



ARIZONA DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX STATISTICS

**TAX YEAR 2015
Preliminary Report**

TAX YEAR 2015 INDIVIDUAL INCOME TAX STATISTICS

Preliminary Report

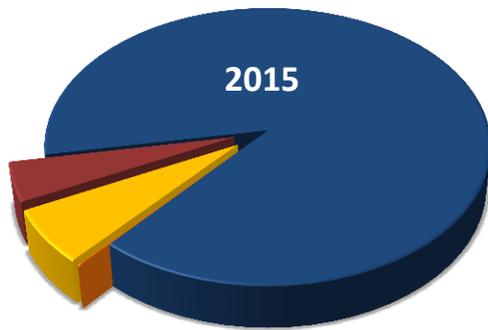
The Individual Income Tax Statistics Report a compilation of individual income tax data for the state. The data is from 2015 individual income tax returns filed in 2016. Resident tax returns are the primary focus, presented by Federal Adjusted Gross Income (FAGI) brackets. There is also limited data on nonresident tax returns. For the preliminary report, only the resident and nonresident return data is presented. The counties and incorporated cities and town data will be published at a later date.

This booklet is divided into two sections. The first section provides statewide summary information and filing status information. In the second section, there is information on non-residents and part-year residents.

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) 716-6923.

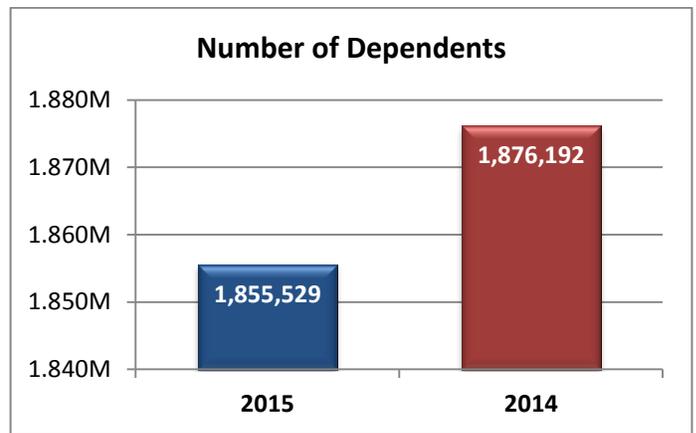
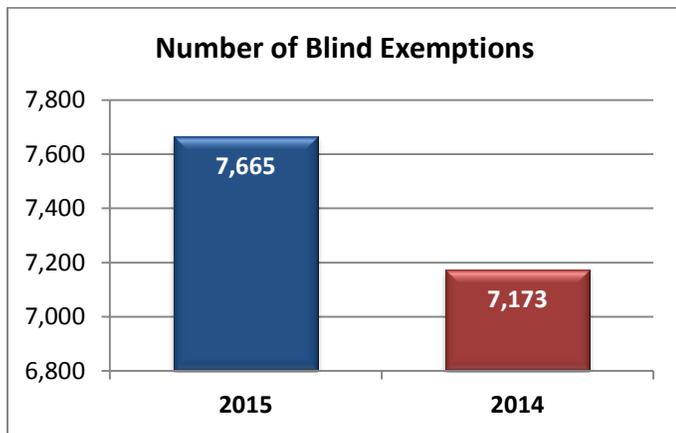
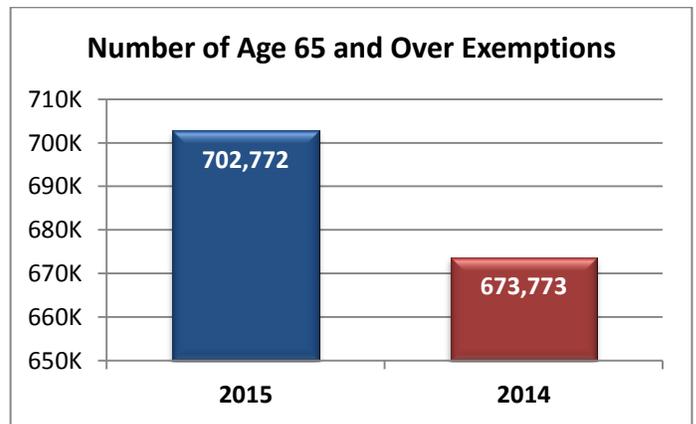
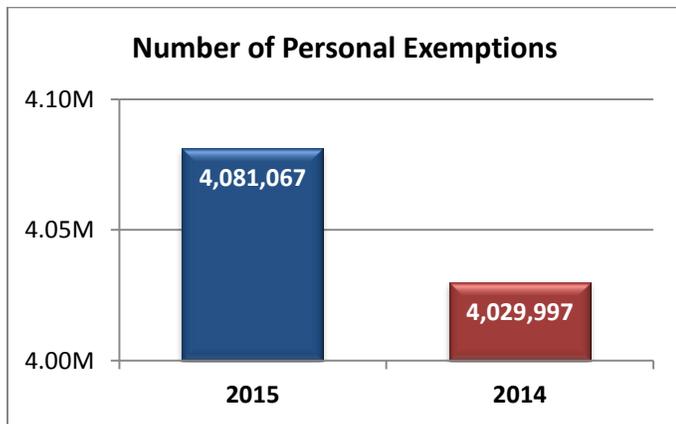
2015 Arizona Individual Income Tax Statistics Highlights

Tax Return Counts

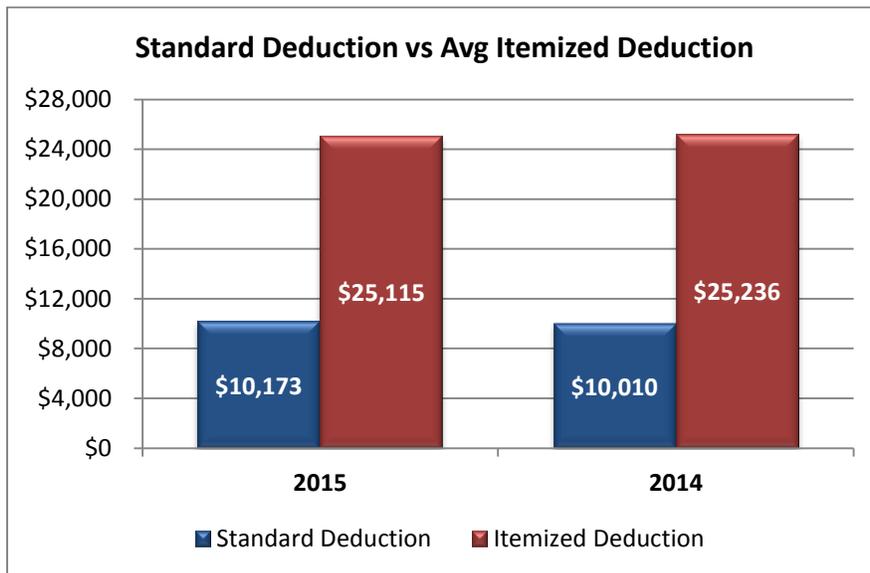
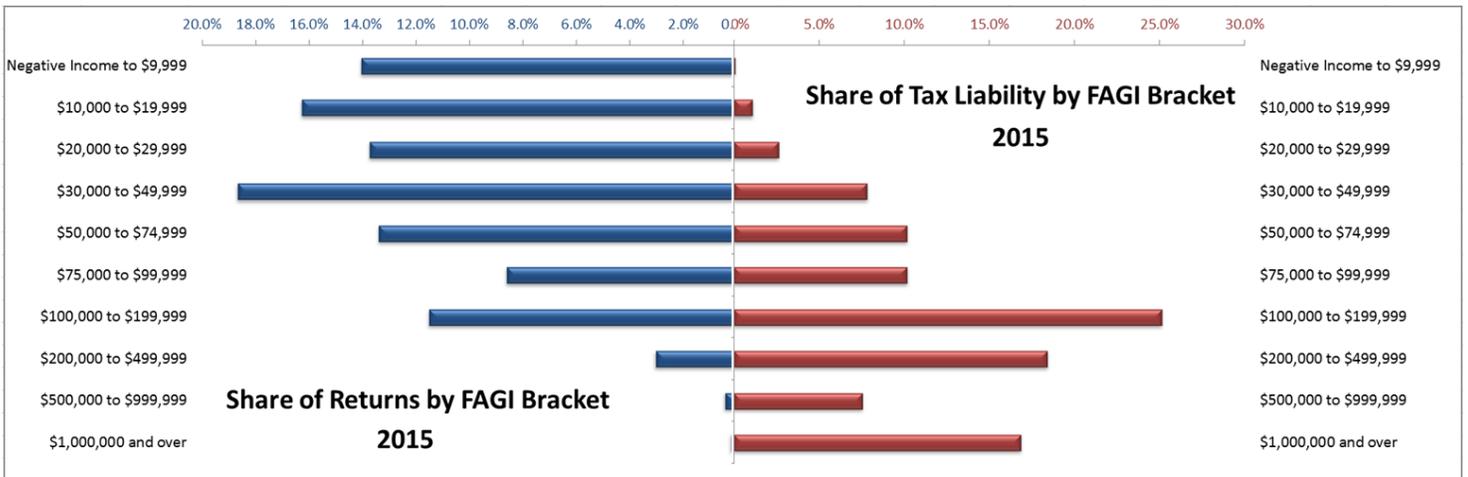
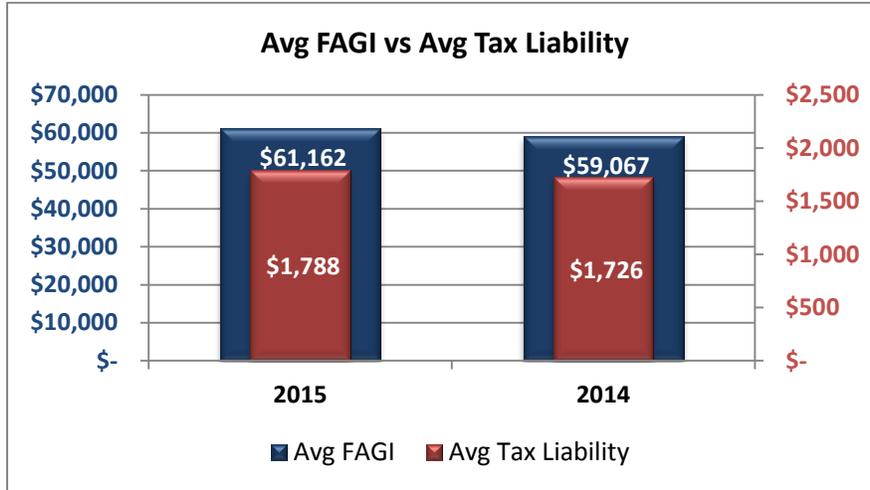


	2015	2014
■ Resident	2,646,220	2,605,029
■ Active Military	4,000	3,389
■ Non-Resident	185,620	170,132
■ Part Year	134,963	128,047

Resident Return Statistics

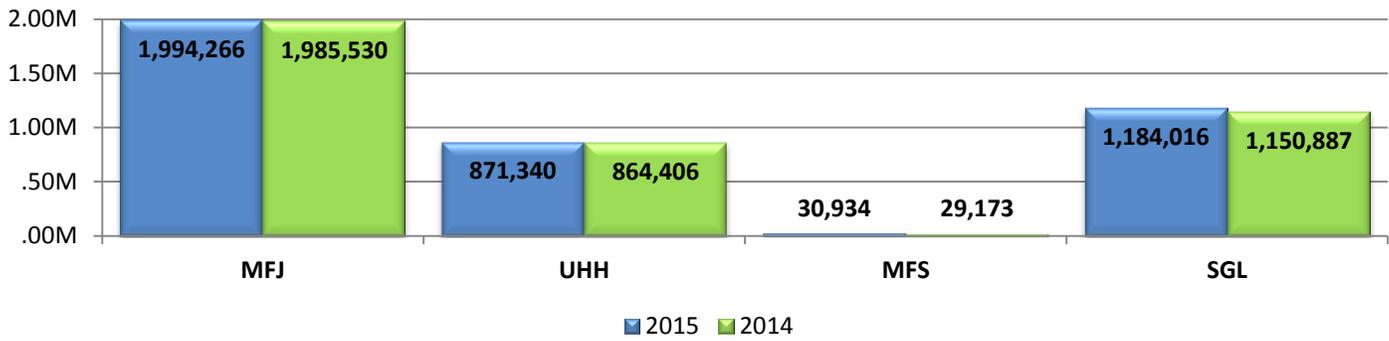


Resident Return Statistics (continued)

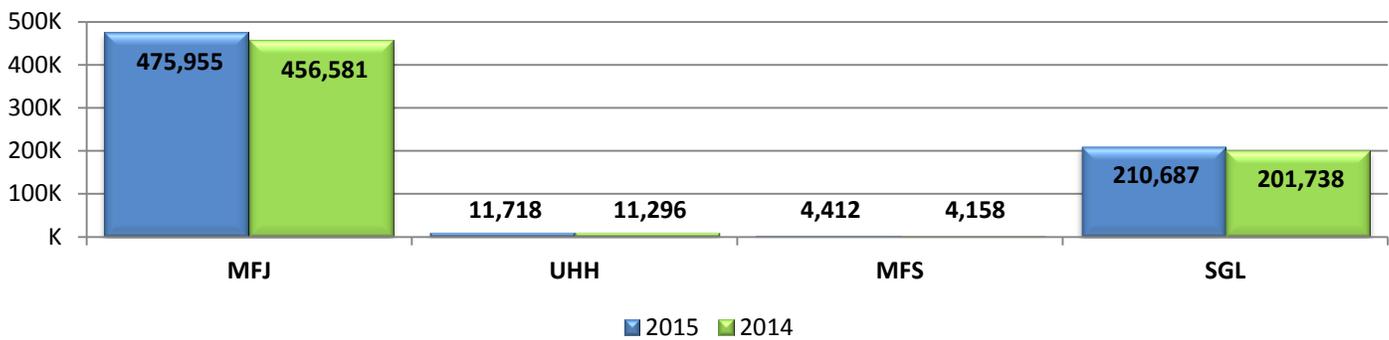


Resident Return Statistics by Filing Status

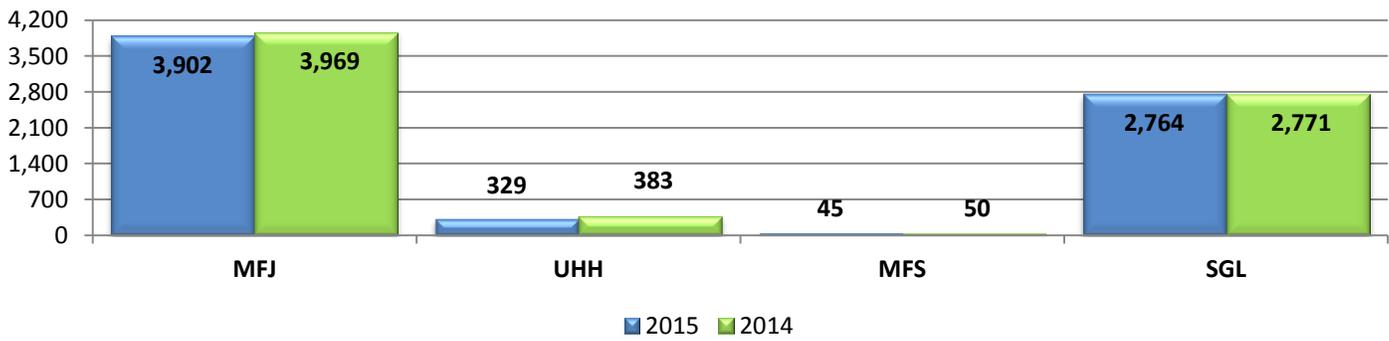
Number of Personal Exemptions



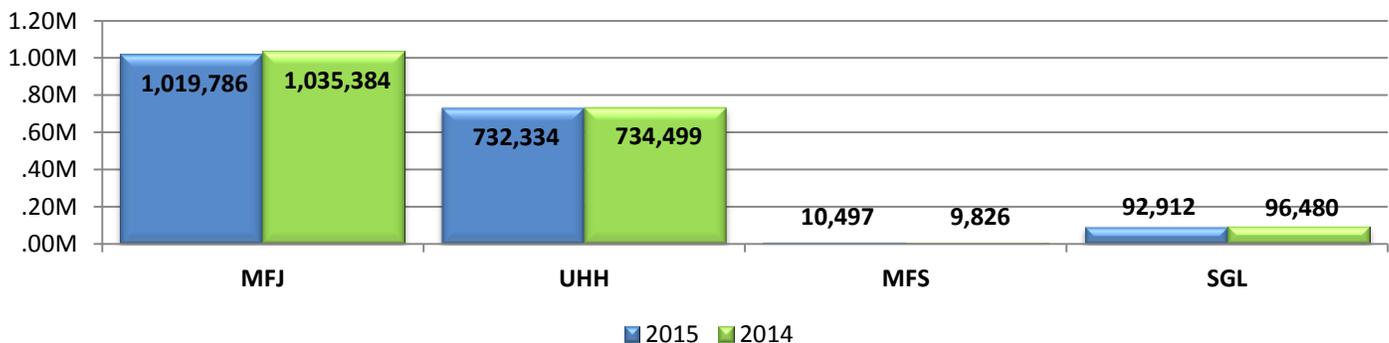
Number of Age 65 and Over Exemptions



Number of Blind Exemptions



Number of Dependents



Resident Return Statistics by Filing Status (continued)

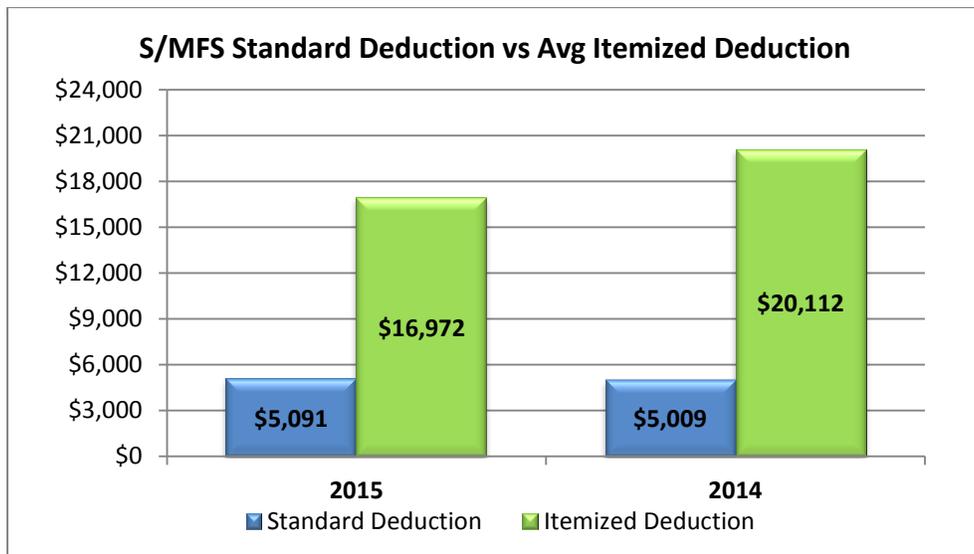
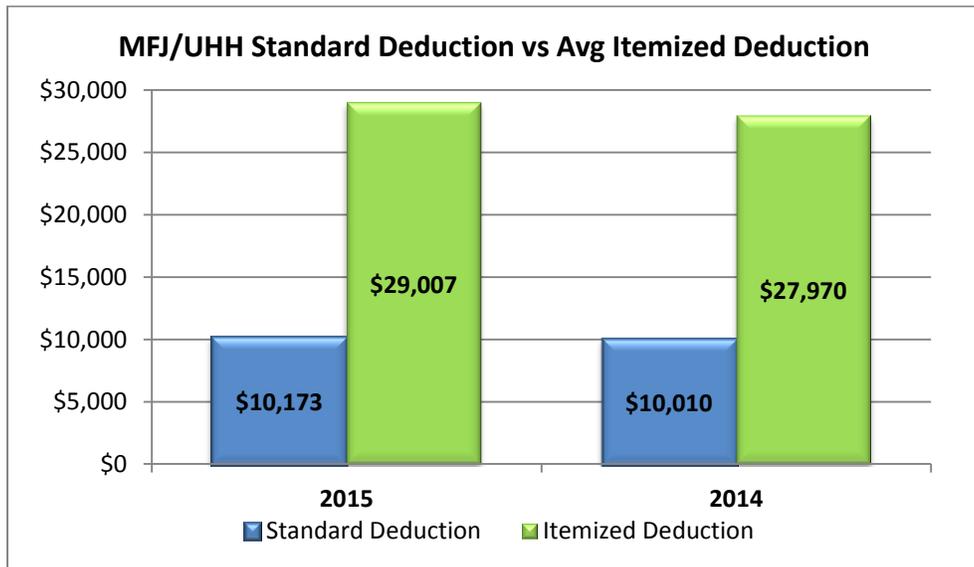
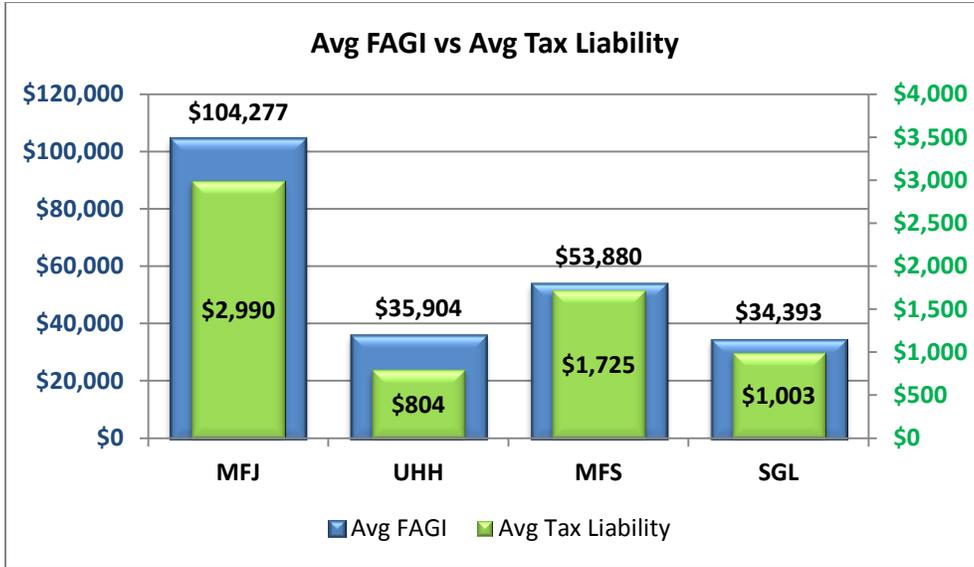


TABLE OF CONTENTS

2015 ARIZONA INDIVIDUAL INCOME TAX STATISTICS HIGHLIGHTS:Preface

STATEWIDE SUMMARY ARIZONA RESIDENT STATISTICS: Page 1

Table 1 Arizona Residents	Page 11
Table 2 Arizona Residents - Married Filing Joint	Page 12
Table 3 Arizona Residents - Unmarried Head of Household.....	Page 13
Table 4 Arizona Residents - Married Filing Separate.....	Page 14
Table 5 Arizona Residents - Single	Page 15

NONRESIDENT FILER SUMMARY: Page 17

Table 6 Nonresident.....	Page 20
Table 7 Active Military.....	Page 21
Table 8 Part-Year Resident.....	Page 22

STATEWIDE SUMMARY

The first section of the 2015 Individual Income Tax Abstract is a summary of individual income tax information for all residents (from the Arizona form 140, 140A, and 140EZ) on Table 1, page 10. There are 2,646,220 returns included in this table, aggregated into twelve Federal Adjusted Gross Income (FAGI) brackets.

READING TABLE 1

Contained in the first bracket, negative income to \$9,999, are 371,981 returns. In other words, 371,981 returns were received which had \$9,999 or less in FAGI. These 371,981 filers claimed 459,656 personal exemptions. They also claimed 95,527 age 65 or over exemptions. Table 1 indicates that these 95,527 age 65 claims were taken on 75,192 returns (shown on the line "# of returns"). The average number of age 65 or over exemptions for these 75,192 returns was 1.3.

The income claimed in the negative to \$9,999 income range totaled (\$2.8 billion). The average income was (\$7,572). Of these 371,981 returns, 64,843 had a tax liability. The total liability for these 64,843 returns was \$2.9 million, for an average liability of \$45.

The 2,646,220 returns included on Table 1 represent 5,500,926 people. Just under thirteen percent or 702,772 are age 65 and over, 7,665 or 0.14% are blind and 1,855,529 or 33.7% are dependents. The average FAGI is \$61,162. Compared to the average FAGI for tax year 2014 of \$59,067, the 2015 average FAGI increased 3.5%.

SUMMARY DATA FROM TABLE 1

The table below presents data for the 2015 and 2014 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	2015	2014	% chg
# of returns	2,646,220	2,605,029	1.6%
# of people represented	5,500,926	5,473,982	0.5%
# of people over 65	702,772	673,773	4.3%
# of blind persons	7,665	7,173	6.9%
# of dependents	1,855,529	1,876,192	(1.1%)
Total FAGI (millions)	\$161,848.7	\$153,872.1	5.2%
Average FAGI	\$61,162	\$59,067	3.5%
Total Taxable Income (millions)	\$109,782.7	\$104,257.2	5.3%
Average Taxable Income	\$52,771	\$51,105	3.3%
Total Tax Liability (millions)	\$3,718.9	\$3,519.2	5.7%
Average Tax Liability	\$1,788	\$1,726	3.6%
Average Tax Liability Per Return	\$1,405	\$1,351	4.0%

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	2015	% chg	2014	% chg	2013	% chg	2012	% chg
Negative Income to \$9,999	371,981	0.3%	370,763	(0.2%)	371,513	2.2%	363,559	(0.7%)
\$10,000 to \$19,999	430,847	(0.9%)	434,556	0.0%	434,664	1.7%	427,546	(0.4%)
\$20,000 to \$29,999	363,676	0.3%	362,624	2.8%	352,695	2.2%	345,146	0.5%
\$30,000 to \$49,999	494,540	1.5%	487,012	2.6%	474,698	4.1%	455,848	1.4%
\$50,000 to \$74,999	354,468	1.9%	347,988	2.9%	338,121	2.4%	330,083	2.8%
\$75,000 to \$99,999	227,757	2.4%	222,493	4.3%	213,241	3.0%	207,104	3.3%
\$100,000 to \$199,999	304,915	5.4%	289,194	8.9%	265,492	5.6%	251,454	7.1%
\$200,000 to \$499,999	80,666	8.4%	74,402	14.8%	64,813	9.7%	59,067	9.6%
\$500,000 to \$999,999	11,700	7.8%	10,853	18.0%	9,199	2.2%	9,000	18.0%
\$1,000,000 and over	5,670	10.2%	5,144	30.7%	3,936	(12.7%)	4,510	31.7%
TOTAL FILERS	2,646,220	1.6%	2,605,029	3.0%	2,528,372	1.8%	2,453,317	1.8%

The next table compares the percent of total filers within each FAGI bracket for the last five years. For 2011 through 2015, 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 37.2% of the 2015 total, compared to 34.1% in 2011.

Percent of Total Filers By:					
Federal Adj. Gross Income	2015	2014	2013	2012	2011
Negative Income to \$9,999	14.1%	14.2%	14.7%	14.8%	15.2%
\$10,000 to \$19,999	16.3%	16.7%	17.2%	17.4%	17.8%
\$20,000 to \$29,999	13.7%	13.9%	13.9%	14.1%	14.2%
\$30,000 to \$49,999	18.7%	18.7%	18.8%	18.6%	18.7%
\$50,000 to \$74,999	13.4%	13.4%	13.4%	13.5%	13.3%
\$75,000 to \$99,999	8.6%	8.5%	8.4%	8.4%	8.3%
\$100,000 to \$199,999	11.5%	11.1%	10.5%	10.2%	9.7%
\$200,000 to \$499,999	3.0%	2.9%	2.6%	2.4%	2.2%
\$500,000 to \$999,999	0.4%	0.4%	0.4%	0.4%	0.3%
\$1,000,000 and over	0.2%	0.2%	0.2%	0.2%	0.1%
TOTAL FILERS	100%	100%	100%	100%	100%

Characteristics of filers by FAGI bracket are shown in the next table. The highest percentage of 65 and over persons occurs in the negative income to \$9,999 FAGI bracket. The highest percentage of blind persons occurs 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	371,981	521,052	18.3%	0.25%	19.3%
\$10,000 to \$19,999	430,847	789,313	11.7%	0.18%	37.3%
\$20,000 to \$29,999	363,676	723,263	10.1%	0.14%	39.1%
\$30,000 to \$49,999	494,540	1,019,339	10.3%	0.13%	37.1%
\$50,000 to \$74,999	354,468	788,717	13.4%	0.14%	33.2%
\$75,000 to \$99,999	227,757	563,127	14.6%	0.12%	31.9%
\$100,000 to \$199,999	304,915	819,707	14.0%	0.08%	32.2%
\$200,000 to \$499,999	80,666	227,394	12.5%	0.06%	33.8%
\$500,000 to \$999,999	11,700	33,426	12.6%	0.04%	35.4%
\$1,000,000 and over	5,670	15,588	15.7%	0.09%	33.5%
TOTAL FILERS	2,646,220	5,500,926	12.8%	0.14%	33.7%

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 37.6% of all returns, with 64.1% of the total FAGI. Single filers constitute 44.7% of the total returns filed, with 25.2% of the total FAGI. The remaining 17.6% of the returns and 10.7% 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 have a filing status of single. Married filing joint filers make up the majority of returns in the brackets over \$49,999.

The following table compares the percent of total filers by bracket for each filing status and the statewide totals. The highest percentage of married filing joint returns falls in the \$100,000 to \$100,999 FAGI bracket, while the highest percentage of single returns 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 returns have FAGI below this point and half the returns have an FAGI above this point. For married filing joint returns, the \$50,000 to \$74,999 bracket contains the median.

<i>Percent of Total Filers By:</i> Federal Adj. Gross Income	Arizona	Married Filing Joint	Unmarried Head of Household	Married Filing Separate	Single
Negative Income to \$9,999	14.1%	4.9%	9.0%	11.2%	<i>23.7%</i>
\$10,000 to \$19,999	16.3%	6.4%	<i>26.2%</i>	12.0%	21.0%
\$20,000 to \$29,999	13.7%	7.7%	<u>22.6%</u>	14.7%	<u>15.5%</u>
\$30,000 to \$49,999	<u>18.7%</u>	14.7%	24.5%	<u>28.3%</u>	19.6%
\$50,000 to \$74,999	13.4%	<u>17.3%</u>	10.3%	18.0%	11.1%
\$75,000 to \$99,999	8.6%	15.6%	3.8%	7.6%	4.5%
\$100,000 to \$199,999	11.5%	<i>25.0%</i>	2.8%	6.3%	3.6%
\$200,000 to \$499,999	3.0%	6.9%	0.6%	1.4%	0.8%
\$500,000 to \$999,999	0.4%	1.0%	0.1%	0.3%	0.1%
\$1,000,000 and over	0.2%	0.5%	0.0%	0.3%	0.1%

Comparisons for each filing status between 2015 and 2014 are presented below.

MARRIED FILING JOINT	2015	2014	% chg
# of returns	995,600	992,765	0.3%
# of people represented	3,014,052	3,020,914	(0.2%)
# of people over 65	475,955	456,581	4.2%
# of blind persons	4,025	3,969	1.4%
# of dependents	1,019,786	1,035,384	(1.5%)
Total FAGI (millions)	\$103,818.2	\$98,387.9	5.5%
<u>Average</u> FAGI	\$104,277	\$99,105	5.2%
Total Taxable Income (millions)	\$72,520.6	\$68,623.4	5.7%
<u>Average</u> Taxable Income	\$86,138	\$82,083	4.9%
Total Tax Liability (millions)	\$2,516.4	\$2,367.7	6.3%
<u>Average</u> Tax Liability	\$2,990	\$2,833	5.5%
<u>Average</u> Tax Liability <u>Per Return</u>	\$2,528	\$2,385	6.0%

UNMARRIED HEAD OF HOUSEHOLD	2015	2014	% chg
# of returns	435,670	432,203	0.8%
# of people represented	1,168,004	1,166,702	0.1%
# of people over 65	11,718	11,296	3.7%
# of blind persons	397	383	3.7%
# of dependents	732,334	734,499	(0.3%)
Total FAGI (millions)	\$15,642.3	\$14,823.4	5.5%
Average FAGI	\$35,904	\$34,297	4.7%
Total Taxable Income (millions)	\$7,708.2	\$7,094.1	8.7%
Average Taxable Income	\$26,718	\$25,258	5.8%
Total Tax Liability (millions)	\$231.9	\$211.4	9.7%
Average Tax Liability	\$804	\$753	6.8%
Average Tax Liability Per Return	\$532	\$489	8.8%

MARRIED FILING SEPARATE	2015	2014	% chg
# of returns	30,934	29,173	6.0%
# of people represented	41,431	38,999	6.2%
# of people over 65	4,412	4,158	6.1%
# of blind persons	55	50	10.0%
# of dependents	10,497	9,826	6.8%
Total FAGI (millions)	\$1,666.7	\$1,387.6	20.1%
Average FAGI	\$53,880	\$47,566	13.3%
Total Taxable Income (millions)	\$1,268.8	\$1,225.1	3.6%
Average Taxable Income	\$48,679	\$50,352	(3.3%)
Total Tax Liability (millions)	\$44.9	\$44.1	1.8%
Average Tax Liability	\$1,725	\$1,815	(5.0%)
Average Tax Liability Per Return	\$1,453	\$1,513	(4.0%)

SINGLE	2015	2014	% chg
# of returns	1,184,016	1,150,887	2.9%
# of people represented	1,276,928	1,247,367	2.4%
# of people over 65	210,687	207,738	1.4%
# of blind persons	3,188	2,771	15.0%
# of dependents	92,912	96,480	(3.7%)
Total FAGI (millions)	\$40,721.4	\$39,273.1	3.7%
Average FAGI	\$34,393	\$34,124	0.8%
Total Taxable Income (millions)	\$28,285.1	\$27,314.6	3.6%
Average Taxable Income	\$30,615	\$30,388	0.7%
Total Tax Liability (millions)	\$925.7	\$896.0	3.3%
Average Tax Liability	\$1,003	\$997	0.6%
Average Tax Liability Per Return	\$782	\$779	0.4%

Comparative statistics for the filing statuses are presented below:

- **Most growth in returns filed:** Married Filing Separate at 6.0%.
- **Least Growth in returns filed:** Married Filing Joint at 0.3%.
- **Most age 65 and over filers as a % of total people represented on returns:** Single at 16.5%.
- **Fewest age 65 and over filers as a % of total people represented on returns:** Unmarried Head of Household at 1.0%.

- **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 \$104,277.
- **Lowest average FAGI:** Single at \$34,393.
- **Highest per capita FAGI:** Married Filing Separate at \$40,229.
- **Lowest per capita FAGI:** Unmarried Head of Household at \$13,392.

RESIDENT TABLES

TABLE 1 - ARIZONA RESIDENTS

FED ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FED ADJUSTED GROSS INC.	AZ ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	371,981	459,656	95,527	1,286	100,631	(\$2,816,653,136)	(\$3,402,964,130)	\$1,207,785,263	\$106,911,646	\$2,923,771
# of returns			75,192	1,269	64,393	371,981	324,532	39,217	65,332	64,843
average per return			1.3	1.0	1.6	(\$7,572)	(\$10,486)	\$30,797	\$1,636	\$45
\$10,000 to \$19,999	430,847	609,147	92,209	1,433	294,346	\$6,437,532,450	\$4,854,308,812	\$680,474,775	\$1,599,268,415	\$41,601,127
# of returns			72,311	1,417	162,056	430,847	392,779	47,213	258,014	257,713
average per return			1.3	1.0	1.8	\$14,942	\$12,359	\$14,413	\$6,198	\$161
\$20,000 to \$29,999	363,676	538,966	72,883	977	282,960	\$9,022,216,079	\$7,084,041,090	\$902,334,590	\$3,661,933,493	\$97,956,917
# of returns			53,763	962	148,586	363,676	332,479	58,092	321,073	320,936
average per return			1.4	1.0	1.9	\$24,808	\$21,307	\$15,533	\$11,405	\$305
\$30,000 to \$49,999	494,540	747,951	104,583	1,366	378,262	\$19,276,327,203	\$15,795,456,074	\$2,376,120,943	\$10,562,566,803	\$291,841,183
# of returns			76,153	1,275	192,406	494,540	460,292	147,873	468,634	468,576
average per return			1.4	1.1	2.0	\$38,978	\$34,316	\$16,069	\$22,539	\$623
\$50,000 to \$74,999	354,468	571,947	105,579	1,100	261,570	\$21,801,145,555	\$18,897,093,220	\$3,491,618,068	\$13,178,277,594	\$378,608,863
# of returns			76,750	1,064	133,919	354,468	347,235	188,895	343,480	343,467
average per return			1.4	1.0	2.0	\$61,504	\$54,422	\$18,484	\$38,367	\$1,102
\$75,000 to \$99,999	227,757	400,185	82,451	662	179,617	\$19,729,004,887	\$17,609,960,093	\$3,401,191,095	\$12,691,002,972	\$378,959,657
# of returns			55,592	646	92,243	227,757	227,565	160,400	223,926	223,923
average per return			1.5	1.0	1.9	\$86,623	\$77,384	\$21,204	\$56,675	\$1,692
\$100,000 to \$199,999	304,915	567,770	114,430	669	264,141	\$40,914,124,732	\$37,809,698,015	\$6,991,846,300	\$29,053,726,476	\$933,820,705
# of returns			73,955	650	135,757	304,915	304,753	262,901	302,315	302,315
average per return			1.5	1.0	1.9	\$134,182	\$124,067	\$26,595	\$96,104	\$3,089
\$200,000 to \$499,999	80,666	152,945	28,442	144	76,960	\$22,802,679,959	\$21,952,804,100	\$3,378,649,738	\$18,180,347,883	\$685,038,800
# of returns			18,512	142	38,856	80,666	80,644	78,215	80,327	80,325
average per return			1.5	1.0	2.0	\$282,680	\$272,219	\$43,197	\$226,329	\$8,528
\$500,000 to \$999,999	11,700	21,948	4,219	14	11,824	\$7,865,941,828	\$7,694,699,466	\$940,784,329	\$6,699,130,292	\$281,251,054
# of returns			2,736	14	5,592	11,700	11,693	11,446	11,650	11,650
average per return			1.5	1.0	2.1	\$672,303	\$658,060	\$82,193	\$575,033	\$24,142
\$1,000,000 to \$4,999,999	5,134	9,559	2,192	14	4,778	\$9,433,290,742	\$9,165,459,521	\$1,010,943,259	\$8,145,259,422	\$359,876,150
# of returns			1,421	14	2,279	5,134	5,131	4,992	5,096	5,096
average per return			1.5	1.0	2.1	\$1,837,415	\$1,786,291	\$202,513	\$1,598,363	\$70,619
\$5,000,000 and \$9,999,999	337	626	165		268	\$2,212,251,563	\$2,128,888,213	\$215,060,949	\$1,912,298,737	\$86,161,088
# of returns			107		128	337	337	335	337	337
average per return			1.5		2.1	\$6,564,545	\$6,317,176	\$641,973	\$5,674,477	\$255,671
\$10,000,000 and over	199	367	92		172	\$5,170,839,519	\$4,496,779,322	\$512,750,525	\$3,991,961,561	\$180,857,868
# of returns			56		85	199	199	195	195	195
average per return			1.6		2.0	\$25,984,118	\$22,596,881	\$2,629,490	\$20,471,598	\$927,476
GRAND TOTAL	2,646,220	4,081,067	702,772	7,665	1,855,529	\$161,848,701,381	\$144,086,223,796	\$25,109,559,833	\$109,782,685,294	\$3,718,897,183
# of returns			506,548	7,453	976,300	2,646,220	2,487,639	999,774	2,080,379	2,079,376
average per return			1.4	1.0	1.9	\$61,162	\$57,921	\$25,115	\$52,771	\$1,788

INDIVIDUAL INCOME TAX STATISTICS FOR TAX YEAR 2015 - OFFICE OF ECONOMIC RESEARCH & ANALYSIS - ARIZONA DEPARTMENT OF REVENUE

TABLE 2 - ARIZONA RESIDENTS: MARRIED FILING JOINT

FED ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FED ADJUSTED GROSS INC.	AZ ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	48,440	96,880	47,531	473	23,285	(\$2,793,480,056)	(\$2,903,680,628)	\$385,879,102	\$9,950,624	\$348,235
# of returns			27,217	456	12,364	48,440	46,302	14,410	171	171
average per return			1.7	1.0	1.9	(\$57,669)	(\$62,712)	\$26,779	\$58,191	\$2,036
\$10,000 to \$19,999	64,120	128,240	46,611	501	60,362	\$981,716,993	\$684,399,358	\$231,810,003	\$21,907,839	\$571,737
# of returns			26,723	486	28,740	64,120	62,263	12,232	9,012	8,955
average per return			1.7	1.0	2.1	\$15,311	\$10,992	\$18,951	\$2,431	\$64
\$20,000 to \$29,999	76,627	153,254	44,677	461	86,237	\$1,914,809,806	\$1,432,493,672	\$378,292,268	\$304,193,217	\$7,880,380
# of returns			25,566	447	39,202	76,627	74,468	18,365	53,604	53,531
average per return			1.7	1.0	2.2	\$24,989	\$19,236	\$20,599	\$5,675	\$147
\$30,000 to \$49,999	146,537	293,074	67,380	719	175,672	\$5,832,837,291	\$4,594,171,179	\$988,330,337	\$2,181,715,270	\$57,207,122
# of returns			38,962	701	77,866	146,537	142,656	49,343	131,041	131,001
average per return			1.7	1.0	2.3	\$39,805	\$32,205	\$20,030	\$16,649	\$437
\$50,000 to \$74,999	172,679	345,358	71,173	672	186,037	\$10,788,832,815	\$9,046,616,482	\$1,872,245,867	\$5,675,897,848	\$154,579,267
# of returns			42,358	658	86,419	172,679	169,993	89,220	165,834	165,825
average per return			1.7	1.0	2.2	\$62,479	\$53,218	\$20,985	\$34,226	\$932
\$75,000 to \$99,999	155,242	310,484	66,618	516	153,369	\$13,518,114,085	\$11,838,016,496	\$2,404,111,069	\$8,205,234,024	\$233,870,058
# of returns			39,760	500	74,619	155,242	155,166	107,916	152,532	152,530
average per return			1.7	1.0	2.1	\$87,078	\$76,293	\$22,278	\$53,794	\$1,533
\$100,000 to \$199,999	248,607	499,258	100,765	549	245,459	\$33,583,921,197	\$30,850,012,139	\$5,816,122,018	\$23,447,842,248	\$735,017,578
# of returns			60,298	532	122,718	248,607	248,521	214,534	246,664	246,664
average per return			1.7	1.0	2.0	\$135,088	\$124,134	\$27,110	\$95,060	\$2,980
\$200,000 to \$499,999	68,746	138,514	25,300	113	73,138	\$19,429,939,392	\$18,673,787,908	\$2,887,375,050	\$15,419,587,864	\$574,033,160
# of returns			15,373	111	36,171	68,746	68,731	66,825	68,507	68,506
average per return			1.6	1.0	2.0	\$282,634	\$271,694	\$43,208	\$225,080	\$8,379
\$500,000 to \$999,999	9,902	19,804	3,728	10	11,322	\$6,657,813,312	\$6,506,660,009	\$779,522,436	\$5,676,151,118	\$237,019,237
# of returns			2,247	10	5,250	9,902	9,897	9,729	9,870	9,870
average per return			1.7	1.0	2.2	\$672,371	\$657,438	\$80,124	\$575,091	\$24,014
\$1,000,000 to \$4,999,999	4,266	8,532	1,946	11	4,515	\$7,798,161,488	\$7,579,720,334	\$804,464,903	\$6,766,207,373	\$298,320,818
# of returns			1,176	11	2,110	4,266	4,264	4,150	4,243	4,243
average per return			1.7	1.0	2.1	\$1,827,980	\$1,777,608	\$193,847	\$1,594,675	\$70,309
\$5,000,000 and \$9,999,999	276	552	144	239	\$1,809,798,569	\$1,740,732,645	\$166,426,259	\$1,572,937,500	\$70,832,133	
# of returns			86	109	276	276	276	275	276	276
average per return			1.7	2.2	\$6,557,241	\$6,307,002	\$605,186	\$5,699,049	\$256,638	
\$10,000,000 and over	158	316	82	151	\$4,295,772,877	\$3,694,339,843	\$463,357,185	\$3,239,020,825	\$146,728,212	
# of returns			46	72	158	158	154	154	154	154
average per return			1.8	2.1	\$27,188,436	\$23,381,898	\$3,008,813	\$21,032,603	\$952,781	
GRAND TOTAL	995,600	1,994,266	475,955	4,025	1,019,786	\$103,818,237,769	\$93,737,269,437	\$17,177,936,498	\$72,520,645,750	\$2,516,407,937
# of returns			279,812	3,912	485,640	995,600	982,695	587,153	841,908	841,726
average per return			1.7	1.0	2.1	\$104,277	\$95,388	\$29,256	\$86,138	\$2,990

TABLE 3 - ARIZONA RESIDENTS: UNMARRIED HEAD OF HOUSEHOLD

FED ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FED ADJUSTED GROSS INCOME	AZ ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	39,235	78,470	1,489	49	58,155	\$121,588,315	(\$21,881,307)	\$339,871,587	\$420,156	\$11,529
# of returns			1,486	49	38,163	39,235	38,981	1,266	41	40
average per return			1.0	1.0	1.5	\$3,099	(\$561)	\$268,461	\$10,248	\$288
\$10,000 to \$19,999	114,180	228,360	2,783	164	201,588	\$1,733,508,000	\$1,229,638,011	\$34,993,848	\$31,215,894	\$810,054
# of returns			2,780	163	112,119	114,180	114,150	2,202	20,132	19,982
average per return			1.0	1.0	1.8	\$15,182	\$10,772	\$15,892	\$1,551	\$41
\$20,000 to \$29,999	98,663	197,326	1,936	58	176,488	\$2,446,046,947	\$1,966,534,484	\$76,579,984	\$583,261,024	\$15,102,532
# of returns			1,934	57	96,280	98,663	98,617	4,608	90,141	90,101
average per return			1.0	1.0	1.8	\$24,792	\$19,941	\$16,619	\$6,471	\$168
\$30,000 to \$49,999	106,874	213,748	2,281	79	184,464	\$4,074,521,763	\$3,508,749,890	\$290,397,247	\$1,917,514,917	\$50,232,109
# of returns			2,280	76	102,478	106,874	106,815	16,383	103,117	103,109
average per return			1.0	1.0	1.8	\$38,125	\$32,849	\$17,726	\$18,596	\$487
\$50,000 to \$74,999	44,800	89,600	1,716	30	67,868	\$2,708,578,859	\$2,454,187,544	\$334,934,200	\$1,677,878,421	\$45,860,695
# of returns			1,715	27	41,953	44,800	44,776	17,428	43,621	43,621
average per return			1.0	1.1	1.6	\$60,459	\$54,810	\$19,218	\$38,465	\$1,051
\$75,000 to \$99,999	16,675	33,350	798	10	23,448	\$1,426,564,000	\$1,327,248,881	\$215,825,332	\$987,303,037	\$28,370,698
# of returns			797	10	15,513	16,675	16,674	9,970	16,373	16,373
average per return			1.0	1.0	1.5	\$85,551	\$79,600	\$21,647	\$60,301	\$1,733
\$100,000 to \$199,999	12,204	24,408	595	6	16,400	\$1,589,844,475	\$1,518,552,056	\$237,704,226	\$1,204,112,774	\$37,882,966
# of returns			594	6	11,261	12,204	12,201	9,290	12,058	12,058
average per return			1.0	1.0	1.5	\$130,272	\$124,461	\$25,587	\$99,860	\$3,142
\$200,000 to \$499,999	2,511	5,022	107		3,258	\$706,163,370	\$688,359,137	\$96,418,139	\$581,465,664	\$21,767,515
# of returns			104		2,264	2,511	2,508	2,326	2,488	2,488
average per return			1.0		1.4	\$281,228	\$274,465	\$41,452	\$233,708	\$8,749
\$500,000 to \$999,999	346	692	8		420	\$231,310,771	\$227,208,884	\$28,418,692	\$197,650,847	\$8,263,171
# of returns			8		281	346	346	332	343	343
average per return			1.0		1.5	\$668,528	\$656,673	\$85,598	\$576,242	\$24,091
\$1,000,000 to \$4,999,999	159	318	5		215	\$282,117,711	\$277,023,037	\$31,567,518	\$244,723,551	\$10,782,490
# of returns			5		140	159	158	150	158	158
average per return			1.0		1.5	\$1,774,325	\$1,753,310	\$210,450	\$1,548,883	\$68,244
\$5,000,000 and over	23	46			30	\$322,065,376	\$305,334,923	\$22,636,311	\$282,607,073	\$12,781,788
# of returns					21	23	23	23	23	23
average per return					1.4	\$14,002,842	\$13,275,431	\$984,187	\$12,287,264	\$555,730
GRAND TOTAL	435,670	871,340	11,718	397	732,334	\$15,642,309,587	\$13,480,955,540	\$1,709,347,085	\$7,708,153,358	\$231,865,547
# of returns			11,703	389	420,473	435,670	435,249	63,978	288,495	288,296
average per return			1.0	1.0	1.7	\$35,904	\$30,973	\$26,718	\$26,718	\$804

TABLE 4 - ARIZONA RESIDENTS: MARRIED FILING SEPARATELY

FED GROSS INCOME INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FED ADJUSTED GROSS INC.	AZ ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	3,460	3,460	748	11	590	(\$182,018,737)	(\$182,310,752)	\$14,770,007	\$1,673,650	\$45,267
# of returns			741	11	393	3,460	3,249	835	655	651
average per return			1.0	1.0	1.5	(\$52,607)	(\$56,113)	\$17,689	\$2,555	\$70
\$10,000 to \$19,999	3,722	3,722	559	12	884	\$56,345,016	\$46,613,890	\$11,153,293	\$21,213,306	\$554,206
# of returns			554	12	597	3,722	3,649	787	2,969	2,967
average per return			1.0	1.0	1.5	\$15,138	\$12,774	\$14,172	\$7,145	\$187
\$20,000 to \$29,999	4,538	4,538	513	9	1,444	\$113,812,083	\$95,851,336	\$14,352,874	\$58,642,776	\$1,583,853
# of returns			507	9	955	4,538	4,356	1,208	3,964	3,963
average per return			1.0	1.0	1.5	\$25,080	\$22,004	\$11,882	\$14,794	\$400
\$30,000 to \$49,999	8,746	8,746	867	8	3,558	\$345,909,311	\$308,428,215	\$45,945,053	\$220,425,285	\$6,289,277
# of returns			859	8	2,248	8,746	8,654	3,552	8,280	8,278
average per return			1.0	1.0	1.6	\$39,551	\$35,640	\$12,935	\$26,621	\$760
\$50,000 to \$74,999	5,557	5,557	729	6	2,300	\$336,081,800	\$303,836,693	\$53,756,787	\$229,246,586	\$7,001,869
# of returns			722	6	1,502	5,557	5,537	3,413	5,383	5,382
average per return			1.0	1.0	1.5	\$60,479	\$54,874	\$15,751	\$42,587	\$1,301
\$75,000 to \$99,999	2,339	2,339	394	3	817	\$201,075,985	\$183,187,099	\$33,830,184	\$142,079,736	\$4,727,783
# of returns			394	3	524	2,339	2,334	1,777	2,291	2,291
average per return			1.0	1.0	1.6	\$85,967	\$78,486	\$19,038	\$62,016	\$2,064
\$100,000 to \$199,999	1,941	1,941	403	4	691	\$251,065,472	\$230,242,809	\$42,850,717	\$183,505,509	\$6,675,264
# of returns			399	3	468	1,941	1,934	1,663	1,898	1,898
average per return			1.0	1.3	1.5	\$129,349	\$119,050	\$25,767	\$96,684	\$3,517
\$200,000 to \$499,999	441	441	136		158	\$126,690,712	\$121,648,681	\$19,124,327	\$101,395,082	\$4,151,048
# of returns			136		97	441	441	412	436	436
average per return			1.0		1.6	\$287,281	\$275,847	\$46,418	\$232,558	\$9,521
\$500,000 to \$999,999	105	105	39		21	\$71,359,213	\$70,479,117	\$9,922,262	\$60,286,356	\$2,627,832
# of returns			37		14	105	105	98	105	105
average per return			1.1		1.5	\$679,612	\$671,230	\$101,248	\$574,156	\$25,027
\$1,000,000 to \$4,999,999	78	78	24		30	\$170,025,914	\$162,034,059	\$20,150,177	\$141,727,342	\$6,355,953
# of returns			24		16	78	78	78	76	76
average per return			1.0		1.9	\$2,179,819	\$2,077,360	\$258,336	\$1,864,833	\$83,631
\$5,000,000 and over	7	7			4	\$176,389,936	\$113,804,824	\$5,216,956	\$108,568,754	\$4,921,631
# of returns					3	7	7	7	7	7
average per return					1.3	\$25,198,562	\$16,257,832	\$745,279	\$15,509,822	\$703,090
GRAND TOTAL	30,934	30,934	4,412	55	10,497	\$1,666,736,705	\$1,453,815,971	\$271,072,636	\$1,268,764,382	\$44,933,983
# of returns			4,373	54	6,817	30,934	30,344	13,830	26,064	26,054
average per return			1.0	1.0	1.5	\$53,880	\$47,911	\$19,600	\$48,679	\$1,725

INDIVIDUAL INCOME TAX STATISTICS FOR TAX YEAR 2015 - OFFICE OF ECONOMIC RESEARCH & ANALYSIS - ARIZONA DEPARTMENT OF REVENUE

TABLE 5 - ARIZONA RESIDENTS: SINGLE

FED ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				FED ADJUSTED GROSS INC.	AZ ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	280,846	280,846	45,759	753	18,601	\$37,257,341	(\$295,091,443)	\$467,264,567	\$94,867,216	\$2,518,740
# of returns			45,748	753	13,473	280,846	236,000	22,706	64,465	63,981
average per return			1.0	1.0	1.4	\$133	(\$1,250)	\$20,579	\$1,472	\$39
\$10,000 to \$19,999	248,825	248,825	42,256	756	31,512	\$3,665,962,441	\$2,893,657,553	\$402,517,631	\$1,524,931,376	\$39,665,130
# of returns			42,254	756	20,600	248,825	212,717	31,992	225,901	225,809
average per return			1.0	1.0	1.5	\$14,733	\$13,603	\$12,582	\$6,750	\$176
\$20,000 to \$29,999	183,848	183,848	25,757	449	18,791	\$4,547,547,243	\$3,589,161,598	\$433,109,464	\$2,715,836,476	\$73,390,152
# of returns			25,756	449	12,149	183,848	155,038	33,911	173,364	173,341
average per return			1.0	1.0	1.5	\$24,735	\$23,150	\$12,772	\$15,666	\$423
\$30,000 to \$49,999	232,383	232,383	34,055	560	14,568	\$9,023,058,838	\$7,384,106,790	\$1,051,448,306	\$6,242,911,331	\$178,112,675
# of returns			34,052	490	9,814	232,383	202,167	78,595	226,196	226,188
average per return			1.0	1.1	1.5	\$38,828	\$36,525	\$13,378	\$27,600	\$787
\$50,000 to \$74,999	131,432	131,432	31,961	392	5,365	\$7,967,652,080	\$7,092,452,501	\$1,230,681,213	\$5,595,254,739	\$171,167,032
# of returns			31,955	373	4,045	131,432	126,929	78,834	128,642	128,639
average per return			1.0	1.1	1.3	\$60,622	\$55,877	\$15,611	\$43,495	\$1,331
\$75,000 to \$99,999	53,501	53,501	14,641	133	1,983	\$4,583,250,817	\$4,261,507,617	\$747,424,510	\$3,356,386,175	\$111,991,118
# of returns			14,641	133	1,587	53,501	53,391	40,737	52,730	52,729
average per return			1.0	1.0	1.2	\$85,667	\$79,817	\$18,348	\$63,652	\$2,124
\$100,000 to \$199,999	42,163	42,163	12,667	110	1,591	\$5,489,293,588	\$5,210,891,011	\$895,169,339	\$4,218,265,945	\$154,244,897
# of returns			12,664	109	1,310	42,163	42,097	37,414	41,695	41,695
average per return			1.0	1.0	1.2	\$130,192	\$123,783	\$23,926	\$101,170	\$3,699
\$200,000 to \$499,999	8,968	8,968	2,899	30	406	\$2,539,886,486	\$2,469,008,374	\$375,732,221	\$2,077,899,273	\$85,087,077
# of returns			2,899	30	324	8,968	8,964	8,652	8,896	8,895
average per return			1.0	1.0	1.3	\$283,217	\$275,436	\$43,427	\$233,577	\$9,566
\$500,000 to \$999,999	1,347	1,347	444	3	61	\$905,458,532	\$890,351,456	\$122,920,939	\$765,041,971	\$33,340,814
# of returns			444	3	47	1,347	1,345	1,287	1,332	1,332
average per return			1.0	1.0	1.3	\$672,204	\$661,971	\$95,510	\$574,356	\$25,031
\$1,000,000 to \$4,999,999	631	631	219		18	\$1,182,985,629	\$1,146,682,091	\$154,760,661	\$992,601,156	\$44,416,889
# of returns			218		13	631	631	614	619	619
average per return			1.0		1.4	\$1,874,779	\$1,817,246	\$252,053	\$1,603,556	\$71,756
\$5,000,000 and \$9,999,999	45	45	20		10	\$297,989,948	\$289,081,803	\$38,611,428	\$250,372,684	\$11,319,497
# of returns			20		5	45	45	44	45	45
average per return			1.0		2.0	\$6,621,999	\$6,424,040	\$877,532	\$5,563,837	\$251,544
\$10,000,000 and over	27	27	9		6	\$481,074,376	\$482,373,497	\$31,563,335	\$450,753,462	\$20,435,695
# of returns			9		3	27	27	27	27	27
average per return			1.0		2.0	\$17,817,569	\$17,865,685	\$1,169,012	\$16,694,573	\$756,878
GRAND TOTAL	1,184,016	1,184,016	210,687	3,188	92,912	\$40,721,417,320	\$35,414,182,848	\$5,951,203,614	\$28,285,121,804	\$925,689,716
# of returns			210,660	3,098	63,370	1,184,016	1,039,351	334,813	923,912	923,300
average per return			1.0	1.0	1.5	\$34,393	\$34,073	\$17,775	\$30,615	\$1,003

NONRESIDENT FILER

SUMMARY

The next tables, present data from the 2015 Nonresident, Part-Year Resident and Active Military returns. These tables contain data on 324,583 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 present a few comparisons between the 2015 and the 2014 140NR and 140PY filers.

NONRESIDENT	2015	2014	% chg
# of returns	185,620	170,132	9.1%
# of people over 65	59,682	53,197	12.2%
# of blind persons	557	306	82.0%
# of dependents	108,119	106,413	1.6%
<u>Total</u> AZ FAGI (millions)	\$6,624.3	\$4,324.6	14.7%
<u>Average</u> AZ FAGI	\$35,687	\$25,419	40.4%
<u>Total</u> Taxable Income (millions)	\$6,239.1	\$4,349.6	15.4%
<u>Average</u> Taxable Income	\$49,946	\$40,554	23.2%
<u>Total</u> Tax Liability (millions)	\$233.2	\$159.9	16.4%
<u>Average</u> Tax Liability	\$1,888	\$1,509	25.1%
<u>Average</u> Tax Liability <u>Per Return</u>	\$1,256	\$940	33.7%

ACTIVE MILITARY	2015	2014	% chg
# of returns	4,000	3,389	18.0%
# of people over 65	27	38	(28.9%)
# of blind persons	2	4	(50.0%)
# of dependents	4,016	3,647	10.1%
<u>Total</u> AZ FAGI (millions)	\$66.7	\$52.5	(42.27%)
<u>Average</u> AZ FAGI	\$16,670	\$15,489	7.6%
<u>Total</u> Taxable Income (millions)	\$26.9	\$24.8	(29.0%)
<u>Average</u> Taxable Income	\$18,127	\$19,050	(4.8%)
<u>Total</u> Tax Liability (millions)	\$0.8	\$0.7	(28.8%)
<u>Average</u> Tax Liability	\$509	\$542	(6.1%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$189	\$208	(9.3%)

PART-YEAR	2015	2014	% chg
# of returns	134,963	124,930	8.0%
# of people over 65	20,307	18,019	12.7%
# of blind persons	247	199	24.1%
# of dependents	66,951	63,476	5.5%
<u>Total</u> AZ FAGI (millions)	\$3,917.9	\$3,724.3	6.6%
<u>Average</u> AZ FAGI	\$29,029	\$29,811	(2.6%)
<u>Total</u> Taxable Income (millions)	\$2,666.0	\$2,541.7	6.5%
<u>Average</u> Taxable Income	\$32,218	\$32,800	(1.8%)
<u>Total</u> Tax Liability (millions)	\$86.2	\$83.3	7.2%
<u>Average</u> Tax Liability	\$1,042	\$1,075	(3.1%)
<u>Average</u> Tax Liability <u>Per Return</u>	\$639	\$666	(4.2%)

TABLE 6 - NONRESIDENT FILERS

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				AZ SPECIFIC FED ADJUSTED GROSS INC.	ARIZONA ADJUSTED GROSS INC.	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.					
Negative to \$9,999	115,853	183,631	38,353	466	67,390	(\$770,765,385)	\$342,841,531	\$174,380,861	\$296,721,774	\$8,945,689
# of returns			26,572	463	34,436	115,853	70,417	35,455	58,207	56,837
average per return			1.4	1.0	2.0	(\$6,653)	\$4,869	\$4,918	\$5,098	\$157
\$10,000 to \$19,999	20,109	31,495	5,598	38	12,285	\$286,829,589	\$275,497,130	\$72,325,715	\$181,118,441	\$4,746,747
# of returns			3,939	37	6,221	20,109	19,889	10,795	18,628	18,623
average per return			1.4	1.0	2.0	\$14,264	\$13,852	\$6,700	\$9,723	\$255
\$20,000 to \$29,999	10,533	17,141	2,847	18	6,818	\$258,607,260	\$245,464,298	\$52,403,675	\$174,650,840	\$4,642,884
# of returns			1,945	18	3,413	10,533	10,289	6,170	9,958	9,957
average per return			1.5	1.0	2.0	\$24,552	\$23,857	\$8,493	\$17,539	\$466
\$30,000 to \$49,999	11,752	19,544	3,559	12	7,341	\$458,906,790	\$438,615,638	\$90,415,820	\$327,517,370	\$9,014,958
# of returns			2,493	12	3,659	11,752	11,510	7,786	11,254	11,255
average per return			1.4	1.0	2.0	\$39,049	\$38,107	\$11,613	\$29,102	\$801
\$50,000 to \$74,999	8,734	14,587	2,636	5	4,789	\$535,324,545	\$520,233,493	\$102,751,687	\$396,524,179	\$11,444,881
# of returns			1,833	5	2,416	8,734	8,637	6,564	8,528	8,527
average per return			1.4	1.0	2.0	\$61,292	\$60,233	\$15,654	\$46,497	\$1,342
\$75,000 to \$99,999	5,451	9,030	1,699	3	2,508	\$472,601,325	\$462,940,406	\$112,044,328	\$356,475,944	\$10,966,143
# of returns			1,190	3	1,276	5,451	5,407	4,400	5,337	5,336
average per return			1.4	1.0	2.0	\$86,700	\$85,619	\$25,465	\$66,793	\$2,055
\$100,000 to \$199,999	7,592	12,812	2,640	7	3,786	\$1,042,502,877	\$1,027,667,825	\$209,659,308	\$819,592,374	\$27,555,319
# of returns			1,835	7	1,900	7,592	7,565	6,887	7,489	7,489
average per return			1.4	1.0	2.0	\$137,316	\$135,845	\$30,443	\$109,439	\$3,679
\$200,000 to \$499,999	3,898	6,742	1,556	6	2,128	\$1,173,605,474	\$1,161,536,471	\$199,336,878	\$968,787,361	\$37,406,868
# of returns			1,055	6	1,000	3,898	3,889	3,721	3,854	3,853
average per return			1.5	1.0	2.1	\$301,079	\$298,672	\$53,571	\$251,372	\$9,709
\$500,000 to \$999,999	1,025	1,783	471		603	\$695,705,144	\$679,008,025	\$108,553,692	\$578,793,472	\$24,296,681
# of returns			306		301	1,025	1,018	964	1,004	1,005
average per return			1.5		2.0	\$678,737	\$667,002	\$112,608	\$576,488	\$24,176
\$1,000,000 to \$4,999,999	605	1,026	285		422	\$1,137,737,530	\$1,110,528,952	\$169,420,468	\$964,696,016	\$42,066,758
# of returns			190		193	605	600	553	590	590
average per return			1.5		2.2	\$1,880,558	\$1,850,882	\$306,366	\$1,635,078	\$71,300
\$5,000,000 and over	68	115	38		49	\$1,333,223,855	\$1,309,251,510	\$131,030,269	\$1,174,251,237	\$52,116,031
# of returns			25		24	68	68	57	68	68
average per return			1.5		2.0	\$19,606,233	\$19,253,699	\$2,298,777	\$17,268,401	\$766,412
GRAND TOTAL	185,620	297,906	59,682	557	108,119	\$6,624,279,004	\$7,573,585,279	\$1,422,322,701	\$6,239,129,008	\$233,202,959
# of returns			41,383	553	54,839	185,620	139,289	83,352	124,917	123,540
average per return			1.4	1.0	2.0	\$35,687	\$54,373	\$17,064	\$49,946	\$1,888

TABLE 7 - ACTIVE MILITARY FILERS

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				AZ SPECIFIC	ARIZONA	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.	FED ADJUSTED GROSS INC.	ADJUSTED GROSS INC.			
Negative to \$9,999	2,168	3,840	13		1,994	\$3,310,417	\$3,436,239	\$339,697	\$421,684	\$12,473
# of returns			8		1,056	2,168	1,025	168	167	166
average per return			1.6		1.9	\$1,527	\$3,352	\$2,022	\$2,525	\$75
\$10,000 to \$19,999	620	1,123	5		648	\$8,970,214	\$6,979,460	\$398,484	\$2,329,395	\$60,431
# of returns			4		342	620	573	82	441	441
average per return			1.3		1.9	\$14,468	\$12,181	\$4,860	\$5,282	\$137
\$20,000 to \$29,999	419	773			364	\$10,306,630	\$7,602,710	\$402,159	\$3,953,559	\$103,231
# of returns					203	419	361	58	323	322
average per return					1.8	\$24,598	\$21,060	\$6,934	\$12,240	\$321
\$30,000 to \$49,999	444	831			545	\$17,091,067	\$10,754,352	\$1,119,487	\$6,885,860	\$184,024
# of returns					274	444	367	114	302	302
average per return					2.0	\$38,493	\$29,303	\$9,820	\$22,801	\$609
\$50,000 to \$74,999	227	433			308	\$13,731,360	\$8,986,812	\$1,037,266	\$6,606,474	\$182,962
# of returns					152	227	190	83	162	162
average per return					2.0	\$60,491	\$47,299	\$12,497	\$40,781	\$1,129
\$75,000 to \$99,999	76	142			87	\$6,476,635	\$3,834,626	\$532,678	\$2,874,128	\$84,587
# of returns					37	76	67	32	54	54
average per return					2.4	\$85,219	\$57,233	\$16,646	\$53,225	\$1,566
\$100,000 and over	46	90	3		70	\$6,792,260	\$4,590,988	\$499,552	\$3,846,775	\$127,485
# of returns			3		34	46	46	27	36	36
average per return			1.0		2.1	\$147,658	\$99,804	\$18,502	\$106,855	\$3,541
GRAND TOTAL	4,000	7,232	27	2	4,016	\$66,678,583	\$46,185,187	\$4,329,323	\$26,917,875	\$755,193
# of returns			21	2	2,098	4,000	2,629	564	1,485	1,483
average per return			1.3	1.0	1.9	\$16,670	\$17,568	\$7,676	\$18,127	\$509

INDIVIDUAL INCOME TAX STATISTICS FOR TAX YEAR 2015 - OFFICE OF ECONOMIC RESEARCH & ANALYSIS - ARIZONA DEPARTMENT OF REVENUE

TABLE 8 - PART YEAR RESIDENT FILERS

FEDERAL ADJUSTED GROSS INCOME BRACKET	# OF RETURNS	NUMBER OF EXEMPTIONS:				AZ SPECIFIC	ARIZONA	ITEMIZED DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
		PERSONAL	AGE 65	BLIND	DEPEND.	FED ADJUSTED GROSS INC.	ADJUSTED GROSS INC.			
Negative to \$9,999	55,599	72,326	7,387	98	20,165	\$173,193,562	\$167,206,898	\$28,709,527	\$19,087,917	\$501,311
# of returns			5,620	97	11,747	55,599	45,418	1,798	10,187	10,134
average per return			1.3	1.0	1.7	\$3,115	\$3,682	\$15,967	\$1,874	\$49
\$10,000 to \$19,999	27,054	37,610	3,584	63	12,500	\$392,300,674	\$361,503,082	\$21,390,051	\$141,691,253	\$3,690,470
# of returns			2,623	62	6,990	27,054	26,979	1,484	21,526	21,513
average per return			1.4	1.0	1.8	\$14,501	\$13,399	\$14,414	\$6,582	\$172
\$20,000 to \$29,999	15,512	22,885	2,346	23	8,345	\$381,174,382	\$353,791,617	\$21,190,010	\$204,283,702	\$5,460,413
# of returns			1,666	23	4,444	15,512	15,479	1,417	14,836	14,834
average per return			1.4	1.0	1.9	\$24,573	\$22,856	\$14,954	\$13,769	\$368
\$30,000 to \$49,999	16,442	25,768	2,982	34	9,918	\$637,684,697	\$595,774,325	\$45,202,383	\$410,242,412	\$11,323,505
# of returns			2,064	34	5,275	16,442	16,425	2,761	16,018	16,016
average per return			1.4	1.0	1.9	\$38,784	\$36,272	\$16,372	\$25,611	\$707
\$50,000 to \$74,999	9,450	15,901	1,824	14	6,694	\$576,443,879	\$544,166,605	\$47,417,112	\$414,927,991	\$11,970,677
# of returns			1,249	14	3,595	9,450	9,443	2,612	9,330	9,329
average per return			1.5	1.0	1.9	\$60,999	\$57,626	\$18,154	\$44,472	\$1,283
\$75,000 to \$99,999	4,532	8,009	963	4	3,615	\$390,338,267	\$370,442,382	\$34,554,839	\$297,221,830	\$9,026,690
# of returns			650	4	1,890	4,532	4,530	1,694	4,497	4,497
average per return			1.5	1.0	1.9	\$86,129	\$81,775	\$20,398	\$66,093	\$2,007
\$100,000 to \$199,999	4,879	8,943	915	10	4,341	\$648,751,772	\$630,244,484	\$62,627,664	\$532,144,063	\$17,550,939
# of returns			620	9	2,228	4,879	4,879	2,542	4,863	4,863
average per return			1.5	1.1	1.9	\$132,968	\$129,175	\$24,637	\$109,427	\$3,609
\$200,000 to \$499,999	1,227	2,272	252		1,120	\$349,464,445	\$343,067,415	\$28,854,816	\$306,258,621	\$11,731,268
# of returns			178		557	1,227	1,227	840	1,225	1,225
average per return			1.4		2.0	\$284,812	\$279,599	\$34,351	\$250,007	\$9,577
\$500,000 to \$999,999	174	315	38		162	\$117,818,579	\$116,875,969	\$10,266,841	\$106,281,529	\$4,496,016
# of returns			26		81	174	174	132	173	173
average per return			1.5		2.0	\$677,118	\$671,701	\$77,779	\$614,344	\$25,989
\$1,000,000 to \$4,999,999	85	158	16		82	\$162,140,697	\$161,336,086	\$6,819,232	\$154,078,783	\$6,828,331
# of returns			11		41	85	85	71	85	85
average per return			1.5		2.0	\$1,907,538	\$1,898,072	\$96,046	\$1,812,692	\$80,333
\$5,000,000 and over	9	18			9	\$88,550,652	\$88,165,492	\$8,285,086	\$79,823,909	\$3,604,996
# of returns					4	9	9	7	9	9
average per return					2.3	\$9,838,961	\$9,796,166	\$1,183,584	\$8,869,323	\$400,555
GRAND TOTAL	134,963	194,205	20,307	247	66,951	\$3,917,861,606	\$3,732,574,355	\$315,317,561	\$2,666,042,010	\$86,184,616
# of returns			14,707	244	36,852	134,963	124,648	15,358	82,749	82,678
average per return			1.4	1.0	1.8	\$29,029	\$29,945	\$20,531	\$32,218	\$1,042

INDIVIDUAL INCOME TAX STATISTICS FOR TAX YEAR 2015 - OFFICE OF ECONOMIC RESEARCH & ANALYSIS - ARIZONA DEPARTMENT OF REVENUE

