



ARIZONA DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX STATISTICS

TAX YEAR 2008

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TAX YEAR 2008 INDIVIDUAL INCOME TAX STATISTICS

2008 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 2008 individual income tax returns filed in 2009. 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 2008 and 2007 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.

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STATEWIDE SUMMARY

The first section of the 2008 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 2,392,990 returns included in this table, aggregated into eleven Federal Adjusted Gross Income (FAGI) brackets.

READING TABLE 1

Contained in the first bracket, negative income to \$9,999, are 360,935 returns. In other words, 360,935 returns were received which had \$9,999 or less in FAGI. These 360,935 filers claimed 457,679 personal exemptions. They also claimed 71,230 age 65 or over exemptions. Table 1 indicates that these 71,230 age 65 claims were taken on 57,026 returns (shown on the line "# of returns"). The average number of age 65 or over exemptions for these 57,026 returns was 1.2.

The income claimed in the negative to \$9,999 income range totaled (\$2.2 billion). The average income was (\$6,032). Of these 360,935 returns, 69,657 had a tax liability. The total liability for these 69,657 returns was \$3.2 million, for an average liability of \$46.

The 2,392,990 returns included on Table 1 represent 5,191,960 people. Just under ten percent (9.9%), or 514,551 are age 65 and over, 8,120 (0.16%) are blind and 1,843,946 (35.5%) are dependents. The average FAGI is \$53,584. Compared to the average FAGI for tax year 2007 of \$56,703, the 2008 average FAGI decreased 5.5%.

SUMMARY DATA FROM TABLE 1

The table below presents data for the 2008 and 2007 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	2008	2007	% chg
# of returns	2,392,990	2,418,000	(1.0%)
# of people represented	5,191,960	5,205,105	(0.3%)
# of people over 65	514,551	512,691	0.4%
# of blind persons	8,120	9,079	(10.6%)
# of dependents	1,843,946	1,826,958	0.9%
<u>Total</u> FAGI (millions)	\$128,226.8	\$137,108.5	(6.5%)
Average FAGI	\$53,584	\$56,703	(5.5%)
<u>Total</u> Taxable Income (millions)	\$81,633.3	\$88,547.6	(7.8%)
Average Taxable Income	\$44,115	\$47,180	(6.5%)
<u>Total</u> Tax Liability (millions)	\$2,688.7	\$2,988.6	(10.0%)
Average Tax Liability	\$1,454	\$1,593	(8.7%)
<u>Average Tax Liability Per Return</u>	\$1,124	\$1,236	(9.1%)

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	2008	% chg	2007	% chg	2006	% chg	2005	% chg
Negative Income to \$9,999	360,935	(4.6%)	378,282	14.2%	331,200	1.7%	325,574	(1.3%)
\$10,000 to \$19,999	392,777	1.1%	388,430	1.7%	381,952	1.2%	377,423	0.3%
\$20,000 to \$29,999	344,719	(1.5%)	349,878	1.7%	344,026	4.4%	329,550	2.8%
\$30,000 to \$49,999	471,755	(0.9%)	475,915	2.4%	464,539	7.2%	433,373	4.6%
\$50,000 to \$74,999	333,945	(0.2%)	334,735	1.4%	330,151	6.8%	309,212	5.0%
\$75,000 to \$99,999	202,770	0.7%	201,348	3.4%	194,737	9.0%	178,703	8.8%
\$100,000 to \$199,999	226,199	1.9%	221,932	6.7%	208,024	13.8%	182,796	17.5%
\$200,000 to \$499,999	48,655	(8.4%)	53,145	(0.6%)	53,479	12.2%	47,678	30.7%
\$500,000 to \$999,999	7,547	(19.1%)	9,332	(7.7%)	10,107	12.7%	8,966	36.9%
\$1,000,000 and over	3,688	(26.3%)	5,003	(19.1%)	6,187	13.7%	5,443	48.9%
TOTAL FILERS	2,392,990	(1.0%)	2,418,000	4.0%	2,324,402	5.7%	2,198,718	4.6%

The table below provides a comparison of the percent of total filers within each FAGI bracket for the last five years. For 2004 through 2008, the median filer, or that filer separating the top half of the filers from the bottom half, had FAGI in the \$30,000 to \$49,999 range. Filers having a FAGI of \$50,000 or more made up 34.5% of the 2008 total, compared to 31.4% in 2004.

Percent of Total Filers By:					
Federal Adj. Gross Income	2008	2007	2006	2005	2004
Negative Income to \$9,999	15.1%	15.6%	14.2%	14.8%	15.7%
\$10,000 to \$19,999	16.4%	16.1%	16.4%	17.2%	17.9%
\$20,000 to \$29,999	14.4%	14.5%	14.8%	15.0%	15.2%
\$30,000 to \$49,999	19.7%	19.7%	20.0%	19.7%	19.7%
\$50,000 to \$74,999	14.0%	13.8%	14.2%	14.1%	14.0%
\$75,000 to \$99,999	8.5%	8.3%	8.4%	8.1%	7.8%
\$100,000 to \$199,999	9.5%	9.2%	8.9%	8.3%	7.4%
\$200,000 to \$499,999	2.0%	2.2%	2.3%	2.2%	1.7%
\$500,000 to \$999,999	0.3%	0.4%	0.4%	0.4%	0.3%
\$1,000,000 and over	0.2%	0.2%	0.3%	0.2%	0.2%
TOTAL FILERS	100%	100%	100.0%	100.0%	100.0%

Characteristics of filers by FAGI bracket are shown in the next table. The highest percentage of 65 and over persons occurs in the \$5,000,000 and over FAGI bracket. The highest percentage of blind persons occur in the negative income to \$9,999 bracket. The highest percentage of dependents occurs in the \$20,000 to \$29,999 FAGI bracket.

Federal Adj. Gross Income	# of returns	# of people	(% of which are)		
			Over 65	Blind	Dependents
Negative Income to \$9,999	360,935	547,171	13.0%	0.21%	24.7%
\$10,000 to \$19,999	392,777	767,269	11.5%	0.20%	39.3%
\$20,000 to \$29,999	344,719	744,625	8.7%	0.16%	42.1%
\$30,000 to \$49,999	471,755	1,017,124	8.6%	0.16%	38.0%
\$50,000 to \$74,999	333,945	789,525	10.1%	0.15%	33.7%
\$75,000 to \$99,999	202,770	529,979	10.1%	0.12%	32.7%
\$100,000 to \$199,999	226,199	624,700	8.7%	0.09%	33.2%
\$200,000 to \$499,999	48,655	139,386	9.0%	0.07%	35.1%
\$500,000 to \$999,999	7,547	22,008	9.2%	0.06%	36.9%
\$1,000,000 to \$4,999,999	3,359	9,290	12.2%	0.05%	34.4%
\$5,000,000 and over	329	883	13.7%	0.00%	34.7%
TOTAL FILERS	2,392,991	5,191,960	9.9%	0.16%	35.5%

RESIDENT FILERS BY MARITAL STATUS

Tables 2, 3, 4 and 5 contain data on resident filers separated by filing status. Table 2 is married filing joint, Table 3 unmarried head of household, Table 4 married filing separate and single filers are summarized in Table 5. Married filing joint filers represent 39.9% of all returns, with 64.2% of the total FAGI. Single filers constitute 42.5% of the total returns filed, with 25.4% of the total FAGI. The remaining 17.6% of the returns and 10.4% of the FAGI is shared between the Unmarried Head of Household and Married Filing Separate filing statuses.

For all FAGI brackets through \$29,999, the majority of returns filed are with a filing status of Single. Married Filing Joint filers make up the majority of returns in the brackets over \$49,999 with the exception for the \$5,000,000 and up bracket.

The following table compares the percent of total filers by bracket for each filing status and the statewide totals. The highest percentage of Married Filing Joint filers falls in the \$100,000 to \$100,999 FAGI bracket, while the highest percentage of Single filers falls in the Negative to \$9,999 FAGI bracket. The ***bolded italicized*** numbers on the table mark the FAGI bracket where the largest percentage of filers for the state or for the filing status occur. The **bolded underlined** percentages designate the bracket where the median falls for the column. In other words, for Single filers, the mid point FAGI range is \$20,000 to \$29,999. Half of the filers have FAGI below this point and half the filers have an FAGI above this point. For Married Filing Joint filers, the \$50,000 to \$74,999 bracket contains the median.

Percent of Total Filers By: Federal Adj. Gross Income	Arizona	Married Filing Joint	Unmarried Head of Household	Married Filing Separate	Single
Negative Income to \$9,999	15.1%	5.4%	11.6%	14.7%	25.6%
\$10,000 to \$19,999	16.4%	7.7%	27.4%	14.8%	20.4%
\$20,000 to \$29,999	14.4%	9.0%	<u>24.3%</u>	16.8%	<u>15.6%</u>
\$30,000 to \$49,999	19.7%	16.6%	23.3%	28.0%	21.0%
\$50,000 to \$74,999	14.0%	<u>19.9%</u>	8.5%	14.2%	10.5%
\$75,000 to \$99,999	8.5%	16.1%	2.7%	5.6%	3.6%
\$100,000 to \$199,999	9.5%	20.0%	1.8%	4.3%	2.6%
\$200,000 to \$499,999	2.0%	4.4%	0.3%	1.2%	0.5%
\$500,000 to \$999,999	0.3%	0.7%	0.1%	0.3%	0.1%
\$1,000,000 to \$4,999,999	0.1%	0.3%	0.0%	0.2%	0.0%
\$5,000,000 and over	0.01%	0.03%	0.00%	0.03%	0.01%

Comparisons for each filing status between 2008 and 2007 are presented below.

MARRIED FILING JOINT	2008	2007	% chg
# of returns	955,024	959,577	(0.5%)
# of people represented	2,966,285	2,981,598	(0.5%)
# of people over 65	346,366	341,230	1.2%
# of blind persons	4,291	4,779	(10.2%)
# of dependents	1,056,237	1,062,444	(0.6%)
<u>Total</u> FAGI (millions)	\$82,294.0	\$89,203.0	(7.7%)
<u>Average</u> FAGI	\$86,170	\$92,961	(7.3%)
<u>Total</u> Taxable Income (millions)	\$53,677.2	\$59,128.1	(9.2%)
<u>Average</u> Taxable Income	\$68,025	\$73,859	(7.9%)
<u>Total</u> Tax Liability (millions)	\$1,803.7	\$2,041.7	(11.6%)
<u>Average</u> Tax Liability	\$2,286	\$2,551	(10.4%)
<u>Average Tax Liability Per Return</u>	\$1,889	\$2,128	(11.2%)

UNMARRIED HEAD OF HOUSEHOLD	2008	2007	% chg
# of returns	393,848	391,970	0.5%
# of people represented	1,084,422	1,073,942	1.0%
# of people over 65	7,868	7,387	6.5%
# of blind persons	306	369	(17.1%)
# of dependents	690,574	681,972	1.3%
<u>Total</u> FAGI (millions)	\$12,224.9	\$12,618.2	(3.1%)
<u>Average</u> FAGI	\$31,040	\$32,192	(3.6%)
<u>Total</u> Taxable Income (millions)	\$5,275.3	\$5,650.3	(6.6%)
<u>Average</u> Taxable Income	\$20,779	\$22,212	(6.5%)
<u>Total</u> Tax Liability (millions)	\$153.2	\$171.2	(10.5%)
<u>Average</u> Tax Liability	\$604	\$674	(10.4%)
<u>Average Tax Liability Per Return</u>	\$389	\$437	(11.0%)

MARRIED FILING SEPARATE	2008	2007	% chg
# of returns	26,194	26,122	0.3%
# of people represented	35,700	35,304	1.1%
# of people over 65	3,118	2,965	5.2%
# of blind persons	47	46	2.2%
# of dependents	9,506	9,182	3.5%
<u>Total</u> FAGI (millions)	\$1,157.3	\$1,397.9	(17.2%)
<u>Average</u> FAGI	\$44,183	\$53,513	(17.4%)
<u>Total</u> Taxable Income (millions)	\$964.7	\$1,071.6	(10.0%)
<u>Average</u> Taxable Income	\$45,408	\$50,380	(9.9%)
<u>Total</u> Tax Liability (millions)	\$34.8	\$39.6	(12.2%)
<u>Average</u> Tax Liability	\$1,638	\$1,861	(12.0%)
<u>Average Tax Liability Per Return</u>	\$1,327	\$1,514	(12.3%)

SINGLE	2008	2007	% chg
# of returns	1,017,924	1,040,901	(2.2%)
# of people represented	1,105,553	1,115,246	(0.9%)
# of people over 65	157,199	161,122	(2.4%)
# of blind persons	3,388	3,620	(6.4%)
# of dependents	87,629	74,345	17.9%
<u>Total FAGI (millions)</u>	\$32,550.6	\$33,956.1	(4.1%)
<u>Average</u> FAGI	\$31,977	\$32,622	(2.0%)
<u>Total Taxable Income (millions)</u>	\$21,716.1	\$22,745.4	(4.5%)
<u>Average</u> Taxable Income	\$27,619	\$28,394	(2.7%)
<u>Total Tax Liability (millions)</u>	\$697.0	\$738.0	(5.6%)
<u>Average</u> Tax Liability	\$887	\$922	(3.8%)
<u>Average Tax Liability Per Return</u>	\$685	\$709	(3.4%)

Comparative statistics for the filing statuses are presented below:

- **Greatest change in returns filed:** Unmarried head of household at 0.6%.
- **Least change in returns filed:** Single at (2.2%).
- **Most age 65 and over filers as a % of total people represented on returns:** Single at 14.2%.
- **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 0.03%.
- **Highest average FAGI:** Married filing joint at \$86,170.
- **Lowest average FAGI:** Unmarried Head of Household at \$31,040.
- **Highest per capita FAGI:** Married Filing Separate at \$32,419.
- **Lowest per capita FAGI:** Unmarried Head of Household at \$11,273.

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	360,935	457,679	71,230	1,176	135,048	(\$2,177,035,590)	(\$2,840,499,502)	\$1,270,938,929	\$121,154,383	\$3,210,997
# of returns			57,026	1,066	79,078	360,935	240,053	50,590	70,112	69,657
average per return			1.2	1.1	1.7	(\$6,032)	(\$11,833)	\$25,122	\$1,728	\$46
\$10,000 to \$19,999	392,777	573,942	87,948	1,558	301,410	\$5,900,948,849	\$3,755,672,156	\$1,819,979,468	\$1,433,930,217	\$37,357,896
# of returns			67,625	1,368	158,535	392,777	313,900	61,430	228,759	228,398
average per return			1.3	1.1	1.9	\$15,024	\$11,965	\$29,627	\$6,268	\$164
\$20,000 to \$29,999	344,719	526,596	64,423	1,218	313,643	\$8,551,142,926	\$5,931,793,981	\$1,380,806,572	\$3,406,336,627	\$91,054,390
# of returns			46,877	1,074	152,236	344,719	282,863	79,765	302,102	301,982
average per return			1.4	1.1	2.1	\$24,806	\$20,971	\$17,311	\$11,275	\$302
\$30,000 to \$49,999	471,755	722,230	87,082	1,631	386,742	\$18,393,232,558	\$14,127,538,118	\$5,320,343,506	\$9,684,479,054	\$267,229,949
# of returns			62,699	1,447	185,416	471,755	406,679	204,130	443,215	443,154
average per return			1.4	1.1	2.1	\$38,989	\$34,739	\$26,064	\$21,851	\$603
\$50,000 to \$74,999	333,945	557,122	79,769	1,221	265,771	\$20,528,572,801	\$18,044,342,306	\$4,892,574,200	\$11,706,847,055	\$333,311,195
# of returns			56,971	1,162	133,861	333,945	323,607	234,055	323,324	323,310
average per return			1.4	1.1	2.0	\$61,473	\$55,760	\$20,904	\$36,208	\$1,031
\$75,000 to \$99,999	202,770	367,021	53,781	651	173,566	\$17,519,450,937	\$16,076,848,317	\$4,233,691,614	\$10,743,506,061	\$316,091,909
# of returns			35,691	626	89,325	202,770	202,339	172,842	199,266	199,264
average per return			1.5	1.0	1.9	\$86,401	\$79,455	\$24,495	\$53,915	\$1,586
\$100,000 to \$199,999	226,199	424,697	54,538	550	207,165	\$29,886,027,261	\$28,362,528,069	\$6,907,276,612	\$20,328,197,521	\$645,245,243
# of returns			35,947	546	107,746	226,199	226,029	214,009	224,218	224,218
average per return			1.5	1.0	1.9	\$132,123	\$125,482	\$32,276	\$90,663	\$2,878
\$200,000 to \$499,999	48,655	91,709	12,489	96	48,965	\$13,760,971,351	\$13,493,770,513	\$2,757,921,850	\$10,534,400,876	\$395,705,171
# of returns			8,227	96	24,470	48,655	48,649	48,072	48,349	48,348
average per return			1.5	1.0	2.0	\$282,827	\$277,370	\$57,371	\$217,882	\$8,185
\$500,000 to \$999,999	7,547	14,089	2,034	14	8,131	\$5,070,044,196	\$5,070,437,700	\$854,269,904	\$4,210,897,223	\$176,758,653
# of returns			1,359	14	3,832	7,547	7,546	7,482	7,477	7,477
average per return			1.5	1.0	2.1	\$671,796	\$671,937	\$114,177	\$563,180	\$23,640
\$1,000,000 to \$4,999,999	3,359	6,187	1,136	5	3,199	\$6,052,324,585	\$6,094,033,274	\$894,232,563	\$5,212,295,786	\$230,297,911
# of returns			760	5	1,511	3,359	3,359	3,349	3,325	3,324
average per return			1.5	1.0	2.1	\$1,801,823	\$1,814,240	\$267,015	\$1,567,608	\$69,283
\$5,000,000 and over	329	590	121	0	306	\$4,741,110,830	\$4,811,904,410	\$575,025,378	\$4,251,246,936	\$192,397,757
# of returns			82	0	141	329	329	327	326	326
average per return			1.5		2.2	\$14,410,671	\$14,625,849	\$1,758,487	\$13,040,635	\$590,177
GRAND TOTAL	2,392,990	3,741,862	514,551	8,120	1,843,946	\$128,226,790,705	\$112,928,369,342	\$30,907,060,596	\$81,633,291,739	\$2,688,661,071
# of returns			373,264	7,404	936,151	2,392,990	2,055,353	1,076,051	1,850,473	1,849,458
average per return			1.4	1.1	2.0	\$53,584	\$54,944	\$28,723	\$44,115	\$1,454

**TABLE 2
ARIZONA RESIDENTS - MARRIED FILING JOINT**

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	51,188	102,376	33,670	370	39,097	(\$2,424,170,422)	(\$2,384,078,415)	\$775,577,928	\$6,354,848	\$216,436
# of returns			19,615	365	19,021	51,188	42,594	20,694	163	162
average per return			1.7	1.0	2.1	(\$47,358)	(\$55,972)	\$37,478	\$38,987	\$1,336
\$10,000 to \$19,999	73,082	146,164	46,660	663	77,275	\$1,128,177,928	\$775,483,562	\$391,347,987	\$35,058,148	\$910,871
# of returns			26,535	555	35,320	73,082	69,232	19,117	13,571	13,484
average per return			1.8	1.2	2.2	\$15,437	\$11,201	\$20,471	\$2,583	\$68
\$20,000 to \$29,999	86,263	172,526	41,344	576	112,379	\$2,151,498,873	\$1,625,418,341	\$633,344,069	\$366,568,302	\$9,508,479
# of returns			23,914	557	48,243	86,263	82,360	28,672	61,284	61,229
average per return			1.7	1.0	2.3	\$24,941	\$19,736	\$22,089	\$5,981	\$155
\$30,000 to \$49,999	158,627	317,254	58,655	834	206,756	\$6,310,322,347	\$5,054,594,031	\$3,373,623,614	\$2,294,024,472	\$60,204,727
# of returns			34,423	814	87,377	158,627	151,485	78,447	140,149	140,109
average per return			1.7	1.0	2.4	\$39,781	\$33,367	\$43,005	\$16,368	\$430
\$50,000 to \$74,999	189,809	379,618	58,069	806	210,233	\$11,846,925,574	\$10,218,141,186	\$3,036,383,666	\$6,013,438,211	\$163,616,715
# of returns			35,354	759	98,405	189,809	185,523	133,537	182,354	182,345
average per return			1.6	1.1	2.1	\$62,415	\$55,077	\$22,738	\$32,977	\$897
\$75,000 to \$99,999	153,643	307,286	45,931	509	156,894	\$13,321,922,849	\$12,087,369,895	\$3,285,171,907	\$7,847,370,758	\$222,793,125
# of returns			27,846	501	77,999	153,643	153,343	130,607	150,939	150,937
average per return			1.6	1.0	2.0	\$86,707	\$78,826	\$25,153	\$51,990	\$1,476
\$100,000 to \$199,999	191,336	382,672	48,245	442	195,715	\$25,377,374,023	\$24,001,989,282	\$5,893,216,177	\$17,056,204,830	\$529,579,336
# of returns			29,662	438	99,861	191,336	191,197	181,095	189,831	189,831
average per return			1.6	1.0	2.0	\$132,633	\$125,535	\$32,542	\$89,849	\$2,790
\$200,000 to \$499,999	41,766	83,532	10,952	75	46,837	\$11,781,520,297	\$11,536,195,550	\$2,352,361,806	\$8,988,025,829	\$333,409,775
# of returns			6,732	75	23,000	41,766	41,762	41,336	41,551	41,550
average per return			1.6	1.0	2.0	\$282,084	\$276,237	\$56,908	\$216,313	\$8,024
\$500,000 to \$999,999	6,330	12,660	1,764	11	7,775	\$4,244,478,088	\$4,244,975,209	\$709,947,273	\$3,524,563,674	\$147,048,500
# of returns			1,089	11	3,588	6,330	6,329	6,295	6,277	6,277
average per return			1.6	1.0	2.2	\$670,534	\$670,718	\$112,780	\$561,504	\$23,427
\$1,000,000 to \$4,999,999	2,732	5,464	973	5	2,997	\$4,885,558,112	\$4,922,949,818	\$698,538,859	\$4,231,820,069	\$186,514,295
# of returns			597	5	1,386	2,732	2,732	2,725	2,711	2,711
average per return			1.6	1.0	2.2	\$1,788,272	\$1,801,958	\$256,345	\$1,560,981	\$68,799
\$5,000,000 and over	248	496	103	0	279	\$3,670,385,089	\$3,739,867,198	\$425,133,616	\$3,313,791,719	\$149,932,878
# of returns			64	0	124	248	248	248	247	247
average per return			1.6		2.3	\$14,799,940	\$15,080,110	\$1,714,248	\$13,416,161	\$607,016
GRAND TOTAL	955,024	1,910,048	346,366	4,291	1,056,237	\$82,293,992,757	\$75,822,905,657	\$21,574,646,901	\$53,677,220,860	\$1,803,735,137
# of returns			205,831	4,080	494,324	955,024	926,805	642,773	789,077	788,882
average per return			1.7	1.1	2.1	\$86,170	\$81,811	\$33,565	\$68,025	\$2,286

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

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	45,556	91,112	1,173	54	72,614	\$103,327,264	(\$40,821,891)	\$66,786,953	\$636,321	\$22,990
# of returns			1,172	54	44,131	45,556	39,584	2,755	28	28
average per return			1.0	1.0	1.6	\$2,268	(\$1,031)	\$24,242	\$22,726	\$821
\$10,000 to \$19,999	108,083	216,166	2,175	106	195,742	\$1,644,051,055	\$1,152,386,390	\$84,730,389	\$54,971,482	\$1,424,122
# of returns			2,144	82	105,892	108,083	106,682	4,802	28,341	28,175
average per return			1.0	1.3	1.8	\$15,211	\$10,802	\$17,645	\$1,940	\$51
\$20,000 to \$29,999	95,614	191,228	1,355	55	182,660	\$2,360,537,814	\$1,865,756,280	\$188,297,503	\$604,013,720	\$15,644,146
# of returns			1,352	55	93,044	95,614	94,271	10,387	86,550	86,498
average per return			1.0	1.0	2.0	\$24,688	\$19,791	\$18,128	\$6,979	\$181
\$30,000 to \$49,999	91,848	183,696	1,566	53	163,618	\$3,491,812,481	\$3,000,898,220	\$501,926,734	\$1,597,207,297	\$41,881,480
# of returns			1,462	53	87,539	91,848	90,769	28,254	87,533	87,523
average per return			1.1	1.0	1.9	\$38,017	\$33,061	\$17,765	\$18,247	\$479
\$50,000 to \$74,999	33,368	66,736	954	19	49,413	\$2,000,864,922	\$1,823,140,046	\$428,666,045	\$1,155,621,988	\$31,501,527
# of returns			949	19	30,971	33,368	33,082	20,507	32,364	32,363
average per return			1.0	1.0	1.6	\$59,964	\$55,110	\$20,903	\$35,707	\$973
\$75,000 to \$99,999	10,608	21,216	332	9	14,626	\$905,624,858	\$849,450,973	\$213,692,001	\$576,261,868	\$16,428,924
# of returns			332	9	9,770	10,608	10,545	8,491	10,397	10,397
average per return			1.0	1.0	1.5	\$85,372	\$80,555	\$25,167	\$55,426	\$1,580
\$100,000 to \$199,999	7,162	14,324	228	9	9,741	\$922,895,686	\$886,941,764	\$217,672,099	\$637,592,043	\$19,774,922
# of returns			223	9	6,599	7,162	7,149	6,499	7,069	7,069
average per return			1.0	1.0	1.5	\$128,860	\$124,065	\$33,493	\$90,196	\$2,797
\$200,000 to \$499,999	1,288	2,576	76	0	1,720	\$364,111,513	\$360,013,565	\$74,880,460	\$280,029,204	\$10,417,361
# of returns			35	0	1,166	1,288	1,288	1,257	1,279	1,279
average per return			2.2	0	1.5	\$282,695	\$279,514	\$59,571	\$218,944	\$8,145
\$500,000 to \$999,999	212	424	5	1	272	\$143,723,042	\$144,715,920	\$26,433,483	\$120,302,891	\$5,033,280
# of returns			5	1	191	212	212	210	209	209
average per return			1.0	1.0	1.4	\$677,939	\$682,622	\$125,874	\$575,612	\$24,083
\$1,000,000 to \$4,999,999	96	192	4	0	145	\$177,146,294	\$179,572,147	\$34,421,476	\$149,791,405	\$6,608,307
# of returns			4	0	88	96	96	96	93	93
average per return			1.0	0	1.6	\$1,845,274	\$1,870,543	\$358,557	\$1,610,660	\$71,057
\$5,000,000 and over	13	26	0	0	23	\$110,760,664	\$110,865,853	\$11,936,421	\$98,874,832	\$4,461,905
# of returns			0	0	13	13	13	13	13	13
average per return					1.8	\$8,520,051	\$8,528,143	\$918,186	\$7,605,756	\$343,223
GRAND TOTAL	393,848	787,696	7,868	306	690,574	\$12,224,855,593	\$10,332,919,267	\$1,849,443,564	\$5,275,303,051	\$153,198,964
# of returns			7,678	282	379,404	393,848	383,691	83,271	253,876	253,647
average per return			1.0	1.1	1.8	\$31,040	\$26,930	\$22,210	\$20,779	\$604

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

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	3,852	3,852	502	13	809	(\$244,451,624)	(\$243,866,727)	\$21,596,560	\$1,865,388	\$49,462
# of returns			496	13	535	3,852	3,451	1,102	821	813
average per return			1.0	1.0	1.5	(\$63,461)	(\$70,666)	\$19,598	\$2,272	\$61
\$10,000 to \$19,999	3,866	3,866	461	12	1,209	\$58,757,257	\$49,893,509	\$12,400,540	\$22,022,066	\$575,985
# of returns			461	12	763	3,866	3,767	1,016	3,042	3,039
average per return			1.0	1.0	1.6	\$15,198	\$13,245	\$12,205	\$7,239	\$190
\$20,000 to \$29,999	4,397	4,397	404	4	1,684	\$110,331,024	\$97,559,901	\$21,527,590	\$58,028,106	\$1,568,376
# of returns			400	4	1,064	4,397	4,309	1,549	3,914	3,914
average per return			1.0	1.0	1.6	\$25,092	\$22,641	\$13,898	\$14,826	\$401
\$30,000 to \$49,999	7,343	7,343	647	9	3,295	\$286,692,887	\$261,839,784	\$61,782,165	\$173,293,773	\$4,925,353
# of returns			644	9	2,044	7,343	7,261	3,858	6,922	6,920
average per return			1.0	1.0	1.6	\$39,043	\$36,061	\$16,014	\$25,035	\$712
\$50,000 to \$74,999	3,708	3,708	525	4	1,517	\$224,410,308	\$208,192,931	\$53,853,941	\$143,196,993	\$4,346,023
# of returns			520	4	982	3,708	3,689	2,762	3,599	3,599
average per return			1.0	1.0	1.5	\$60,521	\$56,436	\$19,498	\$39,788	\$1,208
\$75,000 to \$99,999	1,455	1,455	231	2	472	\$124,759,274	\$117,671,054	\$30,655,576	\$83,430,839	\$2,754,636
# of returns			227	2	313	1,455	1,447	1,260	1,418	1,418
average per return			1.0	1.0	1.5	\$85,745	\$81,321	\$24,330	\$58,837	\$1,943
\$100,000 to \$199,999	1,114	1,114	232	1	352	\$145,500,187	\$138,242,449	\$35,641,040	\$101,055,781	\$3,669,001
# of returns			230	1	239	1,114	1,111	1,053	1,082	1,082
average per return			1.0	1.0	1.5	\$130,611	\$124,431	\$33,847	\$93,397	\$3,391
\$200,000 to \$499,999	315	315	83	2	105	\$93,869,430	\$92,820,399	\$21,017,124	\$71,147,441	\$2,920,716
# of returns			83	2	67	315	314	304	307	307
average per return			1.0	1.0	1.6	\$297,998	\$295,606	\$69,135	\$231,751	\$9,514
\$500,000 to \$999,999	77	77	21	0	31	\$54,272,351	\$52,213,411	\$9,362,908	\$42,764,391	\$1,864,408
# of returns			21	0	14	77	77	76	75	75
average per return			1.0		2.2	\$704,836	\$678,096	\$123,196	\$570,192	\$24,859
\$1,000,000 and over	67	67	12	0	32	\$303,201,084	\$300,193,264	\$32,617,077	\$267,885,894	\$12,094,714
# of returns			12	0	19	67	67	67	65	65
average per return			1.0		1.7	\$4,525,389	\$4,480,496	\$486,822	\$4,121,321	\$186,073
GRAND TOTAL	26,194	26,194	3,118	47	9,506	\$1,157,342,178	\$1,074,759,975	\$300,454,521	\$964,690,672	\$34,768,674
# of returns			3,094	47	6,040	26,194	25,493	13,047	21,245	21,232
average per return			1.0	1.0	1.6	\$44,183	\$42,159	\$23,029	\$45,408	\$1,638

**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	260,339	260,339	35,885	739	22,528	\$388,259,192	(\$171,732,469)	\$406,977,488	\$112,297,826	\$2,922,109
# of returns			35,743	634	15,391	260,339	154,424	26,039	69,100	68,654
average per return			1.0	1.2	1.5	\$1,491	(\$1,112)	\$15,630	\$1,625	\$43
\$10,000 to \$19,999	207,746	207,746	38,652	777	27,184	\$3,069,962,610	\$1,777,908,695	\$1,331,500,553	\$1,321,878,521	\$34,446,918
# of returns			38,485	719	16,560	207,746	134,219	36,495	183,805	183,700
average per return			1.0	1.1	1.6	\$14,777	\$13,246	\$36,484	\$7,192	\$188
\$20,000 to \$29,999	158,445	158,445	21,320	583	16,920	\$3,928,775,215	\$2,343,059,459	\$537,637,410	\$2,377,726,499	\$64,333,389
# of returns			21,211	458	9,885	158,445	101,923	39,157	150,354	150,341
average per return			1.0	1.3	1.7	\$24,796	\$22,989	\$13,730	\$15,814	\$428
\$30,000 to \$49,999	213,937	213,937	26,214	647	13,073	\$8,304,404,843	\$5,810,206,083	\$1,383,010,993	\$5,619,953,512	\$160,218,389
# of returns			26,170	571	8,456	213,937	157,164	93,571	208,611	208,602
average per return			1.0	1.1	1.5	\$38,817	\$36,969	\$14,780	\$26,940	\$768
\$50,000 to \$74,999	107,060	107,060	20,221	392	4,608	\$6,456,371,997	\$5,794,868,143	\$1,373,670,548	\$4,394,589,863	\$133,846,930
# of returns			20,148	380	3,503	107,060	101,313	77,249	105,007	105,003
average per return			1.0	1.0	1.3	\$60,306	\$57,198	\$17,782	\$41,850	\$1,275
\$75,000 to \$99,999	37,064	37,064	7,287	131	1,574	\$3,167,143,956	\$3,022,356,395	\$704,172,130	\$2,236,442,596	\$74,115,224
# of returns			7,286	114	1,243	37,064	37,004	32,484	36,512	36,512
average per return			1.0	1.1	1.3	\$85,451	\$81,676	\$21,678	\$61,252	\$2,030
\$100,000 to \$199,999	26,587	26,587	5,833	98	1,357	\$3,440,257,365	\$3,335,354,574	\$760,747,296	\$2,533,344,867	\$92,221,984
# of returns			5,832	98	1,047	26,587	26,572	25,362	26,236	26,236
average per return			1.0	1.0	1.3	\$129,396	\$125,521	\$29,996	\$96,560	\$3,515
\$200,000 to \$499,999	5,286	5,286	1,378	19	303	\$1,521,470,112	\$1,504,740,999	\$309,662,460	\$1,195,198,402	\$48,957,319
# of returns			1,377	19	237	5,286	5,285	5,175	5,212	5,212
average per return			1.0	1.0	1.3	\$287,830	\$284,719	\$59,838	\$229,317	\$9,393
\$500,000 to \$999,999	928	928	244	2	53	\$627,570,715	\$628,533,160	\$108,526,240	\$523,266,267	\$22,812,465
# of returns			244	2	39	928	928	901	916	916
average per return			1.0	1.0	1.4	\$676,262	\$677,299	\$120,451	\$571,251	\$24,904
\$1,000,000 to \$4,999,999	473	473	150	0	26	\$874,198,888	\$877,786,756	\$136,435,647	\$741,466,683	\$33,182,784
# of returns			150	0	19	473	473	470	465	464
average per return			1.0	0	1.4	\$1,848,201	\$1,855,786	\$290,289	\$1,594,552	\$71,515
\$5,000,000 and over	59	59	15	0	3	\$772,185,284	\$774,702,648	\$130,174,845	\$659,912,120	\$29,900,785
# of returns			15	0	3	59	59	57	57	57
average per return			1.0	0	1.0	\$13,087,886	\$13,130,553	\$2,283,769	\$11,577,406	\$524,575
GRAND TOTAL	1,017,924	1,017,924	157,199	3,388	87,629	\$32,550,600,177	\$25,697,784,443	\$7,182,515,610	\$21,716,077,156	\$696,958,296
# of returns			156,661	2,995	56,383	1,017,924	719,364	336,960	786,275	785,697
average per return			1.0	1.1	1.6	\$31,977	\$35,723	\$21,316	\$27,619	\$887

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

Information on 2008 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, \$57,693, and the highest per capita FAGI, \$26,301. **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, \$32,009, and the lowest per capita FAGI, \$12,588.

County	Average Federal Adjusted Gross Income	County	Per Capita Federal Adjusted Gross Income
Maricopa	\$57,693	Maricopa	\$26,301
Greenlee	\$53,913	State	\$24,697
State	\$53,584	Pima	\$24,469
Pima	\$49,805	Coconino	\$23,936
Coconino	\$49,600	Greenlee	\$23,286
Pinal	\$44,725	Yavapai	\$22,000
Yavapai	\$44,402	Cochise	\$20,800
Graham	\$44,145	Gila	\$20,570
Cochise	\$44,141	Pinal	\$19,454
Gila	\$42,981	Mohave	\$18,828
Santa Cruz	\$39,083	Graham	\$18,423
Navajo	\$38,700	La Paz	\$17,859
Mohave	\$38,605	Navajo	\$16,250
Yuma	\$38,255	Santa Cruz	\$15,721
La Paz	\$38,167	Yuma	\$15,555
Apache	\$32,009	Apache	\$12,588

The county with the greatest growth in average FAGI was Greenlee at 12.7%. Santa Cruz County experienced decline in average FAGI, at (12.5%).

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, \$1,583, and the highest average tax liability per return, \$1,259. Apache County had the lowest average tax liability, \$812, and had the lowest average tax liability per return, \$312.

County	Average Tax Liability	County	Average Tax Liability Per Return
Maricopa	\$1,583	Maricopa	\$1,259
State	\$1,454	Greenlee	\$1,163
Greenlee	\$1,345	State	\$1,124
Coconino	\$1,337	Pima	\$984
Pima	\$1,259	Coconino	\$974
Graham	\$1,100	Graham	\$837
Cochise	\$1,097	Cochise	\$819
Yavapai	\$1,097	Yavapai	\$808
Santa Cruz	\$1,060	Pinal	\$775
Gila	\$1,059	Gila	\$746
La Paz	\$1,038	Santa Cruz	\$719
Pinal	\$982	La Paz	\$708
Yuma	\$961	Yuma	\$673
Navajo	\$929	Mohave	\$650
Mohave	\$895	Navajo	\$572
Apache	\$812	Apache	\$312

Other comparative statistics for the counties are presented below:

- **Most dependents as a % of total people represented on returns:**
Apache County at 47.9%
- **Fewest dependents as a % of total people represented on returns:**
Yavapai County at 27.1%.
- **Most age 65 and over filers as a % of total people represented on returns:**
Yavapai County at 19.1%.
- **Fewest age 65 and over filers as a % of total people represented on returns:**
Apache County at 5.7%.
- **Most blind filers as a % of total people represented on returns:**
Yavapai County at 0.24%.
- **Fewest blind filers as a % of total people represented on returns:**
Apache County at 0.07%.
- **Highest percent of returns that itemized:** Yavapai County at 48.1%.
- **Lowest percent of returns that itemized:** Apache County at 17.3%.
- **Greatest proportion of returns with \$100,000 and greater FAGI:**
Maricopa County at 13.7%.
- **Lowest proportion of returns with \$100,000 and greater FAGI:**
Apache County at 3.8%.
- **Greatest proportion of returns with \$20,000 to \$49,999 FAGI:**
Pinal County at 36.5%.
- **Lowest proportion of returns with \$20,000 to \$49,999 FAGI:**
Greenlee County at 27.7%.

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 2008 and 2007 are presented. Italicized numbers indicate a higher ranking in 2008 than 2007 (a rank closer to 1). For both years Carefree ranked the highest in average FAGI. Scottsdale/Paradise Valley ranked the highest in per capita FAGI. San Luis ranked the lowest for average FAGI and Colorado City ranked the lowest for per capita FAGI. The city with the highest and lowest ranking has been bolded in each table for emphasis.

Average tax liability and average tax liability per return for 2008 and 2007 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 2008 than 2007 (a rank closer to 1) have italicized numbers. For both years Carefree and San Luis (respectively) ranked highest and lowest in average tax liability and average tax liability per return. The city with the highest and lowest ranking has been bolded in each table for emphasis.

City/Town	Average FAGI	2008 Rank	2007 Rank	City/Town	Average FAGI	2008 Rank	2007 Rank
APACHE JUNCTION	\$45,569	33	29	MESA	\$47,815	26	28
AVONDALE	\$45,162	35	34	MIAMI	\$40,538	53	61
BENSON	\$41,139	50	48	NOGALES	\$33,607	74	79
BISBEE	\$37,250	67	64	PAGE	\$45,831	32	36
BUCKEYE	\$48,216	25	22	PARKER	\$42,903	45	66
BULLHEAD CITY	\$35,124	71	68	PATAGONIA	\$38,424	60	30
CAMP VERDE	\$37,802	63	56	PAYSON/STAR VALLEY	\$45,848	31	24
CAREFREE	\$189,380	1	1	PEORIA	\$58,290	9	12
CASA GRANDE	\$43,120	44	33	PHOENIX	\$50,734	21	18
CAVE CREEK	\$83,887	3	3	PIMA	\$47,104	28	49
CHANDLER	\$63,336	7	7	PINETOP-LAKESIDE	\$47,779	27	25
CHINO VALLEY	\$39,987	55	53	PRESCOTT	\$55,599	11	10
CLARKDALE	\$45,141	36	31	PRESCOTT VALLEY	\$38,165	61	60
CLIFTON	\$46,170	30	50	QUARTZSITE	\$27,808	83	84
COLORADO CITY	\$21,863	84	82	QUEEN CREEK (combined)	\$54,763	12	15
COOLIDGE	\$36,216	70	63	SAFFORD	\$43,240	43	46
COTTONWOOD	\$38,635	59	44	SAHUARITA	\$55,764	10	16
DEWEY HUMBOLDT	\$44,536	38	32	SAN LUIS	\$19,085	85	85
DOUGLAS	\$28,474	81	83	SCOTTSDALE/ PARADISE VALLEY	\$103,539	2	2
DUNCAN	\$43,849	41	57	SEDONA (combined)	\$52,180	17	8
EAGAR	\$44,287	39	47	SHOW LOW	\$42,006	48	38
EL MIRAGE	\$37,476	66	65	SIERRA VISTA	\$54,256	14	19
ELOY	\$31,085	78	80	SNOWFLAKE	\$40,591	52	41
FLAGSTAFF	\$53,594	15	14	SOMERTON	\$28,339	82	81
FLORENCE	\$43,938	40	37	SPRINGERVILLE	\$43,378	42	51
FOUNTAIN HILLS	\$81,478	4	4	ST. JOHNS	\$41,079	51	52
FREDONIA	\$32,809	77	78	SUPERIOR	\$39,344	56	73
GILA BEND	\$33,378	75	76	SURPRISE/SUN CITY	\$49,775	22	23
GILBERT	\$67,378	6	6	TAYLOR	\$42,530	46	43
GLENDALE	\$48,584	24	26	TEMPE/GUADALUPE	\$52,168	18	13
GLOBE	\$45,066	37	45	THATCHER	\$51,720	19	20
GOODYEAR	\$62,050	8	9	TOLLESON	\$39,084	58	59
HAYDEN	\$39,247	57	67	TOMBSTONE	\$32,812	76	74
HOLBROOK	\$37,745	64	69	TUCSON/S TUCSON/ ORO VALLEY	\$49,078	23	27
HUACHUCA CITY	\$41,290	49	62	WELLTON	\$29,146	80	77
JEROME	\$36,697	68	55	WICKENBURG	\$50,884	20	11
KEARNY	\$45,385	34	42	WILLCOX	\$29,808	79	75
KINGMAN	\$40,378	54	40	WILLIAMS	\$37,521	65	54
LAKE HAVASU CITY	\$42,506	47	39	WINKELMAN	\$37,847	62	58
LITCHFIELD PARK	\$69,576	5	5	WINSLOW	\$34,523	72	71
MAMMOTH	\$36,463	69	70	YOUNGTOWN	\$33,658	73	72
MARANA	\$54,464	13	17	YUMA	\$46,256	29	35
MARICOPA	\$52,693	16	21				

City/Town	Per Capita FAGI	2008 Rank	2007 Rank	City/Town	Per Capita FAGI	2008 Rank	2007 Rank
APACHE JUNCTION	\$23,115	21	21	MESA	\$21,871	27	28
AVONDALE	\$18,332	54	53	MIAMI	\$18,989	48	56
BENSON	\$20,490	37	36	NOGALES	\$13,418	77	79
BISBEE	\$20,246	39	33	PAGE	\$20,684	35	40
BUCKEYE	\$18,785	49	35	PARKER	\$20,172	41	57
BULLHEAD CITY	\$17,647	61	55	PATAGONIA	\$20,538	36	19
CAMP VERDE	\$18,026	59	49	PAYSON/STAR VALLEY	\$23,097	22	17
CAREFREE	\$105,094	1	1	PEORIA	\$26,943	11	14
CASA GRANDE	\$18,681	51	43	PHOENIX	\$22,341	24	24
CAVE CREEK	\$39,362	4	4	PIMA	\$18,147	57	63
CHANDLER	\$29,647	6	8	PINETOP-LAKESIDE	\$21,753	29	27
CHINO VALLEY	\$18,621	53	48	PRESCOTT	\$29,937	5	6
CLARKDALE	\$23,131	20	23	PRESCOTT VALLEY	\$17,332	62	58
CLIFTON	\$20,959	33	44	QUARTZSITE	\$14,977	71	73
COLORADO CITY	\$5,109	85	85	QUEEN CREEK (combined)	\$20,931	34	34
COOLIDGE	\$14,765	73	70	SAFFORD	\$18,639	52	52
COTTONWOOD	\$18,748	50	39	SAHUARITA	\$22,842	23	29
DEWEY HUMBOLDT	\$22,179	25	26	SAN LUIS	\$6,758	84	84
DOUGLAS	\$11,401	82	82	SCOTTSDALE/ PARADISE VALLEY	\$55,155	2	2
DUNCAN	\$19,254	46	59	SEDONA (combined)	\$29,152	8	5
EAGAR	\$18,047	58	60	SHOW LOW	\$19,362	44	37
EL MIRAGE	\$14,574	74	74	SIERRA VISTA	\$26,842	12	18
ELOY	\$12,120	81	81	SNOWFLAKE	\$15,736	69	62
FLAGSTAFF	\$26,738	13	13	SOMERTON	\$10,602	83	83
FLORENCE	\$19,358	45	42	SPRINGERVILLE	\$19,198	47	51
FOUNTAIN HILLS	\$43,206	3	3	ST. JOHNS	\$16,460	65	64
FREDONIA	\$14,454	76	76	SUPERIOR	\$18,025	60	69
GILA BEND	\$12,190	80	80	SURPRISE/SUN CITY	\$25,436	15	12
GILBERT	\$28,504	10	11	TAYLOR	\$15,882	67	68
GLENDALE	\$21,643	30	30	TEMPE/GUADALUPE	\$28,510	9	9
GLOBE	\$21,417	32	41	THATCHER	\$21,491	31	31
GOODYEAR	\$26,471	14	15	TOLLESON	\$14,834	72	72
HAYDEN	\$17,200	63	65	TOMBSTONE	\$18,324	55	54
HOLBROOK	\$16,681	64	67	TUCSON/S TUCSON/ ORO VALLEY	\$24,225	19	20
HUACHUCA CITY	\$20,232	40	50	WELLTON	\$12,355	79	78
JEROME	\$25,376	16	16	WICKENBURG	\$25,325	17	10
KEARNY	\$20,425	38	47	WILLCOX	\$12,821	78	77
KINGMAN	\$19,341	45	38	WILLIAMS	\$18,208	56	46
LAKE HAVASU CITY	\$21,825	28	25	WINKELMAN	\$15,850	68	61
LITCHFIELD PARK	\$29,221	7	7	WINSLOW	\$14,573	75	75
MAMMOTH	\$15,220	70	71	YOUNGTOWN	\$16,173	66	66
MARANA	\$24,765	18	22	YUMA	\$20,023	42	45
MARICOPA	\$22,044	26	32				

City/Town	Average Tax Liability	2008 Rank	2007 Rank	City/Town	Average Tax Liability	2008 Rank	2007 Rank
APACHE JUNCTION	\$1,039	41	26	MESA	\$1,141	28	27
AVONDALE	\$952	54	51	MIAMI	\$1,009	47	63
BENSON	\$937	58	50	NOGALES	\$1,018	43	66
BISBEE	\$929	59	49	PAGE	\$1,075	35	40
BUCKEYE	\$1,010	46	23	PARKER	\$1,283	18	59
BULLHEAD CITY	\$755	74	70	PATAGONIA	\$1,085	34	17
CAMP VERDE	\$862	67	58	PAYSON/STAR VALLEY	\$1,108	32	16
CAREFREE	\$8,707	1	1	PEORIA	\$1,372	14	15
CASA GRANDE	\$984	50	32	PHOENIX	\$1,382	13	13
CAVE CREEK	\$2,539	3	3	PIMA	\$1,170	23	55
CHANDLER	\$1,670	8	9	PINETOP-LAKESIDE	\$1,169	24	20
CHINO VALLEY	\$854	68	60	PRESCOTT	\$1,495	9	10
CLARKDALE	\$1,017	44	41	PRESCOTT VALLEY	\$795	72	72
CLIFTON	\$1,089	33	46	QUARTZSITE	\$635	82	81
COLORADO CITY	\$446	84	83	QUEEN CREEK (combined)	\$1,157	27	29
COOLIDGE	\$803	70	68	SAFFORD	\$1,045	40	39
COTTONWOOD	\$893	63	42	SAHUARITA	\$1,232	20	28
DEWEY HUMBOLDT	\$1,046	39	37	SAN LUIS	\$286	85	85
DOUGLAS	\$660	79	80	SCOTTSDALE/ PARADISE VALLEY	\$3,960	2	2
DUNCAN	\$1,050	37	52	SEDONA (combined)	\$1,717	5	5
EAGAR	\$1,067	36	38	SHOW LOW	\$991	49	31
EL MIRAGE	\$695	77	77	SIERRA VISTA	\$1,311	16	22
ELOY	\$645	81	78	SNOWFLAKE	\$895	62	48
FLAGSTAFF	\$1,411	10	12	SOMERTON	\$521	83	84
FLORENCE	\$890	64	54	SPRINGERVILLE	\$1,124	29	43
FOUNTAIN HILLS	\$2,451	4	4	ST. JOHNS	\$992	48	47
FREDONIA	\$682	78	82	SUPERIOR	\$938	57	73
GILA BEND	\$741	75	76	SURPRISE/SUN CITY	\$1,014	45	36
GILBERT	\$1,703	7	8	TAYLOR	\$905	60	57
GLENDALE	\$1,159	26	25	TEMPE/GUADALUPE	\$1,401	11	11
GLOBE	\$1,114	31	44	THATCHER	\$1,311	17	14
GOODYEAR	\$1,388	12	18	TOLLESON	\$807	69	75
HAYDEN	\$971	51	56	TOMBSTONE	\$737	76	74
HOLBROOK	\$895	61	65	TUCSON/S TUCSON/ ORO VALLEY	\$1,261	19	19
HUACHUCA CITY	\$940	56	62	WELLTON	\$947	55	67
JEROME	\$1,171	22	21	WICKENBURG	\$1,342	15	7
KEARNY	\$1,049	38	53	WILLCOX	\$864	66	64
KINGMAN	\$968	52	34	WILLIAMS	\$884	65	45
LAKE HAVASU CITY	\$1,036	42	33	WINKELMAN	\$960	53	61
LITCHFIELD PARK	\$1,844	6	6	WINSLOW	\$786	73	71
MAMMOTH	\$799	71	69	YOUNGTOWN	\$656	80	79
MARANA	\$1,226	21	24	YUMA	\$1,164	25	30
MARICOPA	\$1,126	29	35				

City/Town	Average Tax Liability Per Return	2008 Rank	2007 Rank	City/Town	Average Tax Liability Per Return	2008 Rank	2007 Rank
APACHE JUNCTION	\$804	37	29	MESA	\$908	25	25
AVONDALE	\$769	41	42	MIAMI	\$751	48	62
BENSON	\$711	57	48	NOGALES	\$634	67	74
BISBEE	\$689	59	51	PAGE	\$749	49	49
BUCKEYE	\$816	35	21	PARKER	\$870	28	67
BULLHEAD CITY	\$547	74	70	PATAGONIA	\$767	42	17
CAMP VERDE	\$593	71	63	PAYSON/STAR VALLEY	\$794	38	18
CAREFREE	\$6,422	1	1	PEORIA	\$1,126	12	13
CASA GRANDE	\$758	44	31	PHOENIX	\$1,077	14	14
CAVE CREEK	\$1,986	3	3	PIMA	\$901	26	52
CHANDLER	\$1,393	7	8	PINETOP-LAKESIDE	\$866	29	26
CHINO VALLEY	\$638	66	60	PRESCOTT	\$1,118	13	11
CLARKDALE	\$765	43	38	PRESCOTT VALLEY	\$590	72	68
CLIFTON	\$927	23	39	QUARTZSITE	\$408	82	81
COLORADO CITY	\$228	84	84	QUEEN CREEK (combined)	\$959	22	30
COOLIDGE	\$596	70	64	SAFFORD	\$814	36	37
COTTONWOOD	\$654	63	43	SAHUARITA	\$1,011	17	24
DEWEY HUMBOLDT	\$752	47	40	SAN LUIS	\$148	85	85
DOUGLAS	\$412	81	82	SCOTTSDALE/ PARADISE VALLEY	\$3,100	2	2
DUNCAN	\$834	32	53	SEDONA (combined)	\$1,216	8	5
EAGAR	\$788	40	46	SHOW LOW	\$715	55	35
EL MIRAGE	\$554	73	75	SIERRA VISTA	\$1,059	15	20
ELOY	\$457	80	79	SNOWFLAKE	\$647	64	55
FLAGSTAFF	\$1,131	11	12	SOMERTON	\$358	83	83
FLORENCE	\$728	53	41	SPRINGERVILLE	\$846	31	45
FOUNTAIN HILLS	\$1,910	4	4	ST. JOHNS	\$714	56	56
FREDONIA	\$499	77	80	SUPERIOR	\$699	58	73
GILA BEND	\$536	76	76	SURPRISE/SUN CITY	\$790	39	32
GILBERT	\$1,418	6	7	TAYLOR	\$672	60	58
GLENDALE	\$919	24	23	TEMPE/GUADALUPE	\$1,148	10	10
GLOBE	\$852	30	47	THATCHER	\$1,025	16	16
GOODYEAR	\$1,157	9	15	TOLLESON	\$643	65	69
HAYDEN	\$754	45	57	TOMBSTONE	\$536	75	71
HOLBROOK	\$660	61	66	TUCSON/S TUCSON/ ORO VALLEY	\$984	20	19
HUACHUCA CITY	\$732	53	59	WELLTON	\$742	50	61
JEROME	\$832	33	27	WICKENBURG	\$987	19	9
KEARNY	\$831	34	44	WILLCOX	\$610	68	65
KINGMAN	\$723	54	34	WILLIAMS	\$657	62	50
LAKE HAVASU CITY	\$753	46	36	WINKELMAN	\$738	51	54
LITCHFIELD PARK	\$1,506	5	6	WINSLOW	\$494	78	77
MAMMOTH	\$598	69	72	YOUNGTOWN	\$489	79	78
MARANA	\$991	18	22	YUMA	\$887	27	33
MARICOPA	\$963	21	28				

Comparative statistics for the cities/towns are presented below:

- **Greatest growth in average FAGI:** Average Federal Adjusted Gross Income grew 15.4% in Parker.
- **Smallest growth in average FAGI:** Average Federal Adjusted Gross Income declined by 21.0% in Scottsdale.
- **Most dependents as a % of total people represented on returns:** Colorado City at 67.5%.
- **Fewest dependents as a % of total people represented on returns:** Jerome at 12.9%.
- **Most blind exemptions as a % of total people represented on returns:** Quartzsite at 0.5%.
- **Most age 65 and over filers as a % of total people represented on returns:** Quartzsite at 35.0%.
- **Fewest age 65 and over filers as a % of total people represented on returns:** Colorado City at 1.0%.
- **Highest percent of returns that itemized:** Carefree at 75.2%.

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 2008 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), ST. Johns (zip code 85936) and Springerville (zip code 85938).

The table below presents some descriptive figures for Apache County for 2008 and 2007.

Apache County	2008	2007	% chg
# of returns	19,409	19,637	(1.2%)
# of people represented	49,352	49,283	0.1%
# of people over 65	2,810	3,145	(10.7%)
# of blind persons	34	42	(19.0%)
# of dependents	23,622	23,251	1.6%
Total FAGI (millions)	\$621.3	\$596.6	4.1%
Average FAGI	\$32,009	\$30,380	5.4%
Total Taxable Income (millions)	\$204.7	\$199.3	2.8%
Average Taxable Income	\$27,395	\$26,950	1.7%
Total Tax Liability (millions)	\$6.1	\$5.9	2.1%
Average Tax Liability	\$812	\$803	1.1%
Average Tax Liability Per Return	\$312	\$302	3.3%

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 2008 per capita figure is \$12,588. This is a 4.0% increase over the 2007 per capita figure, \$12,105.

The three incorporated cities/towns in this county account for 20.0% of the returns and 27.2% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$17,794. This is a 3.1% increase over the 2007 incorporated area per capita FAGI of \$17,265.

**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	4,575	6,071	674	6	3,294	\$15,610,170	(\$1,691,215)	\$2,480,352	\$597,369	\$15,453
# of returns			542	6	1,899	4,575	3,074	130	428	423
average per return			1.2	1.0	1.7	\$3,412	(\$550)	\$19,080	\$1,396	\$37
\$10,000 to \$19,999	4,320	7,082	610	10	5,368	\$63,997,850	\$22,150,208	\$2,699,692	\$6,362,873	\$165,664
# of returns			458	10	2,775	4,320	3,239	197	1,181	1,180
average per return			1.3	1.0	1.9	\$14,814	\$6,839	\$13,704	\$5,388	\$140
\$20,000 to \$29,999	3,040	5,277	381	6	4,377	\$74,781,948	\$21,374,137	\$4,135,082	\$12,729,834	\$338,307
# of returns			273	6	2,094	3,040	2,199	285	1,282	1,282
average per return			1.4	1.0	2.1	\$24,599	\$9,720	\$14,509	\$9,930	\$264
\$30,000 to \$49,999	3,596	6,224	463	9	5,174	\$140,147,238	\$58,650,357	\$14,240,291	\$38,887,885	\$1,063,604
# of returns			339	9	2,294	3,596	2,742	735	1,901	1,901
average per return			1.4	1.0	2.3	\$38,973	\$21,390	\$19,375	\$20,457	\$559
\$50,000 to \$74,999	2,048	3,703	314	3	2,940	\$125,237,195	\$69,508,965	\$18,747,307	\$45,788,489	\$1,287,459
# of returns			228	3	1,239	2,048	1,727	841	1,328	1,328
average per return			1.4	1.0	2.4	\$61,151	\$40,248	\$22,292	\$34,479	\$969
\$75,000 to \$99,999	1,090	2,046	193	0	1,594	\$93,478,454	\$57,081,537	\$14,298,194	\$39,990,018	\$1,169,706
# of returns			135	0	659	1,090	976	617	757	757
average per return			1.4		2.4	\$85,760	\$58,485	\$23,174	\$52,827	\$1,545
\$100,000 to \$199,999	664	1,268	144	0	799	\$82,865,534	\$58,414,092	\$13,487,048	\$43,164,637	\$1,356,219
# of returns			97	0	362	664	626	488	530	530
average per return			1.5		2.2	\$124,797	\$93,313	\$27,637	\$81,443	\$2,559
\$200,000 and over	76	142	31	0	76	\$25,148,627	\$20,196,458	\$2,824,281	\$17,226,886	\$665,780
# of returns			22	0	33	76	74	62	67	67
average per return			1.4		2.3	\$330,903	\$272,925	\$45,553	\$257,118	\$9,937
GRAND TOTAL	19,409	31,813	2,810	34	23,622	\$621,267,016	\$305,684,539	\$72,912,247	\$204,747,991	\$6,062,192
# of returns			2,094	34	11,355	19,409	14,657	3,355	7,474	7,468
average per return			1.3	1.0	2.1	\$32,009	\$20,856	\$21,732	\$27,395	\$812

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	252	342	61		119	(\$635,790)	(\$1,113,091)	\$439,862	\$58,716	\$1,521
# of returns			41		60	252	171	29	39	38
average per return			1.5		2.0	(\$2,523)	(\$6,509)	\$15,168	\$1,506	\$40
\$10,000 to \$19,999	236	369	57		201	\$3,548,257	\$2,425,901	\$454,953	\$775,045	\$20,202
# of returns			40		103	236	202	33	123	123
average per return			1.4		2.0	\$15,035	\$12,009	\$13,786	\$6,301	\$164
\$20,000 to \$29,999	138	221	28		118	\$3,430,787	\$2,501,908	\$617,636	\$1,266,381	\$33,724
# of returns			23		59	138	117	41	125	125
average per return			1.2		2.0	\$24,861	\$21,384	\$15,064	\$10,131	\$270
\$30,000 to \$49,999	248	423	67		232	\$9,713,774	\$8,086,302	\$1,787,586	\$4,648,408	\$126,109
# of returns			46		108	248	236	112	240	240
average per return			1.5		2.1	\$39,168	\$34,264	\$15,961	\$19,368	\$525
\$50,000 to \$74,999	217	389	38		253	\$13,505,450	\$11,936,713	\$2,918,875	\$7,909,710	\$222,823
# of returns			28		108	217	210	149	209	209
average per return			1.4		2.3	\$62,237	\$56,841	\$19,590	\$37,846	\$1,066
\$75,000 to \$99,999	153	291	44		166	\$13,174,737	\$12,059,866	\$2,771,643	\$8,349,937	\$243,250
# of returns			29		67	153	153	125	151	151
average per return			1.5		2.5	\$86,109	\$78,823	\$22,173	\$55,298	\$1,611
\$100,000 to \$199,999	112	219	5		137	\$13,741,296	\$13,253,658	\$2,789,826	\$9,798,016	\$303,233
# of returns			4		64	112	112	103	111	111
average per return			1.3		2.1	\$122,690	\$118,336	\$27,086	\$88,270	\$2,732
\$200,000 and over	14	27	5		19	\$4,194,991	\$4,205,854	\$769,307	\$3,365,147	\$128,317
# of returns			4		8	14	14	14	14	14
average per return			1.3		2.4	\$299,642	\$300,418	\$54,951	\$240,368	\$9,166
GRAND TOTAL	1,370	2,281	305	3	1,245	\$60,673,502	\$53,357,111	\$12,549,688	\$36,171,360	\$1,079,179
# of returns			215	3	577	1,370	1,215	606	1,012	1,011
average per return			1.4	1.0	2.2	\$44,287	\$43,915	\$20,709	\$35,742	\$1,067

TABLE 8
St. Johns

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	239	332	69		108	(\$247,523)	(\$712,816)	\$351,783	\$53,123	\$1,372
# of returns			50		64	239	201	20	34	34
average per return			1.4		1.7	(\$1,036)	(\$3,546)	\$17,589	\$1,562	\$40
\$10,000 to \$19,999	234	351	86		150	\$3,395,329	\$2,440,850	\$549,939	\$797,378	\$20,790
# of returns			58		82	234	206	41	127	127
average per return			1.5		1.8	\$14,510	\$11,849	\$13,413	\$6,279	\$164
\$20,000 to \$29,999	150	246	40		153	\$3,734,345	\$2,945,249	\$635,701	\$1,357,396	\$36,179
# of returns			28		72	150	139	45	126	126
average per return			1.4		2.1	\$24,896	\$21,189	\$14,127	\$10,773	\$287
\$30,000 to \$49,999	237	398	60		227	\$9,181,164	\$7,506,013	\$1,522,095	\$4,483,539	\$122,140
# of returns			44		114	237	223	101	222	222
average per return			1.4		2.0	\$38,739	\$33,659	\$15,070	\$20,196	\$550
\$50,000 to \$74,999	179	338	37		253	\$11,006,610	\$9,691,945	\$2,170,632	\$6,368,363	\$177,081
# of returns			26		99	179	175	116	176	176
average per return			1.4		2.6	\$61,489	\$55,383	\$18,712	\$36,184	\$1,006
\$75,000 to \$99,999	141	275	15		213	\$12,184,295	\$11,346,959	\$2,397,865	\$7,964,068	\$229,931
# of returns			10		81	141	141	113	141	141
average per return			1.5		2.6	\$86,413	\$80,475	\$21,220	\$56,483	\$1,631
\$100,000 to \$199,999	73	144	21		96	\$9,441,561	\$8,863,452	\$1,746,145	\$6,672,455	\$209,215
# of returns			13		43	73	73	67	73	73
average per return			1.6		2.2	\$129,336	\$121,417	\$26,062	\$91,403	\$2,866
\$200,000 and over	10	19	3		13	\$3,187,344	\$3,090,976	\$323,032	\$2,712,702	\$104,854
# of returns			2		3	10	10	9	10	10
average per return			1.5		4.3	\$318,734	\$309,098	\$35,892	\$271,270	\$10,485
GRAND TOTAL	1,263	2,103	331	3	1,213	\$51,883,125	\$45,172,628	\$9,697,192	\$30,409,024	\$901,562
# of returns			231	3	558	1,263	1,168	512	909	909
average per return			1.4	1.0	2.2	\$41,079	\$38,675	\$18,940	\$33,453	\$992

TABLE 9
Springerville

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	199	258	44		71	(\$412,474)	(\$710,831)	\$248,283	\$57,626	\$1,493
# of returns			36		40	199	138	15	36	36
average per return			1.2		1.8	(\$2,073)	(\$5,151)	\$16,552	\$1,601	\$41
\$10,000 to \$19,999	174	253	42		129	\$2,553,655	\$1,714,488	\$255,295	\$638,422	\$16,634
# of returns			33		58	174	145	22	99	99
average per return			1.3		2.2	\$14,676	\$11,824	\$11,604	\$6,449	\$168
\$20,000 to \$29,999	142	213	36		118	\$3,495,713	\$2,428,355	\$361,982	\$1,524,039	\$40,750
# of returns			26		52	142	113	30	128	128
average per return			1.4		2.3	\$24,618	\$21,490	\$12,066	\$11,907	\$318
\$30,000 to \$49,999	195	318	47		147	\$7,789,439	\$6,181,646	\$1,231,831	\$4,195,110	\$115,673
# of returns			30		74	195	173	73	187	187
average per return			1.6		2.0	\$39,946	\$35,732	\$16,874	\$22,434	\$619
\$50,000 to \$74,999	159	289	37		164	\$9,869,757	\$8,831,083	\$1,806,056	\$5,997,675	\$168,380
# of returns			24		76	159	156	101	158	158
average per return			1.5		2.2	\$62,074	\$56,610	\$17,882	\$37,960	\$1,066
\$75,000 to \$99,999	115	216	14		128	\$9,958,271	\$9,324,629	\$1,763,894	\$6,751,701	\$197,824
# of returns			11		58	115	115	86	115	115
average per return			1.3		2.2	\$86,594	\$81,084	\$20,510	\$58,710	\$1,720
\$100,000 to \$199,999	62	120	15		44	\$7,833,664	\$7,395,504	\$1,355,100	\$5,665,347	\$178,409
# of returns			11		24	62	62	53	62	62
average per return			1.4		1.8	\$126,349	\$119,282	\$25,568	\$91,377	\$2,878
\$200,000 and over	10	20	3		7	\$4,719,406	\$4,875,981	\$538,008	\$4,267,389	\$174,508
# of returns			2		5	10	10	8	10	10
average per return			1.5		1.4	\$471,941	\$487,598	\$67,251	\$426,739	\$17,451
GRAND TOTAL	1,056	1,687	238	1	808	\$45,807,431	\$40,040,855	\$7,560,449	\$29,097,309	\$893,671
# of returns			173	1	387	1,056	912	388	795	795
average per return			1.4	1.0	2.1	\$43,378	\$43,904	\$19,486	\$36,600	\$1,124

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

Most Returns Filed:	Eagar 1,370 or 7.1% of the county total
Most People Represented:	Eagar 3,362 or 6.8% of the county total
Most Age 65 Exemptions:	St. Johns 331 or 10.5% of the county total
Most Blind Exemptions:	Eagar and St. Johns 3 per county or 14.7% of the county total
Most Dependents Claimed:	Eagar 1,245 or 5.3% of the county total
Most Dependents as a % of Total Population:	St. Johns 38.5%
Least Dependents as a % of Total Population:	Springerville 33.9%
Most 65 & Over Persons as a % of Total Population:	St. Johns 10.5%
Least 65 & Over Persons as a % of Total Population:	Eagar 9.1%
Highest Average FAGI:	Eagar \$44,287
Lowest Average FAGI:	St. Johns \$41,079
Highest Per Capita FAGI:	Springerville \$19,198
Lowest Per Capita FAGI:	St. Johns \$16,460
Highest % of Itemizers:	Eagar 44.2%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN APACHE COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Eagar	\$44,287	\$41,537	6.6%
Springerville	\$43,378	\$41,031	5.7%
St. Johns	\$41,079	\$40,629	1.1%
Apache County	\$32,009	\$30,380	5.4%

COCHISE COUNTY

The 2008 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 2008 and 2007.

Cochise County	2008	2007	% chg
# of returns	45,635	46,127	(1.1%)
# of people represented	96,846	97,006	(0.2%)
# of people over 65	13,191	13,708	(3.8%)
# of blind persons	163	184	(11.4%)
# of dependents	30,699	30,236	1.5%
<u>Total</u> FAGI (millions)	\$2,014.4	\$1,980.4	1.7%
<u>Average</u> FAGI	\$44,141	\$42,934	2.8%
<u>Total</u> Taxable Income (millions)	\$1,223.7	\$1,195.0	2.4%
<u>Average</u> Taxable Income	\$35,863	\$35,314	1.6%
<u>Total</u> Tax Liability (millions)	\$37.4	\$36.5	2.3%
<u>Average</u> Tax Liability	\$1,097	\$1,081	1.5%
<u>Average Tax Liability Per Return</u>	\$819	\$792	3.4%

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 2008 per capita figure is \$20,800. This is a 1.9% increase over the 2007 per capita figure, \$20,415.

The seven incorporated cities/towns in this county account for 81.8% of the returns and 81.8% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$20,926. This is a 1.4% increase over the 2007 incorporated area per capita FAGI of \$20,630.

**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	8,205	10,693	2,013	20	3,115	(\$3,809,629)	(\$22,681,229)	\$11,691,887	\$2,634,683	\$70,029
# of returns			1,613	20	1,871	8,205	5,281	699	1,515	1,499
average per return			1.2	1.0	1.7	(\$464)	(\$4,295)	\$16,727	\$1,739	\$47
\$10,000 to \$19,999	8,437	12,665	2,331	27	5,841	\$125,457,653	\$81,776,605	\$13,811,245	\$29,281,086	\$763,044
# of returns			1,791	27	3,323	8,437	6,894	1,060	4,836	4,827
average per return			1.3	1.0	1.8	\$14,870	\$11,862	\$13,029	\$6,055	\$158
\$20,000 to \$29,999	6,178	9,711	1,844	28	4,650	\$152,262,437	\$108,334,057	\$19,101,416	\$59,127,031	\$1,574,580
# of returns			1,305	28	2,464	6,178	5,204	1,343	5,516	5,515
average per return			1.4	1.0	1.9	\$24,646	\$20,817	\$14,223	\$10,719	\$286
\$30,000 to \$49,999	7,922	12,797	2,309	38	5,632	\$309,291,643	\$239,492,896	\$48,159,583	\$163,892,472	\$4,486,292
# of returns			1,651	38	2,971	7,922	7,020	2,962	7,567	7,567
average per return			1.4	1.0	1.9	\$39,042	\$34,116	\$16,259	\$21,659	\$593
\$50,000 to \$74,999	6,287	10,905	2,124	26	4,615	\$388,810,970	\$334,326,009	\$68,600,297	\$229,907,354	\$6,515,898
# of returns			1,469	26	2,410	6,287	6,112	3,784	6,146	6,146
average per return			1.4	1.0	1.9	\$61,844	\$54,700	\$18,129	\$37,408	\$1,060
\$75,000 to \$99,999	4,150	7,642	1,320	10	3,359	\$358,650,393	\$325,178,604	\$66,437,823	\$232,165,473	\$6,838,098
# of returns			860	10	1,760	4,150	4,150	3,223	4,113	4,113
average per return			1.5	1.0	1.9	\$86,422	\$78,356	\$20,614	\$56,447	\$1,663
\$100,000 to \$199,999	4,013	7,680	1,100	13	3,151	\$518,633,370	\$487,053,807	\$96,019,402	\$369,327,418	\$11,667,173
# of returns			739	13	1,694	4,013	4,011	3,655	3,990	3,990
average per return			1.5	1.0	1.9	\$129,238	\$121,430	\$26,271	\$92,563	\$2,924
\$200,000 to \$499,999	397	760	126	1	315	\$107,119,073	\$104,604,127	\$17,262,441	\$85,401,923	\$3,197,279
# of returns			86	1	157	397	397	384	395	395
average per return			1.5	1.0	2.0	\$269,821	\$263,486	\$44,954	\$216,207	\$8,094
\$500,000 to \$999,999	33	57	18	0	18	\$21,628,521	\$22,051,774	\$2,349,201	\$19,554,610	\$828,558
# of returns			13	0	9	33	33	31	33	33
average per return			1.4		2.0	\$655,410	\$668,236	\$75,781	\$592,564	\$25,108
\$1,000,000 and over	13	23	6	0	3	\$36,325,395	\$36,608,586	\$4,093,424	\$32,457,622	\$1,451,757
# of returns			6	0	3	13	13	12	12	12
average per return			1.0		1.0	\$2,794,261	\$2,816,045	\$341,119	\$2,704,802	\$120,980
GRAND TOTAL	45,635	72,933	13,191	163	30,699	\$2,014,369,825	\$1,716,745,236	\$347,526,719	\$1,223,749,672	\$37,392,708
# of returns			9,533	163	16,662	45,635	39,115	17,153	34,123	34,097
average per return			1.4	1.0	1.8	\$44,141	\$43,890	\$20,260	\$35,863	\$1,097

TABLE 11
Benson

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	594	761	215	1	149	\$802,657	(\$422,593)	\$960,627	\$150,752	\$3,897
# of returns			170	1	87	594	384	63	94	92
average per return			1.3	1.0	1.7	\$1,351	(\$1,101)	\$15,248	\$1,604	\$42
\$10,000 to \$19,999	667	968	264	1	294	\$10,003,538	\$6,438,373	\$1,565,955	\$2,529,333	\$65,787
# of returns			196	1	173	667	526	110	424	424
average per return			1.3	1.0	1.7	\$14,998	\$12,240	\$14,236	\$5,965	\$155
\$20,000 to \$29,999	509	782	215	4	251	\$12,443,483	\$8,917,594	\$1,860,013	\$5,226,912	\$139,456
# of returns			146	4	144	509	421	138	459	459
average per return			1.5	1.0	1.7	\$24,447	\$21,182	\$13,478	\$11,388	\$304
\$30,000 to \$49,999	652	1,058	224	6	381	\$25,646,839	\$19,774,905	\$4,183,509	\$13,525,596	\$369,644
# of returns			152	6	204	652	571	256	620	620
average per return			1.5	1.0	1.9	\$39,336	\$34,632	\$16,342	\$21,815	\$596
\$50,000 to \$74,999	505	894	166	2	380	\$31,361,271	\$27,075,773	\$6,361,766	\$18,195,071	\$512,673
# of returns			114	2	181	505	489	329	495	495
average per return			1.5	1.0	2.1	\$62,102	\$55,370	\$19,337	\$36,758	\$1,036
\$75,000 to \$99,999	295	542	93	0	202	\$25,479,689	\$23,327,075	\$5,037,857	\$16,442,530	\$482,627
# of returns			64	0	102	295	295	230	292	292
average per return			1.5		2.0	\$86,372	\$79,075	\$21,904	\$56,310	\$1,653
\$100,000 to \$199,999	247	475	58	1	191	\$31,422,121	\$29,817,131	\$6,107,321	\$22,375,983	\$703,033
# of returns			36	1	87	247	247	228	247	247
average per return			1.6	1.0	2.2	\$127,215	\$120,717	\$26,786	\$90,591	\$2,846
\$200,000 and over	21	37	6	0	9	\$6,417,234	\$6,514,816	\$1,284,467	\$5,215,555	\$204,136
# of returns			5	0	5	21	21	20	20	20
average per return			1.2		1.8	\$305,583	\$310,229	\$64,223	\$260,778	\$10,207
GRAND TOTAL	3,490	5,517	1,241	15	1,857	\$143,576,832	\$121,443,074	\$27,361,515	\$83,661,732	\$2,481,253
# of returns			883	15	983	3,490	2,954	1,374	2,651	2,649
average per return			1.4	1.0	1.9	\$41,139	\$41,111	\$19,914	\$31,559	\$937

**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	570	710	153	3	165	\$986,984	(\$204,835)	\$584,054	\$176,598	\$4,571
# of returns			134	3	104	570	395	51	118	118
average per return			1.1	1.0	1.6	\$1,732	(\$519)	\$11,452	\$1,497	\$39
\$10,000 to \$19,999	551	782	177	1	308	\$8,206,085	\$5,715,746	\$1,172,206	\$2,015,740	\$52,521
# of returns			146	1	183	551	473	88	342	341
average per return			1.2	1.0	1.7	\$14,893	\$12,084	\$13,321	\$5,894	\$154
\$20,000 to \$29,999	403	573	133	3	204	\$10,030,654	\$7,382,430	\$1,143,239	\$4,604,305	\$123,048
# of returns			98	3	120	403	342	100	377	377
average per return			1.4	1.0	1.7	\$24,890	\$21,586	\$11,432	\$12,213	\$326
\$30,000 to \$49,999	509	755	159	1	240	\$19,862,945	\$15,911,978	\$2,880,638	\$11,406,265	\$315,540
# of returns			121	1	133	509	454	208	501	501
average per return			1.3	1.0	1.8	\$39,023	\$35,048	\$13,849	\$22,767	\$630
\$50,000 to \$74,999	369	612	109	0	226	\$22,354,375	\$19,489,815	\$3,302,015	\$14,040,777	\$400,030
# of returns			82	0	127	369	358	197	362	362
average per return			1.3		1.8	\$60,581	\$54,441	\$16,761	\$38,787	\$1,105
\$75,000 to \$99,999	186	338	49	0	131	\$16,105,106	\$14,907,768	\$2,439,499	\$11,128,603	\$331,218
# of returns			33	0	72	186	186	124	185	185
average per return			1.5		1.8	\$86,587	\$80,149	\$19,673	\$60,155	\$1,790
\$100,000 to \$199,999	132	243	37	1	90	\$17,067,361	\$16,327,873	\$3,107,564	\$12,503,105	\$401,188
# of returns			27	1	42	132	132	112	130	130
average per return			1.4	1.0	2.1	\$129,298	\$123,696	\$27,746	\$96,178	\$3,086
\$200,000 and over	16	26	9	1	8	\$7,303,150	\$7,089,681	\$809,882	\$6,214,378	\$257,649
# of returns			8	1	3	16	16	15	16	16
average per return			1.1	1.0	2.7	\$456,447	\$443,105	\$53,992	\$388,399	\$16,103
GRAND TOTAL	2,736	4,039	826	10	1,372	\$101,916,660	\$86,620,456	\$15,439,097	\$62,089,771	\$1,885,765
# of returns			649	10	784	2,736	2,356	895	2,031	2,030
average per return			1.3	1.0	1.8	\$37,250	\$36,766	\$17,250	\$30,571	\$929

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	1,557	2,227	280	3	1,143	\$6,429,654	\$1,777,158	\$455,697	\$314,548	\$8,136
# of returns			218	3	673	1,557	1,003	39	217	214
average per return			1.3	1.0	1.7	\$4,130	\$1,772	\$11,685	\$1,450	\$38
\$10,000 to \$19,999	1,723	2,928	223	3	2,142	\$25,422,470	\$16,266,355	\$984,448	\$3,878,287	\$100,901
# of returns			171	3	1,155	1,723	1,481	83	735	732
average per return			1.3	1.0	1.9	\$14,755	\$10,983	\$11,861	\$5,277	\$138
\$20,000 to \$29,999	1,048	1,844	140	1	1,368	\$25,593,462	\$18,607,181	\$1,609,870	\$8,519,625	\$225,128
# of returns			99	1	697	1,048	918	120	984	984
average per return			1.4	1.0	2.0	\$24,421	\$20,269	\$13,416	\$8,658	\$229
\$30,000 to \$49,999	1,074	1,867	134	3	1,351	\$41,288,372	\$32,329,266	\$4,065,848	\$21,961,945	\$594,152
# of returns			101	3	670	1,074	956	280	1,060	1,060
average per return			1.3	1.0	2.0	\$38,444	\$33,817	\$14,521	\$20,719	\$561
\$50,000 to \$74,999	529	949	82	0	686	\$32,330,745	\$28,382,870	\$4,693,612	\$20,034,027	\$563,225
# of returns			58	0	315	529	512	270	524	524
average per return			1.4		2.2	\$61,117	\$55,435	\$17,384	\$38,233	\$1,075
\$75,000 to \$99,999	319	601	60	0	400	\$27,231,079	\$25,178,371	\$4,580,336	\$18,325,169	\$535,581
# of returns			38	0	195	319	319	241	319	319
average per return			1.6		2.1	\$85,364	\$78,929	\$19,006	\$57,446	\$1,679
\$100,000 to \$199,999	159	309	39	0	190	\$20,064,945	\$18,826,521	\$2,995,202	\$14,804,908	\$462,905
# of returns			26	0	96	159	159	138	159	159
average per return			1.5		2.0	\$126,195	\$118,406	\$21,704	\$93,113	\$2,911
\$200,000 and over	12	22	3	0	10	\$4,468,525	\$4,387,162	\$491,848	\$3,831,993	\$153,465
# of returns			3	0	6	12	12	11	12	12
average per return			1.0		1.7	\$372,377	\$365,597	\$44,713	\$319,333	\$12,789
GRAND TOTAL	6,421	10,747	961	10	7,290	\$182,829,252	\$145,754,884	\$19,876,861	\$91,670,502	\$2,643,493
# of returns			714	10	3,807	6,421	5,360	1,182	4,010	4,004
average per return			1.3	1.0	1.9	\$28,474	\$27,193	\$16,816	\$22,860	\$660

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	310	396	84		98	\$925,052	\$113,329	\$312,108	\$139,626	\$3,741
# of returns			66		58	310	207	27	56	56
average per return			1.3		1.7	\$2,984	\$547	\$11,560	\$2,493	\$67
\$10,000 to \$19,999	368	525	81		192	\$5,479,999	\$3,321,539	\$560,515	\$1,556,776	\$40,514
# of returns			68		120	368	272	48	230	230
average per return			1.2		1.6	\$14,891	\$12,212	\$11,677	\$6,769	\$176
\$20,000 to \$29,999	325	486	85		181	\$8,018,211	\$5,745,113	\$844,341	\$3,461,648	\$92,458
# of returns			65		106	325	268	62	297	297
average per return			1.3		1.7	\$24,671	\$21,437	\$13,618	\$11,655	\$311
\$30,000 to \$49,999	385	636	75		278	\$15,020,150	\$11,983,415	\$2,089,283	\$8,222,835	\$224,304
# of returns			53		149	385	342	141	372	372
average per return			1.4		1.9	\$39,013	\$35,039	\$14,818	\$22,104	\$603
\$50,000 to \$74,999	290	506	64		189	\$17,941,853	\$15,842,767	\$2,882,340	\$11,192,792	\$316,653
# of returns			48		110	290	282	169	287	287
average per return			1.3		1.7	\$61,868	\$56,180	\$17,055	\$38,999	\$1,103
\$75,000 to \$99,999	151	287	18		135	\$12,956,098	\$12,095,773	\$2,339,251	\$8,759,037	\$255,662
# of returns			13		65	151	151	120	150	150
average per return			1.4		2.1	\$85,802	\$80,104	\$19,494	\$58,394	\$1,704
\$100,000 to \$199,999	141	271	24		84	\$18,205,283	\$17,296,265	\$3,479,192	\$13,069,426	\$412,506
# of returns			16		46	141	141	130	140	140
average per return			1.5		1.8	\$129,115	\$122,669	\$26,763	\$93,353	\$2,946
\$200,000 and over	11	22	2		7	\$3,249,371	\$3,133,158	\$323,788	\$2,745,728	\$105,082
# of returns			2		4	11	11	10	11	11
average per return			1.0		1.8	\$295,397	\$284,833	\$32,379	\$249,612	\$9,553
GRAND TOTAL	1,981	3,129	433	5	1,164	\$81,796,017	\$69,531,359	\$12,830,818	\$49,147,868	\$1,450,920
# of returns			331	5	658	1,981	1,674	707	1,543	1,543
average per return			1.3	1.0	1.8	\$41,290	\$41,536	\$18,148	\$31,852	\$940

TABLE 15
Sierra Vista

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	2,736	3,348	608	7	695	\$6,609,284	(\$254,723)	\$4,815,853	\$1,035,102	\$26,968
# of returns			495	7	454	2,736	1,705	240	634	627
average per return			1.2	1.0	1.5	\$2,416	(\$149)	\$20,066	\$1,633	\$43
\$10,000 to \$19,999	2,832	3,922	841	13	1,343	\$42,218,497	\$27,272,038	\$5,058,410	\$11,940,877	\$311,639
# of returns			656	13	806	2,832	2,230	401	1,839	1,837
average per return			1.3	1.0	1.7	\$14,908	\$12,230	\$12,614	\$6,493	\$170
\$20,000 to \$29,999	2,188	3,241	760	14	1,215	\$54,029,617	\$37,821,814	\$8,139,033	\$22,231,866	\$593,580
# of returns			547	14	681	2,188	1,802	554	1,940	1,939
average per return			1.4	1.0	1.8	\$24,694	\$20,989	\$14,691	\$11,460	\$306
\$30,000 to \$49,999	3,126	4,834	1,113	16	1,641	\$122,738,265	\$93,424,442	\$20,713,256	\$65,466,714	\$1,800,949
# of returns			793	16	962	3,126	2,741	1,270	2,978	2,978
average per return			1.4	1.0	1.7	\$39,264	\$34,084	\$16,310	\$21,983	\$605
\$50,000 to \$74,999	2,981	5,066	1,184	16	1,867	\$185,000,921	\$157,799,083	\$34,072,991	\$107,641,391	\$3,060,484
# of returns			802	16	1,026	2,981	2,906	1,870	2,907	2,907
average per return			1.5	1.0	1.8	\$62,060	\$54,301	\$18,221	\$37,028	\$1,053
\$75,000 to \$99,999	2,201	3,985	803	6	1,628	\$190,775,033	\$171,370,982	\$36,255,671	\$121,853,628	\$3,604,218
# of returns			509	6	884	2,201	2,201	1,759	2,175	2,175
average per return			1.6	1.0	1.8	\$86,677	\$77,861	\$20,612	\$56,025	\$1,657
\$100,000 to \$199,999	2,443	4,680	703	7	1,873	\$318,227,567	\$297,745,119	\$59,074,741	\$225,735,095	\$7,134,162
# of returns			472	7	1,052	2,443	2,442	2,241	2,429	2,429
average per return			1.5	1.0	1.8	\$130,261	\$121,927	\$26,361	\$92,933	\$2,937
\$200,000 to \$499,999	231	447	66	0	195	\$62,336,242	\$60,712,632	\$10,329,676	\$49,194,097	\$1,833,773
# of returns			44	0	98	231	231	225	230	230
average per return			1.5		2.0	\$269,854	\$262,825	\$45,910	\$213,887	\$7,973
\$500,000 and over	23	42	15	0	12	\$35,967,235	\$36,217,407	\$2,227,735	\$33,881,930	\$1,494,602
# of returns			10	0	5	23	23	22	23	23
average per return			1.5		2.4	\$1,563,793	\$1,574,670	\$101,261	\$1,473,127	\$64,983
GRAND TOTAL	18,761	29,565	6,093	79	10,469	\$1,017,902,661	\$882,108,794	\$180,687,366	\$638,980,700	\$19,860,375
# of returns			4,328	79	5,968	18,761	16,281	8,582	15,155	15,145
average per return			1.4	1.0	1.8	\$54,256	\$54,180	\$21,054	\$42,163	\$1,311

**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	190	256	53		43	\$23,749	(\$301,379)	\$381,596	\$46,603	\$1,203
# of returns			45		27	190	137	28	27	27
average per return			1.2		1.6	\$125	(\$2,200)	\$13,628	\$1,726	\$45
\$10,000 to \$19,999	188	268	75		64	\$2,839,605	\$1,885,449	\$260,134	\$802,693	\$20,924
# of returns			62		39	188	148	26	137	136
average per return			1.2		1.6	\$15,104	\$12,740	\$10,005	\$5,859	\$154
\$20,000 to \$29,999	113	167	46		31	\$2,748,689	\$2,026,348	\$422,806	\$1,165,684	\$31,113
# of returns			37		17	113	94	34	105	105
average per return			1.2		1.8	\$24,325	\$21,557	\$12,435	\$11,102	\$296
\$30,000 to \$49,999	162	260	60		50	\$6,442,591	\$5,163,055	\$826,962	\$3,722,119	\$101,996
# of returns			45		31	162	143	62	160	160
average per return			1.3		1.6	\$39,769	\$36,105	\$13,338	\$23,263	\$637
\$50,000 to \$74,999	97	170	40		37	\$5,949,854	\$5,121,651	\$1,105,831	\$3,548,595	\$99,812
# of returns			31		23	97	94	62	95	95
average per return			1.3		1.6	\$61,339	\$54,486	\$17,836	\$37,354	\$1,051
\$75,000 to \$99,999	45	87	19		30	\$3,812,211	\$3,411,641	\$696,495	\$2,386,585	\$68,524
# of returns			14		18	45	45	32	44	44
average per return			1.4		1.7	\$84,716	\$75,814	\$21,765	\$54,241	\$1,557
\$100,000 and over	41	78	20		24	\$5,613,758	\$5,164,516	\$1,043,866	\$3,867,306	\$124,465
# of returns			15		14	41	41	34	41	41
average per return			1.3		1.7	\$136,921	\$125,964	\$30,702	\$94,325	\$3,036
GRAND TOTAL	836	1,286	313	2	279	\$27,430,457	\$22,471,281	\$4,737,690	\$15,539,585	\$448,037
# of returns			249	2	169	836	702	278	609	608
average per return			1.3	1.0	1.7	\$32,812	\$32,010	\$17,042	\$25,517	\$737

TABLE 17
Willcox

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	665	910	180		307	(\$16,199,461)	(\$17,846,321)	\$1,082,156	\$156,557	\$4,070
# of returns			143		169	665	429	71	111	111
average per return			1.3		1.8	(\$24,360)	(\$41,600)	\$15,242	\$1,410	\$37
\$10,000 to \$19,999	594	940	153		493	\$8,829,969	\$5,838,112	\$798,635	\$1,899,454	\$49,531
# of returns			112		276	594	498	62	320	318
average per return			1.4		1.8	\$14,865	\$11,723	\$12,881	\$5,936	\$156
\$20,000 to \$29,999	526	902	106		644	\$13,135,792	\$9,720,849	\$1,109,788	\$4,555,284	\$120,710
# of returns			70		299	526	468	77	479	479
average per return			1.5		2.2	\$24,973	\$20,771	\$14,413	\$9,510	\$252
\$30,000 to \$49,999	571	964	112		614	\$22,021,481	\$16,895,034	\$2,671,709	\$11,755,706	\$322,125
# of returns			80		275	571	499	164	543	543
average per return			1.4		2.2	\$38,567	\$33,858	\$16,291	\$21,650	\$593
\$50,000 to \$74,999	365	657	83		353	\$22,460,226	\$19,693,049	\$3,031,738	\$14,169,388	\$400,430
# of returns			63		178	365	352	180	359	359
average per return			1.3		2.0	\$61,535	\$55,946	\$16,843	\$39,469	\$1,115
\$75,000 to \$99,999	218	416	65		193	\$18,660,348	\$17,253,480	\$3,028,191	\$12,606,328	\$368,876
# of returns			41		112	218	218	144	217	217
average per return			1.6		1.7	\$85,598	\$79,144	\$21,029	\$58,094	\$1,700
\$100,000 to \$199,999	148	285	30		133	\$18,697,273	\$18,035,548	\$3,311,298	\$13,817,289	\$438,343
# of returns			21		71	148	148	126	146	146
average per return			1.4		1.9	\$126,333	\$121,862	\$26,280	\$94,639	\$3,002
\$200,000 and over	15	28	6		16	\$4,857,950	\$5,340,711	\$540,448	\$4,724,663	\$187,352
# of returns			4		8	15	15	15	15	15
average per return			1.5		2.0	\$323,863	\$356,047	\$36,030	\$314,978	\$12,490
GRAND TOTAL	3,102	5,102	735	8	2,753	\$92,463,578	\$74,930,462	\$15,573,963	\$63,684,669	\$1,891,437
# of returns			534	8	1,388	3,102	2,627	839	2,190	2,188
average per return			1.4	1.0	2.0	\$29,808	\$28,523	\$18,563	\$29,080	\$864

CITIES/TOWNS WITHIN COCHISE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Sierra Vista 18,761, or 41.1% of the county total
Most People Represented:	Sierra Vista 37,922, or 39.2% of the county total
Most Age 65 Exemptions:	Sierra Vista 6,093, or 46.2% of the county total
Most Blind Exemptions:	Sierra Vista 79 or 48.5% of the county total
Most Dependents Claimed:	Sierra Vista 10,469, or 34.1% of the county total
Most Dependents as a % of Total Population:	Douglas 45.5%
Least Dependents as a % of Total Population:	Tombstone 18.6%
Most 65 & Over Persons as a % of Total Population:	Tombstone 20.9%
Least 65 & Over Persons as a % of Total Population:	Douglas 6.0%
Highest Average FAGI:	Sierra Vista \$54,256
Lowest Average FAGI:	Douglas \$28,474
Highest Per Capita FAGI:	Sierra Vista \$26,842
Lowest Per Capita FAGI:	Douglas \$11,401
Highest % of Itemizers:	Sierra Vista 45.7%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN COCHISE COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Sierra Vista	\$54,256	\$52,808	2.7%
Cochise County	\$44,141	\$42,934	2.8%
Huachuca City	\$41,290	\$41,369	(0.2%)
Benson	\$41,139	\$38,183	7.7%
Bisbee	\$37,250	\$37,734	(1.3%)
Tombstone	\$32,812	\$32,809	0.0%
Willcox	\$29,808	\$32,423	(8.1%)
Douglas	\$28,474	\$26,126	9.0%

COCONINO COUNTY

The 2008 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 2008 and 2007.

Coconino County	2008	2007	% chg
# of returns	51,381	51,232	0.3%
# of people represented	106,474	105,618	0.8%
# of people over 65	8,317	8,230	1.1%
# of blind persons	107	119	(10.1%)
# of dependents	36,107	35,500	1.7%
<u>Total</u> FAGI (millions)	\$2,548.5	\$2,650.3	(3.8%)
<u>Average</u> FAGI	\$49,600	\$51,732	(4.1%)
<u>Total</u> Taxable Income (millions)	\$1,549.9	\$1,647.4	(5.9%)
<u>Average</u> Taxable Income	\$41,385	\$43,768	(5.4%)
<u>Total</u> Tax Liability (millions)	\$50.1	\$54.4	(8.1%)
<u>Average</u> Tax Liability	\$1,337	\$1,447	(7.6%)
<u>Average</u> Tax Liability Per Return	\$974	\$1,063	(8.3%)

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 2008 per capita figure is \$23,936. There was a 4.6% decrease compared to the 2007 per capita FAGI, \$25,094.

The four incorporated cities/towns plus the portion of Sedona in this county account for 85.1% of the returns and 90.0% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$26,073. This is a 5.4% decrease from the 2007 incorporated area per capita FAGI, \$27,572.

**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	9,277	11,497	1,118	10	3,066	(\$3,315,153)	(\$26,345,795)	\$21,107,902	\$3,055,581	\$79,154
# of returns			917	10	1,937	9,277	5,580	952	1,872	1,866
average per return			1.2	1.0	1.6	(\$357)	(\$4,721)	\$22,172	\$1,632	\$42
\$10,000 to \$19,999	8,777	12,425	1,248	18	5,741	\$131,387,580	\$73,183,518	\$16,475,328	\$36,349,354	\$947,463
# of returns			981	18	3,235	8,777	6,167	1,003	5,347	5,343
average per return			1.3	1.0	1.8	\$14,970	\$11,867	\$16,426	\$6,798	\$177
\$20,000 to \$29,999	7,016	10,490	884	17	5,580	\$173,968,817	\$107,362,764	\$20,392,871	\$72,904,943	\$1,955,476
# of returns			661	17	2,948	7,016	5,216	1,231	5,815	5,814
average per return			1.3	1.0	1.9	\$24,796	\$20,583	\$16,566	\$12,537	\$336
\$30,000 to \$49,999	9,501	14,454	1,343	25	7,172	\$369,139,961	\$261,841,618	\$61,176,172	\$194,579,291	\$5,381,434
# of returns			1,003	25	3,628	9,501	7,696	3,361	8,469	8,468
average per return			1.3	1.0	2.0	\$38,853	\$34,023	\$18,202	\$22,975	\$636
\$50,000 to \$74,999	6,846	11,610	1,239	17	5,699	\$422,048,893	\$358,286,048	\$93,179,845	\$235,503,097	\$6,696,485
# of returns			912	17	2,872	6,846	6,491	4,320	6,372	6,372
average per return			1.4	1.0	2.0	\$61,649	\$55,197	\$21,569	\$36,959	\$1,051
\$75,000 to \$99,999	4,449	8,167	990	13	3,969	\$383,815,848	\$338,914,302	\$91,891,463	\$224,771,442	\$6,587,976
# of returns			662	13	2,049	4,449	4,363	3,603	4,191	4,191
average per return			1.5	1.0	1.9	\$86,270	\$77,679	\$25,504	\$53,632	\$1,572
\$100,000 to \$199,999	4,492	8,547	1,145	5	4,000	\$586,466,081	\$542,100,649	\$134,945,393	\$386,977,244	\$12,197,227
# of returns			765	5	2,069	4,492	4,458	4,123	4,372	4,372
average per return			1.5	1.0	1.9	\$130,558	\$121,602	\$32,730	\$88,513	\$2,790
\$200,000 to \$499,999	837	1,567	290	1	700	\$239,466,220	\$233,237,804	\$46,690,166	\$182,857,614	\$6,892,284
# of returns			194	1	343	837	836	822	830	830
average per return			1.5	1.0	2.0	\$286,101	\$278,993	\$56,801	\$220,310	\$8,304
\$500,000 to \$999,999	128	247	37	1	138	\$85,691,310	\$84,784,399	\$13,006,810	\$71,320,861	\$2,989,877
# of returns			26	1	60	128	128	127	125	125
average per return			1.4	1.0	2.3	\$669,463	\$662,378	\$102,416	\$570,567	\$23,919
\$1,000,000 and over	58	100	23	0	42	\$159,840,800	\$160,359,774	\$18,521,538	\$141,594,636	\$6,324,614
# of returns			15	0	20	58	58	58	58	58
average per return			1.5		2.1	\$2,755,876	\$2,764,824	\$319,337	\$2,441,287	\$109,045
GRAND TOTAL	51,381	79,104	8,317	107	36,107	\$2,548,510,357	\$2,133,725,081	\$517,387,488	\$1,549,914,063	\$50,051,990
# of returns			6,136	107	19,161	51,381	40,993	19,600	37,451	37,439
average per return			1.4	1.0	1.9	\$49,600	\$52,051	\$26,397	\$41,385	\$1,337

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	5,540	6,571	514	6	1,415	\$3,881,935	(\$9,126,721)	\$11,546,279	\$2,223,870	\$57,606
# of returns			431	6	856	5,540	3,285	533	1,335	1,331
average per return			1.2	1.0	1.7	\$701	(\$2,778)	\$21,663	\$1,666	\$43
\$10,000 to \$19,999	5,070	6,738	566	11	2,557	\$75,661,279	\$43,664,053	\$9,136,335	\$25,529,377	\$665,488
# of returns			453	11	1,473	5,070	3,441	559	3,621	3,619
average per return			1.2	1.0	1.7	\$14,923	\$12,689	\$16,344	\$7,050	\$184
\$20,000 to \$29,999	4,111	5,805	432	7	2,562	\$102,577,771	\$67,366,761	\$12,056,341	\$50,612,257	\$1,360,473
# of returns			331	7	1,411	4,111	3,021	744	3,792	3,792
average per return			1.3	1.0	1.8	\$24,952	\$22,299	\$16,205	\$13,347	\$359
\$30,000 to \$49,999	6,103	9,003	704	13	3,947	\$237,165,811	\$178,117,694	\$39,316,384	\$137,775,139	\$3,818,237
# of returns			534	13	2,081	6,103	4,963	2,235	5,829	5,829
average per return			1.3	1.0	1.9	\$38,861	\$35,889	\$17,591	\$23,636	\$655
\$50,000 to \$74,999	4,514	7,545	658	12	3,434	\$278,755,964	\$251,253,503	\$63,311,978	\$167,506,778	\$4,776,783
# of returns			500	12	1,806	4,514	4,358	2,990	4,408	4,408
average per return			1.3	1.0	1.9	\$61,754	\$57,653	\$21,175	\$38,001	\$1,084
\$75,000 to \$99,999	3,049	5,613	552	10	2,648	\$263,637,165	\$246,533,740	\$65,164,234	\$164,235,522	\$4,807,448
# of returns			382	10	1,442	3,049	3,049	2,603	3,007	3,007
average per return			1.4	1.0	1.8	\$86,467	\$80,857	\$25,034	\$54,618	\$1,599
\$100,000 to \$199,999	3,199	6,106	648	4	2,923	\$418,838,082	\$400,070,962	\$94,691,220	\$288,954,604	\$9,116,447
# of returns			434	4	1,566	3,199	3,198	3,015	3,187	3,187
average per return			1.5	1.0	1.9	\$130,928	\$125,100	\$31,407	\$90,667	\$2,861
\$200,000 to \$499,999	580	1,099	143	0	571	\$164,876,156	\$161,820,861	\$30,555,605	\$128,446,506	\$4,836,416
# of returns			96	0	277	580	580	573	578	578
average per return			1.5		2.1	\$284,269	\$279,001	\$53,326	\$222,226	\$8,368
\$500,000 to \$999,999	89	174	15	1	119	\$59,886,219	\$59,774,192	\$8,765,835	\$50,637,401	\$2,122,538
# of returns			12	1	51	89	89	88	88	88
average per return			1.3	1.0	2.3	\$672,879	\$671,620	\$99,612	\$575,425	\$24,120
\$1,000,000 and over	42	76	12	0	36	\$125,635,289	\$126,289,375	\$14,911,843	\$111,186,432	\$4,969,020
# of returns			7	0	18	42	42	42	42	42
average per return			1.7		2.0	\$2,991,316	\$3,006,890	\$355,044	\$2,647,296	\$118,310
GRAND TOTAL	32,297	48,730	4,244	64	20,212	\$1,730,915,669	\$1,525,764,420	\$349,456,054	\$1,127,107,886	\$36,530,456
# of returns			3,180	64	10,981	32,297	26,026	13,382	25,887	25,881
average per return			1.3	1.0	1.8	\$53,594	\$58,625	\$26,114	\$43,540	\$1,411

TABLE 20
Fredonia

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	120	161	31		47	\$31,185	(\$357,566)	\$154,533	\$33,893	\$871
# of returns			25		26	120	81	13	26	26
average per return			1.2		1.8	\$260	(\$4,414)	\$11,887	\$1,304	\$34
\$10,000 to \$19,999	99	148	27		58	\$1,449,899	\$990,890	\$108,087	\$323,581	\$8,433
# of returns			19		31	99	86	10	51	51
average per return			1.4		1.9	\$14,645	\$11,522	\$10,809	\$6,345	\$165
\$20,000 to \$29,999	130	207	26		105	\$3,261,298	\$2,597,548	\$299,940	\$1,276,581	\$34,097
# of returns			18		54	130	125	23	111	111
average per return			1.4		1.9	\$25,087	\$20,780	\$13,041	\$11,501	\$307
\$30,000 to \$49,999	129	203	38		107	\$5,072,595	\$4,098,249	\$587,139	\$2,726,067	\$74,989
# of returns			27		50	129	119	44	123	123
average per return			1.4		2.1	\$39,322	\$34,439	\$13,344	\$22,163	\$610
\$50,000 to \$74,999	96	180	18		123	\$5,766,960	\$5,078,773	\$986,599	\$3,318,438	\$92,245
# of returns			14		52	96	94	53	95	95
average per return			1.3		2.4	\$60,073	\$54,030	\$18,615	\$34,931	\$971
\$75,000 to \$99,999	37	71	7		44	\$3,141,638	\$2,891,020	\$506,594	\$2,070,617	\$60,077
# of returns			4		17	37	37	22	37	37
average per return			1.8		2.6	\$84,909	\$78,136	\$23,027	\$55,963	\$1,624
\$100,000 and over	15	30	1		19	\$1,815,081	\$1,705,509	\$258,279	\$1,353,546	\$41,753
# of returns			1		7	15	15	13	15	15
average per return			1.0		2.7	\$121,005	\$113,701	\$19,868	\$90,236	\$2,784
GRAND TOTAL	626	1,000	148	1	503	\$20,538,656	\$17,004,423	\$2,901,171	\$11,102,723	\$312,465
# of returns			108	1	237	626	557	178	458	458
average per return			1.4	1.0	2.1	\$32,809	\$30,529	\$16,299	\$24,242	\$682

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	798	1,024	89		306	\$2,791,700	\$169,655	\$599,648	\$221,273	\$5,739
# of returns			72		200	798	397	42	141	140
average per return			1.2		1.5	\$3,498	\$427	\$14,277	\$1,569	\$41
\$10,000 to \$19,999	712	1,050	119		541	\$10,679,369	\$5,845,596	\$977,974	\$2,619,739	\$68,313
# of returns			94		299	712	511	70	410	409
average per return			1.3		1.8	\$14,999	\$11,440	\$13,971	\$6,390	\$167
\$20,000 to \$29,999	553	885	79		491	\$13,571,029	\$8,614,523	\$1,081,692	\$5,225,746	\$139,265
# of returns			57		284	553	425	75	468	468
average per return			1.4		1.7	\$24,541	\$20,269	\$14,423	\$11,166	\$298
\$30,000 to \$49,999	672	1,050	94		551	\$26,225,106	\$18,135,526	\$3,749,032	\$13,343,003	\$366,865
# of returns			69		274	672	536	233	606	606
average per return			1.4		2.0	\$39,025	\$33,835	\$16,090	\$22,018	\$605
\$50,000 to \$74,999	562	994	84		599	\$34,647,976	\$27,993,754	\$6,556,280	\$18,218,040	\$513,828
# of returns			64		299	562	530	324	504	504
average per return			1.3		2.0	\$61,651	\$52,818	\$20,235	\$36,147	\$1,020
\$75,000 to \$99,999	456	836	66		514	\$39,158,141	\$30,871,837	\$7,672,804	\$20,913,031	\$614,514
# of returns			47		239	456	422	316	389	389
average per return			1.4		2.2	\$85,873	\$73,156	\$24,281	\$53,761	\$1,580
\$100,000 to \$199,999	399	777	64		487	\$50,644,227	\$42,884,029	\$9,319,470	\$31,541,079	\$985,148
# of returns			45		211	399	388	332	366	366
average per return			1.4		2.3	\$126,928	\$110,526	\$28,071	\$86,178	\$2,692
\$200,000 and over	42	71	9		32	\$14,499,560	\$14,106,537	\$2,932,997	\$11,246,186	\$446,306
# of returns			6		13	42	41	41	40	40
average per return			1.5		2.5	\$345,228	\$344,062	\$71,537	\$281,155	\$11,158
GRAND TOTAL	4,194	6,687	604	7	3,521	\$192,217,108	\$148,621,457	\$32,889,897	\$103,328,097	\$3,139,978
# of returns			454	7	1,819	4,194	3,250	1,433	2,924	2,922
average per return			1.3	1.0	1.9	\$45,831	\$45,730	\$22,952	\$35,338	\$1,075

TABLE 22
Sedona (86336 zip code)

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	836	1,041	261	1	138	(\$16,555,877)	(\$17,100,120)	\$7,463,816	\$167,198	\$4,335
# of returns			219	1	91	836	649	282	112	112
average per return			1.2	1.0	1.5	(\$19,804)	(\$26,348)	\$26,467	\$1,493	\$39
\$10,000 to \$19,999	758	1,025	264	5	387	\$11,471,887	\$8,226,777	\$4,607,550	\$2,794,051	\$72,835
# of returns			212	5	173	758	640	253	430	430
average per return			1.2	1.0	2.2	\$15,134	\$12,854	\$18,212	\$6,498	\$169
\$20,000 to \$29,999	546	791	176	3	428	\$13,335,839	\$9,572,829	\$3,898,318	\$4,979,030	\$133,455
# of returns			135	3	165	546	460	189	435	435
average per return			1.3	1.0	2.6	\$24,425	\$20,810	\$20,626	\$11,446	\$307
\$30,000 to \$49,999	716	1,037	268	4	333	\$27,659,261	\$21,958,338	\$8,776,832	\$12,936,974	\$358,363
# of returns			203	4	164	716	640	377	621	620
average per return			1.3	1.0	2.0	\$38,630	\$34,310	\$23,281	\$20,832	\$578
\$50,000 to \$74,999	534	856	314	4	149	\$33,135,633	\$28,013,549	\$10,315,042	\$16,374,785	\$467,968
# of returns			220	4	87	534	523	399	498	498
average per return			1.4	1.0	1.7	\$62,052	\$53,563	\$25,852	\$32,881	\$940
\$75,000 to \$99,999	347	599	289	0	66	\$30,201,173	\$25,933,796	\$9,303,889	\$16,127,505	\$481,257
# of returns			177	0	42	347	347	299	326	326
average per return			1.6		1.6	\$87,035	\$74,737	\$31,117	\$49,471	\$1,476
\$100,000 to \$199,999	497	910	355	1	157	\$67,931,580	\$62,164,808	\$22,140,312	\$39,819,222	\$1,261,479
# of returns			230	1	99	497	497	478	484	484
average per return			1.5	1.0	1.6	\$136,683	\$125,080	\$46,319	\$82,271	\$2,606
\$200,000 to \$499,999	184	339	137	1	68	\$54,241,051	\$52,510,570	\$12,670,585	\$39,036,822	\$1,470,300
# of returns			91	1	38	184	184	182	184	184
average per return			1.5	1.0	1.8	\$294,788	\$285,384	\$69,619	\$212,157	\$7,991
\$500,000 to \$999,999	30	56	19	0	9	\$19,836,426	\$19,660,343	\$3,723,052	\$15,832,902	\$662,709
# of returns			12	0	6	30	30	30	29	29
average per return			1.6		1.5	\$661,214	\$655,345	\$124,102	\$545,962	\$22,852
\$1,000,000 and over	11	16	9	0	0	\$26,716,885	\$26,560,429	\$2,538,114	\$23,988,715	\$1,072,462
# of returns			7	0	0	11	11	11	11	11
average per return			1.3			\$2,428,808	\$2,414,584	\$230,738	\$2,180,792	\$97,497
GRAND TOTAL	4,459	6,670	2,092	19	1,735	\$267,973,858	\$237,501,319	\$85,437,510	\$172,057,204	\$5,985,163
# of returns			1,506	19	865	4,459	3,981	2,500	3,130	3,129
average per return			1.4	1.0	2.0	\$60,097	\$59,659	\$34,175	\$54,970	\$1,913

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	438	561	101	2	95	(\$1,481,357)	(\$2,441,606)	\$914,404	\$155,209	\$4,016
# of returns			74	2	63	438	283	58	92	91
average per return			1.4	1.0	1.5	(\$3,382)	(\$8,628)	\$15,766	\$1,687	\$44
\$10,000 to \$19,999	376	560	87	2	242	\$5,617,751	\$3,714,914	\$612,370	\$1,408,777	\$36,676
# of returns			66	2	146	376	308	46	225	224
average per return			1.3	1.0	1.7	\$14,941	\$12,061	\$13,312	\$6,261	\$164
\$20,000 to \$29,999	297	453	61	3	205	\$7,284,056	\$5,316,788	\$1,174,183	\$2,982,957	\$79,534
# of returns			45	3	106	297	248	75	267	267
average per return			1.4	1.0	1.9	\$24,525	\$21,439	\$15,656	\$11,172	\$298
\$30,000 to \$49,999	464	747	105	3	324	\$18,134,683	\$14,417,436	\$3,242,504	\$9,666,284	\$265,149
# of returns			75	3	163	464	410	186	444	444
average per return			1.4	1.0	2.0	\$39,083	\$35,164	\$17,433	\$21,771	\$597
\$50,000 to \$74,999	322	575	68	1	240	\$19,534,220	\$17,373,881	\$4,161,616	\$11,471,015	\$321,207
# of returns			47	1	119	322	313	213	313	313
average per return			1.4	1.0	2.0	\$60,665	\$55,508	\$19,538	\$36,649	\$1,026
\$75,000 to \$99,999	150	292	30	0	134	\$12,802,646	\$11,793,288	\$2,879,540	\$8,008,321	\$230,409
# of returns			20	0	64	150	150	131	150	150
average per return			1.5		2.1	\$85,351	\$78,622	\$21,981	\$53,389	\$1,536
\$100,000 to \$199,999	113	218	34	0	63	\$14,540,321	\$13,879,604	\$3,234,473	\$10,016,790	\$313,524
# of returns			22	0	37	113	113	102	113	113
average per return			1.5		1.7	\$128,675	\$122,828	\$31,711	\$88,644	\$2,775
\$200,000 and over	14	26	2	0	7	\$5,138,066	\$5,261,772	\$724,596	\$4,472,076	\$178,128
# of returns			1	0	5	14	14	14	14	14
average per return			2.0		1.4	\$367,005	\$375,841	\$51,757	\$319,434	\$12,723
GRAND TOTAL	2,174	3,432	488	11	1,310	\$81,570,386	\$69,316,077	\$16,943,686	\$48,181,429	\$1,428,643
# of returns			350	11	703	2,174	1,839	825	1,618	1,616
average per return			1.4	1.0	1.9	\$37,521	\$37,692	\$20,538	\$29,778	\$884

CITIES/TOWNS WITHIN COCONINO COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Flagstaff 32,297, or 62.9% of the county total
Most People Represented:	Flagstaff 64,737, or 60.8% of the county total
Most Age 65 Exemptions:	Flagstaff 4,244, or 51.0% of the county total
Most Blind Exemptions:	Flagstaff 64, or 59.8% of the county total
Most Dependents Claimed:	Flagstaff 20,212, or 56.0% of the county total
Most Dependents as a % of Total Population:	Page 37.9%
Least Dependents as a % of Total Population:	Sedona (86336 zip code only) 21.6%
Most 65 & Over Persons as a % of Total Population:	Sedona (86336 zip code only) 26.1%
Least 65 & Over Persons as a % of Total Population:	Page 6.5%
Highest Average FAGI:	Sedona (86336 zip code only) \$60,097
Lowest Average FAGI:	Fredonia \$32,809
Highest Per Capita FAGI:	Sedona (86336 zip code only) \$33,409
Lowest Per Capita FAGI:	Fredonia \$14,454
Highest % of Itemizers:	Sedona (86336 zip code only) 56.1%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN COCONINO COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Sedona (86336)	\$60,097	\$71,569	(16.0%)
Flagstaff	\$53,594	\$55,663	(3.7%)
Coconino County	\$49,561	\$51,732	(4.2%)
Page	\$45,831	\$44,900	2.1%
Williams	\$37,521	\$39,522	(5.1%)
Fredonia	\$32,809	\$31,281	4.9%

GILA COUNTY

The 2008 individual income tax abstract for Gila County includes the following zip codes:

85235	85541 – 85542
85292	85544 – 85545
85501 - 85502	85547
85532	85550
85539	85553 – 85554

There are six incorporated cities within Gila County: Globe (zip codes 85501, 85502), Hayden (zip code 85235), Miami (zip code 85539), Payson (zip codes 85541, 85547) and Winkelman (zip code 85292). Star Valley incorporated in 2006; however, they share the same zip code as Payson and are represented as such.

The table below presents some descriptive figures for Gila County for 2008 and 2007.

Gila County	2008	2007	% chg
# of returns	19,494	20,098	(3.0%)
# of people represented	40,733	41,761	(2.5%)
# of people over 65	7,235	7,448	(2.9%)
# of blind persons	78	75	4.0%
# of dependents	12,345	12,542	(1.6%)
<u>Total</u> FAGI (millions)	\$837.9	\$894.9	(6.4%)
<u>Average</u> FAGI	\$42,981	\$44,527	(3.5%)
<u>Total</u> Taxable Income (millions)	\$470.3	\$517.2	(9.1%)
<u>Average</u> Taxable Income	\$34,227	\$36,599	(6.5%)
<u>Total</u> Tax Liability (millions)	\$14.6	\$16.5	(12.0%)
<u>Average</u> Tax Liability	\$1,059	\$1,171	(9.6%)
<u>Average</u> Tax Liability Per Return	\$746	\$823	(9.3%)

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 2008 per capita figure is \$20,570. This is a 4.0% decrease over the 2007 per capita figure, \$21,429.

The five incorporated cities/towns in this county account for 75.4% the returns and 78.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$21,858. This is a 6.1% decrease over the 2007 incorporated area per capita FAGI of \$23,279.

**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	3,608	4,888	1,095	18	1,472	\$1,675,018	(\$6,238,228)	\$9,062,368	\$838,508	\$21,854
# of returns			871	18	885	3,608	2,679	514	545	542
average per return			1.3	1.0	1.7	\$464	(\$2,329)	\$17,631	\$1,539	\$40
\$10,000 to \$19,999	3,685	5,610	1,576	14	2,251	\$54,646,866	\$37,036,634	\$11,463,176	\$11,100,114	\$289,031
# of returns			1,156	14	1,244	3,685	3,205	785	1,919	1,917
average per return			1.4	1.0	1.8	\$14,830	\$11,556	\$14,603	\$5,784	\$151
\$20,000 to \$29,999	2,699	4,220	970	14	1,855	\$66,456,860	\$48,662,844	\$12,996,545	\$23,799,571	\$633,481
# of returns			689	14	979	2,699	2,373	824	2,246	2,246
average per return			1.4	1.0	1.9	\$24,623	\$20,507	\$15,773	\$10,596	\$282
\$30,000 to \$49,999	3,554	5,797	1,261	10	2,419	\$139,097,893	\$108,502,133	\$28,606,326	\$67,598,463	\$1,849,280
# of returns			882	10	1,253	3,554	3,204	1,549	3,233	3,233
average per return			1.4	1.0	1.9	\$39,138	\$33,865	\$18,468	\$20,909	\$572
\$50,000 to \$74,999	2,916	5,055	1,066	9	2,178	\$178,734,107	\$151,748,908	\$36,530,964	\$99,743,371	\$2,816,834
# of returns			742	9	1,049	2,916	2,821	1,802	2,820	2,820
average per return			1.4	1.0	2.1	\$61,294	\$53,793	\$20,272	\$35,370	\$999
\$75,000 to \$99,999	1,581	3,000	647	9	1,188	\$135,633,026	\$120,071,886	\$28,485,243	\$81,473,138	\$2,362,812
# of returns			405	9	610	1,581	1,576	1,215	1,547	1,547
average per return			1.6	1.0	1.9	\$85,789	\$76,188	\$23,445	\$52,665	\$1,527
\$100,000 to \$199,999	1,219	2,343	504	4	852	\$155,864,738	\$143,603,958	\$33,158,487	\$103,792,289	\$3,241,322
# of returns			324	4	438	1,219	1,217	1,091	1,205	1,205
average per return			1.6	1.0	1.9	\$127,863	\$117,998	\$30,393	\$86,135	\$2,690
\$200,000 to \$499,999	190	358	95	0	106	\$53,655,763	\$51,516,895	\$12,406,851	\$38,372,889	\$1,431,880
# of returns			60	0	56	190	189	184	185	185
average per return			1.6		1.9	\$282,399	\$272,576	\$67,429	\$207,421	\$7,740
\$500,000 to \$999,999	24	44	13	0	17	\$17,167,018	\$17,404,522	\$4,440,568	\$12,856,854	\$540,065
# of returns			8	0	7	24	24	24	24	24
average per return			1.6		2.4	\$715,292	\$725,188	\$185,024	\$535,702	\$22,503
\$1,000,000 and over	18	34	8	0	7	\$34,939,296	\$35,344,359	\$4,489,252	\$30,773,207	\$1,363,450
# of returns			6	0	5	18	18	18	18	18
average per return			1.3		1.4	\$1,941,072	\$1,963,576	\$249,403	\$1,709,623	\$75,747
GRAND TOTAL	19,494	31,349	7,235	78	12,345	\$837,870,585	\$707,653,911	\$181,639,780	\$470,348,404	\$14,550,009
# of returns			5,143	78	6,526	19,494	17,306	8,006	13,742	13,737
average per return			1.4	1.0	1.9	\$42,981	\$40,891	\$22,688	\$34,227	\$1,059

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	662	852	160	4	237	\$2,256,731	\$749,851	\$900,306	\$195,453	\$5,061
# of returns			129	4	141	662	483	51	140	139
average per return			1.2	1.0	1.7	\$3,409	\$1,552	\$17,653	\$1,396	\$36
\$10,000 to \$19,999	699	1,039	253	6	412	\$10,189,695	\$7,327,566	\$1,307,253	\$2,316,853	\$60,252
# of returns			195	6	240	699	617	94	400	400
average per return			1.3	1.0	1.7	\$14,578	\$11,876	\$13,907	\$5,792	\$151
\$20,000 to \$29,999	525	801	139	3	369	\$13,002,854	\$10,051,383	\$2,181,743	\$5,167,389	\$137,861
# of returns			101	3	204	525	470	137	464	464
average per return			1.4	1.0	1.8	\$24,767	\$21,386	\$15,925	\$11,137	\$297
\$30,000 to \$49,999	754	1,212	196	2	529	\$29,738,608	\$23,994,890	\$5,233,051	\$15,775,459	\$433,063
# of returns			138	2	303	754	683	300	711	711
average per return			1.4	1.0	1.7	\$39,441	\$35,132	\$17,444	\$22,188	\$609
\$50,000 to \$74,999	672	1,145	154	1	596	\$41,373,715	\$36,071,272	\$6,939,908	\$25,386,602	\$722,999
# of returns			111	1	282	672	648	387	663	663
average per return			1.4	1.0	2.1	\$61,568	\$55,666	\$17,933	\$38,291	\$1,090
\$75,000 to \$99,999	360	687	83	3	343	\$30,925,060	\$28,399,149	\$5,252,363	\$20,496,454	\$597,065
# of returns			52	3	179	360	360	260	359	359
average per return			1.6	1.0	1.9	\$85,903	\$78,887	\$20,201	\$57,093	\$1,663
\$100,000 to \$199,999	283	544	85	1	210	\$35,397,570	\$33,226,684	\$6,656,656	\$24,941,031	\$779,106
# of returns			54	1	113	283	283	253	283	283
average per return			1.6	1.0	1.9	\$125,080	\$117,409	\$26,311	\$88,131	\$2,753
\$200,000 and over	26	49	4	0	15	\$16,523,101	\$16,674,514	\$1,079,716	\$15,466,377	\$655,388
# of returns			4	0	10	26	26	25	26	26
average per return			1.0		1.5	\$635,504	\$641,327	\$43,189	\$594,861	\$25,207
GRAND TOTAL	3,981	6,329	1,074	20	2,711	\$179,407,334	\$156,495,309	\$29,550,996	\$109,745,618	\$3,390,795
# of returns			784	20	1,472	3,981	3,570	1,507	3,046	3,045
average per return			1.4	1.0	1.8	\$45,066	\$43,836	\$19,609	\$36,029	\$1,114

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	49	62	6		28	(\$227,466)	(\$381,208)	\$19,313	\$6,248	\$162
# of returns			5		15	49	29	1	6	6
average per return			1.2		1.9	(\$4,642)	(\$13,145)	\$19,313	\$1,041	\$27
\$10,000 to \$19,999	47	72	22		27	\$700,904	\$520,737	\$22,174	\$172,813	\$4,501
# of returns			19		13	47	43	1	28	28
average per return			1.2		2.1	\$14,913	\$12,110	\$22,174	\$6,172	\$161
\$20,000 to \$29,999	33	51	13		15	\$787,362	\$575,665	\$0	\$373,149	\$9,931
# of returns			8		10	33	27	0	32	32
average per return			1.6		1.5	\$23,859	\$21,321		\$11,661	\$310
\$30,000 to \$49,999	61	100	12		63	\$2,404,182	\$1,719,678	\$132,373	\$1,400,652	\$38,803
# of returns			7		30	61	50	8	60	60
average per return			1.7		2.1	\$39,413	\$34,394	\$16,547	\$23,344	\$647
\$50,000 to \$74,999	60	105	3		72	\$3,625,638	\$3,225,179	\$246,161	\$2,530,574	\$71,863
# of returns			3		31	60	57	15	60	60
average per return			1.0		2.3	\$60,427	\$56,582	\$16,411	\$42,176	\$1,198
\$75,000 to \$99,999	26	52	1		36	\$2,235,346	\$2,103,290	\$255,385	\$1,594,443	\$46,152
# of returns			1		16	26	26	13	25	25
average per return			1.0		2.3	\$85,975	\$80,896	\$19,645	\$63,778	\$1,846
\$100,000 and over	15	27	2		12	\$1,894,961	\$1,819,620	\$217,562	\$1,473,985	\$48,031
# of returns			2		6	15	15	8	15	15
average per return			1.0		2.0	\$126,331	\$121,308	\$27,195	\$98,266	\$3,202
GRAND TOTAL	291	469	59	0	253	\$11,420,927	\$9,582,961	\$892,968	\$7,551,864	\$219,443
# of returns			45	0	121	291	247	46	226	226
average per return			1.3		2.1	\$39,247	\$38,797	\$19,412	\$33,415	\$971

TABLE 27
Miami

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	198	279	62		89	\$340,773	\$482,084	\$108,275	\$51,309	\$1,330
# of returns			51		51	198	149	9	35	35
average per return			1.2		1.7	\$1,721	\$3,235	\$12,031	\$1,466	\$38
\$10,000 to \$19,999	187	279	64		121	\$2,760,466	\$1,965,726	\$440,633	\$567,183	\$14,755
# of returns			53		64	187	164	36	101	101
average per return			1.2		1.9	\$14,762	\$11,986	\$12,240	\$5,616	\$146
\$20,000 to \$29,999	142	214	52		95	\$3,456,216	\$2,531,931	\$339,147	\$1,436,052	\$38,272
# of returns			39		49	142	122	26	135	135
average per return			1.3		1.9	\$24,340	\$20,754	\$13,044	\$10,637	\$283
\$30,000 to \$49,999	198	315	38		163	\$7,591,223	\$6,126,992	\$1,086,335	\$4,118,336	\$113,335
# of returns			27		88	198	180	67	189	189
average per return			1.4		1.9	\$38,340	\$34,039	\$16,214	\$21,790	\$600
\$50,000 to \$74,999	179	302	33		175	\$10,894,816	\$9,639,746	\$1,584,288	\$6,871,583	\$195,246
# of returns			25		80	179	174	86	176	176
average per return			1.3		2.2	\$60,865	\$55,401	\$18,422	\$39,043	\$1,109
\$75,000 to \$99,999	79	147	24		67	\$6,796,074	\$6,219,366	\$1,190,184	\$4,469,700	\$130,615
# of returns			17		33	79	79	58	79	79
average per return			1.4		2.0	\$86,026	\$78,726	\$20,520	\$56,578	\$1,653
\$100,000 and over	63	125	13		47	\$10,563,203	\$10,368,473	\$1,589,897	\$8,384,298	\$291,687
# of returns			10		26	63	63	54	63	63
average per return			1.3		1.8	\$167,670	\$164,579	\$29,443	\$133,084	\$4,630
GRAND TOTAL	1,046	1,661	286	3	757	\$42,402,771	\$37,334,318	\$6,338,759	\$25,898,461	\$785,240
# of returns			222	3	391	1,046	931	336	778	778
average per return			1.3	1.0	1.9	\$40,538	\$40,101	\$18,865	\$33,289	\$1,009

TABLE 28
Payson/Star Valley

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,545	1,985	591	9	408	(\$1,270,913)	(\$4,450,673)	\$5,642,482	\$425,029	\$11,146
# of returns			469	9	242	1,545	1,137	317	250	250
average per return			1.3	1.0	1.7	(\$823)	(\$3,914)	\$17,800	\$1,700	\$45
\$10,000 to \$19,999	1,677	2,479	856	4	741	\$24,912,240	\$17,781,857	\$7,085,299	\$5,489,972	\$143,060
# of returns			616	4	422	1,677	1,462	479	923	921
average per return			1.4	1.0	1.8	\$14,855	\$12,163	\$14,792	\$5,948	\$155
\$20,000 to \$29,999	1,296	1,992	536	8	742	\$31,891,587	\$24,302,988	\$7,829,894	\$11,584,554	\$308,414
# of returns			379	8	390	1,296	1,150	502	1,094	1,094
average per return			1.4	1.0	1.9	\$24,608	\$21,133	\$15,597	\$10,589	\$282
\$30,000 to \$49,999	1,594	2,599	709	5	889	\$62,001,484	\$48,967,891	\$16,722,374	\$28,155,263	\$766,780
# of returns			498	5	468	1,594	1,464	855	1,425	1,425
average per return			1.4	1.0	1.9	\$38,897	\$33,448	\$19,558	\$19,758	\$538
\$50,000 to \$74,999	1,224	2,153	639	6	687	\$75,334,067	\$64,041,781	\$20,474,360	\$37,771,164	\$1,056,200
# of returns			433	6	357	1,224	1,206	920	1,178	1,178
average per return			1.5	1.0	1.9	\$61,547	\$53,103	\$22,255	\$32,064	\$897
\$75,000 to \$99,999	699	1,323	416	4	363	\$59,911,362	\$52,352,829	\$15,087,138	\$33,371,916	\$962,484
# of returns			253	4	201	699	698	590	687	687
average per return			1.6	1.0	1.8	\$85,710	\$75,004	\$25,571	\$48,576	\$1,401
\$100,000 to \$199,999	593	1,133	320	2	375	\$76,976,803	\$70,449,878	\$18,648,400	\$48,928,556	\$1,524,628
# of returns			201	2	185	593	593	558	585	585
average per return			1.6	1.0	2.0	\$129,809	\$118,802	\$33,420	\$83,639	\$2,606
\$200,000 to \$499,999	137	258	76	0	86	\$39,020,513	\$37,144,619	\$10,127,425	\$26,528,481	\$986,073
# of returns			46	0	42	137	136	133	132	132
average per return			1.7		2.0	\$284,821	\$273,122	\$76,146	\$200,973	\$7,470
\$500,000 to \$999,999	16	29	11	0	14	\$10,782,587	\$10,904,132	\$2,524,564	\$8,308,168	\$348,600
# of returns			6	0	5	16	16	16	16	16
average per return			1.8		2.8	\$673,912	\$681,508	\$157,785	\$519,261	\$21,788
\$1,000,000 and over	13	24	8	0	5	\$23,626,872	\$23,930,513	\$4,096,648	\$19,777,165	\$874,619
# of returns			6	0	3	13	13	13	13	13
average per return			1.3		1.7	\$1,817,452	\$1,840,809	\$315,127	\$1,521,320	\$67,278
GRAND TOTAL	8,794	13,975	4,162	38	4,310	\$403,186,602	\$345,425,815	\$108,238,584	\$220,340,268	\$6,982,004
# of returns			2,907	38	2,315	8,794	7,875	4,383	6,303	6,301
average per return			1.4	1.0	1.9	\$45,848	\$43,864	\$24,695	\$34,958	\$1,108

TABLE 29
Winkelman

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	97	134	19		56	(\$1,333,046)	(\$1,226,591)	\$201,432	\$23,573	\$614
# of returns			15		33	97	68	5	15	15
average per return			1.3		1.7	(\$13,743)	(\$18,038)	\$40,286	\$1,572	\$41
\$10,000 to \$19,999	107	169	41		79	\$1,573,160	\$1,060,120	\$128,768	\$310,859	\$8,075
# of returns			27		46	107	92	10	58	58
average per return			1.5		1.7	\$14,702	\$11,523	\$12,877	\$5,360	\$139
\$20,000 to \$29,999	56	89	20		44	\$1,377,608	\$939,839	\$120,457	\$535,513	\$14,328
# of returns			14		23	56	46	8	53	53
average per return			1.4		1.9	\$24,600	\$20,431	\$15,057	\$10,104	\$270
\$30,000 to \$49,999	108	184	21		123	\$4,361,928	\$3,340,489	\$308,517	\$2,502,420	\$68,665
# of returns			14		52	108	93	20	106	106
average per return			1.5		2.4	\$40,388	\$35,919	\$15,426	\$23,608	\$648
\$50,000 to \$74,999	136	227	18		136	\$8,232,679	\$7,157,867	\$537,371	\$5,744,128	\$165,182
# of returns			11		64	136	128	36	136	136
average per return			1.6		2.1	\$60,534	\$55,921	\$14,927	\$42,236	\$1,215
\$75,000 to \$99,999	59	115	6		87	\$5,060,368	\$4,716,736	\$472,598	\$3,642,215	\$105,906
# of returns			4		39	59	59	27	59	59
average per return			1.5		2.2	\$85,769	\$79,945	\$17,504	\$61,732	\$1,795
\$100,000 and over	25	49	4		27	\$2,981,200	\$2,841,328	\$369,205	\$2,276,529	\$70,983
# of returns			3		14	25	25	18	25	25
average per return			1.3		1.9	\$119,248	\$113,653	\$20,511	\$91,061	\$2,839
GRAND TOTAL	588	967	129	2	552	\$22,253,897	\$18,829,788	\$2,138,348	\$15,035,237	\$433,753
# of returns			88	2	271	588	511	124	452	452
average per return			1.5	1.0	2.0	\$37,847	\$36,849	\$17,245	\$33,264	\$960

CITIES/TOWNS WITHIN GILA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Payson/Star Valley 8,794, or 45.1% of the county total
Most People Represented:	Payson/Star Valley 17,456, or 42.9% of the county total
Most Age 65 Exemptions:	Payson/Star Valley 4,162, or 57.5% of the county total
Most Blind Exemptions:	Payson/Star Valley 38, or 48.7% of the county total
Most Dependents Claimed:	Payson/Star Valley 4,310, or 34.9% of the county total
Most Dependents as a % of Total Population:	Winkelman 39.3%
Least Dependents as a % of Total Population:	Payson/Star Valley 24.7%
Most 65 & Over Persons as a % of Total Population:	Payson/Star Valley 23.8%
Least 65 & Over Persons as a % of Total Population:	Hayden 8.9%
Highest Average FAGI:	Payson/Star Valley \$45,848
Lowest Average FAGI:	Winkelman \$37,847
Highest Per Capita FAGI:	Payson/Star Valley \$23,097
Lowest Per Capita FAGI:	Winkelman \$15,850
Highest % of Itemizers:	Payson/Star Valley 49.8%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GILA COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Payson/Star Valley	\$45,848	\$51,432	(10.9%)
Globe	\$45,066	\$42,028	7.2%
Gila County	\$42,981	\$44,527	(3.5%)
Miami	\$40,538	\$38,371	5.6%
Hayden	\$39,247	\$36,237	8.3%
Winkelman	\$37,847	\$39,092	(3.2%)

GRAHAM COUNTY

The 2008 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 2008 and 2007.

Graham County	2008	2007	% chg
# of returns	10,094	10,414	(3.1%)
# of people represented	24,187	24,452	(1.1%)
# of people over 65	2,135	2,354	(9.3%)
# of blind persons	38	38	0.0%
# of dependents	9,408	9,253	1.7%
<u>Total</u> FAGI (millions)	\$445.6	\$445.1	0.1%
<u>Average</u> FAGI	\$44,145	\$42,744	3.3%
<u>Total</u> Taxable Income (millions)	\$277.6	\$278.5	(0.3%)
<u>Average</u> Taxable Income	\$36,114	\$36,224	(0.3%)
<u>Total</u> Tax Liability (millions)	\$8.5	\$8.6	(1.8%)
<u>Average</u> Tax Liability	\$1,100	\$1,119	(1.7%)
<u>Average Tax Liability Per Return</u>	\$837	\$826	1.3%

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 2008 per capita figure is \$18,423. This is a 1.2% increase over the 2007 per capita figure, \$18,204.

The three incorporated cities/towns in this county account for 90.4% of the returns and 93.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$19,250. This is a 1.3% increase over the 2007 incorporated area per capita FAGI of \$18,997.

**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	1,793	2,416	360	8	834	(\$4,765,243)	(\$4,428,544)	\$2,248,881	\$986,384	\$29,608
# of returns			266	8	486	1,793	1,093	139	336	333
average per return			1.4	1.0	1.7	(\$2,658)	(\$4,052)	\$16,179	\$2,936	\$89
\$10,000 to \$19,999	1,672	2,553	427	7	1,197	\$25,002,867	\$15,476,666	\$2,524,129	\$5,982,829	\$155,758
# of returns			321	7	693	1,672	1,323	193	986	985
average per return			1.3	1.0	1.7	\$14,954	\$11,698	\$13,078	\$6,068	\$158
\$20,000 to \$29,999	1,292	2,066	359	10	1,143	\$31,934,020	\$22,596,260	\$3,516,028	\$12,443,310	\$331,383
# of returns			246	10	591	1,292	1,098	252	1,137	1,136
average per return			1.5	1.0	1.9	\$24,717	\$20,579	\$13,952	\$10,944	\$292
\$30,000 to \$49,999	1,837	3,029	333	8	1,782	\$72,438,041	\$55,002,515	\$9,812,084	\$39,025,317	\$1,068,682
# of returns			231	8	862	1,837	1,583	631	1,760	1,759
average per return			1.4	1.0	2.1	\$39,433	\$34,746	\$15,550	\$22,173	\$608
\$50,000 to \$74,999	1,749	3,152	308	4	2,211	\$107,666,974	\$94,533,655	\$17,576,598	\$65,433,495	\$1,841,139
# of returns			211	4	990	1,749	1,695	946	1,712	1,711
average per return			1.5	1.0	2.2	\$61,559	\$55,772	\$18,580	\$38,220	\$1,076
\$75,000 to \$99,999	974	1,873	197	1	1,296	\$83,377,884	\$76,697,337	\$14,542,442	\$54,956,230	\$1,593,974
# of returns			128	1	551	974	974	713	971	971
average per return			1.5	1.0	2.4	\$85,604	\$78,745	\$20,396	\$56,598	\$1,642
\$100,000 to \$199,999	665	1,297	123	0	802	\$83,733,030	\$79,700,528	\$15,486,831	\$59,976,897	\$1,870,601
# of returns			87	0	381	665	679	577	673	673
average per return			1.4		2.1	\$125,914	\$117,379	\$26,840	\$89,119	\$2,779
\$200,000 to \$499,999	92	179	15	0	122	\$25,697,329	\$25,098,722	\$4,562,865	\$20,036,231	\$747,868
# of returns			9	0	48	92	92	89	92	92
average per return			1.7		2.5	\$279,319	\$272,812	\$51,268	\$217,785	\$8,129
\$500,000 and over	20	39	13	0	21	\$20,511,860	\$20,334,729	\$1,456,220	\$18,764,467	\$811,386
# of returns			7	0	11	20	20	19	20	20
average per return			1.9		1.9	\$1,025,593	\$1,016,736	\$76,643	\$938,223	\$40,569
GRAND TOTAL	10,094	16,604	2,135	38	9,408	\$445,596,762	\$385,011,868	\$71,726,078	\$277,605,160	\$8,450,399
# of returns			1,506	38	4,613	10,094	8,557	3,559	7,687	7,680
average per return			1.4	1.0	2.0	\$44,145	\$44,994	\$20,153	\$36,114	\$1,100

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	181	250	53		87	\$211,454	(\$363,999)	\$204,889	\$46,183	\$1,196
# of returns			37		50	181	105	13	31	31
average per return			1.4		1.7	\$1,168	(\$3,467)	\$15,761	\$1,490	\$39
\$10,000 to \$19,999	179	276	40		132	\$2,649,682	\$1,656,340	\$279,823	\$630,169	\$16,379
# of returns			30		71	179	137	20	107	107
average per return			1.3		1.9	\$14,803	\$12,090	\$13,991	\$5,889	\$153
\$20,000 to \$29,999	155	256	42		175	\$3,883,916	\$2,812,790	\$448,874	\$1,389,363	\$36,939
# of returns			27		77	155	135	31	135	135
average per return			1.6		2.3	\$25,058	\$20,835	\$14,480	\$10,292	\$274
\$30,000 to \$49,999	191	331	36		206	\$7,521,220	\$5,636,014	\$1,220,980	\$3,767,569	\$102,179
# of returns			27		95	191	164	71	181	181
average per return			1.3		2.2	\$39,378	\$34,366	\$17,197	\$20,815	\$565
\$50,000 to \$74,999	204	377	40		305	\$12,576,252	\$11,100,427	\$2,293,963	\$7,381,824	\$206,840
# of returns			24		119	204	198	112	200	200
average per return			1.7		2.6	\$61,648	\$56,063	\$20,482	\$36,909	\$1,034
\$75,000 to \$99,999	123	235	24		163	\$10,484,774	\$9,604,109	\$1,620,804	\$6,998,012	\$204,084
# of returns			16		68	123	123	80	123	123
average per return			1.5		2.4	\$85,242	\$78,082	\$20,260	\$56,894	\$1,659
\$100,000 and over	80	157	19		94	\$15,099,623	\$14,455,508	\$2,109,888	\$11,843,921	\$434,872
# of returns			11		41	80	80	70	80	80
average per return			1.7		2.3	\$188,745	\$180,694	\$30,141	\$148,049	\$5,436
GRAND TOTAL	1,113	1,882	254	8	1,162	\$52,426,921	\$44,901,189	\$8,179,221	\$32,057,041	\$1,002,489
# of returns			172	8	521	1,113	942	397	857	857
average per return			1.5	1.0	2.2	\$47,104	\$47,666	\$20,603	\$37,406	\$1,170

TABLE 32
Safford

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,008	1,328	215	7	427	(\$3,066,576)	(\$3,973,327)	\$1,400,781	\$649,751	\$20,424
# of returns			159	7	252	1,008	617	85	197	195
average per return			1.4	1.0	1.7	(\$3,042)	(\$6,440)	\$16,480	\$3,298	\$105
\$10,000 to \$19,999	972	1,462	256	3	634	\$14,653,076	\$9,337,937	\$1,419,305	\$3,719,248	\$96,843
# of returns			191	3	382	972	769	111	614	613
average per return			1.3	1.0	1.7	\$15,075	\$12,143	\$12,787	\$6,057	\$158
\$20,000 to \$29,999	749	1,186	211	5	602	\$18,438,401	\$13,384,279	\$2,006,120	\$7,448,239	\$198,420
# of returns			145	5	328	749	639	146	671	670
average per return			1.5	1.0	1.8	\$24,617	\$20,946	\$13,741	\$11,100	\$296
\$30,000 to \$49,999	1,115	1,818	205	3	981	\$44,079,408	\$33,677,033	\$5,881,419	\$24,445,331	\$671,421
# of returns			140	3	506	1,115	960	381	1,083	1,083
average per return			1.5	1.0	1.9	\$39,533	\$35,080	\$15,437	\$22,572	\$620
\$50,000 to \$74,999	1,041	1,874	181	2	1,273	\$63,972,657	\$56,551,742	\$9,700,017	\$39,806,673	\$1,119,808
# of returns			125	2	592	1,041	1,010	550	1,028	1,027
average per return			1.4	1.0	2.2	\$61,453	\$55,992	\$17,636	\$38,722	\$1,090
\$75,000 to \$99,999	561	1,076	112	0	737	\$48,178,322	\$44,592,295	\$8,068,118	\$32,335,720	\$941,196
# of returns			72	0	324	561	561	407	560	560
average per return			1.6		2.3	\$85,879	\$79,487	\$19,823	\$57,742	\$1,681
\$100,000 to \$199,999	373	725	73	0	445	\$46,826,770	\$44,461,946	\$8,220,781	\$33,866,938	\$1,056,781
# of returns			51	0	217	373	373	323	372	372
average per return			1.4		2.1	\$125,541	\$119,201	\$25,451	\$91,040	\$2,841
\$200,000 and over	59	112	15	0	52	\$21,082,670	\$20,737,585	\$3,165,722	\$17,266,079	\$680,046
# of returns			9	0	26	59	59	57	59	59
average per return			1.7		2.0	\$357,333	\$351,484	\$55,539	\$292,645	\$11,526
GRAND TOTAL	5,878	9,581	1,268	20	5,151	\$254,164,728	\$218,769,490	\$39,862,263	\$159,537,979	\$4,784,939
# of returns			892	20	2,627	5,878	4,988	2,060	4,584	4,579
average per return			1.4	1.0	2.0	\$43,240	\$43,859	\$19,351	\$34,803	\$1,045

TABLE 33
Thatcher

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	375	487	57		137	\$949,314	\$214,168	\$407,052	\$257,671	\$7,139
# of returns			46		79	375	205	29	88	87
average per return			1.2		1.7	\$2,532	\$1,045	\$14,036	\$2,928	\$82
\$10,000 to \$19,999	318	460	101		166	\$4,763,034	\$2,889,630	\$672,571	\$1,263,902	\$32,899
# of returns			77		104	318	236	49	196	196
average per return			1.3		1.6	\$14,978	\$12,244	\$13,726	\$6,448	\$168
\$20,000 to \$29,999	247	382	75		179	\$6,153,400	\$4,350,914	\$873,133	\$2,562,803	\$68,381
# of returns			53		97	247	203	62	221	221
average per return			1.4		1.8	\$24,913	\$21,433	\$14,083	\$11,596	\$309
\$30,000 to \$49,999	367	599	71		397	\$14,495,970	\$11,177,637	\$2,158,675	\$7,656,183	\$209,451
# of returns			50		166	367	322	144	350	349
average per return			1.4		2.4	\$39,499	\$34,713	\$14,991	\$21,875	\$600
\$50,000 to \$74,999	377	672	61		450	\$23,324,633	\$20,264,595	\$4,531,748	\$13,770,789	\$388,412
# of returns			43		199	377	361	226	366	366
average per return			1.4		2.3	\$61,869	\$56,135	\$20,052	\$37,625	\$1,061
\$75,000 to \$99,999	229	441	52		318	\$19,557,482	\$17,891,064	\$4,027,415	\$12,338,379	\$355,258
# of returns			33		125	229	229	187	228	228
average per return			1.6		2.5	\$85,404	\$78,127	\$21,537	\$54,116	\$1,558
\$100,000 to \$199,999	181	357	30		213	\$23,179,808	\$22,318,577	\$4,696,039	\$16,491,179	\$513,828
# of returns			19		94	181	181	159	180	180
average per return			1.6		2.3	\$128,065	\$123,307	\$29,535	\$91,618	\$2,855
\$200,000 and over	43	86	7		78	\$18,102,215	\$17,803,851	\$2,284,049	\$15,282,502	\$614,024
# of returns			4		28	43	43	43	43	43
average per return			1.8		2.8	\$420,982	\$414,043	\$53,117	\$355,407	\$14,280
GRAND TOTAL	2,137	3,484	454	5	1,938	\$110,525,856	\$96,910,436	\$19,650,682	\$69,623,408	\$2,189,392
# of returns			325	5	892	2,137	1,780	899	1,672	1,670
average per return			1.4	1.0	2.2	\$51,720	\$54,444	\$21,858	\$41,641	\$1,311

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

Most Returns Filed:	Safford 5,878, or 58.2% of the county total
Most People Represented:	Safford 13,636, or 56.4% of the county total
Most Age 65 Exemptions:	Safford 1,268, or 59.4% of the county total
Most Blind Exemptions:	Safford 20, or 52.6% of the county total
Most Dependents Claimed:	Safford 5,151, or 54.8% of the county total
Most Dependents as a % of Total Population:	Pima 40.2%
Least Dependents as a % of Total Population:	Thatcher 37.7%
Most 65 & Over Persons as a % of Total Population:	Safford 9.3%
Least 65 & Over Persons as a % of Total Population:	Pima 8.8%
Highest Average FAGI:	Thatcher \$51,720
Lowest Average FAGI:	Safford \$43,240
Highest Per Capita FAGI:	Thatcher \$21,491
Lowest Per Capita FAGI:	Pima \$18,147
Highest % of Itemizers:	Thatcher 42.1%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GRAHAM COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Thatcher	\$51,720	\$52,774	(2.0%)
Pima	\$47,104	\$41,248	14.2%
Graham County	\$44,145	\$42,744	3.3%
Safford	\$43,240	\$41,745	3.6%

GREENLEE COUNTY

The 2008 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 2008 and 2007.

Greenlee County	2008	2007	% chg
# of returns	2,956	3,086	(4.2%)
# of people represented	6,844	6,961	(1.7%)
# of people over 65	449	507	(11.4%)
# of blind persons	6	7	(14.3%)
# of dependents	2,528	2,504	1.0%
<u>Total</u> FAGI (millions)	\$159.4	\$147.6	8.0%
<u>Average</u> FAGI	\$53,913	\$47,829	12.7%
<u>Total</u> Taxable Income (millions)	\$114.0	\$102.6	11.1%
<u>Average</u> Taxable Income	\$44,593	\$39,961	11.6%
<u>Total</u> Tax Liability (millions)	\$3.4	\$3.1	10.7%
<u>Average</u> Tax Liability	\$1,345	\$1,211	11.1%
<u>Average Tax Liability Per Return</u>	\$1,163	\$1,007	15.5%

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 2008 per capita figure is \$23,286. This is a 9.8% increase over the 2007 per capita figure, \$21,204.

The two incorporated cities/towns in this county account for 58.7% of the returns and 49.0% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$20,112. This is an 8.4% increase over the 2007 incorporated area per capita FAGI of \$18,549.

**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	333	429	85		114	\$912,547	\$198,656	\$324,729	\$118,398	\$3,067
# of returns			65		59	333	167	23	72	72
average per return			1.3		1.9	\$2,740	\$1,190	\$14,119	\$1,644	\$43
\$10,000 to \$19,999	334	482	108		156	\$5,062,201	\$3,059,200	\$515,090	\$1,528,450	\$39,901
# of returns			77		103	334	242	39	221	220
average per return			1.4		1.5	\$15,156	\$12,641	\$13,207	\$6,916	\$181
\$20,000 to \$29,999	284	443	77		183	\$7,086,899	\$4,551,533	\$479,308	\$3,151,200	\$84,204
# of returns			50		113	284	213	36	264	264
average per return			1.5		1.6	\$24,954	\$21,369	\$13,314	\$11,936	\$319
\$30,000 to \$49,999	536	830	82		433	\$21,373,385	\$14,050,020	\$926,066	\$13,569,623	\$377,098
# of returns			56		234	536	393	66	533	533
average per return			1.5		1.9	\$39,876	\$35,751	\$14,031	\$25,459	\$708
\$50,000 to \$74,999	729	1,225	48		730	\$45,209,610	\$38,835,619	\$2,373,788	\$32,896,277	\$951,666
# of returns			32		377	729	659	161	726	726
average per return			1.5		1.9	\$62,016	\$58,931	\$14,744	\$45,312	\$1,311
\$75,000 to \$99,999	419	777	24		543	\$35,703,192	\$33,930,699	\$2,303,656	\$27,188,021	\$811,109
# of returns			18		247	419	419	134	419	419
average per return			1.3		2.2	\$85,210	\$80,980	\$17,191	\$64,888	\$1,936
\$100,000 to \$199,999	302	588	23		349	\$37,353,180	\$36,021,007	\$3,635,164	\$29,637,570	\$936,293
# of returns			16		162	302	302	169	302	302
average per return			1.4		2.2	\$123,686	\$119,275	\$21,510	\$98,138	\$3,100
\$200,000 and over	19	35	2		20	\$6,664,975	\$6,660,356	\$676,091	\$5,889,765	\$234,388
# of returns			1		10	19	19	19	19	19
average per return			2.0		2.0	\$350,788	\$350,545	\$35,584	\$309,988	\$12,336
GRAND TOTAL	2,956	4,809	449	6	2,528	\$159,365,989	\$137,307,090	\$11,233,892	\$113,979,304	\$3,437,726
# of returns			315	6	1,305	2,956	2,414	647	2,556	2,555
average per return			1.4	1.0	1.9	\$53,913	\$56,879	\$17,363	\$44,593	\$1,345

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	107	140	30		35	\$358,487	\$119,646	\$188,093	\$46,919	\$1,217
# of returns			24		19	107	62	10	29	29
average per return			1.3		1.8	\$3,350	\$1,930	\$18,809	\$1,618	\$42
\$10,000 to \$19,999	129	185	50		61	\$1,955,620	\$1,198,959	\$211,802	\$558,770	\$14,580
# of returns			37		43	129	100	16	82	82
average per return			1.4		1.4	\$15,160	\$11,990	\$13,238	\$6,814	\$178
\$20,000 to \$29,999	113	171	38		58	\$2,819,220	\$1,790,409	\$183,479	\$1,327,168	\$35,506
# of returns			24		39	113	83	13	106	106
average per return			1.6		1.5	\$24,949	\$21,571	\$14,114	\$12,520	\$335
\$30,000 to \$49,999	183	295	36		147	\$7,194,936	\$4,804,903	\$334,254	\$4,390,968	\$120,898
# of returns			25		76	183	138	24	183	183
average per return			1.4		1.9	\$39,317	\$34,818	\$13,927	\$23,994	\$661
\$50,000 to \$74,999	199	337	14		218	\$12,230,084	\$10,355,653	\$630,716	\$8,778,187	\$252,283
# of returns			11		105	199	179	45	199	199
average per return			1.3		2.1	\$61,458	\$57,853	\$14,016	\$44,111	\$1,268
\$75,000 to \$99,999	89	170	12		100	\$7,654,681	\$7,231,541	\$511,746	\$5,751,530	\$170,155
# of returns			9		49	89	89	29	89	89
average per return			1.3		2.0	\$86,008	\$81,253	\$17,646	\$64,624	\$1,912
\$100,000 and over	67	130	3		71	\$8,739,922	\$8,504,830	\$914,203	\$7,059,816	\$227,759
# of returns			2		36	67	67	46	67	67
average per return			1.5		2.0	\$130,447	\$126,938	\$19,874	\$105,370	\$3,399
GRAND TOTAL	887	1,428	183	4	690	\$40,952,950	\$34,005,941	\$2,974,293	\$27,913,358	\$822,398
# of returns			132	4	367	887	718	183	755	755
average per return			1.4	1.0	1.9	\$46,170	\$47,362	\$16,253	\$36,971	\$1,089

TABLE 36
Duncan

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	145	194	46		57	\$192,507	(\$11,552)	\$120,006	\$44,095	\$1,138
# of returns			34		29	145	75	11	26	26
average per return			1.4		2.0	\$1,328	(\$154)	\$10,910	\$1,696	\$44
\$10,000 to \$19,999	122	185	42		56	\$1,870,508	\$1,173,970	\$215,189	\$547,779	\$14,327
# of returns			29		32	122	88	16	81	80
average per return			1.4		1.8	\$15,332	\$13,341	\$13,449	\$6,763	\$179
\$20,000 to \$29,999	104	175	33		81	\$2,576,283	\$1,807,452	\$239,643	\$962,646	\$25,518
# of returns			22		47	104	86	19	95	95
average per return			1.5		1.7	\$24,772	\$21,017	\$12,613	\$10,133	\$269
\$30,000 to \$49,999	155	238	36		120	\$6,081,257	\$4,215,221	\$481,854	\$3,657,086	\$101,494
# of returns			23		62	155	121	35	152	152
average per return			1.6		1.9	\$39,234	\$34,837	\$13,767	\$24,060	\$668
\$50,000 to \$74,999	153	274	19		157	\$9,535,118	\$8,184,835	\$965,585	\$6,472,250	\$183,975
# of returns			11		76	153	141	62	152	152
average per return			1.7		2.1	\$62,321	\$58,048	\$15,574	\$42,581	\$1,210
\$75,000 to \$99,999	103	194	11		123	\$8,800,274	\$8,312,472	\$1,157,106	\$6,315,120	\$185,999
# of returns			8		53	103	103	62	103	103
average per return			1.4		2.3	\$85,440	\$80,704	\$18,663	\$61,312	\$1,806
\$100,000 and over	65	122	14		70	\$8,084,318	\$7,597,437	\$1,018,897	\$6,085,442	\$194,104
# of returns			10		32	65	65	45	65	65
average per return			1.4		2.2	\$124,374	\$116,884	\$22,642	\$93,622	\$2,986
GRAND TOTAL	847	1,382	201	2	664	\$37,140,265	\$31,279,835	\$4,198,280	\$24,084,418	\$706,555
# of returns			137	2	331	847	679	250	674	673
average per return			1.5	1.0	2.0	\$43,849	\$46,068	\$16,793	\$35,734	\$1,050

CITIES/TOWNS WITHIN GREENLEE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Clifton 887, or 30.0% of the county total
Most People Represented:	Clifton 1,954, or 28.6% of the county total
Most Age 65 Exemptions:	Duncan 201, or 44.8% of the county total
Most Blind Exemptions:	Clifton 4, or 66.7% of the county total
Most Dependents Claimed:	Clifton 690, or 27.3% of the county total
Most Dependents as a % of Total Population:	Clifton 35.3%
Least Dependents as a % of Total Population:	Duncan 34.4%
Most 65 & Over Persons as a % of Total Population:	Duncan 10.4%
Least 65 & Over Persons as a % of Total Population:	Clifton 9.4%
Highest Average FAGI:	Clifton \$46,170
Lowest Average FAGI:	Duncan \$43,849
Highest Per Capita FAGI:	Clifton \$20,959
Lowest Per Capita FAGI:	Duncan \$19,254
Highest % of Itemizers:	Duncan 29.5%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN GREENLEE COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Greenlee County	\$53,913	\$47,829	12.7%
Clifton	\$46,170	\$41,072	12.4%
Duncan	\$43,849	\$39,205	11.8%

LA PAZ COUNTY

The 2008 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 2008 and 2007.

La Paz County	2008	2007	% chg
# of returns	5,084	5,417	(6.1%)
# of people represented	10,865	11,205	(3.0%)
# of people over 65	1,788	1,940	(7.8%)
# of blind persons	22	23	(4.3%)
# of dependents	3,685	3,584	2.8%
<u>Total FAGI</u> (millions)	\$194.0	\$186.2	4.2%
<u>Average</u> FAGI	\$38,167	\$34,381	11.0%
<u>Total Taxable Income</u> (millions)	\$110.3	\$98.4	12.1%
<u>Average</u> Taxable Income	\$31,778	\$27,287	16.5%
<u>Total Tax Liability</u> (millions)	\$3.6	\$3.0	20.0%
<u>Average</u> Tax Liability	\$1,038	\$833	24.6%
<u>Average Tax Liability Per Return</u>	\$708	\$553	27.8%

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 2008 per capita figure is \$17,859. This is a 7.4% increase over the 2007 per capita figure, \$16,621.

The two incorporated cities/towns in this county account for 72.2% of the returns and 75.9% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$19,316. This is an 11.6% increase over the 2007 incorporated area per capita FAGI of \$17,313.

**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	983	1,375	333	2	392	(\$2,677,784)	(\$3,104,140)	\$2,738,599	\$307,301	\$8,171
# of returns			256	2	238	983	621	134	156	154
average per return			1.3	1.0	1.6	(\$2,724)	(\$4,999)	\$20,437	\$1,970	\$53
\$10,000 to \$19,999	1,159	1,801	410	6	861	\$17,663,207	\$11,087,749	\$6,418,658	\$3,812,385	\$99,274
# of returns			297	6	466	1,159	923	133	657	656
average per return			1.4	1.0	1.8	\$15,240	\$12,013	\$48,261	\$5,803	\$151
\$20,000 to \$29,999	848	1,409	275	6	773	\$20,869,430	\$14,807,894	\$2,410,423	\$7,123,581	\$188,862
# of returns			192	6	388	848	730	153	728	727
average per return			1.4	1.0	2.0	\$24,610	\$20,285	\$15,754	\$9,785	\$260
\$30,000 to \$49,999	987	1,607	315	1	863	\$38,133,277	\$26,998,094	\$5,245,500	\$18,463,081	\$504,760
# of returns			214	1	406	987	830	303	884	884
average per return			1.5	1.0	2.1	\$38,636	\$32,528	\$17,312	\$20,886	\$571
\$50,000 to \$74,999	571	1,007	196	5	459	\$34,666,746	\$28,591,392	\$6,311,729	\$18,817,521	\$527,322
# of returns			142	5	212	571	546	316	536	535
average per return			1.4	1.0	2.2	\$60,712	\$52,365	\$19,974	\$35,107	\$986
\$75,000 to \$99,999	256	473	126	0	183	\$21,996,491	\$18,035,294	\$4,316,376	\$12,098,220	\$353,749
# of returns			79	0	95	256	252	184	242	242
average per return			1.6		1.9	\$85,924	\$71,569	\$23,459	\$49,993	\$1,462
\$100,000 to \$199,999	241	451	103	2	132	\$31,323,900	\$27,695,895	\$6,121,056	\$20,375,453	\$650,081
# of returns			68	2	78	241	236	200	228	228
average per return			1.5	1.0	1.7	\$129,975	\$117,355	\$30,605	\$89,366	\$2,851
\$200,000 and over	39	68	30	0	22	\$32,066,169	\$31,486,225	\$2,037,955	\$29,272,686	\$1,265,413
# of returns			22	0	9	39	39	37	39	39
average per return			1.4		2.4	\$822,209	\$807,339	\$55,080	\$750,582	\$32,446
GRAND TOTAL	5,084	8,191	1,788	22	3,685	\$194,041,437	\$155,598,403	\$35,600,296	\$110,270,228	\$3,597,632
# of returns			1,270	22	1,892	5,084	4,177	1,460	3,470	3,465
average per return			1.4	1.0	1.9	\$38,167	\$37,251	\$24,384	\$31,778	\$1,038

TABLE 38
Parker

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	549	769	125		274	(\$1,548,810)	(\$1,968,924)	\$1,666,700	\$202,916	\$5,470
# of returns			100		164	549	329	78	93	92
average per return			1.3		1.7	(\$2,821)	(\$5,985)	\$21,368	\$2,182	\$59
\$10,000 to \$19,999	657	1,021	149		557	\$9,980,595	\$5,967,862	\$847,756	\$2,216,497	\$57,762
# of returns			117		303	657	501	65	366	366
average per return			1.3		1.8	\$15,191	\$11,912	\$13,042	\$6,056	\$158
\$20,000 to \$29,999	495	813	111		443	\$12,171,154	\$8,056,088	\$1,376,079	\$4,182,308	\$110,931
# of returns			80		240	495	401	91	419	419
average per return			1.4		1.8	\$24,588	\$20,090	\$15,122	\$9,982	\$265
\$30,000 to \$49,999	598	943	131		491	\$23,137,216	\$15,747,428	\$3,020,948	\$11,356,407	\$312,351
# of returns			95		252	598	483	177	515	515
average per return			1.4		1.9	\$38,691	\$32,603	\$17,068	\$22,051	\$607
\$50,000 to \$74,999	339	597	102		269	\$20,625,256	\$16,636,127	\$3,788,376	\$10,860,778	\$304,904
# of returns			74		140	339	319	179	307	306
average per return			1.4		1.9	\$60,841	\$52,151	\$21,164	\$35,377	\$996
\$75,000 to \$99,999	173	319	77		139	\$14,853,640	\$11,814,846	\$3,069,058	\$7,686,970	\$225,309
# of returns			49		71	173	169	125	160	160
average per return			1.6		2.0	\$85,859	\$69,910	\$24,552	\$48,044	\$1,408
\$100,000 to \$199,999	156	291	61		95	\$20,189,013	\$17,423,164	\$3,741,513	\$12,915,286	\$412,115
# of returns			42		57	156	151	123	145	145
average per return			1.5		1.7	\$129,417	\$115,385	\$30,419	\$89,071	\$2,842
\$200,000 and over	29	50	19		18	\$29,130,710	\$28,741,619	\$1,615,689	\$26,999,288	\$1,178,776
# of returns			14		8	29	29	28	29	29
average per return			1.4		2.3	\$1,004,507	\$991,090	\$57,703	\$931,010	\$40,647
GRAND TOTAL	2,996	4,803	775	9	2,286	\$128,538,775	\$102,418,210	\$19,126,119	\$76,420,450	\$2,607,618
# of returns			571	9	1,235	2,996	2,382	866	2,034	2,032
average per return			1.4	1.0	1.9	\$42,903	\$42,997	\$22,086	\$37,572	\$1,283

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	172	233	90		30	(\$346,406)	(\$60,043)	\$404,374	\$43,790	\$1,133
# of returns			68		19	172	111	24	25	25
average per return			1.3		1.6	(\$2,014)	(\$541)	\$16,849	\$1,752	\$45
\$10,000 to \$19,999	176	268	124		68	\$2,708,074	\$1,922,923	\$289,408	\$614,484	\$16,002
# of returns			88		41	176	154	22	104	104
average per return			1.4		1.7	\$15,387	\$12,487	\$13,155	\$5,909	\$154
\$20,000 to \$29,999	98	160	69		46	\$2,377,925	\$1,759,151	\$343,132	\$805,831	\$21,505
# of returns			44		24	98	87	24	82	82
average per return			1.6		1.9	\$24,265	\$20,220	\$14,297	\$9,827	\$262
\$30,000 to \$49,999	115	190	87		54	\$4,438,932	\$3,317,893	\$692,960	\$2,081,062	\$56,632
# of returns			55		28	115	104	41	110	110
average per return			1.6		1.9	\$38,599	\$31,903	\$16,901	\$18,919	\$515
\$50,000 to \$74,999	65	110	35		34	\$3,929,945	\$3,325,698	\$607,996	\$2,271,599	\$63,967
# of returns			24		17	65	64	36	65	65
average per return			1.5		2.0	\$60,461	\$51,964	\$16,889	\$34,948	\$984
\$75,000 to \$99,999	27	50	19		11	\$2,350,587	\$1,989,762	\$305,477	\$1,487,430	\$43,821
# of returns			13		7	27	27	17	26	26
average per return			1.5		1.6	\$87,059	\$73,695	\$17,969	\$57,209	\$1,685
\$100,000 and over	24	45	16		10	\$3,367,029	\$3,068,124	\$683,806	\$2,261,519	\$73,011
# of returns			10		7	24	24	22	23	23
average per return			1.6		1.4	\$140,293	\$127,839	\$31,082	\$98,327	\$3,174
GRAND TOTAL	677	1,056	440	6	253	\$18,826,086	\$15,323,508	\$3,327,153	\$9,565,715	\$276,071
# of returns			302	6	143	677	571	186	435	435
average per return			1.5	1.0	1.8	\$27,808	\$26,836	\$17,888	\$21,990	\$635

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

Most Returns Filed:	Parker 2,996, or 58.9% of the county total
Most People Represented:	Parker 6,372, or 58.6% of the county total
Most Age 65 Exemptions:	Parker 775, or 43.3% of the county total
Most Blind Exemptions:	Parker 9, or 40.9% of the county total
Most Dependents Claimed:	Parker 2,286, or 62.0% of the county total
Most Dependents as a % of Total Population:	Parker 35.9%
Least Dependents as a % of Total Population:	Quartzsite 20.1%
Most 65 & Over Persons as a % of Total Population:	Quartzsite 35.0%
Least 65 & Over Persons as a % of Total Population:	Parker 12.2%
Highest Average FAGI:	Parker \$42,903
Lowest Average FAGI:	Quartzsite \$27,808
Highest Per Capita FAGI:	Parker \$20,172
Lowest Per Capita FAGI:	Quartzsite \$14,977
Highest % of Itemizers:	Parker 28.9%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN LA PAZ COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Parker	\$42,903	\$37,168	15.4%
La Paz County	\$38,167	\$34,381	11.0%
Quartzsite	\$27,808	\$25,794	7.8%

MARICOPA COUNTY

The 2008 individual income tax abstract for Maricopa County includes the following zip codes:

85000 - 85099	85244	85301 - 85318	85337 - 85340	85363
85201 - 85216	85246	85320	85342 - 85343	85372 - 85375
85224 - 85227	85248 - 85249	85322 - 85323	85345	85376 - 85379
85229	85250 - 85271	85326-85327	85351	85380 - 85383
85233-85234	85274 - 85277	85329	85353 - 85355	85385
85236	85280 - 85290	85331	85358	85387
85242	85293-85299	85335	85361	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, 85274 - 85277), Peoria (85345, 85380 - 85383, 85385), Phoenix (85000 - 85099, 85293 - 85295), Queen Creek (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 code of 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 2008 and 2007.

Maricopa County	2008	2007	% chg
# of returns	1,455,633	1,473,038	(1.2%)
# of people represented	3,193,099	3,209,695	(0.5%)
# of people over 65	278,980	274,363	1.7%
# of blind persons	4,330	4,621	(6.3%)
# of dependents	1,168,194	1,163,736	0.4%
<u>Total</u> FAGI (millions)	\$83,980.4	\$91,135.5	(7.9%)
<u>Average</u> FAGI	\$57,693	\$61,869	(6.7%)
<u>Total</u> Taxable Income (millions)	\$55,003.7	\$60,423.9	(9.0%)
<u>Average</u> Taxable Income	\$47,489	\$51,232	(7.3%)
<u>Total</u> Tax Liability (millions)	\$1,832.9	\$2,066.6	(11.3%)
<u>Average</u> Tax Liability	\$1,583	\$1,753	(9.7%)
<u>Average Tax Liability Per Return</u>	\$1,259	\$1,403	(10.2%)

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 2008 per capita figure is \$26,301. This is a 7.4% decrease over the 2007 per capita figure, \$28,394.

The twenty-four incorporated cities/towns in this county, plus Sun City, account for 98.5% of the returns and 98.7% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$26,401. This is a 7.6% decrease over the 2007 incorporated area per capita FAGI of \$28,582.

**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	202,020	252,760	37,182	595	74,047	(\$1,951,292,756)	(\$2,264,225,309)	\$892,853,139	\$68,709,356	\$1,814,818
# of returns			29,939	581	42,140	202,020	134,074	31,830	39,804	39,558
average per return			1.2	1.0	1.8	(\$9,659)	(\$16,888)	\$28,051	\$1,726	\$46
\$10,000 to \$19,999	219,336	316,661	45,229	817	175,944	\$3,304,750,315	\$2,111,010,342	\$583,039,656	\$826,787,829	\$21,542,804
# of returns			35,086	759	89,109	219,336	174,983	36,432	130,340	130,137
average per return			1.3	1.1	2.0	\$15,067	\$12,064	\$16,004	\$6,343	\$166
\$20,000 to \$29,999	206,254	312,328	33,485	583	199,948	\$5,132,968,184	\$3,580,280,999	\$887,535,939	\$2,085,372,003	\$55,802,232
# of returns			24,562	576	93,097	206,254	169,053	48,355	183,021	182,941
average per return			1.4	1.0	2.1	\$24,887	\$21,178	\$18,355	\$11,394	\$305
\$30,000 to \$49,999	295,519	444,100	46,713	842	249,024	\$11,521,289,645	\$8,889,055,424	\$3,178,208,759	\$6,195,720,771	\$171,457,200
# of returns			33,837	830	115,813	295,519	252,727	129,815	280,694	280,648
average per return			1.4	1.0	2.2	\$38,987	\$35,173	\$24,483	\$22,073	\$611
\$50,000 to \$74,999	205,824	337,426	44,128	673	162,964	\$12,651,107,428	\$11,277,730,937	\$3,158,501,511	\$7,277,325,917	\$207,942,289
# of returns			31,655	666	82,158	205,824	199,807	148,502	200,506	200,499
average per return			1.4	1.0	2.0	\$61,466	\$56,443	\$21,269	\$36,295	\$1,037
\$75,000 to \$99,999	127,741	229,156	30,375	411	110,401	\$11,052,547,003	\$10,261,504,496	\$2,765,278,791	\$6,810,904,191	\$200,913,128
# of returns			20,238	390	57,164	127,741	127,697	111,055	126,144	126,143
average per return			1.5	1.1	1.9	\$86,523	\$80,358	\$24,900	\$53,993	\$1,593
\$100,000 to \$199,999	155,356	290,970	31,965	341	149,115	\$20,665,659,457	\$19,758,534,112	\$4,886,490,581	\$14,095,716,769	\$448,244,157
# of returns			21,027	338	77,427	155,356	155,339	148,355	154,406	154,406
average per return			1.5	1.0	1.9	\$133,021	\$127,196	\$32,938	\$91,290	\$2,903
\$200,000 to \$499,999	35,350	66,743	7,778	58	37,705	\$10,004,073,997	\$9,827,266,658	\$2,048,228,002	\$7,634,132,534	\$286,513,888
# of returns			5,118	58	18,745	35,350	35,350	35,050	35,160	35,160
average per return			1.5	1.0	2.0	\$283,001	\$277,999	\$58,437	\$217,125	\$8,149
\$500,000 to \$999,999	5,561	10,391	1,296	8	6,340	\$3,735,614,361	\$3,742,001,076	\$642,059,871	\$3,097,992,576	\$130,008,306
# of returns			871	8	2,983	5,561	5,561	5,515	5,515	5,515
average per return			1.5	1.0	2.1	\$671,752	\$672,901	\$116,421	\$561,739	\$23,574
\$1,000,000 to \$4,999,999	2,432	4,512	750	2	2,469	\$4,396,558,075	\$4,433,663,473	\$652,179,604	\$3,789,279,022	\$167,401,900
# of returns			493	2	1,162	2,432	2,432	2,425	2,409	2,408
average per return			1.5	1.0	2.1	\$1,807,795	\$1,823,052	\$268,940	\$1,572,968	\$69,519
\$5,000,000 and over	240	439	79	0	237	\$3,467,100,573	\$3,541,185,023	\$434,120,865	\$3,121,801,983	\$141,277,846
# of returns			54	0	112	240	240	239	237	237
average per return			1.5		2.1	\$14,446,252	\$14,754,938	\$1,816,405	\$13,172,160	\$596,109
GRAND TOTAL	1,455,633	2,265,486	278,980	4,330	1,168,194	\$83,980,376,282	\$75,158,007,231	\$20,128,496,718	\$55,003,742,951	\$1,832,918,568
# of returns			202,880	4,208	579,910	1,455,633	1,257,263	697,573	1,158,236	1,157,652
average per return			1.4	1.0	2.0	\$57,693	\$59,779	\$28,855	\$47,489	\$1,583

**TABLE 41
Avondale**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,021	3,899	249	6	1,529	\$7,187,566	\$428,848	\$4,800,303	\$1,201,297	\$31,130
# of returns			190	6	898	3,021	1,909	264	673	670
average per return			1.3	1.0	1.7	\$2,379	\$225	\$18,183	\$1,785	\$46
\$10,000 to \$19,999	3,619	5,476	322	5	3,673	\$54,703,081	\$34,609,862	\$5,996,990	\$13,071,766	\$340,564
# of returns			248	5	1,921	3,619	2,917	391	2,065	2,064
average per return			1.3	1.0	1.9	\$15,116	\$11,865	\$15,338	\$6,330	\$165
\$20,000 to \$29,999	3,800	6,116	270	11	4,669	\$94,889,555	\$68,361,450	\$12,084,534	\$36,240,236	\$966,330
# of returns			198	11	2,235	3,800	3,234	728	3,399	3,397
average per return			1.4	1.0	2.1	\$24,971	\$21,138	\$16,600	\$10,662	\$284
\$30,000 to \$49,999	5,562	8,920	307	10	6,456	\$216,326,320	\$171,777,135	\$39,137,120	\$114,136,590	\$3,133,269
# of returns			228	10	3,017	5,562	4,890	2,218	5,325	5,325
average per return			1.3	1.0	2.1	\$38,894	\$35,128	\$17,645	\$21,434	\$588
\$50,000 to \$74,999	3,696	6,507	285	6	4,459	\$226,557,981	\$204,799,056	\$55,931,888	\$129,011,390	\$3,627,914
# of returns			215	6	2,092	3,696	3,606	2,625	3,631	3,631
average per return			1.3	1.0	2.1	\$61,298	\$56,794	\$21,307	\$35,531	\$999
\$75,000 to \$99,999	2,227	4,172	172	3	2,596	\$192,268,658	\$181,373,155	\$46,355,887	\$121,822,744	\$3,545,502
# of returns			125	3	1,272	2,227	2,227	1,958	2,211	2,211
average per return			1.4	1.0	2.0	\$86,335	\$81,443	\$23,675	\$55,098	\$1,604
\$100,000 to \$199,999	1,967	3,794	122	4	2,231	\$250,116,036	\$241,029,632	\$54,816,903	\$175,602,437	\$5,484,010
# of returns			91	4	1,148	1,967	1,967	1,890	1,964	1,964
average per return			1.3	1.0	1.9	\$127,156	\$122,537	\$29,004	\$89,411	\$2,792
\$200,000 to \$499,999	128	243	14	0	120	\$33,054,733	\$32,564,596	\$5,942,527	\$25,981,606	\$964,718
# of returns			13	0	65	128	128	126	127	127
average per return			1.1		1.8	\$258,240	\$254,411	\$47,163	\$204,580	\$7,596
\$500,000 and over	14	26	5	0	10	\$10,319,581	\$10,336,870	\$1,342,350	\$8,931,520	\$378,578
# of returns			3	0	4	14	14	14	14	14
average per return			1.7		2.5	\$737,113	\$738,348	\$95,882	\$637,966	\$27,041
GRAND TOTAL	24,034	39,153	1,746	45	25,743	\$1,085,423,510	\$945,280,604	\$226,408,502	\$625,999,586	\$18,472,015
# of returns			1,311	45	12,652	24,034	20,892	10,214	19,409	19,403
average per return			1.3	1.0	2.0	\$45,162	\$45,246	\$22,166	\$32,253	\$952

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	2,092	2,802	335	8	992	(\$7,392,848)	(\$10,323,638)	\$6,985,549	\$710,491	\$18,498
# of returns			259	8	568	2,092	1,344	311	397	394
average per return			1.3	1.0	1.7	(\$3,534)	(\$7,681)	\$22,462	\$1,790	\$47
\$10,000 to \$19,999	2,404	3,659	376	5	2,152	\$36,091,147	\$22,999,536	\$6,857,913	\$8,015,952	\$208,758
# of returns			289	5	1,138	2,404	1,929	418	1,327	1,326
average per return			1.3	1.0	1.9	\$15,013	\$11,923	\$16,406	\$6,041	\$157
\$20,000 to \$29,999	2,643	4,295	269	4	3,292	\$65,859,068	\$47,824,971	\$11,962,340	\$23,072,484	\$614,569
# of returns			202	4	1,504	2,643	2,280	692	2,259	2,258
average per return			1.3	1.0	2.2	\$24,918	\$20,976	\$17,287	\$10,214	\$272
\$30,000 to \$49,999	4,362	7,160	381	3	5,291	\$171,073,025	\$139,047,699	\$40,654,674	\$82,069,156	\$2,238,659
# of returns			266	3	2,382	4,362	3,963	2,250	4,100	4,098
average per return			1.4	1.0	2.2	\$39,219	\$35,086	\$18,069	\$20,017	\$546
\$50,000 to \$74,999	3,341	5,999	324	7	4,201	\$204,882,190	\$184,983,082	\$55,765,601	\$110,714,889	\$3,087,166
# of returns			241	7	1,918	3,341	3,289	2,597	3,273	3,273
average per return			1.3	1.0	2.2	\$61,324	\$56,243	\$21,473	\$33,827	\$943
\$75,000 to \$99,999	1,866	3,510	210	4	2,216	\$160,054,151	\$151,523,375	\$43,019,101	\$97,837,483	\$2,846,458
# of returns			147	4	1,049	1,866	1,866	1,690	1,853	1,853
average per return			1.4	1.0	2.1	\$85,774	\$81,202	\$25,455	\$52,800	\$1,536
\$100,000 to \$199,999	1,468	2,828	168	0	1,613	\$186,860,112	\$179,182,386	\$46,499,032	\$125,291,067	\$3,898,024
# of returns			116	0	814	1,468	1,468	1,398	1,458	1,458
average per return			1.4		2.0	\$127,289	\$122,059	\$33,261	\$85,934	\$2,674
\$200,000 to \$499,999	159	308	34	0	185	\$42,548,838	\$41,905,231	\$9,098,707	\$32,246,106	\$1,194,666
# of returns			22	0	86	159	159	152	157	157
average per return			1.5		2.2	\$267,603	\$263,555	\$59,860	\$205,389	\$7,609
\$500,000 and over	21	37	8	0	17	\$25,079,563	\$24,228,076	\$4,086,089	\$20,050,720	\$873,165
# of returns			5	0	8	21	21	20	20	20
average per return			1.6		2.1	\$1,194,265	\$1,153,718	\$204,304	\$1,002,536	\$43,658
GRAND TOTAL	18,356	30,598	2,105	31	19,959	\$885,055,246	\$781,370,718	\$224,929,006	\$500,008,348	\$14,979,963
# of returns			1,547	31	9,467	18,356	16,319	9,528	14,844	14,837
average per return			1.4	1.0	2.1	\$48,216	\$47,881	\$23,607	\$33,684	\$1,010

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	300	384	85		46	(\$14,015,410)	(\$13,937,361)	\$5,312,612	\$67,861	\$1,768
# of returns			71		30	300	235	134	37	37
average per return			1.2		1.5	(\$46,718)	(\$59,308)	\$39,646	\$1,834	\$48
\$10,000 to \$19,999	148	196	78		24	\$2,235,712	\$1,674,899	\$1,624,331	\$584,466	\$15,248
# of returns			61		15	148	125	64	92	92
average per return			1.3		1.6	\$15,106	\$13,399	\$25,380	\$6,353	\$166
\$20,000 to \$29,999	118	165	59		19	\$2,924,184	\$2,375,606	\$1,366,438	\$1,040,730	\$27,915
# of returns			43		13	118	108	59	87	87
average per return			1.4		1.5	\$24,781	\$21,996	\$23,160	\$11,962	\$321
\$30,000 to \$49,999	186	270	103		35	\$7,393,508	\$5,939,821	\$3,670,264	\$2,864,867	\$80,251
# of returns			79		23	186	170	129	136	136
average per return			1.3		1.5	\$39,750	\$34,940	\$28,452	\$21,065	\$590
\$50,000 to \$74,999	179	291	127		33	\$11,097,076	\$9,379,937	\$4,980,335	\$4,337,334	\$123,913
# of returns			91		25	179	176	155	154	154
average per return			1.4		1.3	\$61,995	\$53,295	\$32,131	\$28,165	\$805
\$75,000 to \$99,999	173	303	134		48	\$15,123,669	\$13,001,433	\$5,961,422	\$6,594,797	\$191,882
# of returns			88		29	173	173	157	159	159
average per return			1.5		1.7	\$87,420	\$75,153	\$37,971	\$41,477	\$1,207
\$100,000 to \$199,999	320	578	224		135	\$45,031,230	\$41,585,469	\$13,272,038	\$26,979,947	\$864,566
# of returns			145		71	320	320	310	315	315
average per return			1.5		1.9	\$140,723	\$129,955	\$42,813	\$85,651	\$2,745
\$200,000 to \$499,999	204	379	132		60	\$61,772,289	\$61,234,580	\$14,764,042	\$45,564,562	\$1,723,420
# of returns			85		42	204	204	201	204	204
average per return			1.6		1.4	\$302,805	\$300,170	\$73,453	\$223,356	\$8,448
\$500,000 to \$999,999	46	80	36		18	\$31,801,079	\$31,826,494	\$5,057,783	\$26,577,290	\$1,124,675
# of returns			23		10	46	46	45	46	46
average per return			1.6		1.8	\$691,328	\$691,880	\$112,395	\$577,767	\$24,449
\$1,000,000 and over	18	34	17		5	\$157,067,309	\$154,606,099	\$5,883,312	\$148,645,087	\$6,713,159
# of returns			9		3	18	18	18	18	18
average per return			1.9		1.7	\$8,725,962	\$8,589,228	\$326,851	\$8,258,060	\$372,953
GRAND TOTAL	1,692	2,680	995	4	423	\$320,430,646	\$307,686,977	\$61,892,577	\$263,256,941	\$10,866,797
# of returns			695	4	261	1,692	1,575	1,272	1,248	1,248
average per return			1.4	1.0	1.6	\$189,380	\$195,357	\$48,658	\$210,943	\$8,707

**TABLE 44
Cave Creek**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,836	2,262	323	1	365	(\$37,800,095)	(\$39,970,495)	\$15,746,960	\$502,741	\$13,062
# of returns			254	1	219	1,836	1,255	501	305	304
average per return			1.3	1.0	1.7	(\$20,588)	(\$31,849)	\$31,431	\$1,648	\$43
\$10,000 to \$19,999	1,006	1,317	296	3	272	\$15,006,670	\$10,267,169	\$7,030,970	\$4,299,958	\$111,965
# of returns			221	3	168	1,006	784	342	633	633
average per return			1.3	1.0	1.6	\$14,917	\$13,096	\$20,558	\$6,793	\$177
\$20,000 to \$29,999	897	1,251	255	4	371	\$22,361,031	\$15,990,338	\$8,918,008	\$8,985,238	\$241,779
# of returns			180	4	206	897	717	372	673	672
average per return			1.4	1.0	1.8	\$24,929	\$22,302	\$23,973	\$13,351	\$360
\$30,000 to \$49,999	1,409	2,059	336	1	622	\$55,885,104	\$43,769,988	\$19,918,465	\$25,701,519	\$713,927
# of returns			244	1	366	1,409	1,212	875	1,213	1,213
average per return			1.4	1.0	1.7	\$39,663	\$36,114	\$22,764	\$21,188	\$589
\$50,000 to \$74,999	1,439	2,349	399	3	834	\$89,148,700	\$79,880,750	\$30,651,865	\$44,417,058	\$1,267,411
# of returns			289	3	482	1,439	1,414	1,154	1,337	1,337
average per return			1.4	1.0	1.7	\$61,952	\$56,493	\$26,561	\$33,221	\$948
\$75,000 to \$99,999	1,236	2,207	356	1	891	\$108,316,630	\$100,023,294	\$32,651,838	\$61,568,791	\$1,808,545
# of returns			245	1	510	1,236	1,236	1,109	1,205	1,205
average per return			1.5	1.0	1.7	\$87,635	\$80,925	\$29,443	\$51,094	\$1,501
\$100,000 to \$199,999	2,667	5,032	419	2	2,502	\$368,886,300	\$355,253,729	\$96,505,799	\$245,550,863	\$7,827,608
# of returns			284	2	1,354	2,667	2,666	2,602	2,649	2,649
average per return			1.5	1.0	1.8	\$138,315	\$133,253	\$37,089	\$92,696	\$2,955
\$200,000 to \$499,999	786	1,499	108	1	856	\$220,333,610	\$216,193,507	\$42,900,844	\$169,169,015	\$6,325,193
# of returns			78	1	423	786	786	781	786	786
average per return			1.4	1.0	2.0	\$280,323	\$275,055	\$54,931	\$215,228	\$8,047
\$500,000 to \$999,999	66	126	5	0	80	\$44,194,224	\$44,238,571	\$6,032,375	\$37,852,433	\$1,588,066
# of returns			5	0	39	66	66	64	66	66
average per return			1.0		2.1	\$669,609	\$670,281	\$94,256	\$573,522	\$24,062
\$1,000,000 and over	31	56	6	0	30	\$67,719,744	\$68,038,240	\$6,540,424	\$60,555,948	\$2,691,056
# of returns			4	0	16	31	31	29	31	31
average per return			1.5		1.9	\$2,184,508	\$2,194,782	\$225,532	\$1,953,418	\$86,808
GRAND TOTAL	11,373	18,158	2,503	16	6,823	\$954,051,918	\$893,685,091	\$266,897,548	\$658,603,564	\$22,588,612
# of returns			1,804	16	3,783	11,373	10,167	7,829	8,898	8,896
average per return			1.4	1.0	1.8	\$83,887	\$87,901	\$34,091	\$74,017	\$2,539

**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	12,655	15,427	2,302	45	3,433	(\$167,731,674)	(\$173,398,817)	\$53,523,813	\$4,665,463	\$122,886
# of returns			1,793	36	2,032	12,655	7,874	2,106	2,727	2,708
average per return			1.3	1.3	1.7	(\$13,254)	(\$22,022)	\$25,415	\$1,711	\$45
\$10,000 to \$19,999	12,450	17,043	2,891	39	7,100	\$187,127,787	\$116,304,036	\$36,659,796	\$54,076,922	\$1,408,879
# of returns			2,207	36	3,839	12,450	9,327	2,343	8,152	8,147
average per return			1.3	1.1	1.8	\$15,030	\$12,470	\$15,647	\$6,634	\$173
\$20,000 to \$29,999	11,703	16,870	2,285	32	8,081	\$292,086,006	\$198,839,531	\$52,431,002	\$128,561,851	\$3,449,469
# of returns			1,648	32	4,099	11,703	9,133	3,050	10,353	10,347
average per return			1.4	1.0	2.0	\$24,958	\$21,772	\$17,190	\$12,418	\$333
\$30,000 to \$49,999	19,192	27,545	3,251	37	11,469	\$754,935,229	\$567,982,126	\$148,950,665	\$428,480,813	\$11,946,057
# of returns			2,291	36	6,078	19,192	15,738	8,512	18,259	18,257
average per return			1.4	1.0	1.9	\$39,336	\$36,090	\$17,499	\$23,467	\$654
\$50,000 to \$74,999	15,715	25,255	3,204	48	10,654	\$971,924,300	\$872,459,729	\$233,388,867	\$577,308,958	\$16,610,744
# of returns			2,236	48	5,788	15,715	15,218	11,216	15,367	15,367
average per return			1.4	1.0	1.8	\$61,847	\$57,331	\$20,809	\$37,568	\$1,081
\$75,000 to \$99,999	11,326	20,260	2,465	31	9,782	\$983,254,914	\$918,804,661	\$233,725,579	\$621,630,839	\$18,423,948
# of returns			1,599	30	5,182	11,326	11,325	9,718	11,241	11,241
average per return			1.5	1.0	1.9	\$86,814	\$81,131	\$24,051	\$55,300	\$1,639
\$100,000 to \$199,999	16,273	30,761	2,318	34	17,642	\$2,177,253,092	\$2,093,539,587	\$482,238,171	\$1,525,665,696	\$48,601,312
# of returns			1,502	34	9,079	16,273	16,271	15,532	16,217	16,217
average per return			1.5	1.0	1.9	\$133,795	\$128,667	\$31,048	\$94,078	\$2,997
\$200,000 to \$499,999	2,928	5,616	351	5	3,685	\$789,761,607	\$776,201,567	\$147,352,316	\$613,797,275	\$22,840,725
# of returns			232	5	1,822	2,928	2,928	2,893	2,920	2,920
average per return			1.5	1.0	2.0	\$269,727	\$265,096	\$50,934	\$210,205	\$7,822
\$500,000 to \$999,999	260	490	45	0	331	\$170,998,901	\$171,654,395	\$27,143,082	\$143,613,200	\$6,019,837
# of returns			27	0	152	260	260	253	256	256
average per return			1.7		2.2	\$657,688	\$660,209	\$107,285	\$560,989	\$23,515
\$1,000,000 to \$4,999,999	126	232	25	0	143	\$221,864,046	\$225,908,443	\$23,904,218	\$201,501,351	\$8,908,160
# of returns			17	0	71	126	126	125	125	125
average per return			1.5		2.0	\$1,760,826	\$1,792,924	\$191,234	\$1,612,011	\$71,265
\$5,000,000 and over	13	22	7	0	10	\$119,344,864	\$122,980,727	\$20,431,263	\$102,492,764	\$4,630,313
# of returns			5	0	6	13	13	13	13	13
average per return			1.4		1.7	\$9,180,374	\$9,460,056	\$1,571,636	\$7,884,059	\$356,178
GRAND TOTAL	102,641	159,521	19,144	271	72,330	\$6,500,819,071	\$5,891,275,985	\$1,459,748,772	\$4,401,795,132	\$142,962,330
# of returns			13,557	257	38,148	102,641	88,213	55,761	85,630	85,598
average per return			1.4	1.1	1.9	\$63,336	\$66,785	\$26,179	\$51,405	\$1,670

TABLE 46
EI Mirage

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,290	1,726	143	4	856	\$5,461,871	\$1,907,809	\$1,623,330	\$412,506	\$10,677
# of returns			119	4	466	1,290	858	112	260	260
average per return			1.2	1.0	1.8	\$4,234	\$2,224	\$14,494	\$1,587	\$41
\$10,000 to \$19,999	1,939	2,990	204	4	2,250	\$29,499,325	\$19,317,568	\$3,353,981	\$6,147,767	\$160,193
# of returns			155	4	1,111	1,939	1,656	247	1,042	1,038
average per return			1.3	1.0	2.0	\$15,214	\$11,665	\$13,579	\$5,900	\$154
\$20,000 to \$29,999	2,013	3,308	120	2	2,790	\$50,107,545	\$37,158,338	\$6,709,618	\$17,704,093	\$470,259
# of returns			92	2	1,298	2,013	1,780	458	1,808	1,806
average per return			1.3	1.0	2.1	\$24,892	\$20,875	\$14,650	\$9,792	\$260
\$30,000 to \$49,999	2,888	4,685	136	4	3,659	\$111,874,308	\$92,534,046	\$22,734,971	\$56,890,859	\$1,550,800
# of returns			98	4	1,638	2,888	2,646	1,405	2,802	2,802
average per return			1.4	1.0	2.2	\$38,738	\$34,971	\$16,181	\$20,304	\$553
\$50,000 to \$74,999	1,779	3,161	108	1	2,232	\$108,841,345	\$99,159,546	\$25,256,307	\$63,931,526	\$1,788,710
# of returns			82	1	1,023	1,779	1,741	1,330	1,769	1,769
average per return			1.3	1.0	2.2	\$61,181	\$56,956	\$18,990	\$36,140	\$1,011
\$75,000 to \$99,999	734	1,397	44	0	972	\$62,779,657	\$59,124,268	\$14,584,670	\$40,118,267	\$1,158,438
# of returns			34	0	462	734	733	661	731	731
average per return			1.3		2.1	\$85,531	\$80,661	\$22,065	\$54,881	\$1,585
\$100,000 to \$199,999	333	649	25	0	383	\$40,077,118	\$38,514,232	\$8,414,534	\$28,180,787	\$865,934
# of returns			16	0	193	333	333	312	333	333
average per return			1.6		2.0	\$120,352	\$115,658	\$26,970	\$84,627	\$2,600
\$200,000 and over	13	24	3	0	8	\$3,187,122	\$3,029,384	\$802,498	\$2,165,986	\$78,462
# of returns			3	0	5	13	13	13	13	13
average per return			1.0		1.6	\$245,163	\$233,030	\$61,731	\$166,614	\$6,036
GRAND TOTAL	10,989	17,940	783	15	13,150	\$411,828,291	\$350,745,191	\$83,479,909	\$215,551,791	\$6,083,473
# of returns			599	15	6,196	10,989	9,760	4,538	8,758	8,752
average per return			1.3	1.0	2.1	\$37,476	\$35,937	\$18,396	\$24,612	\$695

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	1,580	1,975	413	2	279	(\$20,619,277)	(\$20,966,163)	\$13,520,286	\$658,207	\$17,096
# of returns			330	2	175	1,580	1,151	472	290	288
average per return			1.3	1.0	1.6	(\$13,050)	(\$18,216)	\$28,645	\$2,270	\$59
\$10,000 to \$19,999	1,090	1,444	495	3	251	\$16,245,699	\$11,429,916	\$7,368,679	\$4,136,637	\$107,706
# of returns			372	3	160	1,090	890	407	639	636
average per return			1.3	1.0	1.6	\$14,904	\$12,843	\$18,105	\$6,474	\$169
\$20,000 to \$29,999	896	1,251	382	4	251	\$22,368,507	\$16,253,593	\$8,570,257	\$8,560,261	\$229,655
# of returns			270	4	165	896	738	420	694	694
average per return			1.4	1.0	1.5	\$24,965	\$22,024	\$20,405	\$12,335	\$331
\$30,000 to \$49,999	1,556	2,252	615	7	467	\$61,682,644	\$47,036,038	\$18,659,691	\$29,624,694	\$822,939
# of returns			436	7	301	1,556	1,343	903	1,380	1,378
average per return			1.4	1.0	1.6	\$39,642	\$35,023	\$20,664	\$21,467	\$597
\$50,000 to \$74,999	1,528	2,479	720	5	598	\$94,569,079	\$81,328,638	\$28,897,760	\$47,204,924	\$1,351,818
# of returns			494	5	370	1,528	1,498	1,186	1,414	1,412
average per return			1.5	1.0	1.6	\$61,891	\$54,291	\$24,366	\$33,384	\$957
\$75,000 to \$99,999	1,186	2,097	667	8	469	\$102,913,891	\$91,281,169	\$28,916,458	\$57,055,134	\$1,681,207
# of returns			424	8	286	1,186	1,183	1,030	1,144	1,144
average per return			1.6	1.0	1.6	\$86,774	\$77,161	\$28,074	\$49,873	\$1,470
\$100,000 to \$199,999	1,863	3,472	783	3	1,047	\$254,518,284	\$239,045,974	\$66,380,654	\$163,946,756	\$5,230,759
# of returns			510	3	603	1,863	1,863	1,796	1,847	1,847
average per return			1.5	1.0	1.7	\$136,617	\$128,312	\$36,960	\$88,764	\$2,832
\$200,000 to \$499,999	613	1,177	195	1	451	\$172,143,917	\$168,614,330	\$36,188,368	\$129,667,750	\$4,836,441
# of returns			123	1	240	613	613	609	608	608
average per return			1.6	1.0	1.9	\$280,822	\$275,064	\$59,423	\$213,269	\$7,955
\$500,000 to \$999,999	88	165	22	0	66	\$57,918,774	\$57,747,742	\$8,857,554	\$48,465,025	\$2,030,689
# of returns			14	0	34	88	88	86	88	88
average per return			1.6		1.9	\$658,168	\$656,224	\$102,995	\$550,739	\$23,076
\$1,000,000 and over	38	74	11	0	29	\$88,725,470	\$88,864,692	\$7,076,827	\$81,600,965	\$3,627,801
# of returns			8	0	15	38	38	38	38	38
average per return			1.4		1.9	\$2,334,881	\$2,338,545	\$186,232	\$2,147,394	\$95,468
GRAND TOTAL	10,438	16,386	4,303	33	3,908	\$850,466,988	\$780,635,929	\$224,436,534	\$570,920,353	\$19,936,111
# of returns			2,981	33	2,349	10,438	9,405	6,947	8,142	8,133
average per return			1.4	1.0	1.7	\$81,478	\$83,002	\$32,307	\$70,120	\$2,451

TABLE 48
Gila Bend

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	160	237	28		126	\$19,157	(\$461,515)	\$217,483	\$45,464	\$1,178
# of returns			21		68	160	125	11	31	31
average per return			1.3		1.9	\$120	(\$3,692)	\$19,771	\$1,467	\$38
\$10,000 to \$19,999	195	330	23		254	\$3,009,668	\$2,150,087	\$69,582	\$506,405	\$13,207
# of returns			19		134	195	180	6	91	91
average per return			1.2		1.9	\$15,434	\$11,945	\$11,597	\$5,565	\$145
\$20,000 to \$29,999	220	401	23		385	\$5,589,965	\$4,274,441	\$84,616	\$1,733,096	\$45,597
# of returns			17		166	220	210	9	202	202
average per return			1.4		2.3	\$25,409	\$20,354	\$9,402	\$8,580	\$226
\$30,000 to \$49,999	216	374	22		338	\$8,238,335	\$6,424,067	\$734,091	\$4,134,445	\$112,185
# of returns			18		140	216	194	45	205	205
average per return			1.2		2.4	\$38,140	\$33,114	\$16,313	\$20,168	\$547
\$50,000 to \$74,999	86	158	12		111	\$5,291,581	\$4,623,814	\$791,229	\$3,186,809	\$89,424
# of returns			9		52	86	83	39	83	83
average per return			1.3		2.1	\$61,530	\$55,709	\$20,288	\$38,395	\$1,077
\$75,000 to \$99,999	54	102	12		48	\$4,633,033	\$4,323,808	\$827,436	\$3,060,465	\$88,875
# of returns			8		28	54	54	37	54	54
average per return			1.5		1.7	\$85,797	\$80,071	\$22,363	\$56,675	\$1,646
\$100,000 and over	24	46	6		19	\$5,094,692	\$4,885,441	\$393,766	\$4,322,244	\$160,968
# of returns			5		11	24	24	18	24	24
average per return			1.2		1.7	\$212,279	\$203,560	\$21,876	\$180,094	\$6,707
GRAND TOTAL	955	1,648	126	1	1,281	\$31,876,431	\$26,220,143	\$3,118,203	\$16,988,928	\$511,434
# of returns			97	1	599	955	870	165	690	690
average per return			1.3	1.0	2.1	\$33,378	\$30,138	\$18,898	\$24,622	\$741

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	9,720	11,717	1,081	20	2,902	(\$65,740,263)	(\$85,978,117)	\$44,112,444	\$3,407,718	\$88,359
# of returns			869	20	1,513	9,720	5,853	1,701	2,069	2,056
average per return			1.2	1.0	1.9	(\$6,763)	(\$14,690)	\$25,933	\$1,647	\$43
\$10,000 to \$19,999	7,598	10,050	1,140	22	3,704	\$112,821,094	\$66,548,916	\$26,891,400	\$36,068,081	\$939,631
# of returns			887	21	2,047	7,598	5,261	1,488	5,177	5,169
average per return			1.3	1.0	1.8	\$14,849	\$12,649	\$18,072	\$6,967	\$182
\$20,000 to \$29,999	6,776	9,624	856	18	4,102	\$169,048,739	\$113,132,930	\$38,560,765	\$75,713,232	\$2,034,586
# of returns			605	17	2,289	6,776	5,081	1,991	5,769	5,769
average per return			1.4	1.1	1.8	\$24,948	\$22,266	\$19,368	\$13,124	\$353
\$30,000 to \$49,999	12,560	18,638	1,417	26	8,602	\$495,850,411	\$385,726,786	\$121,146,091	\$265,985,297	\$7,382,870
# of returns			1,018	26	4,702	12,560	10,528	6,231	11,678	11,674
average per return			1.4	1.0	1.8	\$39,479	\$36,638	\$19,442	\$22,777	\$632
\$50,000 to \$74,999	12,145	20,450	1,336	18	11,835	\$753,751,435	\$687,519,578	\$210,616,894	\$424,558,701	\$12,055,832
# of returns			939	18	5,955	12,145	11,832	9,446	11,868	11,866
average per return			1.4	1.0	2.0	\$62,063	\$58,107	\$22,297	\$35,773	\$1,016
\$75,000 to \$99,999	9,449	17,520	962	18	11,304	\$821,793,675	\$776,004,013	\$221,721,347	\$502,158,798	\$14,635,073
# of returns			662	17	5,559	9,449	9,448	8,542	9,377	9,377
average per return			1.5	1.1	2.0	\$86,971	\$82,134	\$25,957	\$53,552	\$1,561
\$100,000 to \$199,999	13,525	26,084	923	20	18,315	\$1,797,266,071	\$1,735,315,970	\$426,591,680	\$1,234,051,269	\$38,829,549
# of returns			648	19	8,779	13,525	13,524	13,075	13,481	13,481
average per return			1.4	1.1	2.1	\$132,885	\$128,314	\$32,627	\$91,540	\$2,880
\$200,000 to \$499,999	2,134	4,151	180	3	3,321	\$583,228,035	\$573,833,817	\$117,143,567	\$445,436,769	\$16,528,977
# of returns			123	3	1,472	2,134	2,134	2,122	2,124	2,124
average per return			1.5	1.0	2.3	\$273,303	\$268,901	\$55,204	\$209,716	\$7,782
\$500,000 to \$999,999	199	383	20	1	321	\$129,009,721	\$129,508,826	\$19,555,898	\$108,865,623	\$4,546,674
# of returns			12	1	138	199	199	196	199	199
average per return			1.7	1.0	2.3	\$648,290	\$650,798	\$99,775	\$547,063	\$22,848
\$1,000,000 and over	91	169	17	0	141	\$202,184,528	\$203,643,224	\$18,983,811	\$184,187,642	\$8,186,760
# of returns			12	0	56	91	91	90	91	91
average per return			1.4		2.5	\$2,221,808	\$2,237,838	\$210,931	\$2,024,040	\$89,964
GRAND TOTAL	74,197	118,786	7,932	146	64,547	\$4,999,213,447	\$4,585,255,943	\$1,245,323,897	\$3,280,433,130	\$105,228,311
# of returns			5,775	142	32,510	74,197	63,951	44,882	61,833	61,806
average per return			1.4	1.0	2.0	\$67,378	\$71,700	\$27,747	\$53,053	\$1,703

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	15,572	19,560	2,085	45	6,282	\$6,355,942	(\$27,472,101)	\$35,056,701	\$5,657,482	\$146,754
# of returns			1,719	44	3,642	15,572	9,859	1,837	3,343	3,326
average per return			1.2	1.0	1.7	\$408	(\$2,786)	\$19,084	\$1,692	\$44
\$10,000 to \$19,999	17,553	25,749	2,586	43	15,559	\$263,786,102	\$165,526,186	\$35,792,975	\$65,735,425	\$1,713,616
# of returns			2,071	42	7,892	17,553	13,861	2,359	10,360	10,339
average per return			1.2	1.0	2.0	\$15,028	\$11,942	\$15,173	\$6,345	\$166
\$20,000 to \$29,999	16,420	25,313	1,886	34	17,203	\$408,949,448	\$285,269,927	\$55,264,686	\$165,878,667	\$4,435,808
# of returns			1,398	34	8,062	16,420	13,459	3,444	14,681	14,676
average per return			1.3	1.0	2.1	\$24,906	\$21,195	\$16,047	\$11,299	\$302
\$30,000 to \$49,999	23,033	35,504	2,568	44	21,178	\$894,129,147	\$701,238,097	\$176,518,782	\$479,741,484	\$13,223,826
# of returns			1,877	43	10,135	23,033	19,925	10,055	22,046	22,044
average per return			1.4	1.0	2.1	\$38,819	\$35,194	\$17,555	\$21,761	\$600
\$50,000 to \$74,999	15,236	25,860	2,429	42	13,249	\$937,393,313	\$844,364,291	\$227,678,944	\$545,930,260	\$15,484,843
# of returns			1,777	41	6,854	15,236	14,848	11,185	14,985	14,985
average per return			1.4	1.0	1.9	\$61,525	\$56,867	\$20,356	\$36,432	\$1,033
\$75,000 to \$99,999	9,414	17,443	1,530	37	8,990	\$814,458,169	\$762,826,738	\$194,112,085	\$515,222,514	\$15,067,412
# of returns			1,047	36	4,655	9,414	9,414	8,330	9,346	9,346
average per return			1.5	1.0	1.9	\$86,516	\$81,031	\$23,303	\$55,128	\$1,612
\$100,000 to \$199,999	10,324	19,760	1,438	16	10,037	\$1,342,504,988	\$1,289,869,910	\$297,871,162	\$938,749,982	\$29,577,199
# of returns			998	16	5,413	10,324	10,324	9,921	10,287	10,287
average per return			1.4	1.0	1.9	\$130,037	\$124,939	\$30,024	\$91,256	\$2,875
\$200,000 to \$499,999	1,393	2,662	212	3	1,512	\$376,865,703	\$368,867,926	\$70,602,903	\$291,126,801	\$10,839,540
# of returns			143	3	763	1,393	1,393	1,379	1,386	1,386
average per return			1.5	1.0	2.0	\$270,543	\$264,801	\$51,199	\$210,048	\$7,821
\$500,000 to \$999,999	154	288	26	0	168	\$105,061,191	\$104,990,505	\$14,253,346	\$89,973,809	\$3,787,407
# of returns			17	0	84	154	154	154	154	154
average per return			1.5		2.0	\$682,216	\$681,757	\$92,554	\$584,246	\$24,594
\$1,000,000 and over	68	128	11	0	72	\$154,295,570	\$158,250,872	\$20,789,607	\$137,131,565	\$6,093,878
# of returns			8	0	31	68	68	68	68	68
average per return			1.4		2.3	\$2,269,053	\$2,327,219	\$305,730	\$2,016,641	\$89,616
GRAND TOTAL	109,167	172,267	14,771	264	94,250	\$5,303,799,574	\$4,653,732,351	\$1,127,941,191	\$3,235,147,989	\$100,370,283
# of returns			11,055	259	47,531	109,167	93,305	48,732	86,656	86,611
average per return			1.3	1.0	2.0	\$48,584	\$49,877	\$23,146	\$37,333	\$1,159

TABLE 51
Goodyear

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,313	2,920	392	5	708	(\$8,227,885)	(\$12,741,673)	\$10,442,951	\$780,857	\$20,215
# of returns			305	5	436	2,313	1,522	451	464	458
average per return			1.3	1.0	1.6	(\$3,557)	(\$8,372)	\$23,155	\$1,683	\$44
\$10,000 to \$19,999	2,301	3,314	483	11	1,548	\$34,392,228	\$21,938,496	\$8,131,946	\$8,568,697	\$223,056
# of returns			363	11	854	2,301	1,799	477	1,372	1,371
average per return			1.3	1.0	1.8	\$14,947	\$12,195	\$17,048	\$6,245	\$163
\$20,000 to \$29,999	2,203	3,376	458	8	1,861	\$55,123,963	\$39,678,288	\$12,464,322	\$21,173,730	\$565,997
# of returns			313	8	930	2,203	1,833	705	1,843	1,841
average per return			1.5	1.0	2.0	\$25,022	\$21,647	\$17,680	\$11,489	\$307
\$30,000 to \$49,999	4,084	6,431	697	15	3,383	\$161,661,496	\$129,437,025	\$41,248,600	\$79,726,813	\$2,192,593
# of returns			481	15	1,761	4,084	3,633	2,176	3,811	3,810
average per return			1.4	1.0	1.9	\$39,584	\$35,628	\$18,956	\$20,920	\$575
\$50,000 to \$74,999	3,844	6,716	857	13	3,534	\$238,713,645	\$211,282,475	\$68,657,055	\$125,436,840	\$3,523,480
# of returns			591	13	1,774	3,844	3,761	3,032	3,715	3,715
average per return			1.5	1.0	2.0	\$62,100	\$56,177	\$22,644	\$33,765	\$948
\$75,000 to \$99,999	2,982	5,577	704	8	2,926	\$258,660,144	\$237,125,483	\$69,459,963	\$151,876,123	\$4,397,895
# of returns			468	8	1,494	2,982	2,980	2,667	2,955	2,955
average per return			1.5	1.0	2.0	\$86,740	\$79,572	\$26,044	\$51,396	\$1,488
\$100,000 to \$199,999	3,401	6,531	655	3	3,348	\$444,964,317	\$422,793,322	\$107,878,270	\$297,262,083	\$9,289,115
# of returns			436	3	1,715	3,401	3,401	3,283	3,386	3,386
average per return			1.5	1.0	2.0	\$130,833	\$124,314	\$32,860	\$87,792	\$2,743
\$200,000 to \$499,999	438	847	112	0	445	\$116,772,497	\$113,812,235	\$21,947,945	\$89,596,810	\$3,317,680
# of returns			73	0	218	438	438	431	436	436
average per return			1.5		2.0	\$266,604	\$259,845	\$50,923	\$205,497	\$7,609
\$500,000 and over	39	74	8	0	48	\$38,528,711	\$38,057,614	\$3,630,289	\$34,217,733	\$1,476,796
# of returns			6	0	24	39	39	38	39	39
average per return			1.3		2.0	\$987,916	\$975,836	\$95,534	\$877,378	\$37,867
GRAND TOTAL	21,605	35,786	4,366	63	17,801	\$1,340,589,115	\$1,201,383,265	\$343,861,341	\$808,639,686	\$25,006,827
# of returns			3,036	63	9,206	21,605	19,406	13,260	18,021	18,011
average per return			1.4	1.0	1.9	\$62,050	\$61,908	\$25,932	\$44,872	\$1,388

TABLE 52
Litchfield Park

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	1,130	1,435	162	6	439	(\$17,076,254)	(\$18,129,620)	\$6,025,220	\$437,674	\$12,010
# of returns			128	5	245	1,130	734	206	217	216
average per return			1.3	1.2	1.8	(\$15,112)	(\$24,700)	\$29,249	\$2,017	\$56
\$10,000 to \$19,999	1,096	1,540	170	3	701	\$16,294,980	\$10,033,911	\$3,680,163	\$4,535,603	\$118,169
# of returns			128	3	387	1,096	834	207	667	666
average per return			1.3	1.0	1.8	\$14,868	\$12,031	\$17,779	\$6,800	\$177
\$20,000 to \$29,999	903	1,372	163	2	782	\$22,532,189	\$15,834,496	\$4,716,921	\$8,952,997	\$239,467
# of returns			119	2	402	903	740	247	760	760
average per return			1.4	1.0	1.9	\$24,953	\$21,398	\$19,097	\$11,780	\$315
\$30,000 to \$49,999	1,587	2,447	262	4	1,366	\$62,729,753	\$49,433,569	\$16,119,686	\$31,603,859	\$873,545
# of returns			170	4	681	1,587	1,384	760	1,448	1,448
average per return			1.5	1.0	2.0	\$39,527	\$35,718	\$21,210	\$21,826	\$603
\$50,000 to \$74,999	1,487	2,566	253	6	1,538	\$92,062,915	\$82,122,334	\$25,267,353	\$49,664,051	\$1,400,453
# of returns			182	6	767	1,487	1,456	1,107	1,442	1,442
average per return			1.4	1.0	2.0	\$61,912	\$56,403	\$22,825	\$34,441	\$971
\$75,000 to \$99,999	1,171	2,185	231	3	1,324	\$101,697,770	\$93,859,037	\$28,407,441	\$59,141,910	\$1,715,363
# of returns			153	3	638	1,171	1,170	1,061	1,142	1,142
average per return			1.5	1.0	2.1	\$86,847	\$80,221	\$26,774	\$51,788	\$1,502
\$100,000 to \$199,999	1,573	3,025	289	1	1,696	\$209,680,197	\$199,718,032	\$51,331,449	\$139,987,412	\$4,394,832
# of returns			187	1	857	1,573	1,572	1,512	1,568	1,568
average per return			1.5	1.0	2.0	\$133,300	\$127,047	\$33,949	\$89,278	\$2,803
\$200,000 to \$499,999	331	638	87	0	328	\$92,257,605	\$90,771,204	\$19,710,316	\$70,639,950	\$2,641,032
# of returns			54	0	175	331	331	323	327	327
average per return			1.6		1.9	\$278,724	\$274,233	\$61,023	\$216,024	\$8,077
\$500,000 to \$999,999	35	67	10	0	38	\$24,860,033	\$24,919,136	\$3,940,189	\$20,828,680	\$878,112
# of returns			7	0	19	35	35	35	34	34
average per return			1.4		2.0	\$710,287	\$711,975	\$112,577	\$612,608	\$25,827
\$1,000,000 and over	25	48	8	0	31	\$44,657,959	\$44,092,300	\$3,364,374	\$40,599,826	\$1,793,360
# of returns			4	0	13	25	25	25	25	25
average per return			2.0		2.4	\$1,786,318	\$1,763,692	\$134,575	\$1,623,993	\$71,734
GRAND TOTAL	9,338	15,323	1,635	25	8,243	\$649,697,147	\$592,654,399	\$162,563,112	\$426,391,962	\$14,066,343
# of returns			1,132	24	4,184	9,338	8,281	5,483	7,630	7,628
average per return			1.4	1.0	2.0	\$69,576	\$71,568	\$29,649	\$55,884	\$1,844

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	25,498	31,743	5,638	84	8,878	(\$53,945,975)	(\$112,989,384)	\$64,225,348	\$8,745,621	\$226,952
# of returns			4,486	84	4,946	25,498	16,470	3,287	5,413	5,362
average per return			1.3	1.0	1.8	(\$2,116)	(\$6,860)	\$19,539	\$1,616	\$42
\$10,000 to \$19,999	29,622	42,397	7,644	145	21,384	\$447,373,316	\$279,392,755	\$69,388,327	\$117,179,670	\$3,052,617
# of returns			5,823	144	10,771	29,622	23,075	4,699	18,267	18,244
average per return			1.3	1.0	2.0	\$15,103	\$12,108	\$14,767	\$6,415	\$167
\$20,000 to \$29,999	27,758	41,728	5,436	96	24,867	\$689,751,985	\$475,376,171	\$97,041,201	\$289,332,305	\$7,748,984
# of returns			3,950	95	11,532	27,758	22,400	6,245	24,862	24,850
average per return			1.4	1.0	2.2	\$24,849	\$21,222	\$15,539	\$11,638	\$312
\$30,000 to \$49,999	38,136	57,870	7,156	142	31,504	\$1,483,490,628	\$1,149,928,729	\$276,015,519	\$803,172,281	\$22,164,742
# of returns			5,133	141	14,585	38,136	32,870	16,696	36,617	36,604
average per return			1.4	1.0	2.2	\$38,900	\$34,984	\$16,532	\$21,934	\$606
\$50,000 to \$74,999	25,438	42,800	5,750	94	21,702	\$1,562,017,865	\$1,388,287,875	\$365,150,441	\$907,402,028	\$25,778,177
# of returns			4,055	93	10,533	25,438	24,698	18,171	24,946	24,946
average per return			1.4	1.0	2.1	\$61,405	\$56,211	\$20,095	\$36,375	\$1,033
\$75,000 to \$99,999	14,979	27,552	3,438	34	14,212	\$1,293,477,326	\$1,200,494,031	\$308,319,707	\$807,583,923	\$23,636,817
# of returns			2,287	34	6,959	14,979	14,973	13,085	14,863	14,863
average per return			1.5	1.0	2.0	\$86,353	\$80,177	\$23,563	\$54,335	\$1,590
\$100,000 to \$199,999	15,374	29,386	3,182	32	15,893	\$2,005,517,435	\$1,913,521,014	\$459,307,346	\$1,373,382,615	\$43,197,832
# of returns			2,045	32	7,854	15,374	15,374	14,648	15,298	15,298
average per return			1.6	1.0	2.0	\$130,449	\$124,465	\$31,356	\$89,775	\$2,824
\$200,000 to \$499,999	2,439	4,678	451	7	2,987	\$676,736,352	\$663,656,256	\$136,247,902	\$515,362,560	\$19,221,887
# of returns			293	7	1,318	2,439	2,439	2,415	2,428	2,428
average per return			1.5	1.0	2.3	\$277,465	\$272,102	\$56,417	\$212,258	\$7,917
\$500,000 to \$999,999	316	598	68	0	466	\$210,236,372	\$210,097,556	\$35,401,620	\$173,144,214	\$7,251,693
# of returns			45	0	175	316	316	313	312	312
average per return			1.5		2.7	\$665,305	\$664,866	\$113,104	\$554,949	\$23,243
\$1,000,000 and over	126	240	40	0	144	\$277,067,045	\$280,697,942	\$34,823,517	\$245,247,575	\$10,887,007
# of returns			27	0	61	126	126	126	126	126
average per return			1.5		2.4	\$2,198,945	\$2,227,761	\$276,377	\$1,946,409	\$86,405
GRAND TOTAL	179,686	278,992	38,803	634	142,037	\$8,591,722,350	\$7,448,462,945	\$1,845,920,928	\$5,240,552,792	\$163,166,708
# of returns			28,144	630	68,734	179,686	152,741	79,685	143,132	143,033
average per return			1.4	1.0	2.1	\$47,815	\$48,765	\$23,165	\$36,613	\$1,141

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	8,179	9,841	1,632	29	2,081	(\$15,875,306)	(\$31,516,344)	\$28,924,724	\$3,253,073	\$86,552
# of returns			1,338	29	1,237	8,179	5,100	1,275	1,864	1,851
average per return			1.2	1.0	1.7	(\$1,941)	(\$6,180)	\$22,686	\$1,745	\$47
\$10,000 to \$19,999	7,994	10,879	2,040	41	4,260	\$120,049,369	\$75,673,323	\$26,414,152	\$34,063,491	\$887,847
# of returns			1,604	40	2,363	7,994	6,062	1,679	5,197	5,187
average per return			1.3	1.0	1.8	\$15,017	\$12,483	\$15,732	\$6,554	\$171
\$20,000 to \$29,999	7,068	10,194	1,553	30	4,548	\$176,569,839	\$122,376,902	\$34,870,020	\$76,756,216	\$2,057,213
# of returns			1,144	28	2,491	7,068	5,590	2,062	6,213	6,213
average per return			1.4	1.1	1.8	\$24,982	\$21,892	\$16,911	\$12,354	\$331
\$30,000 to \$49,999	11,706	17,501	2,144	41	7,817	\$460,004,035	\$366,696,028	\$106,363,220	\$242,879,461	\$6,707,117
# of returns			1,555	40	4,296	11,706	10,237	5,966	11,037	11,034
average per return			1.4	1.0	1.8	\$39,296	\$35,821	\$17,828	\$22,006	\$608
\$50,000 to \$74,999	9,879	16,739	2,126	47	8,179	\$610,244,872	\$547,244,576	\$164,597,827	\$338,446,244	\$9,572,666
# of returns			1,516	47	4,364	9,879	9,681	7,688	9,647	9,647
average per return			1.4	1.0	1.9	\$61,772	\$56,528	\$21,410	\$35,083	\$992
\$75,000 to \$99,999	6,920	12,807	1,334	16	6,669	\$600,497,427	\$560,003,550	\$157,668,788	\$364,276,496	\$10,605,604
# of returns			908	16	3,528	6,920	6,919	6,233	6,856	6,856
average per return			1.5	1.0	1.9	\$86,777	\$80,937	\$25,296	\$53,133	\$1,547
\$100,000 to \$199,999	8,189	15,741	1,244	10	9,122	\$1,075,333,651	\$1,029,640,735	\$259,805,684	\$726,083,323	\$22,757,301
# of returns			849	10	4,674	8,189	8,188	7,934	8,157	8,157
average per return			1.5	1.0	2.0	\$131,314	\$125,750	\$32,746	\$89,014	\$2,790
\$200,000 to \$499,999	1,142	2,205	172	1	1,324	\$309,615,021	\$303,228,170	\$61,019,954	\$236,204,109	\$8,762,299
# of returns			110	1	651	1,142	1,142	1,133	1,142	1,142
average per return			1.6	1.0	2.0	\$271,116	\$265,524	\$53,857	\$206,834	\$7,673
\$500,000 to \$999,999	128	242	22	0	170	\$85,364,115	\$85,029,554	\$13,574,083	\$70,800,271	\$2,965,897
# of returns			17	0	74	128	128	128	128	128
average per return			1.3		2.3	\$666,907	\$664,293	\$106,048	\$553,127	\$23,171
\$1,000,000 and over	44	85	3	0	40	\$148,395,245	\$148,778,255	\$46,057,989	\$102,501,866	\$4,567,662
# of returns			3	0	20	44	44	44	44	44
average per return			1.0		2.0	\$3,372,619	\$3,381,324	\$1,046,772	\$2,329,588	\$103,811
GRAND TOTAL	61,249	96,234	12,270	215	44,210	\$3,570,198,269	\$3,207,154,749	\$899,296,440	\$2,195,264,550	\$68,970,158
# of returns			9,044	211	23,698	61,249	53,091	34,142	50,285	50,259
average per return			1.4	1.0	1.9	\$58,290	\$60,409	\$26,340	\$43,656	\$1,372

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	69,107	88,405	9,909	159	33,311	(\$332,754,012)	(\$464,887,960)	\$232,504,088	\$22,256,705	\$589,443
# of returns			8,280	157	18,901	69,107	46,623	8,927	13,176	13,109
average per return			1.2	1.0	1.8	(\$4,815)	(\$9,971)	\$26,045	\$1,689	\$45
\$10,000 to \$19,999	86,948	131,629	11,285	264	92,431	\$1,315,342,472	\$852,431,158	\$167,384,597	\$291,175,808	\$7,585,358
# of returns			9,065	216	45,427	86,948	72,334	10,814	47,869	47,782
average per return			1.2	1.2	2.0	\$15,128	\$11,785	\$15,479	\$6,083	\$159
\$20,000 to \$29,999	83,686	131,540	7,925	178	103,761	\$2,079,155,846	\$1,473,943,320	\$332,479,575	\$805,743,113	\$21,513,355
# of returns			6,102	175	46,156	83,686	70,677	15,916	75,651	75,614
average per return			1.3	1.0	2.2	\$24,845	\$20,855	\$20,890	\$10,651	\$285
\$30,000 to \$49,999	107,449	163,591	10,244	253	112,780	\$4,159,531,362	\$3,212,062,409	\$724,649,602	\$2,270,188,696	\$62,750,251
# of returns			7,815	248	48,276	107,449	92,060	42,228	103,547	103,539
average per return			1.3	1.0	2.3	\$38,712	\$34,891	\$17,160	\$21,924	\$606
\$50,000 to \$74,999	61,425	98,413	9,322	133	49,722	\$3,750,722,088	\$3,377,525,039	\$875,429,578	\$2,258,550,460	\$64,902,173
# of returns			7,073	130	24,529	61,425	59,399	42,345	60,321	60,319
average per return			1.3	1.0	2.0	\$61,062	\$56,862	\$20,674	\$37,442	\$1,076
\$75,000 to \$99,999	33,229	57,735	6,051	111	26,151	\$2,871,303,973	\$2,701,277,040	\$685,640,077	\$1,838,612,794	\$54,897,794
# of returns			4,204	94	14,089	33,229	33,228	28,324	32,905	32,905
average per return			1.4	1.2	1.9	\$86,410	\$81,295	\$24,207	\$55,876	\$1,668
\$100,000 to \$199,999	38,765	71,019	6,558	83	33,787	\$5,176,095,854	\$4,976,899,956	\$1,190,323,178	\$3,597,107,351	\$115,523,683
# of returns			4,480	82	18,380	38,765	38,764	36,837	38,574	38,574
average per return			1.5	1.0	1.8	\$133,525	\$128,390	\$32,313	\$93,252	\$2,995
\$200,000 to \$499,999	9,605	17,908	1,863	12	9,643	\$2,718,224,587	\$2,672,002,315	\$526,883,736	\$2,103,708,031	\$79,257,980
# of returns			1,247	12	5,010	9,605	9,605	9,545	9,565	9,565
average per return			1.5	1.0	1.9	\$283,001	\$278,189	\$55,200	\$219,938	\$8,286
\$500,000 to \$999,999	1,527	2,813	316	3	1,698	\$1,022,806,334	\$1,020,731,268	\$170,750,576	\$850,691,923	\$35,744,195
# of returns			216	3	797	1,527	1,527	1,516	1,512	1,512
average per return			1.5	1.0	2.1	\$669,814	\$668,455	\$112,632	\$562,627	\$23,640
\$1,000,000 to \$4,999,999	624	1,144	208	1	609	\$1,119,916,838	\$1,130,584,081	\$175,249,949	\$957,696,873	\$42,308,248
# of returns			136	1	291	624	624	624	617	617
average per return			1.5	1.0	2.1	\$1,794,739	\$1,811,833	\$280,849	\$1,552,183	\$68,571
\$5,000,000 and over	59	106	25	0	37	\$1,102,225,910	\$1,108,706,568	\$114,253,986	\$994,194,282	\$45,026,287
# of returns			17	0	19	59	59	59	59	59
average per return			1.5	1.0	1.9	\$18,681,795	\$18,791,637	\$1,936,508	\$16,850,751	\$763,157
GRAND TOTAL	492,424	764,303	63,706	1,197	463,930	\$24,982,571,252	\$22,061,275,194	\$5,195,548,943	\$15,989,926,036	\$530,098,767
# of returns			48,635	1,118	221,875	492,424	424,900	197,135	383,796	383,595
average per return			1.3	1.1	2.1	\$50,734	\$51,921	\$26,355	\$41,663	\$1,382

TABLE 56
Queen Creek (zip code 85242)

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	1,967	2,569	251	3	956	(\$6,261,275)	(\$10,633,800)	\$9,947,730	\$646,296	\$16,821
# of returns			188	3	496	1,967	1,283	430	376	373
average per return			1.3	1.0	1.9	(\$3,183)	(\$8,288)	\$23,134	\$1,719	\$45
\$10,000 to \$19,999	1,867	2,722	241	3	1,466	\$27,897,946	\$17,851,017	\$7,074,554	\$7,098,711	\$184,931
# of returns			187	3	755	1,867	1,454	382	1,086	1,086
average per return			1.3	1.0	1.9	\$14,943	\$12,277	\$18,520	\$6,537	\$170
\$20,000 to \$29,999	1,917	2,996	219	1	1,907	\$47,905,984	\$34,497,014	\$11,686,688	\$17,721,241	\$473,595
# of returns			162	1	936	1,917	1,601	632	1,581	1,581
average per return			1.4	1.0	2.0	\$24,990	\$21,547	\$18,492	\$11,209	\$300
\$30,000 to \$49,999	3,193	5,170	246	3	3,373	\$126,624,818	\$105,920,692	\$38,305,471	\$60,218,197	\$1,647,968
# of returns			179	3	1,623	3,193	2,925	1,872	2,949	2,948
average per return			1.4	1.0	2.1	\$39,657	\$36,212	\$20,462	\$20,420	\$559
\$50,000 to \$74,999	3,260	5,863	228	5	4,287	\$203,016,458	\$185,495,410	\$62,179,659	\$106,497,833	\$2,971,035
# of returns			169	5	1,989	3,260	3,211	2,678	3,159	3,159
average per return			1.3	1.0	2.2	\$62,275	\$57,769	\$23,219	\$33,713	\$940
\$75,000 to \$99,999	2,268	4,308	157	2	3,182	\$195,564,576	\$184,170,314	\$56,719,995	\$114,609,363	\$3,295,831
# of returns			112	2	1,474	2,268	2,266	2,116	2,247	2,247
average per return			1.4	1.0	2.2	\$86,228	\$81,276	\$26,805	\$51,006	\$1,467
\$100,000 to \$199,999	2,436	4,757	113	6	3,599	\$316,557,398	\$304,582,121	\$84,546,579	\$206,486,380	\$6,386,331
# of returns			86	6	1,617	2,436	2,436	2,374	2,426	2,426
average per return			1.3	1.0	2.2	\$129,950	\$125,034	\$35,614	\$85,114	\$2,632
\$200,000 to \$499,999	298	576	22	0	461	\$79,227,095	\$78,187,442	\$18,017,782	\$58,566,484	\$2,155,863
# of returns			15	0	180	298	298	295	298	298
average per return			1.5		2.6	\$265,863	\$262,374	\$61,077	\$196,532	\$7,234
\$500,000 to \$999,999	27	49	0	0	41	\$18,162,701	\$18,520,138	\$2,195,553	\$16,187,035	\$683,981
# of returns			0	0	19	27	27	27	27	27
average per return					2.2	\$672,693	\$685,931	\$81,317	\$599,520	\$25,333
\$1,000,000 and over	11	22	0	0	11	\$30,506,833	\$30,842,817	\$2,971,799	\$27,810,118	\$1,239,723
# of returns			0	0	7	11	11	11	11	11
average per return					1.6	\$2,773,348	\$2,803,892	\$270,164	\$2,528,193	\$112,702
GRAND TOTAL	17,244	29,032	1,477	23	19,283	\$1,039,202,534	\$949,433,165	\$293,645,810	\$615,841,658	\$19,056,079
# of returns			1,098	23	9,096	17,244	15,512	10,817	14,160	14,156
average per return			1.3	1.0	2.1	\$60,265	\$61,206	\$27,147	\$43,492	\$1,346

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	20,979	25,127	4,467	63	3,971	(\$1,164,885,284)	(\$1,137,818,563)	\$241,898,981	\$6,895,798	\$192,263
# of returns			3,544	63	2,269	20,979	15,193	5,561	3,264	3,243
average per return			1.3	1.0	1.8	(\$55,526)	(\$74,891)	\$43,499	\$2,113	\$59
\$10,000 to \$19,999	13,718	17,207	4,154	57	4,043	\$204,801,558	\$133,482,918	\$77,086,491	\$63,328,309	\$1,652,500
# of returns			3,336	57	2,291	13,718	10,405	3,932	9,179	9,170
average per return			1.2	1.0	1.8	\$14,929	\$12,829	\$19,605	\$6,899	\$180
\$20,000 to \$29,999	11,935	15,539	3,041	46	4,488	\$297,226,915	\$202,958,603	\$83,372,980	\$135,894,928	\$3,662,282
# of returns			2,330	46	2,414	11,935	9,114	4,093	10,024	10,019
average per return			1.3	1.0	1.9	\$24,904	\$22,269	\$20,370	\$13,557	\$366
\$30,000 to \$49,999	20,420	27,136	4,836	67	7,110	\$804,227,876	\$590,467,388	\$1,065,892,862	\$446,656,690	\$12,569,358
# of returns			3,634	67	4,059	20,420	16,431	9,601	18,486	18,482
average per return			1.3	1.0	1.8	\$39,384	\$35,936	\$111,019	\$24,162	\$680
\$50,000 to \$74,999	16,891	24,785	5,370	79	6,569	\$1,039,131,251	\$904,177,788	\$296,054,739	\$580,664,241	\$17,017,319
# of returns			4,026	78	3,930	16,891	16,137	11,890	15,694	15,693
average per return			1.3	1.0	1.7	\$61,520	\$56,031	\$24,899	\$36,999	\$1,084
\$75,000 to \$99,999	11,447	19,015	4,593	51	5,839	\$993,105,648	\$902,628,762	\$286,390,394	\$570,186,327	\$17,226,306
# of returns			3,084	50	3,379	11,447	11,425	9,752	10,975	10,974
average per return			1.5	1.0	1.7	\$86,757	\$79,005	\$29,367	\$51,953	\$1,570
\$100,000 to \$199,999	20,857	37,550	7,234	61	15,314	\$2,893,637,052	\$2,749,005,912	\$779,958,051	\$1,884,030,750	\$61,017,166
# of returns			4,717	61	8,378	20,857	20,849	19,862	20,525	20,525
average per return			1.5	1.0	1.8	\$138,737	\$131,853	\$39,269	\$91,792	\$2,973
\$200,000 to \$499,999	10,252	19,146	2,843	17	10,266	\$3,047,756,278	\$3,001,347,140	\$690,092,654	\$2,281,716,476	\$86,261,898
# of returns			1,872	17	5,195	10,252	10,252	10,184	10,168	10,168
average per return			1.5	1.0	2.0	\$297,284	\$292,757	\$67,762	\$224,402	\$8,484
\$500,000 to \$999,999	2,382	4,475	609	3	2,613	\$1,610,872,211	\$1,620,350,648	\$304,342,815	\$1,321,202,633	\$55,405,142
# of returns			412	3	1,279	2,382	2,382	2,372	2,361	2,361
average per return			1.5	1.0	2.0	\$676,269	\$680,248	\$128,306	\$559,595	\$23,467
\$1,000,000 to \$4,999,999	1,117	2,087	356	1	1,121	\$2,038,946,569	\$2,055,608,847	\$316,590,537	\$1,747,914,009	\$77,215,498
# of returns			233	1	536	1,117	1,117	1,116	1,105	1,104
average per return			1.5	1.0	2.1	\$1,825,377	\$1,840,294	\$283,683	\$1,581,823	\$69,942
\$5,000,000 and over	127	235	41	0	142	\$1,708,223,753	\$1,771,571,069	\$199,088,339	\$1,572,219,896	\$71,136,698
# of returns			27	0	63	127	127	126	126	126
average per return			1.5		2.3	\$13,450,581	\$13,949,378	\$1,580,066	\$12,477,936	\$564,577
GRAND TOTAL	130,125	192,302	37,544	445	61,476	\$13,473,043,826	\$12,793,780,512	\$4,340,768,843	\$10,610,710,057	\$403,356,430
# of returns			27,215	443	33,793	130,125	113,432	78,489	101,907	101,865
average per return			1.4	1.0	1.8	\$103,539	\$112,788	\$55,304	\$104,122	\$3,960

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	9,210	11,967	5,732	71	1,702	\$2,231,709	(\$15,572,239)	\$39,735,119	\$2,134,524	\$55,672
# of returns			4,445	70	996	9,210	7,033	2,410	1,348	1,338
average per return			1.3	1.0	1.7	\$242	(\$2,214)	\$16,488	\$1,583	\$42
\$10,000 to \$19,999	11,190	15,789	8,496	119	3,446	\$167,463,755	\$117,816,601	\$58,148,161	\$33,636,981	\$875,126
# of returns			6,229	119	1,873	11,190	9,869	4,010	6,119	6,105
average per return			1.4	1.0	1.8	\$14,965	\$11,938	\$14,501	\$5,497	\$143
\$20,000 to \$29,999	9,244	13,835	6,591	81	3,316	\$230,494,780	\$163,408,394	\$66,453,325	\$77,780,443	\$2,070,567
# of returns			4,519	81	1,838	9,244	8,267	4,218	7,517	7,512
average per return			1.5	1.0	1.8	\$24,935	\$19,766	\$15,755	\$10,347	\$276
\$30,000 to \$49,999	15,421	23,722	9,498	134	6,647	\$608,112,652	\$471,886,539	\$164,458,458	\$268,728,329	\$7,357,422
# of returns			6,480	133	3,588	15,421	14,293	9,209	14,075	14,071
average per return			1.5	1.0	1.9	\$39,434	\$33,015	\$17,858	\$19,093	\$523
\$50,000 to \$74,999	13,875	23,593	8,936	124	7,586	\$858,929,708	\$715,269,785	\$221,626,515	\$426,339,444	\$11,954,888
# of returns			5,938	124	3,915	13,875	13,729	10,625	13,428	13,428
average per return			1.5	1.0	1.9	\$61,905	\$52,099	\$20,859	\$31,750	\$890
\$75,000 to \$99,999	8,768	16,223	5,724	59	5,876	\$754,839,166	\$652,670,325	\$182,965,072	\$421,664,573	\$12,164,551
# of returns			3,550	59	2,968	8,768	8,768	7,576	8,643	8,643
average per return			1.6	1.0	2.0	\$86,090	\$74,438	\$24,151	\$48,787	\$1,407
\$100,000 to \$199,999	6,994	13,191	4,513	46	4,787	\$886,575,972	\$804,743,622	\$201,117,468	\$568,924,502	\$17,700,452
# of returns			2,748	45	2,407	6,994	6,994	6,539	6,940	6,940
average per return			1.6	1.0	2.0	\$126,762	\$115,062	\$30,757	\$81,978	\$2,550
\$200,000 to \$499,999	650	1,211	575	2	274	\$171,529,548	\$163,517,378	\$31,986,642	\$128,632,802	\$4,778,994
# of returns			351	2	145	650	650	631	644	644
average per return			1.6	1.0	1.9	\$263,892	\$251,565	\$50,692	\$199,740	\$7,421
\$500,000 to \$999,999	53	92	44	0	24	\$34,823,841	\$33,280,898	\$5,072,580	\$27,980,555	\$1,177,258
# of returns			29	0	12	53	53	51	53	53
average per return			1.5		2.0	\$657,054	\$627,941	\$99,462	\$527,935	\$22,212
\$1,000,000 and over	24	39	23	0	4	\$39,506,500	\$39,271,137	\$6,362,255	\$32,825,330	\$1,450,915
# of returns			17	0	2	24	24	24	23	23
average per return			1.4		2.0	\$1,646,104	\$1,636,297	\$265,094	\$1,427,188	\$63,083
GRAND TOTAL	75,429	119,662	50,132	636	33,662	\$3,754,507,630	\$3,146,292,440	\$977,925,595	\$1,988,647,483	\$59,585,845
# of returns			34,306	633	17,744	75,429	69,680	45,293	58,790	58,757
average per return			1.5	1.0	1.9	\$49,775	\$45,153	\$21,591	\$33,826	\$1,014

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	10,315	11,993	1,082	31	2,643	(\$5,176,322)	(\$28,807,382)	\$22,905,281	\$4,443,952	\$115,428
# of returns			902	31	1,570	10,315	6,130	1,068	2,616	2,603
average per return			1.2	1.0	1.7	(\$502)	(\$4,699)	\$21,447	\$1,699	\$44
\$10,000 to \$19,999	10,747	14,000	1,363	32	5,681	\$162,388,132	\$94,133,899	\$19,487,280	\$55,483,417	\$1,446,420
# of returns			1,086	30	3,001	10,747	7,356	1,296	7,813	7,803
average per return			1.3	1.1	1.9	\$15,110	\$12,797	\$15,036	\$7,101	\$185
\$20,000 to \$29,999	10,309	13,872	1,039	25	6,341	\$256,398,245	\$157,502,207	\$24,758,960	\$132,825,578	\$3,578,102
# of returns			785	25	3,074	10,309	7,125	1,619	9,682	9,682
average per return			1.3	1.0	2.1	\$24,871	\$22,106	\$15,293	\$13,719	\$370
\$30,000 to \$49,999	13,943	18,940	1,638	36	7,365	\$540,416,702	\$378,850,533	\$74,660,148	\$337,633,413	\$9,467,924
# of returns			1,214	34	3,700	13,943	10,535	4,528	13,506	13,506
average per return			1.3	1.1	2.0	\$38,759	\$35,961	\$16,489	\$24,999	\$701
\$50,000 to \$74,999	8,349	12,616	1,637	27	4,505	\$511,004,794	\$453,490,868	\$100,963,298	\$325,702,040	\$9,490,727
# of returns			1,213	26	2,484	8,349	7,936	5,261	8,206	8,206
average per return			1.3	1.0	1.8	\$61,206	\$57,144	\$19,191	\$39,691	\$1,157
\$75,000 to \$99,999	4,742	8,108	1,182	16	3,057	\$409,261,260	\$381,155,319	\$85,904,905	\$268,531,580	\$8,085,313
# of returns			805	16	1,700	4,742	4,742	3,819	4,703	4,703
average per return			1.5	1.0	1.8	\$86,306	\$80,379	\$22,494	\$57,098	\$1,719
\$100,000 to \$199,999	5,890	10,832	1,374	15	4,600	\$791,612,342	\$756,990,519	\$162,208,760	\$565,237,757	\$18,240,402
# of returns			908	15	2,538	5,890	5,889	5,527	5,861	5,861
average per return			1.5	1.0	1.8	\$134,399	\$128,543	\$29,348	\$96,440	\$3,112
\$200,000 to \$499,999	1,469	2,776	323	4	1,453	\$408,722,975	\$399,795,253	\$77,327,782	\$318,213,665	\$11,936,946
# of returns			212	4	770	1,469	1,469	1,461	1,460	1,460
average per return			1.5	1.0	1.9	\$278,232	\$272,155	\$52,928	\$217,955	\$8,176
\$500,000 to \$999,999	191	358	41	0	234	\$127,432,299	\$127,336,079	\$17,136,103	\$109,216,213	\$4,586,760
# of returns			26	0	113	191	191	189	191	191
average per return			1.6		2.1	\$667,185	\$666,681	\$90,667	\$571,813	\$24,014
\$1,000,000 and over	84	147	11	0	84	\$243,087,081	\$242,561,448	\$60,702,020	\$197,843,378	\$8,833,948
# of returns			8	0	42	84	84	83	80	80
average per return			1.4		2.0	\$2,893,894	\$2,887,636	\$731,350	\$2,473,042	\$110,424
GRAND TOTAL	66,039	93,642	9,690	186	35,963	\$3,445,147,508	\$2,963,008,743	\$646,054,537	\$2,315,130,993	\$75,781,970
# of returns			7,159	181	18,992	66,039	51,457	24,851	54,118	54,095
average per return			1.4	1.0	1.9	\$52,168	\$57,582	\$25,997	\$42,779	\$1,401

TABLE 60
Tolleson

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,140	1,549	109	3	764	(\$28,052,314)	(\$29,817,087)	\$41,910,544	\$485,645	\$13,778
# of returns			87	3	421	1,140	776	119	206	205
average per return			1.3	1.0	1.8	(\$24,607)	(\$38,424)	\$352,189	\$2,358	\$67
\$10,000 to \$19,999	1,678	2,656	121	7	1,928	\$25,083,418	\$16,263,341	\$2,468,977	\$4,999,952	\$130,231
# of returns			90	6	1,026	1,678	1,408	160	879	877
average per return			1.3	1.2	1.9	\$14,948	\$11,551	\$15,431	\$5,688	\$148
\$20,000 to \$29,999	1,825	3,049	97	1	2,542	\$45,629,544	\$33,979,394	\$6,597,551	\$16,050,696	\$426,238
# of returns			68	1	1,233	1,825	1,610	413	1,631	1,630
average per return			1.4	1.0	2.1	\$25,002	\$21,105	\$15,975	\$9,841	\$261
\$30,000 to \$49,999	2,679	4,436	104	6	3,614	\$104,381,220	\$85,918,378	\$23,262,440	\$50,461,835	\$1,371,761
# of returns			77	6	1,639	2,679	2,459	1,288	2,571	2,571
average per return			1.4	1.0	2.2	\$38,963	\$34,940	\$18,061	\$19,627	\$534
\$50,000 to \$74,999	1,638	2,928	83	0	2,428	\$99,660,751	\$90,697,243	\$26,689,147	\$54,652,086	\$1,524,458
# of returns			64	0	1,064	1,638	1,614	1,259	1,617	1,617
average per return			1.3		2.3	\$60,843	\$56,194	\$21,199	\$33,798	\$943
\$75,000 to \$99,999	817	1,542	52	2	1,084	\$70,193,689	\$66,110,112	\$18,383,819	\$42,812,290	\$1,235,525
# of returns			37	2	524	817	817	737	812	812
average per return			1.4	1.0	2.1	\$85,916	\$80,918	\$24,944	\$52,724	\$1,522
\$100,000 to \$199,999	365	706	25	2	443	\$44,949,978	\$43,225,187	\$10,552,643	\$30,695,936	\$949,180
# of returns			18	2	215	365	365	356	364	364
average per return			1.4	1.0	2.1	\$123,151	\$118,425	\$29,642	\$84,329	\$2,608
\$200,000 to \$499,999	20	37	4	0	14	\$5,578,913	\$5,596,699	\$1,462,083	\$4,042,216	\$151,237
# of returns			3	0	7	20	20	20	20	20
average per return			1.3		2.0	\$278,946	\$279,835	\$73,104	\$202,111	\$7,562
\$500,000 and over	13	24	4	0	21	\$30,256,854	\$30,380,043	\$13,367,940	\$16,947,732	\$744,491
# of returns			2	0	8	13	13	12	13	13
average per return					2.6	\$2,327,450	\$2,336,926	\$1,113,995	\$1,303,672	\$57,269
GRAND TOTAL	10,175	16,927	599	21	12,838	\$397,682,053	\$342,353,310	\$144,695,144	\$221,148,388	\$6,546,899
# of returns			446	20	6,137	10,175	9,082	4,364	8,113	8,109
average per return			1.3	1.1	2.1	\$39,084	\$37,696	\$33,157	\$27,259	\$807

**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	634	830	234	1	170	(\$3,925,039)	(\$5,340,875)	\$2,744,952	\$144,921	\$3,751
# of returns			186	1	104	634	483	141	95	94
average per return			1.3	1.0	1.6	(\$6,191)	(\$11,058)	\$19,468	\$1,525	\$40
\$10,000 to \$19,999	645	910	276	4	339	\$9,543,395	\$6,535,519	\$2,589,237	\$2,234,448	\$58,137
# of returns			217	4	183	645	544	161	380	379
average per return			1.3	1.0	1.9	\$14,796	\$12,014	\$16,082	\$5,880	\$153
\$20,000 to \$29,999	462	717	214	2	294	\$11,517,411	\$8,413,082	\$2,306,536	\$4,330,381	\$115,402
# of returns			151	2	140	462	398	147	397	397
average per return			1.4	1.0	2.1	\$24,929	\$21,138	\$15,691	\$10,908	\$291
\$30,000 to \$49,999	646	1,034	281	3	425	\$25,312,913	\$19,894,505	\$5,341,584	\$12,112,755	\$331,603
# of returns			195	3	218	646	592	302	598	598
average per return			1.4	1.0	1.9	\$39,184	\$33,606	\$17,687	\$20,255	\$555
\$50,000 to \$74,999	469	802	261	4	266	\$28,761,327	\$24,509,979	\$7,225,447	\$15,031,214	\$422,815
# of returns			175	4	130	469	462	338	450	450
average per return			1.5	1.0	2.0	\$61,325	\$53,052	\$21,377	\$33,403	\$940
\$75,000 to \$99,999	289	535	155	1	167	\$25,219,464	\$22,395,932	\$6,127,136	\$14,573,154	\$423,945
# of returns			102	1	89	289	289	242	284	284
average per return			1.5	1.0	1.9	\$87,265	\$77,495	\$25,319	\$51,314	\$1,493
\$100,000 to \$199,999	339	642	179	0	202	\$43,679,302	\$40,450,314	\$10,760,110	\$27,790,571	\$871,142
# of returns			114	0	104	339	339	315	336	336
average per return			1.6		1.9	\$128,847	\$119,322	\$34,159	\$82,710	\$2,593
\$200,000 to \$499,999	78	149	56	1	41	\$21,680,582	\$20,704,526	\$3,931,794	\$16,300,425	\$609,238
# of returns			37	1	20	78	78	74	78	78
average per return			1.5	1.0	2.1	\$277,956	\$265,443	\$53,132	\$208,980	\$7,811
\$500,000 and over	15	27	15	0	2	\$20,221,529	\$20,849,677	\$4,600,426	\$15,894,338	\$693,550
# of returns			9	0	2	15	15	14	15	15
average per return			1.7		1.0	\$1,348,102	\$1,389,978	\$328,602	\$1,059,623	\$46,237
GRAND TOTAL	3,577	5,646	1,671	16	1,906	\$182,010,884	\$158,412,659	\$45,627,222	\$108,412,207	\$3,529,583
# of returns			1,186	16	990	3,577	3,200	1,734	2,633	2,631
average per return			1.4	1.0	1.9	\$50,884	\$49,504	\$26,313	\$41,174	\$1,342

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	382	485	143	3	105	\$1,297,237	\$422,345	\$1,238,080	\$89,702	\$2,322
# of returns			125	3	68	382	276	71	57	57
average per return			1.1	1.0	1.5	\$3,396	\$1,530	\$17,438	\$1,574	\$41
\$10,000 to \$19,999	444	637	149	3	309	\$6,624,196	\$4,492,884	\$1,708,052	\$1,578,793	\$41,115
# of returns			118	3	166	444	380	87	263	263
average per return			1.3	1.0	1.9	\$14,919	\$11,823	\$19,633	\$6,003	\$156
\$20,000 to \$29,999	428	644	83	3	377	\$10,748,245	\$8,240,805	\$2,378,553	\$4,271,475	\$114,049
# of returns			68	3	195	428	377	130	372	372
average per return			1.2	1.0	1.9	\$25,113	\$21,859	\$18,297	\$11,482	\$307
\$30,000 to \$49,999	595	925	104	3	475	\$23,303,168	\$18,830,294	\$5,034,369	\$12,158,358	\$333,651
# of returns			78	3	241	595	531	295	569	569
average per return			1.3	1.0	2.0	\$39,165	\$35,462	\$17,066	\$21,368	\$586
\$50,000 to \$74,999	329	557	46	4	313	\$20,264,205	\$18,414,331	\$4,839,851	\$11,872,643	\$335,768
# of returns			37	4	158	329	323	248	323	323
average per return			1.2	1.0	2.0	\$61,593	\$57,010	\$19,516	\$36,757	\$1,040
\$75,000 to \$99,999	108	200	21	1	122	\$9,325,125	\$8,607,152	\$2,428,211	\$5,617,127	\$162,090
# of returns			17	1	60	108	108	97	107	107
average per return			1.2	1.0	2.0	\$86,344	\$79,696	\$25,033	\$52,497	\$1,515
\$100,000 and over	55	100	13	1	62	\$7,231,731	\$6,865,191	\$1,717,829	\$4,849,336	\$155,873
# of returns			9	1	32	55	55	52	55	55
average per return			1.4	1.0	1.9	\$131,486	\$124,822	\$33,035	\$88,170	\$2,834
GRAND TOTAL	2,341	3,548	559	18	1,763	\$78,793,907	\$65,873,002	\$19,344,945	\$40,437,434	\$1,144,868
# of returns			452	18	920	2,341	2,050	980	1,746	1,746
average per return			1.2	1.0	1.9	\$33,658	\$32,133	\$19,740	\$23,160	\$656

CITIES/TOWNS WITHIN MARICOPA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Phoenix 492,424, or 33.8% of the county total
Most People Represented:	Phoenix 1,118,244, or 35.0% of the county total
Most Age 65 Exemptions:	Phoenix 63,706, or 22.8% of the county total
Most Blind Exemptions:	Phoenix 1,197, or 27.6% of the county total
Most Dependents Claimed:	Phoenix 463,930, or 39.7% of the county total
Most Dependents as a % of Total Population:	Gila Bend 49.0%
Least Dependents as a % of Total Population:	Carefree 13.9%
Most 65 & Over Persons as a % of Total Population:	Surprise/Sun City 34.0%
Least 65 & Over Persons as a % of Total Population:	Tolleson 2.2%
Highest Average FAGI:	Carefree \$189,380
Lowest Average FAGI:	Gila Bend \$33,378
Highest Per Capita FAGI:	Carefree \$105,094
Lowest Per Capita FAGI:	Gila Bend \$12,190
Highest % of Itemizers:	Carefree 75.2%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN MARICOPA COUNTY

	<u>2008</u>	<u>2007</u>	<u>% chg</u>		<u>2008</u>	<u>2007</u>	<u>% chg</u>
Carefree	\$189,380	\$199,427	(5.0%)	Wickenburg	\$50,884	\$59,958	(15.1%)
Scottsdale/ Paradise Valley	\$103,539	\$131,024	(21.0%)	Phoenix	\$50,734	\$53,016	(4.3%)
Cave Creek	\$83,887	\$94,634	(11.4%)	Surprise/Sun City	\$49,775	\$51,957	(4.2%)
Fountain Hills	\$81,478	\$89,243	(8.7%)	Glendale	\$48,584	\$49,967	(2.8%)
Litchfield Park	\$69,576	\$73,602	(5.5%)	Buckeye	\$48,216	\$52,236	(7.7%)
Gilbert	\$67,378	\$69,471	(3.0%)	Mesa	\$47,815	\$49,259	(2.9%)
Chandler	\$63,336	\$65,454	(3.2%)	Avondale	\$45,162	\$45,143	0.0%
Goodyear	\$62,050	\$62,534	(0.8%)	Tolleson	\$39,084	\$38,664	1.1%
Queen Creek (partial)	\$60,265	\$56,454	6.8%	El Mirage	\$37,476	\$37,702	(0.6%)
Peoria	\$58,290	\$59,737	(2.4%)	Youngtown	\$33,658	\$33,510	0.4%
Maricopa County	\$57,693	\$61,869	(6.7%)	Gila Bend	\$33,378	\$31,828	4.9%
Tempe/Guadalupe	\$52,168	\$56,643	(7.9%)				

MOHAVE COUNTY

The 2008 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 2008 and 2007.

Mohave County	2008	2007	% chg
# of returns	67,026	69,911	(4.1%)
# of people represented	137,432	141,872	(3.1%)
# of people over 65	23,464	24,456	(4.1%)
# of blind persons	217	355	(38.9%)
# of dependents	40,651	41,212	(1.4%)
<u>Total</u> FAGI (millions)	\$2,587.5	\$2,811.0	(8.0%)
<u>Average</u> FAGI	\$38,605	\$40,209	(4.0%)
<u>Total</u> Taxable Income (millions)	\$1,427.4	\$1,583.0	(9.8%)
<u>Average</u> Taxable Income	\$29,307	\$31,334	(6.5%)
<u>Total</u> Tax Liability (millions)	\$43.5	\$49.6	(12.2%)
<u>Average</u> Tax Liability	\$895	\$983	(9.0%)
<u>Average Tax Liability Per Return</u>	\$650	\$710	(8.4%)

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 2008 per capita figure is \$18,828. This is a 5.0% decrease over the 2007 per capita figure, \$19,814.

The four incorporated cities/towns in this county account for 79.5% of the returns and 81.2% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$19,192. This is a 5.4% decrease over the 2007 incorporated area per capita FAGI of \$20,292.

**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	12,097	16,223	3,758	41	4,365	(\$31,391,940)	(\$53,279,223)	\$37,536,610	\$3,452,884	\$89,577
# of returns			2,884	41	2,616	12,097	8,617	2,041	2,125	2,106
average per return			1.3	1.0	1.7	(\$2,595)	(\$6,183)	\$18,391	\$1,625	\$43
\$10,000 to \$19,999	14,283	21,313	5,229	43	8,936	\$215,111,331	\$147,396,681	\$36,957,479	\$50,121,879	\$1,305,394
# of returns			3,900	43	4,897	14,283	12,025	2,585	8,402	8,388
average per return			1.3	1.0	1.8	\$15,061	\$12,258	\$14,297	\$5,965	\$156
\$20,000 to \$29,999	10,833	16,884	3,788	39	7,042	\$267,148,167	\$196,976,617	\$46,401,316	\$103,726,735	\$2,763,848
# of returns			2,636	39	3,797	10,833	9,266	3,013	9,506	9,503
average per return			1.4	1.0	1.9	\$24,661	\$21,258	\$15,400	\$10,912	\$291
\$30,000 to \$49,999	12,843	20,960	4,329	49	8,396	\$499,046,891	\$395,607,578	\$102,384,585	\$245,219,471	\$6,677,465
# of returns			3,045	48	4,386	12,843	11,593	5,880	12,049	12,048
average per return			1.4	1.0	1.9	\$38,858	\$34,125	\$17,412	\$20,352	\$554
\$50,000 to \$74,999	8,651	15,444	3,349	29	5,944	\$530,374,716	\$455,256,528	\$121,129,882	\$289,283,013	\$8,086,385
# of returns			2,334	28	3,065	8,651	8,424	5,860	8,411	8,411
average per return			1.4	1.0	1.9	\$61,308	\$54,043	\$20,671	\$34,393	\$961
\$75,000 to \$99,999	4,263	7,981	1,604	11	2,996	\$366,650,465	\$331,544,630	\$87,505,169	\$219,819,274	\$6,379,253
# of returns			1,088	11	1,582	4,263	4,260	3,573	4,203	4,203
average per return			1.5	1.0	1.9	\$86,008	\$77,827	\$24,491	\$52,301	\$1,518
\$100,000 to \$199,999	3,375	6,372	1,177	4	2,384	\$434,519,555	\$406,510,066	\$101,543,664	\$288,432,728	\$9,065,703
# of returns			805	4	1,292	3,375	3,373	3,138	3,337	3,337
average per return			1.5	1.0	1.8	\$128,747	\$120,519	\$32,359	\$86,435	\$2,717
\$200,000 to \$499,999	551	1,015	185	1	473	\$158,205,217	\$153,564,419	\$31,343,685	\$119,899,801	\$4,533,412
# of returns			130	1	225	551	551	535	544	544
average per return			1.4	1.0	2.1	\$287,124	\$278,701	\$58,586	\$220,404	\$8,333
\$500,000 to \$999,999	87	160	29	0	83	\$56,909,015	\$57,389,169	\$7,927,372	\$49,037,276	\$2,060,655
# of returns			23	0	41	87	87	86	87	87
average per return			1.3		2.0	\$654,127	\$659,646	\$92,179	\$563,647	\$23,686
\$1,000,000 and over	43	80	16	0	32	\$90,942,947	\$87,458,859	\$30,763,500	\$58,363,348	\$2,575,922
# of returns			10	0	16	43	43	43	40	40
average per return			1.6		2.0	\$2,114,952	\$2,033,927	\$715,430	\$1,459,084	\$64,398
GRAND TOTAL	67,026	106,432	23,464	217	40,651	\$2,587,516,364	\$2,178,425,324	\$603,493,262	\$1,427,356,409	\$43,537,614
# of returns			16,855	215	21,917	67,026	58,239	26,754	48,704	48,667
average per return			1.4	1.0	1.9	\$38,605	\$37,405	\$22,557	\$29,307	\$895

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	2,493	3,329	728	6	971	\$4,433,904	(\$755,264)	\$5,684,546	\$799,469	\$20,707
# of returns			590	6	599	2,493	1,801	341	497	490
average per return			1.2	1.0	1.6	\$1,779	(\$419)	\$16,670	\$1,609	\$42
\$10,000 to \$19,999	3,777	5,749	1,156	6	2,689	\$57,496,186	\$39,844,802	\$7,167,699	\$13,527,380	\$352,219
# of returns			878	6	1,553	3,777	3,206	505	2,265	2,261
average per return			1.3	1.0	1.7	\$15,223	\$12,428	\$14,193	\$5,972	\$156
\$20,000 to \$29,999	2,634	4,130	804	12	1,884	\$64,577,680	\$48,421,741	\$9,023,608	\$25,537,809	\$679,724
# of returns			598	12	1,028	2,634	2,292	616	2,397	2,397
average per return			1.3	1.0	1.8	\$24,517	\$21,126	\$14,649	\$10,654	\$284
\$30,000 to \$49,999	2,611	4,249	857	8	1,600	\$100,874,561	\$79,509,079	\$18,538,739	\$51,276,770	\$1,398,027
# of returns			614	8	884	2,611	2,331	1,053	2,482	2,482
average per return			1.4	1.0	1.8	\$38,634	\$34,109	\$17,606	\$20,659	\$563
\$50,000 to \$74,999	1,474	2,610	718	6	840	\$90,195,432	\$76,206,380	\$20,076,349	\$48,717,837	\$1,363,053
# of returns			493	5	439	1,474	1,431	969	1,434	1,434
average per return			1.5	1.2	1.9	\$61,191	\$53,254	\$20,719	\$33,973	\$951
\$75,000 to \$99,999	667	1,239	343	1	333	\$57,378,719	\$50,874,602	\$13,760,317	\$33,433,142	\$971,409
# of returns			229	1	184	667	667	544	654	654
average per return			1.5	1.0	1.8	\$86,025	\$76,274	\$25,295	\$51,121	\$1,485
\$100,000 to \$199,999	518	974	208	0	304	\$67,655,384	\$63,228,893	\$15,760,893	\$44,774,071	\$1,410,827
# of returns			142	0	177	518	518	477	514	514
average per return			1.5		1.7	\$130,609	\$122,064	\$33,042	\$87,109	\$2,745
\$200,000 to \$499,999	110	204	48	0	88	\$32,472,812	\$31,276,815	\$7,351,462	\$23,429,417	\$883,124
# of returns			33	0	42	110	110	107	108	108
average per return			1.5		2.1	\$295,207	\$284,335	\$68,705	\$216,939	\$8,177
\$500,000 to \$999,999	16	30	7	0	8	\$10,747,446	\$10,742,758	\$1,396,464	\$9,272,794	\$389,814
# of returns			6	0	5	16	16	16	16	16
average per return			1.2		1.6	\$671,715	\$671,422	\$87,279	\$579,550	\$24,363
\$1,000,000 and over	10	20	4	0	10	\$16,787,902	\$13,189,305	\$5,324,937	\$8,195,716	\$356,603
# of returns			2	0	6	10	10	10	8	8
average per return			2.0		1.7	\$1,678,790	\$1,318,931	\$532,494	\$1,024,465	\$44,575
GRAND TOTAL	14,310	22,534	4,873	39	8,727	\$502,620,026	\$412,539,111	\$104,085,014	\$258,964,405	\$7,825,507
# of returns			3,585	38	4,917	14,310	12,382	4,638	10,375	10,364
average per return			1.4	1.0	1.8	\$35,124	\$33,318	\$22,442	\$24,960	\$755

TABLE 65
Colorado City

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	267	354	10		405	(\$965,847)	(\$2,332,294)	\$130,249	\$68,867	\$1,780
# of returns			8		151	267	203	9	48	47
average per return			1.3		2.7	(\$3,617)	(\$11,489)	\$14,472	\$1,435	\$38
\$10,000 to \$19,999	372	604	13		1,053	\$5,405,950	\$2,646,115	\$27,040	\$587,702	\$15,243
# of returns			11		320	372	348	2	127	127
average per return			1.2		3.3	\$14,532	\$7,604	\$13,520	\$4,628	\$120
\$20,000 to \$29,999	164	289	14		488	\$4,013,813	\$2,605,984	\$120,042	\$958,517	\$25,341
# of returns			12		138	164	154	8	114	114
average per return			1.2		3.5	\$24,474	\$16,922	\$15,005	\$8,408	\$222
\$30,000 to \$49,999	187	342	6		708	\$7,117,503	\$5,145,108	\$406,684	\$2,777,615	\$74,061
# of returns			4		163	187	181	20	168	168
average per return			1.5		4.3	\$38,062	\$28,426	\$20,334	\$16,533	\$441
\$50,000 to \$74,999	70	135	1		351	\$4,089,355	\$3,260,614	\$336,339	\$2,077,141	\$56,541
# of returns			1		67	70	70	17	70	70
average per return			1.0		5.2	\$58,419	\$46,580	\$19,785	\$29,673	\$808
\$75,000 to \$99,999	16	31	1		80	\$1,399,674	\$1,164,719	\$277,356	\$751,040	\$21,484
# of returns			1		15	16	16	9	15	15
average per return			1.0		5.3	\$87,480	\$72,795	\$30,817	\$50,069	\$1,432
\$100,000 and over	20	40	0		83	\$2,901,770	\$2,691,256	\$876,294	\$1,771,723	\$55,217
# of returns			0		18	20	20	17	19	19
average per return					4.6	\$145,089	\$134,563	\$51,547	\$93,249	\$2,906
GRAND TOTAL	1,096	1,795	45	1	3,168	\$23,962,218	\$15,181,502	\$2,174,004	\$8,992,605	\$249,667
# of returns			37	1	872	1,096	992	82	561	560
average per return			1.2	1.0	3.6	\$21,863	\$15,304	\$26,512	\$16,030	\$446

TABLE 66
Kingman

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,170	4,235	861	12	1,195	(\$5,027,059)	(\$11,298,114)	\$8,273,034	\$963,538	\$24,964
# of returns			672	12	725	3,170	2,241	433	581	575
average per return			1.3	1.0	1.6	(\$1,586)	(\$5,042)	\$19,106	\$1,658	\$43
\$10,000 to \$19,999	3,333	4,963	1,223	13	1,941	\$49,853,420	\$34,277,033	\$7,639,614	\$11,886,798	\$309,645
# of returns			918	13	1,075	3,333	2,817	576	1,988	1,985
average per return			1.3	1.0	1.8	\$14,958	\$12,168	\$13,263	\$5,979	\$156
\$20,000 to \$29,999	2,701	4,214	858	12	1,697	\$66,668,075	\$48,666,521	\$9,806,453	\$27,089,072	\$721,967
# of returns			586	12	947	2,701	2,272	668	2,425	2,425
average per return			1.5	1.0	1.8	\$24,683	\$21,420	\$14,680	\$11,171	\$298
\$30,000 to \$49,999	3,461	5,627	994	15	2,285	\$135,117,007	\$108,306,595	\$24,266,970	\$70,501,355	\$1,923,972
# of returns			714	15	1,250	3,461	3,112	1,500	3,319	3,319
average per return			1.4	1.0	1.8	\$39,040	\$34,803	\$16,178	\$21,242	\$580
\$50,000 to \$74,999	2,456	4,412	694	7	1,915	\$151,000,746	\$131,899,117	\$32,128,671	\$87,319,285	\$2,444,778
# of returns			496	7	1,029	2,456	2,385	1,606	2,411	2,411
average per return			1.4	1.0	1.9	\$61,482	\$55,304	\$20,005	\$36,217	\$1,014
\$75,000 to \$99,999	1,220	2,296	275	4	1,053	\$105,208,885	\$97,502,789	\$23,082,847	\$66,969,912	\$1,951,638
# of returns			194	4	558	1,220	1,219	1,025	1,209	1,209
average per return			1.4	1.0	1.9	\$86,237	\$79,986	\$22,520	\$55,393	\$1,614
\$100,000 to \$199,999	968	1,842	254	2	766	\$124,042,595	\$117,251,591	\$27,436,255	\$85,051,196	\$2,673,714
# of returns			175	2	412	968	968	903	961	961
average per return			1.5	1.0	1.9	\$128,143	\$121,128	\$30,383	\$88,503	\$2,782
\$200,000 to \$499,999	164	301	51	0	164	\$47,802,573	\$46,110,384	\$7,450,997	\$37,857,631	\$1,441,661
# of returns			36	0	70	164	164	156	163	163
average per return			1.4		2.3	\$291,479	\$281,161	\$47,763	\$232,255	\$8,845
\$500,000 and over	33	60	6	0	32	\$32,193,409	\$32,958,908	\$5,667,097	\$27,125,590	\$1,169,160
# of returns			4	0	18	33	33	32	33	33
average per return			1.5		1.8	\$975,558	\$998,755	\$177,097	\$821,988	\$35,429
GRAND TOTAL	17,506	27,950	5,216	65	11,048	\$706,859,651	\$605,674,824	\$145,751,938	\$414,764,377	\$12,661,499
# of returns			3,795	65	6,084	17,506	15,211	6,899	13,090	13,081
average per return			1.4	1.0	1.8	\$40,378	\$39,818	\$21,127	\$31,686	\$968

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	3,658	4,860	1,211	12	974	(\$26,823,414)	(\$31,724,333)	\$17,222,716	\$965,222	\$25,089
# of returns			926	12	647	3,658	2,637	885	607	604
average per return			1.3	1.0	1.5	(\$7,333)	(\$12,030)	\$19,461	\$1,590	\$42
\$10,000 to \$19,999	3,878	5,626	1,665	18	1,695	\$58,216,429	\$41,093,789	\$14,831,856	\$13,874,171	\$361,469
# of returns			1,223	18	1,047	3,878	3,272	959	2,292	2,289
average per return			1.4	1.0	1.6	\$15,012	\$12,559	\$15,466	\$6,053	\$158
\$20,000 to \$29,999	3,072	4,679	1,298	8	1,528	\$76,006,905	\$56,786,803	\$18,616,660	\$28,807,732	\$768,928
# of returns			875	8	899	3,072	2,636	1,105	2,576	2,574
average per return			1.5	1.0	1.7	\$24,742	\$21,543	\$16,848	\$11,183	\$299
\$30,000 to \$49,999	3,883	6,256	1,550	7	2,062	\$151,227,534	\$121,394,826	\$38,746,612	\$70,115,371	\$1,909,331
# of returns			1,073	7	1,140	3,883	3,566	2,101	3,581	3,581
average per return			1.4	1.0	1.8	\$38,946	\$34,042	\$18,442	\$19,580	\$533
\$50,000 to \$74,999	2,868	5,051	1,257	9	1,599	\$176,150,055	\$152,006,064	\$46,070,146	\$92,029,783	\$2,575,049
# of returns			868	9	892	2,868	2,818	2,138	2,772	2,772
average per return			1.4	1.0	1.8	\$61,419	\$53,941	\$21,548	\$33,200	\$929
\$75,000 to \$99,999	1,511	2,818	717	2	935	\$129,771,288	\$116,232,659	\$34,189,041	\$74,104,600	\$2,141,377
# of returns			471	2	509	1,511	1,511	1,307	1,495	1,495
average per return			1.5	1.0	1.8	\$85,884	\$76,924	\$26,158	\$49,568	\$1,432
\$100,000 to \$199,999	1,260	2,363	518	2	805	\$162,390,901	\$151,683,061	\$39,920,566	\$105,850,016	\$3,330,820
# of returns			352	2	456	1,260	1,260	1,185	1,246	1,246
average per return			1.5	1.0	1.8	\$128,882	\$120,383	\$33,688	\$84,952	\$2,673
\$200,000 to \$499,999	203	375	66	0	164	\$58,244,964	\$57,285,355	\$11,868,108	\$44,480,692	\$1,681,288
# of returns			48	0	86	203	203	200	201	201
average per return			1.4		1.9	\$286,921	\$282,194	\$59,341	\$221,297	\$8,365
\$500,000 to \$999,999	41	76	16	0	38	\$25,830,121	\$25,728,782	\$3,413,449	\$22,124,233	\$925,606
# of returns			12	0	16	41	41	41	41	41
average per return			1.3		2.4	\$630,003	\$627,531	\$83,255	\$539,615	\$22,576
\$1,000,000 and over	23	41	10	0	20	\$55,978,244	\$56,211,399	\$19,070,597	\$37,037,902	\$1,640,892
# of returns			7	0	8	23	23	23	23	23
average per return			1.4		2.5	\$2,433,837	\$2,443,974	\$829,156	\$1,610,344	\$71,343
GRAND TOTAL	20,397	32,145	8,308	58	9,820	\$866,993,027	\$746,698,405	\$243,949,751	\$489,389,722	\$15,359,849
# of returns			5,855	58	5,700	20,397	17,967	9,944	14,834	14,826
average per return			1.4	1.0	1.7	\$42,506	\$41,559	\$24,532	\$32,991	\$1,036

CITIES/TOWNS WITHIN MOHAVE COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Lake Havasu City 20,397, or 30.4% of the county total
Most People Represented:	Lake Havasu City 39,724, or 28.9% of the county total
Most Age 65 Exemptions:	Lake Havasu City 8,308, or 35.4% of the county total
Most Blind Exemptions:	Kingman 65, or 30.0% of the county total
Most Dependents Claimed:	Kingman 11,048 or 27.2% of the county total
Most Dependents as a % of Total Population:	Colorado City 67.5%
Least Dependents as a % of Total Population:	Lake Havasu City 24.7%
Most 65 & Over Persons as a % of Total Population:	Lake Havasu City 20.9%
Least 65 & Over Persons as a % of Total Population:	Colorado City 1.0%
Highest Average FAGI:	Lake Havasu City \$42,506
Lowest Average FAGI:	Colorado City \$21,863
Highest Per Capita FAGI:	Lake Havasu City \$21,825
Lowest Per Capita FAGI:	Colorado City \$5,109
Highest % of Itemizers:	Lake Havasu City 48.8%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN MOHAVE COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Lake Havasu City	\$42,506	\$44,514	(4.5%)
Kingman	\$40,378	\$42,733	(5.5%)
Mohave County	\$38,605	\$40,209	(4.0%)
Bullhead City	\$35,124	\$35,772	(1.8%)
Colorado City	\$21,863	\$26,834	(18.5%)

NAVAJO COUNTY

The 2008 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 2008 and 2007.

Navajo County	2008	2007	% chg
# of returns	29,964	30,468	(1.7%)
# of people represented	71,361	72,297	(1.3%)
# of people over 65	6,929	7,011	(1.2%)
# of blind persons	98	118	(16.9%)
# of dependents	28,241	28,537	(1.0%)
<u>Total</u> FAGI (millions)	\$1,159.6	\$1,207.8	(4.0%)
Average FAGI	\$38,700	\$39,641	(2.4%)
<u>Total</u> Taxable Income (millions)	\$571.4	\$614.5	(7.0%)
Average Taxable Income	\$30,914	\$32,643	(5.3%)
<u>Total</u> Tax Liability (millions)	\$17.2	\$19.0	(9.5%)
Average Tax Liability	\$929	\$1,008	(7.8%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$572	\$622	(8.0%)

One final statistic that may be considered is per capita FAGI, calculated by dividing total FAGI by the number of people represented on the tax returns from this county. The 2007 per capita figure is \$16,250. This is a 2.7% decrease over the 2007 per capita figure, \$16,706.

The six incorporated cities/towns in this county account for 70.7% of the returns and 75.4% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$17,873. This is a 3.8% decrease over the 2007 incorporated area per capita FAGI of \$18,577.

**TABLE 68
NAVAJO COUNTY**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	6,217	8,494	1,179	23	3,243	\$2,857,965	(\$17,176,976)	\$9,992,373	\$1,622,342	\$42,579
# of returns			901	23	1,933	6,217	4,038	535	909	904
average per return			1.3	1.0	1.7	\$460	(\$4,254)	\$18,677	\$1,785	\$47
\$10,000 to \$19,999	5,732	9,105	1,328	21	5,355	\$85,034,250	\$47,392,412	\$10,261,222	\$14,946,422	\$389,163
# of returns			984	21	2,890	5,732	4,395	705	2,545	2,534
average per return			1.3	1.0	1.9	\$14,835	\$10,783	\$14,555	\$5,873	\$154
\$20,000 to \$29,999	4,334	7,270	1,004	16	4,703	\$106,714,550	\$65,202,688	\$14,676,614	\$31,757,060	\$844,479
# of returns			689	15	2,290	4,334	3,448	912	3,128	3,128
average per return			1.5	1.1	2.1	\$24,623	\$18,910	\$16,093	\$10,153	\$270
\$30,000 to \$49,999	5,397	9,142	1,221	14	5,677	\$210,386,777	\$143,217,996	\$36,329,415	\$88,538,807	\$2,410,456
# of returns			839	14	2,650	5,397	4,662	2,070	4,390	4,390
average per return			1.5	1.0	2.1	\$38,982	\$30,720	\$17,550	\$20,168	\$549
\$50,000 to \$74,999	3,906	7,079	1,009	18	4,392	\$240,044,367	\$187,851,256	\$51,279,635	\$117,454,157	\$3,284,267
# of returns			708	18	1,896	3,906	3,688	2,410	3,450	3,450
average per return			1.4	1.0	2.3	\$61,455	\$50,936	\$21,278	\$34,045	\$952
\$75,000 to \$99,999	2,329	4,428	624	4	2,671	\$200,114,264	\$165,665,160	\$45,455,578	\$109,229,826	\$3,164,173
# of returns			424	4	1,160	2,329	2,266	1,820	2,127	2,127
average per return			1.5	1.0	2.3	\$85,923	\$73,109	\$24,976	\$51,354	\$1,488
\$100,000 to \$199,999	1,805	3,474	487	2	1,920	\$228,654,093	\$199,844,206	\$50,290,331	\$141,544,382	\$4,413,837
# of returns			334	2	869	1,805	1,777	1,618	1,695	1,695
average per return			1.5	1.0	2.2	\$126,678	\$112,462	\$31,082	\$83,507	\$2,604
\$200,000 to \$499,999	214	404	68	0	250	\$59,489,278	\$57,289,315	\$10,974,960	\$45,244,735	\$1,702,085
# of returns			48	0	107	214	214	207	211	211
average per return			1.4		2.3	\$277,987	\$267,707	\$53,019	\$214,430	\$8,067
\$500,000 and over	30	56	9	0	30	\$26,326,073	\$24,770,856	\$3,661,917	\$21,047,549	\$899,879
# of returns			8	0	13	30	30	30	28	28
average per return			1.1		2.3	\$877,536	\$825,695	\$122,064	\$751,698	\$32,139
GRAND TOTAL	29,964	49,452	6,929	98	28,241	\$1,159,621,617	\$874,056,913	\$232,922,045	\$571,385,280	\$17,150,918
# of returns			4,935	97	13,808	29,964	24,518	10,307	18,483	18,467
average per return			1.4	1.0	2.0	\$38,700	\$35,650	\$22,598	\$30,914	\$929

**TABLE 69
Holbrook**

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	385	502	70		179	(\$602,334)	(\$1,671,913)	\$213,651	\$136,846	\$3,549
# of returns			54		102	385	265	19	80	80
average per return			1.3		1.8	(\$1,565)	(\$6,309)	\$11,245	\$1,711	\$44
\$10,000 to \$19,999	385	579	79		296	\$5,698,810	\$3,737,186	\$388,651	\$1,381,965	\$36,014
# of returns			61		173	385	317	29	213	213
average per return			1.3		1.7	\$14,802	\$11,789	\$13,402	\$6,488	\$169
\$20,000 to \$29,999	287	467	49		307	\$7,110,194	\$5,139,652	\$430,113	\$2,762,201	\$73,417
# of returns			36		160	287	247	33	265	265
average per return			1.4		1.9	\$24,774	\$20,808	\$13,034	\$10,423	\$277
\$30,000 to \$49,999	370	615	61		379	\$14,480,238	\$10,974,704	\$1,753,110	\$7,793,699	\$212,891
# of returns			46		192	370	321	114	356	356
average per return			1.3		2.0	\$39,136	\$34,189	\$15,378	\$21,892	\$598
\$50,000 to \$74,999	258	460	56		275	\$15,956,581	\$13,965,811	\$2,291,728	\$9,813,375	\$275,933
# of returns			40		131	258	251	129	255	255
average per return			1.4		2.1	\$61,847	\$55,641	\$17,765	\$38,484	\$1,082
\$75,000 to \$99,999	153	289	35		174	\$13,249,595	\$12,112,465	\$2,378,389	\$8,663,672	\$253,395
# of returns			21		77	153	153	117	152	152
average per return			1.7		2.3	\$86,599	\$79,166	\$20,328	\$56,998	\$1,667
\$100,000 to \$199,999	123	235	26		117	\$15,324,846	\$14,402,166	\$2,615,274	\$11,057,340	\$346,994
# of returns			18		54	123	123	107	122	122
average per return			1.4		2.2	\$124,592	\$117,091	\$24,442	\$90,634	\$2,844
\$200,000 and over	10	19	3		6	\$3,177,511	\$3,117,401	\$532,297	\$2,531,962	\$98,478
# of returns			2		3	10	10	9	10	10
average per return			1.5		2.0	\$317,751	\$311,740	\$59,144	\$253,196	\$9,848
GRAND TOTAL	1,971	3,166	379	4	1,733	\$74,395,441	\$61,777,472	\$10,603,213	\$44,141,060	\$1,300,671
# of returns			278	4	892	1,971	1,687	557	1,453	1,453
average per return			1.4	1.0	1.9	\$37,745	\$36,620	\$19,036	\$30,379	\$895

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	857	1,139	220	5	290	(\$1,661,435)	(\$3,618,518)	\$3,191,827	\$409,440	\$11,157
# of returns			157	5	175	857	582	149	156	155
average per return			1.4	1.0	1.7	(\$1,939)	(\$6,217)	\$21,422	\$2,625	\$72
\$10,000 to \$19,999	809	1,190	260	8	517	\$11,937,610	\$7,629,531	\$2,475,727	\$2,868,174	\$74,709
# of returns			191	8	281	809	641	158	467	464
average per return			1.4	1.0	1.8	\$14,756	\$11,903	\$15,669	\$6,142	\$161
\$20,000 to \$29,999	643	1,015	214	4	509	\$15,988,961	\$11,490,572	\$3,400,654	\$5,971,509	\$159,597
# of returns			153	4	250	643	542	203	546	546
average per return			1.4	1.0	2.0	\$24,866	\$21,200	\$16,752	\$10,937	\$292
\$30,000 to \$49,999	884	1,449	266	2	671	\$34,636,162	\$27,257,951	\$7,786,673	\$16,658,881	\$454,512
# of returns			183	2	334	884	802	443	816	816
average per return			1.5	1.0	2.0	\$39,181	\$33,987	\$17,577	\$20,415	\$557
\$50,000 to \$74,999	730	1,276	252	5	578	\$44,746,830	\$38,397,883	\$10,925,347	\$23,664,554	\$666,326
# of returns			177	5	281	730	713	514	693	693
average per return			1.4	1.0	2.1	\$61,297	\$53,854	\$21,256	\$34,148	\$962
\$75,000 to \$99,999	421	791	157	1	355	\$36,109,152	\$32,981,290	\$10,162,702	\$21,401,523	\$625,722
# of returns			106	1	169	421	420	366	409	409
average per return			1.5	1.0	2.1	\$85,770	\$78,527	\$27,767	\$52,326	\$1,530
\$100,000 to \$199,999	438	841	131	1	424	\$57,355,233	\$53,550,008	\$13,710,086	\$37,555,459	\$1,180,827
# of returns			86	1	197	438	438	420	436	436
average per return			1.5	1.0	2.2	\$130,948	\$122,260	\$32,643	\$86,136	\$2,708
\$200,000 to \$499,999	83	153	27	0	91	\$24,065,942	\$23,468,078	\$4,605,885	\$18,484,062	\$704,274
# of returns			19	0	39	83	83	82	81	81
average per return			1.4		2.3	\$289,951	\$282,748	\$56,169	\$228,198	\$8,695
\$500,000 and over	12	22	5	0	9	\$9,838,104	\$9,251,638	\$1,111,617	\$8,096,746	\$345,773
# of returns			4	0	5	12	12	12	11	11
average per return			1.3		1.8	\$819,842	\$770,970	\$92,635	\$736,068	\$31,434
GRAND TOTAL	4,877	7,876	1,532	26	3,444	\$233,016,559	\$200,408,433	\$57,370,518	\$135,110,348	\$4,222,897
# of returns			1,076	26	1,731	4,877	4,233	2,347	3,615	3,611
average per return			1.4	1.0	2.0	\$47,779	\$47,344	\$24,444	\$37,375	\$1,169

TABLE 71
Show Low

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	1,151	1,558	305	4	453	(\$2,283,662)	(\$7,449,378)	\$3,174,339	\$332,068	\$8,608
# of returns			231	4	259	1,151	771	165	189	189
average per return			1.3	1.0	1.7	(\$1,984)	(\$9,662)	\$19,238	\$1,757	\$46
\$10,000 to \$19,999	1,033	1,572	322	3	687	\$15,274,234	\$10,063,760	\$2,998,170	\$3,469,501	\$90,350
# of returns			237	3	371	1,033	843	188	557	556
average per return			1.4	1.0	1.9	\$14,786	\$11,938	\$15,948	\$6,229	\$163
\$20,000 to \$29,999	864	1,389	286	7	588	\$21,304,791	\$16,199,296	\$4,571,773	\$7,707,763	\$204,970
# of returns			195	7	309	864	759	282	729	729
average per return			1.5	1.0	1.9	\$24,658	\$21,343	\$16,212	\$10,573	\$281
\$30,000 to \$49,999	1,108	1,825	349	5	806	\$43,159,997	\$34,639,657	\$9,446,032	\$20,887,880	\$567,895
# of returns			239	5	398	1,108	1,015	558	1,038	1,038
average per return			1.5	1.0	2.0	\$38,953	\$34,128	\$16,928	\$20,123	\$547
\$50,000 to \$74,999	870	1,591	274	2	689	\$53,699,162	\$46,699,966	\$12,302,754	\$29,320,580	\$815,310
# of returns			197	2	332	870	850	594	849	849
average per return			1.4	1.0	2.1	\$61,723	\$54,941	\$20,712	\$34,535	\$960
\$75,000 to \$99,999	509	971	191	1	374	\$43,453,866	\$39,454,164	\$10,417,399	\$25,884,432	\$745,105
# of returns			130	1	187	509	509	421	506	506
average per return			1.5	1.0	2.0	\$85,371	\$77,513	\$24,744	\$51,155	\$1,473
\$100,000 to \$199,999	409	786	152	0	310	\$52,576,109	\$49,036,674	\$12,749,915	\$34,144,007	\$1,063,386
# of returns			105	0	153	409	409	385	406	406
average per return			1.4		2.0	\$128,548	\$119,894	\$33,117	\$84,099	\$2,619
\$200,000 to \$499,999	51	98	12	0	65	\$14,208,888	\$13,910,157	\$2,658,977	\$10,975,438	\$411,148
# of returns			9	0	29	51	51	50	51	51
average per return			1.3		2.2	\$278,606	\$272,748	\$53,180	\$215,205	\$8,062
\$500,000 and over	11	21	3	0	6	\$10,896,478	\$10,919,464	\$1,799,323	\$9,067,641	\$390,280
# of returns			3	0	4	11	11	11	11	11
average per return			1.0		1.5	\$990,589	\$992,679	\$163,575	\$824,331	\$35,480
GRAND TOTAL	6,006	9,811	1,894	22	3,978	\$252,289,863	\$213,473,760	\$60,118,682	\$141,789,310	\$4,297,052
# of returns			1,346	22	2,042	6,006	5,218	2,654	4,336	4,335
average per return			1.4	1.0	1.9	\$42,006	\$40,911	\$22,652	\$32,700	\$991

**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	514	679	131	2	217	(\$288,010)	(\$1,587,780)	\$885,812	\$143,700	\$3,724
# of returns			106	2	115	514	337	53	90	90
average per return			1.2	1.0	1.9	(\$560)	(\$4,712)	\$16,713	\$1,597	\$41
\$10,000 to \$19,999	448	697	119	6	351	\$6,570,218	\$4,304,623	\$955,687	\$1,357,190	\$35,342
# of returns			85	6	192	448	372	67	239	239
average per return			1.4	1.0	1.8	\$14,666	\$11,572	\$14,264	\$5,679	\$148
\$20,000 to \$29,999	397	672	91	1	454	\$9,872,158	\$7,040,406	\$1,350,594	\$3,333,889	\$88,422
# of returns			61	1	203	397	343	83	340	340
average per return			1.5	1.0	2.2	\$24,867	\$20,526	\$16,272	\$9,806	\$260
\$30,000 to \$49,999	483	858	127	2	555	\$18,968,157	\$15,106,881	\$3,903,208	\$8,549,636	\$230,432
# of returns			83	2	240	483	446	214	453	453
average per return			1.5	1.0	2.3	\$39,272	\$33,872	\$18,239	\$18,873	\$509
\$50,000 to \$74,999	404	751	119	3	568	\$24,620,679	\$20,761,620	\$6,277,396	\$12,316,399	\$340,369
# of returns			81	3	209	404	392	287	390	390
average per return			1.5	1.0	2.7	\$60,942	\$52,963	\$21,872	\$31,581	\$873
\$75,000 to \$99,999	229	437	56	0	328	\$19,695,970	\$18,016,269	\$4,758,175	\$11,817,924	\$341,102
# of returns			41	0	122	229	229	197	228	228
average per return			1.4		2.7	\$86,009	\$78,674	\$24,153	\$51,833	\$1,496
\$100,000 to \$199,999	146	288	48	1	179	\$18,343,000	\$17,214,266	\$4,288,505	\$12,113,094	\$373,228
# of returns			33	1	74	146	146	134	145	145
average per return			1.5	1.0	2.4	\$125,637	\$117,906	\$32,004	\$83,539	\$2,574
\$200,000 and over	28	55	8	0	44	\$9,744,020	\$9,515,438	\$1,631,938	\$7,725,358	\$300,242
# of returns			5	0	16	28	28	27	28	28
average per return			1.6		2.8	\$348,001	\$339,837	\$60,442	\$275,906	\$10,723
GRAND TOTAL	2,649	4,437	699	15	2,696	\$107,526,192	\$90,371,723	\$24,051,315	\$57,357,190	\$1,712,861
# of returns			495	15	1,171	2,649	2,293	1,062	1,913	1,913
average per return			1.4	1.0	2.3	\$40,591	\$39,412	\$22,647	\$29,983	\$895

TABLE 73
Taylor

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	236	320	41		118	\$562,157	(\$201,320)	\$637,654	\$89,273	\$2,311
# of returns			31		54	236	151	35	52	51
average per return			1.3		2.2	\$2,382	(\$1,333)	\$18,219	\$1,717	\$45
\$10,000 to \$19,999	241	366	87		179	\$3,577,684	\$2,200,049	\$716,698	\$758,449	\$19,732
# of returns			62		86	241	190	53	129	127
average per return			1.4		2.1	\$14,845	\$11,579	\$13,523	\$5,879	\$155
\$20,000 to \$29,999	173	281	48		184	\$4,228,303	\$3,005,118	\$783,792	\$1,433,533	\$38,224
# of returns			30		77	173	149	48	141	141
average per return			1.6		2.4	\$24,441	\$20,169	\$16,329	\$10,167	\$271
\$30,000 to \$49,999	243	425	43		309	\$9,480,515	\$7,605,589	\$1,809,174	\$4,439,468	\$119,488
# of returns			29		134	243	223	111	234	234
average per return			1.5		2.3	\$39,014	\$34,106	\$16,299	\$18,972	\$511
\$50,000 to \$74,999	233	441	33		380	\$14,398,809	\$12,486,281	\$3,615,520	\$7,593,015	\$210,779
# of returns			25		142	233	224	167	224	224
average per return			1.3		2.7	\$61,797	\$55,742	\$21,650	\$33,897	\$941
\$75,000 to \$99,999	132	257	28		176	\$11,269,922	\$10,312,252	\$2,634,734	\$6,866,898	\$196,584
# of returns			21		76	132	132	117	131	131
average per return			1.3		2.3	\$85,378	\$78,123	\$22,519	\$52,419	\$1,501
\$100,000 to \$199,999	89	171	27		118	\$11,102,702	\$10,247,531	\$2,389,438	\$7,397,230	\$230,268
# of returns			18		43	89	89	87	89	89
average per return			1.5		2.7	\$124,749	\$115,141	\$27,465	\$83,115	\$2,587
\$200,000 and over	10	19	4		24	\$3,093,588	\$2,912,811	\$398,066	\$2,455,624	\$94,287
# of returns			3		7	10	10	9	10	10
average per return			1.3		3.4	\$309,359	\$291,281	\$44,230	\$245,562	\$9,429
GRAND TOTAL	1,357	2,280	311	3	1,488	\$57,713,680	\$48,568,311	\$12,985,076	\$31,033,490	\$911,673
# of returns			219	3	619	1,357	1,168	627	1,010	1,007
average per return			1.4	1.0	2.4	\$42,530	\$41,582	\$20,710	\$30,726	\$905

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	937	1,278	133		519	(\$956,774)	(\$3,628,405)	\$438,512	\$254,485	\$6,593
# of returns			107		331	937	630	27	168	166
average per return			1.2		1.6	(\$1,021)	(\$5,759)	\$16,241	\$1,515	\$40
\$10,000 to \$19,999	915	1,485	135		984	\$13,598,457	\$8,300,397	\$722,950	\$2,436,068	\$63,439
# of returns			101		536	915	764	60	417	414
average per return			1.3		1.8	\$14,862	\$10,864	\$12,049	\$5,842	\$153
\$20,000 to \$29,999	611	1,058	91		761	\$14,934,528	\$9,960,311	\$1,152,513	\$4,752,982	\$126,050
# of returns			63		385	611	511	81	499	499
average per return			1.4		2.0	\$24,443	\$19,492	\$14,229	\$9,525	\$253
\$30,000 to \$49,999	796	1,344	127		897	\$30,948,935	\$21,071,779	\$4,215,688	\$13,570,322	\$369,743
# of returns			92		440	796	681	246	658	658
average per return			1.4		2.0	\$38,881	\$30,942	\$17,137	\$20,624	\$562
\$50,000 to \$74,999	481	857	98		564	\$29,638,208	\$23,114,435	\$6,336,024	\$14,530,888	\$408,074
# of returns			66		252	481	451	295	413	413
average per return			1.5		2.2	\$61,618	\$51,252	\$21,478	\$35,184	\$988
\$75,000 to \$99,999	335	637	42		411	\$29,023,483	\$25,870,750	\$6,961,206	\$16,925,789	\$489,637
# of returns			30		187	335	331	277	325	325
average per return			1.4		2.2	\$86,637	\$78,159	\$25,131	\$52,079	\$1,507
\$100,000 to \$199,999	236	459	30		284	\$28,917,768	\$26,729,440	\$6,779,527	\$18,661,070	\$575,164
# of returns			23		134	236	235	221	234	234
average per return			1.3		2.1	\$122,533	\$113,742	\$30,677	\$79,748	\$2,458
\$200,000 and over	12	23	0		15	\$3,136,710	\$3,095,008	\$382,305	\$2,642,761	\$98,731
# of returns			0		9	12	12	11	12	12
average per return					1.7	\$261,393	\$257,917	\$34,755	\$220,230	\$8,228
GRAND TOTAL	4,323	7,141	656	8	4,435	\$149,241,315	\$114,513,715	\$26,988,725	\$73,774,365	\$2,137,431
# of returns			482	8	2,274	4,323	3,615	1,218	2,726	2,721
average per return			1.4	1.0	2.0	\$34,523	\$31,677	\$22,158	\$27,063	\$786

CITIES/TOWNS WITHIN NAVAJO COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Show Low 6,006 or 20.0% of the county total
Most People Represented:	Show Low 13,030, or 18.3% of the county total
Most Age 65 Exemptions:	Show Low 1,894, or 27.3% of the county total
Most Blind Exemptions:	Pinetop-Lakeside 26, or 26.5% of the county total
Most Dependents Claimed:	Winslow 4,435, or 15.7% of the county total
Most Dependents as a % of Total Population:	Winslow 43.3%
Least Dependents as a % of Total Population:	Show Low 30.5%
Most 65 & Over Persons as a % of Total Population:	Show Low 14.5%
Least 65 & Over Persons as a % of Total Population:	Winslow 6.4%
Highest Average FAGI:	Pinetop-Lakeside \$47,779
Lowest Average FAGI:	Winslow \$34,523
Highest Per Capita FAGI:	Pinetop-Lakeside \$21,753
Lowest Per Capita FAGI:	Winslow \$14,573
Highest % of Itemizers:	Pinetop-Lakeside 48.1%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN NAVAJO COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Pinetop-Lakeside	\$47,779	\$50,443	(5.3%)
Taylor	\$42,530	\$42,149	0.9%
Show Low	\$42,006	\$44,648	(5.9%)
Snowflake	\$40,591	\$42,238	(3.9%)
Holbrook	\$37,745	\$35,207	7.2%
Navajo County	\$38,700	\$39,641	(2.4%)
Winslow	\$34,523	\$34,083	1.3%

PIMA COUNTY

The 2008 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 2008 and 2007.

Pima County	2008	2007	% chg
# of returns	346,742	355,747	(2.5%)
# of people represented	705,780	720,092	(2.0%)
# of people over 65	85,684	86,332	(0.8%)
# of blind persons	1,318	1,445	(8.8%)
# of dependents	225,609	228,312	(1.2%)
<u>Total</u> FAGI (millions)	\$17,269.5	\$18,011.3	(4.1%)
<u>Average</u> FAGI	\$49,805	\$50,629	(1.6%)
<u>Total</u> Taxable Income (millions)	\$10,684.9	\$11,314.5	(5.6%)
<u>Average</u> Taxable Income	\$39,393	\$40,493	(2.7%)
<u>Total</u> Tax Liability (millions)	\$341.3	\$366.6	(6.9%)
<u>Average</u> Tax Liability	\$1,259	\$1,313	(4.1%)
<u>Average Tax Liability Per Return</u>	\$984	\$1,030	(4.5%)

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 2008 per capita figure is \$24,469. This is a 2.2% decrease over the 2007 per capita figure, \$25,012.

The five incorporated cities/towns in this county account for 93.7% of the returns and 92.8% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$24,201. This is a 2.0% decrease over the 2007 incorporated area per capita FAGI of \$24,688.

**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	53,956	67,228	10,417	177	18,155	\$9,257,350	(\$120,642,992)	\$119,150,340	\$19,802,229	\$530,043
# of returns			8,502	177	11,120	53,956	34,759	6,236	11,438	11,357
average per return			1.2	1.0	1.6	\$172	(\$3,471)	\$19,107	\$1,731	\$47
\$10,000 to \$19,999	61,123	87,562	14,032	244	40,077	\$916,948,802	\$576,910,119	\$132,162,707	\$241,797,117	\$6,298,831
# of returns			10,991	243	22,413	61,123	47,433	9,173	37,882	37,827
average per return			1.3	1.0	1.8	\$15,002	\$12,163	\$14,408	\$6,383	\$167
\$20,000 to \$29,999	51,635	77,266	10,590	183	38,319	\$1,276,169,985	\$887,163,314	\$181,970,878	\$542,997,025	\$14,515,733
# of returns			7,859	182	20,515	51,635	41,556	11,823	46,814	46,801
average per return			1.3	1.0	1.9	\$24,715	\$21,349	\$15,391	\$11,599	\$310
\$30,000 to \$49,999	65,030	98,878	14,567	249	43,634	\$2,535,293,596	\$1,966,389,712	\$476,617,072	\$1,368,276,840	\$37,722,312
# of returns			10,486	249	23,155	65,030	56,352	28,841	61,929	61,920
average per return			1.4	1.0	1.9	\$38,987	\$34,895	\$16,526	\$22,094	\$609
\$50,000 to \$74,999	48,107	80,289	13,711	219	32,987	\$2,960,485,187	\$2,590,528,833	\$651,458,439	\$1,723,566,251	\$49,035,030
# of returns			9,872	213	17,677	48,107	46,689	33,665	46,952	46,948
average per return			1.4	1.0	1.9	\$61,540	\$55,485	\$19,351	\$36,709	\$1,044
\$75,000 to \$99,999	29,361	53,308	9,678	111	22,252	\$2,534,361,319	\$2,308,946,508	\$576,777,748	\$1,571,928,810	\$46,196,403
# of returns			6,369	110	11,916	29,361	29,343	24,852	28,970	28,970
average per return			1.5	1.0	1.9	\$86,317	\$78,688	\$23,209	\$54,261	\$1,595
\$100,000 to \$199,999	30,325	57,044	10,036	111	24,230	\$3,968,829,642	\$3,726,555,440	\$856,059,244	\$2,719,761,003	\$86,173,808
# of returns			6,588	110	12,990	30,325	30,320	28,557	30,101	30,101
average per return			1.5	1.0	1.9	\$130,876	\$122,908	\$29,977	\$90,355	\$2,863
\$200,000 to \$499,999	6,020	11,337	2,180	20	4,961	\$1,685,333,075	\$1,646,266,325	\$312,458,669	\$1,307,650,376	\$49,127,386
# of returns			1,418	20	2,649	6,020	6,020	5,946	5,981	5,981
average per return			1.5	1.0	1.9	\$279,956	\$273,466	\$52,549	\$218,634	\$8,214
\$500,000 to \$999,999	811	1,512	290	3	725	\$541,976,872	\$542,020,478	\$89,120,898	\$453,393,288	\$19,035,947
# of returns			191	3	354	811	811	807	802	802
average per return			1.5	1.0	2.0	\$668,282	\$668,336	\$110,435	\$565,328	\$23,736
\$1,000,000 to \$4,999,999	351	633	169	1	254	\$589,605,561	\$591,288,030	\$82,969,601	\$506,730,867	\$22,351,234
# of returns			116	1	125	351	351	350	350	350
average per return			1.5	1.0	2.0	\$1,679,788	\$1,684,581	\$237,056	\$1,447,802	\$63,861
\$5,000,000 and over	23	40	14	0	15	\$251,203,774	\$252,476,360	\$23,359,079	\$229,024,881	\$10,356,171
# of returns			10	0	6	23	23	23	23	23
average per return			1.4		2.5	\$10,921,903	\$10,977,233	\$1,015,612	\$9,957,604	\$450,268
GRAND TOTAL	346,742	535,097	85,684	1,318	225,609	\$17,269,465,165	\$14,967,902,127	\$3,502,104,675	\$10,684,928,687	\$341,342,898
# of returns			62,402	1,308	122,920	346,742	293,657	150,273	271,242	271,080
average per return			1.4	1.0	1.8	\$49,805	\$50,971	\$23,305	\$39,393	\$1,259

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	971	1,261	220	3	297	\$1,440,426	(\$494,174)	\$3,695,206	\$336,786	\$8,721
# of returns			166	3	175	971	623	154	208	208
average per return			1.3	1.0	1.7	\$1,483	(\$793)	\$23,995	\$1,619	\$42
\$10,000 to \$19,999	1,064	1,523	280	3	574	\$15,933,147	\$10,026,373	\$2,592,690	\$4,239,872	\$110,432
# of returns			213	3	340	1,064	808	175	665	663
average per return			1.3	1.0	1.7	\$14,975	\$12,409	\$14,815	\$6,376	\$167
\$20,000 to \$29,999	927	1,412	176	4	679	\$22,935,558	\$16,163,208	\$4,370,896	\$9,245,992	\$246,803
# of returns			134	4	356	927	749	270	806	806
average per return			1.3	1.0	1.9	\$24,742	\$21,580	\$16,189	\$11,471	\$306
\$30,000 to \$49,999	1,401	2,238	318	5	1,053	\$54,943,699	\$43,860,379	\$12,942,530	\$26,956,904	\$737,186
# of returns			228	5	535	1,401	1,251	727	1,303	1,303
average per return			1.4	1.0	2.0	\$39,217	\$35,060	\$17,803	\$20,688	\$566
\$50,000 to \$74,999	1,295	2,299	236	2	1,098	\$80,061,477	\$71,099,373	\$20,237,050	\$44,701,582	\$1,253,598
# of returns			171	2	563	1,295	1,259	969	1,255	1,255
average per return			1.4	1.0	2.0	\$61,824	\$56,473	\$20,884	\$35,619	\$999
\$75,000 to \$99,999	914	1,701	255	0	768	\$78,851,223	\$72,421,909	\$20,350,976	\$47,088,089	\$1,365,379
# of returns			165	0	392	914	914	819	905	905
average per return			1.5		2.0	\$86,270	\$79,236	\$24,849	\$52,031	\$1,509
\$100,000 to \$199,999	797	1,537	218	2	620	\$103,052,246	\$97,508,581	\$25,428,792	\$68,056,182	\$2,120,049
# of returns			148	2	327	797	797	765	790	790
average per return			1.5	1.0	1.9	\$129,300	\$122,345	\$33,240	\$86,147	\$2,684
\$200,000 to \$499,999	112	217	40	1	63	\$31,910,881	\$31,024,965	\$7,159,051	\$23,334,614	\$868,186
# of returns			27	1	38	112	112	112	112	112
average per return			1.5	1.0	1.7	\$284,919	\$277,009	\$63,920	\$208,345	\$7,752
\$500,000 and over	17	34	5	0	3	\$19,241,196	\$19,418,207	\$2,736,968	\$16,603,539	\$718,472
# of returns			3	0	3	17	17	17	17	17
average per return			1.7		1.0	\$1,131,835	\$1,142,247	\$160,998	\$976,679	\$42,263
GRAND TOTAL	7,498	12,222	1,748	20	5,155	\$408,369,853	\$361,028,821	\$99,514,159	\$240,563,560	\$7,428,826
# of returns			1,255	20	2,729	7,498	6,530	4,008	6,061	6,059
average per return			1.4	1.0	1.9	\$54,464	\$55,288	\$24,829	\$39,690	\$1,226

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	944	1,173	155	1	319	\$2,623,539	\$237,853	\$1,805,909	\$425,846	\$11,251
# of returns			121	1	187	944	559	108	203	202
average per return			1.3	1.0	1.7	\$2,779	\$425	\$16,721	\$2,098	\$56
\$10,000 to \$19,999	879	1,293	225	1	576	\$13,290,770	\$8,348,270	\$2,413,840	\$3,396,548	\$88,456
# of returns			160	1	316	879	681	152	531	531
average per return			1.4	1.0	1.8	\$15,120	\$12,259	\$15,881	\$6,397	\$167
\$20,000 to \$29,999	753	1,182	184	3	594	\$18,691,254	\$13,760,372	\$3,404,058	\$7,166,934	\$191,212
# of returns			124	3	318	753	644	223	642	642
average per return			1.5	1.0	1.9	\$24,822	\$21,367	\$15,265	\$11,163	\$298
\$30,000 to \$49,999	1,244	2,036	231	1	1,116	\$49,371,585	\$39,760,028	\$11,389,308	\$24,528,187	\$669,596
# of returns			154	1	571	1,244	1,119	656	1,162	1,162
average per return			1.5	1.0	2.0	\$39,688	\$35,532	\$17,362	\$21,109	\$576
\$50,000 to \$74,999	1,476	2,566	167	5	1,492	\$91,914,564	\$82,779,255	\$22,211,974	\$53,138,362	\$1,502,386
# of returns			121	5	751	1,476	1,444	1,106	1,442	1,442
average per return			1.4	1.0	2.0	\$62,273	\$57,326	\$20,083	\$36,850	\$1,042
\$75,000 to \$99,999	1,078	2,029	122	4	1,308	\$93,376,334	\$87,372,482	\$22,185,505	\$58,635,128	\$1,701,679
# of returns			84	4	638	1,078	1,078	949	1,074	1,074
average per return			1.5	1.0	2.1	\$86,620	\$81,051	\$23,378	\$54,595	\$1,584
\$100,000 to \$199,999	931	1,804	83	0	1,175	\$117,171,565	\$111,753,511	\$25,159,399	\$81,237,624	\$2,524,863
# of returns			58	0	546	931	931	872	927	927
average per return			1.4		2.2	\$125,856	\$120,036	\$28,853	\$87,635	\$2,724
\$200,000 and over	83	158	25	0	97	\$25,546,709	\$25,015,976	\$4,336,919	\$20,230,881	\$778,166
# of returns			16	0	47	83	83	80	83	83
average per return			1.6		2.1	\$307,792	\$301,397	\$54,211	\$243,746	\$9,375
GRAND TOTAL	7,388	12,241	1,192	15	6,677	\$411,986,320	\$369,027,747	\$92,906,912	\$248,759,510	\$7,467,609
# of returns			838	15	3,374	7,388	6,539	4,146	6,064	6,063
average per return			1.4	1.0	2.0	\$55,764	\$56,435	\$22,409	\$41,022	\$1,232

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	49,274	61,213	8,645	157	16,991	\$7,494,780	(\$112,184,869)	\$102,651,361	\$18,349,359	\$492,185
# of returns			7,145	157	10,432	49,274	31,575	5,352	10,585	10,508
average per return			1.2	1.0	1.6	\$152	(\$3,553)	\$19,180	\$1,734	\$47
\$10,000 to \$19,999	56,119	80,403	11,566	219	37,909	\$841,964,676	\$528,263,715	\$113,181,388	\$224,482,715	\$5,847,619
# of returns			9,158	218	21,196	56,119	43,331	7,902	34,977	34,925
average per return			1.3	1.0	1.8	\$15,003	\$12,191	\$14,323	\$6,418	\$167
\$20,000 to \$29,999	47,536	71,029	8,710	157	36,075	\$1,174,587,897	\$813,825,309	\$157,992,579	\$506,409,124	\$13,540,318
# of returns			6,544	157	19,313	47,536	38,057	10,353	43,460	43,447
average per return			1.3	1.0	1.9	\$24,709	\$21,384	\$15,261	\$11,652	\$312
\$30,000 to \$49,999	58,587	88,710	11,744	218	39,897	\$2,280,675,494	\$1,768,134,183	\$414,664,930	\$1,249,996,634	\$34,486,568
# of returns			8,544	218	21,210	58,587	50,512	25,366	56,092	56,084
average per return			1.4	1.0	1.9	\$38,928	\$35,004	\$16,347	\$22,285	\$615
\$50,000 to \$74,999	41,594	69,128	11,061	182	28,450	\$2,556,069,243	\$2,245,995,500	\$551,810,581	\$1,509,296,079	\$42,993,418
# of returns			8,049	176	15,381	41,594	40,333	28,856	40,709	40,705
average per return			1.4	1.0	1.8	\$61,453	\$55,686	\$19,123	\$37,075	\$1,056
\$75,000 to \$99,999	24,560	44,420	7,520	91	18,482	\$2,118,861,684	\$1,939,429,298	\$472,380,369	\$1,330,171,903	\$39,179,124
# of returns			5,014	90	10,038	24,560	24,553	20,710	24,249	24,249
average per return			1.5	1.0	1.8	\$86,273	\$78,990	\$22,809	\$54,855	\$1,616
\$100,000 to \$199,999	25,638	48,102	8,068	93	20,598	\$3,367,508,363	\$3,169,575,596	\$719,403,813	\$2,323,670,427	\$73,814,924
# of returns			5,356	92	11,157	25,638	25,637	24,184	25,453	25,453
average per return			1.5	1.0	1.8	\$131,348	\$123,633	\$29,747	\$91,293	\$2,900
\$200,000 to \$499,999	5,478	10,311	1,865	17	4,648	\$1,539,451,499	\$1,506,569,578	\$285,118,315	\$1,197,873,418	\$45,051,211
# of returns			1,222	17	2,478	5,478	5,478	5,416	5,441	5,441
average per return			1.5	1.0	1.9	\$281,024	\$275,022	\$52,644	\$220,157	\$8,280
\$500,000 to \$999,999	764	1,422	253	3	710	\$510,699,559	\$510,421,959	\$83,988,946	\$427,156,905	\$17,937,839
# of returns			168	3	343	764	764	762	755	755
average per return			1.5	1.0	2.1	\$668,455	\$668,092	\$110,222	\$565,771	\$23,759
\$1,000,000 to \$4,999,999	336	607	159	1	253	\$561,091,449	\$562,686,314	\$78,915,816	\$482,239,636	\$21,266,348
# of returns			109	1	124	336	336	335	335	335
average per return			1.5	1.0	2.0	\$1,669,915	\$1,674,662	\$235,570	\$1,439,521	\$63,482
\$5,000,000 and over	23	40	14	0	15	\$251,203,774	\$252,476,360	\$23,359,079	\$229,024,881	\$10,356,171
# of returns			10	0	6	23	23	23	23	23
average per return			1.4		2.5	\$10,921,903	\$10,977,233	\$1,015,612	\$9,957,604	\$450,268
GRAND TOTAL	309,909	475,385	69,605	1,138	204,028	\$15,209,608,419	\$13,185,192,943	\$3,003,467,177	\$9,498,671,081	\$304,965,725
# of returns			51,319	1,129	111,678	309,909	260,599	129,259	242,079	241,925
average per return			1.4	1.0	1.8	\$49,078	\$50,596	\$23,236	\$39,238	\$1,261

CITIES/TOWNS WITHIN PIMA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Tucson/South Tucson/Oro Valley 309,909, or 89.4% of the county total
Most People Represented:	Tucson/South Tucson/Oro Valley 645,658, or 89.0% of the county total
Most Age 65 Exemptions:	Tucson/South Tucson/Oro Valley 69,605, or 81.2% of the county total
Most Blind Exemptions:	Tucson/South Tucson/Oro Valley 1,1165, or 86.6% of the county total
Most Dependents Claimed:	Tucson/South Tucson/Oro Valley 204,028, or 90.4% of the county total
Most Dependents as a % of Total Population:	Sahuarita 37.0%
Least Dependents as a % of Total Population:	Marana 31.3%
Most 65 & Over Persons as a % of Total Population:	Tucson/South Tucson/Oro Valley 11.1%
Least 65 & Over Persons as a % of Total Population:	Sahuarita 6.6%
Highest Average FAGI:	Sahuarita \$55,764
Lowest Average FAGI:	Tucson/South Tucson/Oro Valley \$49,078
Highest Per Capita FAGI:	Marana \$24,765
Lowest Per Capita FAGI:	Sahuarita \$22,842
Highest % of Itemizers:	Sahuarita 56.1%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN PIMA COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Sahuarita	\$55,764	\$54,466	2.4%
Marana	\$54,464	\$53,222	2.3%
Pima County	\$49,805	\$50,629	(1.6%)
Tucson/South Tucson/Oro Valley	\$49,078	\$49,900	(1.6%)

PINAL COUNTY

The 2008 individual income tax abstract for Pinal County includes the following zip codes:

85217 - 85223	85240	85272 - 85273
85228	85241	85278 - 85279
85230 - 85232	85243	85290 - 85291
85237	85245	85618
85238-85239	85247	85623
		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 zip codes of 85240 and 85243. An abstract for Queen Creek, combining the Maricopa County portion and the Pinal County portion, is presented in Appendix I.

Effective July 1, 2009, several existing five-digit "852" ZIP Codes in Pinal County became "851" ZIP Code to provide expanded capacity for population growth.

The table below presents some descriptive figures for Pinal County for 2008 and 2007.

Pinal County	2008	2007	% chg
# of returns	98,101	90,049	8.9%
# of people represented	225,537	203,612	10.8%
# of people over 65	19,412	18,163	6.9%
# of blind persons	291	N/A	N/A
# of dependents	83,687	74,001	13.1%
<u>Total</u> FAGI (millions)	\$4,387.6	\$4,110.7	6.7%
Average FAGI	\$44,725	\$45,650	(2.0%)
<u>Total</u> Taxable Income (millions)	\$2,558.1	\$2,437.7	4.9%
Average Taxable Income	\$33,014	\$34,523	(4.4%)
<u>Total</u> Tax Liability (millions)	\$76.1	\$74.7	1.8%
Average Tax Liability	\$982	\$1,059	(7.3%)
<u>Average Tax Liability Per Return</u>	\$775	\$830	(6.5%)

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 2008 per capita figure is \$19,454. This is a 3.6% decrease over the 2007 per capita figure, \$20,189.

The nine incorporated cities/towns in this county account for 90.9% of the returns and 92.6% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$19,874. This is a 4.1% decrease over the 2007 incorporated area per capita FAGI of \$20,726.

**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	13,253	17,329	3,211	45	5,611	(\$48,066,562)	(\$75,435,084)	\$33,005,402	\$4,414,240	\$120,893
# of returns			2,460	45	3,358	13,253	8,940	1,729	2,406	2,390
average per return			1.3	1.0	1.7	(\$3,627)	(\$8,438)	\$19,089	\$1,835	\$51
\$10,000 to \$19,999	14,859	22,327	4,087	55	11,228	\$222,946,452	\$145,442,594	\$35,335,566	\$50,270,607	\$1,308,818
# of returns			3,021	53	6,105	14,859	12,133	2,454	8,397	8,384
average per return			1.4	1.0	1.8	\$15,004	\$11,987	\$14,399	\$5,987	\$156
\$20,000 to \$29,999	13,817	21,739	2,834	63	12,931	\$343,637,326	\$247,596,138	\$53,016,214	\$131,416,043	\$3,503,353
# of returns			1,977	54	6,479	13,817	11,698	3,429	12,156	12,152
average per return			1.4	1.2	2.0	\$24,871	\$21,166	\$15,461	\$10,811	\$288
\$30,000 to \$49,999	21,965	35,108	3,553	57	19,930	\$862,854,444	\$688,258,529	\$170,637,724	\$446,559,770	\$12,234,923
# of returns			2,502	54	9,822	21,965	19,511	10,033	20,823	20,821
average per return			1.4	1.1	2.0	\$39,283	\$35,275	\$17,008	\$21,446	\$588
\$50,000 to \$74,999	16,956	29,745	2,749	44	16,859	\$1,042,515,676	\$929,546,419	\$248,065,600	\$599,976,491	\$16,872,388
# of returns			1,953	43	8,197	16,956	16,505	11,974	16,611	16,611
average per return			1.4	1.0	2.1	\$61,484	\$56,319	\$20,717	\$36,119	\$1,016
\$75,000 to \$99,999	9,560	17,967	1,614	17	10,077	\$821,401,379	\$764,005,505	\$194,366,073	\$514,021,394	\$14,936,209
# of returns			1,091	16	4,906	9,560	9,539	8,174	9,457	9,457
average per return			1.5	1.1	2.1	\$85,921	\$80,093	\$23,779	\$54,354	\$1,579
\$100,000 to \$199,999	6,970	13,384	1,169	10	6,565	\$879,950,176	\$837,968,214	\$201,116,608	\$599,744,258	\$18,696,646
# of returns			817	10	3,344	6,970	6,962	6,581	6,922	6,922
average per return			1.4	1.0	2.0	\$126,248	\$120,363	\$30,560	\$86,643	\$2,701
\$200,000 to \$499,999	610	1,151	151	0	435	\$164,380,700	\$161,002,185	\$33,160,475	\$125,723,085	\$4,694,713
# of returns			98	0	223	610	610	594	602	602
average per return			1.5		2.0	\$269,477	\$263,938	\$55,826	\$208,842	\$7,799
\$500,000 to \$999,999	83	157	34	0	43	\$54,407,825	\$54,448,018	\$7,865,170	\$46,195,485	\$1,938,005
# of returns			23	0	22	83	83	81	83	83
average per return			1.5		2.0	\$655,516	\$656,000	\$97,101	\$556,572	\$23,349
\$1,000,000 and over	28	53	10	0	8	\$43,539,589	\$44,080,453	\$4,157,963	\$39,793,748	\$1,751,568
# of returns			6	0	5	28	28	27	28	28
average per return			1.7		1.6	\$1,554,985	\$1,574,302	\$153,999	\$1,421,205	\$62,556
GRAND TOTAL	98,101	158,960	19,412	291	83,687	\$4,387,567,006	\$3,796,912,971	\$980,726,795	\$2,558,115,121	\$76,057,516
# of returns			13,948	275	42,461	98,101	86,009	45,076	77,485	77,450
average per return			1.4	1.1	2.0	\$44,725	\$44,146	\$21,757	\$33,014	\$982

TABLE 80
Apache Junction

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,460	4,514	1,326	20	899	\$1,255,417	(\$5,054,196)	\$11,438,693	\$1,129,183	\$31,588
# of returns			1,017	20	568	3,460	2,430	594	593	590
average per return			1.3	1.0	1.6	\$363	(\$2,080)	\$19,257	\$1,904	\$54
\$10,000 to \$19,999	3,826	5,475	1,732	23	1,761	\$57,293,399	\$38,744,720	\$12,189,225	\$14,072,142	\$366,266
# of returns			1,297	22	994	3,826	3,148	865	2,322	2,319
average per return			1.3	1.0	1.8	\$14,975	\$12,308	\$14,092	\$6,060	\$158
\$20,000 to \$29,999	3,204	4,781	1,169	18	1,802	\$79,772,352	\$56,992,385	\$14,958,153	\$32,768,533	\$875,873
# of returns			804	17	961	3,204	2,645	959	2,812	2,812
average per return			1.5	1.1	1.9	\$24,898	\$21,547	\$15,598	\$11,653	\$311
\$30,000 to \$49,999	4,639	7,170	1,484	17	2,680	\$181,437,313	\$143,427,541	\$38,920,625	\$93,148,745	\$2,557,397
# of returns			1,019	17	1,390	4,639	4,117	2,289	4,394	4,393
average per return			1.5	1.0	1.9	\$39,111	\$34,838	\$17,003	\$21,199	\$582
\$50,000 to \$74,999	3,466	5,928	1,107	13	2,069	\$212,870,985	\$187,165,475	\$50,425,175	\$120,126,026	\$3,392,513
# of returns			760	13	1,082	3,466	3,388	2,519	3,406	3,406
average per return			1.5	1.0	1.9	\$61,417	\$55,244	\$20,018	\$35,269	\$996
\$75,000 to \$99,999	2,006	3,698	705	3	1,309	\$172,496,877	\$157,744,782	\$41,776,493	\$104,980,194	\$3,065,044
# of returns			464	3	690	2,006	2,005	1,725	1,983	1,983
average per return			1.5	1.0	1.9	\$85,990	\$78,676	\$24,218	\$52,940	\$1,546
\$100,000 to \$199,999	1,731	3,295	484	3	1,063	\$221,565,793	\$209,856,318	\$54,211,060	\$147,254,080	\$4,607,156
# of returns			327	3	590	1,731	1,731	1,653	1,716	1,716
average per return			1.5	1.0	1.8	\$127,999	\$121,234	\$32,796	\$85,812	\$2,685
\$200,000 to \$499,999	222	417	66	0	122	\$60,662,960	\$59,766,825	\$12,740,170	\$46,191,121	\$1,725,363
# of returns			41	0	66	222	222	216	220	220
average per return			1.6		1.8	\$273,257	\$269,220	\$58,982	\$209,960	\$7,843
\$500,000 to \$999,999	35	67	15	0	12	\$22,916,479	\$22,615,181	\$4,023,876	\$18,431,384	\$771,027
# of returns			11	0	8	35	35	34	35	35
average per return			1.4		1.5	\$654,757	\$646,148	\$118,349	\$526,611	\$22,029
\$1,000,000 and over	13	24	5	0	3	\$19,682,226	\$20,050,419	\$2,297,906	\$17,697,913	\$778,547
# of returns			3	0	2	13	13	13	13	13
average per return			1.7		1.5	\$1,514,017	\$1,542,340	\$176,762	\$1,361,378	\$59,888
GRAND TOTAL	22,602	35,369	8,093	97	11,720	\$1,029,953,801	\$891,309,450	\$242,981,376	\$595,799,321	\$18,170,774
# of returns			5,743	95	6,351	22,602	19,734	10,867	17,494	17,487
average per return			1.4	1.0	1.8	\$45,569	\$45,166	\$22,360	\$34,057	\$1,039

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	3,146	4,087	683	7	1,427	(\$6,294,956)	(\$13,420,181)	\$5,525,933	\$991,288	\$25,681
# of returns			518	7	871	3,146	2,098	292	625	620
average per return			1.3	1.0	1.6	(\$2,001)	(\$6,397)	\$18,924	\$1,586	\$41
\$10,000 to \$19,999	3,453	5,329	872	10	2,915	\$51,575,318	\$33,460,264	\$5,739,351	\$11,085,526	\$288,475
# of returns			632	10	1,602	3,453	2,841	423	1,905	1,904
average per return			1.4	1.0	1.8	\$14,936	\$11,778	\$13,568	\$5,819	\$152
\$20,000 to \$29,999	3,002	4,902	594	26	3,128	\$74,352,115	\$54,249,579	\$9,726,305	\$27,350,504	\$726,833
# of returns			421	20	1,597	3,002	2,599	641	2,701	2,699
average per return			1.4	1.3	2.0	\$24,768	\$20,873	\$15,174	\$10,126	\$269
\$30,000 to \$49,999	4,227	6,936	707	13	4,219	\$164,828,650	\$131,618,262	\$28,525,006	\$85,481,715	\$2,334,385
# of returns			506	11	2,044	4,227	3,794	1,695	4,052	4,052
average per return			1.4	1.2	2.1	\$38,994	\$34,691	\$16,829	\$21,096	\$576
\$50,000 to \$74,999	2,971	5,256	618	11	2,991	\$182,451,171	\$161,302,841	\$40,321,622	\$104,815,521	\$2,945,075
# of returns			437	11	1,431	2,971	2,902	2,048	2,901	2,901
average per return			1.4	1.0	2.1	\$61,411	\$55,583	\$19,688	\$36,131	\$1,015
\$75,000 to \$99,999	1,766	3,306	340	3	1,818	\$151,975,507	\$141,300,997	\$34,656,444	\$96,143,852	\$2,796,989
# of returns			232	3	892	1,766	1,764	1,513	1,753	1,753
average per return			1.5	1.0	2.0	\$86,056	\$80,103	\$22,906	\$54,845	\$1,596
\$100,000 to \$199,999	1,419	2,720	256	1	1,327	\$180,851,999	\$172,641,560	\$40,718,417	\$124,384,408	\$3,888,011
# of returns			187	1	672	1,419	1,419	1,350	1,413	1,413
average per return			1.4	1.0	2.0	\$127,450	\$121,664	\$30,162	\$88,029	\$2,752
\$200,000 to \$499,999	158	301	41	0	125	\$42,941,364	\$42,436,639	\$8,566,625	\$33,478,935	\$1,252,502
# of returns			25	0	64	158	158	157	157	157
average per return			1.6		2.0	\$271,781	\$268,586	\$54,564	\$213,242	\$7,978
\$500,000 and over	31	60	14	0	23	\$27,178,049	\$27,143,529	\$3,044,382	\$23,950,047	\$1,024,992
# of returns			9	0	12	31	31	31	31	31
average per return			1.6		1.9	\$876,711	\$875,598	\$98,206	\$772,582	\$33,064
GRAND TOTAL	20,173	32,897	4,125	71	17,973	\$869,859,217	\$750,733,490	\$176,824,085	\$507,681,796	\$15,282,943
# of returns			2,967	63	9,185	20,173	17,606	8,150	15,538	15,530
average per return			1.4	1.1	2.0	\$43,120	\$42,641	\$21,696	\$32,674	\$984

TABLE 82
Coolidge

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	706	924	101	1	441	(\$3,028,718)	(\$3,816,309)	\$1,094,309	\$479,546	\$16,561
# of returns			76	1	258	706	476	53	93	93
average per return			1.3	1.0	1.7	(\$4,290)	(\$8,017)	\$20,647	\$5,156	\$178
\$10,000 to \$19,999	809	1,265	137	1	818	\$12,080,051	\$8,017,547	\$1,037,495	\$2,399,354	\$62,435
# of returns			106	1	450	809	693	70	423	422
average per return			1.3	1.0	1.8	\$14,932	\$11,569	\$14,821	\$5,672	\$148
\$20,000 to \$29,999	760	1,252	108	5	917	\$18,884,076	\$13,536,938	\$1,945,321	\$6,764,041	\$179,955
# of returns			80	4	453	760	656	141	670	670
average per return			1.4	1.3	2.0	\$24,847	\$20,636	\$13,797	\$10,096	\$269
\$30,000 to \$49,999	1,072	1,766	104	2	1,282	\$42,082,660	\$33,513,512	\$6,143,642	\$22,018,315	\$602,645
# of returns			80	2	596	1,072	956	399	1,017	1,017
average per return			1.3	1.0	2.2	\$39,256	\$35,056	\$15,398	\$21,650	\$593
\$50,000 to \$74,999	629	1,132	86	2	752	\$38,542,078	\$33,650,894	\$7,421,829	\$22,893,443	\$642,584
# of returns			63	1	343	629	603	395	619	619
average per return			1.4	2.0	2.2	\$61,275	\$55,806	\$18,789	\$36,985	\$1,038
\$75,000 to \$99,999	335	632	45	0	391	\$28,514,191	\$27,126,751	\$5,690,429	\$19,225,544	\$570,787
# of returns			29	0	183	335	332	260	328	328
average per return			1.6		2.1	\$85,117	\$81,707	\$21,886	\$58,614	\$1,740
\$100,000 to \$199,999	174	342	36	1	213	\$21,514,754	\$20,705,612	\$4,621,858	\$15,044,308	\$464,946
# of returns			26	1	102	174	174	161	174	174
average per return			1.4	1.0	2.1	\$123,648	\$118,998	\$28,707	\$86,462	\$2,672
\$200,000 and over	13	25	2	0	10	\$4,308,313	\$4,297,436	\$653,581	\$3,576,655	\$140,275
# of returns			1	0	7	13	13	13	13	13
average per return			2.0		1.4	\$331,409	\$330,572	\$50,275	\$275,127	\$10,790
GRAND TOTAL	4,498	7,338	619	12	4,824	\$162,897,405	\$137,032,381	\$28,608,464	\$92,401,206	\$2,680,188
# of returns			461	10	2,392	4,498	3,903	1,492	3,337	3,336
average per return			1.3	1.2	2.0	\$36,216	\$35,110	\$19,175	\$27,690	\$803

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	627	814	89	3	411	\$968,142	(\$933,932)	\$636,376	\$213,488	\$5,520
# of returns			72	3	235	627	401	30	138	138
average per return			1.2	1.0	1.7	\$1,544	(\$2,329)	\$21,213	\$1,547	\$40
\$10,000 to \$19,999	796	1,313	91	4	998	\$11,984,159	\$7,970,493	\$675,866	\$1,942,903	\$50,541
# of returns			65	4	544	796	695	50	392	387
average per return			1.4	1.0	1.8	\$15,055	\$11,468	\$13,517	\$4,956	\$131
\$20,000 to \$29,999	653	1,153	62	1	1,070	\$16,035,499	\$11,860,116	\$584,558	\$5,100,901	\$134,738
# of returns			47	1	491	653	600	48	603	602
average per return			1.3	1.0	2.2	\$24,557	\$19,767	\$12,178	\$8,459	\$224
\$30,000 to \$49,999	722	1,267	70	0	1,045	\$27,527,792	\$21,871,498	\$2,794,716	\$14,276,747	\$385,530
# of returns			46	0	467	722	656	183	708	708
average per return			1.5		2.2	\$38,127	\$33,341	\$15,272	\$20,165	\$545
\$50,000 to \$74,999	291	539	53	1	340	\$17,643,164	\$15,262,013	\$3,575,548	\$10,031,014	\$278,171
# of returns			38	1	153	291	280	164	285	285
average per return			1.4	1.0	2.2	\$60,629	\$54,507	\$21,802	\$35,197	\$976
\$75,000 to \$99,999	137	266	41	0	150	\$11,685,802	\$10,510,353	\$2,200,148	\$7,293,268	\$209,768
# of returns			28	0	65	137	137	100	136	136
average per return			1.5		2.3	\$85,298	\$76,718	\$22,001	\$53,627	\$1,542
\$100,000 to \$199,999	91	170	26	1	70	\$11,510,857	\$10,829,299	\$2,298,827	\$8,033,294	\$253,331
# of returns			18	1	34	91	91	80	91	91
average per return			1.4	1.0	2.1	\$126,493	\$119,003	\$28,735	\$88,278	\$2,784
\$200,000 and over	13	26	4	0	6	\$6,158,328	\$6,061,637	\$963,286	\$5,035,351	\$204,241
# of returns			3	0	4	13	13	13	13	13
average per return			1.3		1.5	\$473,718	\$466,280	\$74,099	\$387,335	\$15,711
GRAND TOTAL	3,330	5,548	436	10	4,090	\$103,513,743	\$83,431,477	\$13,729,325	\$51,926,966	\$1,521,840
# of returns			317	10	1,993	3,330	2,873	668	2,366	2,360
average per return			1.4	1.0	2.1	\$31,085	\$29,040	\$20,553	\$21,947	\$645

TABLE 84
Florence

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	570	737	136	2	214	\$198,989	(\$1,175,286)	\$1,527,677	\$149,855	\$3,880
# of returns			101	2	141	570	385	92	97	97
average per return			1.3	1.0	1.5	\$349	(\$3,053)	\$16,605	\$1,545	\$40
\$10,000 to \$19,999	602	861	183	4	384	\$9,033,928	\$5,962,972	\$1,960,576	\$2,104,420	\$54,761
# of returns			141	4	216	602	494	133	341	341
average per return			1.3	1.0	1.8	\$15,007	\$12,071	\$14,741	\$6,171	\$161
\$20,000 to \$29,999	655	996	158	2	581	\$16,353,647	\$11,964,304	\$2,315,977	\$6,503,674	\$173,712
# of returns			113	2	282	655	569	156	581	581
average per return			1.4	1.0	2.1	\$24,967	\$21,027	\$14,846	\$11,194	\$299
\$30,000 to \$49,999	1,300	2,046	233	4	1,102	\$51,695,948	\$40,783,118	\$9,268,228	\$27,969,260	\$770,418
# of returns			165	4	576	1,300	1,142	574	1,256	1,256
average per return			1.4	1.0	1.9	\$39,766	\$35,712	\$16,147	\$22,269	\$613
\$50,000 to \$74,999	909	1,584	155	1	912	\$55,413,859	\$48,932,216	\$11,367,409	\$32,762,600	\$922,216
# of returns			108	1	444	909	879	592	896	896
average per return			1.4	1.0	2.1	\$60,961	\$55,668	\$19,202	\$36,565	\$1,029
\$75,000 to \$99,999	465	893	83	2	510	\$39,907,305	\$36,879,186	\$8,534,863	\$25,266,775	\$729,275
# of returns			56	2	241	465	464	365	459	459
average per return			1.5	1.0	2.1	\$85,822	\$79,481	\$23,383	\$55,047	\$1,589
\$100,000 to \$199,999	282	538	56	4	262	\$34,805,031	\$32,943,619	\$7,509,142	\$23,894,413	\$742,696
# of returns			41	4	130	282	282	259	279	279
average per return			1.4	1.0	2.0	\$123,422	\$116,821	\$28,993	\$85,643	\$2,662
\$200,000 and over	14	27	6	0	13	\$3,363,188	\$3,206,901	\$543,790	\$2,593,811	\$94,801
# of returns			4	0	6	14	14	14	14	14
average per return			1.5		2.2	\$240,228	\$229,064	\$38,842	\$185,272	\$6,772
GRAND TOTAL	4,797	7,682	1,010	19	3,978	\$210,771,895	\$179,497,030	\$43,027,662	\$121,244,808	\$3,491,759
# of returns			729	19	2,036	4,797	4,229	2,185	3,923	3,923
average per return			1.4	1.0	2.0	\$43,938	\$42,444	\$19,692	\$30,906	\$890

TABLE 85
Kearny

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	119	153	34		31	\$251,844	(\$22,153)	\$304,863	\$21,020	\$544
# of returns			29		22	119	82	14	8	8
average per return			1.2		1.4	\$2,116	(\$270)	\$21,776	\$2,628	\$68
\$10,000 to \$19,999	129	191	56		62	\$1,905,793	\$1,255,249	\$239,930	\$441,688	\$11,483
# of returns			40		39	129	106	18	76	76
average per return			1.4		1.6	\$14,774	\$11,842	\$13,329	\$5,812	\$151
\$20,000 to \$29,999	87	134	35		53	\$2,123,893	\$1,510,981	\$133,544	\$864,952	\$23,031
# of returns			23		34	87	75	10	78	78
average per return			1.5		1.6	\$24,413	\$20,146	\$13,354	\$11,089	\$295
\$30,000 to \$49,999	174	268	44		124	\$7,025,317	\$5,678,762	\$720,375	\$4,114,841	\$114,295
# of returns			32		69	174	158	53	167	167
average per return			1.4		1.8	\$40,375	\$35,942	\$13,592	\$24,640	\$684
\$50,000 to \$74,999	201	353	35		217	\$12,263,847	\$10,717,266	\$1,076,380	\$8,226,423	\$232,706
# of returns			24		102	201	192	75	201	201
average per return			1.5		2.1	\$61,014	\$55,819	\$14,352	\$40,927	\$1,158
\$75,000 to \$99,999	96	188	16		103	\$8,233,192	\$7,653,064	\$1,162,917	\$5,683,937	\$165,288
# of returns			10		51	96	96	58	95	95
average per return			1.6		2.0	\$85,762	\$79,719	\$20,050	\$59,831	\$1,740
\$100,000 and over	63	124	13		63	\$7,635,868	\$7,252,595	\$1,200,092	\$5,632,383	\$174,419
# of returns			10		34	63	63	53	63	63
average per return			1.3		1.9	\$121,204	\$115,121	\$22,643	\$89,403	\$2,769
GRAND TOTAL	869	1,411	233	1	653	\$39,439,754	\$34,045,764	\$4,838,101	\$24,985,244	\$721,766
# of returns			168	1	351	869	772	281	688	688
average per return			1.4	1.0	1.9	\$45,385	\$44,101	\$17,217	\$36,316	\$1,049

TABLE 86
Mammoth

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	98	135	22		54	\$336,105	\$49,184	\$11,033	\$20,897	\$541
# of returns			15		32	98	80	1	17	17
average per return			1.5		1.7	\$3,430	\$615	\$11,033	\$1,229	\$32
\$10,000 to \$19,999	130	206	43		110	\$1,954,863	\$1,345,160	\$69,420	\$425,294	\$11,101
# of returns			28		52	130	115	6	69	69
average per return			1.5		2.1	\$15,037	\$11,697	\$11,570	\$6,164	\$161
\$20,000 to \$29,999	89	149	36		70	\$2,197,515	\$1,721,625	\$190,439	\$780,133	\$20,617
# of returns			22		40	89	83	15	83	83
average per return			1.6		1.8	\$24,691	\$20,742	\$12,696	\$9,399	\$248
\$30,000 to \$49,999	114	191	19		109	\$4,535,574	\$3,809,499	\$496,105	\$2,539,280	\$69,231
# of returns			15		54	114	107	27	111	111
average per return			1.3		2.0	\$39,786	\$35,603	\$18,374	\$22,876	\$624
\$50,000 to \$74,999	113	207	13		158	\$6,784,863	\$6,080,189	\$650,212	\$4,402,754	\$123,969
# of returns			9		65	113	111	34	111	111
average per return			1.4		2.4	\$60,043	\$54,776	\$19,124	\$39,664	\$1,117
\$75,000 to \$99,999	44	84	10		41	\$3,691,830	\$3,400,291	\$534,649	\$2,479,965	\$72,160
# of returns			6		20	44	44	25	44	44
average per return			1.7		2.1	\$83,905	\$77,279	\$21,386	\$56,363	\$1,640
\$100,000 and over	21	42	4		27	\$2,705,455	\$2,569,556	\$308,338	\$2,095,666	\$66,540
# of returns			2		11	21	21	15	21	21
average per return			2.0		2.5	\$128,831	\$122,360	\$20,556	\$99,794	\$3,169
GRAND TOTAL	609	1,014	147	2	569	\$22,206,205	\$18,975,504	\$2,260,196	\$12,743,989	\$364,159
# of returns			97	2	274	609	561	123	456	456
average per return			1.5	1.0	2.1	\$36,463	\$33,824	\$18,376	\$27,947	\$799

TABLE 87
Maricopa

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,422	1,842	228	7	595	(\$21,346,603)	(\$23,593,671)	\$4,875,803	\$429,807	\$11,131
# of returns			180	7	341	1,422	956	243	283	278
average per return			1.3	1.0	1.7	(\$15,012)	(\$24,680)	\$20,065	\$1,519	\$40
\$10,000 to \$19,999	1,598	2,323	227	4	1,269	\$24,162,236	\$15,576,541	\$4,779,815	\$6,003,368	\$156,408
# of returns			182	4	669	1,598	1,259	319	959	958
average per return			1.2	1.0	1.9	\$15,120	\$12,372	\$14,984	\$6,260	\$163
\$20,000 to \$29,999	1,849	2,828	182	6	1,801	\$46,305,213	\$33,531,769	\$8,707,151	\$18,389,372	\$491,434
# of returns			128	5	881	1,849	1,542	541	1,613	1,613
average per return			1.4	1.2	2.0	\$25,043	\$21,746	\$16,095	\$11,401	\$305
\$30,000 to \$49,999	3,728	5,727	279	10	3,258	\$147,453,105	\$117,566,203	\$33,405,920	\$78,111,330	\$2,152,134
# of returns			206	9	1,656	3,728	3,242	1,893	3,521	3,521
average per return			1.4	1.1	2.0	\$39,553	\$36,263	\$17,647	\$22,184	\$611
\$50,000 to \$74,999	3,345	5,756	239	9	3,375	\$207,379,377	\$190,112,789	\$54,250,063	\$120,319,218	\$3,394,972
# of returns			190	9	1,700	3,345	3,268	2,570	3,295	3,295
average per return			1.3	1.0	2.0	\$61,997	\$58,174	\$21,109	\$36,516	\$1,030
\$75,000 to \$99,999	2,103	3,929	157	5	2,338	\$180,939,279	\$170,844,415	\$45,368,494	\$113,484,036	\$3,297,327
# of returns			115	4	1,173	2,103	2,101	1,883	2,089	2,089
average per return			1.4	1.3	2.0	\$86,039	\$81,316	\$24,094	\$54,325	\$1,578
\$100,000 to \$199,999	1,696	3,260	132	0	1,800	\$214,877,394	\$207,242,699	\$50,132,399	\$148,039,590	\$4,621,571
# of returns			94	0	935	1,696	1,696	1,638	1,692	1,692
average per return			1.4		1.9	\$126,697	\$122,195	\$30,606	\$87,494	\$2,731
\$200,000 to \$499,999	102	194	16	0	85	\$26,415,062	\$26,182,702	\$5,281,347	\$20,407,855	\$756,616
# of returns			12	0	38	102	102	98	101	101
average per return			1.3		2.2	\$258,971	\$256,693	\$53,891	\$202,058	\$7,491
\$500,000 and over	13	23	2	0	4	\$9,313,946	\$9,875,451	\$834,145	\$8,986,706	\$384,099
# of returns			1	0	3	13	13	13	13	13
average per return			2.0		1.3	\$716,457	\$759,650	\$64,165	\$691,285	\$29,546
GRAND TOTAL	15,856	25,882	1,462	41	14,525	\$835,499,009	\$747,338,898	\$207,635,137	\$514,171,282	\$15,265,692
# of returns			1,108	38	7,396	15,856	14,179	9,198	13,566	13,560
average per return			1.3	1.1	2.0	\$52,693	\$52,707	\$22,574	\$37,901	\$1,126

TABLE 88
Queen Creek (zip codes 85240 85243)

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	1,508	1,949	223	2	644	\$877,129	(\$2,496,056)	\$5,050,599	\$540,580	\$14,005
# of returns			177	2	360	1,508	966	260	300	298
average per return			1.3	1.0	1.8	\$582	(\$2,584)	\$19,425	\$1,802	\$47
\$10,000 to \$19,999	1,726	2,566	263	6	1,395	\$26,153,850	\$16,776,290	\$6,067,507	\$6,402,002	\$166,900
# of returns			194	5	734	1,726	1,368	373	977	976
average per return			1.4	1.2	1.9	\$15,153	\$12,263	\$16,267	\$6,553	\$171
\$20,000 to \$29,999	1,945	2,993	193	3	1,785	\$48,664,936	\$35,381,828	\$10,340,118	\$19,126,946	\$510,929
# of returns			136	3	914	1,945	1,620	642	1,675	1,675
average per return			1.4	1.0	2.0	\$25,021	\$21,841	\$16,106	\$11,419	\$305
\$30,000 to \$49,999	3,775	6,080	245	5	3,844	\$149,683,864	\$124,028,531	\$38,106,203	\$74,992,162	\$2,049,838
# of returns			176	5	1,890	3,775	3,419	2,150	3,561	3,561
average per return			1.4	1.0	2.0	\$39,651	\$36,276	\$17,724	\$21,059	\$576
\$50,000 to \$74,999	3,509	6,291	205	5	4,483	\$216,308,036	\$196,848,996	\$57,230,942	\$121,638,876	\$3,397,236
# of returns			153	5	2,130	3,509	3,433	2,739	3,453	3,453
average per return			1.3	1.0	2.1	\$61,644	\$57,340	\$20,895	\$35,227	\$984
\$75,000 to \$99,999	1,899	3,627	90	2	2,628	\$163,135,366	\$154,226,688	\$43,719,724	\$100,710,734	\$2,899,607
# of returns			64	2	1,233	1,899	1,899	1,722	1,884	1,884
average per return			1.4	1.0	2.1	\$85,906	\$81,215	\$25,389	\$53,456	\$1,539
\$100,000 to \$199,999	1,068	2,079	57	0	1,393	\$131,447,503	\$126,605,905	\$30,274,711	\$90,232,806	\$2,781,649
# of returns			44	0	653	1,068	1,068	1,014	1,065	1,065
average per return			1.3		2.1	\$123,078	\$118,545	\$29,857	\$84,726	\$2,612
\$200,000 and over	55	102	2	0	58	\$16,855,574	\$16,686,392	\$3,311,218	\$13,109,542	\$505,798
# of returns			2	0	26	55	55	54	54	54
average per return			1.0		2.2	\$306,465	\$303,389	\$61,319	\$242,769	\$9,367
GRAND TOTAL	15,485	25,687	1,278	23	16,230	\$753,126,259	\$668,058,574	\$194,101,022	\$426,753,648	\$12,325,962
# of returns			946	22	7,940	15,485	13,828	8,954	12,969	12,966
average per return			1.4	1.0	2.0	\$48,636	\$48,312	\$21,678	\$32,906	\$951

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	176	243	56		78	\$574,029	\$281,172	\$185,365	\$38,912	\$1,006
# of returns			43		46	176	128	13	23	23
average per return			1.3		1.7	\$3,262	\$2,197	\$14,259	\$1,692	\$44
\$10,000 to \$19,999	159	248	68		123	\$2,328,784	\$1,560,637	\$142,959	\$510,670	\$13,304
# of returns			47		58	159	134	12	87	87
average per return			1.4		2.1	\$14,646	\$11,647	\$11,913	\$5,870	\$153
\$20,000 to \$29,999	128	196	30		113	\$3,237,034	\$2,487,072	\$326,325	\$1,359,580	\$36,253
# of returns			22		58	128	114	21	117	117
average per return			1.4		1.9	\$25,289	\$21,816	\$15,539	\$11,620	\$310
\$30,000 to \$49,999	222	355	37		195	\$8,682,139	\$6,944,415	\$893,557	\$4,972,632	\$136,330
# of returns			24		101	222	199	61	218	218
average per return			1.5		1.9	\$39,109	\$34,897	\$14,648	\$22,810	\$625
\$50,000 to \$74,999	166	280	32		135	\$10,292,057	\$9,126,545	\$7,738,905	\$6,645,009	\$191,302
# of returns			23		63	166	162	71	162	162
average per return			1.4		2.1	\$62,000	\$56,337	\$108,999	\$41,019	\$1,181
\$75,000 to \$99,999	51	96	16		59	\$4,335,125	\$3,874,847	\$673,621	\$2,773,228	\$80,271
# of returns			10		30	51	51	31	51	51
average per return			1.6		2.0	\$85,002	\$75,977	\$21,730	\$54,377	\$1,574
\$100,000 and over	56	105	5		52	\$8,242,122	\$7,965,625	\$1,333,368	\$6,234,769	\$211,365
# of returns			4		26	56	56	41	56	56
average per return			1.3		2.0	\$147,181	\$142,243	\$32,521	\$111,335	\$3,774
GRAND TOTAL	958	1,523	244	2	755	\$37,691,290	\$32,240,313	\$11,294,100	\$22,534,800	\$669,831
# of returns			173	2	382	958	844	250	714	714
average per return			1.4	1.0	2.0	\$39,344	\$38,199	\$45,176	\$31,561	\$938

CITIES/TOWNS WITHIN PINAL COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Apache Junction 22,602, or 23.0% of the county total
Most People Represented:	Casa Grande 46,563, or 20.6% of the county total
Most Age 65 Exemptions:	Apache Junction 8,093, or 41.7% of the county total
Most Blind Exemptions:	Apache Junction 97, or 33.3% of the county total
Most Dependents Claimed:	Casa Grande 17,973, or 21.5% of the county total
Most Dependents as a % of Total Population:	Eloy 47.9%
Least Dependents as a % of Total Population:	Apache Junction 26.3%
Most 65 & Over Persons as a % of Total Population:	Apache Junction 18.2%
Least 65 & Over Persons as a % of Total Population:	Queen Creek 3.2%
Highest Average FAGI:	Maricopa \$52,693
Lowest Average FAGI:	Eloy \$31,085
Highest Per Capita FAGI:	Apache Junction \$23,115
Lowest Per Capita FAGI:	Eloy \$12,120
Highest % of Itemizers:	Maricopa 58.0%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN PINAL COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Maricopa	\$52,693	\$52,622	0.1%
Queen Creek (partial)	\$48,636	\$49,065	(0.9%)
Apache Junction	\$45,569	\$48,800	(6.6%)
Kearny	\$45,383	\$42,150	7.7%
Pinal County	\$44,725	\$45,650	(2.0%)
Florence	\$43,938	\$44,683	(1.7%)
Casa Grande	\$43,120	\$45,471	(5.2%)
Superior	\$39,344	\$33,502	17.4%
Mammoth	\$36,463	\$34,360	6.1%
Coolidge	\$36,216	\$37,866	(4.4%)
Eloy	\$31,085	\$30,505	1.9%

SANTA CRUZ COUNTY

The 2008 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 2008 and 2007.

Santa Cruz County	2008	2007	% chg
# of returns	18,172	18,526	(1.9%)
# of people represented	45,176	45,324	(0.3%)
# of people over 65	3,237	3,351	(3.4%)
# of blind persons	49	36	36.1%
# of dependents	19,077	18,786	1.5%
<u>Total</u> FAGI (millions)	\$710.2	\$827.7	(14.2%)
<u>Average</u> FAGI	\$39,083	\$44,680	(12.5%)
<u>Total</u> Taxable Income (millions)	\$406.2	\$518.6	(21.7%)
<u>Average</u> Taxable Income	\$32,900	\$41,148	(20.0%)
<u>Total</u> Tax Liability (millions)	\$13.1	\$18.0	(27.5%)
<u>Average</u> Tax Liability	\$1,060	\$1,431	(25.9%)
<u>Average Tax Liability Per Return</u>	\$719	\$973	(26.1%)

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 2008 per capita figure is \$15,721. This is a 13.9% decrease over the 2007 per capita figure, \$18,263.

The two incorporated cities/towns in this county account for 52.1% of the returns and 45.1% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$13,709. This is a 4.0% increase over the 2007 incorporated area per capita FAGI of \$13,187.

**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	3,631	4,989	751	10	1,929	\$2,711,069	(\$5,653,078)	\$7,169,858	\$1,021,022	\$26,541
# of returns			574	10	1,181	3,631	2,689	327	600	596
average per return			1.3	1.0	1.6	\$747	(\$2,102)	\$21,926	\$1,702	\$45
\$10,000 to \$19,999	4,473	7,354	579	18	5,071	\$67,120,656	\$47,474,252	\$5,439,616	\$11,634,552	\$302,735
# of returns			446	18	2,748	4,473	4,057	378	2,159	2,156
average per return			1.3	1.0	1.8	\$15,006	\$11,702	\$14,391	\$5,389	\$140
\$20,000 to \$29,999	3,077	5,262	354	8	3,810	\$75,166,971	\$58,738,640	\$7,955,204	\$25,400,791	\$671,779
# of returns			269	8	1,981	3,077	2,831	520	2,786	2,785
average per return			1.3	1.0	1.9	\$24,429	\$20,748	\$15,298	\$9,117	\$241
\$30,000 to \$49,999	3,033	5,223	522	6	3,630	\$117,464,126	\$97,703,019	\$20,653,831	\$57,570,260	\$1,560,035
# of returns			367	6	1,755	3,033	2,845	1,173	2,900	2,900
average per return			1.4	1.0	2.1	\$38,729	\$34,342	\$17,608	\$19,852	\$538
\$50,000 to \$74,999	1,752	3,144	363	4	2,115	\$107,076,393	\$95,699,778	\$22,301,037	\$61,631,927	\$1,725,653
# of returns			257	4	986	1,752	1,724	1,109	1,721	1,721
average per return			1.4	1.0	2.1	\$61,117	\$55,510	\$20,109	\$35,812	\$1,003
\$75,000 to \$99,999	966	1,800	258	2	1,184	\$83,105,708	\$76,333,130	\$18,623,137	\$51,689,777	\$1,508,971
# of returns			175	2	542	966	966	794	952	952
average per return			1.5	1.0	2.2	\$86,031	\$79,020	\$23,455	\$54,296	\$1,585
\$100,000 to \$199,999	981	1,866	300	0	1,091	\$129,244,493	\$122,121,416	\$27,215,155	\$89,493,924	\$2,836,791
# of returns			207	0	518	981	981	912	974	974
average per return			1.4		2.1	\$131,748	\$124,487	\$29,841	\$91,883	\$2,913
\$200,000 to \$499,999	209	400	82	1	203	\$58,249,872	\$56,691,467	\$11,078,825	\$44,680,533	\$1,674,025
# of returns			53	1	93	209	209	196	205	205
average per return			1.5	1.0	2.2	\$278,708	\$271,251	\$56,525	\$217,954	\$8,166
\$500,000 to \$999,999	32	63	12	0	37	\$22,952,471	\$22,851,209	\$3,433,703	\$19,255,806	\$811,438
# of returns			9	0	15	32	32	32	32	32
average per return			1.3		2.5	\$717,265	\$714,100	\$107,303	\$601,744	\$25,357
\$1,000,000 and over	18	34	16	0	7	\$47,119,506	\$48,320,030	\$4,788,920	\$43,803,398	\$1,955,426
# of returns			11	0	5	18	18	18	17	17
average per return			1.5		1.4	\$2,617,750	\$2,684,446	\$266,051	\$2,576,670	\$115,025
GRAND TOTAL	18,172	30,135	3,237	49	19,077	\$710,211,265	\$620,279,863	\$128,659,286	\$406,181,990	\$13,073,394
# of returns			2,368	49	9,824	18,172	16,352	5,459	12,346	12,338
average per return			1.4	1.0	1.9	\$39,083	\$37,933	\$23,568	\$32,900	\$1,060

TABLE 91
Nogales

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	2,075	2,891	387	4	1,292	\$5,545,193	\$568,621	\$1,976,464	\$580,617	\$15,126
# of returns			299	4	783	2,075	1,541	100	339	337
average per return			1.3	1.0	1.7	\$2,672	\$369	\$19,765	\$1,713	\$45
\$10,000 to \$19,999	2,645	4,467	268	8	3,329	\$39,423,722	\$28,019,960	\$1,706,784	\$6,151,858	\$159,969
# of returns			211	8	1,802	2,645	2,449	126	1,198	1,196
average per return			1.3	1.0	1.8	\$14,905	\$11,441	\$13,546	\$5,135	\$134
\$20,000 to \$29,999	1,696	2,923	162	4	2,161	\$41,185,148	\$32,007,567	\$2,843,498	\$14,112,038	\$373,090
# of returns			125	4	1,129	1,696	1,559	196	1,561	1,560
average per return			1.3	1.0	1.9	\$24,284	\$20,531	\$14,508	\$9,040	\$239
\$30,000 to \$49,999	1,306	2,265	179	2	1,687	\$50,046,105	\$41,755,653	\$6,243,784	\$25,690,240	\$697,110
# of returns			116	2	832	1,306	1,220	367	1,268	1,268
average per return			1.5	1.0	2.0	\$38,320	\$34,226	\$17,013	\$20,260	\$550
\$50,000 to \$74,999	567	1,027	117	3	746	\$34,394,070	\$30,767,942	\$5,903,716	\$20,425,146	\$571,894
# of returns			83	3	346	567	558	301	564	564
average per return			1.4	1.0	2.2	\$60,660	\$55,140	\$19,614	\$36,215	\$1,014
\$75,000 to \$99,999	260	490	60	1	382	\$22,348,120	\$20,678,940	\$4,579,781	\$14,197,927	\$415,698
# of returns			42	1	170	260	260	193	257	257
average per return			1.4	1.0	2.2	\$85,954	\$79,534	\$23,729	\$55,245	\$1,618
\$100,000 to \$199,999	298	573	73	0	399	\$39,870,715	\$37,851,895	\$8,042,245	\$27,996,174	\$891,216
# of returns			52	0	185	298	298	268	298	298
average per return			1.4		2.2	\$133,794	\$127,020	\$30,008	\$93,947	\$2,991
\$200,000 to \$499,999	77	145	25	0	102	\$21,670,291	\$21,124,576	\$4,256,375	\$16,553,381	\$624,706
# of returns			16	0	44	77	77	68	74	74
average per return			1.6		2.3	\$281,432	\$274,345	\$62,594	\$223,694	\$8,442
\$500,000 to \$999,999	15	30	6	0	26	\$11,230,298	\$11,210,892	\$1,409,704	\$9,721,388	\$411,171
# of returns			5	0	9	15	15	15	15	15
average per return			1.2		2.9	\$748,687	\$747,393	\$93,980	\$648,093	\$27,411
\$1,000,000 and over	10	18	7	0	6	\$35,034,301	\$34,877,777	\$993,078	\$33,838,499	\$1,517,566
# of returns			5	0	4	10	10	10	10	10
average per return			1.4		1.5	\$3,503,430	\$3,487,778	\$99,308	\$3,383,850	\$151,757
GRAND TOTAL	8,949	14,829	1,284	22	10,130	\$300,747,963	\$258,863,823	\$37,955,429	\$169,267,268	\$5,677,546
# of returns			954	22	5,304	8,949	7,987	1,644	5,584	5,579
average per return			1.3	1.0	1.9	\$33,607	\$32,411	\$23,087	\$30,313	\$1,018

TABLE 92
Patagonia

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	36		30	(\$1,817,540)	(\$2,086,815)	\$396,336	\$18,589	\$478
# of returns			32		21	108	87	22	14	14
average per return			1.1		1.4	(\$16,829)	(\$23,986)	\$18,015	\$1,328	\$34
\$10,000 to \$19,999	96	137	27		43	\$1,467,224	\$1,014,799	\$253,433	\$404,555	\$10,563
# of returns			21		22	96	81	19	63	63
average per return			1.3		2.0	\$15,284	\$12,528	\$13,339	\$6,422	\$168
\$20,000 to \$29,999	62	96	23		45	\$1,513,804	\$1,187,181	\$342,857	\$561,250	\$14,875
# of returns			19		24	62	57	19	53	53
average per return			1.2		1.9	\$24,416	\$20,828	\$18,045	\$10,590	\$281
\$30,000 to \$49,999	98	160	44		49	\$3,854,817	\$3,135,283	\$827,088	\$1,931,132	\$52,808
# of returns			31		28	98	90	41	93	93
average per return			1.4		1.8	\$39,335	\$34,836	\$20,173	\$20,765	\$568
\$50,000 to \$74,999	60	100	27		33	\$3,647,387	\$3,117,916	\$942,173	\$1,913,541	\$53,743
# of returns			20		18	60	59	37	54	54
average per return			1.4		1.8	\$60,790	\$52,846	\$25,464	\$35,436	\$995
\$75,000 to \$99,999	45	84	28		16	\$3,798,106	\$3,456,544	\$899,639	\$2,325,847	\$67,787
# of returns			16		12	45	45	31	43	43
average per return			1.8		1.3	\$84,402	\$76,812	\$29,021	\$54,089	\$1,576
\$100,000 to \$199,999	32	52	21		10	\$4,245,764	\$3,983,028	\$842,340	\$2,991,189	\$99,068
# of returns			15		7	32	32	29	31	31
average per return			1.4		1.4	\$132,680	\$124,470	\$29,046	\$96,490	\$3,196
\$200,000 and over	10	18	5		3	\$2,924,849	\$3,018,960	\$576,805	\$2,402,255	\$92,542
# of returns			4		1	10	10	10	10	10
average per return			1.3		3.0	\$292,485	\$301,896	\$57,681	\$240,226	\$9,254
GRAND TOTAL	511	788	211	3	229	\$19,634,411	\$16,826,896	\$5,080,671	\$12,548,358	\$391,864
# of returns			158	3	133	511	461	208	361	361
average per return			1.3	1.0	1.7	\$38,424	\$36,501	\$24,426	\$34,760	\$1,085

CITIES/TOWNS WITHIN SANTA CRUZ COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Nogales 8,949, or 49.2% of the county total
Most People Represented:	Nogales 22,414, or 49.6% of the county total
Most Age 65 Exemptions:	Nogales 1,284, or 39.7% of the county total
Most Blind Exemptions:	Nogales 22, or 44.9% of the county total
Most Dependents Claimed:	Nogales 10,132, or 53.1% of the county total
Most Dependents as a % of Total Population:	Nogales 45.2%
Least Dependents as a % of Total Population:	Patagonia 24.0%
Most 65 & Over Persons as a % of Total Population:	Patagonia 22.1%
Least 65 & Over Persons as a % of Total Population:	Nogales 5.7%
Highest Average FAGI:	Patagonia \$38,424
Lowest Average FAGI:	Nogales \$33,607
Highest Per Capita FAGI:	Patagonia \$20,538
Lowest Per Capita FAGI:	Nogales \$13,418
Highest % of Itemizers:	Patagonia 40.7%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN SANTA CRUZ COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Patagonia	\$38,424	\$47,808	(19.6%)
Santa Cruz County	\$39,083	\$44,680	(12.5%)
Nogales	\$33,607	\$30,823	9.0%

YAVAPAI COUNTY

The 2008 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 2008 and 2007.

Yavapai County	2008	2007	% chg
# of returns	81,467	83,382	(2.3%)
# of people represented	164,422	167,270	(1.7%)
# of people over 65	31,491	31,302	0.6%
# of blind persons	395	399	(1.0%)
# of dependents	44,606	45,023	(0.9%)
<u>Total</u> FAGI (millions)	\$3,617.3	\$3,924.6	(7.8%)
<u>Average</u> FAGI	\$44,402	\$47,068	(5.7%)
<u>Total</u> Taxable Income (millions)	\$2,098.8	\$2,317.3	(9.4%)
<u>Average</u> Taxable Income	\$34,950	\$37,250	(6.2%)
<u>Total</u> Tax Liability (millions)	\$65.8	\$74.1	(11.1%)
<u>Average</u> Tax Liability	\$1,097	\$1,191	(7.9%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$808	\$888	(9.1%)

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 2008 per capita figure is \$22,000. This is a 6.2% decrease over the 2007 per capita figure, \$23,463.

The eight incorporated cities/towns plus the portion of Sedona in this county account for 85.6% of the returns and 87.2% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$22,538. This is a 6.9% decrease over the 2007 incorporated area per capita FAGI of \$24,218.

**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	14,292	18,596	4,585	58	3,831	(\$88,567,645)	(\$113,437,237)	\$58,435,861	\$3,979,610	\$103,623
# of returns			3,612	58	2,332	14,292	10,169	2,971	2,374	2,360
average per return			1.3	1.0	1.6	(\$6,197)	(\$11,155)	\$19,669	\$1,676	\$44
\$10,000 to \$19,999	14,142	20,566	5,574	80	7,416	\$211,871,526	\$144,459,372	\$53,158,077	\$50,341,425	\$1,312,115
# of returns			4,096	80	4,011	14,142	11,756	3,476	8,114	8,099
average per return			1.4	1.0	1.8	\$14,982	\$12,288	\$15,293	\$6,204	\$162
\$20,000 to \$29,999	11,984	18,328	4,104	57	7,705	\$296,241,982	\$218,939,361	\$66,342,227	\$112,359,570	\$2,997,943
# of returns			2,909	57	3,944	11,984	10,252	4,047	10,193	10,184
average per return			1.4	1.0	2.0	\$24,720	\$21,356	\$16,393	\$11,023	\$294
\$30,000 to \$49,999	15,734	25,143	5,555	90	9,969	\$614,406,219	\$489,524,490	\$1,007,242,843	\$295,985,747	\$8,082,558
# of returns			3,907	89	5,005	15,734	14,261	8,047	14,617	14,616
average per return			1.4	1.0	2.0	\$39,050	\$34,326	\$125,170	\$20,249	\$553
\$50,000 to \$74,999	11,767	20,695	4,966	59	7,319	\$723,400,168	\$625,465,380	\$184,218,367	\$385,412,307	\$10,804,119
# of returns			3,437	59	3,846	11,767	11,537	8,540	11,385	11,385
average per return			1.4	1.0	1.9	\$61,477	\$54,214	\$21,571	\$33,853	\$949
\$75,000 to \$99,999	6,547	12,185	3,231	27	4,033	\$562,997,007	\$502,710,903	\$140,283,200	\$326,296,797	\$9,462,435
# of returns			2,089	25	2,117	6,547	6,542	5,590	6,467	6,466
average per return			1.5	1.1	1.9	\$85,993	\$76,844	\$25,095	\$50,456	\$1,463
\$100,000 to \$199,999	5,688	10,746	2,868	21	3,401	\$738,511,877	\$678,529,607	\$173,559,272	\$476,669,510	\$14,964,914
# of returns			1,862	21	1,825	5,688	5,673	5,239	5,602	5,602
average per return			1.5	1.0	1.9	\$129,837	\$119,607	\$33,128	\$85,089	\$2,671
\$200,000 to \$499,999	1,109	2,072	510	2	792	\$313,704,940	\$303,044,954	\$58,776,884	\$239,128,110	\$8,994,703
# of returns			339	2	392	1,109	1,108	1,083	1,101	1,100
average per return			1.5	1.0	2.0	\$282,872	\$273,506	\$54,272	\$217,192	\$8,177
\$500,000 to \$999,999	143	268	72	1	104	\$94,798,654	\$91,578,380	\$15,725,226	\$75,711,054	\$3,171,173
# of returns			43	1	51	143	142	142	138	138
average per return			1.7		2.0	\$662,928	\$644,918	\$110,741	\$548,631	\$22,980
\$1,000,000 and over	61	113	26	0	36	\$149,967,717	\$149,564,235	\$16,332,213	\$132,948,522	\$5,920,089
# of returns			21	0	23	61	61	61	61	61
average per return			1.2		1.6	\$2,458,487	\$2,451,873	\$267,741	\$2,179,484	\$97,051
GRAND TOTAL	81,467	128,712	31,491	395	44,606	\$3,617,332,445	\$3,090,379,445	\$1,774,074,170	\$2,098,832,652	\$65,813,672
# of returns			22,315	392	23,546	81,467	71,501	39,196	60,052	60,011
average per return			1.4	1.0	1.9	\$44,402	\$43,221	\$45,262	\$34,950	\$1,097

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	861	1,112	255	5	266	(\$142,653)	(\$1,774,157)	\$2,702,157	\$178,218	\$4,615
# of returns			207	5	158	861	530	151	118	116
average per return			1.2	1.0	1.7	(\$166)	(\$3,347)	\$17,895	\$1,510	\$40
\$10,000 to \$19,999	865	1,294	291	3	562	\$12,869,554	\$8,232,999	\$2,344,749	\$2,843,058	\$74,006
# of returns			213	3	306	865	699	166	465	465
average per return			1.4	1.0	1.8	\$14,878	\$11,778	\$14,125	\$6,114	\$159
\$20,000 to \$29,999	685	1,060	196	6	521	\$16,812,585	\$11,885,070	\$3,101,108	\$6,271,691	\$167,038
# of returns			142	6	274	685	562	201	591	591
average per return			1.4	1.0	1.9	\$24,544	\$21,148	\$15,428	\$10,612	\$283
\$30,000 to \$49,999	826	1,356	245	2	628	\$31,983,261	\$24,180,449	\$866,812,999	\$15,227,808	\$415,689
# of returns			169	2	309	826	720	379	751	751
average per return			1.4	1.0	2.0	\$38,721	\$33,584	\$2,287,106	\$20,277	\$554
\$50,000 to \$74,999	565	1,030	176	2	460	\$34,478,457	\$29,713,084	\$8,203,190	\$18,339,679	\$510,514
# of returns			118	2	235	565	547	404	542	542
average per return			1.5	1.0	2.0	\$61,024	\$54,320	\$20,305	\$33,837	\$942
\$75,000 to \$99,999	267	506	89	2	205	\$22,876,909	\$20,379,994	\$5,624,767	\$13,228,862	\$380,651
# of returns			57	2	107	267	264	225	260	260
average per return			1.6	1.0	1.9	\$85,681	\$77,197	\$24,999	\$50,880	\$1,464
\$100,000 to \$199,999	222	422	68	0	179	\$28,203,052	\$25,818,832	\$6,816,052	\$17,810,570	\$553,063
# of returns			48	0	88	222	221	198	218	218
average per return			1.4		2.0	\$127,041	\$116,827	\$34,425	\$81,700	\$2,537
\$200,000 and over	37	73	15	0	22	\$16,526,195	\$14,812,932	\$3,525,528	\$11,466,976	\$459,782
# of returns			10	0	9	37	36	35	34	34
average per return			1.5		2.4	\$446,654	\$411,470	\$100,729	\$337,264	\$13,523
GRAND TOTAL	4,328	6,853	1,335	20	2,843	\$163,607,360	\$133,249,203	\$899,130,550	\$85,366,862	\$2,565,358
# of returns			964	20	1,486	4,328	3,579	1,759	2,979	2,977
average per return			1.4	1.0	1.9	\$37,802	\$37,231	\$511,160	\$28,656	\$862

TABLE 95
Chino Valley

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	1,104	1,468	350	5	321	(\$1,015,992)	(\$2,516,109)	\$3,550,833	\$311,208	\$8,059
# of returns			272	5	198	1,104	787	223	201	201
average per return			1.3	1.0	1.6	(\$920)	(\$3,197)	\$15,923	\$1,548	\$40
\$10,000 to \$19,999	1,125	1,669	371	4	634	\$16,743,956	\$11,278,271	\$4,213,067	\$3,727,244	\$97,029
# of returns			268	4	356	1,125	926	283	624	623
average per return			1.4	1.0	1.8	\$14,884	\$12,180	\$14,887	\$5,973	\$156
\$20,000 to \$29,999	1,026	1,618	297	5	696	\$25,412,263	\$19,140,549	\$6,028,746	\$9,346,092	\$249,233
# of returns			219	5	360	1,026	890	370	868	867
average per return			1.4	1.0	1.9	\$24,768	\$21,506	\$16,294	\$10,767	\$287
\$30,000 to \$49,999	1,395	2,324	367	9	1,030	\$54,287,493	\$44,225,727	\$12,400,982	\$26,395,817	\$715,871
# of returns			263	8	527	1,395	1,272	723	1,311	1,311
average per return			1.4	1.1	2.0	\$38,916	\$34,769	\$17,152	\$20,134	\$546
\$50,000 to \$74,999	1,008	1,846	305	5	786	\$62,041,492	\$55,226,079	\$15,285,522	\$33,924,541	\$942,965
# of returns			218	5	409	1,008	999	744	988	988
average per return			1.4	1.0	1.9	\$61,549	\$55,281	\$20,545	\$34,337	\$954
\$75,000 to \$99,999	537	1,019	158	0	430	\$45,972,029	\$41,948,886	\$11,405,054	\$27,571,396	\$794,282
# of returns			111	0	221	537	537	483	533	533
average per return			1.4		1.9	\$85,609	\$78,117	\$23,613	\$51,729	\$1,490
\$100,000 to \$199,999	381	738	97	1	255	\$47,756,406	\$45,187,986	\$11,144,422	\$32,031,338	\$992,066
# of returns			72	1	145	381	381	359	380	380
average per return			1.3	1.0	1.8	\$125,345	\$118,604	\$31,043	\$84,293	\$2,611
\$200,000 and over	43	83	15	0	34	\$13,476,532	\$13,559,147	\$2,280,297	\$11,050,766	\$424,887
# of returns			9	0	18	43	43	41	43	43
average per return			1.7		1.9	\$313,408	\$315,329	\$55,617	\$256,995	\$9,881
GRAND TOTAL	6,619	10,765	1,960	29	4,186	\$264,674,179	\$228,050,536	\$66,308,923	\$144,358,402	\$4,224,392
# of returns			1,432	28	2,234	6,619	5,835	3,226	4,948	4,946
average per return			1.4	1.0	1.9	\$39,987	\$39,083	\$20,555	\$29,175	\$854

**TABLE 96
Clarkdale**

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	285	346	84		68	(\$174,145)	(\$863,247)	\$888,222	\$74,412	\$1,921
# of returns			71		39	285	203	52	56	56
average per return			1.2		1.7	(\$611)	(\$4,252)	\$17,081	\$1,329	\$34
\$10,000 to \$19,999	279	398	135		91	\$4,172,498	\$2,877,441	\$837,829	\$1,010,345	\$26,292
# of returns			101		62	279	230	60	168	168
average per return			1.3		1.5	\$14,955	\$12,511	\$13,964	\$6,014	\$157
\$20,000 to \$29,999	237	352	88		108	\$5,930,415	\$4,136,405	\$1,178,315	\$2,469,044	\$66,068
# of returns			57		63	237	190	78	208	207
average per return			1.5		1.7	\$25,023	\$21,771	\$15,107	\$11,870	\$319
\$30,000 to \$49,999	346	542	132		178	\$13,454,224	\$10,444,576	\$2,974,253	\$6,537,906	\$179,063
# of returns			90		94	346	306	173	316	316
average per return			1.5		1.9	\$38,885	\$34,133	\$17,192	\$20,690	\$567
\$50,000 to \$74,999	257	453	113		162	\$15,914,505	\$13,661,068	\$3,853,746	\$8,383,245	\$236,103
# of returns			75		90	257	252	177	244	244
average per return			1.5		1.8	\$61,924	\$54,211	\$21,773	\$34,358	\$968
\$75,000 to \$99,999	137	256	57		107	\$11,933,650	\$10,576,597	\$3,036,035	\$6,708,984	\$193,534
# of returns			37		51	137	137	112	134	134
average per return			1.5		2.1	\$87,107	\$77,201	\$27,107	\$50,067	\$1,444
\$100,000 to \$199,999	126	238	36		101	\$15,985,200	\$15,084,861	\$3,652,807	\$10,776,152	\$337,473
# of returns			23		53	126	125	118	125	125
average per return			1.6		1.9	\$126,867	\$120,679	\$30,956	\$86,209	\$2,700
\$200,000 and over	25	47	10		24	\$9,161,386	\$8,111,967	\$1,463,731	\$6,538,230	\$255,085
# of returns			6		10	25	25	24	24	24
average per return			1.7		2.4	\$366,455	\$324,479	\$60,989	\$272,426	\$10,629
GRAND TOTAL	1,692	2,632	655	9	839	\$76,377,733	\$64,029,668	\$17,884,938	\$42,498,318	\$1,295,539
# of returns			460	9	462	1,692	1,468	794	1,275	1,274
average per return			1.4	1.0	1.8	\$45,141	\$43,617	\$22,525	\$33,332	\$1,017

**TABLE 97
Cottonwood**

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	1,585	2,043	498	6	461	(\$3,643,258)	(\$6,966,222)	\$5,058,727	\$500,193	\$13,059
# of returns			391	6	290	1,585	1,080	264	280	280
average per return			1.3	1.0	1.6	(\$2,299)	(\$6,450)	\$19,162	\$1,786	\$47
\$10,000 to \$19,999	1,844	2,711	695	15	1,245	\$27,791,920	\$18,478,668	\$6,009,055	\$6,381,592	\$166,366
# of returns			522	15	638	1,844	1,533	383	1,033	1,031
average per return			1.3	1.0	2.0	\$15,072	\$12,054	\$15,689	\$6,178	\$161
\$20,000 to \$29,999	1,628	2,526	452	8	1,363	\$40,417,826	\$29,302,648	\$6,665,576	\$15,699,091	\$418,891
# of returns			325	8	659	1,628	1,384	424	1,437	1,437
average per return			1.4	1.0	2.1	\$24,827	\$21,172	\$15,721	\$10,925	\$292
\$30,000 to \$49,999	1,803	2,893	582	12	1,310	\$69,791,571	\$55,007,492	\$13,688,121	\$35,088,220	\$956,945
# of returns			404	12	635	1,803	1,614	826	1,716	1,716
average per return			1.4	1.0	2.1	\$38,709	\$34,081	\$16,572	\$20,448	\$558
\$50,000 to \$74,999	1,200	2,091	448	5	826	\$73,473,018	\$64,038,748	\$17,695,728	\$40,358,898	\$1,132,371
# of returns			317	5	422	1,200	1,174	866	1,167	1,167
average per return			1.4	1.0	2.0	\$61,228	\$54,547	\$20,434	\$34,583	\$970
\$75,000 to \$99,999	571	1,064	243	2	390	\$48,770,318	\$43,961,267	\$12,058,608	\$28,864,027	\$836,677
# of returns			149	2	204	571	571	499	562	562
average per return			1.6	1.0	1.9	\$85,412	\$76,990	\$24,166	\$51,359	\$1,489
\$100,000 to \$199,999	423	803	150	2	315	\$54,481,438	\$50,889,988	\$11,832,126	\$36,832,138	\$1,158,657
# of returns			100	2	159	423	423	391	421	421
average per return			1.5	1.0	2.0	\$128,798	\$120,307	\$30,261	\$87,487	\$2,752
\$200,000 to \$499,999	80	147	22	0	65	\$21,681,804	\$20,949,051	\$4,781,848	\$15,819,337	\$588,503
# of returns			16	0	27	80	80	77	79	79
average per return			1.4		2.4	\$271,023	\$261,863	\$62,102	\$200,245	\$7,449
\$500,000 and over	19	35	12	0	6	\$20,863,342	\$20,606,264	\$3,920,150	\$16,604,214	\$719,114
# of returns			8	0	4	19	19	19	19	19
average per return			1.5		1.5	\$1,098,071	\$1,084,540	\$206,324	\$873,906	\$37,848
GRAND TOTAL	9,153	14,313	3,102	50	5,981	\$353,627,979	\$296,267,904	\$81,709,939	\$196,147,710	\$5,990,583
# of returns			2,232	50	3,038	9,153	7,878	3,749	6,714	6,712
average per return			1.4	1.0	2.0	\$38,635	\$37,607	\$21,795	\$29,215	\$893

TABLE 98
Dewey-Humboldt

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	719	974	321	1	158	(\$939,965)	(\$1,911,751)	\$3,021,168	\$166,959	\$4,330
# of returns			248	1	96	719	531	175	105	103
average per return			1.3	1.0	1.6	(\$1,307)	(\$3,600)	\$17,264	\$1,590	\$42
\$10,000 to \$19,999	659	990	393	3	250	\$9,765,374	\$6,762,495	\$3,086,574	\$1,943,742	\$50,600
# of returns			271	3	137	659	568	213	341	340
average per return			1.5	1.0	1.8	\$14,818	\$11,906	\$14,491	\$5,700	\$149
\$20,000 to \$29,999	516	805	277	1	228	\$12,779,794	\$9,546,155	\$3,625,434	\$4,307,126	\$114,482
# of returns			182	1	124	516	452	222	421	421
average per return			1.5	1.0	1.8	\$24,767	\$21,120	\$16,331	\$10,231	\$272
\$30,000 to \$49,999	741	1,225	355	4	415	\$29,205,220	\$23,672,017	\$7,762,278	\$13,035,935	\$353,691
# of returns			242	4	203	741	690	411	678	678
average per return			1.5	1.0	2.0	\$39,413	\$34,307	\$18,886	\$19,227	\$522
\$50,000 to \$74,999	648	1,173	369	5	324	\$40,031,766	\$33,683,684	\$10,443,059	\$20,017,611	\$555,056
# of returns			241	5	172	648	635	485	627	627
average per return			1.5	1.0	1.9	\$61,777	\$53,045	\$21,532	\$31,926	\$885
\$75,000 to \$99,999	375	710	206	2	217	\$32,100,533	\$28,417,789	\$7,786,746	\$18,422,999	\$529,904
# of returns			132	2	114	375	375	316	373	373
average per return			1.6	1.0	1.9	\$85,601	\$75,781	\$24,642	\$49,391	\$1,421
\$100,000 to \$199,999	264	502	115	1	151	\$33,113,288	\$30,653,316	\$8,163,924	\$21,136,737	\$654,983
# of returns			75	1	89	264	264	244	261	261
average per return			1.5	1.0	1.7	\$125,429	\$116,111	\$33,459	\$80,984	\$2,510
\$200,000 and over	50	95	23	0	34	\$20,840,053	\$20,490,375	\$2,406,631	\$17,850,644	\$722,301
# of returns			17	0	16	50	50	50	50	50
average per return			1.4		2.1	\$416,801	\$409,808	\$48,133	\$357,013	\$14,446
GRAND TOTAL	3,972	6,474	2,059	17	1,777	\$176,896,063	\$151,314,080	\$46,295,814	\$96,881,753	\$2,985,347
# of returns			1,408	17	951	3,972	3,565	2,116	2,856	2,853
average per return			1.5	1.0	1.9	\$44,536	\$42,444	\$21,879	\$33,922	\$1,046

TABLE 99
Jerome

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	75	88	17		8	(\$370,083)	(\$462,480)	\$259,765	\$13,960	\$360
# of returns			13		7	75	58	17	9	9
average per return			1.3		1.1	(\$4,934)	(\$7,974)	\$15,280	\$1,551	\$40
\$10,000 to \$19,999	54	68	9		8	\$844,276	\$567,076	\$218,002	\$321,920	\$8,422
# of returns			7		7	54	39	14	43	43
average per return			1.3		1.1	\$15,635	\$14,540	\$15,572	\$7,487	\$196
\$20,000 to \$29,999	39	48	3		6	\$935,979	\$679,064	\$92,069	\$541,315	\$14,565
# of returns			2		6	39	29	7	39	39
average per return			1.5		1.0	\$23,999	\$23,416	\$13,153	\$13,880	\$373
\$30,000 to \$49,999	46	63	3		12	\$1,803,329	\$1,461,379	\$266,846	\$1,148,999	\$32,010
# of returns			3		7	46	39	15	45	45
average per return			1.0		1.7	\$39,203	\$37,471	\$17,790	\$25,533	\$711
\$50,000 to \$74,999	21	33	7		7	\$1,252,770	\$1,104,038	\$222,095	\$791,467	\$22,632
# of returns			6		5	21	20	13	21	21
average per return			1.2		1.4	\$59,656	\$55,202	\$17,084	\$37,689	\$1,078
\$75,000 to \$99,999	14	24	3		3	\$1,199,398	\$1,149,572	\$176,025	\$869,216	\$26,308
# of returns			2		3	14	14	8	14	14
average per return			1.5		1.0	\$85,671	\$82,112	\$22,003	\$62,087	\$1,879
\$100,000 and over	20	33	5		6	\$4,205,717	\$4,061,582	\$771,957	\$3,204,983	\$119,445
# of returns			4		3	20	20	19	20	20
average per return			1.3		2.0	\$210,286	\$203,079	\$40,629	\$160,249	\$5,972
GRAND TOTAL	269	357	47	0	50	\$9,871,386	\$8,560,231	\$2,006,759	\$6,891,860	\$223,742
# of returns			37	0	38	269	219	93	191	191
average per return			1.3		1.3	\$36,697	\$39,088	\$21,578	\$36,083	\$1,171

TABLE 100
Prescott

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	4,249	5,346	1,354	18	817	(\$29,794,271)	(\$35,751,333)	\$22,004,686	\$1,280,814	\$33,555
# of returns			1,089	18	520	4,249	3,119	1,033	738	734
average per return			1.2	1.0	1.6	(\$7,012)	(\$11,462)	\$21,302	\$1,736	\$46
\$10,000 to \$19,999	3,621	4,958	1,621	29	1,230	\$53,922,827	\$38,207,993	\$16,298,029	\$14,287,234	\$373,060
# of returns			1,220	29	699	3,621	3,030	1,048	2,243	2,240
average per return			1.3	1.0	1.8	\$14,892	\$12,610	\$15,552	\$6,370	\$167
\$20,000 to \$29,999	3,054	4,427	1,315	16	1,268	\$75,325,261	\$56,409,035	\$20,585,065	\$29,292,049	\$783,348
# of returns			944	16	694	3,054	2,625	1,198	2,504	2,501
average per return			1.4	1.0	1.8	\$24,664	\$21,489	\$17,183	\$11,698	\$313
\$30,000 to \$49,999	4,219	6,448	2,057	27	1,643	\$165,627,276	\$132,254,929	\$44,668,936	\$77,421,514	\$2,125,470
# of returns			1,461	27	930	4,219	3,888	2,367	3,827	3,826
average per return			1.4	1.0	1.8	\$39,257	\$34,016	\$18,872	\$20,230	\$556
\$50,000 to \$74,999	3,463	5,902	2,034	16	1,380	\$213,440,321	\$180,756,934	\$58,795,235	\$106,937,587	\$3,012,729
# of returns			1,397	16	801	3,463	3,414	2,688	3,307	3,307
average per return			1.5	1.0	1.7	\$61,635	\$52,946	\$21,873	\$32,337	\$911
\$75,000 to \$99,999	2,314	4,260	1,590	14	1,046	\$200,003,404	\$173,480,375	\$52,328,356	\$109,388,988	\$3,174,820
# of returns			1,023	12	576	2,314	2,313	2,027	2,283	2,282
average per return			1.6	1.2	1.8	\$86,432	\$75,002	\$25,816	\$47,915	\$1,391
\$100,000 to \$199,999	2,531	4,746	1,711	11	1,299	\$336,252,998	\$302,473,514	\$79,810,652	\$210,786,735	\$6,653,601
# of returns			1,084	11	690	2,531	2,518	2,351	2,478	2,478
average per return			1.6	1.0	1.9	\$132,854	\$120,125	\$33,948	\$85,063	\$2,685
\$200,000 to \$499,999	632	1,188	294	0	485	\$180,869,792	\$174,907,778	\$33,783,972	\$138,115,617	\$5,201,039
# of returns			195	0	249	632	632	619	627	626
average per return			1.5	0	1.9	\$286,186	\$276,753	\$54,578	\$220,280	\$8,308
\$500,000 to \$999,999	80	152	34	1	75	\$52,749,606	\$52,508,959	\$7,465,408	\$44,774,890	\$1,876,936
# of returns			20	1	35	80	80	79	79	79
average per return			1.7	1.0	2.1	\$659,370	\$656,362	\$94,499	\$566,771	\$23,759
\$1,000,000 and over	33	61	14	0	24	\$96,885,278	\$97,547,693	\$11,687,680	\$85,702,513	\$3,827,513
# of returns			11	0	15	33	33	33	33	33
average per return			1.3	0	1.6	\$2,935,918	\$2,955,991	\$354,172	\$2,597,046	\$115,985
GRAND TOTAL	24,196	37,488	12,024	132	9,267	\$1,345,282,492	\$1,172,795,877	\$347,428,019	\$817,987,941	\$27,062,071
# of returns			8,444	130	5,209	24,196	21,652	13,443	18,119	18,106
average per return			1.4	1.0	1.8	\$55,599	\$54,166	\$25,845	\$45,145	\$1,495

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	2,541	3,405	726	12	961	\$4,407,468	(\$1,068,512)	\$6,955,567	\$709,080	\$18,369
# of returns			545	12	553	2,541	1,783	418	441	437
average per return			1.3	1.0	1.7	\$1,735	(\$599)	\$16,640	\$1,608	\$42
\$10,000 to \$19,999	2,944	4,422	964	5	1,902	\$44,569,026	\$29,969,901	\$9,490,607	\$10,348,352	\$269,585
# of returns			681	5	1,026	2,944	2,435	647	1,630	1,626
average per return			1.4	1.0	1.9	\$15,139	\$12,308	\$14,669	\$6,349	\$166
\$20,000 to \$29,999	2,522	3,982	705	10	2,007	\$62,466,963	\$46,624,397	\$11,876,614	\$23,483,210	\$625,760
# of returns			486	10	1,013	2,522	2,185	766	2,193	2,191
average per return			1.5	1.0	2.0	\$24,769	\$21,338	\$15,505	\$10,708	\$286
\$30,000 to \$49,999	3,263	5,370	832	16	2,821	\$126,532,291	\$101,637,391	\$28,066,343	\$61,084,741	\$1,660,955
# of returns			573	16	1,353	3,263	2,967	1,636	3,082	3,082
average per return			1.5	1.0	2.1	\$38,778	\$34,256	\$17,155	\$19,820	\$539
\$50,000 to \$74,999	2,310	4,172	601	9	2,027	\$141,931,807	\$125,735,803	\$34,538,725	\$78,277,427	\$2,184,042
# of returns			424	9	999	2,310	2,266	1,684	2,265	2,265
average per return			1.4	1.0	2.0	\$61,442	\$55,488	\$20,510	\$34,560	\$964
\$75,000 to \$99,999	1,134	2,154	335	4	951	\$97,139,262	\$89,497,917	\$23,872,350	\$59,003,112	\$1,701,451
# of returns			217	4	494	1,134	1,134	995	1,127	1,127
average per return			1.5	1.0	1.9	\$85,661	\$78,922	\$23,992	\$52,354	\$1,510
\$100,000 to \$199,999	700	1,340	179	2	594	\$88,230,815	\$83,170,361	\$19,891,004	\$59,581,568	\$1,856,040
# of returns			120	2	307	700	700	649	694	694
average per return			1.5	1.0	1.9	\$126,044	\$118,815	\$30,649	\$85,852	\$2,674
\$200,000 and over	77	147	25	1	68	\$25,931,323	\$25,336,954	\$4,026,179	\$20,997,485	\$820,549
# of returns			15	1	31	77	77	76	76	76
average per return			1.7	1.0	2.2	\$336,770	\$329,051	\$52,976	\$276,283	\$10,797
GRAND TOTAL	15,491	24,992	4,367	59	11,331	\$591,208,955	\$500,904,212	\$138,717,389	\$313,484,975	\$9,136,751
# of returns			3,061	59	5,776	15,491	13,547	6,871	11,508	11,498
average per return			1.4	1.0	2.0	\$38,165	\$36,975	\$20,189	\$27,241	\$795

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

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	743	943	277	3	127	(\$53,928,473)	(\$54,724,006)	\$7,448,781	\$200,796	\$5,219
# of returns			226	3	82	743	597	262	101	101
average per return			1.2	1.0	1.5	(\$72,582)	(\$91,665)	\$28,430	\$1,988	\$52
\$10,000 to \$19,999	570	787	230	4	247	\$8,652,647	\$6,234,022	\$3,490,208	\$2,139,218	\$55,740
# of returns			180	4	124	570	490	184	330	330
average per return			1.3	1.0	2.0	\$15,180	\$12,722	\$18,969	\$6,482	\$169
\$20,000 to \$29,999	521	747	187	2	282	\$12,905,507	\$9,717,211	\$4,514,098	\$4,675,177	\$125,181
# of returns			143	2	142	521	450	227	405	405
average per return			1.3	1.0	2.0	\$24,771	\$21,594	\$19,886	\$11,544	\$309
\$30,000 to \$49,999	724	1,072	303	6	306	\$28,600,651	\$22,702,498	\$9,254,007	\$12,814,149	\$353,463
# of returns			223	6	156	724	650	420	641	641
average per return			1.4	1.0	2.0	\$39,504	\$34,927	\$22,033	\$19,991	\$551
\$50,000 to \$74,999	525	843	329	5	159	\$32,347,268	\$27,581,712	\$10,037,084	\$15,722,462	\$446,640
# of returns			236	5	99	525	518	412	493	493
average per return			1.4	1.0	1.6	\$61,614	\$53,247	\$24,362	\$31,891	\$906
\$75,000 to \$99,999	366	644	303	2	90	\$31,594,605	\$27,506,646	\$9,769,945	\$16,205,045	\$474,662
# of returns			197	2	58	366	366	315	351	351
average per return			1.5	1.0	1.6	\$86,324	\$75,155	\$31,016	\$46,168	\$1,352
\$100,000 to \$199,999	423	773	332	2	131	\$55,978,426	\$50,594,496	\$16,061,243	\$32,877,579	\$1,039,064
# of returns			210	2	83	423	423	395	409	409
average per return			1.6	1.0	1.6	\$132,337	\$119,609	\$40,661	\$80,385	\$2,540
\$200,000 to \$499,999	110	196	80	1	37	\$31,113,029	\$29,536,178	\$6,575,270	\$22,513,608	\$846,806
# of returns			53	1	18	110	110	110	110	110
average per return			1.5	1.0	2.1	\$282,846	\$268,511	\$59,775	\$204,669	\$7,698
\$500,000 to \$999,999	13	25	10	0	8	\$9,180,594	\$9,427,209	\$2,001,709	\$7,364,600	\$308,676
# of returns			6	0	4	13	13	13	13	13
average per return			1.7		2.0	\$706,200	\$725,170	\$153,978	\$566,508	\$23,744
\$1,000,000 and over	10	19	4	0	3	\$17,231,432	\$16,142,363	\$1,371,196	\$14,724,967	\$650,409
# of returns			3	0	3	10	10	10	10	10
average per return			1.3		1.0	\$1,723,143	\$1,614,236	\$137,120	\$1,472,497	\$65,041
GRAND TOTAL	4,005	6,049	2,055	25	1,390	\$173,675,686	\$144,718,329	\$70,523,541	\$129,237,601	\$4,305,860
# of returns			1,477	25	769	4,005	3,627	2,348	2,863	2,863
average per return			1.4	1.0	1.8	\$43,365	\$39,900	\$30,036	\$45,141	\$1,504

CITIES/TOWNS WITHIN YAVAPAI COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Prescott 24,196, or 29.7% of the county total
Most People Represented:	Prescott 44,937, or 27.3% of the county total
Most Age 65 Exemptions:	Prescott 11,774, or 38.2% of the county total
Most Blind Exemptions:	Prescott 132, or 33.4% of the county total
Most Dependents Claimed:	Prescott Valley 9,267, or 25.4% of the county total
Most Dependents as a % of Total Population:	Prescott Valley 33.2%
Least Dependents as a % of Total Population:	Jerome 12.9%
Most 65 & Over Persons as a % of Total Population:	Sedona (partial) 28.8%
Least 65 & Over Persons as a % of Total Population:	Jerome 12.1%
Highest Average FAGI:	Prescott \$55,599
Lowest Average FAGI:	Jerome \$36,697
Highest Per Capita FAGI:	Prescott \$29,937
Lowest Per Capita FAGI:	Prescott Valley \$17,332
Highest % of Itemizers:	Sedona (partial) 58.6%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN YAVAPAI COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Prescott	\$55,599	\$60,070	(7.4%)
Clarkdale	\$45,141	\$46,114	(2.1%)
Dewey-Humboldt	\$44,536	\$45,922	(3.0%)
Yavapai County	\$44,402	\$47,068	(5.7%)
Sedona (partial)	\$43,365	\$58,026	(25.3%)
Chino Valley	\$39,987	\$40,522	(1.3%)
Cottonwood	\$38,635	\$42,133	(8.3%)
Prescott Valley	\$38,165	\$38,376	(0.5%)
Camp Verde	\$37,802	\$39,229	(3.6%)
Jerome	\$36,697	\$39,328	(6.7%)

YUMA COUNTY

The 2008 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 2008 and 2007.

Yuma County	2008	2007	% chg
# of returns	67,871	67,198	1.0%
# of people represented	166,919	164,474	1.5%
# of people over 65	11,905	12,344	(3.6%)
# of blind persons	148	150	(1.3%)
# of dependents	69,900	68,148	2.6%
<u>Total</u> FAGI (millions)	\$2,596.4	\$2,518.2	3.1%
<u>Average</u> FAGI	\$38,255	\$37,475	2.1%
<u>Total</u> Taxable Income (millions)	\$1,451.7	\$1,391.3	4.3%
<u>Average</u> Taxable Income	\$30,501	\$29,786	2.4%
<u>Total</u> Tax Liability (millions)	\$45.7	\$43.5	5.1%
<u>Average</u> Tax Liability	\$961	\$932	3.1%
<u>Average Tax Liability Per Return</u>	\$673	\$647	4.0%

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 2008 per capita figure is \$15,555. This is a 1.6% increase over the 2007 per capita figure, \$15,311.

The four incorporated cities/towns in this county account for 98.3% of the returns and 98.5% of the total FAGI. The per capita FAGI within incorporated areas in this county is \$15,589. This is an 1.4% increase over the 2007 incorporated area per capita FAGI of \$15,369.

**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	12,619	17,434	2,210	27	6,833	\$28,971,546	(\$3,376,362)	\$10,970,584	\$4,142,122	\$107,516
# of returns			1,736	27	4,253	12,619	9,042	610	2,634	2,619
average per return			1.3	1.0	1.6	\$2,296	(\$373)	\$17,985	\$1,573	\$41
\$10,000 to \$19,999	16,824	27,693	2,570	31	17,753	\$251,173,921	\$177,350,095	\$873,453,114	\$44,501,346	\$1,158,082
# of returns			1,940	31	10,141	16,824	15,079	948	8,293	8,274
average per return			1.3	1.0	1.8	\$14,930	\$11,761	\$921,364	\$5,366	\$140
\$20,000 to \$29,999	11,092	19,013	1,733	24	13,659	\$271,531,483	\$206,271,444	\$20,776,429	\$91,359,330	\$2,418,888
# of returns			1,228	24	6,967	11,092	10,111	1,413	10,034	10,032
average per return			1.4	1.0	2.0	\$24,480	\$20,401	\$14,704	\$9,105	\$241
\$30,000 to \$49,999	12,173	20,826	2,085	23	14,796	\$470,745,642	\$377,676,519	\$66,285,501	\$233,338,560	\$6,327,453
# of returns			1,454	23	7,010	12,173	11,228	4,014	11,693	11,693
average per return			1.4	1.0	2.1	\$38,671	\$33,637	\$16,514	\$19,955	\$541
\$50,000 to \$74,999	7,126	12,763	1,533	24	8,441	\$436,359,731	\$380,488,645	\$85,711,796	\$249,398,062	\$6,998,466
# of returns			1,045	24	3,895	7,126	6,954	4,368	6,976	6,976
average per return			1.5	1.0	2.2	\$61,235	\$54,715	\$19,623	\$35,751	\$1,003
\$75,000 to \$99,999	3,953	7,371	846	10	4,293	\$341,283,474	\$313,078,932	\$72,480,777	\$215,563,194	\$6,298,735
# of returns			565	10	2,107	3,953	3,950	3,198	3,906	3,906
average per return			1.5	1.0	2.0	\$86,335	\$79,260	\$22,664	\$55,188	\$1,613
\$100,000 to \$199,999	3,370	6,447	712	7	3,398	\$434,531,285	\$412,955,211	\$91,177,529	\$303,627,902	\$9,576,111
# of returns			478	7	1,674	3,370	3,370	3,143	3,349	3,349
average per return			1.5	1.0	2.0	\$128,941	\$122,539	\$29,010	\$90,662	\$2,859
\$200,000 to \$499,999	549	1,038	156	1	554	\$156,442,338	\$155,308,666	\$27,034,163	\$125,458,438	\$4,743,859
# of returns			110	1	263	549	549	538	547	547
average per return			1.4	1.0	2.1	\$284,959	\$282,894	\$50,249	\$229,357	\$8,673
\$500,000 to \$999,999	109	202	39	1	98	\$75,430,549	\$76,613,524	\$8,885,323	\$67,176,187	\$2,840,627
# of returns			25	1	47	109	109	107	109	109
average per return			1.6	1.0	2.1	\$692,023	\$702,876	\$83,040	\$616,295	\$26,061
\$1,000,000 and over	56	101	21	0	75	\$129,911,500	\$132,147,876	\$14,716,393	\$117,171,083	\$5,217,130
# of returns			14	0	28	56	56	56	56	56
average per return			1.5		2.7	\$2,319,848	\$2,359,784	\$262,793	\$2,092,341	\$93,163
GRAND TOTAL	67,871	112,888	11,905	148	69,900	\$2,596,381,468	\$2,228,514,550	\$1,271,491,609	\$1,451,736,224	\$45,686,867
# of returns			8,595	148	36,385	67,871	60,448	18,395	47,597	47,561
average per return			1.4	1.0	1.9	\$38,255	\$36,867	\$69,122	\$30,501	\$961

TABLE 104
San Luis

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,998	6,011	494		2,991	\$22,873,809	\$12,006,510	\$120,770	\$1,091,511	\$28,281
# of returns			419		1,882	3,998	2,936	11	729	728
average per return			1.2		1.6	\$5,721	\$4,089	\$10,979	\$1,497	\$39
\$10,000 to \$19,999	5,762	10,436	307		8,175	\$85,272,392	\$61,865,000	\$898,404	\$8,711,443	\$226,347
# of returns			257		4,613	5,762	5,483	62	2,069	2,061
average per return			1.2		1.8	\$14,799	\$11,283	\$14,490	\$4,210	\$110
\$20,000 to \$29,999	2,701	5,081	71		4,737	\$65,316,866	\$52,080,915	\$1,770,609	\$17,115,976	\$448,108
# of returns			62		2,322	2,701	2,623	127	2,479	2,477
average per return			1.1		2.0	\$24,182	\$19,855	\$13,942	\$6,904	\$181
\$30,000 to \$49,999	1,941	3,704	43		3,931	\$72,879,825	\$61,171,279	\$6,969,442	\$32,119,556	\$848,995
# of returns			35		1,682	1,941	1,897	391	1,892	1,892
average per return			1.2		2.3	\$37,548	\$32,246	\$17,825	\$16,977	\$449
\$50,000 to \$74,999	499	981	5		1,124	\$29,195,326	\$25,992,066	\$4,389,628	\$16,433,793	\$447,920
# of returns			5		449	499	495	224	498	498
average per return			1.0		2.5	\$58,508	\$52,509	\$19,597	\$33,000	\$899
\$75,000 to \$99,999	89	176	2		223	\$7,587,558	\$7,072,787	\$1,417,052	\$4,923,819	\$140,731
# of returns			1		83	89	89	66	89	89
average per return			2.0		2.7	\$85,253	\$79,470	\$21,470	\$55,324	\$1,581
\$100,000 and over	22	43	0		49	\$3,371,024	\$3,255,810	\$631,238	\$2,489,530	\$84,600
# of returns			0		20	22	22	21	22	22
average per return					2.5	\$153,228	\$147,991	\$30,059	\$113,160	\$3,845
GRAND TOTAL	15,012	26,432	922	7	21,230	\$286,496,800	\$223,444,367	\$16,197,143	\$82,885,628	\$2,224,982
# of returns			779	7	11,051	15,012	13,545	902	7,778	7,767
average per return			1.2	1.0	1.9	\$19,085	\$16,496	\$17,957	\$10,656	\$286

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	1,122	1,545	129		652	\$5,322,746	\$2,327,244	\$675,635	\$437,630	\$11,347
# of returns			101		397	1,122	778	41	277	275
average per return			1.3		1.6	\$4,744	\$2,991	\$16,479	\$1,580	\$41
\$10,000 to \$19,999	1,540	2,579	76		1,802	\$23,189,656	\$16,486,190	\$861,024,510	\$4,067,052	\$105,880
# of returns			57		1,012	1,540	1,384	52	765	764
average per return			1.3		1.8	\$15,058	\$11,912	\$16,558,164	\$5,316	\$139
\$20,000 to \$29,999	1,134	1,999	58		1,629	\$27,783,135	\$21,331,598	\$1,990,715	\$8,958,206	\$236,690
# of returns			43		820	1,134	1,047	133	1,006	1,006
average per return			1.3		2.0	\$24,500	\$20,374	\$14,968	\$8,905	\$235
\$30,000 to \$49,999	1,149	2,094	43		1,838	\$43,981,761	\$36,518,200	\$5,448,400	\$20,860,105	\$556,375
# of returns			30		849	1,149	1,093	317	1,112	1,112
average per return			1.4		2.2	\$38,278	\$33,411	\$17,187	\$18,759	\$500
\$50,000 to \$74,999	503	956	38		883	\$30,530,151	\$26,818,601	\$6,020,521	\$17,062,369	\$469,691
# of returns			32		373	503	490	299	495	495
average per return			1.2		2.4	\$60,696	\$54,732	\$20,136	\$34,469	\$949
\$75,000 to \$99,999	197	381	17		291	\$16,733,959	\$15,474,142	\$3,612,815	\$10,448,277	\$299,610
# of returns			11		139	197	197	155	196	196
average per return			1.5		2.1	\$84,944	\$78,549	\$23,308	\$53,308	\$1,529
\$100,000 to \$199,999	88	175	14		113	\$10,913,023	\$10,341,788	\$2,401,066	\$7,438,354	\$228,644
# of returns			10		50	88	88	84	88	88
average per return			1.4		2.3	\$124,012	\$117,520	\$28,584	\$84,527	\$2,598
\$200,000 and over	11	21	5		8	\$4,322,039	\$4,221,965	\$447,605	\$3,717,660	\$148,999
# of returns			3		6	11	11	11	11	11
average per return			1.7		1.3	\$392,913	\$383,815	\$40,691	\$337,969	\$13,545
GRAND TOTAL	5,744	9,750	380	2	7,216	\$162,776,470	\$133,519,728	\$881,621,267	\$72,989,653	\$2,057,236
# of returns			287	2	3,646	5,744	5,088	1,092	3,950	3,947
average per return			1.3	1.0	2.0	\$28,339	\$26,242	\$807,345	\$18,478	\$521

TABLE 106
Wellton

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	231	48		61	(\$15,165,632)	(\$15,565,221)	\$132,811	\$59,873	\$1,551
# of returns			36		41	172	137	9	38	37
average per return			1.3		1.5	(\$88,172)	(\$113,615)	\$14,757	\$1,576	\$42
\$10,000 to \$19,999	190	302	75		123	\$2,824,245	\$1,947,680	\$187,487	\$595,763	\$15,507
# of returns			52		78	190	164	16	107	107
average per return			1.4		1.6	\$14,864	\$11,876	\$11,718	\$5,568	\$145
\$20,000 to \$29,999	169	288	48		165	\$4,206,423	\$3,215,684	\$255,271	\$1,577,415	\$42,042
# of returns			32		83	169	153	19	157	157
average per return			1.5		2.0	\$24,890	\$21,018	\$13,435	\$10,047	\$268
\$30,000 to \$49,999	286	488	52		325	\$10,920,660	\$9,038,672	\$1,184,104	\$5,722,409	\$155,646
# of returns			36		148	286	267	75	277	277
average per return			1.4		2.2	\$38,184	\$33,853	\$15,788	\$20,659	\$562
\$50,000 to \$74,999	151	270	24		157	\$9,205,750	\$8,058,448	\$1,345,843	\$5,791,033	\$162,791
# of returns			20		80	151	143	68	148	148
average per return			1.2		2.0	\$60,965	\$56,353	\$19,792	\$39,129	\$1,100
\$75,000 to \$99,999	83	154	23		71	\$7,145,120	\$6,625,821	\$1,750,249	\$4,413,631	\$129,389
# of returns			16		35	83	83	65	81	81
average per return			1.4		2.0	\$86,086	\$79,829	\$26,927	\$54,489	\$1,597
\$100,000 to \$199,999	61	119	21		53	\$7,641,372	\$7,199,293	\$1,428,614	\$5,391,743	\$168,884
# of returns			14		28	61	61	53	61	61
average per return			1.5		1.9	\$125,268	\$118,021	\$26,955	\$88,389	\$2,769
\$200,000 and over	16	30	13		12	\$6,098,502	\$5,784,867	\$1,529,577	\$4,172,748	\$161,414
# of returns			9		5	16	16	15	16	16
average per return			1.4		2.4	\$381,156	\$361,554	\$101,972	\$260,797	\$10,088
GRAND TOTAL	1,128	1,882	304	2	967	\$32,876,440	\$26,305,244	\$7,813,956	\$27,724,615	\$837,224
# of returns			215	2	498	1,128	1,024	320	885	884
average per return			1.4	1.0	1.9	\$29,146	\$25,689	\$24,419	\$31,327	\$947

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	7,088	9,305	1,490	25	3,015	\$15,703,647	(\$1,767,403)	\$9,762,398	\$2,504,026	\$65,064
# of returns			1,144	25	1,858	7,088	5,011	536	1,556	1,545
average per return			1.3	1.0	1.6	\$2,216	(\$353)	\$18,213	\$1,609	\$42
\$10,000 to \$19,999	9,089	13,964	2,079	27	7,371	\$136,172,047	\$94,499,011	\$11,270,159	\$30,457,126	\$792,877
# of returns			1,549	27	4,283	9,089	7,831	810	5,237	5,228
average per return			1.3	1.0	1.7	\$14,982	\$12,067	\$13,914	\$5,816	\$152
\$20,000 to \$29,999	6,858	11,233	1,522	24	6,787	\$168,504,459	\$125,228,453	\$16,495,989	\$61,908,492	\$1,644,630
# of returns			1,066	24	3,585	6,858	6,072	1,114	6,185	6,185
average per return			1.4	1.0	1.9	\$24,570	\$20,624	\$14,808	\$10,009	\$266
\$30,000 to \$49,999	8,567	14,132	1,927	20	8,379	\$334,027,046	\$263,750,616	\$52,099,881	\$169,882,723	\$4,637,786
# of returns			1,337	20	4,182	8,567	7,760	3,198	8,185	8,185
average per return			1.4	1.0	2.0	\$38,990	\$33,988	\$16,291	\$20,755	\$567
\$50,000 to \$74,999	5,873	10,377	1,456	23	6,143	\$361,413,601	\$314,373,475	\$73,063,332	\$206,353,536	\$5,812,462
# of returns			980	23	2,934	5,873	5,731	3,728	5,737	5,737
average per return			1.5	1.0	2.1	\$61,538	\$54,855	\$19,599	\$35,969	\$1,013
\$75,000 to \$99,999	3,554	6,606	798	10	3,682	\$307,278,907	\$281,523,369	\$65,180,206	\$194,112,482	\$5,679,994
# of returns			531	10	1,838	3,554	3,551	2,889	3,510	3,510
average per return			1.5	1.0	2.0	\$86,460	\$79,280	\$22,562	\$55,303	\$1,618
\$100,000 to \$199,999	3,163	6,046	665	6	3,164	\$408,766,293	\$388,405,380	\$85,864,679	\$285,576,420	\$9,011,243
# of returns			446	6	1,565	3,163	3,163	2,953	3,143	3,143
average per return			1.5	1.0	2.0	\$129,234	\$122,797	\$29,077	\$90,861	\$2,867
\$200,000 to \$499,999	513	971	139	1	518	\$145,448,615	\$144,246,924	\$25,397,428	\$116,298,866	\$4,391,564
# of returns			98	1	245	513	513	506	511	511
average per return			1.4	1.0	2.1	\$283,526	\$281,183	\$50,193	\$227,591	\$8,594
\$500,000 to \$999,999	102	188	33	1	93	\$70,591,855	\$71,519,957	\$7,801,522	\$63,225,343	\$2,675,525
# of returns			22	1	45	102	102	101	102	102
average per return			1.5	1.0	2.1	\$692,077	\$701,176	\$77,243	\$619,856	\$26,231
\$1,000,000 and over	54	97	21	0	75	\$127,177,341	\$129,381,647	\$14,646,711	\$114,482,936	\$5,099,244
# of returns			14	0	28	54	54	54	54	54
average per return			1.5		2.7	\$2,355,136	\$2,395,956	\$271,235	\$2,120,054	\$94,430
GRAND TOTAL	44,861	72,919	10,130	137	39,227	\$2,075,083,810	\$1,811,161,429	\$361,582,305	\$1,244,801,950	\$39,810,389
# of returns			7,187	137	20,563	44,861	39,788	15,889	34,220	34,200
average per return			1.4	1.0	1.9	\$46,256	\$45,520	\$22,757	\$36,376	\$1,164

CITIES/TOWNS WITHIN YUMA COUNTY COMPARATIVE STATISTICS

Most Returns Filed:	Yuma 44,861, or 66.1% of the county total
Most People Represented:	Yuma 103,633, or 62.1% of the county total
Most Age 65 Exemptions:	Yuma 10,130, or 85.1% of the county total
Most Blind Exemptions:	Yuma 137, or 92.6% of the county total
Most Dependents Claimed:	Yuma 39,227, or 56.1% of the county total
Most Dependents as a % of Total Population:	San Luis 50.1%
Least Dependents as a % of Total Population:	Wellton 36.3%
Most 65 & Over Persons as a % of Total Population:	Wellton 11.4%
Least 65 & Over Persons as a % of Total Population:	Somerton 2.2%
Highest Average FAGI:	Yuma \$46,256
Lowest Average FAGI:	San Luis \$19,085
Highest Per Capita FAGI:	Yuma \$20,023
Lowest Per Capita FAGI:	San Luis \$6,758
Highest % of Itemizers:	Yuma 35.4%

AVERAGE FAGI RANKING FOR CITIES/TOWNS IN YUMA COUNTY

	<u>2008</u>	<u>2007</u>	<u>% change</u>
Yuma	\$46,256	\$44,901	3.0%
Yuma County	\$38,255	\$37,475	2.1%
Wellton	\$29,146	\$31,649	(7.9%)
Somerton	\$28,339	\$27,729	2.2%
San Luis	\$19,085	\$18,637	2.4%

NONRESIDENT FILER

SUMMARY

The next tables (Tables 108-110), present data from the 2008 Nonresident, Part-Year Resident and Active Military returns. These tables contain data on 243,128 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 2008 and the 2007 140NR and 140PY filers.

NONRESIDENT	2008	2007	% chg
# of returns	127,862	129,127	(1.0%)
# of people over 65	29,547	28,731	2.8%
# of blind persons	249	283	(12.0%)
# of dependents	87,416	86,070	1.6%
<u>Total</u> AZ FAGI (millions)	\$3,121.5	\$4,771.0	(34.6%)
<u>Average</u> FAGI	\$24,413	\$36,948	(33.9%)
<u>Total</u> Taxable Income (millions)	\$3,138.7	\$4,344.6	(27.8%)
<u>Average</u> Taxable Income	\$61,645	\$74,973	(17.8%)
<u>Total</u> Tax Liability (millions)	\$118.2	\$167.9	(29.6%)
<u>Average</u> Tax Liability	\$2,324	\$2,900	(19.9%)
<u>Average Tax Liability Per Return</u>	\$924	\$1,300	(28.9%)

PART-YEAR	2008	2007	% chg
# of returns	111,042	122,225	(9.1%)
# of people over 65	10,813	12,310	(12.2%)
# of blind persons	193	208	(7.2%)
# of dependents	62,707	66,111	(5.1%)
<u>Total</u> AZ FAGI (millions)	\$3,013.8	\$3,500.8	(13.9%)
<u>Average</u> FAGI	\$27,141	\$28,642	(5.2%)
<u>Total</u> Taxable Income (millions)	\$1,989.0	\$2,315.2	(14.1%)
<u>Average</u> Taxable Income	\$27,429	\$28,125	(2.5%)
<u>Total</u> Tax Liability (millions)	\$63.0	\$74.3	(15.2%)
<u>Average</u> Tax Liability	\$870	\$903	(3.7%)
<u>Average Tax Liability Per Return</u>	\$567	\$608	(6.6%)

ACTIVE MILITARY	2008	2007	% chg
# of returns	4,224	5,426	(22.2%)
# of people over 65	46	52	(11.5%)
# of blind persons	0	2	N/A
# of dependents	4,099	5,337	(23.2%)
<u>Total</u> AZ FAGI (millions)	\$86.5	\$113.9	(24.0%)
<u>Average</u> FAGI	\$20,478	\$20,989	(2.4%)
<u>Total</u> Taxable Income (millions)	\$35.4	\$46.3	(23.5%)
<u>Average</u> Taxable Income	\$18,194	\$16,911	7.6%
<u>Total</u> Tax Liability (millions)	\$1.0	\$1.3	(22.4%)
<u>Average</u> Tax Liability	\$510	\$467	9.2%
<u>Average Tax Liability Per Return</u>	\$234	\$235	(0.3%)

**TABLE 108
NONRESIDENT FILERS**

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	80,472	128,139	18,872	155	51,743	(\$1,035,465,520)	(\$1,076,908,767)	\$193,520,128	\$82,007,570	\$2,946,164
# of returns			12,899	145	26,191	80,472	67,533	2,880	7,618	7,561
average per return			1.5	1.1	2.0	(\$12,867)	(\$15,946)	\$67,194	\$10,765	\$390
\$10,000 to \$19,999	16,547	26,247	3,088	39	11,328	\$238,208,763	\$219,664,375	\$80,675,488	\$87,619,093	\$2,282,820
# of returns			2,144	26	5,645	16,547	16,409	2,198	14,223	14,214
average per return			1.4	1.5	2.0	\$14,396	\$13,387	\$36,704	\$6,160	\$161
\$20,000 to \$29,999	8,462	13,855	1,639	10	6,243	\$207,010,887	\$193,236,215	\$62,774,026	\$110,220,198	\$2,921,400
# of returns			1,136	10	3,058	8,462	8,319	2,190	7,799	7,797
average per return			1.4	1.0	2.0	\$24,464	\$23,228	\$28,664	\$14,133	\$375
\$30,000 to \$49,999	8,424	14,328	1,853	20	6,775	\$325,683,249	\$300,353,490	\$79,305,422	\$200,434,082	\$5,471,224
# of returns			1,274	20	3,261	8,424	8,284	3,711	7,879	7,879
average per return			1.5	1.0	2.1	\$38,661	\$36,257	\$21,370	\$25,439	\$694
\$50,000 to \$74,999	5,039	8,699	1,243	12	3,809	\$307,478,732	\$295,265,457	\$77,977,848	\$208,779,127	\$5,987,258
# of returns			850	11	1,888	5,039	4,984	3,192	4,791	4,794
average per return			1.5	1.1	2.0	\$61,020	\$59,243	\$24,429	\$43,577	\$1,249
\$75,000 to \$99,999	2,629	4,679	649	3	2,175	\$226,859,630	\$221,607,825	\$76,917,452	\$160,069,650	\$4,830,079
# of returns			446	3	1,075	2,629	2,620	2,008	2,528	2,529
average per return			1.5	1.0	2.0	\$86,291	\$84,583	\$38,306	\$63,319	\$1,910
\$100,000 to \$199,999	3,396	6,091	1,067	8	2,827	\$465,543,152	\$457,088,416	\$188,257,662	\$344,690,209	\$11,400,875
# of returns			706	8	1,383	3,396	3,390	2,898	3,281	3,281
average per return			1.5	1.0	2.0	\$137,086	\$134,834	\$64,961	\$105,056	\$3,475
\$200,000 to \$499,999	1,892	3,391	708	2	1,634	\$571,409,527	\$568,938,681	\$140,403,226	\$451,074,722	\$17,358,087
# of returns			476	2	760	1,892	1,890	1,755	1,835	1,835
average per return			1.5	1.0	2.2	\$302,013	\$301,026	\$80,002	\$245,817	\$9,459
\$500,000 to \$999,999	545	965	214	0	447	\$381,165,363	\$379,115,078	\$112,978,136	\$307,714,775	\$12,904,893
# of returns			143	0	208	545	545	508	526	525
average per return			1.5		2.1	\$699,386	\$695,624	\$222,398	\$585,009	\$24,581
\$1,000,000 to \$4,999,999	395	681	164	0	364	\$754,839,910	\$743,937,075	\$172,345,968	\$626,645,552	\$27,398,803
# of returns			109	0	137	395	394	354	374	375
average per return			1.5		2.7	\$1,910,987	\$1,888,165	\$486,853	\$1,675,523	\$73,063
\$5,000,000 and over	61	98	50	0	71	\$678,809,482	\$670,095,564	\$95,252,673	\$559,411,701	\$24,680,568
# of returns			22	0	21	61	60	52	61	61
average per return			2.3		3.4	\$11,128,024	\$11,168,259	\$1,831,782	\$9,170,684	\$404,599
GRAND TOTAL	127,862	207,173	29,547	249	87,416	\$3,121,543,175	\$2,972,393,409	\$1,280,408,029	\$3,138,666,679	\$118,182,171
# of returns			20,205	225	43,627	127,862	114,428	21,746	50,915	50,851
average per return			1.5	1.1	2.0	\$24,413	\$25,976	\$58,880	\$61,645	\$2,324

**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	1,637	2,752	30		1,383	\$5,007,755	\$2,840,108	\$326,605	\$176,649	\$4,571
# of returns			17		734	1,637	1,219	28	91	91
average per return			1.8		1.9	\$3,059	\$2,330	\$11,664	\$1,941	\$50
\$10,000 to \$19,999	908	1,631	6		846	\$13,505,770	\$10,532,576	\$435,645	\$1,959,761	\$51,051
# of returns			5		478	908	871	37	416	415
average per return			1.2		1.8	\$14,874	\$12,093	\$11,774	\$4,711	\$123
\$20,000 to \$29,999	690	1,272	4		717	\$17,036,121	\$13,404,192	\$1,124,704	\$5,492,245	\$143,942
# of returns			4		402	690	651	89	570	570
average per return			1.0		1.8	\$24,690	\$20,590	\$12,637	\$9,636	\$253
\$30,000 to \$49,999	632	1,209	1		712	\$24,107,785	\$19,179,911	\$2,502,666	\$11,088,193	\$294,265
# of returns			1		399	632	597	187	542	542
average per return			1.0		1.8	\$38,145	\$32,127	\$13,383	\$20,458	\$543
\$50,000 to \$74,999	256	491	3		313	\$15,323,679	\$12,840,662	\$2,093,836	\$8,632,640	\$239,268
# of returns			3		159	256	252	122	229	229
average per return			1.0		2.0	\$59,858	\$50,955	\$17,163	\$37,697	\$1,045
\$75,000 to \$99,999	65	125	2		79	\$5,529,589	\$4,622,473	\$821,751	\$3,345,329	\$96,516
# of returns			1		44	65	63	43	61	61
average per return			2.0		1.8	\$85,071	\$73,373	\$19,110	\$54,841	\$1,582
\$100,000 and over	36	72	0		49	\$5,988,635	\$5,654,984	\$743,436	\$4,674,163	\$160,828
# of returns			0		26	36	36	29	35	35
average per return					1.9	\$166,351	\$157,083	\$25,636	\$133,548	\$4,595
GRAND TOTAL	4,224	7,552	46	0	4,099	\$86,499,334	\$69,074,906	\$8,048,643	\$35,368,980	\$990,441
# of returns			31	0	2,242	4,224	3,689	535	1,944	1,943
average per return			1.5		1.8	\$20,478	\$18,725	\$15,044	\$18,194	\$510

**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	43,526	58,138	4,109	78	19,116	\$135,176,995	\$123,366,971	\$32,957,067	\$22,030,920	\$576,025
# of returns			2,992	78	10,862	43,526	39,332	2,018	10,385	10,335
average per return			1.4	1.0	1.8	\$3,106	\$3,137	\$16,332	\$2,121	\$56
\$10,000 to \$19,999	24,677	34,874	2,092	33	12,886	\$359,084,103	\$334,193,912	\$24,707,333	\$140,080,050	\$3,653,755
# of returns			1,601	33	6,990	24,677	24,596	1,768	20,441	20,423
average per return			1.3	1.0	1.8	\$14,551	\$13,587	\$13,975	\$6,853	\$179
\$20,000 to \$29,999	13,983	20,968	1,419	34	8,478	\$343,007,619	\$322,394,870	\$29,524,278	\$188,619,252	\$5,039,077
# of returns			1,038	32	4,415	13,983	13,947	1,877	13,375	13,373
average per return			1.4	1.1	1.9	\$24,530	\$23,116	\$15,730	\$14,102	\$377
\$30,000 to \$49,999	13,860	22,167	1,462	25	9,275	\$534,958,092	\$506,618,588	\$57,677,382	\$345,640,111	\$9,531,915
# of returns			1,060	24	4,903	13,860	13,829	3,310	13,472	13,472
average per return			1.4	1.0	1.9	\$38,597	\$36,635	\$17,425	\$25,656	\$708
\$50,000 to \$74,999	7,539	12,950	840	13	6,126	\$458,561,398	\$438,293,766	\$59,276,134	\$323,727,467	\$9,300,016
# of returns			586	13	3,166	7,539	7,532	2,942	7,435	7,435
average per return			1.4	1.0	1.9	\$60,825	\$58,191	\$20,148	\$43,541	\$1,251
\$75,000 to \$99,999	3,221	5,751	381	4	2,767	\$276,319,355	\$266,407,631	\$38,881,267	\$207,032,758	\$6,274,056
# of returns			257	4	1,409	3,221	3,221	1,657	3,191	3,191
average per return			1.5	1.0	2.0	\$85,787	\$82,710	\$23,465	\$64,880	\$1,966
\$100,000 to \$199,999	3,342	6,125	403	6	3,062	\$442,636,326	\$432,017,318	\$62,380,058	\$349,092,835	\$11,464,676
# of returns			283	6	1,569	3,342	3,340	2,168	3,325	3,325
average per return			1.4	1.0	2.0	\$132,447	\$129,347	\$28,773	\$104,990	\$3,448
\$200,000 to \$499,999	736	1,366	75	0	819	\$207,446,470	\$205,562,033	\$23,080,981	\$178,555,200	\$6,830,191
# of returns			56	0	389	736	736	577	732	732
average per return			1.3		2.1	\$281,857	\$279,296	\$40,002	\$243,928	\$9,331
\$500,000 to \$999,999	95	174	17	0	105	\$66,426,007	\$66,192,578	\$5,916,886	\$59,785,762	\$2,533,712
# of returns			11	0	43	95	95	78	95	95
average per return			1.5		2.4	\$699,221	\$696,764	\$75,858	\$629,324	\$26,671
\$1,000,000 and over	63	119	15	0	73	\$190,173,789	\$189,797,811	\$15,020,989	\$174,444,910	\$7,796,157
# of returns			8	0	27	63	63	49	63	63
average per return			1.9		2.7	\$3,018,632	\$3,012,664	\$306,551	\$2,768,967	\$123,749
GRAND TOTAL	111,042	162,632	10,813	193	62,707	\$3,013,790,155	\$2,884,845,478	\$349,422,375	\$1,989,009,265	\$62,999,580
# of returns			7,892	190	33,773	111,042	106,691	16,444	72,514	72,444
average per return			1.4	1.0	1.9	\$27,141	\$27,039	\$21,249	\$27,429	\$870

APPENDIX I

Queen Creek

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS: PERSONAL	AGE 65	BLIND	DEPEND.	FEDERAL ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
Negative to \$9,999	3,475	4,518	474	5	1,600	(\$5,384,146)	(\$13,129,856)	\$14,998,329	\$1,186,876	\$30,826
# of returns			365	5	856	3,475	2,249	690	676	671
average per return			1.3	1.0	1.9	(\$1,549)	(\$5,838)	\$21,737	\$1,756	\$46
\$10,000 to \$19,999	3,593	5,288	504	9	2,861	\$54,051,796	\$34,627,307	\$13,142,061	\$13,500,713	\$351,831
# of returns			381	8	1,489	3,593	2,822	755	2,063	2,062
average per return			1.3	1.1	1.9	\$15,044	\$12,270	\$17,407	\$6,544	\$171
\$20,000 to \$29,999	3,862	5,989	412	4	3,692	\$96,570,920	\$69,878,842	\$22,026,806	\$36,848,187	\$984,524
# of returns			298	4	1,850	3,862	3,221	1,274	3,256	3,256
average per return			1.4	1.0	2.0	\$25,005	\$21,695	\$17,289	\$11,317	\$302
\$30,000 to \$49,999	6,968	11,250	491	8	7,217	\$276,308,682	\$229,949,223	\$76,411,674	\$135,210,359	\$3,697,806
# of returns			355	8	3,513	6,968	6,344	4,022	6,510	6,509
average per return			1.4	1.0	2.1	\$39,654	\$36,247	\$18,998	\$20,770	\$568
\$50,000 to \$74,999	6,769	12,154	433	10	8,770	\$419,324,494	\$382,344,406	\$119,410,601	\$228,136,709	\$6,368,271
# of returns			322	10	4,119	6,769	6,644	5,417	6,612	6,612
average per return			1.3	1.0	2.1	\$61,948	\$57,547	\$22,044	\$34,503	\$963
\$75,000 to \$99,999	4,167	7,935	247	4	5,810	\$358,699,942	\$338,397,002	\$100,439,719	\$215,320,097	\$6,195,438
# of returns			176	4	2,707	4,167	4,165	3,838	4,131	4,131
average per return			1.4	1.0	2.1	\$86,081	\$81,248	\$26,170	\$52,123	\$1,500
\$100,000 to \$199,999	3,504	6,836	170	6	4,992	\$448,004,901	\$431,188,026	\$114,821,290	\$296,719,186	\$9,167,980
# of returns			130	6	2,270	3,504	3,504	3,388	3,491	3,491
average per return			1.3	1.0	2.2	\$127,855	\$123,056	\$33,891	\$84,995	\$2,626
\$200,000 to \$499,999	348	668	24	0	510	\$92,709,046	\$91,520,934	\$20,946,542	\$68,730,784	\$2,538,337
# of returns			17	0	204	348	348	344	347	347
average per return			1.4		2.5	\$266,405	\$262,991	\$60,891	\$198,071	\$7,315
\$500,000 to \$999,999	32	59	0	0	50	\$21,536,324	\$21,873,038	\$2,578,011	\$19,132,277	\$807,305
# of returns			0	0	21	32	32	32	32	32
average per return					2.4	\$673,010	\$683,532	\$80,563	\$597,884	\$25,228
\$1,000,000 and over	11	22	0	0	11	\$30,506,833	\$30,842,817	\$2,971,799	\$27,810,118	\$1,239,723
# of returns			0	0	7	11	11	11	11	11
average per return					1.6	\$2,773,348	\$2,803,892	\$270,164	\$2,528,193	\$112,702
GRAND TOTAL	32,729	54,719	2,755	46	35,513	\$1,792,328,793	\$1,617,491,739	\$487,746,832	\$1,042,595,306	\$31,382,041
# of returns			2,044	45	17,036	32,729	29,340	19,771	27,129	27,122
average per return			1.3	1.0	2.1	\$54,763	\$55,129	\$24,670	\$38,431	\$1,157

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	1,579	1,984	538	4	265	(\$70,484,350)	(\$71,824,126)	\$14,912,597	\$367,994	\$9,554
# of returns			445	4	173	1,579	1,246	544	213	213
average per return			1.2	1.0	1.5	(\$44,639)	(\$57,644)	\$27,413	\$1,728	\$45
\$10,000 to \$19,999	1,328	1,812	494	9	634	\$20,124,534	\$14,460,799	\$8,097,758	\$4,933,269	\$128,575
# of returns			392	9	297	1,328	1,130	437	760	760
average per return			1.3	1.0	2.1	\$15,154	\$12,797	\$18,530	\$6,491	\$169
\$20,000 to \$29,999	1,067	1,538	363	5	710	\$26,241,346	\$19,290,040	\$8,412,416	\$9,654,207	\$258,636
# of returns			278	5	307	1,067	910	416	840	840
average per return			1.3	1.0	2.3	\$24,594	\$21,198	\$20,222	\$11,493	\$308
\$30,000 to \$49,999	1,440	2,109	571	10	639	\$56,259,912	\$44,660,836	\$18,030,839	\$25,751,123	\$711,826
# of returns			426	10	320	1,440	1,290	797	1,262	1,261
average per return			1.3	1.0	2.0	\$39,069	\$34,621	\$22,623	\$20,405	\$564
\$50,000 to \$74,999	1,059	1,699	643	9	308	\$65,482,901	\$55,595,261	\$20,352,126	\$32,097,247	\$914,608
# of returns			456	9	186	1,059	1,041	811	991	991
average per return			1.4	1.0	1.7	\$61,835	\$53,406	\$25,095	\$32,389	\$923
\$75,000 to \$99,999	713	1,243	592	2	156	\$61,795,778	\$53,440,442	\$19,073,834	\$32,332,550	\$955,919
# of returns			374	2	100	713	713	614	677	677
average per return			1.6	1.0	1.6	\$86,670	\$74,952	\$31,065	\$47,759	\$1,412
\$100,000 to \$199,999	920	1,683	687	3	288	\$123,910,006	\$112,759,304	\$38,201,555	\$72,696,801	\$2,300,543
# of returns			440	3	182	920	920	873	893	893
average per return			1.6	1.0	1.6	\$134,685	\$122,564	\$43,759	\$81,407	\$2,576
\$200,000 to \$499,999	294	535	217	2	105	\$85,354,080	\$82,046,748	\$19,245,855	\$61,550,430	\$2,317,106
# of returns			144	2	56	294	294	292	294	294
average per return			1.5	1.0	1.9	\$290,320	\$279,071	\$65,910	\$209,355	\$7,881
\$500,000 to \$999,999	43	81	29	0	17	\$29,017,020	\$29,087,552	\$5,724,761	\$23,197,502	\$971,385
# of returns			18	0	10	43	43	43	42	42
average per return			1.6		1.7	\$674,814	\$676,455	\$133,134	\$552,321	\$23,128
\$1,000,000 and over	21	35	13	0	3	\$43,948,317	\$42,702,792	\$3,909,310	\$38,713,682	\$1,722,871
# of returns			10	0	3	21	21	21	21	21
average per return			1.3		1.0	\$2,092,777	\$2,033,466	\$186,158	\$1,843,509	\$82,041
GRAND TOTAL	8,464	12,719	4,147	44	3,125	\$441,649,544	\$382,219,648	\$155,961,051	\$301,294,805	\$10,291,023
# of returns			2,983	44	1,634	8,464	7,608	4,848	5,993	5,992
average per return			1.4	1.0	1.9	\$52,180	\$50,239	\$32,170	\$50,274	\$1,717

APPENDIX II

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

City/Town	Average FAGI	2008 Rank	2007 Rank	City/Town	Average FAGI	2008 Rank	2007 Rank
CAREFREE	\$189,380	1	1	SAFFORD	\$43,240	43	46
SCOTTSDALE/ PARADISE VALLEY	\$103,539	2	2	CASA GRANDE	\$43,120	44	33
CAVE CREEK	\$83,887	3	3	PARKER	\$42,903	45	66
FOUNTAIN HILLS	\$81,478	4	4	TAYLOR	\$42,530	46	43
LITCHFIELD PARK	\$69,576	5	5	LAKE HAVASU CITY	\$42,506	47	39
GILBERT	\$67,378	6	6	SHOW LOW	\$42,006	48	38
CHANDLER	\$63,336	7	7	HUACHUCA CITY	\$41,290	49	62
GOODYEAR	\$62,050	8	9	BENSON	\$41,139	50	48
PEORIA	\$58,290	9	12	ST. JOHNS	\$41,079	51	52
SAHUARITA	\$55,764	10	16	SNOWFLAKE	\$40,591	52	41
PRESCOTT	\$55,599	11	10	MIAMI	\$40,538	53	61
QUEEN CREEK (COMBINED)	\$54,763	12	15	KINGMAN	\$40,378	54	40
MARANA	\$54,464	13	17	CHINO VALLEY	\$39,987	55	53
SIERRA VISTA	\$54,256	14	19	SUPERIOR	\$39,344	56	73
FLAGSTAFF	\$53,594	15	14	HAYDEN	\$39,247	57	67
STATE	\$53,584			TOLLESON	\$39,084	58	59
MARICOPA	\$52,693	16	21	COTTONWOOD	\$38,635	59	44
SEDONA (COMBINED)	\$52,180	17	8	PATAGONIA	\$38,424	60	30
TEMPE/GUADALUPE	\$52,168	18	13	PRESCOTT VALLEY	\$38,165	61	60
THATCHER	\$51,720	19	20	WINKELMAN	\$37,847	62	58
WICKENBURG	\$50,884	20	11	CAMP VERDE	\$37,802	63	56
PHOENIX	\$50,734	21	18	HOLBROOK	\$37,745	64	69
SURPRISE/SUN CITY	\$49,775	22	23	WILLIAMS	\$37,521	65	54
TUCSON/S TUCSON/ ORO VALLEY	\$49,078	23	27	EL MIRAGE	\$37,476	66	65
GLENDALE	\$48,584	24	26	BISBEE	\$37,250	67	64
BUCKEYE	\$48,216	25	22	JEROME	\$36,697	68	55
MESA	\$47,815	26	28	MAMMOTH	\$36,463	69	70
PINETOP-LAKESIDE	\$47,779	27	25	COOLIDGE	\$36,216	70	63
PIMA	\$47,104	28	49	BULLHEAD CITY	\$35,124	71	68
YUMA	\$46,256	29	35	WINSLOW	\$34,523	72	71
CLIFTON	\$46,170	30	50	YOUNGTOWN	\$33,658	73	72
PAYSON/STAR VALLEY	\$45,848	31	24	NOGALES	\$33,607	74	79
PAGE	\$45,831	32	36	GILA BEND	\$33,378	75	76
APACHE JUNCTION	\$45,569	33	29	TOMBSTONE	\$32,812	76	74
KEARNY	\$45,385	34	42	FREDONIA	\$32,809	77	78
AVONDALE	\$45,162	35	34	ELOY	\$31,085	78	80
CLARKDALE	\$45,141	36	31	WILLCOX	\$29,808	79	75
GLOBE	\$45,066	37	45	WELLTON	\$29,146	80	77
DEWEY-HUMBOLDT	\$44,536	38	32	DOUGLAS	\$28,474	81	83
EAGAR	\$44,287	39	47	SOMERTON	\$28,339	82	81
FLORENCE	\$43,938	40	37	QUARTZSITE	\$27,808	83	84
DUNCAN	\$43,849	41	57	COLORADO CITY	\$21,863	84	82
SPRINGERVILLE	\$43,378	42	51	SAN LUIS	\$19,085	85	85

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

City/Town	Per Capita FAGI	2008 Rank	2007 Rank	City/Town	Per Capita FAGI	2008 Rank	2007 Rank
CAREFREE	\$105,094	1	1	SHOW LOW	\$19,362	43	37
SCOTTSDALE/ PARADISE VALLEY	\$55,155	2	2	FLORENCE	\$19,358	44	42
FOUNTAIN HILLS	\$43,206	3	3	KINGMAN	\$19,341	45	38
CAVE CREEK	\$39,362	4	4	DUNCAN	\$19,254	46	59
PRESCOTT	\$29,937	5	6	SPRINGERVILLE	\$19,198	47	51
CHANDLER	\$29,647	6	8	MIAMI	\$18,989	48	56
LITCHFIELD PARK	\$29,221	7	7	BUCKEYE	\$18,785	49	35
SEDONA (COMBINED)	\$29,152	8	5	COTTONWOOD	\$18,748	50	39
TEMPE/GUADALUPE	\$28,510	9	9	CASA GRANDE	\$18,681	51	43
GILBERT	\$28,504	10	11	SAFFORD	\$18,639	52	52
PEORIA	\$26,943	11	14	CHINO VALLEY	\$18,621	53	48
SIERRA VISTA	\$26,842	12	18	AVONDALE	\$18,332	54	53
FLAGSTAFF	\$26,738	13	13	TOMBSTONE	\$18,324	55	54
GOODYEAR	\$26,471	14	15	WILLIAMS	\$18,208	56	46
SURPRISE/SUN CITY	\$25,436	15	12	PIMA	\$18,147	57	63
JEROME	\$25,376	16	16	EAGAR	\$18,047	58	60
WICKENBURG	\$25,325	17	10	CAMP VERDE	\$18,026	59	49
MARANA	\$24,765	18	22	SUPERIOR	\$18,025	60	69
STATE	\$24,697			BULLHEAD CITY	\$17,647	61	55
TUCSON/S TUCSON/ ORO VALLEY	\$24,225	19	20	PRESCOTT VALLEY	\$17,332	62	58
APACHE JUNCTION	\$23,305	20	21	HAYDEN	\$17,200	63	65
CLARKDALE	\$23,131	21	23	HOLBROOK	\$16,681	64	67
PAYSON/STAR VALLEY	\$23,097	22	17	ST. JOHNS	\$16,460	65	64
SAHUARITA	\$22,842	23	29	YOUNGTOWN	\$16,173	66	66
PHOENIX	\$22,341	24	24	TAYLOR	\$15,882	67	68
MARICOPA	\$22,184	25	32	WINKELMAN	\$15,850	68	61
DEWEY-HUMBOLDT	\$22,179	26	26	SNOWFLAKE	\$15,736	69	62
MESA	\$21,871	27	28	MAMMOTH	\$15,220	70	71
LAKE HAVASU CITY	\$21,825	28	25	QUARTZSITE	\$14,977	71	73
PINETOP-LAKESIDE	\$21,753	29	27	TOLLESON	\$14,834	72	72
GLENDALE	\$21,643	30	30	COOLIDGE	\$14,765	73	70
THATCHER	\$21,491	31	31	EL MIRAGE	\$14,574	74	74
GLOBE	\$21,417	32	41	WINSLOW	\$14,573	75	75
CLIFTON	\$20,959	33	44	FREDONIA	\$14,454	76	76
QUEEN CREEK (COMBINED)	\$20,922	34	34	NOGALES	\$13,418	77	79
PAGE	\$20,684	35	40	WILLCOX	\$12,821	78	77
PATAGONIA	\$20,538	36	19	WELLTON	\$12,355	79	78
BENSON	\$20,490	37	36	GILA BEND	\$12,190	80	80
KEARNY	\$20,291	38	47	ELOY	\$12,120	81	81
BISBEE	\$20,246	39	33	DOUGLAS	\$11,401	82	82
HUACHUCA CITY	\$20,232	40	50	SOMERTON	\$10,602	83	83
PARKER	\$20,172	41	57	SAN LUIS	\$6,758	84	84
YUMA	\$20,023	42	45	COLORADO CITY	\$5,109	85	85

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

City/Town	Average Tax Liability	2008 Rank	2007 Rank	City/Town	Average Tax Liability	2008 Rank	2007 Rank
CAREFREE	\$8,707	1	1	NOGALES	\$1,018	43	66
SCOTTSDALE/ PARADISE VALLEY	\$3,960	2	2	CLARKDALE	\$1,017	44	41
CAVE CREEK	\$2,539	3	3	SURPRISE/SUN CITY	\$1,014	45	36
FOUNTAIN HILLS	\$2,451	4	4	BUCKEYE	\$1,010	46	23
LITCHFIELD PARK	\$1,844	6	6	MIAMI	\$1,009	47	63
SEDONA (COMBINED)	\$1,717	5	5	ST. JOHNS	\$992	48	47
GILBERT	\$1,703	7	8	SHOW LOW	\$991	49	31
CHANDLER	\$1,670	8	9	CASA GRANDE	\$984	50	32
PRESCOTT	\$1,495	9	10	HAYDEN	\$971	51	56
STATE	\$1,454			KINGMAN	\$968	52	34
FLAGSTAFF	\$1,411	10	12	WINKELMAN	\$960	53	61
TEMPE/GUADALUPE	\$1,401	11	11	AVONDALE	\$952	54	51
GOODYEAR	\$1,388	12	18	WELLTON	\$947	55	67
PHOENIX	\$1,382	13	13	HUACHUCA CITY	\$940	56	62
PEORIA	\$1,372	14	15	SUPERIOR	\$938	57	73
WICKENBURG	\$1,342	15	7	BENSON	\$937	58	50
SIERRA VISTA	\$1,311	16	22	BISBEE	\$929	59	49
THATCHER	\$1,311	17	14	TAYLOR	\$905	60	57
PARKER	\$1,283	18	59	HOLBROOK	\$895	61	65
TUCSON/S TUCSON/ ORO VALLEY	\$1,261	19	19	SNOWFLAKE	\$895	62	48
SAHUARITA	\$1,232	20	28	COTTONWOOD	\$893	63	42
MARANA	\$1,226	21	24	FLORENCE	\$890	64	54
JEROME	\$1,171	22	21	WILLIAMS	\$884	65	45
PIMA	\$1,170	23	55	WILLCOX	\$864	66	64
PINETOP-LAKESIDE	\$1,169	24	20	CAMP VERDE	\$862	67	58
YUMA	\$1,164	25	30	CHINO VALLEY	\$854	68	60
GLENDALE	\$1,159	26	25	TOLLESON	\$807	69	75
QUEEN CREEK (COMBINED)	\$1,157	27	29	COOLIDGE	\$803	70	68
MESA	\$1,141	28	27	MAMMOTH	\$799	71	69
MARICOPA	\$1,126	29	35	PRESCOTT VALLEY	\$795	72	72
SPRINGERVILLE	\$1,124	30	43	WINSLOW	\$786	73	71
GLOBE	\$1,114	31	44	BULLHEAD CITY	\$755	74	70
PAYSON/STAR VALLEY	\$1,108	32	16	GILA BEND	\$741	75	76
CLIFTON	\$1,089	33	46	TOMBSTONE	\$737	76	74
PATAGONIA	\$1,085	34	17	EL MIRAGE	\$695	77	77
PAGE	\$1,075	35	40	FREDONIA	\$682	78	82
EAGAR	\$1,067	36	38	DOUGLAS	\$660	79	80
DUNCAN	\$1,050	37	52	YOUNGTOWN	\$656	80	79
KEARNY	\$1,049	38	53	ELOY	\$645	81	78
DEWEY-HUMBOLDT	\$1,046	39	37	QUARTZSITE	\$635	82	81
SAFFORD	\$1,045	40	39	SOMERTON	\$521	84	84
APACHE JUNCTION	\$1,039	41	26	COLORADO CITY	\$446	83	83
LAKE HAVASU CITY	\$1,036	42	33	SAN LUIS	\$286	85	85

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

City/Town	Average Tax Liability Per Return	2008 Rank	2007 Rank	City/Town	Average Tax Liability Per Return	2008 Rank	2007 Rank
CAREFREE	\$6,422	1	1	CLARKDALE	\$765	43	38
SCOTTSDALE/ PARADISE VALLEY	\$3,100	2	2	CASA GRANDE	\$758	44	31
CAVE CREEK	\$1,986	3	3	HAYDEN	\$754	45	57
FOUNTAIN HILLS	\$1,910	4	4	LAKE HAVASU CITY	\$753	46	36
LITCHFIELD PARK	\$1,506	5	6	DEWEY-HUMBOLDT	\$752	47	40
GILBERT	\$1,418	6	7	MIAMI	\$751	48	62
CHANDLER	\$1,393	7	8	PAGE	\$749	49	49
SEDONA (COMBINED)	\$1,216	8	5	WELLTON	\$742	50	61
GOODYEAR	\$1,157	9	15	WINKELMAN	\$738	51	54
TEMPE/GUADALUPE	\$1,148	10	10	HUACHUCA CITY	\$732	52	59
FLAGSTAFF	\$1,131	11	12	FLORENCE	\$728	53	41
PEORIA	\$1,126	12	13	KINGMAN	\$723	54	34
STATE	\$1,124			SHOW LOW	\$715	55	35
PRESCOTT	\$1,118	13	11	ST. JOHNS	\$714	56	56
PHOENIX	\$1,077	14	14	BENSON	\$711	57	48
SIERRA VISTA	\$1,059	15	20	SUPERIOR	\$699	58	73
THATCHER	\$1,025	16	16	BISBEE	\$689	59	51
SAHUARITA	\$1,011	17	24	TAYLOR	\$672	60	58
MARANA	\$991	18	22	HOLBROOK	\$660	61	66
WICKENBURG	\$987	19	9	WILLIAMS	\$657	62	50
TUCSON/S TUCSON/ ORO VALLEY	\$984	20	19	COTTONWOOD	\$654	63	43
MARICOPA	\$963	21	28	SNOWFLAKE	\$647	64	55
QUEEN CREEK (COMBINED)	\$959	22	30	TOLLESON	\$643	65	69
CLIFTON	\$927	23	39	CHINO VALLEY	\$638	66	60
GLENDALE	\$919	24	23	NOGALES	\$634	67	74
MESA	\$908	25	25	WILLCOX	\$610	68	65
PIMA	\$901	26	52	MAMMOTH	\$598	69	72
YUMA	\$887	27	33	COOLIDGE	\$596	70	64
PARKER	\$870	28	67	CAMP VERDE	\$593	71	63
PINETOP-LAKESIDE	\$866	29	26	PRESCOTT VALLEY	\$590	72	68
GLOBE	\$852	30	47	EL MIRAGE	\$554	73	75
SPRINGERVILLE	\$846	31	45	BULLHEAD CITY	\$547	74	70
DUNCAN	\$834	32	53	GILA BEND	\$536	76	76
JEROME	\$832	33	27	TOMBSTONE	\$536	75	71
KEARNY	\$831	34	44	FREDONIA	\$499	77	80
BUCKEYE	\$816	35	21	WINSLOW	\$494	78	77
SAFFORD	\$814	36	37	YOUNGTOWN	\$489	79	78
APACHE JUNCTION	\$804	37	29	ELOY	\$457	80	79
PAYSON/STAR VALLEY	\$794	38	18	DOUGLAS	\$412	81	82
SURPRISE/SUN CITY	\$790	39	32	QUARTZSITE	\$408	82	81
EAGAR	\$788	40	46	SOMERTON	\$358	83	83
AVONDALE	\$769	41	42	COLORADO CITY	\$228	84	84
PATAGONIA	\$767	42	17	SAN LUIS	\$148	85	85

**TABLE II-E
ALL 2008 RANKINGS FOR EACH CITY/TOWN**

City/Town	Average FAGI	Per Capita FAGI	Average Tax Liability	Average Tax Liability Per Return
APACHE JUNCTION	33	21	41	37
AVONDALE	35	54	54	41
BENSON	50	37	58	57
BISBEE	67	39	59	59
BUCKEYE	25	49	46	35
BULLHEAD CITY	71	61	74	74
CAMP VERDE	63	59	67	71
CAREFREE	1	1	1	1
CASA GRANDE	44	51	50	44
CAVE CREEK	3	4	3	3
CHANDLER	7	6	8	7
CHINO VALLEY	55	53	68	66
CLARKDALE	36	20	44	43
CLIFTON	30	33	33	23
COLORADO CITY	84	85	83	84
COOLIDGE	70	73	70	70
COTTONWOOD	59	50	63	63
DEWEY-HUMBOLDT	38	25	39	47
DOUGLAS	81	82	79	81
DUNCAN	41	46	37	32
EAGAR	39	58	36	40
EL MIRAGE	66	74	77	73
ELOY	78	81	81	80
FLAGSTAFF	15	13	10	11
FLORENCE	40	44	64	53
FOUNTAIN HILLS	4	3	4	4
FREDONIA	77	76	78	77
GILA BEND	75	80	75	76
GILBERT	6	10	7	6
GLENDALE	24	30	26	24
GLOBE	37	32	31	30
GOODYEAR	8	14	12	9
HAYDEN	57	63	51	45
HOLBROOK	64	64	61	61
HUACHUCA CITY	49	40	56	52
JEROME	68	16	22	33
KEARNY	34	38	38	34
KINGMAN	54	45	52	54
LAKE HAVASU CITY	47	28	42	46
LITCHFIELD PARK	5	7	5	5
MAMMOTH	69	70	71	69
MARANA	13	18	21	18
MARICOPA	16	26	29	21
MESA	26	27	28	25
MIAMI	53	48	47	48
NOGALES	74	77	43	67

**TABLE II-E (CONTINUED)
ALL 2008 RANKINGS FOR EACH CITY/TOWN**

City/Town	Average FAGI	Per Capita FAGI	Average Tax Liability	Average Tax Liability Per Return
PAGE	32	35	35	49
PARKER	45	41	18	28
PATAGONIA	60	36	34	42
PAYSON/STAR VALLEY	31	22	32	38
PEORIA	9	11	14	12
PHOENIX	21	24	13	14
PIMA	28	57	23	26
PINETOP-LAKESIDE	27	29	24	29
PRESCOTT	11	5	9	13
PRESCOTT VALLEY	61	62	72	72
QUARTZSITE	83	71	82	82
QUEEN CREEK (COMBINED)	12	34	27	22
SAFFORD	43	52	40	36
SAHUARITA	10	23	20	17
SAINT JOHNS	85	84	85	85
SAN LUIS	2	2	2	2
SCOTTSDALE/ PARADISE VALLEY	17	8	6	8
SEDONA (COMBINED)	48	43	49	55
SHOW LOW	14	12	16	15
SIERRA VISTA	52	69	62	64
SNOWFLAKE	82	83	84	83
SOMERTON	42	47	30	31
SPRINGERVILLE	51	65	48	56
SUPERIOR	56	60	57	58
SURPRISE/SUN CITY	22	15	45	39
TAYLOR	46	67	60	60
TEMPE/GUADALUPE	18	9	11	10
THATCHER	19	31	17	16
TOLLESON	58	72	69	65
TOMBSTONE	76	55	76	75
TUCSON/S TUCSON/ ORO VALLEY	23	19	19	20
WELLTON	80	79	55	50
WICKENBURG	20	17	15	19
WILLCOX	79	78	66	68
WILLIAMS	65	56	65	62
WINKELMAN	62	68	53	51
WINSLOW	72	75	73	78
YOUNGTOWN	73	66	80	79
YUMA	29	42	25	27