4,999,999	442	806	163	2	306	\$822,167,251	\$817,496,137	\$71,552,102	\$743,798,389	\$36,572,563
# of returns			111	2	165	442	442	425	441	441
average per return			1.5	1.0	1.9	\$1,860,107	\$1,849,539	\$168,358	\$1,686,618	\$82,931
\$5,000,000 and over	45	78	16	0	24	\$545,732,103	\$532,632,730	\$59,748,897	\$472,696,933	\$23,735,157
# of returns			11	0	14	45	45	45	45	45
average per return			1.5		1.7	\$12,127,380	\$11,836,283	\$1,327,753	\$10,504,376	\$527,448
GRAND TOTAL	326,171	507,546	75,910	1,279	213,599	\$16,373,209,015	\$14,673,517,373	\$2,918,996,966	\$10,505,319,874	\$381,260,644
# of returns			55,009	1,265	117,535	326,171	294,106	142,357	261,012	260,900
average per return			1.4	1.0	1.8	\$50,198	\$49,892	\$20,505	\$40,248	\$1,461

TABLE 76
Marana

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	753	986	142	2	292	\$2,050,950	\$475,774	\$1,496,193	\$294,540	\$8,453
# of returns			109	2	174	753	536	92	162	162
average per return			1.3	1.0	1.7	\$2,724	\$887	\$16,263	\$1,819	\$52
\$10,000 to \$19,999	950	1,394	230	4	573	\$14,471,926	\$10,292,408	\$2,193,244	\$4,116,085	\$118,691
# of returns			164	4	321	950	801	171	638	635
average per return			1.4	1.0	1.8	\$15,234	\$12,849	\$12,826	\$6,452	\$187
\$20,000 to \$29,999	825	1,288	129	1	661	\$20,498,647	\$16,176,153	\$3,037,621	\$9,046,815	\$267,910
# of returns			91	1	341	825	728	220	757	757
average per return			1.4	1.0	1.9	\$24,847	\$22,220	\$13,807	\$11,951	\$354
\$30,000 to \$49,999	1,224	2,023	200	5	959	\$48,175,123	\$41,081,396	\$9,179,805	\$25,804,187	\$780,959
# of returns			144	5	505	1,224	1,149	610	1,178	1,176
average per return			1.4	1.0	1.9	\$39,359	\$35,754	\$15,049	\$21,905	\$664
\$50,000 to \$74,999	1,077	1,973	162	0	992	\$66,132,707	\$60,209,504	\$14,101,014	\$39,744,854	\$1,231,760
# of returns			118	0	509	1,077	1,062	793	1,069	1,069
average per return			1.4		2.0	\$61,405	\$56,694	\$17,782	\$37,179	\$1,152
\$75,000 to \$99,999	520	991	99	0	418	\$44,406,941	\$41,773,140	\$9,223,114	\$29,598,029	\$955,213
# of returns			61	0	215	520	520	463	520	520
average per return			1.6		1.9	\$85,398	\$80,333	\$19,920	\$56,919	\$1,837
\$100,000 to \$199,999	402	771	93	0	319	\$51,124,595	\$48,823,996	\$10,693,327	\$36,075,685	\$1,263,848
# of returns			64	0	161	402	402	379	400	400
average per return			1.4		2.0	\$127,176	\$121,453	\$28,214	\$90,190	\$3,160
\$200,000 to \$499,999	74	142	32	1	48	\$20,928,967	\$20,221,113	\$3,243,156	\$16,604,682	\$693,893
# of returns			19	1	25	74	74	70	74	74
average per return			1.7	1.0	1.9	\$282,824	\$273,258	\$46,331	\$224,388	\$9,377
\$500,000 and over	21	42	4	0	13	\$39,717,961	\$39,773,795	\$3,502,345	\$36,144,204	\$1,776,147
# of returns			3	0	8	21	21	18	20	20
average per return			1.3		1.6	\$1,891,331	\$1,893,990	\$194,575	\$1,807,211	\$88,808
GRAND TOTAL	5,846	9,610	1,091	13	4,275	\$307,507,817	\$278,827,279	\$56,669,819	\$197,429,081	\$7,096,874
# of returns			773	13	2,259	5,846	5,293	2,816	4,818	4,814
average per return			1.4	1.0	1.9	\$52,601	\$52,677	\$20,124	\$40,977	\$1,474

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	590	757	90	3	236	\$2,382,996	\$1,102,276	\$948,748	\$231,675	\$6,655
# of returns			67	2	127	590	452	72	134	136
average per return			1.3	1.5	1.9	\$4,039	\$2,438	\$13,177	\$1,729	\$49
\$10,000 to \$19,999	731	1,116	142	3	593	\$11,054,349	\$8,164,073	\$1,767,274	\$2,767,369	\$79,953
# of returns			107	3	321	731	656	133	447	447
average per return			1.3	1.0	1.8	\$15,122	\$12,445	\$13,288	\$6,191	\$179
\$20,000 to \$29,999	622	1,005	115	2	542	\$15,321,681	\$12,216,118	\$2,544,773	\$6,057,767	\$178,578
# of returns			82	2	285	622	567	172	562	561
average per return			1.4	1.0	1.9	\$24,633	\$21,546	\$14,796	\$10,779	\$318
\$30,000 to \$49,999	942	1,582	128	2	899	\$37,480,554	\$32,648,783	\$7,335,678	\$19,862,897	\$599,285
# of returns			95	2	454	942	902	486	924	924
average per return			1.3	1.0	2.0	\$39,788	\$36,196	\$15,094	\$21,497	\$649
\$50,000 to \$74,999	1,043	1,890	129	1	1,150	\$65,116,244	\$60,208,577	\$14,656,080	\$39,269,547	\$1,221,410
# of returns			88	1	567	1,043	1,037	811	1,034	1,034
average per return			1.5	1.0	2.0	\$62,432	\$58,060	\$18,072	\$37,978	\$1,181
\$75,000 to \$99,999	665	1,271	63	1	798	\$57,156,586	\$53,954,612	\$12,764,361	\$37,231,420	\$1,198,089
# of returns			42	1	397	665	665	601	664	664
average per return			1.5	1.0	2.0	\$85,950	\$81,135	\$21,239	\$56,071	\$1,804
\$100,000 to \$199,999	451	873	75	2	478	\$56,153,196	\$53,619,386	\$11,030,036	\$40,091,550	\$1,390,534
# of returns			49	2	246	451	451	428	451	451
average per return			1.5	1.0	1.9	\$124,508	\$118,890	\$25,771	\$88,895	\$3,083
\$200,000 and over	51	100	8	0	64	\$20,292,347	\$20,075,938	\$2,206,092	\$17,585,801	\$786,017
# of returns			6	0	29	51	51	48	50	50
average per return			1.3		2.2	\$397,889	\$393,646	\$45,960	\$351,716	\$15,720
GRAND TOTAL	5,095	8,594	750	14	4,760	\$264,957,953	\$241,989,763	\$53,253,042	\$163,098,026	\$5,460,521
# of returns			536	13	2,426	5,095	4,781	2,751	4,266	4,267
average per return			1.4	1.1	2.0	\$52,004	\$50,614	\$19,358	\$38,232	\$1,280

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	47,715	59,365	7,197	169	16,942	\$154,238,424	\$59,021,367	\$62,165,950	\$21,305,743	\$615,701
# of returns			5,959	166	10,431	47,715	36,453	4,233	12,014	11,960
average per return			1.2	1.0	1.6	\$3,232	\$1,619	\$14,686	\$1,773	\$51
\$10,000 to \$19,999	56,754	81,432	12,090	225	36,006	\$852,429,497	\$604,955,368	\$100,016,707	\$249,064,282	\$7,198,986
# of returns			9,464	224	20,506	56,754	48,179	8,051	38,234	38,181
average per return			1.3	1.0	1.8	\$15,020	\$12,556	\$12,423	\$6,514	\$189
\$20,000 to \$29,999	46,269	69,780	8,862	169	33,352	\$1,142,188,972	\$885,555,304	\$148,608,177	\$516,663,503	\$15,309,405
# of returns			6,449	168	18,275	46,269	40,625	11,366	43,133	43,142
average per return			1.4	1.0	1.8	\$24,686	\$21,798	\$13,075	\$11,978	\$355
\$30,000 to \$49,999	56,432	87,671	11,129	225	39,203	\$2,198,015,850	\$1,856,594,044	\$420,635,413	\$1,228,842,489	\$37,451,205
# of returns			8,042	223	21,105	56,432	52,407	27,449	54,825	54,821
average per return			1.4	1.0	1.9	\$38,950	\$35,426	\$15,324	\$22,414	\$683
\$50,000 to \$74,999	40,115	69,162	9,855	158	30,412	\$2,463,937,697	\$2,218,934,089	\$513,038,088	\$1,494,565,120	\$46,908,330
# of returns			7,000	156	16,352	40,115	39,561	29,600	39,620	39,616
average per return			1.4	1.0	1.9	\$61,422	\$56,089	\$17,333	\$37,722	\$1,184
\$75,000 to \$99,999	22,147	40,881	6,002	94	18,082	\$1,907,782,552	\$1,768,267,344	\$402,405,791	\$1,245,300,966	\$40,597,534
# of returns			3,978	91	9,800	22,147	22,145	19,494	22,025	22,031
average per return			1.5	1.0	1.8	\$86,142	\$79,850	\$20,643	\$56,540	\$1,843
\$100,000 to \$199,999	20,998	39,384	5,891	58	17,552	\$2,764,905,192	\$2,626,960,963	\$547,531,990	\$1,972,623,626	\$70,027,133
# of returns			3,925	57	9,476	20,998	20,996	20,002	20,932	20,931
average per return			1.5	1.0	1.9	\$131,675	\$125,117	\$27,374	\$94,240	\$3,346
\$200,000 to \$499,999	4,977	9,287	1,574	18	4,209	\$1,422,516,230	\$1,390,293,149	\$216,756,629	\$1,151,164,270	\$48,613,960
# of returns			1,068	18	2,190	4,977	4,977	4,864	4,967	4,967
average per return			1.5	1.0	1.9	\$285,818	\$279,343	\$44,563	\$231,762	\$9,787
\$500,000 to \$999,999	866	1,609	272	3	769	\$582,400,754	\$578,505,585	\$66,208,071	\$508,013,068	\$23,778,804
# of returns			186	3	377	866	866	843	865	865
average per return			1.5	1.0	2.0	\$672,518	\$668,020	\$78,538	\$587,298	\$27,490
\$1,000,000 to \$4,999,999	421	767	150	2	303	\$780,847,159	\$776,086,247	\$67,763,072	\$706,279,725	\$34,723,729
# of returns			103	2	162	421	421	406	421	421
average per return			1.5	1.0	1.9	\$1,854,744	\$1,843,435	\$166,904	\$1,677,624	\$82,479
\$5,000,000 and over	43	74	15	0	24	\$528,703,907	\$515,674,743	\$58,983,740	\$456,512,503	\$22,924,014
# of returns			10	0	14	43	43	43	43	43
average per return			1.5		1.7	\$12,295,440	\$11,992,436	\$1,371,715	\$10,616,570	\$533,117
GRAND TOTAL	296,737	459,412	63,037	1,121	196,854	\$14,797,966,234	\$13,280,848,203	\$2,604,113,628	\$9,550,335,295	\$348,148,801
# of returns			46,183	1,108	108,688	296,737	266,673	126,351	237,079	236,978
average per return			1.4	1.0	1.8	\$49,869	\$49,802	\$20,610	\$40,283	\$1,469

CITIES/TOWNS WITHIN PIMA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Tucson/South Tucson/Oro Valley 296,737 or 91.0% of the county total
Most People Represented:	Tucson/South Tucson/Oro Valley 608,683 or 90.7% of the county total
Most Age 65 Exemptions:	Tucson/South Tucson/Oro Valley 63,037 or 83.0% of the county total
Most Blind Exemptions:	Tucson/South Tucson/Oro Valley 1,121 or 87.6% of the county total
Most Dependents Claimed:	Tucson/South Tucson/Oro Valley 196,854 or 92.2% of the county total
Most Dependents as a % of Total Population:	Sahuarita 37.5%
Least Dependents as a % of Total Population:	Tucson/South Tucson/Oro Valley 32.3%
Most 65 & Over Persons as a % of Total Population:	Tucson/South Tucson/Oro Valley 10.4%
Least 65 & Over Persons as a % of Total Population:	Sahuarita 5.9%
Highest Average FAGI:	Marana \$52,601
Lowest Average FAGI:	Tucson/South Tucson/Oro Valley \$49,869
Highest Per Capita FAGI:	Tucson/South Tucson/Oro Valley \$24,311
Lowest Per Capita FAGI:	Sahuarita \$20,886
Highest % of Itemizers:	Sahuarita 54.0%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN PIMA COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Marana	\$52,601	\$45,299	16.1%
Sahuarita	\$52,004	\$47,988	8.4%
Pima County	\$50,198	\$45,695	9.9%
Tucson/South Tucson/Oro Valley	\$49,869	\$45,454	9.7%

PINAL COUNTY

The 2005 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 2005 and 2004.

Pinal County	2005	2004	% chg
# of returns	73,575	66,675	10.3%
# of people represented	166,681	150,937	10.4%
# of people over 65	13,910	12,543	10.9%
# of blind persons	172	164	4.9%
# of dependents	60,129	54,585	10.2%
<u>Total</u> FAGI (millions)	\$3,344.3	\$2,709.0	23.5%
<u>Average</u> FAGI	\$45,454	\$40,629	11.9%
<u>Total</u> Taxable Income (millions)	\$2,084.4	\$1,650.9	26.3%
<u>Average</u> Taxable Income	\$35,121	\$30,910	13.6%
<u>Total</u> Tax Liability (millions)	\$72.4	\$55.5	30.5%
<u>Average</u> Tax Liability	\$1,221	\$1,040	17.4%
<u>Average Tax Liability Per Return</u>	\$984	\$832	18.3%

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2005 per capita figure is \$20,064. This is an 11.8% increase over the 2004 per capita figure, \$17,948.

The nine incorporated cities/towns in this county account for 89.2% of the returns and 91.3% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$20,634. This is a 12.0% increase over the 2004 incorporated area per capita FAGI of \$18,429.

**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	10,034	13,115	1,969	23	4,716	\$6,077,288	(\$15,418,246)	\$14,260,602	\$4,056,321	\$117,035
# of returns			1,511	23	2,782	10,034	7,482	987	2,245	2,229
average per return			1.3	1.0	1.7	\$606	(\$2,061)	\$14,448	\$1,807	\$53
\$10,000 to \$19,999	12,374	18,820	3,466	38	9,119	\$186,748,152	\$132,771,885	\$25,119,451	\$45,737,579	\$1,321,939
# of returns			2,519	37	5,019	12,374	10,779	1,928	7,615	7,604
average per return			1.4	1.0	1.8	\$15,092	\$12,318	\$13,029	\$6,006	\$174
\$20,000 to \$29,999	11,426	18,114	2,202	38	10,096	\$283,143,737	\$219,910,898	\$35,107,092	\$118,950,609	\$3,515,139
# of returns			1,555	37	5,236	11,426	10,188	2,672	10,487	10,485
average per return			1.4	1.0	1.9	\$24,781	\$21,585	\$13,139	\$11,343	\$335
\$30,000 to \$49,999	17,030	27,549	2,436	35	15,077	\$666,848,675	\$560,926,849	\$113,236,393	\$366,689,897	\$11,128,499
# of returns			1,712	35	7,541	17,030	15,774	7,725	16,518	16,517
average per return			1.4	1.0	2.0	\$39,157	\$35,560	\$14,658	\$22,199	\$674
\$50,000 to \$74,999	12,065	21,664	1,866	27	11,666	\$738,230,554	\$669,045,604	\$146,761,544	\$449,725,923	\$13,999,270
# of returns			1,345	27	5,814	12,065	11,871	8,360	11,915	11,913
average per return			1.4	1.0	2.0	\$61,188	\$56,360	\$17,555	\$37,745	\$1,175
\$75,000 to \$99,999	5,876	11,101	945	6	5,627	\$502,496,408	\$469,902,560	\$103,960,872	\$330,879,362	\$10,702,848
# of returns			625	6	2,832	5,876	5,861	4,966	5,823	5,820
average per return			1.5	1.0	2.0	\$85,517	\$80,174	\$20,934	\$56,823	\$1,839
\$100,000 to \$199,999	3,930	7,485	765	3	3,276	\$501,091,620	\$477,864,751	\$95,789,059	\$361,028,774	\$12,701,224
# of returns			517	3	1,718	3,930	3,928	3,645	3,910	3,910
average per return			1.5	1.0	1.9	\$127,504	\$121,656	\$26,280	\$92,335	\$3,248
\$200,000 to \$499,999	643	1,189	187	2	428	\$181,665,803	\$177,684,125	\$25,763,765	\$148,784,442	\$6,298,156
# of returns			123	2	226	643	643	596	640	640
average per return			1.5	1.0	1.9	\$282,528	\$276,336	\$43,228	\$232,476	\$9,841
\$500,000 to \$999,999	121	215	44	0	70	\$82,690,131	\$81,528,998	\$6,678,410	\$74,271,063	\$3,499,256
# of returns			31	0	36	121	121	111	121	121
average per return			1.4		1.9	\$683,390	\$673,794	\$60,166	\$613,811	\$28,920
\$1,000,000 and over	76	141	30	0	54	\$195,270,232	\$193,484,183	\$9,304,681	\$184,303,405	\$9,130,711
# of returns			19	0	25	76	76	68	75	75
average per return			1.6		2.2	\$2,569,345	\$2,545,845	\$136,834	\$2,457,379	\$121,743
GRAND TOTAL	73,575	119,393	13,910	172	60,129	\$3,344,262,600	\$2,967,701,607	\$575,981,869	\$2,084,427,375	\$72,414,077
# of returns			9,958	170	31,228	73,575	66,723	31,058	59,349	59,315
average per return			1.4	1.0	1.9	\$45,454	\$44,478	\$18,545	\$35,121	\$1,221

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	2,917	3,807	911	12	840	(\$96,297)	(\$5,478,100)	\$6,447,415	\$1,083,853	\$30,944
# of returns			705	12	529	2,917	2,242	456	632	622
average per return			1.3	1.0	1.6	(\$33)	(\$2,444)	\$14,139	\$1,715	\$50
\$10,000 to \$19,999	3,600	5,244	1,616	21	1,621	\$54,090,486	\$39,612,095	\$11,507,134	\$13,995,402	\$404,165
# of returns			1,173	20	942	3,600	3,159	845	2,332	2,327
average per return			1.4	1.1	1.7	\$15,025	\$12,539	\$13,618	\$6,002	\$174
\$20,000 to \$29,999	3,148	4,767	1,035	15	1,806	\$77,949,765	\$61,295,204	\$13,508,305	\$33,778,397	\$999,677
# of returns			727	14	981	3,148	2,805	1,011	2,868	2,866
average per return			1.4	1.1	1.8	\$24,762	\$21,852	\$13,361	\$11,778	\$349
\$30,000 to \$49,999	4,655	7,316	1,191	18	2,821	\$182,157,868	\$154,257,090	\$38,238,195	\$97,965,064	\$2,978,102
# of returns			810	18	1,474	4,655	4,345	2,548	4,496	4,495
average per return			1.5	1.0	1.9	\$39,132	\$35,502	\$15,007	\$21,789	\$663
\$50,000 to \$74,999	3,385	6,021	879	12	2,365	\$207,318,323	\$187,198,784	\$47,676,413	\$121,190,458	\$3,767,692
# of returns			620	12	1,241	3,385	3,352	2,604	3,343	3,341
average per return			1.4	1.0	1.9	\$61,246	\$55,847	\$18,309	\$36,252	\$1,128
\$75,000 to \$99,999	1,755	3,281	469	2	1,187	\$150,173,421	\$139,694,131	\$35,088,498	\$95,274,309	\$3,076,963
# of returns			309	2	629	1,755	1,755	1,581	1,743	1,743
average per return			1.5	1.0	1.9	\$85,569	\$79,598	\$22,193	\$54,661	\$1,766
\$100,000 to \$199,999	1,352	2,556	337	2	835	\$173,988,299	\$166,193,388	\$36,754,229	\$122,713,601	\$4,323,589
# of returns			232	2	466	1,352	1,352	1,287	1,346	1,346
average per return			1.5	1.0	1.8	\$128,690	\$122,924	\$28,558	\$91,169	\$3,212
\$200,000 to \$499,999	255	472	73	0	139	\$73,242,994	\$72,108,753	\$11,404,160	\$59,499,343	\$2,518,500
# of returns			47	0	79	255	255	246	255	255
average per return			1.6		1.8	\$287,227	\$282,779	\$46,359	\$233,331	\$9,876
\$500,000 to \$999,999	45	82	10	0	16	\$29,020,409	\$28,563,348	\$3,147,111	\$25,211,712	\$1,177,790
# of returns			6	0	10	45	45	43	45	45
average per return			1.7		1.6	\$644,898	\$634,741	\$73,188	\$560,260	\$26,173
\$1,000,000 and over	20	35	3	0	9	\$42,077,981	\$40,931,198	\$4,589,538	\$36,783,713	\$1,816,345
# of returns			3	0	5	20	20	19	19	19
average per return			1.0		1.8	\$2,103,899	\$2,046,560	\$241,554	\$1,935,985	\$95,597
GRAND TOTAL	21,132	33,581	6,524	82	11,639	\$989,923,249	\$884,375,891	\$208,360,998	\$607,495,852	\$21,093,767
# of returns			4,631	80	6,355	21,132	19,330	10,640	17,079	17,059
average per return			1.4	1.0	1.8	\$46,845	\$45,752	\$19,583	\$35,570	\$1,237

TABLE 81
Casa Grande

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	2,514	3,269	446	8	1,343	\$6,803,549	\$686,340	\$3,009,641	\$1,028,970	\$29,298
# of returns			333	8	775	2,514	1,847	189	563	562
average per return			1.3	1.0	1.7	\$2,706	\$372	\$15,924	\$1,827	\$52
\$10,000 to \$19,999	2,963	4,570	741	8	2,416	\$44,534,474	\$31,337,665	\$4,848,889	\$10,758,098	\$311,265
# of returns			532	8	1,348	2,963	2,573	366	1,811	1,807
average per return			1.4	1.0	1.8	\$15,030	\$12,179	\$13,248	\$5,940	\$172
\$20,000 to \$29,999	2,581	4,227	479	11	2,632	\$63,850,721	\$49,839,011	\$6,820,380	\$25,934,389	\$763,729
# of returns			333	11	1,365	2,581	2,338	520	2,417	2,417
average per return			1.4	1.0	1.9	\$24,739	\$21,317	\$13,116	\$10,730	\$316
\$30,000 to \$49,999	3,576	5,942	513	5	3,640	\$140,225,974	\$117,913,881	\$22,271,828	\$76,554,266	\$2,313,844
# of returns			374	5	1,769	3,576	3,333	1,529	3,493	3,494
average per return			1.4	1.0	2.1	\$39,213	\$35,377	\$14,566	\$21,916	\$662
\$50,000 to \$74,999	2,450	4,418	419	4	2,448	\$150,150,040	\$135,257,473	\$29,726,107	\$91,541,767	\$2,848,570
# of returns			297	4	1,204	2,450	2,408	1,720	2,424	2,425
average per return			1.4	1.0	2.0	\$61,286	\$56,170	\$17,283	\$37,765	\$1,175
\$75,000 to \$99,999	1,262	2,399	212	1	1,305	\$108,162,228	\$101,287,618	\$22,442,281	\$71,395,178	\$2,303,104
# of returns			143	1	652	1,262	1,262	1,073	1,255	1,255
average per return			1.5	1.0	2.0	\$85,707	\$80,260	\$20,916	\$56,889	\$1,835
\$100,000 to \$199,999	913	1,769	159	0	885	\$116,753,341	\$111,734,627	\$21,626,084	\$85,075,255	\$2,982,893
# of returns			106	0	450	913	913	858	912	912
average per return			1.5		2.0	\$127,879	\$122,382	\$25,206	\$93,285	\$3,271
\$200,000 to \$499,999	167	303	42	1	124	\$47,800,262	\$46,761,330	\$6,518,494	\$39,418,716	\$1,680,204
# of returns			30	1	60	167	167	155	166	166
average per return			1.4	1.0	2.1	\$286,229	\$280,008	\$42,055	\$237,463	\$10,122
\$500,000 to \$999,999	45	81	18	0	36	\$31,260,239	\$30,749,377	\$2,268,432	\$28,242,220	\$1,331,459
# of returns			13	0	16	45	45	40	45	45
average per return			1.4		2.3	\$694,672	\$683,320	\$56,711	\$627,605	\$29,588
\$1,000,000 and over	30	56	16	0	19	\$75,208,758	\$74,963,815	\$2,561,120	\$72,260,045	\$3,578,181
# of returns			9	0	10	30	30	29	30	30
average per return			1.8		1.9	\$2,506,959	\$2,498,794	\$88,315	\$2,408,669	\$119,273
GRAND TOTAL	16,501	27,034	3,045	38	14,848	\$784,749,586	\$700,531,137	\$122,093,256	\$502,208,904	\$18,142,547
# of returns			2,170	38	7,648	16,501	14,916	6,479	13,116	13,113
average per return			1.4	1.0	1.9	\$47,558	\$46,965	\$18,845	\$38,289	\$1,384

TABLE 82
Coolidge

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	619	824	78		425	\$2,685,290	\$1,091,634	\$346,577	\$243,299	\$6,973
# of returns			59		246	619	444	22	141	139
average per return			1.3		1.7	\$4,338	\$2,459	\$15,754	\$1,725	\$50
\$10,000 to \$19,999	760	1,199	103		804	\$11,506,880	\$7,966,290	\$759,839	\$2,509,189	\$72,406
# of returns			78		429	760	670	56	448	447
average per return			1.3		1.9	\$15,141	\$11,890	\$13,568	\$5,601	\$162
\$20,000 to \$29,999	662	1,108	73		801	\$16,291,136	\$12,338,214	\$1,055,268	\$6,406,599	\$188,642
# of returns			59		409	662	592	88	611	611
average per return			1.2		2.0	\$24,609	\$20,841	\$11,992	\$10,485	\$309
\$30,000 to \$49,999	896	1,481	75		986	\$35,058,558	\$28,146,243	\$3,520,095	\$20,116,160	\$610,997
# of returns			52		478	896	799	267	871	871
average per return			1.4		2.1	\$39,128	\$35,227	\$13,184	\$23,095	\$702
\$50,000 to \$74,999	527	977	65		677	\$31,929,021	\$27,998,487	\$4,445,130	\$20,083,961	\$620,643
# of returns			49		313	527	509	277	522	522
average per return			1.3		2.2	\$60,586	\$55,007	\$16,047	\$38,475	\$1,189
\$75,000 to \$99,999	207	393	36		279	\$17,603,139	\$16,201,986	\$3,163,048	\$11,678,431	\$377,524
# of returns			22		117	207	205	164	204	204
average per return			1.6		2.4	\$85,039	\$79,034	\$19,287	\$57,247	\$1,851
\$100,000 to \$199,999	114	213	33		103	\$14,757,025	\$13,889,596	\$2,573,043	\$10,679,578	\$382,377
# of returns			21		54	114	114	104	114	114
average per return			1.6		1.9	\$129,448	\$121,839	\$24,741	\$93,681	\$3,354
\$200,000 to \$499,999	27	52	12		26	\$8,244,735	\$8,148,906	\$1,085,289	\$6,883,842	\$293,193
# of returns			7		15	27	27	21	27	27
average per return			1.7		1.7	\$305,361	\$301,811	\$51,680	\$254,957	\$10,859
\$500,000 and over	17	29	10		15	\$36,249,578	\$35,930,768	\$627,681	\$35,225,462	\$1,742,360
# of returns			6		8	17	17	16	17	17
average per return			1.7		1.9	\$2,132,328	\$2,113,575	\$39,230	\$2,072,087	\$102,492
GRAND TOTAL	3,829	6,276	485	4	4,116	\$174,325,362	\$151,712,124	\$17,575,970	\$113,826,521	\$4,295,115
# of returns			353	2	2,070	3,829	3,377	1,015	2,955	2,952
average per return			1.4	2.0	2.0	\$45,528	\$44,925	\$17,316	\$38,520	\$1,455

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	537	722	51		431	\$2,069,497	\$484,457	\$235,394	\$172,335	\$4,950
# of returns			43		247	537	388	17	121	120
average per return			1.2		1.7	\$3,854	\$1,248	\$13,847	\$1,424	\$41
\$10,000 to \$19,999	791	1,343	78		1,014	\$11,919,103	\$8,392,005	\$367,099	\$2,095,158	\$60,449
# of returns			55		559	791	723	32	414	414
average per return			1.4		1.8	\$15,068	\$11,607	\$11,472	\$5,061	\$146
\$20,000 to \$29,999	600	1,062	44		881	\$14,657,747	\$11,568,624	\$779,719	\$5,233,312	\$153,364
# of returns			31		432	600	567	62	564	565
average per return			1.4		2.0	\$24,430	\$20,403	\$12,576	\$9,279	\$272
\$30,000 to \$49,999	528	954	38		788	\$20,258,249	\$16,796,490	\$2,030,168	\$10,637,184	\$318,095
# of returns			29		355	528	497	133	519	519
average per return			1.3		2.2	\$38,368	\$33,796	\$15,265	\$20,495	\$613
\$50,000 to \$74,999	258	485	32		382	\$15,520,254	\$13,733,136	\$2,098,814	\$9,651,719	\$297,100
# of returns			23		167	258	253	126	255	255
average per return			1.4		2.3	\$60,156	\$54,281	\$16,657	\$37,850	\$1,165
\$75,000 to \$99,999	96	184	15		130	\$8,259,403	\$7,736,820	\$1,429,421	\$5,634,715	\$182,289
# of returns			10		58	96	96	75	95	95
average per return			1.5		2.2	\$86,035	\$80,592	\$19,059	\$59,313	\$1,919
\$100,000 to \$199,999	45	86	11		39	\$5,623,468	\$5,366,524	\$937,843	\$4,171,206	\$147,235
# of returns			7		18	45	45	39	45	45
average per return			1.6		2.2	\$124,966	\$119,256	\$24,047	\$92,693	\$3,272
\$200,000 and over	19	37	8		15	\$15,306,144	\$15,138,810	\$1,401,243	\$13,630,767	\$647,891
# of returns			5		6	19	19	17	19	19
average per return			1.6		2.5	\$805,587	\$796,780	\$82,426	\$717,409	\$34,099
GRAND TOTAL	2,874	4,873	277	3	3,680	\$93,613,865	\$79,216,866	\$9,279,701	\$51,226,396	\$1,811,373
# of returns			203	3	1,842	2,874	2,588	501	2,032	2,031
average per return			1.4	1.0	2.0	\$32,573	\$30,609	\$18,522	\$25,210	\$892

TABLE 84
Florence

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	426	538	89		149	\$1,484,094	\$602,998	\$508,089	\$173,660	\$4,983
# of returns			70		88	426	314	43	102	100
average per return			1.3		1.7	\$3,484	\$1,920	\$11,816	\$1,702	\$50
\$10,000 to \$19,999	595	883	174		352	\$9,031,773	\$6,496,483	\$1,223,209	\$2,382,066	\$68,918
# of returns			134		202	595	515	102	379	379
average per return			1.3		1.7	\$15,179	\$12,614	\$11,992	\$6,285	\$182
\$20,000 to \$29,999	595	929	138		489	\$14,766,054	\$11,369,480	\$1,581,670	\$6,392,080	\$188,912
# of returns			96		252	595	532	125	550	549
average per return			1.4		1.9	\$24,817	\$21,371	\$12,653	\$11,622	\$344
\$30,000 to \$49,999	1,036	1,655	143		928	\$40,185,214	\$33,366,600	\$5,963,884	\$22,768,673	\$691,783
# of returns			101		475	1,036	950	438	1,017	1,017
average per return			1.4		2.0	\$38,789	\$35,122	\$13,616	\$22,388	\$680
\$50,000 to \$74,999	601	1,091	101		596	\$36,542,406	\$33,340,057	\$5,622,591	\$23,402,202	\$727,960
# of returns			72		307	601	592	355	597	597
average per return			1.4		1.9	\$60,803	\$56,318	\$15,838	\$39,200	\$1,219
\$75,000 to \$99,999	267	503	41		268	\$22,573,489	\$21,136,758	\$3,742,217	\$15,517,718	\$502,421
# of returns			31		137	267	267	196	267	266
average per return			1.3		2.0	\$84,545	\$79,164	\$19,093	\$58,119	\$1,889
\$100,000 to \$199,999	147	282	37		121	\$18,911,149	\$17,971,191	\$3,300,384	\$13,806,432	\$486,922
# of returns			24		63	147	147	126	147	147
average per return			1.5		1.9	\$128,647	\$122,253	\$26,193	\$93,921	\$3,312
\$200,000 and over	37	67	18		21	\$20,448,923	\$20,315,450	\$1,227,036	\$18,883,364	\$881,382
# of returns			13		11	37	37	31	37	37
average per return			1.4		1.9	\$552,674	\$549,067	\$39,582	\$510,361	\$23,822
GRAND TOTAL	3,704	5,948	741	9	2,924	\$163,943,102	\$144,599,017	\$23,169,080	\$103,326,195	\$3,553,281
# of returns			541	9	1,535	3,704	3,354	1,416	3,096	3,093
average per return			1.4	1.0	1.9	\$44,261	\$43,112	\$16,362	\$33,374	\$1,149

TABLE 85
Kearny

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	124	159	30		49	\$139,059	(\$37,419)	\$72,153	\$32,958	\$945
# of returns			24		28	124	100	6	26	26
average per return			1.2		1.8	\$1,121	(\$374)	\$12,026	\$1,268	\$36
\$10,000 to \$19,999	132	203	64		68	\$1,915,520	\$1,448,848	\$228,256	\$426,687	\$12,255
# of returns			47		38	132	122	22	81	80
average per return			1.4		1.8	\$14,512	\$11,876	\$10,376	\$5,268	\$153
\$20,000 to \$29,999	138	215	34		88	\$3,505,340	\$2,921,377	\$374,886	\$1,612,953	\$47,673
# of returns			24		49	138	130	31	127	127
average per return			1.4		1.8	\$25,401	\$22,472	\$12,093	\$12,701	\$376
\$30,000 to \$49,999	214	369	25		240	\$8,215,352	\$6,896,573	\$757,337	\$4,582,347	\$137,832
# of returns			19		121	214	201	52	212	212
average per return			1.3		2.0	\$38,389	\$34,311	\$14,564	\$21,615	\$650
\$50,000 to \$74,999	149	282	35		147	\$9,136,741	\$8,123,963	\$988,164	\$5,786,965	\$178,314
# of returns			26		75	149	148	64	149	149
average per return			1.4		2.0	\$61,320	\$54,892	\$15,440	\$38,839	\$1,197
\$75,000 to \$99,999	66	127	16		65	\$5,651,693	\$5,251,975	\$907,728	\$3,889,570	\$126,256
# of returns			9		32	66	66	44	65	65
average per return			1.8		2.0	\$85,632	\$79,575	\$20,630	\$59,840	\$1,942
\$100,000 and over	29	56	5		22	\$3,971,353	\$3,817,014	\$625,758	\$3,019,656	\$109,099
# of returns			3		12	29	29	25	29	29
average per return			1.7		1.8	\$136,943	\$131,621	\$25,030	\$104,127	\$3,762
GRAND TOTAL	852	1,411	209	0	679	\$32,535,058	\$28,422,331	\$3,954,282	\$19,351,136	\$612,374
# of returns			152	0	355	852	796	244	689	688
average per return			1.4		1.9	\$38,187	\$35,706	\$16,206	\$28,086	\$890

TABLE 86
Mammoth

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	101	152	14		66	\$492,777	\$263,474	\$88,603	\$22,344	\$643
# of returns			11		39	101	84	6	15	13
average per return			1.3		1.7	\$4,879	\$3,137	\$14,767	\$1,490	\$49
\$10,000 to \$19,999	118	192	25		117	\$1,797,031	\$1,319,864	\$71,123	\$422,926	\$12,253
# of returns			19		58	118	109	7	66	66
average per return			1.3		2.0	\$15,229	\$12,109	\$10,160	\$6,408	\$186
\$20,000 to \$29,999	85	148	19		80	\$2,081,436	\$1,713,322	\$155,948	\$814,354	\$23,941
# of returns			12		48	85	81	10	79	79
average per return			1.6		1.7	\$24,487	\$21,152	\$15,595	\$10,308	\$303
\$30,000 to \$49,999	137	234	22		159	\$5,286,218	\$4,623,042	\$419,131	\$2,992,710	\$90,401
# of returns			14		66	137	134	34	137	137
average per return			1.6		2.4	\$38,586	\$34,500	\$12,327	\$21,845	\$660
\$50,000 to \$74,999	79	147	7		100	\$4,674,779	\$4,252,254	\$476,912	\$3,001,192	\$92,669
# of returns			6		41	79	79	30	79	79
average per return			1.2		2.4	\$59,174	\$53,826	\$15,897	\$37,990	\$1,173
\$75,000 and over	30	58	7		31	\$3,162,386	\$2,902,545	\$384,952	\$2,312,843	\$80,347
# of returns			4		12	30	30	23	30	30
average per return			1.8		2.6	\$105,413	\$96,752	\$16,737	\$77,095	\$2,678
GRAND TOTAL	550	931	94	2	553	\$17,494,627	\$15,074,501	\$1,596,669	\$9,566,369	\$300,254
# of returns			66	2	264	550	517	110	406	404
average per return			1.4	1.0	2.1	\$31,808	\$29,159	\$14,515	\$23,563	\$743

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	906	1,141	71	1	350	(\$4,549,151)	(\$6,978,500)	\$1,425,230	\$456,144	\$13,218
# of returns			59	1	217	906	688	103	230	230
average per return			1.2	1.0	1.6	(\$5,021)	(\$10,142)	\$13,837	\$1,984	\$58
\$10,000 to \$19,999	1,134	1,648	130	1	849	\$17,348,993	\$12,397,690	\$2,393,035	\$5,016,028	\$145,108
# of returns			98	1	446	1,134	958	191	746	746
average per return			1.3	1.0	1.9	\$15,299	\$12,941	\$12,529	\$6,724	\$194
\$20,000 to \$29,999	1,413	2,079	82	1	1,068	\$35,394,452	\$27,212,716	\$4,422,675	\$17,077,193	\$508,295
# of returns			69	1	576	1,413	1,204	344	1,318	1,318
average per return			1.2	1.0	1.9	\$25,049	\$22,602	\$12,857	\$12,957	\$386
\$30,000 to \$49,999	2,602	3,976	107	0	2,073	\$102,635,173	\$88,586,578	\$19,106,532	\$59,621,378	\$1,826,902
# of returns			82	0	1,091	2,602	2,397	1,277	2,534	2,533
average per return			1.3		1.9	\$39,445	\$36,957	\$14,962	\$23,529	\$721
\$50,000 to \$74,999	2,229	3,882	101	5	2,117	\$137,241,117	\$128,176,241	\$28,081,509	\$87,423,620	\$2,747,663
# of returns			85	5	1,102	2,229	2,197	1,610	2,213	2,212
average per return			1.2	1.0	1.9	\$61,571	\$58,341	\$17,442	\$39,504	\$1,242
\$75,000 to \$99,999	1,162	2,184	42	1	1,124	\$99,735,486	\$95,734,771	\$19,793,063	\$68,840,167	\$2,246,711
# of returns			29	1	596	1,162	1,162	976	1,156	1,156
average per return			1.4	1.0	1.9	\$85,831	\$82,388	\$20,280	\$59,551	\$1,944
\$100,000 to \$199,999	798	1,515	56	0	721	\$100,412,794	\$97,437,465	\$19,004,661	\$74,009,071	\$2,599,896
# of returns			42	0	396	798	798	737	796	796
average per return			1.3		1.8	\$125,831	\$122,102	\$25,787	\$92,976	\$3,266
\$200,000 and over	100	189	25	1	79	\$34,651,401	\$34,084,291	\$3,217,681	\$30,319,860	\$1,338,156
# of returns			17	1	38	100	100	89	100	100
average per return			1.5	1.0	2.1	\$346,514	\$340,843	\$36,154	\$303,199	\$13,382
GRAND TOTAL	10,344	16,614	614	10	8,381	\$522,870,265	\$476,651,252	\$97,444,386	\$342,763,461	\$11,425,949
# of returns			481	10	4,463	10,344	9,504	5,327	9,093	9,091
average per return			1.3	1.0	1.9	\$50,548	\$50,152	\$18,292	\$37,696	\$1,257

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	409	521	37		169	\$1,706,727	\$1,133,390	\$704,932	\$228,048	\$6,509
# of returns			27		104	409	316	51	116	113
average per return			1.4		1.6	\$4,173	\$3,587	\$13,822	\$1,966	\$57
\$10,000 to \$19,999	515	755	72		352	\$7,834,864	\$5,805,270	\$1,484,558	\$2,248,618	\$65,098
# of returns			50		190	515	448	112	339	340
average per return			1.4		1.9	\$15,213	\$12,958	\$13,255	\$6,633	\$191
\$20,000 to \$29,999	682	1,044	32		618	\$17,089,754	\$13,832,304	\$2,936,191	\$7,510,237	\$222,795
# of returns			23		318	682	616	207	612	612
average per return			1.4		1.9	\$25,058	\$22,455	\$14,185	\$12,272	\$364
\$30,000 to \$49,999	1,323	2,144	37		1,328	\$52,598,995	\$45,548,774	\$11,204,395	\$28,487,627	\$864,652
# of returns			29		671	1,323	1,238	732	1,290	1,290
average per return			1.3		2.0	\$39,757	\$36,792	\$15,306	\$22,083	\$670
\$50,000 to \$74,999	1,215	2,215	34		1,542	\$74,269,891	\$68,750,135	\$16,907,937	\$44,568,899	\$1,382,133
# of returns			28		738	1,215	1,200	929	1,207	1,207
average per return			1.2		2.1	\$61,127	\$57,292	\$18,200	\$36,925	\$1,145
\$75,000 to \$99,999	530	1,008	15		700	\$45,031,859	\$42,851,792	\$10,051,312	\$29,591,826	\$951,680
# of returns			10		340	530	530	478	530	530
average per return			1.5		2.1	\$84,966	\$80,852	\$21,028	\$55,834	\$1,796
\$100,000 to \$199,999	229	429	14		307	\$28,754,399	\$27,442,487	\$5,246,053	\$20,905,283	\$736,095
# of returns			11		144	229	229	215	228	228
average per return			1.3		2.1	\$125,565	\$119,836	\$24,400	\$91,690	\$3,228
\$200,000 and over	20	35	1		18	\$14,263,480	\$14,209,524	\$979,626	\$13,141,773	\$626,255
# of returns			1		8	20	20	19	20	20
average per return			1.0		2.2	\$713,174	\$710,477	\$51,559	\$657,089	\$31,313
GRAND TOTAL	4,923	8,151	242	8	5,034	\$241,549,969	\$219,573,676	\$49,515,004	\$146,682,311	\$4,855,217
# of returns			179	7	2,513	4,923	4,597	2,743	4,342	4,340
average per return			1.4	1.1	2.0	\$49,066	\$47,764	\$18,051	\$33,782	\$1,119

TABLE 89
Superior

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	172	239	53		96	\$909,949	\$677,973	\$70,699	\$143,845	\$5,055
# of returns			41		49	172	140	5	38	38
average per return			1.3		2.0	\$5,290	\$4,843	\$14,140	\$3,785	\$133
\$10,000 to \$19,999	185	288	71		118	\$2,725,872	\$2,019,824	\$171,593	\$649,124	\$18,731
# of returns			47		66	185	169	17	117	117
average per return			1.5		1.8	\$14,734	\$11,952	\$10,094	\$5,548	\$160
\$20,000 to \$29,999	178	285	40		140	\$4,464,939	\$3,797,523	\$476,783	\$1,934,477	\$57,075
# of returns			29		78	178	172	37	165	165
average per return			1.4		1.8	\$25,084	\$22,079	\$12,886	\$11,724	\$346
\$30,000 to \$49,999	240	396	34		231	\$9,204,718	\$7,787,212	\$826,405	\$5,369,772	\$162,864
# of returns			22		118	240	226	64	237	237
average per return			1.5		2.0	\$38,353	\$34,457	\$12,913	\$22,657	\$687
\$50,000 to \$74,999	107	192	27		123	\$6,476,403	\$5,726,790	\$903,361	\$3,960,238	\$122,765
# of returns			19		61	107	106	56	107	107
average per return			1.4		2.0	\$60,527	\$54,026	\$16,131	\$37,012	\$1,147
\$75,000 to \$99,999	41	82	2		53	\$3,464,989	\$3,279,370	\$534,105	\$2,407,165	\$76,578
# of returns			2		24	41	41	27	41	41
average per return			1.0		2.2	\$84,512	\$79,985	\$19,782	\$58,711	\$1,868
\$100,000 and over	28	55	10		31	\$3,615,188	\$3,352,930	\$424,932	\$2,733,748	\$97,018
# of returns			5		10	28	28	21	28	28
average per return			2.0		3.1	\$129,114	\$119,747	\$20,235	\$97,633	\$3,465
GRAND TOTAL	951	1,537	237	1	792	\$30,862,058	\$26,641,622	\$3,407,878	\$17,198,369	\$540,086
# of returns			165	1	406	951	882	227	733	733
average per return			1.4	1.0	2.0	\$32,452	\$30,206	\$15,013	\$23,463	\$737

CITIES/TOWNS WITHIN PINAL COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Apache Junction 21,132 or 28.7% of the county total
Most People Represented:	Apache Junction 42,808 or 25.7% of the county total
Most Age 65 Exemptions:	Apache Junction 6,524 or 46.9% of the county total
Most Blind Exemptions:	Apache Junction 82 or 47.7% of the county total
Most Dependents Claimed:	Casa Grande 14,848 or 24.7% of the county total
Most Dependents as a % of Total Population:	Eloy 49.0%
Least Dependents as a % of Total Population:	Apache Junction 27.2%
Most 65 & Over Persons as a % of Total Population:	Apache Junction 15.2%
Least 65 & Over Persons as a % of Total Population:	Queen Creek 1.9%
Highest Average FAGI:	Maricopa \$50,548
Lowest Average FAGI:	Mammoth \$31,808
Highest Per Capita FAGI:	Apache Junction \$23,125
Lowest Per Capita FAGI:	Eloy \$12,467
Highest % of Itemizers:	Maricopa 51.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN PINAL COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Maricopa	\$50,548	\$45,966	10.0%
Queen Creek (partial)	\$49,066	\$44,150	11.1%
Casa Grande	\$47,558	\$42,154	12.8%
Apache Junction	\$46,845	\$42,746	9.6%
Coolidge	\$45,528	\$37,469	21.5%
Pinal County	\$45,454	\$40,629	11.9%
Florence	\$44,261	\$36,765	20.4%
Kearny	\$38,187	\$36,410	4.9%
Eloy	\$32,573	\$26,894	21.1%
Superior	\$32,452	\$31,534	2.9%
Mammoth	\$31,808	\$30,342	4.8%

SANTA CRUZ COUNTY

The 2005 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 2005 and 2004.

Santa Cruz County	2005	2004	% chg
# of returns	16,537	15,740	5.1%
# of people represented	42,135	40,808	3.3%
# of people over 65	2,480	2,250	10.2%
# of blind persons	36	37	(2.7%)
# of dependents	17,981	17,580	2.3%
<u>Total</u> FAGI (millions)	\$675.3	\$569.4	18.6%
<u>Average</u> FAGI	\$40,836	\$36,178	12.9%
<u>Total</u> Taxable Income (millions)	\$408.4	\$330.1	23.7%
<u>Average</u> Taxable Income	\$35,350	\$30,725	15.1%
<u>Total</u> Tax Liability (millions)	\$15.1	\$11.6	29.8%
<u>Average</u> Tax Liability	\$1,309	\$1,083	20.9%
<u>Average Tax Liability Per Return</u>	\$913	\$739	23.6%

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 2005 per capita figure is \$16,027. This is a 14.9% increase over the 2004 per capita figure, \$13,954.

The two incorporated cities/towns in this county account for 53.5% of the returns and 43.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$13,278. This is a 13.3% increase over the 2004 incorporated area per capita FAGI of \$11,716.

**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	3,242	4,528	501	10	1,864	\$5,068,638	\$3,791,087	\$3,188,697	\$1,089,314	\$31,174
# of returns			393	10	1,121	3,242	2,651	201	603	595
average per return			1.3	1.0	1.7	\$1,563	\$1,430	\$15,864	\$1,806	\$52
\$10,000 to \$19,999	4,183	6,935	481	10	4,670	\$62,187,397	\$46,078,840	\$5,098,767	\$12,035,767	\$347,578
# of returns			365	10	2,514	4,183	3,902	333	2,185	2,184
average per return			1.3	1.0	1.9	\$14,867	\$11,809	\$15,312	\$5,508	\$159
\$20,000 to \$29,999	2,875	5,000	331	7	3,650	\$70,150,160	\$56,693,368	\$7,044,313	\$24,358,191	\$713,311
# of returns			240	7	1,871	2,875	2,743	489	2,629	2,624
average per return			1.4	1.0	2.0	\$24,400	\$20,668	\$14,406	\$9,265	\$272
\$30,000 to \$49,999	2,704	4,760	354	4	3,446	\$104,167,953	\$89,700,192	\$16,428,877	\$52,663,045	\$1,573,755
# of returns			263	4	1,626	2,704	2,612	1,053	2,635	2,632
average per return			1.3	1.0	2.1	\$38,524	\$34,342	\$15,602	\$19,986	\$598
\$50,000 to \$74,999	1,607	2,966	286	2	2,165	\$98,361,032	\$88,780,966	\$19,445,197	\$58,275,218	\$1,803,776
# of returns			200	2	960	1,607	1,597	1,070	1,586	1,585
average per return			1.4	1.0	2.3	\$61,208	\$55,592	\$18,173	\$36,743	\$1,138
\$75,000 to \$99,999	851	1,615	186	2	1,098	\$73,221,248	\$67,634,789	\$14,570,492	\$47,652,886	\$1,537,409
# of returns			123	2	512	851	851	713	848	848
average per return			1.5	1.0	2.1	\$86,041	\$79,477	\$20,436	\$56,195	\$1,813
\$100,000 to \$199,999	823	1,549	217	0	884	\$108,853,398	\$102,924,113	\$22,134,637	\$77,224,631	\$2,750,643
# of returns			152	0	429	823	823	767	818	818
average per return			1.4		2.1	\$132,264	\$125,060	\$28,859	\$94,407	\$3,363
\$200,000 to \$499,999	187	339	82	1	150	\$54,262,987	\$52,967,323	\$8,851,871	\$43,267,351	\$1,840,033
# of returns			55	1	72	187	187	177	184	184
average per return			1.5	1.0	2.1	\$290,176	\$283,248	\$50,011	\$235,149	\$10,000
\$500,000 to \$999,999	35	65	23	0	41	\$23,616,620	\$23,344,210	\$2,878,777	\$20,292,333	\$951,895
# of returns			15	0	17	35	35	34	35	35
average per return			1.5		2.4	\$674,761	\$666,978	\$84,670	\$579,781	\$27,197
\$1,000,000 and over	30	53	19	0	13	\$75,419,004	\$75,573,027	\$3,908,275	\$71,536,652	\$3,545,134
# of returns			14	0	8	30	30	30	30	30
average per return			1.4		1.6	\$2,513,967	\$2,519,101	\$130,276	\$2,384,555	\$118,171
GRAND TOTAL	16,537	27,810	2,480	36	17,981	\$675,308,437	\$607,487,915	\$103,549,903	\$408,395,388	\$15,094,708
# of returns			1,820	36	9,131	16,537	15,431	4,867	11,553	11,535
average per return			1.4	1.0	2.0	\$40,836	\$39,369	\$21,276	\$35,350	\$1,309

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	1,937	2,791	274	4	1,311	\$3,162,388	\$3,626,273	\$970,792	\$614,911	\$17,541
# of returns			216	4	779	1,937	1,597	55	350	344
average per return			1.3	1.0	1.7	\$1,633	\$2,271	\$17,651	\$1,757	\$51
\$10,000 to \$19,999	2,574	4,328	232	7	3,075	\$38,038,419	\$28,136,991	\$2,450,966	\$6,977,284	\$201,157
# of returns			179	7	1,675	2,574	2,421	129	1,303	1,305
average per return			1.3	1.0	1.8	\$14,778	\$11,622	\$19,000	\$5,355	\$154
\$20,000 to \$29,999	1,534	2,686	162	3	2,038	\$37,173,710	\$30,431,707	\$2,644,648	\$12,956,909	\$379,285
# of returns			118	3	1,050	1,534	1,478	188	1,429	1,427
average per return			1.4	1.0	1.9	\$24,233	\$20,590	\$14,067	\$9,067	\$266
\$30,000 to \$49,999	1,154	2,047	127	3	1,529	\$43,556,683	\$37,442,058	\$5,717,739	\$22,216,596	\$662,560
# of returns			92	3	732	1,154	1,113	360	1,131	1,131
average per return			1.4	1.0	2.1	\$37,744	\$33,641	\$15,883	\$19,644	\$586
\$50,000 to \$74,999	484	903	92	1	695	\$29,445,025	\$26,176,218	\$5,430,750	\$17,177,550	\$529,002
# of returns			63	1	306	484	479	289	478	478
average per return			1.5	1.0	2.3	\$60,837	\$54,647	\$18,791	\$35,936	\$1,107
\$75,000 to \$99,999	247	466	46	2	349	\$21,171,029	\$19,611,710	\$3,965,332	\$13,931,106	\$451,900
# of returns			31	2	162	247	247	189	246	246
average per return			1.5	1.0	2.2	\$85,713	\$79,399	\$20,981	\$56,631	\$1,837
\$100,000 to \$199,999	284	542	57	0	413	\$37,386,668	\$35,372,248	\$8,012,661	\$26,544,306	\$942,975
# of returns			42	0	185	284	284	252	282	282
average per return			1.4		2.2	\$131,643	\$124,550	\$31,797	\$94,129	\$3,344
\$200,000 to \$499,999	70	126	21	0	94	\$20,100,847	\$19,671,744	\$2,914,643	\$16,386,332	\$698,023
# of returns			15	0	40	70	70	65	69	69
average per return			1.4		2.3	\$287,155	\$281,025	\$44,841	\$237,483	\$10,116
\$500,000 to \$999,999	19	36	6	0	34	\$12,883,985	\$12,747,083	\$1,717,597	\$10,924,636	\$512,765
# of returns			5	0	12	19	19	18	19	19
average per return			1.2		2.8	\$678,104	\$670,899	\$95,422	\$574,981	\$26,987
\$1,000,000 and over	12	21	8	0	7	\$28,331,954	\$28,220,143	\$801,834	\$27,363,709	\$1,355,232
# of returns			5	0	5	12	12	12	12	12
average per return			1.6		1.4	\$2,360,996	\$2,351,679	\$66,820	\$2,280,309	\$112,936
GRAND TOTAL	8,315	13,946	1,025	20	9,545	\$271,250,708	\$241,436,175	\$34,626,962	\$155,093,339	\$5,750,440
# of returns			766	20	4,947	8,315	7,720	1,557	5,319	5,313
average per return			1.3	1.0	1.9	\$32,622	\$31,274	\$22,240	\$29,158	\$1,082

TABLE 92
Patagonia

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	117	151	24		30	(\$580,203)	(\$634,876)	\$166,872	\$35,329	\$1,003
# of returns			20		19	117	100	16	18	17
average per return			1.2		1.6	(\$4,959)	(\$6,361)	\$10,430	\$1,963	\$59
\$10,000 to \$19,999	95	141	31		44	\$1,395,547	\$1,088,987	\$227,897	\$350,365	\$10,036
# of returns			24		26	95	88	16	56	55
average per return			1.3		1.7	\$14,690	\$12,375	\$14,244	\$6,256	\$183
\$20,000 to \$29,999	86	135	19		65	\$2,129,593	\$1,706,424	\$254,015	\$930,780	\$27,570
# of returns			14		34	86	79	22	78	77
average per return			1.4		1.9	\$24,763	\$21,600	\$11,546	\$11,933	\$358
\$30,000 to \$49,999	95	154	35		51	\$3,731,525	\$3,275,632	\$723,249	\$1,996,587	\$60,580
# of returns			26		27	95	93	45	89	89
average per return			1.3		1.9	\$39,279	\$35,222	\$16,073	\$22,433	\$681
\$50,000 to \$74,999	64	109	36		33	\$3,896,101	\$3,318,256	\$545,935	\$2,335,407	\$73,559
# of returns			26		21	64	63	33	64	64
average per return			1.4		1.6	\$60,877	\$52,671	\$16,543	\$36,491	\$1,149
\$75,000 to \$99,999	28	54	20		11	\$2,387,107	\$2,103,745	\$517,938	\$1,447,057	\$45,928
# of returns			11		7	28	28	21	27	27
average per return			1.8		1.6	\$85,254	\$75,134	\$24,664	\$53,595	\$1,701
\$100,000 to \$199,999	29	51	14		21	\$3,852,287	\$3,742,964	\$828,938	\$2,775,576	\$100,346
# of returns			9		13	29	29	28	29	29
average per return			1.6		1.6	\$132,837	\$129,068	\$29,605	\$95,710	\$3,460
\$200,000 and over	13	20	7		1	\$6,194,317	\$6,037,878	\$1,610,592	\$4,393,211	\$201,125
# of returns			6		1	13	13	13	12	12
average per return			1.2		1.0	\$476,486	\$464,453	\$123,892	\$366,101	\$16,760
GRAND TOTAL	527	815	186	2	256	\$23,006,274	\$20,639,010	\$4,875,436	\$14,264,312	\$520,147
# of returns			136	2	148	527	493	194	373	370
average per return			1.4	1.0	1.7	\$43,655	\$41,881	\$25,131	\$38,242	\$1,406

CITIES/TOWNS WITHIN SANTA CRUZ COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Nogales 8,315 or 50.3% of the county total
Most People Represented:	Nogales 21,146 or 50.2% of the county total
Most Age 65 Exemptions:	Nogales 1,025 or 41.3% of the county total
Most Blind Exemptions:	Nogales 20 or 55.6% of the county total
Most Dependents Claimed:	Nogales 9,545 or 53.1% of the county total
Most Dependents as a % of Total Population:	Nogales 45.1%
Least Dependents as a % of Total Population:	Patagonia 25.2%
Most 65 & Over Persons as a % of Total Population:	Patagonia 18.3%
Least 65 & Over Persons as a % of Total Population:	Nogales 4.8%
Highest Average FAGI:	Patagonia \$43,655
Lowest Average FAGI:	Nogales \$32,622
Highest Per Capita FAGI:	Patagonia \$22,644
Lowest Per Capita FAGI:	Nogales \$12,828
Highest % of Itemizers:	Patagonia 36.8%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN SANTA CRUZ COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Patagonia	\$43,655	\$36,645	19.1%
Santa Cruz County	\$40,836	\$36,178	12.9%
Nogales	\$32,622	\$29,461	10.7%

YAVAPAI COUNTY

The 2005 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 2005 and 2004.

Yavapai County	2005	2004	% chg
# of returns	74,210	74,184	0.0%
# of people represented	151,259	150,797	0.3%
# of people over 65	26,375	26,409	(0.1%)
# of blind persons	354	385	(8.1%)
# of dependents	40,630	40,163	1.2%
<u>Total</u> FAGI (millions)	\$3,718.8	\$3,337.2	11.4%
<u>Average</u> FAGI	\$50,112	\$44,986	11.4%
<u>Total</u> Taxable Income (millions)	\$2,325.5	\$2,039.3	14.0%
<u>Average</u> Taxable Income	\$40,302	\$35,988	12.0%
<u>Total</u> Tax Liability (millions)	\$85.2	\$72.6	17.3%
<u>Average</u> Tax Liability	\$1,478	\$1,283	15.2%
<u>Average Tax Liability Per Return</u>	\$1,149	\$979	17.3%

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 2005 per capita figure is \$24,586. This is a 11.15% increase over the 2004 per capita figure, \$22,131.

The eight incorporated cities/towns plus the portion of Sedona in this county account for 85.6% of the returns and 88.4% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$25,514. This is a 14.5% increase over the 2004 incorporated area per capita FAGI of \$22,287.

**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	12,067	15,434	3,219	45	3,199	\$5,065,397	(\$10,757,900)	\$29,559,718	\$5,096,034	\$151,253
# of returns			2,560	44	1,985	12,067	9,169	1,961	2,609	2,595
average per return			1.3	1.0	1.6	\$420	(\$1,173)	\$15,074	\$1,953	\$58
\$10,000 to \$19,999	13,244	19,331	5,113	88	6,287	\$198,700,262	\$145,868,067	\$42,074,060	\$51,509,855	\$1,487,319
# of returns			3,741	88	3,615	13,244	11,579	3,138	8,396	8,383
average per return			1.4	1.0	1.7	\$15,003	\$12,598	\$13,408	\$6,135	\$177
\$20,000 to \$29,999	11,274	17,404	3,815	65	6,654	\$279,309,718	\$221,141,712	\$456,951,405	\$113,877,833	\$3,370,781
# of returns			2,685	64	3,562	11,274	10,153	3,912	10,013	10,009
average per return			1.4	1.0	1.9	\$24,775	\$21,781	\$116,808	\$11,373	\$337
\$30,000 to \$49,999	14,692	24,091	4,788	56	9,553	\$572,684,363	\$478,604,675	\$123,983,829	\$289,451,462	\$8,747,961
# of returns			3,348	56	4,954	14,692	13,795	7,839	14,031	14,027
average per return			1.4	1.0	1.9	\$38,979	\$34,694	\$15,816	\$20,629	\$624
\$50,000 to \$74,999	10,718	19,290	4,039	49	7,228	\$658,506,315	\$583,104,066	\$151,730,056	\$371,540,773	\$11,521,455
# of returns			2,759	47	3,793	10,718	10,611	7,997	10,544	10,543
average per return			1.5	1.0	1.9	\$61,439	\$54,953	\$18,973	\$35,237	\$1,093
\$75,000 to \$99,999	5,599	10,460	2,413	24	3,572	\$480,701,245	\$435,205,645	\$110,008,042	\$294,944,252	\$9,532,423
# of returns			1,594	24	1,896	5,599	5,592	4,878	5,543	5,543
average per return			1.5	1.0	1.9	\$85,855	\$77,826	\$22,552	\$53,210	\$1,720
\$100,000 to \$199,999	4,849	9,089	2,204	23	2,941	\$641,682,066	\$597,527,289	\$130,290,326	\$443,116,998	\$15,726,765
# of returns			1,433	23	1,577	4,849	4,841	4,492	4,811	4,811
average per return			1.5	1.0	1.9	\$132,333	\$123,431	\$29,005	\$92,105	\$3,269
\$200,000 to \$499,999	1,368	2,551	603	4	922	\$396,591,631	\$385,823,812	\$57,037,482	\$322,172,176	\$13,660,251
# of returns			409	4	467	1,368	1,368	1,301	1,357	1,357
average per return			1.5	1.0	2.0	\$289,906	\$282,035	\$43,841	\$237,415	\$10,067
\$500,000 to \$999,999	261	487	106	0	180	\$174,921,074	\$172,586,819	\$18,601,491	\$152,678,629	\$7,147,940
# of returns			65	0	93	261	261	247	260	260
average per return			1.6		1.9	\$670,196	\$661,252	\$75,310	\$587,226	\$27,492
\$1,000,000 and over	138	250	75	0	94	\$310,654,228	\$310,311,916	\$29,929,954	\$281,108,235	\$13,884,501
# of returns			49	0	44	138	138	131	137	137
average per return			1.5		2.1	\$2,251,118	\$2,248,637	\$228,473	\$2,051,885	\$101,347
GRAND TOTAL	74,210	118,387	26,375	354	40,630	\$3,718,816,299	\$3,319,416,101	\$1,150,166,363	\$2,325,496,247	\$85,230,649
# of returns			18,642	350	21,986	74,210	67,507	35,896	57,701	57,666
average per return			1.4	1.0	1.8	\$50,112	\$49,172	\$32,042	\$40,302	\$1,478

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	640	846	182	3	212	\$400,331	(\$742,969)	\$1,613,329	\$226,097	\$6,607
# of returns			139	3	134	640	479	102	128	128
average per return			1.3	1.0	1.6	\$626	(\$1,551)	\$15,817	\$1,766	\$52
\$10,000 to \$19,999	816	1,231	273	7	489	\$12,243,065	\$8,381,846	\$2,089,416	\$2,931,569	\$84,642
# of returns			199	7	275	816	688	166	494	493
average per return			1.4	1.0	1.8	\$15,004	\$12,183	\$12,587	\$5,934	\$172
\$20,000 to \$29,999	662	1,029	171	6	449	\$16,441,555	\$12,861,947	\$2,541,959	\$6,878,017	\$204,989
# of returns			124	6	242	662	593	191	592	590
average per return			1.4	1.0	1.9	\$24,836	\$21,690	\$13,309	\$11,618	\$347
\$30,000 to \$49,999	775	1,274	187	0	627	\$30,109,938	\$24,173,946	\$5,567,374	\$15,161,907	\$456,928
# of returns			135	0	320	775	707	378	734	734
average per return			1.4		2.0	\$38,852	\$34,192	\$14,728	\$20,656	\$622
\$50,000 to \$74,999	489	912	116	2	429	\$29,878,892	\$26,197,184	\$5,943,741	\$17,241,554	\$532,288
# of returns			77	2	212	489	476	323	481	481
average per return			1.5	1.0	2.0	\$61,102	\$55,036	\$18,402	\$35,845	\$1,107
\$75,000 to \$99,999	260	495	67	1	216	\$22,293,288	\$20,301,491	\$4,860,648	\$13,895,727	\$448,288
# of returns			46	1	106	260	259	219	256	256
average per return			1.5	1.0	2.0	\$85,743	\$78,384	\$22,195	\$54,280	\$1,751
\$100,000 to \$199,999	205	387	61	1	164	\$26,790,163	\$25,176,012	\$5,238,822	\$18,829,487	\$667,086
# of returns			40	1	87	205	205	184	203	203
average per return			1.5	1.0	1.9	\$130,684	\$122,810	\$28,472	\$92,756	\$3,286
\$200,000 and over	58	111	28	1	31	\$20,562,597	\$19,740,482	\$3,409,458	\$16,043,774	\$701,163
# of returns			18	1	19	58	58	55	58	58
average per return			1.6	1.0	1.6	\$354,528	\$340,354	\$61,990	\$276,616	\$12,089
GRAND TOTAL	3,905	6,285	1,085	21	2,617	\$158,719,829	\$136,089,939	\$31,264,747	\$91,208,132	\$3,101,991
# of returns			778	21	1,395	3,905	3,465	1,618	2,946	2,943
average per return			1.4	1.0	1.9	\$40,645	\$39,276	\$19,323	\$30,960	\$1,054

**TABLE 95
Chino Valley**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	1,003	1,309	237	1	348	\$1,346,040	(\$364,364)	\$1,759,960	\$330,086	\$9,565
# of returns			188	1	213	1,003	711	135	182	183
average per return			1.3	1.0	1.6	\$1,342	(\$512)	\$13,037	\$1,814	\$52
\$10,000 to \$19,999	1,006	1,519	327	5	596	\$15,098,658	\$11,008,326	\$2,848,787	\$3,699,955	\$106,840
# of returns			249	5	334	1,006	885	223	607	605
average per return			1.3	1.0	1.8	\$15,009	\$12,439	\$12,775	\$6,095	\$176
\$20,000 to \$29,999	985	1,596	268	2	689	\$24,459,814	\$19,667,256	\$405,604,971	\$9,545,327	\$281,322
# of returns			184	2	358	985	898	351	883	883
average per return			1.5	1.0	1.9	\$24,832	\$21,901	\$1,155,565	\$10,810	\$319
\$30,000 to \$49,999	1,342	2,293	279	2	1,073	\$52,498,139	\$44,450,378	\$10,307,554	\$27,262,267	\$818,073
# of returns			207	2	542	1,342	1,258	694	1,305	1,305
average per return			1.3	1.0	2.0	\$39,119	\$35,334	\$14,852	\$20,891	\$627
\$50,000 to \$74,999	924	1,711	196	3	738	\$56,933,773	\$51,754,713	\$12,731,667	\$33,710,714	\$1,041,303
# of returns			145	3	380	924	913	693	915	915
average per return			1.4	1.0	1.9	\$61,617	\$56,686	\$18,372	\$36,842	\$1,138
\$75,000 to \$99,999	459	881	99	1	341	\$39,330,729	\$36,921,080	\$8,939,120	\$25,389,093	\$815,342
# of returns			73	1	194	459	459	410	458	458
average per return			1.4	1.0	1.8	\$85,688	\$80,438	\$21,803	\$55,435	\$1,780
\$100,000 to \$199,999	276	527	68	1	193	\$35,589,519	\$33,964,770	\$6,868,824	\$25,665,243	\$904,819
# of returns			49	1	111	276	276	252	275	275
average per return			1.4	1.0	1.7	\$128,948	\$123,061	\$27,257	\$93,328	\$3,290
\$200,000 to \$499,999	46	88	10	0	38	\$14,081,689	\$13,894,820	\$1,643,375	\$11,991,795	\$512,148
# of returns			7	0	17	46	46	40	46	46
average per return			1.4		2.2	\$306,124	\$302,061	\$41,084	\$260,691	\$11,134
\$500,000 and over	15	27	5	0	10	\$12,688,469	\$12,665,411	\$3,478,393	\$10,492,216	\$499,221
# of returns			4	0	4	15	15	14	14	14
average per return			1.3		2.5	\$845,898	\$844,361	\$248,457	\$749,444	\$35,659
GRAND TOTAL	6,056	9,951	1,489	15	4,026	\$252,026,830	\$223,962,390	\$454,182,651	\$148,086,696	\$4,988,633
# of returns			1,106	15	2,153	6,056	5,461	2,812	4,685	4,685
average per return			1.3	1.0	1.9	\$41,616	\$41,011	\$161,517	\$31,609	\$1,065

TABLE 96
Clarkdale

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	PERSONAL	NUMBER OF EXEMPTIONS: AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	258	329	61	0	76	\$830,186	\$681,130	\$377,569	\$97,800	\$2,804
# of returns			50	0	46	258	202	35	55	56
average per return			1.2		1.7	\$3,218	\$3,374	\$10,787	\$1,778	\$50
\$10,000 to \$19,999	279	394	117	5	112	\$4,120,825	\$3,020,521	\$743,154	\$1,105,124	\$31,918
# of returns			85	5	68	279	243	57	181	181
average per return			1.4	1.0	1.6	\$14,770	\$12,430	\$13,038	\$6,106	\$176
\$20,000 to \$29,999	232	361	107	1	104	\$5,757,425	\$4,482,384	\$1,089,677	\$2,317,760	\$68,511
# of returns			68	1	60	232	209	78	202	202
average per return			1.6	1.0	1.7	\$24,816	\$21,447	\$13,970	\$11,474	\$339
\$30,000 to \$49,999	272	448	121	0	127	\$10,561,191	\$8,774,584	\$2,099,089	\$5,320,783	\$160,871
# of returns			80	0	75	272	255	133	255	255
average per return			1.5		1.7	\$38,828	\$34,410	\$15,783	\$20,866	\$631
\$50,000 to \$74,999	239	429	80	2	163	\$14,580,715	\$12,881,563	\$3,274,057	\$8,180,657	\$254,120
# of returns			56	2	88	239	235	167	235	235
average per return			1.4	1.0	1.9	\$61,007	\$54,815	\$19,605	\$34,811	\$1,081
\$75,000 to \$99,999	128	238	47	3	118	\$11,060,370	\$9,877,466	\$2,386,987	\$6,744,739	\$218,505
# of returns			31	3	55	128	128	110	127	127
average per return			1.5	1.0	2.2	\$86,409	\$77,168	\$21,700	\$53,108	\$1,721
\$100,000 to \$199,999	85	161	34	1	58	\$11,031,484	\$10,169,906	\$1,990,949	\$7,705,782	\$271,367
# of returns			22	1	29	85	85	75	85	85
average per return			1.6	1.0	2.0	\$129,782	\$119,646	\$26,546	\$90,656	\$3,193
\$200,000 and over	27	53	15	1	21	\$12,688,032	\$12,096,624	\$967,874	\$10,971,579	\$499,301
# of returns			8	1	11	27	27	23	26	26
average per return			1.9	1.0	1.9	\$469,927	\$448,023	\$42,082	\$421,984	\$19,204
GRAND TOTAL	1,520	2,413	582	13	779	\$70,630,228	\$61,984,178	\$12,929,356	\$42,444,224	\$1,507,397
# of returns			400	13	432	1,520	1,384	678	1,166	1,167
average per return			1.5	1.0	1.8	\$46,467	\$44,790	\$19,070	\$36,402	\$1,292

**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	1,414	1,818	417	5	437	\$5,591,501	\$2,925,959	\$2,124,904	\$641,802	\$18,532
# of returns			333	5	268	1,414	1,082	177	324	315
average per return			1.3	1.0	1.6	\$3,954	\$2,704	\$12,005	\$1,981	\$59
\$10,000 to \$19,999	1,742	2,572	688	15	988	\$26,230,160	\$18,994,268	\$4,651,066	\$6,627,766	\$191,430
# of returns			496	15	569	1,742	1,522	353	1,091	1,091
average per return			1.4	1.0	1.7	\$15,057	\$12,480	\$13,176	\$6,075	\$175
\$20,000 to \$29,999	1,492	2,325	502	13	1,053	\$36,879,625	\$28,840,222	\$6,191,697	\$15,183,660	\$448,887
# of returns			348	13	536	1,492	1,335	456	1,353	1,352
average per return			1.4	1.0	2.0	\$24,718	\$21,603	\$13,578	\$11,222	\$332
\$30,000 to \$49,999	1,666	2,743	523	8	1,204	\$64,399,164	\$53,732,354	\$13,068,859	\$32,923,691	\$992,673
# of returns			364	8	621	1,666	1,561	854	1,603	1,601
average per return			1.4	1.0	1.9	\$38,655	\$34,422	\$15,303	\$20,539	\$620
\$50,000 to \$74,999	1,086	1,959	403	8	826	\$66,652,445	\$59,307,462	\$14,902,052	\$37,760,245	\$1,170,551
# of returns			265	7	430	1,086	1,082	804	1,072	1,072
average per return			1.5	1.1	1.9	\$61,374	\$54,813	\$18,535	\$35,224	\$1,092
\$75,000 to \$99,999	480	904	191	5	392	\$41,001,499	\$37,121,922	\$8,974,873	\$25,461,159	\$819,296
# of returns			127	5	194	480	480	424	475	475
average per return			1.5	1.0	2.0	\$85,420	\$77,337	\$21,167	\$53,602	\$1,725
\$100,000 to \$199,999	404	762	150	0	282	\$53,428,176	\$50,539,896	\$10,745,213	\$37,639,783	\$1,333,842
# of returns			96	0	147	404	404	369	403	403
average per return			1.6		1.9	\$132,248	\$125,099	\$29,120	\$93,399	\$3,310
\$200,000 to \$499,999	102	191	29	0	78	\$28,584,183	\$27,992,850	\$4,770,027	\$22,750,243	\$958,858
# of returns			22	0	33	102	102	101	101	101
average per return			1.3		2.4	\$280,237	\$274,440	\$47,228	\$225,250	\$9,494
\$500,000 to \$999,999	17	31	2	0	12	\$11,417,117	\$11,480,897	\$1,638,129	\$9,736,193	\$455,744
# of returns			1	0	6	17	17	13	17	17
average per return			2.0		2.0	\$671,595	\$675,347	\$126,010	\$572,717	\$26,808
\$1,000,000 and over	10	19	2	0	4	\$20,036,979	\$20,023,044	\$617,553	\$19,355,166	\$953,879
# of returns			2	0	3	10	10	9	10	10
average per return			1.0		1.3	\$2,003,698	\$2,002,304	\$68,617	\$1,935,517	\$95,388
GRAND TOTAL	8,413	13,324	2,907	54	5,276	\$354,220,849	\$310,958,874	\$67,684,373	\$208,079,708	\$7,343,692
# of returns			2,055	53	2,807	8,413	7,595	3,560	6,449	6,437
average per return			1.4	1.0	1.9	\$42,104	\$40,943	\$19,012	\$32,265	\$1,141

TABLE 98
Dewey Humboldt

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	555	742	230	0	104	\$386,384	(\$608,517)	\$1,705,888	\$176,518	\$4,971
# of returns			172	0	66	555	416	126	114	111
average per return			1.3		1.6	\$696	(\$1,463)	\$13,539	\$1,548	\$45
\$10,000 to \$19,999	612	945	343	4	223	\$9,119,402	\$6,798,700	\$2,347,884	\$2,037,511	\$58,996
# of returns			228	4	127	612	544	168	359	358
average per return			1.5	1.0	1.8	\$14,901	\$12,498	\$13,975	\$5,675	\$165
\$20,000 to \$29,999	469	750	240	1	194	\$11,579,351	\$9,149,398	\$2,610,772	\$4,440,573	\$130,857
# of returns			158	1	113	469	424	180	406	406
average per return			1.5	1.0	1.7	\$24,689	\$21,579	\$14,504	\$10,937	\$322
\$30,000 to \$49,999	738	1,228	333	3	370	\$28,751,422	\$24,193,741	\$6,560,146	\$14,028,520	\$422,359
# of returns			223	3	202	738	705	408	700	699
average per return			1.5	1.0	1.8	\$38,959	\$34,317	\$16,079	\$20,040	\$604
\$50,000 to \$74,999	592	1,092	289	1	392	\$36,329,174	\$32,157,566	\$8,475,774	\$20,125,129	\$624,999
# of returns			182	1	196	592	590	455	583	583
average per return			1.6	1.0	2.0	\$61,367	\$54,504	\$18,628	\$34,520	\$1,072
\$75,000 to \$99,999	318	604	148	2	195	\$27,409,643	\$24,877,059	\$6,370,650	\$16,755,254	\$539,050
# of returns			96	2	105	318	318	272	314	314
average per return			1.5	1.0	1.9	\$86,194	\$78,230	\$23,422	\$53,361	\$1,717
\$100,000 to \$199,999	220	421	102	3	121	\$28,680,972	\$26,744,089	\$5,950,792	\$19,655,247	\$691,671
# of returns			64	3	68	220	220	204	220	220
average per return			1.6	1.0	1.8	\$130,368	\$121,564	\$29,171	\$89,342	\$3,144
\$200,000 to \$499,999	51	93	20	1	49	\$14,355,987	\$14,273,752	\$1,495,311	\$12,510,316	\$534,290
# of returns			16	1	19	51	51	46	51	51
average per return			1.3	1.0	2.6	\$281,490	\$279,877	\$32,507	\$245,300	\$10,476
\$500,000 and over	16	24	9	0	0	\$20,508,270	\$20,444,177	\$1,186,079	\$19,191,198	\$939,923
# of returns			7	0	0	16	16	13	16	16
average per return			1.3			\$1,281,767	\$1,277,761	\$91,237	\$1,199,450	\$58,745
GRAND TOTAL	3,571	5,899	1,714	15	1,648	\$177,120,605	\$158,029,965	\$36,703,296	\$108,920,266	\$3,947,116
# of returns			1,146	15	895	3,571	3,284	1,872	2,763	2,758
average per return			1.5	1.0	1.8	\$49,600	\$48,123	\$19,606	\$39,420	\$1,431

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	78	89	10		3	(\$177,490)	(\$71,013)	\$112,876	\$27,959	\$800
# of returns			9		2	78	62	12	20	20
average per return			1.1		1.5	(\$2,276)	(\$1,145)	\$9,406	\$1,398	\$40
\$10,000 to \$19,999	60	75	7		10	\$904,505	\$682,317	\$119,291	\$357,039	\$10,320
# of returns			5		9	60	48	14	51	51
average per return			1.4		1.1	\$15,075	\$14,215	\$8,521	\$7,001	\$203
\$20,000 to \$29,999	41	61	6		16	\$990,371	\$782,653	\$196,284	\$460,432	\$13,644
# of returns			4		12	41	34	12	37	37
average per return			1.5		1.3	\$24,155	\$23,019	\$16,357	\$12,444	\$369
\$30,000 to \$49,999	28	39	1		9	\$1,054,227	\$816,672	\$137,835	\$686,883	\$21,330
# of returns			1		6	28	23	11	27	27
average per return			1.0		1.5	\$37,651	\$35,507	\$12,530	\$25,440	\$790
\$50,000 to \$74,999	17	24	4		5	\$1,028,068	\$934,567	\$270,543	\$615,768	\$20,049
# of returns			3		2	17	17	15	15	15
average per return			1.3		2.5	\$60,475	\$54,975	\$18,036	\$41,051	\$1,337
\$75,000 to \$99,999	7	12	6		2	\$584,171	\$508,222	\$105,219	\$365,353	\$12,209
# of returns			3		2	7	7	6	7	7
average per return			2.0		1.0	\$83,453	\$72,603	\$17,537	\$52,193	\$1,744
\$100,000 and over	15	28	3		11	\$3,422,476	\$3,385,013	\$359,799	\$2,927,114	\$122,183
# of returns			2		6	15	15	11	15	15
average per return			1.5		1.8	\$228,165	\$225,668	\$32,709	\$195,140	\$8,145
GRAND TOTAL	246	328	37	0	56	\$7,806,328	\$7,038,431	\$1,301,847	\$5,440,548	\$200,535
# of returns			27	0	39	246	206	81	172	172
average per return			1.4		1.4	\$31,733	\$34,166	\$16,072	\$31,632	\$1,167

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	3,553	4,327	946	19	624	(\$2,580,346)	(\$6,510,808)	\$11,626,052	\$1,525,101	\$43,456
# of returns			770	19	397	3,553	2,724	670	850	845
average per return			1.2	1.0	1.6	(\$726)	(\$2,390)	\$17,352	\$1,794	\$51
\$10,000 to \$19,999	3,449	4,733	1,538	23	1,063	\$51,647,447	\$38,729,812	\$13,674,983	\$14,510,729	\$419,179
# of returns			1,166	23	657	3,449	3,022	1,003	2,323	2,320
average per return			1.3	1.0	1.6	\$14,975	\$12,816	\$13,634	\$6,247	\$181
\$20,000 to \$29,999	2,892	4,196	1,256	19	1,010	\$71,688,382	\$57,402,040	\$17,191,744	\$30,422,734	\$904,472
# of returns			920	19	605	2,892	2,612	1,180	2,505	2,502
average per return			1.4	1.0	1.7	\$24,789	\$21,976	\$14,569	\$12,145	\$362
\$30,000 to \$49,999	3,999	6,292	1,887	23	1,545	\$156,242,546	\$129,873,329	\$39,500,528	\$76,467,901	\$2,320,147
# of returns			1,305	23	881	3,999	3,782	2,379	3,771	3,771
average per return			1.4	1.0	1.8	\$39,070	\$34,340	\$16,604	\$20,278	\$615
\$50,000 to \$74,999	3,256	5,676	1,750	19	1,407	\$201,254,909	\$174,361,813	\$50,062,094	\$108,285,071	\$3,372,789
# of returns			1,208	18	819	3,256	3,234	2,554	3,188	3,187
average per return			1.4	1.1	1.7	\$61,810	\$53,915	\$19,602	\$33,966	\$1,058
\$75,000 to \$99,999	2,089	3,846	1,221	8	1,059	\$180,160,552	\$159,816,092	\$43,287,080	\$106,122,586	\$3,439,726
# of returns			783	8	577	2,089	2,083	1,858	2,061	2,061
average per return			1.6	1.0	1.8	\$86,242	\$76,724	\$23,298	\$51,490	\$1,669
\$100,000 to \$199,999	2,283	4,261	1,252	10	1,319	\$306,180,433	\$281,514,726	\$62,510,461	\$207,865,264	\$7,397,906
# of returns			808	10	697	2,283	2,275	2,126	2,258	2,258
average per return			1.6	1.0	1.9	\$134,113	\$123,743	\$29,403	\$92,057	\$3,277
\$200,000 to \$499,999	748	1,394	348	0	524	\$218,473,812	\$211,266,975	\$32,098,591	\$175,588,596	\$7,441,054
# of returns			233	0	273	748	748	718	740	740
average per return			1.5	0.0	1.9	\$292,077	\$282,443	\$44,706	\$237,282	\$10,055
\$500,000 to \$999,999	139	264	54	0	109	\$90,847,547	\$90,112,655	\$9,092,853	\$80,331,374	\$3,748,767
# of returns			34	0	56	139	139	136	139	139
average per return			1.6	0.0	2.0	\$653,579	\$648,292	\$66,859	\$577,924	\$26,970
\$1,000,000 and over	84	154	44	0	62	\$200,878,418	\$200,808,498	\$18,871,318	\$181,538,555	\$8,974,292
# of returns			29	0	31	84	84	81	84	84
average per return			1.5	0.0	2.0	\$2,391,410	\$2,390,578	\$232,979	\$2,161,174	\$106,837
GRAND TOTAL	22,492	35,143	10,296	121	8,722	\$1,474,793,700	\$1,337,375,132	\$297,915,704	\$982,657,911	\$38,061,788
# of returns			7,253	120	4,992	22,492	20,703	12,705	17,919	17,908
average per return			1.4	1.0	1.7	\$65,570	\$64,598	\$23,449	\$54,839	\$2,125

TABLE 101
Prescott Valley

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,129	2,780	499	10	711	\$6,962,051	\$3,317,686	\$3,400,168	\$948,103	\$27,351
# of returns			385	9	440	2,129	1,588	268	479	478
average per return			1.3	1.1	1.6	\$3,270	\$2,089	\$12,687	\$1,980	\$57
\$10,000 to \$19,999	2,625	3,973	868	15	1,536	\$39,533,103	\$29,164,170	\$7,157,186	\$9,904,158	\$285,849
# of returns			599	15	873	2,625	2,317	518	1,593	1,590
average per return			1.4	1.0	1.8	\$15,060	\$12,587	\$13,817	\$6,217	\$180
\$20,000 to \$29,999	2,321	3,679	561	9	1,825	\$57,499,896	\$45,654,426	\$9,878,306	\$23,341,480	\$689,739
# of returns			384	8	943	2,321	2,098	702	2,112	2,113
average per return			1.5	1.1	1.9	\$24,774	\$21,761	\$14,072	\$11,052	\$326
\$30,000 to \$49,999	2,906	4,927	616	8	2,597	\$113,323,270	\$96,128,003	\$23,904,959	\$57,168,944	\$1,729,309
# of returns			416	8	1,291	2,906	2,748	1,544	2,792	2,791
average per return			1.5	1.0	2.0	\$38,996	\$34,981	\$15,482	\$20,476	\$620
\$50,000 to \$74,999	2,035	3,771	444	5	1,964	\$124,533,311	\$112,826,312	\$29,022,450	\$71,710,783	\$2,208,080
# of returns			302	5	979	2,035	2,018	1,586	2,015	2,015
average per return			1.5	1.0	2.0	\$61,196	\$55,910	\$18,299	\$35,589	\$1,096
\$75,000 to \$99,999	837	1,598	208	2	750	\$71,095,992	\$66,089,497	\$15,757,139	\$45,469,605	\$1,462,417
# of returns			141	2	387	837	837	733	834	834
average per return			1.5	1.0	1.9	\$84,941	\$78,960	\$21,497	\$54,520	\$1,754
\$100,000 to \$199,999	525	999	144	2	426	\$66,702,499	\$63,241,419	\$13,090,776	\$47,374,794	\$1,661,052
# of returns			98	2	225	525	525	494	524	524
average per return			1.5	1.0	1.9	\$127,052	\$120,460	\$26,500	\$90,410	\$3,170
\$200,000 to \$499,999	94	177	23	1	76	\$25,925,305	\$25,666,026	\$3,160,984	\$22,020,767	\$929,307
# of returns			17	1	37	94	94	88	94	94
average per return			1.4	1.0	2.1	\$275,801	\$273,043	\$35,920	\$234,264	\$9,886
\$500,000 to \$999,999	15	28	8	0	13	\$9,938,354	\$9,880,848	\$601,990	\$9,201,308	\$431,881
# of returns			4	0	5	15	15	14	15	15
average per return			2.0		2.6	\$662,557	\$658,723	\$42,999	\$613,421	\$28,792
\$1,000,000 to \$4,999,999	11	21	10	0	10	\$16,804,033	\$16,779,780	\$1,830,092	\$14,893,138	\$726,724
# of returns			5	0	2	11	11	10	11	11
average per return			2.0		5.0	\$1,527,639	\$1,525,434	\$183,009	\$1,353,922	\$66,066
GRAND TOTAL	13,498	21,953	3,381	52	9,908	\$532,317,814	\$468,748,167	\$107,804,050	\$302,033,080	\$10,151,709
# of returns			2,350	50	5,181	13,498	12,251	5,957	10,469	10,466
average per return			1.4	1.0	1.9	\$39,437	\$38,262	\$18,097	\$28,851	\$970

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

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	636	784	178	3	102	(\$7,564,712)	(\$7,242,074)	\$2,993,321	\$469,543	\$17,774
# of returns			155	3	67	636	534	168	111	111
average per return			1.1	1.0	1.5	(\$11,894)	(\$13,559)	\$17,817	\$4,230	\$161
\$10,000 to \$19,999	587	809	230	5	207	\$8,859,281	\$6,960,600	\$3,237,786	\$2,353,719	\$68,006
# of returns			180	5	123	587	536	215	374	374
average per return			1.3	1.0	1.7	\$15,092	\$12,986	\$15,060	\$6,293	\$182
\$20,000 to \$29,999	495	716	195	3	202	\$12,239,146	\$9,722,828	\$4,266,132	\$4,565,646	\$135,216
# of returns			144	3	111	495	451	239	403	403
average per return			1.4	1.0	1.8	\$24,726	\$21,558	\$17,850	\$11,329	\$335
\$30,000 to \$49,999	621	929	291	5	245	\$24,209,212	\$20,539,179	\$7,244,401	\$11,263,135	\$342,646
# of returns			212	5	133	621	594	383	563	563
average per return			1.4	1.0	1.8	\$38,984	\$34,578	\$18,915	\$20,006	\$609
\$50,000 to \$74,999	507	845	309	1	169	\$31,166,468	\$26,745,251	\$9,365,859	\$15,468,955	\$483,666
# of returns			211	1	106	507	501	398	482	482
average per return			1.5	1.0	1.6	\$61,472	\$53,384	\$23,532	\$32,093	\$1,004
\$75,000 to \$99,999	356	621	237	2	111	\$30,787,229	\$27,065,400	\$8,317,287	\$17,260,568	\$564,499
# of returns			163	2	71	356	356	318	346	346
average per return			1.5	1.0	1.6	\$86,481	\$76,026	\$26,155	\$49,886	\$1,632
\$100,000 to \$199,999	398	722	263	4	134	\$54,335,167	\$50,233,804	\$12,936,085	\$35,709,369	\$1,278,801
# of returns			167	4	88	398	398	379	391	391
average per return			1.6	1.0	1.5	\$136,521	\$126,215	\$34,132	\$91,328	\$3,271
\$200,000 to \$499,999	159	290	92	0	67	\$47,157,530	\$45,962,625	\$7,266,534	\$37,990,941	\$1,619,699
# of returns			60	0	37	159	159	156	159	159
average per return			1.5		1.8	\$296,588	\$289,073	\$46,581	\$238,937	\$10,187
\$500,000 to \$999,999	32	61	24	0	14	\$21,974,020	\$21,470,141	\$3,123,059	\$18,191,832	\$847,750
# of returns			14	0	9	32	32	31	32	32
average per return			1.7		1.6	\$686,688	\$670,942	\$100,744	\$568,495	\$26,492
\$1,000,000 and over	15	28	4	0	10	\$34,930,080	\$34,866,514	\$2,608,705	\$32,188,509	\$1,590,436
# of returns			2	0	5	15	15	15	15	15
average per return			2.0		2.0	\$2,328,672	\$2,324,435	\$173,913	\$2,145,901	\$106,029
GRAND TOTAL	3,806	5,805	1,823	23	1,261	\$258,093,421	\$236,324,268	\$61,359,169	\$175,462,217	\$6,948,493
# of returns			1,309	23	750	3,806	3,576	2,302	2,876	2,875
average per return			1.4	1.0	1.7	\$67,812	\$66,085	\$26,655	\$61,010	\$2,417

CITIES/TOWNS WITHIN YAVAPAI COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Prescott 22,492 or 30.3% of the county total
Most People Represented:	Prescott 42,208 or 27.9% of the county total
Most Age 65 Exemptions:	Prescott 10,296 or 39.0% of the county total
Most Blind Exemptions:	Prescott 121 or 34.2% of the county total
Most Dependents Claimed:	Prescott Valley 9,908 or 24.4% of the county total
Most Dependents as a % of Total Population:	Prescott Valley 33.0%
Least Dependents as a % of Total Population:	Jerome 15.5%
Most 65 & Over Persons as a % of Total Population:	Sedona 26.8%
Least 65 & Over Persons as a % of Total Population:	Jerome 10.2%
Highest Average FAGI:	Sedona \$67,812
Lowest Average FAGI:	Jerome \$31,733
Highest Per Capita FAGI:	Sedona \$37,905
Lowest Per Capita FAGI:	Prescott Valley \$17,731
Highest % of Itemizers:	Sedona 60.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN YAVAPAI COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Sedona (partial)	\$67,812	\$56,147	20.8%
Prescott	\$65,570	\$56,568	15.9%
Yavapai County	\$50,112	\$44,986	11.4%
Dewey-Humboldt	\$49,600	n/a	n/a
Clarkdale	\$46,467	\$41,092	13.1%
Cottonwood	\$42,104	\$36,558	15.2%
Chino Valley	\$41,616	\$38,745	7.4%
Camp Verde	\$40,645	\$37,454	8.5%
Prescott Valley	\$39,437	\$35,120	12.3%
Jerome	\$31,733	\$27,511	15.3%

YUMA COUNTY

The 2005 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 2005 and 2004.

Yuma County	2005	2004	% chg
# of returns	58,064	55,572	4.5%
# of people represented	147,388	142,399	3.5%
# of people over 65	9,563	8,957	6.8%
# of blind persons	142	123	15.4%
# of dependents	62,440	60,673	2.9%
<u>Total</u> FAGI (millions)	\$2,263.5	\$1,961.5	15.4%
<u>Average</u> FAGI	\$38,983	\$35,296	10.4%
<u>Total</u> Taxable Income (millions)	\$1,332.1	\$1,119.3	19.0%
<u>Average</u> Taxable Income	\$32,160	\$28,989	10.9%
<u>Total</u> Tax Liability (millions)	\$47.9	\$38.9	23.3%
<u>Average</u> Tax Liability	\$1,158	\$1,008	14.9%
<u>Average Tax Liability Per Return</u>	\$825	\$699	18.0%

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 2005 per capita figure is \$15,358. This is an 11.5% increase over the 2004 per capita figure, \$13,775.

The four incorporated cities/towns in this county account for 98.1% of the returns and 98.3% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$15,404. This is an 11.6% increase over the 2004 incorporated area per capita FAGI of \$13,805.

**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	11,134	15,804	1,514	17	6,994	\$50,204,327	\$24,721,386	\$5,402,133	\$4,200,754	\$119,934
# of returns			1,216	17	4,178	11,134	8,792	406	2,410	2,408
average per return			1.2	1.0	1.7	\$4,509	\$2,812	\$13,306	\$1,743	\$50
\$10,000 to \$19,999	14,575	24,223	2,229	32	15,791	\$216,515,065	\$156,100,270	\$10,891,772	\$41,164,885	\$1,183,818
# of returns			1,677	32	8,637	14,575	13,347	782	7,592	7,563
average per return			1.3	1.0	1.8	\$14,855	\$11,696	\$13,928	\$5,422	\$157
\$20,000 to \$29,999	10,053	17,418	1,564	27	12,944	\$247,774,474	\$194,679,350	\$17,546,034	\$89,375,161	\$2,623,017
# of returns			1,083	27	6,324	10,053	9,399	1,263	9,377	9,368
average per return			1.4	1.0	2.0	\$24,647	\$20,713	\$13,892	\$9,531	\$280
\$30,000 to \$49,999	10,165	17,726	1,776	36	12,991	\$391,543,465	\$327,105,832	\$47,924,173	\$203,285,605	\$6,085,247
# of returns			1,216	36	5,926	10,165	9,671	3,321	9,970	9,964
average per return			1.5	1.0	2.2	\$38,519	\$33,823	\$14,431	\$20,390	\$611
\$50,000 to \$74,999	6,043	11,043	1,149	14	7,348	\$369,256,432	\$332,008,298	\$66,414,149	\$223,366,292	\$6,926,344
# of returns			801	14	3,403	6,043	5,981	3,863	5,994	5,994
average per return			1.4	1.0	2.2	\$61,105	\$55,511	\$17,192	\$37,265	\$1,156
\$75,000 to \$99,999	2,971	5,620	590	6	3,266	\$255,271,973	\$237,687,244	\$49,265,688	\$169,919,724	\$5,503,091
# of returns			394	6	1,570	2,971	2,970	2,488	2,962	2,963
average per return			1.5	1.0	2.1	\$85,921	\$80,029	\$19,802	\$57,367	\$1,857
\$100,000 to \$199,999	2,426	4,627	529	8	2,414	\$314,740,079	\$300,425,915	\$59,065,903	\$228,022,712	\$8,048,452
# of returns			361	8	1,197	2,426	2,426	2,252	2,420	2,420
average per return			1.5	1.0	2.0	\$129,736	\$123,836	\$26,228	\$94,224	\$3,326
\$200,000 to \$499,999	521	981	150	1	490	\$154,847,867	\$152,129,165	\$20,871,130	\$128,538,784	\$5,468,022
# of returns			100	1	240	521	521	496	520	520
average per return			1.5	1.0	2.0	\$297,213	\$291,994	\$42,079	\$247,190	\$10,515
\$500,000 to \$999,999	122	228	33	1	138	\$84,835,020	\$84,258,800	\$7,958,065	\$75,650,635	\$3,553,512
# of returns			21	1	64	122	122	116	122	122
average per return			1.6	1.0	2.2	\$695,369	\$690,646	\$68,604	\$620,087	\$29,127
\$1,000,000 and over	54	99	29	0	64	\$178,543,231	\$177,477,900	\$8,603,636	\$168,568,564	\$8,383,194
# of returns			18	0	25	54	54	48	54	54
average per return			1.6		2.6	\$3,306,356	\$3,286,628	\$179,242	\$3,121,640	\$155,245
GRAND TOTAL	58,064	97,769	9,563	142	62,440	\$2,263,531,933	\$1,986,594,160	\$293,942,683	\$1,332,093,116	\$47,894,631
# of returns			6,888	142	31,564	58,064	53,283	15,035	41,421	41,375
average per return			1.4	1.0	2.0	\$38,983	\$37,284	\$19,551	\$32,160	\$1,158

TABLE 104
San Luis

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	3,329	5,284	281		2,981	\$20,764,080	\$12,654,558	\$233,585	\$963,170	\$26,756
# of returns			239		1,816	3,329	2,863	18	580	577
average per return			1.2		1.6	\$6,237	\$4,420	\$12,977	\$1,660	\$46
\$10,000 to \$19,999	4,469	8,217	143		6,642	\$65,396,278	\$48,040,420	\$1,482,977	\$6,958,048	\$196,752
# of returns			125		3,573	4,469	4,337	36	1,662	1,652
average per return			1.1		1.9	\$14,633	\$11,077	\$41,193	\$4,187	\$119
\$20,000 to \$29,999	2,287	4,389	59		4,362	\$55,980,753	\$44,928,837	\$1,937,157	\$15,229,068	\$440,857
# of returns			47		2,007	2,287	2,254	76	2,130	2,128
average per return			1.3		2.2	\$24,478	\$19,933	\$25,489	\$7,150	\$207
\$30,000 to \$49,999	1,411	2,752	16		3,132	\$52,566,544	\$44,491,132	\$3,025,100	\$24,223,007	\$706,278
# of returns			14		1,280	1,411	1,398	198	1,402	1,402
average per return			1.1		2.4	\$37,255	\$31,825	\$15,279	\$17,278	\$504
\$50,000 to \$74,999	293	579	3		675	\$16,902,217	\$15,060,152	\$2,226,537	\$9,838,993	\$297,379
# of returns			3		264	293	291	124	292	292
average per return			1.0		2.6	\$57,687	\$51,753	\$17,956	\$33,695	\$1,018
\$75,000 to \$99,999	46	89	5		100	\$3,912,316	\$3,640,947	\$549,644	\$2,721,553	\$87,541
# of returns			4		38	46	46	33	46	46
average per return			1.3		2.6	\$85,050	\$79,151	\$16,656	\$59,164	\$1,903
\$100,000 and over	17	32	0		34	\$3,441,397	\$3,324,709	\$421,355	\$2,771,804	\$113,260
# of returns			0		13	17	17	12	17	17
average per return					2.6	\$202,435	\$195,571	\$35,113	\$163,047	\$6,662
GRAND TOTAL	11,852	21,342	507	1	17,926	\$218,963,585	\$172,140,755	\$9,876,355	\$62,705,643	\$1,868,823
# of returns			432	1	8,990	11,852	11,206	497	6,129	6,113
average per return			1.2	1.0	2.0	\$18,475	\$15,362	\$19,872	\$10,231	\$306

TABLE 105
Somerton

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	912	1,307	79		615	\$5,013,612	\$3,023,865	\$143,924	\$396,042	\$11,368
# of returns			63		373	912	736	10	221	221
average per return			1.3		1.7	\$5,497	\$4,108	\$14,392	\$1,792	\$51
\$10,000 to \$19,999	1,305	2,223	75		1,640	\$19,215,310	\$14,139,891	\$372,898	\$3,297,457	\$95,048
# of returns			59		885	1,305	1,220	30	636	632
average per return			1.3		1.9	\$14,724	\$11,590	\$12,430	\$5,185	\$150
\$20,000 to \$29,999	991	1,771	47		1,528	\$24,368,710	\$19,732,179	\$1,262,592	\$8,257,585	\$241,305
# of returns			34		731	991	955	92	913	914
average per return			1.4		2.1	\$24,590	\$20,662	\$13,724	\$9,045	\$264
\$30,000 to \$49,999	864	1,611	33		1,530	\$33,005,667	\$27,765,548	\$3,550,184	\$15,876,641	\$468,056
# of returns			25		672	864	838	220	848	848
average per return			1.3		2.3	\$38,201	\$33,133	\$16,137	\$18,722	\$552
\$50,000 to \$74,999	407	777	21		711	\$24,521,709	\$22,224,480	\$4,365,796	\$14,361,875	\$439,369
# of returns			18		306	407	407	245	404	404
average per return			1.2		2.3	\$60,250	\$54,606	\$17,820	\$35,549	\$1,088
\$75,000 to \$99,999	125	244	15		201	\$10,689,168	\$9,871,676	\$2,090,858	\$6,883,893	\$219,909
# of returns			9		85	125	124	97	124	124
average per return			1.7		2.4	\$85,513	\$79,610	\$21,555	\$55,515	\$1,773
\$100,000 and over	75	143	17		76	\$10,919,264	\$10,460,023	\$1,674,969	\$8,348,400	\$309,147
# of returns			11		37	75	75	67	75	75
average per return			1.5		2.1	\$145,590	\$139,467	\$24,999	\$111,312	\$4,122
GRAND TOTAL	4,679	8,076	287	4	6,301	\$127,733,440	\$107,217,662	\$13,461,221	\$57,421,893	\$1,784,202
# of returns			219	4	3,089	4,679	4,355	761	3,221	3,218
average per return			1.3	1.0	2.0	\$27,299	\$24,619	\$17,689	\$17,827	\$554

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	143	195	27		81	(\$1,591,047)	(\$1,984,134)	\$85,946	\$63,250	\$1,811
# of returns			19		42	143	102	7	35	34
average per return			1.4		1.9	(\$11,126)	(\$19,454)	\$12,278	\$1,807	\$53
\$10,000 to \$19,999	194	303	47		163	\$2,894,701	\$1,959,546	\$123,708	\$682,571	\$19,753
# of returns			36		90	194	167	12	106	106
average per return			1.3		1.8	\$14,921	\$11,734	\$10,309	\$6,439	\$186
\$20,000 to \$29,999	191	333	32		237	\$4,792,619	\$3,604,276	\$218,104	\$1,812,324	\$53,205
# of returns			22		113	191	174	17	181	181
average per return			1.5		2.1	\$25,092	\$20,714	\$12,829	\$10,013	\$294
\$30,000 to \$49,999	220	382	46		260	\$8,461,312	\$6,733,015	\$814,250	\$4,526,139	\$135,713
# of returns			31		119	220	200	54	218	218
average per return			1.5		2.2	\$38,461	\$33,665	\$15,079	\$20,763	\$623
\$50,000 to \$74,999	105	194	17		115	\$6,263,238	\$5,637,512	\$702,918	\$4,078,628	\$125,952
# of returns			14		58	105	103	47	105	105
average per return			1.2		2.0	\$59,650	\$54,733	\$14,956	\$38,844	\$1,200
\$75,000 to \$99,999	58	112	16		59	\$5,003,712	\$4,662,974	\$807,820	\$3,437,404	\$111,001
# of returns			11		29	58	58	42	58	58
average per return			1.5		2.0	\$86,271	\$80,396	\$19,234	\$59,266	\$1,914
\$100,000 to \$199,999	45	88	21		38	\$5,998,039	\$5,766,136	\$1,073,615	\$4,428,746	\$157,452
# of returns			15		16	45	45	39	45	45
average per return			1.4		2.4	\$133,290	\$128,136	\$27,529	\$98,417	\$3,499
\$200,000 and over	12	22	9		11	\$8,089,756	\$7,887,622	\$1,162,447	\$6,654,075	\$311,661
# of returns			6		4	12	12	10	12	12
average per return			1.5		2.8	\$674,146	\$657,302	\$116,244	\$554,506	\$25,972
GRAND TOTAL	968	1,629	215	1	964	\$39,912,330	\$34,266,947	\$4,988,808	\$25,683,137	\$916,548
# of returns			154	1	471	968	861	228	760	759
average per return			1.4	1.0	2.0	\$41,232	\$39,800	\$21,881	\$33,794	\$1,207

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	6,521	8,697	1,095	17	3,187	\$26,003,718	\$11,567,702	\$4,615,811	\$2,696,105	\$77,636
# of returns			868	17	1,871	6,521	4,910	358	1,526	1,528
average per return			1.3	1.0	1.7	\$3,988	\$2,356	\$12,893	\$1,767	\$51
\$10,000 to \$19,999	8,357	13,040	1,921	30	7,030	\$125,235,255	\$89,220,931	\$8,784,119	\$29,678,169	\$856,470
# of returns			1,426	30	3,926	8,357	7,386	693	5,075	5,062
average per return			1.3	1.0	1.8	\$14,986	\$12,080	\$12,675	\$5,848	\$169
\$20,000 to \$29,999	6,341	10,491	1,408	27	6,444	\$156,595,998	\$121,735,241	\$13,899,604	\$62,006,091	\$1,827,066
# of returns			965	27	3,302	6,341	5,789	1,063	5,930	5,923
average per return			1.5	1.0	2.0	\$24,696	\$21,029	\$13,076	\$10,456	\$308
\$30,000 to \$49,999	7,487	12,663	1,658	33	7,832	\$290,510,756	\$242,240,856	\$39,934,974	\$154,865,605	\$4,661,506
# of returns			1,129	33	3,756	7,487	7,063	2,808	7,320	7,315
average per return			1.5	1.0	2.1	\$38,802	\$34,297	\$14,222	\$21,156	\$637
\$50,000 to \$74,999	5,144	9,323	1,098	14	5,745	\$315,962,842	\$283,874,472	\$58,410,399	\$191,444,538	\$5,950,341
# of returns			757	14	2,723	5,144	5,086	3,406	5,099	5,099
average per return			1.5	1.0	2.1	\$61,424	\$55,815	\$17,149	\$37,546	\$1,167
\$75,000 to \$99,999	2,703	5,106	540	6	2,870	\$232,343,483	\$216,377,980	\$45,373,282	\$154,442,141	\$5,003,116
# of returns			360	6	1,400	2,703	2,703	2,287	2,695	2,696
average per return			1.5	1.0	2.1	\$85,958	\$80,051	\$19,840	\$57,307	\$1,856
\$100,000 to \$199,999	2,264	4,318	478	7	2,245	\$293,562,485	\$280,151,891	\$55,307,241	\$212,452,729	\$7,493,534
# of returns			327	7	1,123	2,264	2,264	2,109	2,258	2,258
average per return			1.5	1.0	2.0	\$129,665	\$123,742	\$26,224	\$94,089	\$3,319
\$200,000 to \$499,999	495	931	140	1	471	\$147,096,982	\$144,689,224	\$20,242,629	\$121,898,644	\$5,185,563
# of returns			93	1	232	495	495	476	494	494
average per return			1.5	1.0	2.0	\$297,166	\$292,301	\$42,527	\$246,758	\$10,497
\$500,000 to \$999,999	113	213	30	1	127	\$78,830,526	\$78,372,539	\$7,377,024	\$70,395,665	\$3,305,731
# of returns			19	1	59	113	113	108	113	113
average per return			1.6	1.0	2.2	\$697,615	\$693,562	\$68,306	\$622,970	\$29,254
\$1,000,000 and over	50	92	24	0	61	\$173,376,276	\$172,363,327	\$7,780,547	\$164,302,130	\$8,176,131
# of returns			15	0	24	50	50	45	50	50
average per return			1.6		2.5	\$3,467,526	\$3,447,267	\$172,901	\$3,286,043	\$163,523
GRAND TOTAL	39,475	64,874	8,392	136	36,012	\$1,839,518,321	\$1,640,594,163	\$261,725,630	\$1,164,181,817	\$42,537,094
# of returns			5,959	136	18,415	39,475	35,859	13,353	30,560	30,537
average per return			1.4	1.0	2.0	\$46,600	\$45,751	\$19,600	\$38,095	\$1,393

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

Most Returns Filed:	Yuma 39,475 or 68.0% of the county total
Most People Represented:	Yuma 93,581 or 63.5% of the county total
Most Age 65 Exemptions:	Yuma 8,393 or 87.8% of the county total
Most Blind Exemptions:	Yuma 136 or 95.8% of the county total
Most Dependents Claimed:	Yuma 36,012 or 57.7% of the county total
Most Dependents as a % of Total Population:	San Luis 50.7%
Least Dependents as a % of Total Population:	Yuma 38.5%
Most 65 & Over Persons as a % of Total Population:	Yuma 9.0%
Least 65 & Over Persons as a % of Total Population:	San Luis 1.4%
Highest Average FAGI:	Yuma \$46,600
Lowest Average FAGI:	San Luis \$18,475
Highest Per Capita FAGI:	Yuma \$19,657
Lowest Per Capita FAGI:	San Luis \$6,193
Highest % of Itemizers:	Yuma 33.8%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN YUMA COUNTY

	<u>2005</u>	<u>2004</u>	<u>% change</u>
Yuma	\$46,600	\$41,933	11.1%
Wellton	\$41,232	\$35,780	15.2%
Yuma County	\$38,983	\$35,296	10.4%
Somerton	\$27,299	\$26,311	3.8%
San Luis	\$18,475	\$17,212	7.3%

NONRESIDENT FILER

SUMMARY

The next tables (Tables 108-110), present data from the 2005 Nonresident, Part-Year Resident and Active Military returns. These tables contain data on 249,068 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 2005 and the 2004 140NR and 140PY filers.

NONRESIDENT	2005	2004	% chg
# of returns	119,227	98,662	20.8%
# of people over 65	21,883	17,573	24.5%
# of blind persons	206	148	39.2%
# of dependents	69,566	57,533	20.9%
<u>Total</u> AZ FAGI (millions)	\$5,694.8	\$3,576.9	59.2%
<u>Average</u> FAGI	\$51,367	\$38,780	32.5%
<u>Total</u> Taxable Income (millions)	\$5,339.8	\$3,163.9	68.8%
<u>Average</u> Taxable Income	\$87,304	\$63,980	36.5%
<u>Total</u> Tax Liability (millions)	\$226.0	\$133.7	69.1%
<u>Average</u> Tax Liability	\$3,711	\$2,709	37.0%
<u>Average</u> Tax Liability <u>Per Return</u>	\$1,896	\$1,355	39.9%

PART-YEAR/ACTIVE MILITARY	2005	2004	% chg
# of returns	129,841	115,001	12.9%
# of people over 65	14,209	13,328	6.6%
# of blind persons	232	186	24.7%
# of dependents	71,236	62,737	13.5%
<u>Total</u> AZ FAGI (millions)	\$3,359.9	\$2,884.6	16.5%
<u>Average</u> FAGI	\$26,757	\$25,083	6.7%
<u>Total</u> Taxable Income (millions)	\$2,294.9	\$1,867.4	22.9%
<u>Average</u> Taxable Income	\$26,449	\$24,601	7.5%
<u>Total</u> Tax Liability (millions)	\$80.710	\$64.627	24.9%
<u>Average</u> Tax Liability	\$931	\$852	9.3%
<u>Average</u> Tax Liability <u>Per Return</u>	\$622	\$562	10.6%

**TABLE 108
NONRESIDENT 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	63,558	100,050	8,804	80	29,483	(\$438,901,792)	(\$459,948,061)	\$57,758,650	\$214,143,280	\$2,681,609
# of returns			6,240	80	15,156	63,558	55,489	2,391	8,628	8,439
average per return			1.4	1.0	1.9	(\$6,906)	(\$8,289)	\$24,157	\$24,819	\$318
\$10,000 to \$19,999	17,518	28,395	3,060	33	11,383	\$254,224,152	\$242,366,803	\$30,559,058	\$99,341,838	\$2,872,158
# of returns			2,120	33	5,835	17,518	17,420	2,231	15,394	15,341
average per return			1.4	1.0	2.0	\$14,512	\$13,913	\$13,697	\$6,453	\$187
\$20,000 to \$29,999	9,676	16,370	1,859	12	7,187	\$237,544,657	\$226,510,278	\$32,705,057	\$130,533,053	\$3,862,923
# of returns			1,283	11	3,669	9,676	9,588	2,332	9,271	9,266
average per return			1.4	1.1	2.0	\$24,550	\$23,625	\$14,024	\$14,080	\$417
\$30,000 to \$49,999	9,902	17,124	2,114	31	7,845	\$382,507,711	\$367,260,286	\$64,984,782	\$248,453,895	\$7,564,954
# of returns			1,445	30	3,888	9,902	9,835	4,138	9,592	9,585
average per return			1.5	1.0	2.0	\$38,629	\$37,342	\$15,704	\$25,902	\$789
\$50,000 to \$74,999	5,941	10,450	1,566	19	4,402	\$363,307,706	\$355,589,427	\$68,990,833	\$264,940,956	\$8,449,189
# of returns			1,058	18	2,201	5,941	5,917	3,634	5,812	5,811
average per return			1.5	1.1	2.0	\$61,153	\$60,096	\$18,985	\$45,585	\$1,454
\$75,000 to \$99,999	3,283	5,827	1,016	8	2,411	\$283,465,913	\$277,619,489	\$52,002,833	\$218,999,107	\$7,253,461
# of returns			677	8	1,194	3,283	3,277	2,384	3,227	3,227
average per return			1.5	1.0	2.0	\$86,344	\$84,718	\$21,813	\$67,865	\$2,248
\$100,000 to \$199,999	4,852	8,594	1,764	10	3,419	\$669,810,058	\$654,979,799	\$113,851,963	\$537,510,012	\$20,058,154
# of returns			1,192	10	1,660	4,852	4,845	3,769	4,781	4,780
average per return			1.5	1.0	2.1	\$138,048	\$135,187	\$30,207	\$112,426	\$4,196
\$200,000 to \$499,999	2,736	4,845	998	8	2,079	\$833,339,756	\$795,389,942	\$118,357,333	\$706,777,399	\$30,474,715
# of returns			674	8	981	2,736	2,734	2,313	2,706	2,707
average per return			1.5	1.0	2.1	\$304,583	\$290,925	\$51,170	\$261,189	\$11,258
\$500,000 to \$999,999	969	1,716	392	5	728	\$669,261,425	\$662,843,907	\$80,459,841	\$582,223,161	\$27,243,731
# of returns			260	5	339	969	969	828	964	962
average per return			1.5	1.0	2.2	\$690,672	\$684,049	\$97,174	\$603,966	\$28,320
\$1,000,000 to \$4,999,999	687	1,196	279	0	541	\$1,331,262,171	\$1,313,853,365	\$112,594,956	\$1,204,837,911	\$59,331,493
# of returns			192	0	247	687	687	613	683	683
average per return			1.5		2.2	\$1,937,791	\$1,912,450	\$183,679	\$1,764,038	\$86,869
\$5,000,000 and over	105	178	31	0	88	\$1,277,552,501	\$1,258,355,702	\$120,158,009	\$1,132,076,865	\$56,256,515
# of returns			20	0	33	105	105	99	105	105
average per return			1.6		2.7	\$12,167,167	\$11,984,340	\$1,213,718	\$10,781,684	\$535,776
GRAND TOTAL	119,227	194,745	21,883	206	69,566	\$5,863,374,258	\$5,694,820,937	\$852,423,315	\$5,339,837,477	\$226,048,902
# of returns			15,162	203	35,201	119,227	110,866	24,732	61,164	60,906
average per return			1.4	1.0	2.0	\$49,178	\$51,367	\$34,466	\$87,304	\$3,711

**TABLE 109
ACTIVE MILITARY 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	1,034	1,493	33		515	\$4,393,383	\$3,591,493	\$594,986	\$575,195	\$22,949
# of returns			25		295	1,034	878	60	225	224
average per return			1.3		1.7	\$4,249	\$4,090	\$9,916	\$2,557	\$103
\$10,000 to \$19,999	748	1,158	13		442	\$11,105,586	\$9,864,897	\$819,538	\$3,355,158	\$96,929
# of returns			9		261	748	747	53	514	513
average per return			1.4		1.7	\$14,847	\$13,206	\$15,463	\$6,528	\$189
\$20,000 to \$29,999	397	692	19		305	\$9,755,360	\$8,811,298	\$673,493	\$4,183,506	\$122,442
# of returns			14		171	397	396	53	369	369
average per return			1.4		1.8	\$24,573	\$22,251	\$12,707	\$11,337	\$332
\$30,000 to \$49,999	356	662	17		380	\$13,510,533	\$12,425,814	\$1,515,267	\$7,280,979	\$215,978
# of returns			12		199	356	356	96	348	348
average per return			1.4		1.9	\$37,951	\$34,904	\$15,784	\$20,922	\$621
\$50,000 to \$74,999	163	311	4		184	\$9,831,081	\$9,266,298	\$1,494,282	\$6,307,343	\$194,515
# of returns			3		103	163	163	74	161	161
average per return			1.3		1.8	\$60,313	\$56,848	\$20,193	\$39,176	\$1,208
\$75,000 to \$99,999	61	115	3		75	\$5,229,697	\$4,930,741	\$687,088	\$3,742,885	\$122,387
# of returns			2		38	61	61	36	61	61
average per return			1.5		2.0	\$85,733	\$80,832	\$19,086	\$61,359	\$2,006
\$100,000 and over	54	102	5		69	11,218,285	11,044,229	1,397,977	9,249,855	385,683
# of returns			3		36	54	54	39	54	54
average per return			1.7		1.9	\$207,746	\$204,522	\$35,845	\$171,294	\$7,142
GRAND TOTAL	2,813	4,533	94	1	1,970	\$65,043,925	\$59,934,770	\$7,182,631	\$34,694,921	\$1,160,883
# of returns			68	1	1,103	2,813	2,655	411	1,732	1,730
average per return			1.4	1.0	1.8	\$23,123	\$22,573	\$17,476	\$20,032	\$671

**TABLE 110
PART-YEAR RESIDENT 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	49,656	68,222	4,602	75	18,831	\$178,662,214	\$162,561,827	\$41,911,580	\$29,791,930	\$859,718
# of returns			3,521	74	10,851	49,656	45,597	3,260	13,265	13,178
average per return			1.3	1.0	1.7	\$3,598	\$3,565	\$12,856	\$2,246	\$65
\$10,000 to \$19,999	28,709	42,132	3,171	53	15,235	\$417,010,734	\$388,134,785	\$36,667,390	\$165,493,608	\$4,782,269
# of returns			2,291	53	8,365	28,709	28,676	3,087	24,264	24,263
average per return			1.4	1.0	1.8	\$14,525	\$13,535	\$11,878	\$6,821	\$197
\$20,000 to \$29,999	15,864	24,973	1,963	35	9,929	\$388,876,480	\$363,742,574	\$45,749,614	\$210,067,727	\$6,202,059
# of returns			1,416	33	5,216	15,864	15,853	3,212	15,182	15,182
average per return			1.4	1.1	1.9	\$24,513	\$22,945	\$14,243	\$13,837	\$409
\$30,000 to \$49,999	16,215	27,104	2,071	38	11,411	\$626,867,566	\$592,997,615	\$83,607,865	\$396,910,815	\$12,053,840
# of returns			1,456	38	5,998	16,215	16,208	5,400	15,855	15,845
average per return			1.4	1.0	1.9	\$38,660	\$36,587	\$15,483	\$25,034	\$761
\$50,000 to \$74,999	8,353	14,759	1,181	16	6,450	\$507,371,115	\$484,859,565	\$75,699,536	\$353,961,133	\$11,210,401
# of returns			798	16	3,449	8,353	8,351	4,168	8,274	8,273
average per return			1.5	1.0	1.9	\$60,741	\$58,060	\$18,162	\$42,780	\$1,355
\$75,000 to \$99,999	3,633	6,651	451	9	3,166	\$311,760,315	\$301,668,277	\$47,943,832	\$231,471,452	\$7,702,745
# of returns			305	9	1,649	3,633	3,633	2,243	3,614	3,615
average per return			1.5	1.0	1.9	\$85,813	\$83,036	\$21,375	\$64,049	\$2,131
\$100,000 to \$199,999	3,553	6,536	501	5	3,314	\$473,048,147	\$462,170,217	\$65,610,042	\$376,723,519	\$13,769,173
# of returns			346	5	1,691	3,553	3,553	2,488	3,539	3,539
average per return			1.5	1.0	2.0	\$133,140	\$130,079	\$26,371	\$106,449	\$3,891
\$200,000 to \$499,999	852	1,570	132	0	749	\$244,152,450	\$241,453,788	\$25,634,251	\$211,436,899	\$9,040,393
# of returns			93	0	373	852	852	654	849	849
average per return			1.4	0.0	2.0	\$286,564	\$283,396	\$39,196	\$249,042	\$10,648
\$500,000 to \$999,999	119	219	24	0	98	\$79,399,431	\$79,203,016	\$5,709,753	\$72,866,149	\$3,423,235
# of returns			18	0	50	119	119	93	119	119
average per return			1.3	0.0	2.0	\$667,222	\$665,572	\$61,395	\$612,321	\$28,767
\$1,000,000 and over	74	135	19	0	83	223,008,275	223,201,388	11,311,637	211,492,744	10,505,603
# of returns			12	0	33	74	74	58	74	74
average per return			1.6	0.0	2.5	\$3,013,625	\$3,016,234	\$195,028	\$2,858,010	\$141,968
GRAND TOTAL	127,028	192,301	14,115	231	69,266	\$3,450,156,727	\$3,299,993,052	\$439,845,500	\$2,260,215,976	\$79,549,436
# of returns			10,255	228	37,674	127,028	122,916	24,663	85,034	84,937
average per return			1.4	1.0	1.8	\$27,161	\$26,847	\$17,834	\$26,580	\$937

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	2,242	2,815	199	4	890	\$4,372,234	\$791,661	\$5,848,258	\$1,207,551	\$34,053
# of returns			158	4	483	2,242	1,709	307	600	591
average per return			1.3	1.0	1.8	\$1,950	\$463	\$19,050	\$2,013	\$58
\$10,000 to \$19,999	2,485	3,632	283	3	1,770	\$37,542,855	\$27,982,116	\$7,318,432	\$10,917,283	\$315,590
# of returns			214	3	963	2,485	2,160	516	1,609	1,607
average per return			1.3	1.0	1.8	\$15,108	\$12,955	\$14,183	\$6,785	\$196
\$20,000 to \$29,999	2,799	4,386	207	5	2,662	\$69,971,880	\$56,974,676	\$13,477,692	\$28,943,554	\$856,983
# of returns			153	5	1,376	2,799	2,562	899	2,474	2,472
average per return			1.4	1.0	1.9	\$24,999	\$22,238	\$14,992	\$11,699	\$347
\$30,000 to \$49,999	5,526	9,037	216	8	5,954	\$220,236,410	\$193,939,376	\$53,873,684	\$113,901,127	\$3,453,144
# of returns			167	8	2,910	5,526	5,271	3,365	5,322	5,323
average per return			1.3	1.0	2.0	\$39,855	\$36,794	\$16,010	\$21,402	\$649
\$50,000 to \$74,999	5,115	9,366	215	5	6,590	\$314,861,652	\$291,922,716	\$81,589,865	\$181,561,324	\$5,619,391
# of returns			169	5	3,120	5,115	5,063	4,181	5,056	5,057
average per return			1.3	1.0	2.1	\$61,557	\$57,658	\$19,515	\$35,910	\$1,111
\$75,000 to \$99,999	2,683	5,155	109	1	3,609	\$229,721,690	\$218,538,793	\$58,362,449	\$144,946,309	\$4,637,298
# of returns			79	1	1,716	2,683	2,683	2,479	2,673	2,673
average per return			1.4		2.1	\$85,621	\$81,453	\$23,543	\$54,226	\$1,735
\$100,000 to \$199,999	2,083	4,025	88	2	2,870	\$267,755,244	\$259,049,601	\$60,868,113	\$186,668,129	\$6,500,465
# of returns			63	2	1,336	2,083	2,083	2,012	2,076	2,076
average per return			1.4		2.1	\$128,543	\$124,363	\$30,252	\$89,917	\$3,132
\$200,000 to \$499,999	310	591	21	0	423	\$86,342,527	\$85,607,277	\$12,914,773	\$70,966,614	\$2,983,559
# of returns			16	0	174	310	310	293	310	310
average per return			1.3		2.4	\$278,524	\$276,153	\$44,078	\$228,925	\$9,624
\$500,000 to \$999,999	49	89	3	0	69	\$33,410,541	\$33,340,825	\$3,492,208	\$29,555,517	\$1,389,011
# of returns			2	0	28	49	49	41	49	49
average per return			1.5		2.5	\$681,848	\$680,425	\$85,176	\$603,174	\$28,347
\$1,000,000 and over	27	50	3	0	38	\$72,398,257	\$72,270,832	\$6,297,790	\$65,832,492	\$3,261,952
# of returns			2	0	15	27	27	26	27	27
average per return			1.5		2.5	\$2,681,417	\$2,676,697	\$242,223	\$2,438,240	\$120,813
GRAND TOTAL	23,319	39,146	1,344	28	24,875	\$1,336,613,290	\$1,240,417,873	\$304,043,264	\$834,499,900	\$29,051,446
# of returns			1,022	28	12,121	23,319	21,917	14,119	20,196	20,185
average per return			1.3	1.0	2.1	\$57,319	\$56,596	\$21,534	\$41,320	\$1,439

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	1,370	1,696	368	6	239	(\$12,824,567)	(\$12,924,366)	\$7,786,792	\$686,485	\$23,986
# of returns			320	6	153	1,370	1,139	407	235	234
average per return			1.1	1.0	1.6	(\$9,361)	(\$11,346)	\$19,132	\$2,921	\$102
\$10,000 to \$19,999	1,225	1,667	481	8	419	\$18,322,770	\$14,216,453	\$10,650,838	\$4,962,229	\$143,294
# of returns			380	8	235	1,225	1,099	437	784	784
average per return			1.3	1.0	1.8	\$14,957	\$12,936	\$24,373	\$6,330	\$183
\$20,000 to \$29,999	993	1,420	379	7	393	\$24,611,312	\$19,652,826	\$7,940,605	\$9,756,624	\$289,436
# of returns			278	7	216	993	898	441	819	819
average per return			1.4	1.0	1.8	\$24,785	\$21,885	\$18,006	\$11,913	\$353
\$30,000 to \$49,999	1,244	1,830	546	8	470	\$48,500,280	\$40,930,171	\$13,822,784	\$23,264,259	\$710,145
# of returns			400	8	252	1,244	1,184	744	1,137	1,137
average per return			1.4	1.0	1.9	\$38,987	\$34,569	\$18,579	\$20,461	\$624
\$50,000 to \$74,999	990	1,635	579	4	315	\$60,995,582	\$52,744,975	\$18,102,790	\$30,777,185	\$965,372
# of returns			399	4	194	990	981	779	936	936
average per return			1.5	1.0	1.6	\$61,612	\$53,767	\$23,239	\$32,882	\$1,032
\$75,000 to \$99,999	686	1,217	466	2	207	\$59,201,905	\$52,350,294	\$17,180,466	\$32,427,043	\$1,056,701
# of returns			310	2	133	686	686	612	661	661
average per return			1.5	1.0	1.6	\$86,300	\$76,312	\$28,073	\$49,058	\$1,599
\$100,000 to \$199,999	840	1,521	538	4	303	\$115,697,192	\$107,287,865	\$27,931,017	\$75,827,848	\$2,720,287
# of returns			352	4	181	840	840	804	830	830
average per return			1.5	1.0	1.7	\$137,735	\$127,724	\$34,740	\$91,359	\$3,278
\$200,000 to \$499,999	377	689	213	4	186	\$111,069,780	\$108,158,094	\$18,727,966	\$87,679,681	\$3,718,592
# of returns			141	4	100	377	377	363	377	377
average per return			1.5	1.0	1.9	\$294,615	\$286,891	\$51,592	\$232,572	\$9,864
\$500,000 to \$999,999	75	137	53	1	32	\$48,266,152	\$47,810,775	\$6,944,314	\$40,528,511	\$1,887,161
# of returns			32	1	20	75	75	74	75	75
average per return			1.7	1.0	1.6	\$643,549	\$637,477	\$93,842	\$540,380	\$25,162
\$1,000,000 and over	36	66	13	0	15	\$77,780,165	\$77,607,176	\$5,852,521	\$71,587,855	\$3,532,919
# of returns			9	0	10	36	36	35	36	36
average per return			1.4		1.5	\$2,160,560	\$2,155,755	\$167,215	\$1,988,552	\$98,136
GRAND TOTAL	7,836	11,878	3,636	44	2,579	\$551,620,571	\$507,834,263	\$134,940,093	\$377,497,720	\$15,047,893
# of returns			2,621	44	1,493	7,836	7,315	4,696	5,890	5,889
average per return			1.4	1.0	1.7	\$70,396	\$69,423	\$28,735	\$64,092	\$2,555

APPENDIX II

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

City/Town	Average FAGI	2005 Rank	2004 Rank	City/Town	Average FAGI	2005 Rank	2004 Rank
CAREFREE	\$195,486	1	1	BENSON	\$42,106	43	46
SCOTTSDALE/ PARADISE VALLEY	\$139,333	2	2	COTTONWOOD	\$42,104	44	50
CAVE CREEK	\$96,783	3	3	CHINO VALLEY	\$41,616	45	38
FOUNTAIN HILLS	\$88,121	4	4	EAGAR	\$41,374	46	49
LITCHFIELD PARK	\$78,755	5	5	WELLTON	\$41,232	47	70
CHANDLER	\$76,150	6	7	SPRINGERVILLE	\$41,067	48	43
GILBERT	\$73,275	7	6	CAMP VERDE	\$40,645	49	40
SEDONA (combined)	\$70,396	8	8	PIMA	\$40,476	50	55
PRESCOTT	\$65,570	9	10	SAINT JOHNS	\$39,751	51	39
WICKENBURG	\$62,742	10	14	WINKELMAN	\$39,713	52	61
GOODYEAR	\$62,171	11	9	BISBEE	\$39,569	54	58
PEORIA	\$59,447	12	11	PRESCOTT VALLEY	\$39,437	55	54
STATE	\$57,924			TOLLESON	\$39,292	56	47
QUEEN CREEK (combined)	\$57,319	13	13	SAFFORD	\$39,201	57	51
TEMPE/GUADALUPE	\$57,157	14	12	WILLIAMS	\$39,139	58	52
PHOENIX	\$53,925	15	16	HUACHUCA CITY	\$38,594	59	60
FLAGSTAFF	\$53,577	16	15	HAYDEN	\$38,556	60	59
MARANA	\$52,601	17	24	BULLHEAD CITY	\$38,487	61	63
SAHUARITA	\$52,004	18	17	PARKER	\$38,427	62	56
PINETOP-LAKESIDE	\$51,331	19	22	GLOBE	\$38,234	63	48
MESA	\$50,880	20	20	WILLCOX	\$38,215	64	71
PAYSON	\$50,649	21	27	KEARNY	\$38,187	65	37
MARICOPA	\$50,548	22	21	WINKELMAN	\$39,713	52	61
GLENDALE	\$50,513	23	18	CLIFTON	\$36,375	66	64
SIERRA VISTA	\$50,220	24	19	GILA BEND	\$36,237	67	76
TUCSON/S TUCSON/ ORO VALLEY	\$49,869	25	23	EL MIRAGE	\$36,091	68	57
DEWEY HUMBOLDT	\$49,600	26	N/A	DUNCAN	\$35,469	69	66
LAKE HAVASU CITY	\$48,825	27	26	HOLBROOK	\$34,587	70	69
SURPRISE/SUN CITY	\$47,743	28	25	MIAMI	\$34,276	71	72
CASA GRANDE	\$47,558	29	30	NOGALES	\$32,622	72	65
BUCKEYE	\$47,487	30	32	ELOY	\$32,573	79	78
APACHE JUNCTION	\$46,845	31	29	YOUNGTOWN	\$32,515	74	73
YUMA	\$46,600	32	31	SUPERIOR	\$32,452	75	67
CLARKDALE	\$46,467	33	33	WINSLOW	\$32,425	76	68
SHOW LOW	\$45,673	34	35	MAMMOTH	\$31,808	77	74
COOLIDGE	\$45,528	35	39	JEROME	\$31,733	78	80
AVONDALE	\$44,800	36	28	TOMBSTONE	\$31,379	79	75
KINGMAN	\$44,480	37	34	QUARTZSITE	\$31,364	80	82
FLORENCE	\$44,261	38	45	FREDONIA	\$30,043	81	77
PATAGONIA	\$43,655	39	46	SOMERTON	\$27,299	82	79
THATCHER	\$43,428	40	36	DOUGLAS	\$26,993	83	81
PAGE	\$43,256	41	37	COLORADO CITY	\$24,409	84	83
SNOWFLAKE	\$42,648	42	42	SAN LUIS	\$18,475	85	84

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

City/Town	Per Capita FAGI	2005 Rank	2004 Rank	City/Town	Per Capita FAGI	2005 Rank	2004 Rank
CAREFREE	\$103,468	1	1	CAMP VERDE	\$18,967	43	39
SCOTTSDALE/ PARADISE VALLEY	\$72,277	2	2	HUACHUCA CITY	\$18,795	44	45
FOUNTAIN HILLS	\$45,548	3	4	BUCKEYE	\$18,571	45	48
CAVE CREEK	\$44,040	4	3	COOLIDGE	\$18,500	46	55
SEDONA (combined)	\$39,642	5	5	WILLIAMS	\$18,351	47	44
CHANDLER	\$35,317	6	7	PAGE	\$18,239	48	46
PRESCOTT	\$34,941	7	6	AVONDALE	\$17,996	49	42
LITCHFIELD PARK	\$32,463	8	8	PARKER	\$17,929	50	47
WICKENBURG	\$30,950	9	12	PRESCOTT VALLEY	\$17,731	51	51
TEMPE/GUADALUPE	\$30,677	10	9	GLOBE	\$17,615	52	49
GILBERT	\$30,250	11	10	SPRINGERVILLE	\$17,584	53	54
SURPRISE/SUN CITY	\$27,067	12	11	THATCHER	\$17,354	54	53
PEORIA	\$26,786	13	14	QUARTZSITE	\$17,170	55	60
STATE	\$26,599			TOMBSTONE	\$16,821	56	50
GOODYEAR	\$26,306	14	13	KEARNY	\$16,668	57	52
FLAGSTAFF	\$26,156	15	15	EAGAR	\$16,654	58	61
PAYSON	\$25,104	16	20	HAYDEN	\$16,473	59	65
LAKE HAVASU CITY	\$24,506	17	18	SNOWFLAKE	\$16,468	60	59
DEWEY HUMBOLDT	\$24,313	18	N/A	WELLTON	\$16,364	61	63
TUCSON/SO TUCSON/ ORO VALLEY	\$24,311	19	17	WILLCOX	\$16,240	62	75
SIERRA VISTA	\$24,198	20	16	SAFFORD	\$16,193	63	57
PHOENIX	\$23,927	21	19	WINKELMAN	\$16,104	64	69
MARANA	\$23,445	22	27	CLIFTON	\$16,016	65	58
CLARKDALE	\$23,234	23	24	SAINT JOHNS	\$15,664	66	62
MESA	\$23,191	24	21	YOUNGTOWN	\$15,582	67	56
APACHE JUNCTION	\$23,125	25	22	MIAMI	\$15,423	68	67
PINETOP-LAKESIDE	\$22,917	26	26	PIMA	\$15,263	69	73
PATAGONIA	\$22,644	27	31	TOLLESON	\$15,230	70	66
MARICOPA	\$22,260	28	25	TAYLOR	\$14,790	71	70
GLENDALE	\$22,232	29	23	HOLBROOK	\$14,633	72	72
QUEEN CREEK (combined)	\$21,886	30	28	DUNCAN	\$14,624	73	71
JEROME	\$21,564	31	34	SUPERIOR	\$14,395	74	64
KINGMAN	\$21,132	32	29	EL MIRAGE	\$14,254	75	68
BISBEE	\$20,991	33	32	GILA BEND	\$13,944	76	79
SAHUARITA	\$20,886	34	30	FREDONIA	\$13,036	77	77
SHOW LOW	\$20,549	35	35	WINSLOW	\$12,945	78	74
CASA GRANDE	\$20,384	36	33	MAMMOTH	\$12,845	79	76
COTTONWOOD	\$20,356	37	38	NOGALES	\$12,828	80	78
BENSON	\$20,190	38	36	ELOY	\$12,467	81	80
FLORENCE	\$19,971	39	43	DOUGLAS	\$10,649	82	81
YUMA	\$19,657	40	37	SOMERTON	\$9,718	83	82
BULLHEAD CITY	\$19,058	41	40	SAN LUIS	\$6,193	84	83
CHINO VALLEY	\$18,972	42	41	COLORADO CITY	\$5,848	85	84

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

City/Town	Average Tax Liability	2005 Rank	2004 Rank	City/Town	Average Tax Liability	2005 Rank	2004 Rank
CAREFREE	\$8,833	1	1	BISBEE	\$1,137	43	52
SCOTTSDALE/ PARADISE VALLEY	\$5,904	2	2	SPRINGERVILLE	\$1,135	44	46
CAVE CREEK	\$3,250	3	3	WILLIAMS	\$1,133	45	41
FOUNTAIN HILLS	\$2,944	4	4	WINKELMAN	\$1,132	46	68
SEDONA (combined)	\$2,555	5	5	EAGAR	\$1,125	47	58
CHANDLER	\$2,528	6	9	SNOWFLAKE	\$1,122	48	49
LITCHFIELD PARK	\$2,447	7	6	PAGE	\$1,120	49	36
GILBERT	\$2,127	8	7	PIMA	\$1,104	50	70
PRESCOTT	\$2,125	9	8	THATCHER	\$1,096	51	39
WICKENBURG	\$2,093	10	11	SURPRISE/SUN CITY	\$1,094	52	37
STATE	\$1,838			PARKER	\$1,083	53	45
TEMPE/GUADALUPE	\$1,823	11	10	NOGALES	\$1,082	54	47
PHOENIX	\$1,698	12	13	CHINO VALLEY	\$1,065	55	40
PEORIA	\$1,623	13	14	SAFFORD	\$1,059	56	51
FLAGSTAFF	\$1,563	14	12	AVONDALE	\$1,057	57	38
GOODYEAR	\$1,563	15	15	CAMP VERDE	\$1,054	58	44
PAYSON	\$1,492	16	29	BULLHEAD CITY	\$1,045	59	48
MARANA	\$1,474	17	26	HUACHUCA CITY	\$1,018	60	61
TUCSON/S TUCSON/ ORO VALLEY	\$1,469	18	16	SAINT JOHNS	\$999	61	53
LAKE HAVASU CITY	\$1,457	19	18	GILA BEND	\$976	62	76
COOLIDGE	\$1,455	20	34	PRESCOTT VALLEY	\$970	63	66
QUEEN CREEK (combined)	\$1,439	21	22	HAYDEN	\$967	64	69
MESA	\$1,431	22	19	GLOBE	\$948	65	56
DEWEY HUMBOLDT	\$1,431	23	N/A	TOLLESON	\$911	66	63
PINETOP-LAKESIDE	\$1,429	24	17	CLIFTON	\$901	67	62
PATAGONIA	\$1,406	25	27	QUARTZSITE	\$901	68	75
YUMA	\$1,393	26	24	ELOY	\$892	69	81
CASA GRANDE	\$1,384	27	30	KEARNY	\$890	70	59
GLENDALE	\$1,360	28	20	HOLBROOK	\$886	71	64
KINGMAN	\$1,338	29	21	TAYLOR	\$869	72	65
SIERRA VISTA	\$1,323	30	23	WINSLOW	\$857	73	57
SHOW LOW	\$1,303	31	31	DUNCAN	\$848	74	71
CLARKDALE	\$1,292	32	35	MIAMI	\$838	75	72
SAHUARITA	\$1,280	33	25	TOMBSTONE	\$805	76	67
WILLCOX	\$1,280	34	55	MAMMOTH	\$743	77	78
MARICOPA	\$1,257	35	28	SUPERIOR	\$737	78	73
BUCKEYE	\$1,239	36	33	EL MIRAGE	\$726	79	74
APACHE JUNCTION	\$1,234	37	32	DOUGLAS	\$706	80	77
WELLTON	\$1,207	38	43	YOUNGTOWN	\$690	81	79
BENSON	\$1,190	39	42	FREDONIA	\$641	82	80
JEROME	\$1,167	40	54	SOMERTON	\$554	83	82
FLORENCE	\$1,149	41	60	COLORADO CITY	\$544	84	83
COTTONWOOD	\$1,141	42	50	SAN LUIS	\$306	85	84

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

City/Town	Average Tax Liability Per Return	2005 Rank	2004 Rank	City/Town	Average Tax Liability Per Return	2005 Rank	2004 Rank
CAREFREE	\$7,059	1	1	AVONDALE	\$873	43	33
SCOTTSDALE/ PARADISE VALLEY	\$4,842	2	2	COTTONWOOD	\$873	44	46
CAVE CREEK	\$2,731	3	3	SURPRISE/SUN CITY	\$864	45	36
FOUNTAIN HILLS	\$2,432	4	4	SPRINGERVILLE	\$862	46	45
CHANDLER	\$2,171	5	7	SNOWFLAKE	\$842	47	53
LITCHFIELD PARK	\$2,078	6	5	WILLIAMS	\$836	48	42
SEDONA (combined)	\$1,920	7	8	THATCHER	\$835	49	40
GILBERT	\$1,834	8	6	CHINO VALLEY	\$824	50	38
PRESCOTT	\$1,692	9	9	EAGAR	\$823	51	61
WICKENBURG	\$1,650	10	11	HUACHUCA CITY	\$817	52	55
TEMPE/GUADALUPE	\$1,514	11	10	JEROME	\$815	53	58
STATE	\$1,469			PIMA	\$807	54	66
PEORIA	\$1,371	12	11	SAFFORD	\$803	55	48
PHOENIX	\$1,360	13	15	BULLHEAD CITY	\$803	56	44
GOODYEAR	\$1,351	14	13	CAMP VERDE	\$794	57	43
FLAGSTAFF	\$1,315	15	14	HAYDEN	\$784	58	59
QUEEN CREEK (combined)	\$1,246	16	16	PARKER	\$775	59	50
MARANA	\$1,214	17	24	PAGE	\$766	60	52
TUCSON/S TUCSON/ ORO VALLEY	\$1,173	18	17	PRESCOTT VALLEY	\$752	61	63
MESA	\$1,171	19	19	SAINT JOHNS	\$740	62	56
PAYSON	\$1,134	20	31	TOLLESON	\$739	63	54
LAKE HAVASU CITY	\$1,127	21	23	GILA BEND	\$722	64	78
COOLIDGE	\$1,122	22	37	GLOBE	\$719	65	57
GLENDALE	\$1,119	23	18	KEARNY	\$719	66	51
PINETOP-LAKESIDE	\$1,107	24	25	CLIFTON	\$710	67	60
MARICOPA	\$1,105	25	20	NOGALES	\$692	68	67
DEWEY HUMBOLDT	\$1,105	26	N/A	DUNCAN	\$667	69	68
CASA GRANDE	\$1,099	27	28	TAYLOR	\$666	70	65
SIERRA VISTA	\$1,081	28	21	HOLBROOK	\$654	71	69
YUMA	\$1,078	29	27	ELOY	\$630	72	80
SAHUARITA	\$1,072	30	22	QUARTZSITE	\$618	73	77
BUCKEYE	\$1,036	31	30	MIAMI	\$604	74	74
KINGMAN	\$1,030	32	26	EL MIRAGE	\$598	75	71
SHOW LOW	\$1,000	33	32	TOMBSTONE	\$592	76	70
APACHE JUNCTION	\$998	34	29	SUPERIOR	\$568	77	72
CLARKDALE	\$992	35	35	MAMMOTH	\$546	78	76
PATAGONIA	\$987	36	34	YOUNGTOWN	\$538	79	75
FLORENCE	\$987	37	49	WINSLOW	\$514	80	73
WELLTON	\$947	38	39	FREDONIA	\$475	81	79
BENSON	\$915	39	41	DOUGLAS	\$435	82	81
WILLCOX	\$905	40	62	SOMERTON	\$381	83	82
WINKELMAN	\$885	41	64	COLORADO CITY	\$295	84	83
BISBEE	\$884	42	46	SAN LUIS	\$306	85	84

**TABLE II-E
ALL 2005 RANKINGS FOR EACH CITY/TOWN**

City/Town	Average FAGI	Per Capita FAGI	Average Tax Liability	Average Tax Liability Per Return
APACHE JUNCTION	31	25	37	34
AVONDALE	36	49	57	43
BENSON	43	38	39	39
BISBEE	54	33	43	42
BUCKEYE	30	45	36	31
BULLHEAD CITY	61	41	59	55
CAMP VERDE	49	43	58	56
CAREFREE	1	1	1	1
CASA GRANDE	29	36	27	27
CAVE CREEK	3	4	3	3
CHANDLER	6	6	6	5
CHINO VALLEY	45	42	55	50
CLARKDALE	33	23	32	35
CLIFTON	66	65	67	67
COLORADO CITY	84	85	84	84
COOLIDGE	35	46	20	22
COTTONWOOD	44	37	42	44
DEWEY HUMBOLDT	26	18	23	26
DOUGLAS	83	82	80	82
DUNCAN	69	73	74	69
EAGAR	46	58	47	51
EL MIRAGE	68	75	79	75
ELOY	73	81	69	72
FLAGSTAFF	16	15	14	15
FLORENCE	38	39	41	37
FOUNTAIN HILLS	4	3	4	4
FREDONIA	81	77	82	81
GILA BEND	67	76	62	64
GILBERT	7	11	8	8
GLENDALE	23	29	28	23
GLOBE	63	52	65	65
GOODYEAR	11	14	15	14
HAYDEN	60	59	64	57
HOLBROOK	70	72	71	71
HUACHUCA CITY	59	44	60	52
JEROME	78	31	40	52
KEARNY	65	57	70	66
KINGMAN	37	32	29	32
LAKE HAVASU CITY	27	17	19	21
LITCHFIELD PARK	5	8	7	6
MAMMOTH	77	79	77	78
MARANA	17	22	17	17
MARICOPA	22	28	35	25
MESA	20	24	22	19
MIAMI	71	68	75	74
NOGALES	72	80	54	68

TABLE II-E (CONTINUED)
ALL 2005 RANKINGS FOR EACH CITY/TOWN

City/Town	Average FAGI	Per Capita FAGI	Average Tax Liability	Average Tax Liability Per Return
PAGE	41	48	49	60
PARKER	62	50	53	58
PATAGONIA	39	27	25	36
PAYSON	21	16	16	20
PEORIA	12	13	13	12
PHOENIX	15	21	12	13
PIMA	50	69	50	53
PINETOP-LAKESIDE	19	26	24	24
PRESCOTT	9	7	9	9
PRESCOTT VALLEY	55	51	63	61
QUARTZSITE	80	55	68	73
QUEEN CREEK (combined)	13	30	21	16
SAFFORD	57	63	56	54
SAHUARITA	18	34	33	30
SAINT JOHNS	51	66	61	62
SAN LUIS	85	84	85	85
SCOTTSDALE/ PARADISE VALLEY	2	2	2	2
SEDONA (combined)	8	5	5	7
SHOW LOW	34	35	31	33
SIERRA VISTA	24	20	30	28
SNOWFLAKE	42	60	48	47
SOMERTON	82	83	83	83
SPRINGERVILLE	48	53	44	46
SUPERIOR	75	74	78	77
SURPRISE/SUN CITY	28	12	52	45
TAYLOR	53	71	72	70
TEMPE/GUADALUPE	14	10	11	11
THATCHER	40	54	51	49
TOLLESON	56	70	66	63
TOMBSTONE	79	56	76	76
TUCSON/S TUCSON/ ORO VALLEY	25	19	18	18
WELLTON	47	61	38	38
WICKENBURG	10	9	10	10
WILLCOX	64	62	34	40
WILLIAMS	58	47	45	48
WINKELMAN	52	64	46	41
WINSLOW	76	78	73	80
YOUNGTOWN	74	67	81	79
YUMA	32	40	26	29

APPENDIX III

RETURNS FILED BY STATE¹

	2005	2004
ALABAMA	501	579
ALASKA	393	423
ARIZONA	2,110,661	2,104,198
ARKANSAS	711	845
CALIFORNIA	15,754	16,371
COLORADO	5,030	5,357
CONNECTICUT	424	431
DELAWARE	118	131
DISTRICT OF COLUMBIA	136	161
FLORIDA	2,403	2,950
GEORGIA	1,425	1,674
GUAM	11	12
HAWAII	897	925
IDAHO	1,350	1,577
ILLINOIS	2,937	3,152
INDIANA	1,155	1,348
IOWA	947	1,076
KANSAS	1,029	1,126
KENTUCKY	646	699
LOUISIANA	447	496
MAINE	236	261
MARYLAND	789	888
MASSACHUSETTS	741	810
MICHIGAN	1,426	1,635
MINNESOTA	1,525	1,772
MISSISSIPPI	291	297
MISSOURI	1,597	2,005
MONTANA	727	843
NEBRASKA	633	759
NEVADA	3,053	3,500
NEW HAMPSHIRE	201	251
NEW JERSEY	744	805
NEW MEXICO	6,390	6,845
NEW YORK	3,050	3,203
NORTH CAROLINA	2,088	2,226
NORTH DAKOTA	300	317
NORTHERN MARIANA ISLANDS	1	2
OHIO	1,540	1,702
OLKAHOMA	1,297	1,470
OREGON	2,510	2,901
PENNSYLVANIA	1,198	1,391
PUERTO RICO	39	36
RHODE ISLAND	118	109
SOUTH CAROLINA	641	708

¹ Returns filed include Resident and Nonresident, Part-Year and Active Military.

	2005	2004
SOUTH DAKOTA	379	449
TENNESSEE	1,005	1,167
TEXAS	7,225	7,503
UTAH	2,700	2,915
VERMONT	129	136
VIRGIN ISLANDS	15	16
VIRGINIA	1,801	1,945
WASHINGTON	3,634	3,980
WEST VIRGINIA	140	194
WISCONSIN	1,294	1,453
WYOMING	574	604
UNKNOWN	2,060	1,444