



**COLORADO
STATISTICS OF INCOME**

**INDIVIDUAL
INCOME TAX RETURNS
FILED IN FISCAL YEAR 1981/82**

**PREPARED BY
COLORADO
DEPARTMENT OF REVENUE
RESEARCH AND STATISTICS**

**COLORADO LEGISLATIVE COUNCIL
RESEARCH PUBLICATION NO. 279
APRIL 1983**

Law Lib.
KFC
1820
.L4
no. 279

KFC
1820
.24
no. 279

COLORADO STATISTICS OF INCOME
INDIVIDUAL INCOME TAX RETURNS
FILED IN FISCAL YEAR 1981/82

Prepared By
Research and Statistics, Colorado Department of Revenue
State Capitol Annex Building
Denver, Colorado

Stanley B. Schwartz, Chief Statistical Analyst
Thomas A. Dunn, Statistical Analyst
Cathy D. Anderson, Statistical Analyst
Karen A. Gambell, Secretary

Law Lib. KFC 1820 .L4 no.
279

Colorado statistics of
income

ACKNOWLEDGMENTS

This series, the Colorado Statistics of Income, Individual income tax returns, has been published on a periodic basis since 1971. We are deeply indebted to Mr. Lyle Kyle, Director Colorado Legislative Council for his continuous support and encouragement for these studies. This report follows the basis model established by Dr. Reuben A. Zubrow, Department of Economics, University of Colorado. The sampling design follows that developed by Dr. George E. Bardwell, Department of Mathematics, University of Denver. Mr. Arlie Munsie, Mr. Lowell Roberts and Mr. Paul Magee of the Revenue Department were responsible for supervision, programming and operation of the complex sampling system. We are also indebted to Mr. M. Norman Taylor for providing the necessary logistical support. Particular gratitude is due to the clerical staff under the direction of Ms. Cathy Edwards. Those involved in this part of the process were Ms. Donna Cannon, Ms. Audrey Murphy, Ms. Stephanie Turner, Ms. Sandra Williams, Ms. Beverly Montez, Ms. Robin Brown. We are also extremely grateful for the keypunch support provided under the direction of Ms. Luella Zaragoza, Ms. Janet Aitken, Ms. Connie Saunders, Ms. Sharon Vine, and Ms. Valerie Whitney.

TABLE OF CONTENTS

		<u>Page</u>
	INTRODUCTION	2
SECTION I.	RECENT INCOME TAX TRENDS.	3
SECTION II.	DISTRIBUTION BY INCOME CLASSES AND PROGRESSIVITY OF THE TAX STRUCTURE	5
	Progressivity of the State Income Tax	6
	Ratios of State Income Tax to Federal Income Tax	9
SECTION III.	INCOME TAX REDUCTION MEASURES	10
	Indexation	10
	Income Tax Credits	14
	Other Tax Reduction Measures	16
	Summary	18
SECTION IV.	DISTRIBUTION BY SOURCE OF INCOME	22
SECTION V.	DISTRIBUTION BY MAJOR GEOGRAPHIC REGIONS	25
SECTION VI.	DETAILED STATISTICS OF INCOME	27
APPENDIX A.	NUMBER AND TYPE OF RETURNS	71
APPENDIX B.	DESCRIPTION AND LIMITATIONS OF STATISTICAL SAMPLE	74

INTRODUCTION

This report continues a series of studies of the Colorado individual income tax. * Since 1972, the Colorado Legislative Council has commissioned reports on the distribution of income and the tax burden assumed by Colorado residents.

The study is designed primarily for the Colorado Legislature. It provides a concise analysis of the impact of indexation and other tax law changes enacted since 1977 and their distributional impacts. These tax law changes have reduced Colorado income taxes by \$682 million during the period from fiscal year 1979 to fiscal year 1982. The data base can also be used to estimate the effects of proposed changes in Colorado's income tax structure.**

This report is also useful to the economist, researcher, demographer, or planner who will find household income distribution data by planning region, major counties, and major cities in Colorado. Inquiries regarding this data should be directed to the Research and Statistics office in the Colorado Department of Revenue.

*Previous reports in the Colorado Legislative Council tax series are the Colorado Tax Profile Study, 1973, (CLC No. 202), Colorado Predictive Income Tax Model, 1974, (CLC No. 204), Colorado Statistics of Income, 1975, (CLC No. 215), Colorado Statistics of Income 1977, (CLC No. 230), Colorado Tax Profile Study, 1977, (CLC No. 231), Colorado Statistics of Income, 1980, (CLC No. 260), and Colorado Tax Profile Study, 1980, (CLC No. 261).

**The sample for this study consisted of 23,320 tax returns filed between July 1, 1981 and June 30, 1982. See Appendix A for description and summary of types of returns filed and Appendix B for detailed description and statistical reliability of the sample.

Section I. RECENT INCOME AND TAX TRENDS

Colorado personal income and Colorado adjusted gross income have continued to grow strongly since the last report covering returns filed in fiscal year 1980. The Colorado legislature has also continued its commitment to tax relief by returning state revenue surpluses to taxpayers.

The legislature began its program of tax reductions in 1978 by reducing the tax base through indexation and increasing the personal exemption. Since 1978, a number of other tax reduction measures have been enacted. The result has been to greatly slow the rate of growth in "net" normal tax. Net normal tax is defined as the gross normal tax (base x rate) minus authorized tax credits.

TABLE I-1. COLORADO INCOME AND TAX LIABILITIES
FISCAL YEARS 1972-82

<u>Fiscal Year</u>	<u>Colorado Personal Income</u>	<u>Adjusted Gross Income</u>	<u>State Income Tax</u>	<u>Federal Income Tax</u>
1972	\$ 9,708	\$ 7,453	155.3	\$ 944.0
1975	14,170	10,683	256.6	1,450.0
1977	17,119	12,583	332.5	1,692.5
1980	25,687	18,509	437.6	2,712.4
1982	33,256	23,919	472.4	3,850.9

B. Average annual percentage rates of growth

1972-1975	13.4	12.7	18.2	15.4
1975-1977	9.9	8.5	13.8	8.0
1977-1980	14.4	13.7	9.6	17.0
1980-1982	13.8	13.7	3.9	19.2

As one can see by examining Table I-1, the average annual rate of growth in the state income tax was much greater than the rate of growth in either Colorado personal income or Colorado adjusted gross income in the periods

prior to enactment of the tax cuts. Since 1978, the average annual rate of growth in the state income tax has been substantially less than the corresponding growth of income. The overall percentage increase in net normal tax liability since the 1980 fiscal year was 8.0 percent as compared to an increase in Colorado adjusted gross income during the same period of 19.2 percent. The estimated gross tax liabilities without any tax cuts would have been \$534.9 million in fiscal year 1980 and \$749.2 million in fiscal year 1982. These figures would have produced an increase of 40.1 percent in tax liability instead of the 8.0 percent increase in the net normal tax liability.

The federal income tax as measured by the federal tax deduction claimed on the state income tax return increased 42% since 1980. This percentage increase is very close to the 40.1 percent Colorado state taxpayers would have experienced in the absence of tax reduction measures.

A more detailed analysis of these tax reduction measures is presented in Section III.

SECTION II. DISTRIBUTION BY INCOME CLASSES
AND PROGRESSIVITY OF TAX STRUCTURE

As Colorado income in both real and nominal terms has continued to grow, there has been a shift of taxpayers into higher adjusted gross income classes. Table II-1 shows this shift based upon these studies conducted for fiscal years 1977, 1980, and 1982.

TABLE II-1. PERCENT DISTRIBUTION
OF RESIDENT TAX RETURNS AND SHARE OF TOTAL ADJUSTED GROSS INCOME,
BY MAJOR INCOME CLASSES
FISCAL YEARS 1977, 1980, 1982

Adjusted Gross Income Classes	Number of Returns			Adjusted Gross Income		
	1977	1980	1982	1977	1980	1982
Under \$5,000	31.2	27.9	25.3	5.1	3.8	2.9
\$5,000 to \$15,000	37.6	33.3	29.9	29.5	21.0	16.1
\$15,000 to \$25,000	21.1	20.5	19.3	33.3	26.7	21.2
\$25,000 to \$50,000	8.8	15.9	21.2	23.0	34.8	40.3
\$50,000 and over	1.3	2.4	4.3	9.1	13.7	19.6
Total	100.0	100.0	100.0	100.0	100.0	100.0

The percentage of tax returns with adjusted gross incomes above \$25,000 more than doubled from fiscal year 1977 to fiscal year 1982 growing from 10.1 of total returns percent to 25.5 percent of total returns. The percentage of taxpayers with adjusted gross incomes less than \$5,000 dropped from 31.2 percent in fiscal 1977 to 25.3 percent in fiscal 1982.

The corresponding percentage shares of total adjusted gross income have changed in the same direction though to a lesser extent. While the number of households above \$25,000 grew 152 percent from 1977 to 1982, their percentage share of income increased from 32.1 percent to 59.9 percent, an increase of 87 percent. The lowest income class, under \$5,000, dropped from 5.1 percent of total adjusted gross income in 1977 to 2.9 percent in 1982.

To briefly summarize, the income classes under \$25,000 showed a drop in both percentage of households and percentage share of total income while the income classes over \$25,000 showed an increase in both categories.

Progressivity of the State Income Tax

One may similarly analyze the progressivity of Colorado's income tax by showing the percentage distribution of tax liability by income class and how that distribution has changed over time. Tables II-2 and II-3 show these results.

Table II-2 shows that taxpayers in the lowest income stratum, (less than \$5,000) represented 25.3 percent of all taxpayers but paid less than 1 percent of state income tax while the upper stratum, (income greater than \$50,000) represented 4.3 percent of all taxpayers and paid 24.5 percent of the state income tax. The federal income tax (as measured by deductions taken on the State income tax returns) can be seen to be more progressive than the state income tax as indicated by the fact that those taxpayers above \$50,000 adjusted gross income paid 34 percent of the total federal tax.

TABLE II-2. DISTRIBUTION OF RESIDENT TAX
 RETURNS BY MAJOR INCOME CLASSES
 FISCAL YEAR 1982

<u>Adjusted Gross Income Classes</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Net Normal Tax</u>	<u>Federal Income Tax</u>
A. Money amounts in millions				
Under \$5,000	335,428	\$ 703.6	\$ 3.3	\$ 17.7
\$ 5,000 to \$15,000	397,714	3,839.2	52.1	343.1
\$15,000 to \$25,000	256,802	5,062.8	94.5	653.7
\$25,000 to \$50,000	281,475	9,621.2	206.7	1,526.1
\$50,000 and over	57,618	4,692.5	115.8	1,310.2
Total	1,329,037	\$23,919.3	\$472.4	\$3,850.8
B. Percentage distribution				
Under \$5,000	25.3	2.9	0.7	0.5
\$ 5,000 to \$15,000	29.9	16.1	11.0	8.9
\$15,000 to \$25,000	19.3	21.2	20.0	17.0
\$25,000 to \$50,000	21.2	40.3	43.7	39.6
\$50,000 and over	4.3	19.6	24.5	34.0
Total	100.0	100.0	100.0	100.0

One would expect that since incomes have increased since 1977, the percentage of tax burden assumed by the income groups over \$25,000 would also increase. Table II-3 shows that this is the case. Even though many tax law changes have been made since 1977, the percentage of total state income tax paid by taxpayers with adjusted gross incomes of over \$25,000 has increased from 41.3 percent to 68.2 percent. For a more detailed analysis of how these tax law changes have affected progressivity, the reader may consult section III.

Progressivity may also be measured by expressing the state income tax as a percentage of the Colorado adjusted gross income. Table II-4 shows that those taxpayers with adjusted gross incomes larger than \$50,000 pay 2.47 percent of their incomes in state income tax. This is more than five times the 0.46 percent paid by those with incomes less than \$5,000. The table also shows

TABLE II-3. STATE TAX BURDEN FOR
RESIDENT TAXPAYERS
FISCAL YEARS 1977, 1980, 1982

<u>Adjusted Gross Income Classes</u>	<u>Fiscal Year</u>		
	<u>1977</u>	<u>1980</u>	<u>1982</u>
Under \$5,000	2.2	1.5	0.7
\$ 5,000 - \$15,000	22.9	15.9	11.0
\$15,000 - \$25,000	33.5	25.3	20.0
\$25,000 - \$50,000	28.8	39.5	43.7
\$50,000 and over	12.5	17.8	24.5
Total	100.0	100.0	100.0

that the percentage tax burden has dropped in each of the five income classes. This is due to the large tax decreases enacted by the legislature. On the other hand, the federal tax burden increased in all but one of the income classes. The comparable progressivity can be measured by observing that the federal burden in the highest bracket is eleven times that of the lowest bracket.

TABLE II-4. TAX LIABILITY AS A PERCENTAGE,
OF GROSS INCOME, RESIDENT TAXPAYERS,
FISCAL YEARS 1980 and 1982

<u>Adjusted Gross Income Classes</u>	<u>Effective Average State Tax Rates</u>			<u>Effective Average Federal Tax Rates</u>		
	<u>1980</u>	<u>1982</u>	<u>Percent Change</u>	<u>1980</u>	<u>1982</u>	<u>Percent Change</u>
Under \$5,000	.90	.46	-48.9%	2.47	2.52	+ 2.0%
\$ 5,000 to \$15,000	1.77	1.35	-23.7%	8.74	8.94	+ 2.3%
\$15,000 to \$25,000	2.22	1.87	-15.8%	12.19	12.91	+ 5.9%
\$25,000 to \$50,000	2.65	2.15	-18.8%	15.65	15.86	+ 1.3%
\$50,000 and over	3.04	2.47	-18.7%	29.38	27.92	- 5.0%
Total	2.34	1.97	-15.8%	14.65	16.10	+ 9.9%

Another indication of the relative progressivity of the state and federal taxes is to express the state tax liability as a percentage of the federal tax liability. Table II-5 shows this relationship and how it has changed over time.

TABLE II-5. STATE/FEDERAL TAX RATIOS
FOR RESIDENT TAXPAYERS
FISCAL YEARS 1977, 1980, and 1982

<u>Adjusted Gross Income Classes</u>	<u>Ratios of State Income Tax Liability to Federal Income Tax</u>			<u>Percent Change in Tax Ratios</u>	
	<u>1977</u>	<u>1980</u>	<u>1982</u>	<u>1977-1980</u>	<u>1980-1982</u>
Under \$ 5,000	.374	.362	.186	-3.2%	-48.6
\$ 5,000 to \$15,000	.224	.203	.152	-9.4	-25.1
\$15,000 to \$25,000	.221	.182	.145	-17.6	-20.3
\$25,000 to \$50,000	.196	.170	.135	-13.3	-20.6
\$50,000 and over	.116	.104	.088	-10.3	-15.4
Total	<u>.194</u>	<u>.160</u>	<u>.123</u>	<u>-17.5%</u>	<u>-23.1</u>

Because the federal income tax is more progressive, the lowest income class shows the highest ratio at .186 and the highest income class shows the lowest ratio at .088. At the lower end of the income spectrum, there are many taxpayers who pay a state income tax but have no federal income tax liability. This is due to the wide difference in the standard deductions allowed by the state and federal governments. This difference, however, has been shrinking as indexation of the Colorado tax structure has increased the threshold level at which the Colorado tax is first incurred. Indexation also accounts for the virtual reversal in trend of the percentage changes in the periods compared. In the 1977 - 1980 period the two lowest income classes had the smallest percentage changes while in the 1980-1982 period, these two classes had the largest percentage changes.

SECTION III. INCOME TAX REDUCTION MEASURES

Since 1977, the Colorado Legislature has enacted a wide range of income tax law changes which have served to lower the tax otherwise imposed on a Colorado taxpayer. Some changes have affected (or at least had the potential to affect) all Colorado taxpayers. These are changes which affect Colorado deductions or Colorado tax rates. These include a change in the personal exemption amount from \$750 to \$850 and the introduction of indexation to the Colorado tax structure.

Other changes to the Colorado tax structure have potentially affected only a portion of the state taxpayer population. Examples are introduction of the investment credit, energy credit, and the interest and dividend modification.

This section will analyze the impact of each of the major changes. The impacts were estimated by simulations from a sample of current income tax data or, when possible, computing these changes from existing data bases for calendar years 1979 and 1981. Estimates of revenue impacts for calendar years 1978 and 1980 have been made using the 1979 and this 1981 data as benchmarks for simulation.

A. INDEXATION

The philosophy behind indexing is to stop or slow "bracket creep"; i.e., the progression into higher tax brackets as incomes increase due to inflation.

The 1978 Colorado Legislature enacted the first indexation law in the United States. Currently, nine other states have enacted indexation legislation although four states have delayed implementation until their revenue surpluses are higher. The federal government is scheduled to adopt indexation in the 1985 tax year. Colorado indexes the standard deduction, the personal exemption, and the rate structure. Table III-1 shows how these levels have increased since 1978.

TABLE III-1.
LEVELS OF STANDARD DEDUCTION, PERSONAL
EXEMPTION, AND RATE BRACKETS

	<u>Indexing Factor a/</u>	<u>Standard Deduction</u>	<u>Rate Personal Exemption</u>	<u>Rate Bracket Size</u>	<u>Bracket Range b/</u>
1977 ^{c/}	1	\$1,000	\$ 850	\$1,000	\$0-\$10,000
1978	1.06	\$1,060	\$ 901	\$1,060	\$0-\$10,600
1979	1.07	\$1,134	\$ 964	\$1,134	\$0-\$11,342
1980	1.09	\$1,236	\$1,051	\$1,236	\$0-\$12,363
1981	1.08	\$1,335	\$1,135	\$1,335	\$0-\$13,352

a/ Indexing factors given are for each year. Compounded rates are 1979, 1.1342; 1980, 1.2363; 1981, 1.3352.

b/ Rate bracket range is infinite after upper limit given.

c/ 1977 was prior to indexation. It is given for comparison purposes.

Table III-2 gives the estimated impacts for each year that indexation has been in effect. The 1979 and 1981 impacts have been determined from the 1980 Statistics of Income data base and the data base for the current year. The 1978 and 1980 impacts have been estimated.

TABLE III-2. IMPACT OF INDEXATION ON
COLORADO INDIVIDUAL INCOME TAX LIABILITY
(MILLIONS OF DOLLARS)

<u>Calendar Year a/</u>	<u>Normal Tax Liability with Indexing</u>	<u>Estimated Normal Tax Liability Without Indexing</u>	<u>Difference</u>
1978	\$ 438.4	\$ 456.4	\$ 18.0
1979	492.7	532.6	39.9
1980	560.2	640.7	80.5
1981	602.7	722.5	119.8
Total	<u>\$2,094.0</u>	<u>\$2,352.2</u>	<u>\$ 258.2</u>

d/ Impacts given are for income earned in calendar years listed.

To sum up the Colorado legislature has lowered the individual income tax by \$258.2 million, or 11 percent, in a 4 year period by indexing the income tax structure. A Colorado household has received an average benefit of \$196 during this four year period. (Note: the percentage reduction in tax liability has increased each year from 3.9% on income earned in 1978 to 16.6% on income earned in 1981).

The Statistics of Income report in 1980 treated at length the impact of indexation on the progressivity of the Colorado income tax. Table III-3 shows this impact for returns filed in fiscal year 1982. Indexation has clearly maintained and increased the overall progressivity of the Colorado income tax structure. The percentage tax savings drops with increasing income levels.

TABLE III-3. VALUE OF TAX REDUCTIONS
ATTRIBUTABLE TO INDEXATION
FISCAL YEAR 1982

<u>Adjusted Gross Income Classes</u>	<u>Unindexed Gross Normal Tax Liability</u>	<u>Tax Reduction</u>	<u>Percentage Benefit Due To Indexation</u>
A. Thousands of dollars			
Under \$5,000	\$ 7,132	\$ 2,638	37.0
\$ 5,000 to \$15,000	86,098	20,906	24.3
\$15,000 to \$25,000	150,201	32,032	21.3
\$25,000 to \$50,000	313,304	51,126	16.3
\$50,000 and over	165,786	13,156	7.9
Total	<u>\$722,521</u>	<u>\$119,858</u>	<u>16.6</u>

Table III-4 shows the impact if only the personal exemption, only the tax rate brackets, or only the standard deduction were indexed. As one can see, only the standard deduction is entirely progressive. This is because a higher percentage of taxpayers in the lower income brackets utilize the standard deduction (83% of all resident returns with AGI less than \$15,000) while as income increases there is a tendency to use itemized deductions (79% of all resident returns with AGI greater than \$15,000).

TABLE III-4. VALUE OF TAX REDUCTIONS
BY COMPONENT ATTRIBUTABLE TO INDEXATION
FISCAL YEAR 1982

<u>Adjusted Gross Income Classes</u>	<u>Unindexed Gross Normal Tax Liability</u>	<u>Value of Indexation of</u>		
		<u>Unindexed Personal Exemptions</u>	<u>Rate Brackets</u>	<u>Standard Deduction</u>
Under \$5,000	\$ 7,132	\$ 678	\$ 1,054	\$ 1,257
\$ 5,000 to \$15,000	86,098	9,110	9,117	4,818
\$15,000 to \$25,000	150,201	11,744	19,631	2,496
\$25,000 to \$50,000	313,304	18,451	33,469	1,018
\$50,000 and over	<u>165,786</u>	<u>4,304</u>	<u>8,879</u>	<u>34</u>
Total	\$ 722,521	\$44,287	\$72,150	\$ 9,623

B. Value as percent of unindexed liability

Under \$5,000	9.5	14.8	17.6
\$ 5,000 to \$15,000	10.6	10.6	5.6
\$15,000 to \$25,000	7.8	13.1	1.7
\$25,000 to \$50,000	5.9	10.7	0.3
\$50,000 and over	<u>2.6</u>	<u>5.3</u>	<u>*</u>
Total	6.1	10.0	1.3

* Less than .05 percent

Note: Columns 2, 3, and 4 do not equal column 2 of Table III-3. As the components of indexation are added, a taxpayer may be shifted to a lower tax bracket, making the overall impact smaller.

Indexing either the personal exemption or rate brackets only is neither entirely progressive nor regressive. Indexation of only the personal exemption would be regressive for the under \$5,000 through the \$15,000 income classes and then progressive thereafter. This is a change from the 1980 analysis when the results were progressive through all income classes. Indexation of the rate brackets also produced a change from 1980. In 1982, there is no clear tendency for indexation of brackets to be either progressive or regressive. In 1980, the analysis showed regressivity through the \$15,000 to \$25,000 income class and progressivity thereafter.

It must be stressed that when all features of indexation are combined, the Colorado tax structure remains progressive.

B. COLORADO INCOME TAX CREDITS

Since 1979, the Colorado legislature has enacted a number of tax credits. The Colorado general fund had large surpluses from 1978 to 1981. The legislature desired to utilize tax credits as a mechanism for returning this surplus to taxpayers in the form of tax relief and to encourage certain sectors of the economy. This section will discuss the nature and revenue impact of these tax credits and their impact on tax burdens.

The major credit enacted was a general tax credit against normal tax liability. This credit was 10 percent for 1979 tax liability, 20 percent for 1980, and 16 percent for 1981. This credit benefits only those taxpayers with a tax liability. Table III-5 shows the cost of this credit and all other credits to be discussed below.

TABLE III-5.
 COLORADO INDIVIDUAL INCOME TAX CREDITS, ALL RETURNS
 FISCAL YEARS 1980 to 1982

	Fiscal Year		
	1980	1981	1982
A. Money amounts in thousands			
General Tax Credit <u>1/</u>	\$ 47,724	\$107,799	\$ 98,596
Energy Credit			
Energy Conservation	NA	10,534	9,763
Renewable Energy	NA	2,935	5,467
Investment Credit <u>2/</u>	3,557	7,196	10,041
Inventory Credit <u>3/</u>	118	470	839
Heat Credit	5,922	6,456	5,523
Other Credits	10	25	242
Total	\$ 57,331	\$135,415	\$130,471

NA - Not available in that year

1/ General tax credit was 10% for 1979 returns filed in fiscal year 1980, 20% for 1980 returns filed in fiscal year 1981, and 16% for 1981 returns filed in fiscal year 1982.

2/ Investment credit equal to 10% of federal credit for 1979 returns filed in fiscal year 1980, 25% for 1980 returns filed in fiscal year 1981, and 15% for 1981 returns filed in fiscal year 1982.

3/ Inventory credit equal to 20% of inventory taxes paid in 1979 for returns filed in fiscal year 1980, 40% of inventory taxes paid in 1980 for returns filed in fiscal year 1981, and 60% of inventory taxes paid in 1981 for returns filed in fiscal year 1982.

The next largest credit in fiscal year 1982 was the energy credit. This credit was first available on Colorado tax returns for the 1980 tax year. It is provided for installation of energy conserving measures by Colorado residents in their principal residence and for renewable energy source property installed to benefit their principal residence. Table III-5 shows the cost for both portions of the credit.

The investment credit was first effective in the 1979 tax year. It is intended to encourage investment in income producing assets in Colorado. The Colorado credit is computed as a percentage of the investment tax credit

allowed on federal tax returns. The Colorado credit allowed was set at 10 percent for 1979, 25 percent for 1980, and 15 percent for 1981. It is allowed only for assets located within Colorado. The investment credit reported in this analysis is net of any investment credit recapture.

The inventory tax credit was also first allowed for the 1979 tax year. It is intended to offset the inventory property tax assessed by the counties. The credit allowed was 20% of inventory taxes paid in 1979, 40% in 1980, and 60% in 1981.

The heat credit was enacted in 1979 and applies to 1979 and following years. In a similar manner to the property tax credit enacted in 1972, an elderly (over 65) or disabled taxpayer may receive up to \$160 to offset high heating costs. The credit declines proportionally with increases in income and is limited to taxpayers with total incomes under \$11,200 for married taxpayers and \$7,500 for single taxpayers.

Other tax credits in effect since 1979 are the new business facilities credit, the commercial, industrial, and agricultural energy credit, and the employed handicapped credit. These credits are relatively small in size and their combined impacts are provided in Table III-5.

C. OTHER TAX REDUCTION MEASURES

This section discusses four other tax reduction measures passed since 1978. First, there was much discussion among Colorado tax policy makers regarding the growing difference between the standard deduction allowed on federal tax returns (\$2,300 for single taxpayers and \$3,400 for married taxpayers) and the standard deduction allowed on Colorado tax returns (\$1,000 multiplied by the indexation factor or \$1,335 in 1981). Colorado law previous to 1979 allowed a resident taxpayer to claim itemized deductions only if he claimed itemized deductions on the federal return. Allowing a taxpayer to optionally itemize

deductions resolved some of the dilemma regarding the difference between the federal and state standard deductions. For example, it would be to a taxpayer's advantage to itemize deductions only on the state return when itemized deductions exceeded the Colorado standard deduction but were smaller than the federal standard deduction. This tax deduction measure was analyzed using the sample data base. Results for this measure and the other three measures considered are presented in Table III-6.

The standard deduction in Colorado prior to 1980 was defined to be the greater of a low income allowance or 10% of adjusted gross income not to exceed \$1,000 (\$500 for a married couple filing separate returns). The new law multiplies the existing standard deduction by the indexation factor. This change primarily benefits low and middle income taxpayers.

The basic personal exemption amount was raised from \$750 to \$850 effective with the 1978 tax year. The indexation factor applies to the \$850 exemption amount. This tax reduction measure is progressive in nature; i.e., the lower the income the higher the percentage reduction in tax liability.

Finally, effective in the 1980 tax year, an interest and dividend exclusion was given to taxpayers earning such income. The amount of this exclusion is \$200 for interest income and \$200 for dividend income for single individuals and \$400 each for interest and dividend income earned by married taxpayers. The Colorado exclusion is to be reduced by any exclusion granted on the federal tax return. The federal government granted an exclusion on the 1981 tax returns which precluded Colorado taxpayers with interest and dividend income of less than \$200 (\$400 for married taxpayers) from claiming a

Colorado modification. The sample data for the 1981 returns does not therefore fully represent the impact of this law for 1981 income. The estimates of the tax in Fiscal Year 1981 were made from the 1980 Statistics of Income data base.

TABLE III-6.
SUMMARY OF THE FISCAL IMPACT OF OTHER TAX REDUCTION MEASURES
FISCAL YEARS 1979-1982

	<u>Fiscal Year</u>			
	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>
A. Money amounts in thousands				
Optional Itemization	\$ 4,000 ^{1/}	\$ 4,399	\$ 3,500 ^{1/}	\$ 2,408
Low Income Allowance	NA	NA	5,000 ^{I/}	6,262
Personal Exemption	13,400 ^{1/}	15,365	17,250 ^{I/}	18,658
Interest/Dividend Exclusion	NA	NA	8,000 ^{I/}	2,337
Total	<u>\$17,400</u>	<u>\$19,764</u>	<u>\$33,750</u>	<u>\$29,665</u>

^{1/} Estimated
NA - Not applicable for that year

D. SUMMARY

Table III-7 shows a summary of the income tax reductions enacted since 1977. It should be noted that this is a static analysis; i.e., each tax reduction method is treated independently. In reality, there is an interaction between these measures and thus the effects of some of the tax cuts would be smaller or larger in the absence of other measures. It would not be possible to accurately simulate the dynamic situation, however.

In four years, Colorado taxpayers have received \$681.9 million in individual income tax relief. Assuming an annual average of 1.31 million households, during this time period, the Colorado household has received an average of \$521 income tax relief during the four year time period. Indexation has been the primary method for tax relief accounting for \$258.2 million or 37.9 percent of the total. This should continue to be the case

since the impact of indexation is cumulative. The general tax credit was a close second accounting for \$254.1 million of tax relief or 37.3 percent of the total. The general tax credit was not in effect for the 1982 tax year and will not likely be in effect for several years.

TABLE III-7.
INCOME TAX REDUCTION MEASURES
FISCAL YEARS 1979-1982
MILLIONS OF DOLLARS

	Fiscal Year				Total
	1979	1980	1981	1982	
Indexation	\$18.0	\$ 39.9	\$ 80.5	\$119.8	\$258.2
General Tax Credit	NA	47.7	107.8	98.6	254.1
Energy Credit	NA	NA	13.5	15.2	28.7
Investment Credit	NA	3.6	7.2	10.0	20.8
Inventory Credit	NA	.1	.5	.8	1.4
Heat Credit	NA	5.9	6.5	5.5	17.9
Other Credits	NA	*	*	.2	.2
Optional Itemization	4.0	4.4	3.5	2.4	14.3
Low Income Allowance	NA	NA	5.0	6.3	11.3
Personal Exemption	13.4	15.4	17.2	18.7	64.7
Interest Exclusion	NA	NA	8.0	2.3	10.3
Total	\$35.4	\$117.0	\$249.7	\$279.8	\$681.9

Table III-8 shows the impact of these tax cuts by adjusted gross income classes and the progressivity of these tax cuts for the returns filed in fiscal year 1982. In order to fully show the impact of these changes, a revised definition of net normal tax is used for this table only. Rather than defining this tax as zero for those taxpayers whose tax credits (primarily the heat credit) exceeded the gross normal tax, a negative normal tax is used to estimate what the gross normal tax would have been in absence of the tax reduction measures.

As noted previously, indexation, removal of the low-income allowance, the increase in the personal exemption, and the heat credit are progressive in

TABLE III-8 DISTRIBUTED IMPACTS OF TAX REDUCTION
MEASURES, FISCAL YEAR 1982

	Adjusted Gross Income Classes					Total Returns
	Under \$15,000	\$5,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$50,000	\$50,000 and over	
A Money amounts in thousands						
Net Normal Tax Liability	(\$1,853)	\$52,979	\$95,268	\$207,773	\$117,164	\$471,331
Add:						
Indexation	\$2,638	\$20,906	\$32,032	\$ 51,126	\$ 13,156	\$119,858
16% Credit	719	10,431	18,907	41,948	24,421	96,426
Energy Credit	1	785	1,955	8,323	4,168	15,232
Investment Credit	31	664	1,614	3,131	4,600	10,040
Inventory Credit	180	138	110	189	223	840
Heat Credit	5,412	111	0	0	0	5,523
Other Credits	0	0	5	60	176	241
Optional Itemization	22	784	1,017	553	32	2,408
Low Income Allowance	2,326	3,901	35	0	0	6,262
Personal Exemption	494	3,512	4,701	7,959	1,992	18,658
Interest Exclusion	134	273	394	888	648	2,337
Total Reduction	\$11,957	\$41,505	\$60,770	\$114,177	\$49,416	\$277,825
Unindexed Gross Normal Tax	\$10,104	\$ 94,484	\$156,038	\$ 321,950	\$166,580	\$749,156
B. Percentage reduction from unindexed gross normal tax						
Net Normal Tax Liability	118.3	43.9	38.9	35.5	29.7	37.1
Add:						
Indexation	26.1	22.1	20.5	15.9	7.9	16.0
16% Credit	7.1	11.0	12.1	13.0	14.7	12.9
Energy Credit	*	.8	1.3	2.6	2.5	2.0
Investment Credit	.3	.7	1.0	1.0	2.8	1.3
Inventory Credit	1.8	.1	*	*	.1	.1
Heat Credit	53.6	.1	0	0	0	.7
Other Credits	0	0	*	*	.1	*
Optional Itemization	.2	.8	.7	.2	*	.3
Low Income Allowance	23.0	4.1	*	0	0	.8
Personal Exemption	4.9	3.7	3.0	2.5	1.2	2.5
Interest Exclusion	1.3	.3	.3	.3	.4	.3

*Less than 0.05 percent

nature, i.e., the percentage reductions in tax liability are higher for those taxpayers in the lower income classes. The optional itemization feature, the interest and dividend exclusion, and the inventory credit are also generally progressive. The 16% credit, energy credit, and investment credit are regressive in nature; i.e., the higher income classes receive a larger percentage tax reduction than do the lower income classes for these tax credits.

Overall, the Colorado tax reductions are progressive in nature. The lowest income class had its estimated unindexed gross normal tax reduced 118.3 percent. The highest income class, \$50,000 and over, received tax reductions equal to 29.7 percent of its estimated unindexed gross normal tax.

SECTION IV. DISTRIBUTION BY SOURCE OF INCOME

The major sources of income as reported on tax returns filed in fiscal year 1982 are presented in Table IV-1. Consistent with the definition of adjusted gross income, items such as Social Security income and other transfer payments, the non-taxable portion of capital gains, and the non-taxable portion of interest and dividend income are not included in this analysis.

TABLE IV-1. DISTRIBUTION OF RESIDENT TAX RETURNS
BY MAJOR SOURCES OF INCOME, FISCAL YEAR 1982

Type of Income/loss	Number of Returns (thousands)	Percent of Returns Reporting	Colorado Income	
			Amount (millions)	Percent Dist.
Wage and Salaries	1,134.9	85.4	\$20,401.4	82.7
Net Property Income	545.1	41.0	3,535.8	14.3
Positive	466.8	35.1	4,629.0	18.8
Negative	78.3	5.9	-1,093.2	- 4.5
Business Income	176.0	13.3	857.2	3.5
Positive	116.6	8.8	1,222.7	5.0
Negative	59.4	4.5	- 365.5	- 1.5
Farm Income	40.9	3.1	- 358.4	- 1.4
Positive	18.5	1.4	140.0	0.6
Negative	22.4	1.7	- 498.4	- 2.0
Other Sources	390.0	29.3	232.2	0.9
Total	1,329.0	100.0	\$24,669.2	100.0

Wage and salary income is by far the largest component of Colorado income. It totalled \$20.4 billion and was reported on 85.4 percent of all returns. Wage and salary income grew an aggregate 29.7 percent since the fiscal year 1980 report. The average per return grew from \$15,080 to \$17,976, an increase of 19.2 percent.

Net property income consists of interest and dividends, rents, royalties, capital gains, and partnership income. It was reported on 41 percent of all returns as compared to 56.1 percent of returns reporting such income in the fiscal 1980 period. This reduction is due to the federal exclusion of interest and dividend income which pre-empted reporting of such income to Colorado. Net property income reported in fiscal 1982 grew 27 percent from fiscal 1980 despite a large component not reported due to the federal exclusion.

Business income reported on individual returns is derived from those taxpayers who are self-employed. It was reported on 13.3 percent of all returns filed. Net business income increased only 2 percent from fiscal 1980. Those returns with business losses showed losses of \$155.5 million compared to reported losses of \$365.5 million in fiscal 1980.

Farm income reported showed a dramatic shift from the last report. For returns filed during the fiscal year 1980 period, two-thirds of these returns showed a positive farm income. In the 1982 period, only 45.2 percent report a positive farm income. Total farm income dropped from \$9.1 million to a loss of \$358.4 million.

Other income is reported on 29.3 percent of all returns but accounts for less than 1 percent of total income. It consists largely of state income tax refunds for taxpayers claiming itemized deductions on the federal tax return. These refunds are modified from total income and are not taxable at the state level.

Wage income at levels of adjusted gross income up to \$100,000 constitutes 83 percent of total Colorado income. In the \$100,000 and over class, it constitutes only 43.6 percent. Net property income was a larger component of income for taxpayers with adjusted gross incomes greater than \$50,000. For these income levels it accounted for 27.3 percent of the total Colorado income compared to 11.2 percent for all other income levels. The reader interested in a more detailed analysis of sources of income should consult Tables 19, 20, and 21 in Section VI.

SECTION V. DISTRIBUTION BY MAJOR GEOGRAPHIC REGION

Data concerning the distribution of Colorado resident taxpayers and adjusted gross income by geographical region are shown in Table V-1. The 13 major planning regions as designated by the Colorado Department of Local Affairs were used. An additional region was utilized in this study, which is defined as full year residents with an out-of-state address and part year residents who left the state during 1981. The remainder of these regions are defined as follows:

<u>Region Number</u>	<u>Name of Region</u>	<u>Counties</u>
1	South Platte Valley	Logan, Morgan, Phillips, Sedgwick, Washington, Yuma
2	Northern Front Range	Larimer, Weld
3	Denver Metropolitan	Adams, Arapahoe, Boulder, Clear Creek, Denver, Douglas, Gilpin, Jefferson
4	Pikes Peak	El Paso, Park, Teller
5	High Plains	Cheyenne, Elbert, Kit Carson, Lincoln
6	Lower Arkansas Valley	Baca, Bent, Crowley, Kiowa, Otero, Prowers
7	Spanish Peaks	Huerfano, Las Animas, Pueblo
8	San Luis Valley	Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache
9	San Juan Basin	Archuleta, Dolores, La Plata, Montezuma, San Juan
10	Black Canyon	Delta, Gunnison, Hinsdale, Montrose, Ouray, San Miquel
11	Plateau	Garfield, Mesa, Moffat, Rio Blanco
12	Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit
13	Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake

The Denver Metropolitan, Northern Mountain, and Plateau regions retained their top rankings in average adjusted gross income from 1979 to 1981.

The largest percentage gain in average adjusted gross income was registered in the San Luis Valley region, a long standing low income region, which experienced a 24.2% increase. Other regions with strong gains were the Upper Arkansas Valley (23.1%), Plateau (20.8%), and Denver Metropolitan (19.6%). The Lower Arkansas Valley in southeastern Colorado continued to show the impact of poor conditions in the agricultural sector and therefore had the lowest percentage gain (9.3%) in average adjusted gross income since 1980. The Northern Front Range (12.2%), South Platte Valley (12.9%), San Juan Basin (13.0%) and Northern Mountain (13.3%) regions also showed low rates of growth. The latter region, though, managed to maintain its overall high ranking.

Patterns of income distribution within the regions differ as one would expect. The Northern Mountain region had the lowest percentage of returns under \$5,000 and ranked midway in percentage of returns with adjusted gross income greater than \$25,000. As one might expect, the percentage of returns under \$5,000 and over \$25,000 provides a good indication of overall ranking.

Table V-2 shows the rank order of the regions based on number of returns filed.

SECTION VII. DETAILED STATISTICS OF INCOME

LIST OF TABLES

<u>Table</u>		<u>Page</u>
1	Adjusted Gross Income, Normal Tax and Federal Income Tax	29
2	Full-Year Resident Returns	30
3	Part-Year Resident Returns	31
4	Non-Resident Returns	32
5	All Resident Returns	33
6	Resident Returns - Income Tax Credits	34
7	Resident Returns - Income Tax Liabilities	35
8	Resident Returns - Classified by Filing Status	36
9	Resident Returns - Classified by Type of Return	37
10	Resident Returns - Number Classified by Size of Household . . .	38
11	Resident Returns - Adjusted Gross Income Classified by Size of Household	39
12	Resident Returns - Net Normal Tax Liability by Size of Household .	40
13	Resident Returns - Classified by Type of Exemptions	41
14	Food Sales Tax Credits and Old Age Property Tax Credits	42
15	Resident Returns - With State Tax Liability and No Federal Tax .	43
16	Resident Returns - Value of Exemptions, Deductions and Net Taxable Income	44
17	Resident Returns - Classified by Number of Itemized Deductions .	45
18	Resident Returns - Classified by Value of Itemized Deductions .	46
19	Resident Returns - Number Classified by Source of Income	47
20	Resident Returns - Colorado Income Classified by Source of Income	48

<u>Table</u>	<u>Page</u>
21 Resident Returns - Classified by Sources of Property Income . .	49
22 Resident Returns - Number, Adjusted Gross Income, Net Normal Tax and Federal Tax, Classified by Major Planning Regions . . .	50
23 Resident Returns, Classified by Major Planning Regions	51
24 Resident Returns - Number, Adjusted Gross Income, Net Normal Tax and Federal Tax	56
25 Resident Returns, Classified by Major Counties	57
26 Resident Returns - Number, Adjusted Gross Income, Net Normal Tax and Federal Tax	62
27 Resident Returns, Classified by Cities with Populations over 20,000	63
28 Part Year Residents, Classified by Planning Region and Household Size	70

TABLE 1. COLORADO INDIVIDUAL INCOME TAX ^{a/},
 ADJUSTED GROSS INCOME NORMAL TAX AND FEDERAL INCOME TAX,
 FISCAL YEAR 1982

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net ^{b/} Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$3,000	239,597	\$ 284,031	\$ 883	\$ 737	\$ 6,998
\$5,000 to \$5,000	114,661	453,882	3,611	2,988	14,769
\$5,000 to \$10,000	224,347	1,654,460	22,811	18,635	115,845
\$10,000 to \$15,000	179,918	2,240,240	42,381	34,513	236,879
\$15,000 to \$20,000	140,729	2,448,628	54,258	43,921	309,712
\$20,000 to \$25,000	117,743	2,645,763	63,911	51,394	350,436
\$25,000 to \$35,000	169,033	4,987,810	129,675	103,289	728,836
\$35,000 to \$50,000	113,490	4,668,401	132,503	104,537	806,637
\$50,000 to \$100,000	49,319	3,129,374	101,569	78,742	735,399
\$100,000 and over	8,646	1,605,382	51,061	38,452	590,754
Total ^{c/}	1,357,483	\$24,117,971	\$602,663	\$477,208	\$3,896,265
Taxable Returns					
Under \$3,000	48,098	\$ 103,894	\$ 883	\$ 737	\$ 4,095
\$3,000 to \$5,000	92,051	365,206	3,611	2,988	13,241
\$5,000 to \$10,000	205,838	1,530,308	22,811	18,635	111,626
\$10,000 to \$15,000	173,583	2,165,529	42,381	34,513	233,729
\$15,000 to \$20,000	138,541	2,411,057	54,258	43,921	308,511
\$20,000 to \$25,000	117,033	2,629,944	63,911	51,394	348,196
\$25,000 to \$35,000	168,573	4,973,097	129,675	103,289	728,304
\$35,000 to \$50,000	113,156	4,654,749	132,503	104,537	805,167
\$50,000 to \$100,000	49,016	3,109,680	101,569	78,742	729,500
\$100,000 and over	8,572	1,590,376	51,061	38,452	585,801
Total ^{c/}	1,114,461	\$23,533,840	\$602,662	\$477,208	\$3,868,170
Nontaxable Returns	243,022	\$584,131	--	--	\$28,095
B. Percentage distribution:					
All Returns					
Under \$3,000	17.7	1.2	.1	.2	.2
\$3,000 to \$5,000	8.4	1.9	.6	.6	.4
\$5,000 to \$10,000	16.5	6.9	3.8	4.0	3.0
\$10,000 to \$15,000	13.3	9.3	7.0	7.2	6.1
\$15,000 to \$20,000	10.4	10.1	9.0	9.2	8.0
\$20,000 to \$25,000	8.7	11.0	10.6	10.8	9.0
\$25,000 to \$35,000	12.5	20.7	21.5	21.6	18.7
\$35,000 to \$50,000	8.4	19.4	22.0	21.9	20.7
\$50,000 to \$100,000	3.6	13.0	16.9	16.5	18.9
\$100,000 and over	.6	6.7	8.5	8.1	15.2
Total ^{c/}	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$3,000	4.3	.4	.1	.2	.1
\$3,000 to \$5,000	8.3	1.6	.6	.6	.3
\$5,000 to \$10,000	18.5	6.5	3.8	3.9	2.9
\$10,000 to \$15,000	15.6	9.2	7.0	7.2	6.0
\$15,000 to \$20,000	12.4	10.2	9.0	9.2	8.0
\$20,000 to \$25,000	10.5	11.2	10.6	10.8	9.0
\$25,000 to \$35,000	15.1	21.1	21.5	21.6	18.8
\$35,000 to \$50,000	10.2	19.8	22.0	21.9	20.8
\$50,000 to \$100,000	4.4	13.2	16.9	16.5	18.9
\$100,000 and over	.8	6.8	8.5	8.1	15.1
Total ^{c/}	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns Percent of all Returns	17.9	2.4	--	--	.7

a/ Full-year, part year and non-resident returns.

b/ In all tables net normal tax equals gross normal tax (base x rate) less taxable credits.

c/ In all tables the totals may not equal sum of items because of rounding.

TABLE 2. COLORADO INDIVIDUAL INCOME TAX,
FULL-YEAR RESIDENT RETURNS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands:					
<u>All Returns</u>					
Under \$3,000	203,712	\$ 230,646	\$ 151	\$ 126	\$ 2,605
\$3,000 to \$5,000	96,271	382,405	2,463	2,025	7,483
\$5,000 to \$10,000	200,818	1,490,150	19,921	16,215	96,442
\$10,000 to \$15,000	167,112	2,081,908	38,857	31,557	213,701
\$15,000 to \$20,000	135,671	2,360,098	52,064	42,127	296,098
\$20,000 to \$25,000	113,494	2,549,872	61,333	49,271	334,341
\$25,000 to \$35,000	164,312	4,847,385	125,482	99,921	703,287
\$35,000 to \$50,000	111,450	4,584,760	129,911	102,379	787,710
\$50,000 to \$100,000	48,369	3,064,416	99,225	76,858	717,797
\$100,000 and over	8,429	1,560,230	49,248	37,011	573,477
Total	1,249,638	\$23,151,870	\$578,655	\$457,489	\$3,732,941
<u>Taxable Returns</u>					
Under \$3,000	20,105	\$ 54,893	\$ 151	\$ 126	\$ 80
\$3,000 to \$5,000	74,541	297,159	2,463	2,025	6,188
\$5,000 to \$10,000	182,663	1,368,201	19,921	16,215	92,293
\$10,000 to \$15,000	160,807	2,007,554	38,857	31,557	210,748
\$15,000 to \$20,000	133,501	2,322,846	52,064	42,127	294,978
\$20,000 to \$25,000	112,839	2,535,290	61,333	49,271	332,155
\$25,000 to \$35,000	163,857	4,832,806	125,482	99,921	702,755
\$35,000 to \$50,000	111,120	4,571,267	129,911	102,379	786,240
\$50,000 to \$100,000	48,066	3,044,722	99,225	76,858	711,898
\$100,000 and over	8,361	1,546,024	49,248	37,011	568,960
Total	1,015,860	\$22,580,762	\$578,655	\$457,489	\$3,706,295
<u>Nontaxable Returns</u>	233,778	\$571,108	--	--	\$26,647
B. Percentage distribution:					
<u>All Returns</u>					
Under \$3,000	16.3	.1	*	*	.1
\$3,000 to \$5,000	7.7	1.7	.4	.4	.2
\$5,000 to \$10,000	16.1	6.4	4.3	3.5	2.6
\$10,000 to \$15,000	13.4	9.0	6.7	6.9	5.7
\$15,000 to \$20,000	10.9	10.2	9.1	9.2	7.9
\$20,000 to \$25,000	9.1	11.0	10.6	10.8	9.1
\$25,000 to \$35,000	13.1	21.0	21.7	21.8	18.8
\$35,000 to \$50,000	8.9	19.8	21.2	22.4	21.1
\$50,000 to \$100,000	3.9	13.2	17.1	16.8	19.2
\$100,000 and over	.7	6.7	8.5	8.1	15.4
Total	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>					
Under \$3,000	2.0	.2	*	*	*
\$3,000 to \$5,000	7.3	1.3	.4	.4	.2
\$5,000 to \$10,000	18.0	6.0	4.3	3.5	2.5
\$10,000 to \$15,000	15.8	8.9	6.7	6.9	5.7
\$15,000 to \$20,000	13.1	10.3	9.1	9.2	8.0
\$20,000 to \$25,000	11.1	11.2	10.6	10.8	9.0
\$25,000 to \$35,000	16.1	21.4	21.7	21.8	19.0
\$35,000 to \$50,000	11.0	20.2	21.2	22.4	21.2
\$50,000 to \$100,000	4.7	13.5	17.1	16.8	19.2
\$100,000 and over	.8	6.8	8.5	8.1	15.4
Total	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as percent of all returns	18.7	2.5	--	-	.7

*Less than .05 percent.

TABLE 3. COLORADO INDIVIDUAL INCOME TAX,
PART-YEAR RESIDENT RETURNS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands:					
<u>All Returns</u>					
Under \$3,000	21,670	\$ 36,886	\$ 465	\$ 390	\$ 2,875
\$3,000 to \$5,000	13,775	53,631	820	689	4,753
\$5,000 to \$10,000	18,829	131,438	2,224	1,869	14,073
\$10,000 to \$15,000	10,955	135,720	2,961	2,485	18,887
\$15,000 to \$20,000	3,978	70,051	1,654	1,341	10,221
\$20,000 to \$25,000	3,659	82,791	2,157	1,774	13,076
\$25,000 to \$35,000	4,009	119,142	3,391	2,697	20,183
\$35,000 to \$50,000	1,704	69,912	2,090	1,745	14,886
\$50,000 to \$100,000	729	50,974	1,826	1,460	12,467
\$100,000 and over	91	16,922	581	454	6,506
Total	79,399	\$767,467	\$18,169	\$14,904	\$117,927
<u>Nontaxable Returns</u>					
<u>All Returns</u>					
Under \$3,000	17,535	\$ 33,464	\$ 465	\$ 390	\$ 2,539
\$3,000 to \$5,000	12,895	50,200	820	689	4,520
\$5,000 to \$10,000	18,519	129,540	2,224	1,869	14,022
\$10,000 to \$15,000	10,955	135,720	2,961	2,485	18,887
\$15,000 to \$20,000	3,978	70,051	1,654	1,341	10,221
\$20,000 to \$25,000	3,609	81,679	2,157	1,774	13,022
\$25,000 to \$35,000	4,009	119,142	3,391	2,697	20,183
\$35,000 to \$50,000	1,704	69,912	2,090	1,745	14,886
\$50,000 to \$100,000	729	50,974	1,826	1,460	12,467
\$100,000 and over	89	16,639	581	454	6,415
Total	74,022	\$757,321	\$18,169	\$14,904	\$117,162
B. Percentage distribution:					
<u>All Returns</u>					
Under \$3,000	27.3	4.8	2.6	2.6	2.4
\$3,000 to \$5,000	17.3	7.0	4.5	4.6	4.0
\$5,000 to \$10,000	23.7	17.1	12.2	12.5	11.9
\$10,000 to \$15,000	13.8	17.7	16.3	16.7	16.0
\$15,000 to \$20,000	5.0	9.1	9.1	9.0	8.7
\$20,000 to \$25,000	4.6	10.8	11.9	11.9	11.0
\$25,000 to \$35,000	5.0	15.5	18.7	18.1	17.1
\$35,000 to \$50,000	2.1	9.1	11.6	11.7	12.6
\$50,000 to \$100,000	.9	6.6	10.0	9.8	10.6
\$100,000 and over	.1	2.2	3.2	3.0	5.5
Total	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>					
Under \$3,000	23.7	4.4	2.6	2.6	2.2
\$3,000 to \$5,000	17.4	6.6	4.5	4.6	3.9
\$5,000 to \$10,000	25.0	17.1	12.2	12.5	12.0
\$10,000 to \$15,000	14.8	17.9	16.3	16.7	16.1
\$15,000 to \$20,000	5.4	9.2	9.1	9.0	8.7
\$20,000 to \$25,000	4.9	10.8	11.9	11.9	11.1
\$25,000 to \$35,000	5.4	15.8	18.7	18.1	17.2
\$35,000 to \$50,000	2.3	9.2	11.6	11.7	12.7
\$50,000 to \$100,000	1.0	6.7	10.0	9.8	10.7
\$100,000 and over	.1	2.2	3.2	3.0	5.5
Total	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as percent of all returns	6.8	1.3	--	--	.6

TABLE 4. COLORADO INDIVIDUAL INCOME TAX,
NON-RESIDENT RETURNS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands:					
<u>All Returns</u>					
Under \$3,000	14,215	\$ 16,499	\$ 266	\$ 221	\$ 1,518
\$3,000 to \$5,000	4,615	17,847	328	274	2,534
\$5,000 to \$10,000	4,700	32,872	665	552	5,329
\$10,000 to \$15,000	1,851	22,611	563	472	4,291
\$15,000 to \$20,000	1,080	18,478	540	453	3,392
\$20,000 to \$25,000	590	13,100	420	348	3,018
\$25,000 to \$35,000	712	21,284	801	672	5,365
\$35,000 to \$50,000	336	13,729	501	413	4,042
\$50,000 to \$100,000	221	13,983	519	424	5,135
\$100,000 and over	126	28,230	1,232	987	10,773
Total	28,446	\$198,633	\$5,835	\$4,816	\$45,397
<u>Nontaxable Returns</u>					
<u>All Returns</u>					
Under \$3,000	10,458	\$ 15,537	\$ 266	\$ 221	\$ 1,476
\$3,000 to \$5,000	4,615	17,847	328	274	2,534
\$5,000 to \$10,000	4,656	32,567	665	552	5,311
\$10,000 to \$15,000	1,821	22,254	563	472	4,094
\$15,000 to \$20,000	1,062	18,159	540	453	3,312
\$20,000 to \$25,000	585	12,975	420	348	3,018
\$25,000 to \$35,000	707	21,149	801	672	5,365
\$35,000 to \$50,000	332	13,570	501	413	4,042
\$50,000 to \$100,000	221	13,983	519	424	5,135
\$100,000 and over	122	27,713	1,232	987	10,427
Total	24,579	\$195,754	\$5,835	\$4,816	\$44,714
B. Percentage distribution:					
<u>All Returns</u>					
Under \$3,000	50.0	8.3	4.6	4.6	3.3
\$3,000 to \$5,000	16.2	9.0	5.6	5.7	5.6
\$5,000 to \$10,000	16.5	16.6	11.4	11.5	11.7
\$10,000 to \$15,000	6.5	11.4	9.6	9.8	9.5
\$15,000 to \$20,000	3.8	9.3	9.3	9.4	7.5
\$20,000 to \$25,000	2.1	6.6	7.2	7.2	6.6
\$25,000 to \$35,000	2.5	10.7	13.7	14.0	11.8
\$35,000 to \$50,000	1.2	6.9	8.6	8.6	8.9
\$50,000 to \$100,000	.8	7.0	8.9	8.8	11.3
\$100,000 and over	.4	14.2	21.1	20.5	23.7
Total	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>					
Under \$3,000	42.5	8.0	4.6	4.6	3.3
\$3,000 to \$5,000	18.8	9.1	5.6	5.7	5.7
\$5,000 to \$10,000	18.9	16.6	11.4	11.5	11.9
\$10,000 to \$15,000	7.4	11.4	9.6	9.8	9.2
\$15,000 to \$20,000	4.3	9.3	9.3	9.4	7.4
\$20,000 to \$25,000	2.4	6.6	7.2	7.2	6.7
\$25,000 to \$35,000	2.9	10.8	13.7	14.0	12.0
\$35,000 to \$50,000	1.4	7.0	8.6	8.6	9.0
\$50,000 to \$100,000	.9	7.1	8.9	8.8	11.5
\$100,000 and over	.5	14.2	21.1	20.5	23.3
Total	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as percent of all returns	14.0	1.4	--	--	1.5

TABLE 5. COLORADO INDIVIDUAL INCOME TAX ^{a/}
ALL RESIDENT RETURNS
FISCAL YEAR 1982

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
All Returns					
Under \$3,000	225,382	\$ 267,532	\$ 616	\$ 516	\$ 5,480
\$3,000 to \$5,000	110,046	436,036	3,283	2,714	12,236
\$5,000 to \$10,000	219,647	1,621,588	22,145	18,084	110,515
\$10,000 to \$15,000	178,067	2,217,629	41,818	34,041	232,588
\$15,000 to \$20,000	139,649	2,430,150	53,718	43,468	306,319
\$20,000 to \$25,000	117,153	2,632,664	63,490	51,046	347,417
\$25,000 to \$35,000	168,321	4,966,526	128,873	102,618	723,470
\$35,000 to \$50,000	113,154	4,654,672	125,001	104,124	802,596
\$50,000 to \$100,000	49,098	3,115,391	101,051	78,318	730,264
\$100,000 and over	8,520	1,577,152	49,829	37,465	579,983
Total	1,329,037	\$23,919,340	\$589,824	\$472,394	\$3,850,868
Taxable Returns					
Under \$3,000	37,640	\$ 88,357	\$ 616	\$ 516	\$ 2,619
\$3,000 to \$5,000	87,436	347,359	3,283	2,714	10,708
\$5,000 to \$10,000	201,182	1,497,741	22,145	18,084	106,315
\$10,000 to \$15,000	171,762	2,143,274	41,818	34,041	229,635
\$15,000 to \$20,000	137,479	2,392,897	53,718	43,468	305,199
\$20,000 to \$25,000	116,448	2,616,969	63,490	51,046	345,177
\$25,000 to \$35,000	167,866	4,951,948	128,873	102,618	722,938
\$35,000 to \$50,000	112,824	4,641,179	125,001	104,124	801,126
\$50,000 to \$100,000	48,795	3,095,696	101,051	78,318	724,365
\$100,000 and over	8,450	1,562,663	49,829	37,465	575,375
Total	1,089,882	\$23,338,083	\$589,824	\$472,394	\$3,823,457
Nontaxable Returns	239,155	\$581,257	--	--	\$27,411
B. Percentage distribution:					
All Returns					
Under \$3,000	17.0	1.1	.10	.10	.14
\$3,000 to \$5,000	8.3	1.8	.56	.57	.31
\$5,000 to \$10,000	16.5	6.8	3.8	3.8	2.9
\$10,000 to \$15,000	13.4	9.3	7.1	7.2	6.0
\$15,000 to \$20,000	10.5	10.2	9.1	9.2	8.0
\$20,000 to \$25,000	8.8	11.0	10.8	10.8	9.0
\$25,000 to \$35,000	12.7	20.8	21.8	21.7	18.8
\$35,000 to \$50,000	8.5	19.5	21.2	22.0	20.8
\$50,000 to \$100,000	3.7	13.0	17.1	16.6	19.0
\$100,000 and over	.6	6.6	8.4	7.9	15.1
Total	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$3,000	3.5	.38	.10	.11	.1
\$3,000 to \$5,000	8.0	1.5	.56	.57	.28
\$5,000 to \$10,000	18.5	6.4	3.8	3.8	2.8
\$10,000 to \$15,000	15.8	9.2	7.1	7.2	6.0
\$15,000 to \$20,000	12.6	10.3	9.1	9.2	8.0
\$20,000 to \$25,000	10.7	11.2	10.8	10.8	9.0
\$25,000 to \$35,000	15.4	21.2	21.8	21.7	19.0
\$35,000 to \$50,000	10.4	19.9	21.2	22.0	21.0
\$50,000 to \$100,000	4.5	13.3	17.1	16.6	19.0
\$100,000 and over	.8	6.7	8.4	7.9	15.0
Total	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as percent of all returns	18	2.4			.71

a/ Full-year and part-year resident returns

TABLE 6. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - INCOME TAX CREDITS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Investment Tax Credit	Energy Conservation Credit	Renewable Energy Credit	Inventory Tax Credit	Taxes Paid To Other States	Other Credits a/	Total Credits	Heat Expense Credit	16 Percent Normal Tax Credit	Total Income Tax Credits
A. Money amounts in thousands:										
Under \$3,000	\$ -2	\$ 1	\$ 0	\$ 139	\$ 0	\$ 0	\$ 138	\$ 5,239	\$ 99	\$ 5,476
\$3,000 to \$5,000	29	0	0	41	4	0	74	173	522	769
\$5,000 to \$10,000	209	212	28	41	36	0	526	111	3,542	4,179
\$10,000 to \$15,000	447	457	88	96	48	0	1,136	0	6,690	7,826
\$15,000 to \$20,000	715	685	46	81	165	2	1,694	0	8,594	10,288
\$20,000 to \$25,000	894	804	420	29	145	3	2,295	0	10,157	12,452
\$25,000 to \$35,000	1,436	2,586	1,179	80	378	5	5,664	0	20,618	26,282
\$35,000 to \$50,000	1,686	2,590	1,968	109	376	55	6,784	0	21,119	27,903
\$50,000 to \$100,000	2,447	1,928	1,252	158	663	141	6,589	0	16,168	22,757
\$100,000 and over	2,094	501	487	63	1,215	35	4,395	0	7,973	12,368
Total	\$9,955	\$9,763	\$5,467	\$837	\$3,032	\$241	\$29,295	\$5,523	\$95,482	\$130,300
B. Number of returns:										
Under \$3,000	261	260	0	973	0	0	1,494	42,615	33,300	76,948
\$3,000 to \$5,000	1,310	0	0	200	230	0	1,580	2,210	85,786	87,066
\$5,000 to \$10,000	4,525	3,690	610	415	475	0	8,460	1,290	199,892	200,337
\$10,000 to \$15,000	6,530	4,750	1,075	875	945	0	13,320	0	171,222	171,372
\$15,000 to \$20,000	7,945	7,630	505	700	1,920	10	17,608	0	137,479	137,479
\$20,000 to \$25,000	8,410	8,620	1,055	425	1,110	50	18,005	0	116,418	116,418
\$25,000 to \$35,000	11,050	19,622	2,464	532	1,626	25	33,207	0	167,831	167,866
\$35,000 to \$50,000	9,432	15,522	2,360	838	1,565	125	26,980	0	112,824	112,824
\$50,000 to \$100,000	10,493	7,984	1,182	689	1,867	235	19,031	0	48,795	48,795
\$100,000 and over	3,388	1,171	297	196	845	55	4,739	0	8,447	8,450
Total	63,344	69,429	9,548	5,843	10,583	500	145,444	46,115	1,081,994	1,127,555
C. Average dollar amount per return:										
Under \$3,000	\$ -1	\$ 4	\$ 0	\$ 143	\$ 0	\$ 0	\$ 92	\$ 123	\$ 3	\$ 71
\$3,000 to \$5,000	22	0	0	99	17	0	47	78	6	9
\$5,000 to \$10,000	46	57	46	143	76	0	56	86	18	21
\$10,000 to \$15,000	68	96	82	205	51	0	85	0	39	46
\$15,000 to \$20,000	90	90	91	99	86	0	96	0	63	75
\$20,000 to \$25,000	106	93	398	110	131	200	127	0	87	107
\$25,000 to \$35,000	130	132	478	116	232	60	170	0	123	157
\$35,000 to \$50,000	179	167	834	68	240	440	251	0	187	247
\$50,000 to \$100,000	233	241	1,059	229	355	600	346	0	331	466
\$100,000 and over	618	428	1,640	321	1,438	636	927	0	944	1,463
Total	\$157	\$141	\$ 573	\$ 143	\$ 286	\$ 482	\$ 201	\$ 120	\$ 88	\$ 116

a/ Other credits include, new business facilities, commercial energy credit, and employed handicapped credit.

b/ Total number of returns does not equal sum of components since some taxpayers claimed more than one type of credit.

* Less than \$500.

TABLE 7. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - INCOME TAX LIABILITIES,
FISCAL YEAR 1982

Adjusted Gross Income Classes		Gross Normal Tax a/	Income Tax Credits	Negative Normal Tax b/	Net Normal Tax	Surtax	Total Income Tax Liability
A. Money amounts in thousands:							
Under	\$3,000	\$ 617	\$ 5,476	\$5,374	\$ 515	\$ 1,165	\$ 1,680
\$3,000	to \$5,000	3,282	769	200	2,713	0	2,713
\$5,000	to \$10,000	22,145	4,179	118	18,084	2	18,086
\$10,000	to \$15,000	41,818	7,826	49	34,041	1	34,042
\$15,000	to \$20,000	53,718	10,288	38	43,468	64	43,532
\$20,000	to \$25,000	63,490	12,452	8	51,046	164	51,210
\$25,000	to \$35,000	128,873	26,282	27	102,618	764	103,382
\$35,000	to \$50,000	132,001	27,903	26	104,124	764	104,888
\$50,000	to \$100,000	101,051	22,757	24	78,318	2,459	80,777
\$100,000	and over	49,829	12,368	4	37,465	5,334	42,799
Total		\$596,824	\$130,300	\$5,868	\$472,392	\$10,717	\$483,109
B. Percentage distribution by income:							
Under	\$3,000	.1	4.2	91.6	.1	10.9	.3
\$3,000	to \$5,000	.5	.6	3.4	.6	.0	.5
\$5,000	to \$10,000	3.7	3.2	2.0	3.8	**	3.7
\$10,000	to \$15,000	7.0	6.0	.8	7.2	**	7.0
\$15,000	to \$20,000	9.0	7.9	.7	9.2	.6	9.0
\$20,000	to \$25,000	10.6	9.6	.1	10.8	1.5	10.6
\$25,000	to \$35,000	21.6	20.2	.4	21.7	7.1	21.4
\$35,000	to \$50,000	22.1	21.4	.4	22.0	7.1	21.7
\$50,000	to \$100,000	17.0	17.5	.4	16.6	22.9	16.7
\$100,000	and over	8.3	9.5	.1	7.9	49.8	8.9
Total		100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by type of tax:							
Under	\$3,000	100.0	887.5	-870.9	83.5	188.8	272.2
\$3,000	to \$5,000	100.0	23.4	-6.1	82.7	.0	82.7
\$5,000	to \$10,000	100.0	18.9	-5	81.7	**	81.7
\$10,000	to \$15,000	100.0	18.7	-1	81.4	**	81.4
\$15,000	to \$20,000	100.0	19.1	-1	80.9	.1	81.0
\$20,000	to \$25,000	100.0	19.6	**	80.4	.3	80.7
\$25,000	to \$35,000	100.0	20.4	**	79.6	.6	80.2
\$35,000	to \$50,000	100.0	21.1	**	78.9	.6	79.5
\$50,000	to \$100,000	100.0	22.5	**	77.5	2.4	79.9
\$100,000	and over	100.0	24.8	**	75.2	10.7	85.9
Total		100.0	20.1	.9	73.2	1.7	74.7

a/ Net taxable income multiplied by rate structure

b/ Credits in excess of gross normal tax

* Less than \$500

** Less than .05 percent.

TABLE 8. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - CLASSIFIED BY FILING STATUS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Single Returns		Joint Returns		Married-Separate Returns	
	Number of Returns	Net Normal Tax	Number of Returns	Net Normal Tax	Number of Returns	Net Normal Tax
A. Money amounts in thousands:						
Under \$3,000	175,593	\$ 393	43,573	\$ 65	6,216	\$ 60
\$3,000 to \$5,000	85,651	2,410	16,900	101	7,495	202
\$5,000 to \$10,000	159,291	15,276	41,880	1,673	18,476	1,135
\$10,000 to \$15,000	107,846	23,887	44,020	6,347	26,201	3,807
\$15,000 to \$20,000	71,288	26,934	35,919	9,009	32,442	7,525
\$20,000 to \$25,000	42,530	22,590	37,978	16,035	36,645	12,421
\$25,000 to \$35,000	32,040	24,301	52,442	33,608	83,839	44,709
\$35,000 to \$50,000	7,059	7,556	31,305	33,120	74,790	63,448
\$50,000 to \$100,000	3,774	6,873	14,870	25,653	30,454	45,792
\$100,000 and over	914	4,155	2,504	10,795	5,102	22,515
Total	685,986	\$134,375	321,391	\$136,406	321,660	\$201,614
B. Percentage distribution:						
Under \$3,000	25.6	.3	13.6	*	1.9	*
\$3,000 to \$5,000	12.5	1.8	5.3	.1	2.3	.1
\$5,000 to \$10,000	23.2	11.4	13.0	1.2	5.7	.6
\$10,000 to \$15,000	15.7	17.8	13.7	4.7	8.1	1.9
\$15,000 to \$20,000	10.4	20.0	11.2	6.6	10.1	3.7
\$20,000 to \$25,000	6.2	16.8	11.8	11.8	11.4	6.2
\$25,000 to \$35,000	4.7	18.1	16.3	24.6	26.1	22.2
\$35,000 to \$50,000	1.0	5.6	9.7	24.3	23.3	31.5
\$50,000 to \$100,000	.6	5.1	4.6	18.8	9.5	22.7
\$100,000 and over	.1	3.1	.8	7.9	1.6	11.2
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:						
Under \$3,000	\$ 2.24	\$ 1.49	\$ 9.65			
\$3,000 to \$5,000	28.14	5.98	26.95			
\$5,000 to \$10,000	95.90	39.95	61.43			
\$10,000 to \$15,000	221.49	144.18	145.30			
\$15,000 to \$20,000	377.82	250.81	231.95			
\$20,000 to \$25,000	531.15	422.22	388.95			
\$25,000 to \$35,000	758.46	640.86	533.27			
\$35,000 to \$50,000	1,070.41	1,057.98	848.35			
\$50,000 to \$100,000	1,821.14	1,725.15	1,503.64			
\$100,000 and over	4,545.95	4,311.10	4,412.98			
Total	\$195.89	\$424.42	\$626.79			

* Less than .05 percent

TABLE 9. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - CLASSIFIED BY TYPE OF RETURN,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Table/Standard Returns			Itemized Returns		
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax
A. Money amounts in thousands:						
Under \$3,000	214,594	\$ 257,074	\$ 495	10,788	\$ 10,458	\$ 23
\$3,000 to \$5,000	101,826	402,935	2,628	8,220	33,101	85
\$5,000 to \$10,000	178,243	1,304,728	16,638	41,404	316,859	1,445
\$10,000 to \$15,000	115,372	1,424,733	26,634	62,695	792,896	7,407
\$15,000 to \$20,000	69,221	1,195,478	27,077	70,428	1,234,671	16,391
\$20,000 to \$25,000	31,468	700,254	18,512	85,685	1,932,409	32,533
\$25,000 to \$35,000	21,165	614,287	17,504	147,156	4,352,239	85,114
\$35,000 to \$50,000	4,034	160,102	4,848	109,120	4,494,569	99,277
\$50,000 to \$100,000	1,098	69,734	2,150	48,000	3,045,657	76,169
\$100,000 and over	163	23,593	693	8,357	1,553,559	36,772
Total	737,184	\$6,152,918	\$117,179	591,853	\$17,766,418	\$355,216
B. Percentage distribution:						
Under \$3,000	29.1	4.2	.4	1.8	.1	*
\$3,000 to \$5,000	13.8	6.5	2.2	1.4	.2	*
\$5,000 to \$10,000	24.2	21.2	14.2	7.0	1.8	.4
\$10,000 to \$15,000	15.7	23.2	22.7	10.6	4.5	2.1
\$15,000 to \$20,000	9.4	19.4	23.1	11.9	6.9	4.6
\$20,000 to \$25,000	4.3	11.4	15.8	14.5	10.9	9.2
\$25,000 to \$35,000	2.9	10.0	14.9	24.9	24.5	24.0
\$35,000 to \$50,000	.5	2.6	4.1	18.4	25.3	28.0
\$50,000 to \$100,000	.1	1.1	1.8	8.1	17.1	21.4
\$100,000 and over	*	.4	.6	1.4	8.7	10.4
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:						
Under \$3,000		\$ 1,198	\$ 2.31		\$ 969	\$ 2.13
\$3,000 to \$5,000		3,957	25.81		4,027	10.34
\$5,000 to \$10,000		7,320	93.34		7,653	34.90
\$10,000 to \$15,000		12,349	230.85		12,647	118.14
\$15,000 to \$20,000		17,270	391.17		17,531	232.73
\$20,000 to \$25,000		22,253	588.28		22,552	379.68
\$25,000 to \$35,000		29,024	827.03		29,576	578.39
\$35,000 to \$50,000		39,688	1,201.78		41,189	909.80
\$50,000 to \$100,000		63,510	1,958.11		63,451	1,586.85
\$100,000 and over		144,742	4,251.53		185,899	4,400.14
Total		\$ 8,346	\$ 158.95		\$ 30,018	\$ 600.18

* Less than .05 percent

TABLE 10. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - NUMBER CLASSIFIED BY SIZE OF HOUSEHOLDS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Size of Household						Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More		
A. Number of returns:							
Under \$3,000	169,312	36,878	9,144	7,517	2,531	225,382	
\$3,000 to \$5,000	78,976	21,345	4,940	2,755	2,030	110,046	
\$5,000 to \$10,000	139,386	42,561	17,885	12,405	7,410	219,647	
\$10,000 to \$15,000	91,451	39,380	19,886	16,620	10,730	178,067	
\$15,000 to \$20,000	57,217	35,133	19,521	17,089	10,689	139,649	
\$20,000 to \$25,000	32,795	31,320	19,784	19,987	13,267	117,153	
\$25,000 to \$35,000	24,768	48,880	32,951	37,995	23,727	168,321	
\$35,000 to \$50,000	4,551	36,842	23,731	30,013	18,017	113,154	
\$50,000 to \$100,000	2,548	14,677	10,280	12,835	8,758	49,098	
\$100,000 and over	674	3,023	1,461	1,865	1,497	8,520	
Total	601,678	310,039	159,583	159,081	98,656	1,329,037	
B. Percentage distribution by income classes:							
Under \$3,000	28.1	11.9	5.7	4.7	2.6	17.0	
\$3,000 to \$5,000	13.1	6.9	3.1	1.7	2.1	8.3	
\$5,000 to \$10,000	23.2	13.7	11.2	7.8	7.5	16.5	
\$10,000 to \$15,000	15.2	12.7	12.5	10.4	10.9	13.4	
\$15,000 to \$20,000	9.5	11.3	12.2	10.7	10.8	10.5	
\$20,000 to \$25,000	5.5	10.1	12.4	12.6	13.4	8.8	
\$25,000 to \$35,000	4.1	15.8	20.6	23.9	24.1	12.7	
\$35,000 to \$50,000	.8	11.9	14.9	18.9	18.3	8.5	
\$50,000 to \$100,000	.4	4.7	6.4	8.1	8.9	3.7	
\$100,000 and over	.1	1.0	.9	1.2	1.5	.6	
Total	100.0	100.0	100.0	100.0	100.0	100.0	
C. Percentage distribution by size of household:							
Under \$3,000	75.1	16.4	4.1	3.3	1.1	100.0	
\$3,000 to \$5,000	71.8	19.4	4.5	2.5	1.8	100.0	
\$5,000 to \$10,000	63.5	19.4	8.1	5.6	3.4	100.0	
\$10,000 to \$15,000	51.4	22.1	11.2	9.3	6.0	100.0	
\$15,000 to \$20,000	41.0	25.2	14.0	12.2	7.7	100.0	
\$20,000 to \$25,000	28.0	26.7	16.9	17.1	11.3	100.0	
\$25,000 to \$35,000	14.7	29.0	19.6	22.6	14.1	100.0	
\$35,000 to \$50,000	4.0	32.6	21.0	26.5	15.9	100.0	
\$50,000 to \$100,000	5.2	29.9	20.9	26.1	17.8	100.0	
\$100,000 and over	7.9	35.5	17.1	21.9	17.6	100.0	
Total	45.7	23.3	12.0	11.9	7.4	100.0	

TABLE 11. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - ADJUSTED GROSS INCOME CLASSIFIED BY SIZE OF HOUSEHOLD,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Size of Household						Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More		
A. Money amounts in thousands:							
Under \$3,000	\$ 217,179	\$ 30,035	\$ 10,662	\$ 7,068	\$ 2,588	\$ 267,532	
\$3,000 to \$5,000	309,629	87,066	20,190	11,495	7,656	436,036	
\$5,000 to \$10,000	1,011,036	319,299	136,846	95,885	58,521	1,621,587	
\$10,000 to \$15,000	1,123,441	500,223	250,223	210,201	133,386	2,217,628	
\$15,000 to \$20,000	991,242	610,956	337,808	301,968	188,175	2,430,149	
\$20,000 to \$25,000	734,145	700,213	446,354	451,474	300,478	2,632,664	
\$25,000 to \$35,000	715,424	1,445,984	978,054	1,129,842	697,223	4,966,527	
\$35,000 to \$50,000	184,473	1,515,717	984,884	1,235,345	734,254	4,654,673	
\$50,000 to \$100,000	166,893	937,555	641,165	814,320	555,457	3,115,390	
\$100,000 and over	138,280	583,214	266,631	307,453	281,575	1,577,153	
Total	\$5,591,742	\$6,730,262	\$4,072,971	\$4,565,051	\$2,959,313	\$23,919,339	
B. Percentage distribution by income classes:							
Under \$3,000	3.9	.4	.3	.2	.1	1.1	
\$3,000 to \$5,000	5.5	1.3	.5	.3	.3	1.8	
\$5,000 to \$10,000	18.1	4.7	3.4	2.1	2.0	6.8	
\$10,000 to \$15,000	20.1	7.4	6.1	4.6	4.5	9.3	
\$15,000 to \$20,000	17.7	9.1	8.3	6.6	6.4	10.2	
\$20,000 to \$25,000	13.1	10.4	11.0	9.9	10.2	11.0	
\$25,000 to \$35,000	12.8	21.5	24.0	24.7	23.6	20.8	
\$35,000 to \$50,000	3.3	22.5	24.2	27.1	24.8	19.5	
\$50,000 to \$100,000	3.0	13.9	15.7	17.8	18.8	13.0	
\$100,000 and over	2.5	8.7	6.5	6.7	9.5	6.6	
Total	100.0	100.0	100.0	100.0	100.0	100.0	
C. Percentage distribution by size of household:							
Under \$3,000	81.2	11.2	4.0	2.6	1.0	100.0	
\$3,000 to \$5,000	71.0	20.0	4.6	2.6	1.8	100.0	
\$5,000 to \$10,000	62.3	19.7	8.4	5.9	3.6	100.0	
\$10,000 to \$15,000	50.7	22.6	11.3	9.5	6.0	100.0	
\$15,000 to \$20,000	40.8	25.1	13.9	12.4	7.7	100.0	
\$20,000 to \$25,000	27.9	26.6	17.0	17.1	11.4	100.0	
\$25,000 to \$35,000	14.4	29.1	19.7	22.7	14.0	100.0	
\$35,000 to \$50,000	4.0	32.6	21.2	26.5	15.8	100.0	
\$50,000 to \$100,000	5.4	30.1	20.6	26.1	17.8	100.0	
\$100,000 and over	8.8	37.0	16.9	19.5	17.9	100.0	
Total	23.4	28.1	17.0	19.0	12.4	100.0	

TABLE 12. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - NET NORMAL TAX LIABILITY BY SIZE OF HOUSEHOLD,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Size of Household						Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More		
A. Money amounts in thousands,							
Under \$3,000	\$ 402	\$ 62	\$ 20	\$ 34	\$ 1	\$ 519	
\$3,000 to \$5,000	2,423	252	18	11	9	2,713	
\$5,000 to \$10,000	13,964	2,555	902	464	198	18,083	
\$10,000 to \$15,000	21,230	7,021	2,994	1,986	810	34,041	
\$15,000 to \$20,000	22,792	10,206	4,915	3,686	1,869	43,468	
\$20,000 to \$25,000	18,670	14,072	7,995	6,800	3,509	51,046	
\$25,000 to \$35,000	19,024	32,236	20,051	20,261	11,046	102,618	
\$35,000 to \$50,000	5,011	36,305	22,035	26,398	14,376	104,125	
\$50,000 to \$100,000	4,786	24,599	16,246	19,752	12,935	78,318	
\$100,000 and over	3,086	14,484	6,597	7,521	5,777	37,465	
Total	\$111,388	\$141,792	\$81,773	\$86,913	\$50,530	\$472,396	
B. Percentage distribution by income classes:							
Under \$3,000	.4	*	*	*	*	.1	
\$3,000 to \$5,000	2.2	.2	*	*	*	.6	
\$5,000 to \$10,000	12.5	1.8	1.1	.5	.4	3.8	
\$10,000 to \$15,000	19.1	5.0	3.7	2.3	1.6	7.2	
\$15,000 to \$20,000	20.5	7.2	6.0	4.2	3.7	9.2	
\$20,000 to \$25,000	16.8	9.9	9.8	7.8	6.9	10.8	
\$25,000 to \$35,000	17.1	22.7	24.5	23.3	21.9	21.7	
\$35,000 to \$50,000	4.5	25.6	26.9	30.4	28.5	22.0	
\$50,000 to \$100,000	4.3	17.3	19.9	22.7	25.6	16.6	
\$100,000 and over	2.8	10.2	8.1	8.7	11.4	7.9	
Total	100.0	100.0	100.0	100.0	100.0	100.0	
C. Percentage distribution by size of household:							
Under \$3,000	77.5	11.9	3.9	6.6	.2	100.0	
\$3,000 to \$5,000	89.3	9.3	.7	.4	.3	100.0	
\$5,000 to \$10,000	77.2	14.1	5.0	2.6	1.1	100.0	
\$10,000 to \$15,000	62.4	20.6	8.8	5.8	2.4	100.0	
\$15,000 to \$20,000	52.4	23.5	11.3	8.5	4.3	100.0	
\$20,000 to \$25,000	36.6	27.6	15.7	13.3	6.9	100.0	
\$25,000 to \$35,000	18.5	31.4	19.5	19.7	10.8	100.0	
\$35,000 to \$50,000	4.8	34.9	21.2	25.4	13.8	100.0	
\$50,000 to \$100,000	6.1	31.4	20.7	25.2	16.5	100.0	
\$100,000 and over	8.2	38.7	17.6	20.1	15.4	100.0	
Total	23.6	30.0	17.3	18.4	10.7	100.0	

TABLE 13. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - CLASSIFIED BY TYPE OF EXEMPTIONS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Type of Exemptions			Total Personal Exemptions
	Normal	Old Age	Blind & Retarded	
A. Number of exemptions:				
Under \$3,000	314,963	69,048	1,675	385,686
\$3,000 to \$5,000	157,936	18,330	0	176,266
\$5,000 to \$10,000	367,598	34,325	120	402,043
\$10,000 to \$15,000	358,614	20,635	460	379,709
\$15,000 to \$20,000	314,302	12,345	725	327,372
\$20,000 to \$25,000	310,860	7,905	605	319,370
\$25,000 to \$35,000	505,156	8,310	385	513,851
\$35,000 to \$50,000	367,894	4,468	143	372,505
\$50,000 to \$100,000	161,698	5,125	174	166,997
\$100,000 and over	26,928	1,942	26	28,896
Total	2,885,949	182,433	4,313	3,072,695
B. Number of Returns:				
Under \$3,000	225,382	57,277	1,635	225,382
\$3,000 to \$5,000	110,046	14,305	0	110,046
\$5,000 to \$10,000	219,647	27,235	120	219,647
\$10,000 to \$15,000	178,067	14,710	425	178,067
\$15,000 to \$20,000	139,649	9,190	725	139,649
\$20,000 to \$25,000	117,153	5,880	600	117,153
\$25,000 to \$35,000	168,321	5,980	385	168,321
\$35,000 to \$50,000	113,154	3,356	128	113,154
\$50,000 to \$100,000	49,098	3,569	134	49,098
\$100,000 and over	8,520	1,314	26	8,520
Total	1,329,037	142,816	4,178	1,329,037
C. Average per return:				
Under \$3,000	1.39	1.21	1.02	1.71
\$3,000 to \$5,000	1.43	1.28	.0	1.60
\$5,000 to \$10,000	1.67	1.26	1.00	1.83
\$10,000 to \$15,000	2.01	1.40	1.08	2.13
\$15,000 to \$20,000	2.25	1.34	1.00	2.34
\$20,000 to \$25,000	2.65	1.34	1.00	2.73
\$25,000 to \$35,000	3.00	1.39	1.00	3.05
\$35,000 to \$50,000	3.25	1.33	1.12	3.29
\$50,000 to \$100,000	3.29	1.44	1.30	3.40
\$100,000 and over	3.16	1.47	1.00	3.39
Total	2.17	1.28	1.03	2.31

TABLE 14. COLORADO INDIVIDUAL INCOME TAX,
 FOOD SALES TAX CREDITS AND OLD AGE PROPERTY TAX CREDITS a/
 FISCAL YEAR 1982

Adjusted Gross		Number	Value of Credits	Percentage Dist. of # of Returns	Percentage Dist. Value of Credits	Value of Return
Under	\$3,000	54,225	\$14,401	93.5	94.9	\$265.58
\$3,000	to \$5,000	2,330	395	4.0	2.6	169.53
\$5,000	to \$10,000	1,415	371	2.5	2.5	262.19
\$10,000	to \$15,000	5	*	**	**	.00
\$15,000	to \$20,000	0	0	.0	.0	.00
\$20,000	to \$25,000	0	0	.0	.0	.00
\$25,000	to \$35,000	0	0	.0	.0	.00
\$35,000	to \$50,000	0	0	.0	.0	.00
\$50,000	to \$100,000	0	0	.0	.0	.00
\$100,000 and over		0	0	.0	.0	.00
Total		57,975	\$15,167	100.0	100.0	\$261.61

a/ Full year returns

* Less than \$500

** Less than .05 percent

TABLE 15. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - WITH STATE TAX LIABILITY AND NO FEDERAL TAX,
FISCAL YEAR 1982

Adjusted Gross Income Classes	All Returns		Table/Standard Returns		Itemized Return	
	Number	Net Normal Tax	Number	Net Normal Tax	Number	Net Normal Tax
Under \$3,000	22,215	\$ 179	22,180	\$ 179	35	\$ *
\$3,000 to \$5,000	23,750	332	23,675	329	75	3
\$5,000 to \$10,000	26,251	1,013	22,266	863	3,985	150
\$10,000 to \$15,000	2,655	188	5	1	2,650	187
\$15,000 to \$20,000	1,270	43	0	0	1,270	43
\$20,000 to \$25,000	1,745	356	205	159	1,540	197
\$25,000 to \$35,000	1,484	741	487	505	997	236
\$35,000 to \$50,000	668	637	130	171	538	466
\$50,000 to \$100,000	213	202	17	23	196	179
\$100,000 and over	6	47	1	7	5	40
Total	80,257	\$3,738	68,966	\$2,237	11,291	\$1,501

B. Percentage distribution:

Under \$3,000	27.7	4.8	32.2	8.0	.3	*
\$3,000 to \$5,000	29.6	8.9	34.3	14.7	.7	.2
\$5,000 to \$10,000	32.7	27.1	32.3	38.6	35.3	10.0
\$10,000 to \$15,000	3.3	5.0	*	*	23.5	12.5
\$15,000 to \$20,000	1.6	1.2	.0	.0	11.2	2.9
\$20,000 to \$25,000	2.2	9.5	.3	7.1	13.6	13.1
\$25,000 to \$35,000	1.8	19.8	.7	22.6	8.8	15.7
\$35,000 to \$50,000	.8	17.0	.2	7.6	4.8	31.0
\$50,000 to \$100,000	.3	5.4	*	1.0	1.7	11.9
\$100,000 and over	*	1.3	*	.3	*	2.7
Total	100.0	100.0	100.0	100.0	100.0	100.0

C. Average net normal tax per return:

Under \$3,000	\$ 8.06	\$ 8.07	\$ *
\$3,000 to \$5,000	13.98	13.90	40.00
\$5,000 to \$10,000	38.59	38.76	37.64
\$10,000 to \$15,000	70.81	200.00	70.57
\$15,000 to \$20,000	33.86	.00	33.86
\$20,000 to \$25,000	204.01	775.61	127.92
\$25,000 to \$35,000	499.33	1,036.96	236.71
\$35,000 to \$50,000	953.59	1,315.38	866.17
\$50,000 to \$100,000	948.36	1,352.94	913.27
\$100,000 and over	7,833.33	7,000.00	8,000.00
Total	\$ 46.58	\$ 32.44	\$ 132.94

* Less than \$500

** Less than .05 percent.

TABLE 16. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - VALUE OF EXEMPTIONS, DEDUCTIONS AND NET TAX INCOME,
FISCAL YEAR 1980

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions				Total	Amount in excess of A6-I a/	Amount Deducted From A6-I	Net Taxable Income
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax Deductions				
A. Money amounts in thousands									
Under \$3,000	\$ 267,532	\$ 407,323	\$261,566	\$ 87,156	\$ 5,480	\$ 761,525	\$518,034	\$ 243,491	\$ 24,041
\$3,000 to \$5,000	436,036	184,176	122,964	29,052	12,236	348,428	37,340	311,088	124,948
\$5,000 to \$10,000	1,621,588	436,651	225,910	161,836	110,515	934,912	40,918	893,994	727,594
\$10,000 to \$15,000	2,217,629	416,177	149,084	276,736	232,588	1,074,585	19,270	1,055,315	1,162,314
\$15,000 to \$20,000	2,430,150	365,861	90,543	352,794	306,319	1,115,517	7,194	1,108,323	1,321,827
\$20,000 to \$25,000	2,632,664	358,079	41,274	463,521	347,417	1,210,291	2,709	1,207,582	1,425,082
\$25,000 to \$35,000	4,966,526	578,387	27,946	935,454	723,470	2,265,257	10,450	2,254,807	2,711,719
\$35,000 to \$50,000	4,654,672	420,302	5,330	881,309	802,596	2,109,537	3,366	2,106,171	2,548,501
\$50,000 to \$100,000	3,115,391	188,575	1,428	541,569	730,264	1,461,836	4,781	1,457,055	1,658,336
\$100,000 and over	1,577,152	32,671	217	279,079	579,983	891,950	4,039	887,911	689,241
Total	\$23,919,340	\$3,388,202	\$926,262	\$4,008,506	\$3,850,868	\$12,173,838	\$648,101	\$11,525,737	\$12,393,603
B. Percent distribution by income classes:									
Under \$3,000	1.1	12.0	28.2	2.2	.1	6.2	80.0	2.1	.2
\$3,000 to \$5,000	1.8	5.4	13.3	.7	.3	2.9	5.8	2.7	1.0
\$5,000 to \$10,000	6.8	12.9	24.4	4.0	2.9	7.8	6.3	7.8	5.9
\$10,000 to \$15,000	9.3	12.3	16.1	6.9	6.0	8.8	3.0	9.2	9.4
\$15,000 to \$20,000	10.2	10.8	9.8	8.8	8.0	9.2	1.1	9.6	10.5
\$20,000 to \$25,000	11.0	10.6	4.5	11.6	9.0	9.9	.4	10.5	11.4
\$25,000 to \$35,000	20.8	17.1	3.0	23.3	18.8	18.6	1.6	19.6	21.9
\$35,000 to \$50,000	19.5	12.4	.5	21.9	20.8	17.3	.5	18.3	20.5
\$50,000 to \$100,000	13.0	5.6	*	13.5	19.0	12.0	.7	12.6	13.3
\$100,000 and over	6.6	1.0	*	6.9	15.1	7.3	.6	7.7	5.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Distribution as percent of adjusted gross income:									
Under \$3,000	100.0	152.2	97.8	32.6	2.0	284.6	193.6	91.0	9.0
\$3,000 to \$5,000	100.0	42.2	28.2	6.7	2.8	79.9	8.6	71.3	28.7
\$5,000 to \$10,000	100.0	26.9	13.9	10.0	6.8	57.7	2.5	55.1	44.9
\$10,000 to \$15,000	100.0	18.8	6.7	12.5	10.5	48.5	.9	47.6	57.4
\$15,000 to \$20,000	100.0	15.1	3.7	14.5	12.6	45.9	.3	45.6	54.4
\$20,000 to \$25,000	100.0	13.6	1.6	17.6	13.2	45.9	.1	45.9	54.1
\$25,000 to \$35,000	100.0	11.6	.6	18.8	14.6	45.6	.2	45.4	54.6
\$35,000 to \$50,000	100.0	9.0	.1	18.9	17.2	45.3	*	45.2	54.8
\$50,000 to \$100,000	100.0	6.1	*	17.4	23.4	46.9	.2	46.8	53.2
\$100,000 and over	100.0	2.1	*	17.7	36.8	56.6	.3	56.3	43.8
Total	100.0	14.2	3.9	16.8	16.1	50.9	2.7	48.2	51.8

a/ Total exemptions and deductions on nontaxable returns and taxable combined married separate returns on which one spouse was taxable and the other nontaxable.

* Less than .05 percent

TABLE 17. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY NUMBER OF ITEMIZED DEDUCTIONS,
FISCAL YEAR 1982

Adjusted Gross Income Classes		Medical Expense	Real Estate Tax	General Sales Tax	Other Taxes	Interest Expense	Contributions	Other Deductions	All Returns With Itemize Deductions
A. Total number of returns:									
Under	\$3,000	8,522	7,565	8,521	5,856	8,909	6,945	8,667	10,788
\$3,000	to \$5,000	5,430	5,510	6,895	3,530	6,610	4,630	4,525	8,220
\$5,000	to \$10,000	32,090	29,201	39,670	27,201	32,818	31,359	29,143	41,404
\$10,000	to \$15,000	45,555	50,510	60,665	44,280	56,725	50,305	47,620	62,695
\$15,000	to \$20,000	51,267	56,292	69,428	52,792	63,123	59,470	56,184	70,428
\$20,000	to \$25,000	60,699	71,165	84,780	69,325	81,195	75,980	73,021	85,685
\$25,000	to \$35,000	97,423	131,713	146,406	125,119	140,961	134,152	128,390	147,156
\$35,000	to \$50,000	72,179	103,393	108,207	95,182	105,256	102,963	95,067	109,120
\$50,000	to \$100,000	30,154	45,677	47,796	39,604	45,299	46,173	42,181	48,000
\$100,000	and over	4,276	7,939	8,326	6,177	7,587	7,980	7,096	8,357
Total		407,595	508,965	580,694	469,066	548,483	519,957	491,894	591,853
B. Percentage distribution by income classes:									
Under	\$3,000	2.1	1.5	1.5	1.2	1.6	1.3	1.8	1.8
\$3,000	to \$5,000	1.3	1.1	1.2	.8	1.2	.9	.9	1.4
\$5,000	to \$10,000	7.9	5.7	6.8	5.8	6.0	6.0	5.9	7.0
\$10,000	to \$15,000	11.2	9.9	10.4	9.4	10.3	9.7	9.7	10.6
\$15,000	to \$20,000	12.6	11.1	12.0	11.3	11.5	11.4	11.4	11.9
\$20,000	to \$25,000	14.9	14.0	14.6	14.8	14.8	14.6	14.8	14.5
\$25,000	to \$35,000	23.9	25.9	25.2	26.7	25.7	25.8	26.1	24.9
\$35,000	to \$50,000	17.7	20.3	18.6	20.3	19.2	19.8	19.3	18.4
\$50,000	to \$100,000	7.4	9.0	8.2	8.4	8.3	8.9	8.6	8.1
\$100,000	and over	1.0	1.6	1.4	1.3	1.4	1.5	1.4	1.4
Total		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by type of deduction:									
Under	\$3,000	79.0	70.1	79.0	54.3	82.6	64.4	80.3	100.0
\$3,000	to \$5,000	66.1	67.0	83.9	42.9	80.4	56.3	55.0	100.0
\$5,000	to \$10,000	77.5	70.5	95.8	65.7	79.3	75.7	70.4	100.0
\$10,000	to \$15,000	72.7	80.6	96.8	70.6	90.5	80.2	76.0	100.0
\$15,000	to \$20,000	72.8	79.9	98.6	75.0	89.6	84.4	79.8	100.0
\$20,000	to \$25,000	70.8	83.1	98.9	80.9	94.8	88.7	85.2	100.0
\$25,000	to \$35,000	66.2	89.5	99.5	85.0	95.8	91.2	87.2	100.0
\$35,000	to \$50,000	66.1	94.8	99.2	99.2	96.5	94.4	87.1	100.0
\$50,000	to \$100,000	62.8	95.2	99.6	82.5	94.4	96.2	87.9	100.0
\$100,000	and over	51.2	95.0	99.6	73.9	90.8	95.5	84.9	100.0
Total		68.9	86.0	98.1	79.3	92.7	87.9	83.1	100.0

TABLE 18. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Medical Expense	Real Estate	General Sales Tax	Other Taxes	Interest Expense	Contributions	Other Deductions	All Returns With Itemized Deductions
A. Money values in thousands of dollars:								
Under \$3,000	\$ 11,356	\$ 4,944	\$ 1,859	\$ 793	\$ 56,189	\$ 5,571	\$ 6,444	\$ 87,156
\$3,000 to \$5,000	6,688	3,444	1,174	309	13,753	3,026	659	29,053
\$5,000 to \$10,000	38,311	16,834	7,121	2,403	69,461	17,553	10,152	161,835
\$10,000 to \$15,000	46,436	27,134	14,060	3,842	143,142	28,947	13,174	276,735
\$15,000 to \$20,000	43,901	33,772	19,411	5,263	187,327	38,679	24,441	352,794
\$20,000 to \$25,000	39,032	39,927	27,321	7,556	267,908	45,820	35,955	463,519
\$25,000 to \$35,000	59,590	86,250	58,809	14,176	562,765	87,923	65,941	935,454
\$35,000 to \$50,000	35,713	89,013	55,421	15,065	527,136	99,631	59,329	881,308
\$50,000 to \$100,000	20,821	52,717	32,049	7,878	312,621	73,430	42,054	541,570
\$100,000 and over	3,832	16,030	8,249	2,655	131,630	89,158	27,524	279,078
Total	\$305,680	\$370,065	\$225,474	\$59,940	\$2,271,932	\$489,738	\$285,673	\$4,008,502
B. Percentage distribution by income classes:								
Under \$3,000	3.7	1.3	.8	1.3	2.5	1.1	2.3	2.2
\$3,000 to \$5,000	2.2	.9	.5	.5	.6	.6	.2	.7
\$5,000 to \$10,000	12.5	4.5	3.2	4.0	3.1	3.6	3.6	4.0
\$10,000 to \$15,000	15.2	7.3	6.2	6.4	6.3	5.9	4.6	6.9
\$15,000 to \$20,000	14.4	9.1	8.6	8.8	8.2	7.9	8.6	8.8
\$20,000 to \$25,000	12.8	10.8	12.1	12.6	11.8	9.4	12.6	11.6
\$25,000 to \$35,000	19.5	23.3	26.1	23.7	24.8	18.0	23.1	23.3
\$35,000 to \$50,000	11.7	24.1	24.6	25.1	23.2	20.3	20.8	22.0
\$50,000 to \$100,000	6.8	14.2	14.2	13.1	13.8	15.0	14.7	13.5
\$100,000 and over	1.3	4.3	3.7	4.4	5.8	18.2	9.6	7.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by type of deduction:								
Under \$3,000	13.0	5.8	2.1	1.9	64.5	6.4	7.4	100.0
\$3,000 to \$5,000	23.0	11.9	4.0	1.1	47.3	10.4	2.3	100.0
\$5,000 to \$10,000	23.7	10.4	4.4	1.5	42.9	10.8	6.3	100.0
\$10,000 to \$15,000	16.8	9.8	5.1	1.4	51.7	10.5	4.8	100.0
\$15,000 to \$20,000	12.4	9.6	5.5	1.5	53.1	11.0	6.9	100.0
\$20,000 to \$25,000	8.4	8.6	5.9	1.6	57.8	9.9	7.8	100.0
\$25,000 to \$35,000	6.4	9.2	6.3	1.5	60.2	9.4	7.0	100.0
\$35,000 to \$50,000	4.1	10.1	6.3	1.7	59.8	11.3	6.7	100.0
\$50,000 to \$100,000	3.8	9.7	5.9	1.5	57.7	13.6	7.8	100.0
\$100,000 and over	1.4	5.7	3.0	1.0	47.2	31.9	9.9	100.0
Total	7.6	9.2	5.6	1.5	56.7	12.2	7.1	100.0

TABLE 19. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS -- NUMBER CLASSIFIED BY SOURCE OF INCOME,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Number of Returns	Wage Income	Net Property Income a/		Business Income		Farm Income		Other Income	
			Positive	Negative	Positive	Negative	Positive	Negative		
A. Total number of returns reporting income by source:										
Under \$3,000	225,382	139,446	52,067	10,276	5,997	7,833	743	6,399	12,666	
\$3,000 to \$5,000	110,046	92,711	31,365	1,295	8,010	1,390	845	1,025	7,835	
\$5,000 to \$10,000	219,647	191,142	63,742	5,053	14,330	7,265	1,960	2,775	20,859	
\$10,000 to \$15,000	178,067	158,231	54,183	7,425	16,050	7,546	1,930	1,665	31,130	
\$15,000 to \$20,000	139,649	127,768	46,960	6,904	15,901	6,060	3,025	1,940	38,989	
\$20,000 to \$25,000	117,153	109,288	45,504	7,446	11,560	6,465	1,690	1,455	50,951	
\$25,000 to \$35,000	168,321	158,873	72,989	16,311	20,207	10,115	3,565	2,850	105,275	
\$35,000 to \$50,000	113,154	107,111	58,662	13,665	14,211	7,915	2,486	2,496	79,732	
\$50,000 to \$100,000	49,098	43,026	34,154	8,501	8,455	3,684	1,907	1,233	36,386	
\$100,000 and over	8,520	6,399	7,142	1,412	1,848	1,134	398	518	6,137	
Total	1,329,037	1,133,995	466,768	78,288	116,569	59,407	18,549	22,356	389,960	
B. Percentage distribution by income classes:										
Under \$3,000	17.0	12.3	11.2	13.1	5.1	13.2	4.0	28.6	3.2	
\$3,000 to \$5,000	8.3	8.2	6.7	1.7	6.9	2.3	4.6	4.6	2.0	
\$5,000 to \$10,000	16.5	16.9	13.7	6.5	12.3	12.2	10.6	12.4	5.3	
\$10,000 to \$15,000	13.4	14.0	11.6	9.5	13.8	12.7	10.4	7.4	8.0	
\$15,000 to \$20,000	10.5	11.3	10.0	8.8	13.6	10.2	16.3	8.7	10.0	
\$20,000 to \$25,000	8.8	9.6	9.7	9.5	9.9	10.9	9.1	6.5	13.0	
\$25,000 to \$35,000	12.7	14.0	15.6	20.8	17.3	17.0	19.2	12.7	27.0	
\$35,000 to \$50,000	8.5	9.5	12.6	17.4	12.2	13.3	13.4	11.2	20.4	
\$50,000 to \$100,000	3.7	3.8	7.3	10.9	7.3	6.2	10.3	5.5	9.3	
\$100,000 and over	.6	.6	1.5	1.8	1.6	1.9	2.1	2.3	1.6	
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
C. Percentage distribution by source of income:										
Under \$3,000	100.0	61.9	23.1	4.5	2.7	3.5	.3	2.8	5.6	
\$3,000 to \$5,000	100.0	84.2	28.5	1.2	7.3	1.3	.8	.9	7.1	
\$5,000 to \$10,000	100.0	87.0	29.0	2.3	6.5	3.3	.9	1.3	9.5	
\$10,000 to \$15,000	100.0	88.9	30.4	4.2	9.0	4.2	1.1	.9	17.5	
\$15,000 to \$20,000	100.0	91.5	33.6	4.9	11.4	4.3	2.2	1.4	27.9	
\$20,000 to \$25,000	100.0	93.3	38.8	6.4	9.9	5.5	1.4	1.2	43.2	
\$25,000 to \$35,000	100.0	94.4	43.4	9.7	12.0	6.0	2.1	1.7	62.5	
\$35,000 to \$50,000	100.0	95.2	51.8	12.1	12.6	7.0	2.2	2.2	70.5	
\$50,000 to \$100,000	100.0	87.6	69.6	17.3	17.2	7.5	3.9	2.5	74.1	
\$100,000 and over	100.0	75.1	75.1	83.8	21.7	13.3	4.7	6.1	72.0	
Total	100.0	85.3	35.1	5.9	8.8	4.5	1.4	1.7	29.3	

a/ Net property income includes interest, dividends, rents, royalties, capital gains, and taxable pension and annuity income.

47

TABLE 20. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS -- COLORADO INCOME CLASSIFIED BY SOURCE OF INCOME,
FISCAL YEAR 1982

Adjusted Gross Income Classes		Total a/ Colorado Income	Wage Income	Net Property Income b/ Positive Negative		Business Income Positive Negative		Farm Income Positive Negative		Other Income
A. Money amounts in thousands of dollars:										
Under	\$3,000	\$ -148,586	\$ 352,376	\$ 499,044	\$ 385,140	\$ 18,738	\$ 116,897	\$ 3,075	\$375,298	\$-144,484
\$3,000	to \$5,000	500,997	361,517	122,375	9,187	27,918	2,645	1,825	6,113	5,307
\$5,000	to \$10,000	1,774,223	1,377,728	362,750	14,272	61,731	21,469	10,839	21,296	18,212
\$10,000	to \$15,000	2,369,482	1,933,286	350,342	46,004	115,039	18,951	13,103	10,197	32,864
\$15,000	to \$20,000	2,560,193	2,160,614	312,462	38,946	123,039	29,119	16,975	16,344	31,512
\$20,000	to \$25,000	2,766,492	2,395,021	314,324	48,939	88,772	17,425	10,714	7,399	31,424
\$25,000	to \$35,000	5,170,765	4,543,137	510,093	101,183	186,442	49,288	21,537	14,839	74,866
\$35,000	to \$50,000	4,846,432	4,208,897	507,983	116,757	204,451	42,026	18,451	14,269	79,702
\$50,000	to \$100,000	3,228,952	2,370,374	747,133	184,068	250,190	30,814	27,523	16,907	65,521
\$100,000 and over		1,600,324	698,489	902,535	148,693	146,336	36,830	15,951	15,751	38,287
Total		\$24,669,274	\$20,401,439	\$4,629,041	\$1,093,189	\$1,222,656	\$365,464	\$139,993	\$498,413	\$233,211
B. Percentage distribution by income classes:										
Under	\$3,000	- .6	1.7	10.8	35.2	1.5	32.0	2.2	75.3	-62.0
\$3,000	to \$5,000	2.0	1.8	2.6	.8	2.3	.7	1.3	1.2	2.3
\$5,000	to \$10,000	7.2	6.8	7.8	1.3	5.0	5.9	7.7	4.3	7.8
\$10,000	to \$15,000	9.6	9.5	7.6	4.2	9.4	5.2	9.4	2.0	14.1
\$15,000	to \$20,000	10.4	10.6	6.8	3.6	10.1	8.0	12.1	3.3	13.5
\$20,000	to \$25,000	11.2	11.7	6.8	4.5	7.3	4.8	7.7	1.5	13.5
\$25,000	to \$35,000	21.0	22.3	11.0	9.3	15.2	13.5	15.4	3.0	32.1
\$35,000	to \$50,000	19.6	20.6	11.0	10.7	16.7	11.5	13.2	2.9	34.2
\$50,000	to \$100,000	13.1	11.6	16.1	16.8	20.5	8.4	19.7	3.4	28.1
\$100,00 and over		6.5	3.4	19.5	13.6	12.0	10.1	11.4	3.2	16.4
Total		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by source of income:										
Under	\$3,000	100.0	-237.0	-336.0	-259.0	-12.6	-78.7	-2.1	-252.6	97.2
\$3,000	to \$5,000	100.0	72.2	24.4	1.8	5.6	.5	.4	1.2	1.1
\$5,000	to \$10,000	100.0	77.7	20.4	.8	3.5	1.2	.6	1.2	1.0
\$10,000	to \$15,000	100.0	81.6	14.8	1.9	4.9	.8	.6	.4	1.4
\$15,000	to \$20,000	100.0	84.4	12.2	1.5	4.8	1.1	.7	.6	1.2
\$20,000	to \$25,000	100.0	86.6	11.4	1.8	3.2	.6	.4	.3	1.1
\$25,000	to \$35,000	100.0	87.9	9.9	2.0	3.6	10.0	.4	.3	1.4
\$35,000	to \$50,000	100.0	86.8	10.5	2.4	4.2	.9	.4	.3	1.6
\$50,000	to \$100,000	100.0	73.4	23.1	5.7	7.7	10.0	.9	.5	2.0
\$100,000 and over		100.0	43.6	56.4	9.3	9.1	2.3	10.0	10.0	2.4
Total		100.0	82.7	18.8	4.4	5.0	1.5	.6	2.0	.9

a/ "Colorado Income" differs from Colorado adjusted gross income due to: 1) Federal adjustments as sick pay; 2) Colorado modifications such as tax exempt interest; and 3) the treatment of negative income as zero for Colorado adjusted gross income.

b/ Property income consists of interest, dividends, capital gains, rents, royalties, annuities and pension income; and partnership income.

TABLE 21. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - CLASSIFIED BY SOURCES OF PROPERTY INCOME,
FISCAL YEAR 1982

Adjusted Gross Income Classes	Net Property Income	Dividend & Interest Income	Positive Capital Gains	Negative Capital Gains	Rents and Other Property Income		
					Positive	Negative	
A. Money income in thousands:							
Under \$3,000	\$ 113,905	\$ 195,659	\$110,934	\$ 12,022	\$ 192,452	\$373,118	
\$3,000 to \$5,000	113,188	57,233	6,511	2,276	58,631	6,911	
\$5,000 to \$10,000	348,477	220,772	27,630	2,988	114,347	11,284	
\$10,000 to \$15,000	304,338	190,966	30,763	5,925	128,613	40,079	
\$15,000 to \$20,000	273,515	168,538	25,073	7,326	118,851	31,621	
\$20,000 to \$25,000	265,385	163,578	38,979	9,989	111,767	38,950	
\$25,000 to \$35,000	408,910	281,172	89,016	14,604	139,905	86,579	
\$35,000 to \$50,000	391,226	260,470	77,515	12,652	169,998	104,105	
\$50,000 to \$100,000	563,065	375,448	168,106	29,182	203,579	154,886	
\$100,000 and over	753,842	370,499	305,440	7,506	226,596	141,187	
Total	\$3,535,851	\$2,284,335	\$879,967	\$104,470	\$1,464,739	\$988,720	
B. Percentage distribution by income classes:							
Under \$3,000	3.2	8.6	12.6	11.5	13.1	37.7	
\$3,000 to \$5,000	3.2	2.6	.7	2.2	4.0	.7	
\$5,000 to \$10,000	9.9	9.7	3.1	2.9	7.8	1.1	
\$10,000 to \$15,000	8.6	8.4	3.5	5.7	8.8	4.0	
\$15,000 to \$20,000	7.7	7.4	2.8	7.0	8.1	3.2	
\$20,000 to \$25,000	7.5	7.2	4.4	9.6	7.6	3.9	
\$25,000 to \$35,000	11.6	12.3	10.1	14.0	9.6	8.8	
\$35,000 to \$50,000	11.1	11.4	8.8	12.1	11.6	10.5	
\$50,000 to \$100,000	15.9	16.4	19.1	28.0	13.9	15.7	
\$100,000 and over	21.3	16.2	34.7	7.2	15.5	14.3	
Total	100.0	100.0	100.0	100.0	100.0	100.0	
C. Percentage distribution by type of income:							
Under \$3,000	100.0	171.8	9.7	10.5	16.9	32.8	
\$3,000 to \$5,000	100.0	50.6	5.8	2.0	51.8	6.1	
\$5,000 to \$10,000	100.0	63.4	7.9	.9	32.9	3.2	
\$10,000 to \$15,000	100.0	62.8	10.1	1.9	42.2	13.2	
\$15,000 to \$20,000	100.0	61.6	9.2	2.7	43.5	11.6	
\$20,000 to \$25,000	100.0	61.6	14.7	3.8	42.1	14.7	
\$25,000 to \$35,000	100.0	68.8	21.8	3.6	34.2	21.2	
\$35,000 to \$50,000	100.0	66.6	19.8	3.2	43.5	26.7	
\$50,000 to \$100,000	100.0	66.7	29.9	5.2	36.2	27.6	
\$100,000 and over	100.0	49.1	40.5	1.0	30.0	18.9	
Total	100.0	64.6	24.9	3.0	41.4	28.0	

a/ Includes rents, royalties, pensions, annuities.

TABLE 22. COLORADO INDIVIDUAL INCOME TAX,
RESIDENT RETURNS - NUMBER, ADJUSTED GROSS INCOME, NET NORMAL TAX AND FEDERAL TAX,
CLASSIFIED BY MAJOR PLANNING REGIONS, a/
FISCAL YEAR 1982

	All Returns		Adjusted Gross Income			Net Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
MAJOR PLANNING REGION											
Region 1 -- South Platte Valley	27,044	2.0	\$ 408,981	1.7	\$15,123	\$ 7,324	1.6	271	\$ 58,868	1.5	\$ 2,177
Region 2 -- Northern Front Range	108,698	8.2	1,756,126	7.3	16,156	31,263	6.6	288	241,513	6.3	2,222
Region 3 -- Denver Metropolitan	766,404	57.7	15,327,634	64.1	19,999	314,565	66.6	410	2,613,963	67.9	3,411
Region 4 -- Pikes Peak	117,145	8.8	1,909,122	8.0	16,297	34,615	7.3	295	280,843	7.3	2,397
Region 5 -- High Plains	8,512	0.6	130,319	0.5	15,310	2,307	0.5	271	18,096	0.5	2,126
Region 6 -- Lower Arkansas Valley	19,422	1.5	239,989	1.0	12,357	4,167	0.9	215	31,501	0.8	1,622
Region 7 -- Spanish Peaks	57,019	4.3	852,435	3.6	14,950	16,375	3.5	287	125,899	3.3	2,208
Region 8 -- San Luis Valley	13,935	1.0	172,868	0.7	12,405	2,971	0.6	213	23,179	0.6	1,663
Region 9 -- San Juan Basin	19,222	1.4	266,823	1.1	13,881	4,706	1.0	244	36,719	1.0	1,910
Region 10 -- Black Canyon	24,229	1.8	336,653	1.4	13,895	5,877	1.2	243	44,007	1.1	1,816
Region 11 -- Plateau	57,434	4.3	1,002,306	4.2	17,451	19,655	4.2	342	148,352	3.8	2,583
Region 12 -- Northern Mountains	29,459	2.2	527,079	2.2	17,892	9,841	2.1	334	82,420	2.1	2,798
Region 13 -- Upper Arkansas Valley	20,557	1.6	301,425	1.3	14,663	5,727	1.2	279	41,747	1.0	2,031
State Total	1,269,080	95.5	\$23,231,757	97.1	18,306	\$459,393	97.2	362	\$3,747,107	97.3	\$2,953
Region 14 -- Out of State <u>b/</u>	59,957	4.5	687,580	2.9	11,468	13,003	2.8	217	103,760	2.7	1,730
Total	1,329,037	100.0	\$23,919,340	100.0	\$17,997	\$472,396	100.0	355	\$3,850,867	100.0	\$2,897

a/ See figure 1 for counties in each region.

b/ Full-year and part-year residents residing out of state.

CG

TABLE 23. COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR PLANNING REGIONS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	REGION 1 -- SOUTH PLATTE VALLEY				REGION 2 -- NORTHERN FRONT RANGE				REGION 3 -- DENVER METRO			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	5,816	\$ 6,212	\$ 4	\$ 229	19,910	\$ 24,197	\$ 31	\$ 536	114,632	\$ 140,709	\$ 250	\$ 3,128
\$3,000 to \$5,000	2,240	8,811	32	163	9,760	38,359	255	1,273	58,890	233,204	1,385	5,107
\$5,000 to \$10,000	4,515	32,752	267	1,363	17,920	132,219	1,234	7,012	113,801	842,512	9,885	59,019
\$10,000 to \$15,000	3,635	46,038	550	4,259	14,190	177,417	2,568	17,895	103,234	1,289,544	20,541	136,018
\$15,000 to \$20,000	3,555	62,566	908	7,012	11,664	201,231	2,992	23,178	80,780	1,407,658	26,810	188,136
\$20,000 to \$25,000	2,340	52,955	929	6,636	10,285	229,367	3,958	27,418	69,400	1,562,005	31,702	212,043
\$25,000 to \$35,000	2,640	76,953	1,621	10,783	13,930	416,958	8,238	59,119	105,013	3,103,106	64,508	454,640
\$35,000 to \$50,000	1,545	62,030	1,434	10,757	8,140	328,617	7,236	55,894	77,941	3,229,929	72,217	556,363
\$50,000 to \$100,000	640	41,204	1,080	10,214	2,550	157,693	3,515	32,255	36,311	2,314,183	58,668	551,420
\$100,000 and over	118	19,460	499	7,452	349	50,067	1,236	16,933	6,402	1,204,784	28,599	448,089
Total	27,044	\$408,981	\$ 7,324	\$58,868	108,698	\$1,756,126	\$31,263	\$241,513	766,404	\$15,327,634	\$314,565	\$2,613,963
B. Percentage distribution:												
Under \$3,000	21.5	1.5	.1	.4	18.3	1.4	.1	.2	15.0	.9	.1	.1
\$3,000 to \$5,000	8.3	2.2	.4	.3	9.0	2.2	.8	.5	7.7	1.5	.4	.2
\$5,000 to \$10,000	16.7	8.0	3.6	2.3	16.5	7.5	3.9	2.9	14.8	5.5	3.1	2.3
\$10,000 to \$15,000	13.4	11.3	7.5	7.2	13.0	10.1	8.2	7.4	13.5	8.4	6.5	5.2
\$15,000 to \$20,000	13.1	15.3	12.4	11.9	10.7	11.5	9.6	9.6	10.5	9.2	8.5	7.2
\$20,000 to \$25,000	8.7	12.9	12.7	11.3	9.5	13.1	12.7	11.4	9.1	10.2	10.1	8.1
\$25,000 to \$35,000	9.8	18.8	22.1	18.3	12.8	23.7	26.4	24.5	13.7	20.2	20.5	17.4
\$35,000 to \$50,000	5.7	15.2	19.6	18.3	7.5	18.7	23.1	23.1	10.2	21.0	23.0	21.3
\$50,000 to \$100,000	2.4	10.0	14.7	17.4	2.3	9.0	11.2	13.4	4.7	15.0	18.7	21.1
\$100,000 and over	.4	4.8	6.8	12.7	.3	2.9	4.0	7.0	.8	7.9	9.1	17.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 1,068	\$ 1	\$ 39		\$ 1,215	\$ 2	\$ 27		\$ 1,227	\$ 2	27
\$3,000 to \$5,000		3,933	14	73		3,930	26	130		3,960	24	87
\$5,000 to \$10,000		7,254	59	302		7,378	69	391		7,403	87	519
\$10,000 to \$15,000		12,665	151	1,172		12,503	181	1,261		12,491	199	1,318
\$15,000 to \$20,000		17,599	255	1,972		17,252	257	1,987		17,426	332	2,329
\$20,000 to \$25,000		22,630	397	2,836		22,301	385	2,666		22,507	457	3,055
\$25,000 to \$35,000		29,149	614	4,084		29,932	591	4,244		29,550	614	4,329
\$35,000 to \$50,000		40,149	928	6,962		40,371	889	6,867		41,441	927	7,138
\$50,000 to \$100,000		64,381	1,688	15,959		61,840	1,378	12,649		63,732	1,616	15,186
\$100,000 and over		164,915	4,229	63,152		143,458	3,542	48,519		188,189	4,467	69,992
Total		\$ 15,123	\$ 271	\$ 2,176		\$ 16,156	\$ 288	\$ 2,222		\$ 19,999	\$ 410	\$ 3,411

TABLE 23 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR PLANNING REGIONS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	REGION 4 -- PIKES PEAK				REGIONS 5 -- HIGH PLAINS				REGION 6 -- LOWER ARKANSAS VALLEY			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	20,615	\$ 24,716	\$ 27	\$ 388	1,813	\$ 1,615	\$ 3	\$ 24	5,095	\$ 4,551	\$ 2	\$ 3
\$3,000 to \$5,000	9,231	37,462	223	914	710	2,791	13	44	1,650	6,478	28	86
\$5,000 to \$10,000	21,614	160,327	1,770	11,359	1,500	11,203	88	554	3,905	29,255	276	1,526
\$10,000 to \$15,000	16,491	204,024	2,942	22,138	1,105	13,705	176	1,274	2,660	32,848	469	3,018
\$15,000 to \$20,000	12,810	224,207	3,481	25,308	840	14,514	218	1,644	1,900	32,890	523	3,713
\$20,000 to \$25,000	10,580	237,210	3,914	28,907	845	18,978	301	2,339	1,706	38,126	728	4,968
\$25,000 to \$35,000	14,171	411,629	8,212	60,442	913	26,644	530	3,636	1,590	46,830	945	6,848
\$35,000 to \$50,000	7,955	320,479	7,040	55,100	487	19,993	446	3,164	620	25,201	569	4,398
\$50,000 to \$100,000	3,190	200,612	4,934	45,237	274	17,061	442	4,029	250	15,181	410	3,792
\$100,000 and over	488	88,456	2,072	31,051	25	3,815	90	1,388	46	8,629	217	3,149
Total	117,145	\$1,909,122	\$34,615	\$280,843	8,512	\$130,319	\$ 2,307	\$18,096	19,422	\$239,989	\$4,167	\$31,501
B. Percentage distribution:												
Under \$3,000	17.6	1.3	.1	.1	21.3	1.2	.1	.1	26.2	1.9	*	*
\$3,000 to \$5,000	7.9	2.0	.6	.3	8.3	2.1	.6	.2	8.5	2.7	.7	.3
\$5,000 to \$10,000	18.5	8.4	5.1	4.0	17.6	8.6	3.8	3.1	20.1	12.2	6.6	4.8
\$10,000 to \$15,000	14.1	10.7	8.5	7.9	13.0	10.5	7.6	7.0	13.7	13.7	11.3	9.6
\$15,000 to \$20,000	10.9	11.7	10.1	9.0	9.9	11.1	9.4	9.1	9.8	13.7	12.6	11.8
\$20,000 to \$25,000	9.0	12.4	11.3	10.3	9.9	14.6	13.0	12.9	8.8	15.9	17.5	15.8
\$25,000 to \$35,000	12.1	21.6	23.7	21.5	10.7	20.4	23.0	20.1	8.2	19.5	22.7	21.7
\$35,000 to \$50,000	6.8	16.8	20.3	19.6	5.7	15.3	19.3	17.5	3.2	10.5	13.7	14.0
\$50,000 to \$100,000	2.7	10.5	14.3	16.1	3.2	13.3	19.2	22.3	1.3	6.3	9.8	12.0
\$100,000 and over	.4	4.6	6.0	11.1	.3	2.9	3.9	7.7	.2	3.6	5.2	10.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000	\$ 1,199	\$ 1	\$ 19		\$ 891	\$ 2	\$ 13		\$ 893	\$ 1	\$ 1	
\$3,000 to \$5,000	4,058	24	99		3,931	18	62		3,926	17	52	
\$5,000 to \$10,000	7,418	82	526		7,469	59	369		7,492	71	391	
\$10,000 to \$15,000	12,372	178	1,342		12,403	159	1,153		12,349	176	1,135	
\$15,000 to \$20,000	17,502	272	1,976		17,279	260	1,957		17,311	275	1,954	
\$20,000 to \$25,000	22,421	370	2,732		22,459	356	2,768		22,348	427	2,912	
\$25,000 to \$35,000	29,047	579	4,265		29,183	581	3,982		29,453	594	4,307	
\$35,000 to \$50,000	40,286	885	6,926		41,053	916	6,497		40,647	918	7,094	
\$50,000 to \$100,000	62,888	1,547	14,181		62,266	1,613	14,704		60,724	1,640	15,168	
\$100,000 and over	181,262	4,246	63,629		152,600	3,600	55,520		187,587	4,717	68,457	
Total	\$ 16,297	\$ 295	\$ 2,397		\$ 15,310	\$ 271	\$ 2,126		\$ 12,357	\$ 215	\$ 1,622	

* Less than .05 percent

TABLE 23 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR PLANNING REGIONS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	REGION 7 -- SPANISH PEAKS				REGION 8 -- SAN LUIS VALLEY				REGION 9 -- SAN JUAN BASIN			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	13,492	\$ 13,240	\$ 7	\$ 39	3,795	\$ 3,517	\$ 3	\$ 16	4,800	\$ 6,005	\$ 18	\$ 52
\$3,000 to \$5,000	5,155	19,770	83	1,008	1,355	5,304	23	171	1,750	6,766	39	109
\$5,000 to \$10,000	9,405	66,992	578	3,296	2,815	20,343	174	914	3,430	25,652	266	1,512
\$10,000 to \$15,000	6,300	77,294	1,046	7,666	1,835	22,918	320	1,999	2,445	29,991	436	2,941
\$15,000 to \$20,000	5,515	94,608	1,643	10,987	1,465	25,849	394	2,744	1,940	33,701	527	3,853
\$20,000 to \$25,000	4,556	100,793	1,851	12,577	875	19,694	354	2,375	1,600	36,066	615	4,497
\$25,000 to \$35,000	6,794	199,903	4,248	29,360	1,085	31,945	657	4,830	1,915	56,356	1,089	7,594
\$35,000 to \$50,000	4,330	177,176	4,262	32,906	410	16,386	364	2,879	870	34,953	785	6,188
\$50,000 to \$100,000	1,330	79,846	2,039	19,544	220	13,883	363	3,007	415	28,120	701	6,653
\$100,000 and over	142	22,813	618	8,516	80	13,029	319	4,244	57	9,213	231	3,320
Total	57,019	\$852,435	\$16,375	\$125,899	13,935	\$172,868	\$2,971	\$23,179	19,222	\$266,823	\$4,706	\$36,719
B. Percentage distribution:												
Under \$3,000	23.7	1.6	*	*	27.2	2.0	.1	.1	25.0	2.3	.4	.1
\$3,000 to \$5,000	9.0	2.3	.5	.8	9.7	3.1	.8	.7	9.1	2.5	.8	.3
\$5,000 to \$10,000	16.5	7.9	3.5	2.6	20.2	11.8	5.9	3.9	17.8	9.6	5.7	4.1
\$10,000 to \$15,000	11.0	9.1	6.4	6.1	13.2	13.3	10.8	8.6	12.7	11.2	9.3	8.0
\$15,000 to \$20,000	9.7	11.1	10.0	8.7	10.5	15.0	13.3	11.8	10.1	12.6	11.2	10.5
\$20,000 to \$25,000	8.0	11.8	11.3	10.0	6.3	11.4	11.9	10.2	8.3	13.5	13.1	12.2
\$25,000 to \$35,000	11.9	23.5	25.9	23.3	7.8	18.5	22.1	20.8	10.0	21.1	23.1	20.7
\$35,000 to \$50,000	7.6	20.8	26.0	26.1	2.9	9.5	12.3	12.4	4.5	13.1	16.7	16.9
\$50,000 to \$100,000	2.3	9.4	12.5	15.5	1.6	8.0	12.2	13.0	2.2	10.5	14.9	18.1
\$100,000 and over	.2	2.7	3.8	6.8	.6	7.5	10.7	18.3	.3	3.5	4.9	9.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 981	\$ 1	\$ 3		\$ 927	\$ 1	\$ 4		\$ 1,251	\$ 4	\$ 11
\$3,000 to \$5,000		3,835	16	196		3,914	17	126		3,866	22	62
\$5,000 to \$10,000		7,123	61	350		7,227	62	325		7,479	78	441
\$10,000 to \$15,000		12,269	166	1,217		12,489	174	1,089		12,266	178	1,203
\$15,000 to \$20,000		17,155	389	1,992		17,644	269	1,873		17,372	272	1,986
\$20,000 to \$25,000		22,123	406	2,761		22,507	405	2,714		22,541	384	2,811
\$25,000 to \$35,000		29,423	625	4,321		29,442	606	4,452		29,429	569	3,966
\$35,000 to \$50,000		40,918	984	7,600		39,966	888	7,022		40,176	902	7,113
\$50,000 to \$100,000		60,035	1,574	14,695		63,105	1,650	13,668		67,759	1,689	16,031
\$100,000 and over		160,655	4,352	61,569		162,863	3,988	53,050		161,632	4,053	58,246
Total		\$ 14,950	\$ 287	\$ 2,208		\$ 12,405	\$ 213	\$ 1,663		\$ 13,881	\$ 245	\$ 1,910

* Less than .05 percent

TABLE 23(CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT - RETURNS, CLASSIFIED BY MAJOR PLANNING REGIONS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	REGION 10 -- BLACK CANYON				REGION 11 -- PLATEAU				REGION 12 -- NORTHERN MOUNTAIN			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	5,365	\$ 4,929	\$ 3	\$ 27	9,619	\$ 9,225	\$ 18	\$ 40	3,945	\$ 5,088	\$ 8	\$ 8
\$3,000 to \$5,000	2,140	8,183	36	106	4,350	17,054	108	378	2,160	8,361	62	154
\$5,000 to \$10,000	4,705	34,740	297	1,778	9,266	67,197	734	5,491	6,098	45,791	528	2,975
\$10,000 to \$15,000	3,055	37,762	516	3,323	7,362	92,423	1,375	9,843	4,870	61,156	987	6,281
\$15,000 to \$20,000	2,745	47,434	760	5,118	6,206	108,854	1,896	12,689	3,475	59,271	1,162	7,908
\$20,000 to \$25,000	2,020	44,972	785	5,451	5,620	127,517	2,546	16,620	2,541	57,266	1,073	7,537
\$25,000 to \$35,000	2,560	75,036	1,560	10,770	8,310	245,567	5,069	34,217	3,105	90,269	1,749	12,585
\$35,000 to \$50,000	1,166	46,274	1,028	7,799	4,925	199,928	4,504	34,015	2,070	84,400	1,682	12,857
\$50,000 to \$100,000	408	26,573	642	5,633	1,510	93,135	2,471	20,385	930	60,756	1,399	13,589
\$100,000 and over	65	10,750	249	4,002	266	41,406	934	14,673	265	54,721	1,191	18,526
Total	24,229	\$336,653	\$5,877	\$44,007	57,434	\$1,002,306	\$19,655	\$148,352	29,459	\$527,079	\$9,841	\$82,420
B. Percentage distribution:												
Under \$3,000	22.1	1.5	.1	.1	16.7	.9	.1	*	13.4	1.0	.1	*
\$3,000 to \$5,000	8.8	2.4	.6	.2	7.6	1.7	.5	.3	7.3	1.6	.6	.2
\$5,000 to \$10,000	19.4	10.3	5.1	4.0	16.1	6.7	3.7	3.7	20.7	8.7	5.4	3.6
\$10,000 to \$15,000	12.6	11.2	8.8	7.6	12.8	9.2	7.0	6.6	16.5	11.6	10.0	7.6
\$15,000 to \$20,000	11.3	14.1	12.9	11.6	10.8	10.9	9.6	8.6	11.8	11.2	11.8	9.6
\$20,000 to \$25,000	8.3	13.4	13.4	12.4	9.8	12.7	13.0	11.2	8.6	10.9	10.9	9.1
\$25,000 to \$35,000	10.6	22.3	26.5	24.5	14.5	24.5	25.8	23.1	10.5	17.1	17.8	15.3
\$35,000 to \$50,000	4.8	13.7	17.5	17.7	8.6	20.0	22.9	22.9	7.0	16.0	17.1	15.6
\$50,000 to \$100,000	1.7	7.9	10.9	12.8	2.6	9.3	12.6	13.7	3.2	11.5	14.2	16.5
\$100,000 and over	.3	3.2	4.2	9.1	.5	4.1	4.8	9.9	.9	10.4	12.1	22.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 919	\$ 1	\$ 5		\$ 959	\$ 2	\$ 4		\$ 1,290	\$ 2	\$ 2
\$3,000 to \$5,000		3,824	17	50		3,920	25	87		3,871	29	71
\$5,000 to \$10,000		7,384	63	378		7,252	79	593		7,509	87	488
\$10,000 to \$15,000		12,361	169	1,088		12,554	187	1,337		12,558	203	1,290
\$15,000 to \$20,000		17,280	277	1,864		17,540	306	2,045		17,056	334	2,276
\$20,000 to \$25,000		22,263	389	2,699		22,690	453	2,957		22,537	422	2,966
\$25,000 to \$35,000		29,311	609	4,207		29,551	610	4,118		29,072	563	4,053
\$35,000 to \$50,000		39,686	882	6,689		40,595	915	6,907		40,773	813	6,211
\$50,000 to \$100,000		65,130	1,574	13,806		61,679	1,636	13,500		65,329	1,504	14,612
\$100,000 and over		165,385	3,831	61,569		155,662	3,511	55,162		206,494	4,494	69,909
Total		\$ 13,895	\$ 243	\$ 1,816		\$ 17,451	\$ 342	\$ 2,583		\$ 17,892	\$ 334	\$ 2,798

* Less than .05 percent

TABLE 23 (CONCLUDED). COLORADO INDIVIDUAL TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR PLANNING REGIONS,
FISCAL YEAR 1982

Adjusted Gross Income Classes	REGION 13 -- UPPER ARKANSAS VALLEY				REGION 14 -- OUT OF STATE a/				TOTAL -- ALL RESIDENT RETURNS			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	4,725	\$ 4,205	\$ 4	\$ 28	11,760	\$ 19,324	\$ 140	\$ 962	225,382	\$ 167,532	\$ 516	\$ 5,480
\$3,000 to \$5,000	1,755	6,954	33	110	8,900	36,537	393	2,612	110,046	436,036	2,714	12,236
\$5,000 to \$10,000	3,330	24,507	257	1,597	17,343	128,097	1,730	12,119	219,647	1,621,588	18,084	110,515
\$10,000 to \$15,000	2,190	27,496	374	2,858	8,695	105,012	1,740	13,075	178,067	2,217,629	34,041	232,588
\$15,000 to \$20,000	2,120	36,977	606	4,116	4,634	80,389	1,549	9,913	139,649	2,430,150	43,408	306,319
\$20,000 to \$25,000	1,936	43,855	861	5,705	2,849	63,861	1,428	10,344	117,153	2,632,664	51,046	347,417
\$25,000 to \$35,000	3,035	87,380	2,000	12,893	3,260	97,950	2,191	15,756	168,321	4,966,526	102,618	723,470
\$35,000 to \$50,000	1,155	46,913	1,036	8,159	1,540	62,393	1,524	12,115	113,154	4,654,672	104,124	802,596
\$50,000 to \$100,000	280	17,593	431	4,221	790	49,551	1,223	10,285	49,098	3,115,391	78,318	730,264
\$100,000 and over	31	5,545	125	2,060	186	44,466	1,085	16,579	8,520	1,577,152	37,465	579,983
Total	20,557	\$301,425	\$5,727	\$41,747	59,957	\$687,580	\$13,003	\$103,760	1,329,037	\$23,919,340	\$472,394	\$3,850,868
B. Percentage distribution:												
Under \$3,000	23.0	1.4	.1	.1	1.9	1.1	.9	17.0	1.1	.1	.1	.1
\$3,000 to \$5,000	8.5	2.3	.6	.3	14.8	5.3	3.0	2.5	8.3	1.8	.6	.3
\$5,000 to \$10,000	16.2	8.1	4.5	3.8	28.9	18.6	13.3	11.7	16.5	6.8	3.8	2.9
\$10,000 to \$15,000	10.7	9.1	6.5	6.8	14.5	15.3	13.4	12.6	13.4	9.3	7.2	6.0
\$15,000 to \$20,000	10.3	12.3	10.6	9.9	7.7	11.7	11.9	9.6	10.5	10.2	9.2	8.0
\$20,000 to \$25,000	9.4	14.5	15.0	13.7	4.8	9.3	11.0	10.0	8.8	11.0	10.8	9.0
\$25,000 to \$35,000	14.8	29.0	34.9	30.9	5.4	14.2	16.8	15.2	12.7	20.8	21.7	18.8
\$35,000 to \$50,000	5.6	15.6	18.1	19.5	2.6	9.1	11.7	11.7	8.5	19.5	22.0	20.8
\$50,000 to \$100,000	1.4	5.8	7.5	10.1	1.3	7.2	9.4	9.9	3.7	13.0	16.6	19.0
\$100,000 and over	.2	1.8	2.2	4.9	.3	6.5	8.3	16.0	.6	6.6	7.9	15.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 890	\$ 1	\$ 6		\$ 1,643	\$ 12	\$ 82		\$ 1,743	\$ 2	\$ 24
\$3,000 to \$5,000		3,962	19	63		4,105	44	293		3,962	25	111
\$5,000 to \$10,000		7,359	77	480		7,386	100	699		7,383	82	503
\$10,000 to \$15,000		12,555	171	1,305		12,077	200	1,504		12,454	191	1,306
\$15,000 to \$20,000		17,442	286	1,942		17,348	334	2,139		17,402	311	2,193
\$20,000 to \$25,000		22,652	445	2,947		22,415	501	3,630		22,472	436	2,966
\$25,000 to \$35,000		28,791	659	4,248		30,046	672	4,833		29,506	610	4,298
\$35,000 to \$50,000		40,617	897	7,064		40,515	990	7,867		41,136	920	7,093
\$50,000 to \$100,000		62,832	1,539	15,075		62,723	1,548	13,019		63,453	1,595	14,874
\$100,000 and over		178,871	4,032	66,452		239,065	5,833	89,134		185,112	4,397	68,073
Total		\$ 14,663	\$ 279	\$ 2,031		\$ 11,468	\$ 217	\$ 1,731		\$ 17,997	\$ 355	\$ 2,897

a/ Full-year and part-year residents residing out of state

* Less than .05 percent

TABLE 24. COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - NUMBER, ADJUSTED GROSS INCOME, NET NORMAL TAX AND FEDERAL TAX,
FISCAL YEAR 1982

	All Returns		Adjusted Gross Income			Net Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
MAJOR COUNTIES											
Denver	262,106	19.7	4,424,004	18.5	16,879	90,588	19.2	346	792,630	20.6	3,024
Jefferson	161,382	12.1	3,590,109	15.0	22,246	75,151	15.9	466	603,499	15.7	3,740
Arapahoe	142,650	10.7	3,482,362	14.6	24,412	72,829	15.4	511	629,811	16.4	4,415
Adams	106,844	8.0	1,910,050	8.0	17,877	37,052	7.8	347	272,202	7.1	2,548
Boulder	81,319	6.1	1,576,907	6.6	19,392	32,298	6.8	397	257,738	6.7	3,169
El Paso	112,114	8.4	1,830,729	7.7	16,329	33,174	7.0	296	270,519	7.0	2,413
Pueblo	49,001	3.7	767,862	3.2	15,670	14,975	3.2	306	115,965	3.0	2,367
Larimer	63,511	4.8	1,034,828	4.3	16,294	18,516	3.9	292	143,040	3.7	2,252
Weld	45,187	3.5	721,298	3.0	15,963	12,746	2.7	282	98,474	2.5	2,179
Mesa	39,119	3.0	655,938	2.7	16,768	12,432	2.7	318	95,172	2.4	2,433
Ten Counties	1,063,233	80.0	\$19,994,087	83.6	\$18,805	\$399,761	84.6	\$376	\$3,279,050	85.1	\$3,084
Rest of State	205,847	15.5	3,237,637	13.5	15,728	59,630	12.6	290	468,057	12.2	2,274
State Total	1,269,080	95.5	\$23,231,757	97.1	\$18,306	\$459,391	97.2	\$362	\$3,747,107	97.3	\$2,953
Out of State	59,957	4.5	687,580	2.9	11,468	13,003	2.8	217	103,760	2.7	1,731
Total	1,329,037	100.0	\$23,919,340	100.0	17,997	\$472,394	100.0	\$355	\$3,850,867	100.0	\$2,897

TABLE 25. COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1982

Adjusted Gross Income Classes	DENVER				JEFFERSON				ARAPAHOE			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$ 3,000	47,756	\$ 49,754	\$ 87	\$ 761	20,625	\$ 27,837	\$ 43	\$ 416	18,975	\$ 25,586	\$ 52	\$ 1,137
\$ 3,000 to \$ 5,000	23,955	95,822	510	1,906	12,920	49,879	318	1,251	9,475	36,159	236	800
\$ 5,000 to \$ 10,000	50,225	373,906	4,442	26,536	19,220	143,451	1,619	9,938	18,541	132,412	1,458	8,274
\$ 10,000 to \$ 15,000	37,368	470,645	7,845	51,399	19,425	247,977	3,783	24,869	13,260	163,047	2,544	17,024
\$ 15,000 to \$ 20,000	30,575	529,470	10,403	73,171	13,927	243,408	4,606	33,945	13,068	228,935	4,230	28,706
\$ 20,000 to \$ 25,000	19,705	443,007	9,627	63,813	16,235	368,899	7,267	49,872	12,630	283,316	5,658	38,420
\$ 25,000 to \$ 35,000	26,655	775,034	16,756	119,963	25,188	757,105	15,992	110,491	22,780	677,435	13,561	95,365
\$ 35,000 to \$ 50,000	14,535	604,328	13,849	112,906	23,388	957,604	21,584	160,726	21,135	878,128	19,411	146,843
\$ 50,000 to \$100,000	8,800	577,381	15,014	147,878	9,158	576,990	14,520	133,116	11,018	705,189	17,722	164,198
\$100,000 and over	2,532	504,656	12,055	194,297	1,296	216,959	5,419	78,875	1,768	352,155	7,957	129,044
Total	262,106	\$4,424,004	\$90,588	\$792,630	161,382	\$3,590,109	\$75,151	\$603,499	142,650	\$3,482,362	\$72,829	\$629,811
B. Percentage distribution:												
Under \$ 3,000	18.2	1.1	.1	.1	12.8	.8	.1	.1	13.3	.7	.1	.2
\$ 3,000 to \$ 5,000	9.1	2.2	.6	.2	8.0	1.4	.4	.2	6.6	1.0	.3	.1
\$ 5,000 to \$ 10,000	19.2	8.5	5.0	3.3	11.9	4.0	2.2	1.6	13.0	3.8	2.0	1.3
\$ 10,000 to \$ 15,000	14.3	10.6	8.7	6.5	12.0	6.9	5.0	4.1	9.3	4.7	3.5	2.7
\$ 15,000 to \$ 20,000	11.7	12.0	11.5	9.2	8.6	6.8	6.1	5.6	9.2	6.6	5.8	4.6
\$ 20,000 to \$ 25,000	7.5	10.0	10.6	8.1	10.1	10.3	9.7	8.3	8.9	8.1	7.8	6.1
\$ 25,000 to \$ 35,000	10.2	17.5	18.5	15.1	15.6	21.1	21.3	18.3	16.0	19.5	18.6	15.1
\$ 35,000 to \$ 50,000	5.5	13.7	15.3	14.2	14.5	26.7	28.7	26.6	14.8	25.2	26.7	23.3
\$ 50,000 to \$100,000	3.4	13.1	16.6	18.7	5.7	16.1	19.3	22.1	7.7	20.3	24.3	26.1
\$100,000 and over	1.0	11.4	13.3	24.5	.8	6.0	7.2	13.1	1.2	10.1	10.9	20.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$ 3,000		\$ 1,042	\$ 2	\$ 16		\$ 1,350	\$ 2	\$ 20		\$ 1,348	\$ 3	\$ 60
\$ 3,000 to \$ 50,000		4,000	21	80		3,861	25	97		3,816	25	84
\$ 5,000 to \$ 10,000		7,445	89	528		7,464	84	517		7,142	79	446
\$ 10,000 to \$ 15,000		12,595	210	1,375		12,766	195	1,280		12,296	192	1,284
\$ 15,000 to \$ 20,000		17,317	340	2,393		17,477	331	2,437		17,519	324	2,197
\$ 20,000 to \$ 25,000		22,482	489	3,238		22,722	448	3,072		22,432	448	3,042
\$ 25,000 to \$ 35,000		29,076	629	4,501		30,058	635	4,387		29,738	595	4,186
\$ 35,000 to \$ 50,000		41,577	953	7,768		40,944	923	6,872		41,549	918	6,948
\$ 50,000 to \$100,000		65,611	1,706	16,804		63,004	1,586	14,535		64,003	1,608	14,903
\$100,000 and over		199,311	4,761	76,737		167,407	4,181	60,860		199,183	4,501	72,989
Total		\$ 16,879	\$ 346	\$ 3,024		\$ 22,246	\$ 466	\$ 3,740		\$ 24,412	\$ 511	\$ 4,415

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1982

Adjusted Gross Income Classes	ADAMS				BOULDER				DENVER METRO AREA			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	14,571	\$ 19,528	\$ 16	\$ 520	10,765	\$ 14,807	\$ 40	\$ 223	112,692	\$ 137,512	\$ 238	\$ 3,056
\$3,000 to \$5,000	4,180	17,165	109	542	7,980	32,432	205	608	58,510	231,459	1,377	5,107
\$5,000 to \$10,000	14,785	108,183	1,289	8,161	10,260	78,496	1,039	5,838	113,031	836,447	9,847	58,748
\$10,000 to \$15,000	19,130	233,082	3,763	24,592	13,401	166,980	2,501	17,422	102,584	1,281,730	20,436	135,305
\$15,000 to \$20,000	11,925	208,192	3,992	27,353	9,900	172,858	3,198	22,636	79,395	1,382,863	26,429	185,811
\$20,000 to \$25,000	12,775	285,669	5,699	37,141	7,355	164,966	3,315	21,976	68,700	1,545,857	31,566	211,222
\$25,000 to \$35,000	19,240	564,090	11,326	80,631	8,800	259,715	5,731	39,696	102,663	3,033,379	63,366	446,146
\$35,000 to \$50,000	8,510	356,266	7,884	62,638	7,903	329,421	7,231	56,402	75,471	3,125,747	69,959	539,516
\$50,000 to \$100,000	1,560	92,028	2,293	21,636	4,455	275,176	7,061	64,305	34,991	2,226,764	56,609	531,132
\$100,000 and over	168	25,847	681	8,989	500	82,056	1,977	28,632	6,264	1,181,674	28,090	439,838
Total	106,844	\$1,910,050	\$37,052	\$272,203	81,319	\$1,576,907	\$32,298	\$257,738	754,301	\$14,983,432	\$307,917	\$2,555,881
B. Percentage distribution:												
Under \$3,000	13.6	1.0	*	.2	13.2	.9	.1	.1	14.9	.9	.1	.1
\$3,000 to \$5,000	3.9	.9	.3	.2	9.8	2.1	.6	.2	7.8	1.5	.4	.2
\$5,000 to \$10,000	13.8	5.7	3.4	3.0	12.6	5.0	3.2	2.3	15.0	5.6	3.1	2.3
\$10,000 to \$15,000	17.9	12.2	10.2	9.0	16.5	10.6	7.7	6.8	13.6	8.6	6.6	5.3
\$15,000 to \$20,000	11.2	10.9	10.8	10.0	12.2	11.0	9.9	8.8	10.5	9.2	8.6	7.3
\$20,000 to \$25,000	12.0	15.0	15.4	13.6	9.0	10.4	10.3	8.5	9.1	10.3	10.3	8.3
\$25,000 to \$35,000	18.0	29.4	30.6	29.7	10.8	16.4	17.7	15.4	13.6	20.2	20.6	17.5
\$35,000 to \$50,000	8.0	18.7	21.3	23.0	9.8	20.9	22.4	21.9	10.0	20.9	22.7	21.1
\$50,000 to \$100,000	1.4	4.8	6.2	7.9	5.5	17.5	21.9	24.9	4.7	14.9	18.4	20.8
\$100,000 and over	.2	1.4	1.8	3.4	.6	5.2	6.2	11.1	.8	7.9	9.2	17.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 1,340	\$ 1	\$ 36		\$ 1,375	\$ 4	\$ 21		\$ 1,220	\$ 2	\$ 27
\$3,000 to \$5,000		4,106	26	130		4,064	26	76		3,956	24	87
\$5,000 to \$10,000		7,317	87	552		7,651	101	569		7,400	87	520
\$10,000 to \$15,000		12,184	197	1,286		12,460	187	1,300		12,494	199	1,319
\$15,000 to \$20,000		17,458	335	2,294		17,460	323	2,286		17,418	333	2,340
\$20,000 to \$25,000		22,362	446	2,907		22,429	451	2,988		22,502	459	3,075
\$25,000 to \$35,000		29,319	589	4,191		29,513	651	4,511		29,547	617	4,346
\$35,000 to \$50,000		41,864	926	7,361		41,683	915	7,137		41,417	927	7,149
\$50,000 to \$100,000		58,992	1,470	13,869		61,768	1,585	14,434		63,638	1,618	15,179
\$100,000 and over		153,851	4,054	53,506		164,112	3,954	57,264		188,645	4,484	70,217
Total		\$ 17,877	\$ 347	\$ 2,548		\$ 19,392	\$ 397	\$ 3,169		\$ 19,864	\$ 408	\$ 3,388

a/ Includes Denver, Jefferson, Arapahoe, Adams and Boulder.

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1982

Adjusted Gross Income Classes	El PASO				PUEBLO				LARIMER			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	19,225	\$ 22,476	\$ 25	\$ 387	11,047	\$ 11,500	\$ 7	\$ 39	11,435	\$ 14,937	\$ 24	\$ 97
\$3,000 to \$5,000	8,521	34,610	211	845	4,355	16,684	72	992	5,960	22,810	178	905
\$5,000 to \$10,000	21,389	158,110	1,770	11,209	8,030	57,305	528	3,098	10,600	76,846	820	4,400
\$10,000 to \$15,000	16,011	197,881	2,823	21,419	5,100	62,855	859	6,372	8,225	102,573	1,395	9,501
\$15,000 to \$20,000	12,580	220,263	3,427	24,959	4,755	81,796	1,425	9,371	6,629	113,700	1,730	13,512
\$20,000 to \$25,000	9,635	215,425	3,429	25,817	3,926	87,166	1,608	10,976	5,860	130,333	2,244	16,160
\$25,000 to \$35,000	13,541	392,865	7,831	57,790	6,304	185,793	3,923	27,178	7,905	239,237	4,679	33,692
\$35,000 to \$50,000	7,610	306,594	6,810	53,642	4,090	167,173	4,029	31,222	5,035	203,513	4,483	34,032
\$50,000 to \$100,000	3,130	197,288	4,849	44,686	1,260	75,687	1,928	18,475	1,670	103,119	2,276	21,144
\$100,000 and over	472	85,217	1,999	29,765	134	21,903	596	8,242	192	27,760	687	9,597
Total	112,114	\$1,830,729	\$33,174	\$270,519	49,001	\$767,862	\$14,975	\$115,965	63,511	\$1,034,828	\$18,516	\$143,040
B. Percentage distribution:												
Under \$3,000	17.1	1.2	.1	.1	22.5	1.5	*	*	18.0	1.4	.1	.1
\$3,000 to \$5,000	7.6	1.9	.6	.3	8.9	2.2	.5	.9	9.4	2.2	1.0	.6
\$5,000 to \$10,000	19.1	8.6	5.3	4.1	16.4	7.5	3.5	2.7	16.7	7.4	4.4	3.1
\$10,000 to \$15,000	14.3	10.8	8.5	7.9	10.4	8.2	5.7	5.5	13.0	9.9	7.5	6.6
\$15,000 to \$20,000	11.2	12.0	10.4	9.2	9.7	10.7	9.5	8.1	10.4	11.0	9.3	9.4
\$20,000 to \$25,000	8.7	11.8	10.4	9.5	8.0	11.4	10.7	9.5	9.2	12.6	12.1	11.3
\$25,000 to \$35,000	12.1	21.5	23.6	21.4	12.9	24.2	26.3	23.4	12.4	23.1	25.3	23.6
\$35,000 to \$50,000	6.7	16.7	20.5	19.9	8.3	21.7	26.9	26.9	7.9	19.7	24.2	23.8
\$50,000 to \$100,000	2.8	10.8	14.6	16.6	2.6	9.8	12.9	15.9	2.6	10.0	12.3	14.8
\$100,000 and over	.4	4.7	6.0	11.0	.3	2.8	4.0	7.1	.4	2.7	3.8	6.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000	\$ 1,169	\$ 1	\$ 20	\$ 1,041	\$ 1	\$ 4	\$ 1,306	\$ 2	\$ 8			
\$3,000 to \$5,000	4,062	25	99	3,831	17	228	3,827	30	152			
\$5,000 to \$10,000	7,392	83	524	7,136	66	386	7,250	77	415			
\$10,000 to \$15,000	12,359	176	1,338	12,325	168	1,249	12,471	170	1,155			
\$15,000 to \$20,000	17,509	272	1,984	17,202	300	1,971	17,152	261	2,038			
\$20,000 to \$25,000	22,359	356	2,680	22,202	410	2,796	22,241	383	2,758			
\$25,000 to \$35,000	29,013	578	4,268	29,472	622	4,311	30,264	592	4,262			
\$35,000 to \$50,000	40,288	895	7,049	40,874	985	7,634	40,420	890	6,759			
\$50,000 to \$100,000	63,031	1,549	14,277	60,069	1,530	14,663	61,748	1,363	12,661			
\$100,000 and over	180,544	4,235	63,061	163,455	4,448	61,507	144,583	3,578	49,984			
Total	\$ 16,329	\$ 296	\$ 2,408	\$ 15,670	\$ 306	\$ 2,367	\$ 16,294	\$ 292	\$ 2,252			

* Less than .05 percent

59

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1982

Adjusted Gross Income Classes	WELD				MESA				TEN MAJOR COUNTIES			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	8,475	\$ 9,260	\$ 8	\$ 439	7,157	\$ 7,080	\$ 14	\$ 5	170,031	\$ 202,765	\$ 315	\$4,023
\$3,000 to \$5,000	3,800	15,549	77	368	2,850	11,168	60	174	83,996	332,280	1,975	8,391
\$5,000 to \$10,000	7,320	55,373	414	2,611	6,765	48,530	532	3,628	167,135	1,232,611	13,911	83,695
\$10,000 to \$15,000	5,965	74,844	1,173	8,395	4,777	60,001	879	6,494	142,662	1,779,884	27,564	187,485
\$15,000 to \$20,000	5,035	87,532	1,262	9,666	4,296	75,817	1,288	8,684	112,690	1,961,971	35,560	252,000
\$20,000 to \$25,000	4,425	99,035	1,713	11,258	3,820	86,476	1,644	10,789	96,366	2,164,291	42,205	286,222
\$25,000 to \$35,000	6,025	177,720	3,559	25,426	5,170	152,949	3,077	21,052	141,608	4,181,945	86,435	611,286
\$35,000 to \$50,000	3,105	125,104	2,753	21,862	3,165	128,228	2,835	21,625	98,476	4,056,359	90,869	701,900
\$50,000 to \$100,000	880	54,574	1,238	11,112	950	59,347	1,520	12,702	42,881	2,716,778	68,422	639,250
\$100,000 and over	157	22,307	549	7,337	169	26,342	583	10,019	7,388	1,365,203	32,504	504,799
Total	45,187	\$721,298	\$12,746	\$98,474	39,119	\$655,938	\$12,432	\$95,172	1,063,233	\$19,994,087	\$399,760	\$3,279,051
B. Percentage distribution:												
Under \$3,000	18.8	1.3	*	.4	18.3	1.1	.1	*	16.0	1.0	.1	.1
\$3,000 to \$5,000	8.4	2.2	.6	.4	7.3	1.7	.5	.2	7.9	1.7	.5	.3
\$5,000 to \$10,000	16.2	7.7	3.2	2.7	17.3	7.4	4.3	3.8	15.7	6.2	3.5	2.6
\$10,000 to \$15,000	13.2	10.4	9.2	8.5	12.2	9.1	7.1	6.8	13.4	8.9	6.9	5.7
\$15,000 to \$20,000	11.1	12.1	9.9	9.8	11.0	11.6	10.4	9.1	10.6	9.8	8.9	7.7
\$20,000 to \$25,000	9.8	13.7	13.4	11.4	9.8	13.2	13.2	11.3	9.1	10.8	10.6	8.7
\$25,000 to \$35,000	13.3	24.6	27.9	25.8	13.2	23.3	24.8	22.1	13.3	20.9	21.6	18.6
\$35,000 to \$50,000	6.9	17.3	21.6	22.2	8.1	19.5	22.8	22.7	9.3	20.3	22.7	21.4
\$50,000 to \$100,000	1.9	7.6	9.7	11.3	2.4	9.0	12.2	13.3	4.0	13.6	17.1	19.5
\$100,000 and over	.4	3.1	4.3	7.5	.4	4.0	4.7	10.5	.7	6.8	8.1	15.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 1,093	\$ 1	\$ 52		\$ 989	\$ 2	\$ 1		\$ 1,193	\$ 2	\$ 24
\$3,000 to \$5,000		4,092	20	97		3,919	21	61		3,956	24	100
\$5,000 to \$10,000		7,565	57	357		7,174	79	536		7,375	83	501
\$10,000 to \$15,000		12,547	197	1,407		12,560	184	1,359		12,476	193	1,314
\$15,000 to \$20,000		17,385	251	1,920		17,648	300	2,021		17,410	316	2,236
\$20,000 to \$25,000		22,381	387	2,544		22,638	430	2,824		22,459	438	2,970
\$25,000 to \$35,000		29,497	591	4,220		29,584	595	4,072		29,532	610	4,317
\$35,000 to \$50,000		40,291	887	7,041		40,514	896	6,833		41,191	923	7,128
\$50,000 to \$100,000		62,016	1,407	12,627		62,471	1,600	13,371		63,356	1,596	14,908
\$100,000 and over		142,083	3,497	46,732		155,870	3,450	59,284		184,787	4,400	68,327
Total		\$ 15,963	\$ 282	\$ 2,179		\$ 16,768	\$ 318	\$ 2,433		\$ 18,805	\$ 376	\$ 3,084

TABLE 25 (CONCLUDED). COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1982

Adjusted Gross Income Classes	REST OF STATE				STATE TOTAL				TOTAL -- ALL RESIDENT RETURNS a			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$ 3,000	43,591	\$ 45,443	\$ 61	\$ 495	213,622	\$ 248,208	\$ 376	\$ 4,518	225,382	\$ 267,532	\$ 516	\$ 5,480
\$ 3,000 to \$ 5,000	17,150	67,219	346	1,233	101,146	399,499	2,321	9,624	110,046	436,036	2,714	12,236
\$ 5,000 to \$ 10,000	35,169	260,880	2,443	14,701	202,304	1,493,491	16,354	98,396	219,647	1,621,588	18,084	110,515
\$ 10,000 to \$ 15,000	26,710	332,733	4,737	32,028	169,372	2,112,617	32,301	219,513	178,067	2,217,629	34,041	232,588
\$ 15,000 to \$ 20,000	22,325	387,790	6,359	44,406	135,015	2,349,761	41,919	296,406	139,649	2,430,150	43,468	306,319
\$ 20,000 to \$ 25,000	17,938	404,512	7,413	50,851	114,304	2,568,803	49,618	337,073	117,153	2,632,664	51,046	347,417
\$ 25,000 to \$ 35,000	23,453	686,631	13,992	96,428	165,061	4,868,576	100,427	707,714	168,321	4,966,525	102,618	723,470
\$ 35,000 to \$ 50,000	13,138	535,920	11,731	88,581	111,614	4,592,279	102,600	790,481	113,154	4,654,672	104,124	802,596
\$ 50,000 to \$ 100,000	5,427	349,062	8,673	80,729	48,308	3,069,840	77,095	719,979	49,098	3,115,391	78,318	730,264
\$ 100,000 and over	946	167,483	3,876	58,605	8,334	1,532,686	36,380	563,404	8,520	1,577,152	37,465	579,983
Total	205,847	\$ 3,237,673	\$ 59,631	\$ 468,057	1,269,080	\$ 23,231,760	\$ 459,391	\$ 3,747,108	1,329,037	\$ 23,919,340	\$ 472,394	\$ 3,850,868
B. Percentage distribution:												
Under \$ 3,000	21.2	1.4	.1	.1	16.8	1.1	.1	.1	17.0	1.1	.1	.1
\$ 3,000 to \$ 5,000	8.3	2.1	.6	.3	8.0	1.7	.5	.3	8.3	1.8	.6	.3
\$ 5,000 to \$ 10,000	17.1	8.1	4.1	3.1	15.9	6.4	3.6	2.6	16.5	6.8	3.8	2.9
\$ 10,000 to \$ 15,000	13.0	10.3	7.9	6.8	13.3	9.1	7.0	5.9	13.4	9.3	7.2	6.0
\$ 15,000 to \$ 20,000	10.8	12.0	10.7	9.5	10.6	10.1	9.1	7.9	10.5	10.2	9.2	8.0
\$ 20,000 to \$ 25,000	8.7	12.5	12.4	10.9	9.0	11.1	10.8	9.0	8.8	11.0	10.8	9.0
\$ 25,000 to \$ 35,000	11.4	21.2	23.5	20.6	13.0	21.0	21.9	18.9	12.7	20.8	21.7	18.8
\$ 35,000 to \$ 50,000	6.4	16.6	19.7	18.9	8.8	19.8	22.3	21.1	8.5	19.5	22.0	20.8
\$ 50,000 to \$ 100,000	2.6	10.7	14.5	17.2	3.8	13.2	16.8	19.2	3.7	13.0	16.6	19.0
\$ 100,000 and over	.5	5.1	6.5	12.5	.7	6.6	7.9	15.0	.6	6.6	7.9	15.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$ 3,000		\$ 1,042	\$ 1	\$ 11		\$ 1,162	\$ 2	\$ 3		\$ 1,187	\$ 2	\$ 24
\$ 3,000 to \$ 5,000		3,919	20	72		3,950	23	95		3,962	25	111
\$ 5,000 to \$ 10,000		7,418	69	418		7,382	81	486		7,383	82	503
\$ 10,000 to \$ 15,000		12,457	177	1,199		12,473	191	1,296		12,454	191	1,306
\$ 15,000 to \$ 20,000		17,370	285	1,989		17,404	310	2,195		17,402	311	2,193
\$ 20,000 to \$ 25,000		22,551	413	2,835		22,473	434	2,949		22,472	436	2,965
\$ 25,000 to \$ 35,000		29,277	597	4,112		29,496	608	4,288		29,506	610	4,298
\$ 35,000 to \$ 50,000		40,792	893	6,742		41,144	919	7,082		41,136	920	7,093
\$ 50,000 to \$ 100,000		64,320	1,598	14,875		63,464	1,596	14,904		63,453	1,595	14,874
\$ 100,000 and over		177,043	4,097	61,950		183,908	4,365	67,603		185,112	4,397	68,073
Total		\$ 15,729	\$ 290	\$ 2,274		\$ 18,306	\$ 362	\$ 2,953		\$ 17,997	\$ 355	\$ 2,897

TABLE 26. COLORADO INDIVIDUAL INCOME TAX RETURNS,
RESIDENT RETURNS - NUMBER, ADJUSTED GROSS INCOME, NET NORMAL TAX AND FEDERAL TAX,
CLASSIFIED BY CITIES WITH POPULATION OVER 20,000,
FISCAL YEAR 1982

	All Returns		Adjusted Gross Income			Net Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
Cities Ranked by Number of Tax Returns <u>a/</u>											
Denver	262,106	19.7	\$ 4,424,004	18.5	\$16,879	\$ 90,588	19.1	\$ 346	\$ 792,630	20.6	\$ 3,024
Colorado Springs	92,332	6.9	1,538,681	6.4	16,665	28,271	6.0	306	232,513	6.0	2,518
Aurora	73,748	5.5	1,617,417	6.8	21,932	31,756	6.7	431	251,749	6.5	3,414
Lakewood	49,926	3.8	1,074,629	4.5	21,524	23,822	5.0	477	188,088	4.9	3,767
Pueblo	46,726	3.5	732,987	3.1	15,687	14,378	3.0	307	111,129	2.9	2,378
Boulder	40,992	3.1	763,420	3.2	18,624	15,992	3.4	388	130,744	3.4	3,190
Arvada	35,310	2.7	751,386	3.1	21,280	14,892	3.2	422	115,590	3.0	3,274
Fort Collins	35,331	2.7	567,208	2.4	16,054	10,157	2.2	288	78,478	2.0	2,221
Littleton	41,605	3.1	1,044,699	4.4	25,110	23,110	4.9	556	195,775	5.1	4,706
Englewood	32,629	2.4	897,098	3.8	27,494	19,360	4.1	593	185,915	4.8	5,698
Grand Junction	30,273	2.3	513,031	2.1	16,947	9,838	2.1	325	77,359	2.0	2,555
Greeley	21,041	1.6	363,507	1.5	17,276	6,644	1.4	316	51,895	1.3	2,466
Longmont	22,466	1.7	438,661	1.8	19,543	8,676	1.8	386	67,748	1.8	3,018
Westminster	16,843	1.3	381,658	1.6	22,660	7,738	1.6	459	59,141	1.6	3,511
Loveland	18,308	1.4	308,946	1.3	16,875	5,577	1.2	304	43,226	1.1	2,361
Broomfield	12,658	1.0	305,788	1.3	24,158	6,298	1.3	497	48,921	1.4	3,865
Thornton	14,863	1.1	298,534	1.2	20,086	5,717	1.2	385	40,131	1.0	2,700
Wheat Ridge	13,414	1.0	245,670	1.0	18,314	5,268	1.1	393	39,912	1.0	2,975
Northglenn	13,157	1.0	230,341	1.0	17,583	4,270	.9	325	33,216	.9	2,525
19 Cities	873,728	65.8	\$16,497,665	69.0	\$18,882	\$332,352	70.3	\$380	\$2,744,160	71.3	\$3,141
Rest of State <u>b/</u>	395,352	29.7	6,734,095	28.1	17,032	127,039	26.9	321	1,002,948	26.0	2,537
State Total	1,269,080	95.5	\$23,231,760	97.1	\$18,306	\$459,391	97.2	\$362	\$3,747,108	97.3	\$2,953
Out of State <u>c/</u>	59,957	4.5	687,580	2.9	11,468	13,003	2.8	216	103,760	2.7	1,731
Total	1,329,037	100.0	\$23,919,340	100.0	\$17,998	\$472,394	100.0	\$355	\$3,850,868	100.0	\$2,898

a/ Cities identified by taxpayer's mailing address on tax returns.

b/ Includes all cities with population of less than 20,000 and rural areas.

c/ Full-year and part-year residents residing out of state.

TABLE 27. COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES WITH POPULATION OVER 20,000,
FISCAL YEAR 1982

Adjusted Gross Income Classes	DENVER				COLORADO SPRINGS				AURORA			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	47,756	\$ 49,754	\$ 87	\$ 761	16,305	\$ 18,286	\$ 17	\$ 364	7,295	\$ 10,321	\$ 30	\$ 1,449
\$3,000 to \$5,000	23,955	95,823	510	1,906	6,746	27,338	146	598	2,660	10,703	71	267
\$5,000 to \$10,000	50,225	373,906	4,442	26,536	16,159	119,919	1,434	9,231	9,695	69,091	740	3,771
\$10,000 to \$15,000	37,368	470,645	7,845	51,399	13,611	167,202	2,397	18,243	9,650	120,692	1,776	13,036
\$15,000 to \$20,000	30,575	529,470	10,403	73,171	10,550	183,839	2,859	20,907	8,100	141,449	2,552	17,597
\$20,000 to \$25,000	19,705	443,007	9,627	63,813	8,015	179,852	2,908	21,093	8,230	186,126	3,705	25,179
\$25,000 to \$35,000	26,655	775,034	16,756	119,963	10,961	316,631	6,316	46,950	15,130	447,009	8,750	62,015
\$35,000 to \$50,000	14,535	604,328	13,849	112,906	6,815	274,707	6,073	48,097	9,772	404,923	8,667	69,493
\$50,000 to \$100,000	8,800	577,381	15,014	147,878	2,730	172,037	4,267	39,582	2,960	186,151	4,442	44,100
\$100,000 and over	2,532	504,656	12,055	194,297	440	78,870	1,854	27,447	256	40,952	1,023	14,842
Total	262,106	\$4,424,004	\$90,588	\$792,630	92,332	\$1,538,681	\$28,271	\$232,513	73,748	\$1,617,417	\$31,756	\$251,749
B. Percentage distribution:												
Under \$3,000	18.2	1.1	.1	.1	17.7	1.2	.1	.2	9.9	.6	.1	.6
\$3,000 to \$5,000	9.1	2.2	.6	.2	7.3	1.8	.5	.3	3.6	.7	.2	.1
\$5,000 to \$10,000	19.2	8.5	4.9	3.3	17.5	7.8	5.1	4.0	13.1	4.3	2.3	1.5
\$10,000 to \$15,000	14.3	10.6	8.7	6.5	14.7	10.9	8.5	7.8	13.1	7.5	5.6	5.2
\$15,000 to \$20,000	11.7	12.0	11.5	9.2	11.4	11.9	10.1	9.0	11.0	8.7	8.0	6.9
\$20,000 to \$25,000	7.5	10.0	10.6	8.1	8.8	11.7	10.3	9.1	11.2	11.5	11.7	10.0
\$25,000 to \$35,000	10.2	17.5	18.5	15.1	11.9	20.6	22.3	20.2	20.5	27.6	27.6	24.6
\$35,000 to \$50,000	5.5	13.7	15.3	14.2	7.4	17.9	21.5	20.7	13.3	25.0	27.3	27.6
\$50,000 to \$100,000	3.4	13.1	16.6	18.7	3.0	11.2	15.1	17.0	4.0	11.5	14.0	17.5
\$100,000 and over	1.0	11.4	13.3	24.5	.5	5.1	6.6	11.8	.3	2.5	3.2	5.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 1,042	\$ 2	\$ 16		\$ 1121	\$ 1	\$ 22		\$ 1,414	\$ 4	\$ 199
\$3,000 to \$5,000		4,000	21	80		4,052	21	88		4,024	27	100
\$5,000 to \$10,000		7,446	88	528		7,421	89	571		7,126	76	389
\$10,000 to \$15,000		12,595	210	1,375		12,284	176	1,340		12,507	184	1,351
\$15,000 to \$20,000		17,317	340	2,393		17,425	270	1,982		17,463	315	2,173
\$20,000 to \$25,000		22,482	488	3,238		22,439	362	2,632		22,616	450	3,059
\$25,000 to \$35,000		29,076	628	4,500		28,887	576	4,285		29,545	578	4,099
\$35,000 to \$50,000		41,577	953	7,677		40,309	891	7,058		41,437	887	7,111
\$50,000 to \$100,000		65,611	1,706	16,804		63,017	1,563	14,499		62,889	1,501	14,899
\$100,000 and over		199,311	76,737	76,737		179,250	4,213	62,380		159,969	3,996	57,977
Total		\$ 16,879	\$ 345	\$ 3,024		\$ 16,665	\$ 306	\$ 2,518		\$ 21,932	\$ 430	\$ 3,414

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES WITH POPULATION OVER 20,000,
FISCAL YEAR 1982

Adjusted Gross Income Classes	LAKEWOOD				PUEBLO				BOULDER			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	6,270	\$ 9,150	\$ 7	\$ 19	10,495	\$ 10,876	\$ 7	\$ 18	5,655	\$ 7,212	\$ 19	\$ 59
\$3,000 to \$5,000	4,180	17,198	138	451	4,355	16,684	71	992	5,700	22,524	129	371
\$5,000 to \$10,000	5,940	47,273	504	2,900	7,515	53,743	507	2,927	5,630	43,116	572	3,262
\$10,000 to \$15,000	7,150	92,262	1,527	9,785	4,800	59,298	831	6,121	7,205	90,553	1,385	10,100
\$15,000 to \$20,000	4,059	69,493	1,431	10,622	4,555	78,318	1,359	8,951	4,050	70,570	1,489	10,201
\$20,000 to \$25,000	5,640	126,998	2,886	18,864	3,716	82,527	1,528	10,504	3,155	72,644	1,724	10,213
\$25,000 to \$35,000	6,923	210,015	4,989	34,441	6,039	178,563	3,812	26,166	3,670	107,838	2,488	17,063
\$35,000 to \$50,000	6,763	277,583	6,556	48,851	3,925	160,872	3,886	30,217	3,313	144,308	3,117	24,690
\$50,000 to \$100,000	2,640	165,768	4,297	40,732	1,200	71,649	1,811	17,438	2,255	143,866	3,609	34,209
\$100,000 and over	361	58,887	1,487	21,423	126	20,457	566	7,795	359	60,789	1,460	20,577
Total	49,926	\$1,074,627	\$23,822	\$188,088	46,726	\$732,987	\$14,378	\$111,129	40,992	\$763,420	\$15,992	\$130,745
B. Percentage distribution:												
Under \$3,000	12.6	.8	*	*	22.5	1.5	*	*	13.8	.9	.1	*
\$3,000 to \$5,000	8.4	1.6	.6	.2	9.3	2.3	.5	.9	13.9	3.0	.8	.3
\$5,000 to \$10,000	11.9	4.4	2.1	1.5	16.1	7.3	3.5	2.6	13.7	5.6	3.6	2.5
\$10,000 to \$15,000	14.3	8.6	6.4	5.2	10.3	8.1	5.8	5.5	17.6	11.9	8.7	7.7
\$15,000 to \$20,000	8.1	6.6	6.0	5.6	9.7	10.7	9.5	8.0	9.9	9.2	9.3	7.8
\$20,000 to \$25,000	11.3	11.8	12.1	10.0	8.0	11.3	10.6	9.5	7.7	9.5	10.8	7.8
\$25,000 to \$35,000	13.9	19.5	20.9	18.3	12.9	24.4	26.5	23.5	9.0	14.1	15.6	13.1
\$35,000 to \$50,000	13.5	25.8	27.5	26.0	8.4	21.9	27.0	27.2	8.1	18.9	18.9	18.9
\$50,000 to \$100,000	5.2	15.4	18.0	21.7	2.6	10.0	12.6	15.7	5.5	18.8	22.6	26.2
\$100,000 and over	.7	5.5	6.2	11.4	.3	2.8	3.9	7.0	.9	8.0	9.1	15.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 1,459	\$ 1	\$ 3		\$ 1,036	\$ 1	\$ 1		\$ 1,275	\$ 3	\$ 10
\$3,000 to \$5,000		4,114	33	108		3,831	16	228		3,952	23	65
\$5,000 to \$10,000		7,958	85	488		7,151	67	389		7,658	102	579
\$10,000 to \$15,000		12,904	214	671		12,353	173	1,275		12,568	192	1,402
\$15,000 to \$20,000		1,712	353	2,617		17,194	298	1,965		17,425	368	2,518
\$20,000 to \$25,000		22,517	512	3,345		22,209	411	2,827		23,025	546	3,237
\$25,000 to \$35,000		30,336	721	4,975		29,568	631	4,333		29,384	678	4,649
\$35,000 to \$50,000		41,044	969	7,223		40,986	990	7,699		43,558	940	7,453
\$50,000 to \$100,000		62,791	1,628	15,429		59,708	1,509	14,562		63,799	1,600	15,170
\$100,000 and over		163,122	4,119	59,343		162,357	4,492	61,865		169,329	4,067	57,318
Total		\$ 21,524	\$ 477	\$ 3,767		\$ 15,687	\$ 307	\$ 2,378		\$ 18,624	\$ 390	\$ 3,190

64

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES WITH POPULATION OVER 20,000,
FISCAL YEAR 1982

Adjusted Gross Income Classes	ARVADA				FORT COLLINS				LITTLETON			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	3,920	\$ 6,740	\$ 1	\$ 245	6,720	\$ 9,563	\$ 21	\$ 97	5,505	\$ 6,130	\$ 5	\$ 114
\$3,000 to \$5,000	2,280	8,736	48	148	3,580	13,659	111	597	4,845	18,231	110	649
\$5,000 to \$10,000	5,560	40,664	461	2,924	5,735	43,143	448	2,609	6,881	48,601	565	3,665
\$10,000 to \$15,000	3,575	45,842	701	4,542	4,985	61,990	875	6,251	2,860	35,044	620	3,380
\$15,000 to \$20,000	3,150	54,635	1,065	7,511	3,460	59,186	998	6,928	2,025	36,276	577	3,803
\$20,000 to \$25,000	3,985	90,603	1,764	11,037	2,745	61,719	1,067	7,830	2,450	54,581	1,068	7,057
\$25,000 to \$35,000	6,120	184,343	3,535	25,261	4,480	135,792	2,636	18,834	4,320	129,823	2,697	19,414
\$35,000 to \$50,000	5,255	217,461	4,918	38,441	2,465	100,435	2,162	16,294	7,373	310,408	7,059	50,300
\$50,000 to \$100,000	1,320	77,990	1,777	15,788	1,045	65,320	1,421	13,462	4,815	310,311	8,058	72,631
\$100,000 and over	145	24,372	622	9,693	116	16,401	418	5,576	531	95,294	2,351	34,761
Total	35,310	\$751,386	\$14,892	\$115,590	35,331	\$567,208	\$10,157	\$78,478	41,605	\$1,044,699	\$23,110	\$195,775
B. Percentage distribution:												
Under \$3,000	11.1	.9	*	.2	19.0	1.7	.2	.1	13.2	.6	*	.1
\$3,000 to \$5,000	6.5	1.2	.3	.1	10.1	2.4	1.1	.8	11.6	1.8	.5	.3
\$5,000 to \$10,000	15.8	5.4	3.1	2.5	16.2	7.6	4.4	3.3	16.5	4.7	2.4	1.9
\$10,000 to \$15,000	10.1	6.1	4.7	3.9	14.1	10.9	8.6	8.0	6.9	3.4	2.7	1.7
\$15,000 to \$20,000	8.9	7.3	7.2	6.5	9.8	10.4	9.8	8.8	4.9	3.5	2.5	1.9
\$20,000 to \$25,000	11.3	12.1	11.8	9.5	7.8	10.9	10.5	10.0	5.9	5.2	4.6	3.6
\$25,000 to \$35,000	17.3	24.5	23.7	21.9	12.7	23.9	26.0	24.0	10.4	12.4	11.7	9.9
\$35,000 to \$50,000	14.9	28.9	33.0	33.3	7.0	17.7	21.3	20.8	17.7	29.7	30.5	25.7
\$50,000 to \$100,000	3.7	10.4	11.9	13.7	3.0	11.5	14.0	17.2	11.6	29.7	34.9	37.0
\$100,000 and over	.4	3.2	4.2	8.4	.3	2.9	4.1	7.1	1.3	9.1	10.2	17.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000	\$ 1,719	\$ --	\$ 63	\$ 1,423	\$ 3	\$ 14	\$ 1,114	\$ 1	\$ 21			
\$3,000 to \$5,000	3,832	21	65	3,815	31	167	3,763	23	134			
\$5,000 to \$10,000	7,314	83	526	7,523	78	455	7,063	82	533			
\$10,000 to \$15,000	12,823	196	1,270	12,435	175	1,254	12,253	217	1,182			
\$15,000 to \$20,000	17,344	338	2,384	17,106	288	2,002	17,914	285	1,878			
\$20,000 to \$25,000	22,736	443	2,770	22,484	389	2,853	22,278	435	2,880			
\$25,000 to \$35,000	30,121	578	4,128	30,311	588	4,204	30,052	624	4,494			
\$35,000 to \$50,000	41,382	935	7,315	40,744	877	6,610	42,101	957	6,822			
\$50,000 to \$100,000	59,083	1,346	11,961	62,507	1,360	12,882	64,447	1,674	15,084			
\$100,000 and over	168,083	4,290	66,848	141,388	3,603	48,069	179,461	4,428	65,463			
Total	\$ 21,280	\$ 421	\$ 3,274	\$ 16,054	\$ 287	\$ 2,221	\$ 25,110	\$ 556	\$ 4,706			

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES WITH POPULATION OVER 20,000,
FISCAL YEAR 1982

Adjusted Gross Income Classes	ENGLEWOOD				GRAND JUNCTION				GREELEY			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	4,590	\$ 6,984	\$ 9	\$ 2	5,536	\$ 5,615	\$ 9	\$ 5	3,655	\$ 4,982	\$ 7	\$ 77
\$3,000 to \$5,000	2,660	10,810	67	237	2,400	9,222	47	135	1,200	4,546	23	173
\$5,000 to \$10,000	3,630	26,849	234	1,427	5,480	38,949	428	3,112	3,220	24,419	182	1,200
\$10,000 to \$15,000	2,600	32,110	546	4,445	3,952	50,048	761	5,542	2,945	38,142	617	4,291
\$15,000 to \$20,000	3,843	66,743	1,338	9,162	2,791	49,153	854	6,120	2,695	47,033	684	5,287
\$20,000 to \$25,000	2,825	61,587	1,256	8,423	2,655	59,996	1,212	8,163	2,175	48,740	861	5,674
\$25,000 to \$35,000	4,275	127,274	2,710	18,024	3,685	109,682	2,181	14,776	3,020	89,618	1,865	13,207
\$35,000 to \$50,000	4,505	185,570	4,361	31,788	2,760	112,400	2,441	18,827	1,645	66,553	1,489	11,696
\$50,000 to \$100,000	2,763	181,316	4,533	41,255	850	52,413	1,342	10,938	375	23,465	536	5,100
\$100,000 and over	938	197,855	4,306	71,151	164	25,553	563	9,741	111	16,009	380	5,190
Total	32,629	\$897,098	\$19,360	\$185,915	30,273	\$513,031	\$9,838	\$77,359	21,041	\$363,507	\$6,644	\$51,895
B. Percentage distribution:												
Under \$3,000	14.1	.8	*	*	18.3	1.1	.1	*	17.4	1.4	.1	.1
\$3,000 to \$5,000	8.2	1.2	.3	.1	7.9	1.8	.5	.2	5.7	1.3	.3	.3
\$5,000 to \$10,000	11.1	3.0	1.2	.8	18.1	7.6	4.4	4.0	15.3	6.7	2.7	2.3
\$10,000 to \$15,000	8.0	3.6	2.8	2.4	13.1	9.8	7.7	7.2	14.0	10.5	9.3	8.3
\$15,000 to \$20,000	11.8	7.4	6.9	4.9	9.2	9.6	8.7	7.9	12.8	12.9	10.3	10.2
\$20,000 to \$25,000	8.7	6.9	6.5	4.5	8.8	11.7	12.3	10.6	10.3	13.4	13.0	10.9
\$25,000 to \$35,000	13.1	14.2	14.0	9.7	12.2	21.4	22.2	19.1	14.4	24.7	28.1	25.4
\$35,000 to \$50,000	13.8	20.7	22.5	17.1	9.1	21.9	24.8	24.3	7.8	18.3	22.4	22.5
\$50,000 to \$100,000	8.4	20.2	23.4	22.2	2.8	10.2	13.6	14.1	1.8	6.5	8.1	9.8
\$100,000 and over	2.8	22.1	22.2	38.3	.5	5.0	5.7	12.6	.5	4.4	5.7	10.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 1,522	\$ 2	\$ *		\$ 1,014	\$ 2	\$ 1		\$ 1,363	\$ 2	\$ 21
\$3,000 to \$5,000		4,064	25	89		3,843	20	56		3,788	19	144
\$5,000 to \$10,000		7,396	64	393		7,107	78	568		7,584	57	373
\$10,000 to \$15,000		12,350	210	1,710		12,664	193	1,402		12,951	209	1,457
\$15,000 to \$20,000		17,367	348	2,384		17,611	306	2,193		17,823	253	1,962
\$20,000 to \$25,000		21,801	445	2,982		22,597	456	3,075		22,409	396	2,609
\$25,000 to \$35,000		29,774	634	4,216		29,764	592	4,010		29,675	618	4,373
\$35,000 to \$50,000		41,192	968	7,056		40,725	884	6,821		40,458	905	7,110
\$50,000 to \$100,000		65,623	1,641	14,932		61,662	1,579	12,868		62,573	1,429	13,600
\$100,000 and over		210,933	4,591	75,854		155,811	3,433	59,396		144,225	3,423	46,757
Total		\$ 27,494	\$ 593	\$ 5,698		\$16,947	\$ 325	\$ 2,555		\$ 17,276	\$ 316	\$ 2,466

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES WITH POPULATION OVER 20,000,
FISCAL YEAR 1982

Adjusted Gross Income Classes	LONGMONT				WESTMINSTER				LOVELAND			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	2,200	\$ 3,037	\$ 11	\$ 113	1,325	\$ 2,044	\$ 5	\$ 41	2,645	\$ 3,066	\$ 2	\$ 0
\$3,000 to \$5,000	1,140	4,614	43	159	760	3,600	0	0	1,980	7,437	61	282
\$5,000 to \$10,000	3,390	27,670	366	1,989	620	3,561	43	232	3,095	20,185	218	1,088
\$10,000 to \$15,000	4,551	57,589	798	5,264	3,250	40,132	740	4,624	1,890	22,890	238	1,466
\$15,000 to \$20,000	3,150	55,141	943	6,818	1,750	31,095	637	4,051	2,200	37,777	499	4,705
\$20,000 to \$25,000	2,450	52,879	865	6,714	2,800	61,967	1,183	7,522	2,015	44,816	736	5,234
\$25,000 to \$35,000	1,755	51,457	1,109	7,739	3,525	104,430	2,073	14,867	2,220	68,366	1,375	10,265
\$35,000 to \$50,000	2,500	101,930	2,395	17,765	2,200	91,138	1,904	15,710	1,770	70,655	1,635	12,255
\$50,000 to \$100,000	1,240	70,356	1,807	15,760	560	35,285	923	8,944	450	26,977	650	5,463
\$100,000 and over	90	13,988	339	5,427	53	8,406	229	3,150	43	6,777	163	2,468
Total	22,466	\$438,661	\$8,676	\$67,748	16,843	\$381,658	\$7,737	\$59,141	18,308	\$308,946	\$5,577	\$43,226
B. Percentage distribution:												
Under \$3,000	9.8	.7	*	.1	7.9	.5	.1	.1	14.4	1.0	*	.0
\$3,000 to \$5,000	5.1	1.1	.5	.2	4.5	.9	.0	.0	10.8	2.4	1.1	.7
\$5,000 to \$10,000	15.1	6.3	4.2	2.9	3.7	.9	.6	.4	16.9	6.5	3.9	2.5
\$10,000 to \$15,000	20.3	13.1	9.2	7.8	19.3	10.5	9.6	7.8	10.3	7.4	4.3	3.4
\$15,000 to \$20,000	14.0	12.6	10.9	10.1	10.4	8.1	8.2	6.8	12.0	12.2	8.9	10.9
\$20,000 to \$25,000	10.9	12.1	10.0	9.9	16.6	16.2	15.3	12.7	11.0	14.5	13.2	12.1
\$25,000 to \$35,000	7.8	11.7	12.8	11.4	20.9	27.4	26.8	25.1	12.1	22.1	24.7	23.7
\$35,000 to \$50,000	11.1	23.2	27.6	26.2	13.1	23.9	24.6	26.6	9.7	22.9	29.3	28.4
\$50,000 to \$100,000	5.5	16.0	20.8	23.3	3.3	9.2	11.9	15.1	2.5	8.7	11.7	12.6
\$100,000 and over	.4	3.2	3.9	8.0	.3	2.2	3.0	5.3	.2	2.2	2.9	5.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 1,380	\$ 5	\$ 51		\$ 1,543	\$ 4	\$ 31		\$ 1,159	\$ 1	\$ 0
\$3,000 to \$5,000		4,047	38	139		4,737	0	0		3,756	31	142
\$5,000 to \$10,000		8,162	108	587		5,744	69	374		6,522	70	351
\$10,000 to \$15,000		12,654	175	1,157		12,348	228	1,423		12,111	126	776
\$15,000 to \$20,000		17,505	299	2,164		17,769	364	2,315		17,171	226	2,139
\$20,000 to \$25,000		21,583	353	2,740		22,131	423	2,686		22,241	365	2,598
\$25,000 to \$35,000		29,320	632	4,410		29,626	588	4,218		30,795	619	4,624
\$35,000 to \$50,000		40,772	958	7,106		41,426	865	7,141		39,918	924	6,924
\$50,000 to \$100,000		56,739	1,457	12,710		63,009	1,648	15,971		59,949	1,444	12,140
\$100,000 and over		155,422	3,767	60,300		158,604	4,321	59,434		157,605	3,791	57,395
Total		\$ 19,526	\$ 386	\$ 3,016		\$ 22,660	\$ 459	\$ 3,511		\$ 16,875	\$ 305	\$ 2,361

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES WITH POPULATION OVER 20,000,
FISCAL YEAR 1982

Adjusted Gross Income Classes	BROOMFIELD				THORNTON				WHEATRIDGE			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	1,490	\$ 2,710	\$ 5	\$ 14	1,680	\$ 2,808	\$ 2	\$ 0	615	\$ 320	\$ 4	\$ 18
\$3,000 to \$5,000	760	3,278	18	79	380	1,161	5	0	2,280	8,180	25	104
\$5,000 to \$10,000	540	3,626	51	296	1,860	11,959	150	707	1,930	13,988	156	779
\$10,000 to \$15,000	1,970	22,326	316	2,005	1,950	24,173	325	2,073	975	11,009	167	1,201
\$15,000 to \$20,000	1,125	19,323	1,322	1,840	1,350	22,507	390	2,663	2,484	43,637	909	5,910
\$20,000 to \$25,000	700	16,233	195	1,541	2,100	48,283	1,003	6,710	2,060	46,746	914	6,845
\$25,000 to \$35,000	3,240	96,372	2,017	14,310	3,535	103,829	2,033	14,188	1,215	35,070	818	5,438
\$35,000 to \$50,000	2,025	83,888	1,827	14,178	1,805	72,802	1,561	11,649	1,330	51,227	1,315	9,962
\$50,000 to \$100,000	760	50,794	1,384	12,199	200	10,708	240	2,043	480	29,269	791	7,278
\$100,000 and over	48	7,238	163	2,459	3	304	8	98	45	6,224	169	2,377
Total	12,658	\$305,788	\$6,298	\$48,921	14,863	\$298,534	\$5,717	\$40,131	13,414	\$245,670	\$5,268	\$39,912
B. Percentage distribution:												
Under \$3,000	11.8	.9	.1	*	11.3	.9	*	.0	4.6	.1	.1	*
\$3,000 to \$5,000	6.0	1.1	.3	.2	2.6	.4	.1	.0	17.0	3.3	.5	.3
\$5,000 to \$10,000	4.3	1.2	.8	.6	12.5	4.0	2.6	1.8	14.4	5.7	3.0	2.0
\$10,000 to \$15,000	15.6	7.3	5.0	4.1	13.1	8.1	5.7	5.2	7.3	4.5	3.2	3.0
\$15,000 to \$20,000	8.9	6.3	5.1	3.8	9.1	7.5	6.8	6.6	18.5	17.8	17.3	14.8
\$20,000 to \$25,000	5.5	5.3	3.1	3.1	14.1	16.2	17.5	16.7	15.4	19.0	17.4	17.2
\$25,000 to \$35,000	25.6	31.5	32.0	29.3	23.8	34.8	35.6	35.4	9.1	14.3	15.5	13.6
\$35,000 to \$50,000	16.0	27.4	29.0	29.0	12.1	24.4	27.3	29.0	9.9	20.9	25.0	25.0
\$50,000 to \$100,000	6.0	16.6	22.0	24.9	1.3	3.6	4.2	5.1	3.6	11.9	15.0	18.2
\$100,000 and over	.4	2.4	2.6	5.0	*	.1	.1	.2	.3	2.5	3.1	6.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000	\$ 1,819	\$ 3	\$ 9	\$ 1,671	\$ 1	\$ 0	\$ 520	\$ 7	\$ 29			
\$3,000 to \$5,000	4,313	24	104	3,055	13	0	3,588	11	46			
\$5,000 to \$10,000	6,715	94	548	6,430	81	380	7,248	81	403			
\$10,000 to \$15,000	11,333	160	1,018	12,396	167	1,063	11,291	171	1,232			
\$15,000 to \$20,000	17,176	286	1,636	16,672	289	1,923	17,567	366	2,379			
\$20,000 to \$25,000	23,190	279	2,201	22,992	4,763	3,195	22,692	444	3,324			
\$25,000 to \$35,000	29,744	623	4,417	29,372	575	4,014	28,864	673	4,476			
\$35,000 to \$50,000	41,426	902	7,001	40,334	865	6,454	38,517	989	7,490			
\$50,000 to \$100,000	66,834	1,821	16,051	53,540	1,200	10,215	60,977	1,648	15,163			
\$100,000 and over	150,792	3,396	51,229	101,333	2,667	32,667	138,311	3,756	52,822			
Total	\$ 24,158	\$ 498	\$ 3,865	\$ 20,086	\$ 385	\$27,000	\$ 18,314	\$ 393	\$ 2,975			

TABLE 27 (CONCLUDED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES WITH POPULATION OVER 20,000,
FISCAL YEAR 1982

Adjusted Gross Income Classes	NORTHGLENN				TOTAL OF 19 CITIES				REST OF STATE a/			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
Under \$3,000	2,910	\$ 5,401	\$ 5	\$ 17	136,567	\$ 164,998	\$ 253	\$ 3,414	77,055	\$ 83,210	\$ 123	\$ 1,104
\$3,000 to \$5,000	380	1,167	7	35	72,241	284,912	1,629	7,183	28,905	114,587	692	2,441
\$5,000 to \$10,000	2,460	20,132	300	1,739	139,565	1,030,795	11,801	70,394	62,739	462,692	4,553	28,002
\$10,000 to \$15,000	650	7,619	117	784	115,937	1,449,567	22,584	154,552	53,435	663,050	9,717	64,961
\$15,000 to \$20,000	1,800	30,545	412	3,123	93,712	1,626,189	29,721	209,370	41,303	723,572	12,198	87,036
\$20,000 to \$25,000	1,400	31,771	665	4,299	78,821	1,771,077	35,166	236,716	35,483	797,726	14,452	100,357
\$25,000 to \$35,000	1,910	57,460	1,010	7,908	112,678	3,328,606	69,172	490,829	52,383	1,539,970	31,255	216,885
\$35,000 to \$50,000	1,235	52,718	1,127	9,426	81,991	3,383,906	76,342	592,544	29,623	1,208,373	26,258	197,937
\$50,000 to \$100,000	400	21,986	583	5,283	35,843	2,273,042	57,484	540,084	12,465	792,798	19,611	179,895
\$100,000 and over	12	1,542	44	603	6,373	1,184,573	28,201	439,074	1,961	348,113	8,179	124,330
Total	13,157	\$230,341	\$4,270	\$33,216	873,728	\$16,497,665	\$332,353	\$2,744,160	395,352	\$6,734,095	\$127,038	\$1,002,948
B. Percentage distribution:												
Under \$3,000	22.1	2.3	.1	.1	15.6	1.0	.1	.1	19.5	1.2	.1	.1
\$3,000 to \$5,000	2.9	.5	.2	.1	8.3	1.7	.5	.3	7.3	1.7	.5	.2
\$5,000 to \$10,000	18.7	8.7	7.0	5.2	16.0	6.2	3.6	2.6	15.9	6.9	3.6	2.8
\$10,000 to \$15,000	4.9	3.3	2.7	2.4	13.3	8.8	6.8	5.6	13.5	9.8	7.6	6.5
\$15,000 to \$20,000	13.7	13.3	9.6	9.4	11.0	9.9	8.9	7.6	10.4	10.7	9.6	8.7
\$20,000 to \$25,000	10.6	13.8	15.6	12.9	9.0	10.7	10.6	8.6	9.0	11.8	11.4	10.0
\$25,000 to \$35,000	14.5	24.9	23.7	23.8	12.9	20.2	20.8	17.9	13.2	22.9	24.6	21.6
\$35,000 to \$50,000	9.4	22.9	26.4	28.4	9.4	20.5	22.9	21.6	7.5	17.9	20.7	19.7
\$50,000 to \$100,000	3.0	9.5	13.7	15.9	4.1	13.8	17.3	19.7	3.2	11.8	15.4	17.9
\$100,000 and over	.1	.7	1.0	1.8	.7	7.2	8.5	16.0	.5	5.2	6.4	12.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
Under \$3,000		\$ 1,856	\$ 2	\$ 6		\$ 1,208	\$ 1	\$ 25		\$ 1,080	\$ 2	\$ 14
\$3,000 to \$5,000		3,071	18	92		3,944	23	99		3,964	24	84
\$5,000 to \$10,000		8,184	122	707		7,386	85	504		7,375	73	446
\$10,000 to \$15,000		12,178	180	1,206		12,503	195	1,333		12,409	182	1,216
\$15,000 to \$20,000		16,969	229	1,735		17,353	317	2,234		17,519	295	2,107
\$20,000 to \$25,000		22,694	475	3,071		22,470	446	3,003		22,482	407	2,828
\$25,000 to \$35,000		30,084	529	4,140		29,541	614	4,356		29,398	596	4,140
\$35,000 to \$50,000		42,687	913	7,632		41,272	931	7,227		40,792	886	6,682
\$50,000 to \$100,000		54,965	1,458	13,208		63,417	1,604	15,068		63,602	1,573	14,432
\$100,000 and over		128,500	3,667	50,250		185,874	4,425	68,896		177,518	4,171	63,401
Total		\$ 17,507	\$ 325	\$ 2,525		\$ 18,882	\$ 380	\$ 3,141		\$ 17,033	\$ 321	\$ 2,537

a/ Includes cities with less than 20,000 population and rural areas.

TABLE 28. PART YEAR RESIDENTS CLASSIFIED BY PLANNING,
REGION AND HOUSEHOLD SIZE,
FISCAL YEAR 1982

A. Number of exemptions by household size:

MAJOR PLANNING REGION	<u>One Person</u>	<u>Two Person</u>	<u>Three Person</u>	<u>Four Person</u>	<u>Five or More</u>	<u>Total Households</u>
Region 1 - South Platte Valley	40	200	0	0	560	800
Region 2 - Northern Front Range	2,725	3,430	1,575	540	0	8,270
Region 3 - Denver Metropolitan	13,784	16,710	8,340	20,352	12,031	71,217
Region 4 - Pikes Peak	1,275	1,980	1,125	1,836	810	7,026
Region 5 - High Plains	85	50	15	116	60	326
Region 6 - Lower Arkansas Valley	0	230	0	100	0	330
Region 7 - Spanish Peaks	115	420	0	240	0	775
Region 8 - San Luis Valley	160	130	0	20	1,400	1,710
Region 9 - San Juan Basin	435	150	480	144	250	1,459
Region 10 - Black Canyon	65	240	180	416	425	1,326
Region 11 - Plateau	1,416	1,930	450	1,920	1,255	6,971
Region 12 - Northern Mountain	709	770	3	260	456	2,198
Region 13 - Upper Arkansas Valley	175	60	120	260	0	615
Total Immigration	<u>20,984</u>	<u>26,300</u>	<u>12,288</u>	<u>26,204</u>	<u>17,247</u>	<u>103,023</u>
Region 14 - Part year-out of state	-15,370	-10,828	-10,779	-16,060	-15,807	-68,844
Net Migration	<u>5,614</u>	<u>15,472</u>	<u>1,509</u>	<u>10,144</u>	<u>1,440</u>	<u>34,179</u>

APPENDIX A. NUMBER AND TYPE OF RETURNS

This appendix provides a quick synopsis of the Colorado income tax structure. Table A-1 provides a summary of the number of returns, adjusted gross income, and net normal tax liability classified by residence status, filing status, type of return, and taxable status.

With respect to filing status (single, joint or married separate), although roughly equal numbers of married taxpayers file joint returns and separate returns, the latter account for a much greater income share. This is because both spouses have income. Married couples filing a joint return generally have only one spouse with income. It is generally advantageous for a married couple to file separate returns if each has income during the year. For purposes of this study, such returns are merged or combined and treated as a household.

In the prior studies, students filing a tax return were eliminated from the analysis to avoid "double counting" as they were also claimed as exemptions on their parents' tax returns. In this study, there was no method of identifying a student. Students could not be excluded from this analysis and the number of returns is therefore higher when compared to prior studies. (For the interested reader, the 1980 Statistics of Income report showed 1,229,278 resident returns. Adding the excluded returns for students, 1,296,558 resident returns were filed during fiscal year 1980. This compares to the 1,329,037 resident returns filed during fiscal year 1982. This is a growth of 2.5% for fiscal year 1980).

TABLE V-1. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR PLANNING REGION
FISCAL YEAR 1982

Major Geographic Regions	Households		Percent of Households in Region with AGI		Average	AGI Per Household		
	Number of Returns	Percent Distribution	Under \$5,000	\$25,000 and Over		1980 Rank	1982 Rank	Percent Change Since 1980
South Platte Valley	27,044	2.0	29.8	18.3	\$15,123	6	7	12.9
Northern Front Range	108,698	8.2	27.3	22.9	16,156	4	5	12.2
Denver Metropolitan	766,404	57.7	22.7	29.4	19,999	1	1	19.6
Pikes Peak	117,145	8.8	25.6	22.0	16,297	5	4	18.6
High Plains	8,512	0.6	29.6	19.9	15,310	7	6	14.7
Lower Arkansas Valley	19,422	1.5	34.7	12.9	12,357	12	13	9.3
Spanish Peaks	57,019	4.3	32.7	22.0	14,950	8	8	18.7
San Luis Valley	13,935	1.0	36.9	12.9	12,405	13	12	24.2
San Juan Basin	19,222	1.4	34.1	17.0	13,881	9	11	13.0
Black Canyon	24,229	1.8	30.9	17.4	13,895	11	10	17.3
Plateau	57,434	4.3	24.3	26.2	17,451	3	3	20.8
Northern Mountain	29,459	2.2	20.7	21.6	17,891	2	2	13.3
Upper Arkansas Valley	<u>20,557</u>	<u>1.6</u>	<u>31.5</u>	<u>22.0</u>	<u>14,663</u>	<u>10</u>	<u>9</u>	<u>23.1</u>
Total Within State	1,269,080	95.5	24.8	26.3	\$18,306	-	-	19.0
Out-of-State <u>a/</u>	<u>59,957</u>	<u>4.5</u>	<u>34.4</u>	<u>9.6</u>	<u>11,468</u>	<u>14</u>	<u>14</u>	<u>26.3</u>
Total Tax Returns	1,329,037	100.0	25.3	25.5	\$17,997	-	-	19.5

a/ Full-year and part year residents residing out of state.

TABLE V-2. PERCENT DISTRIBUTION OF RESIDENT RETURNS
INCOME AND NET NORMAL TAX BY REGION
FISCAL YEAR 1982

<u>Regions</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Net Normal Tax</u>
Denver Metropolitan	57.7	64.1	66.6
Pikes Peak	8.8	8.0	7.3
Northern Front Range	8.2	7.3	6.6
Spanish Peaks	4.3	3.6	3.5
Plateau	4.3	4.2	4.2
Northern Mountain	2.2	2.2	2.1
South Platte Valley	2.0	1.7	1.6
Black Canyon	1.8	1.4	1.2
Upper Arkansas Valley	1.6	1.3	1.2
Lower Arkansas Valley	1.5	1.0	0.9
San Juan Basin	1.4	1.1	1.0
San Luis Valley	1.0	0.7	0.6
High Plains	0.6	0.5	0.5
Out of State	4.5	2.9	2.8
Total	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

The Denver Metropolitan region had the largest increase growing from 55.9 percent of returns filed in fiscal year 1980 to 57.7 percent in fiscal year 1982. This shows the continued attraction of the region as the economic focal point of Colorado. The only other region showing a positive change of more than one-tenth of one percent was the Plateau region which grew from 4.1 percent of the returns filed in fiscal year 1980 to 4.3 percent in fiscal year 1982. This reflected the increased number of workers migrating to the region to work in the energy and energy supporting industries. The Spanish Peaks region had a large decrease from 4.9 percent to 4.3 percent. The national recession and its impact on the steel industry certainly made its impact in this region.

For more detailed data on regional, county, and city distributions of income, see tables 22 through 27 in Section VI Detailed Statistics of Income.

Appendix Table A-1. Colorado Tax Returns Classified
By Type of Return and Residence
Fiscal year 1982

	<u>Households</u>		<u>Adjusted Gross Income</u>		<u>Net Normal Tax Liability</u>	
	<u>Number</u>	<u>Percent</u>	<u>Amount (millions)</u>	<u>Percent</u>	<u>Amount (millions)</u>	<u>Percent</u>
<u>Total Returns</u>	1,357,483	100.0	\$ 24,118	100.0	\$ 477.2	100.0
<u>Residence Status</u>						
Full-year	1,249,638	92.1	\$ 23,152	96.0	\$ 457.5	95.9
Part-year	79,399	5.8	767	3.2	14.9	3.1
Non-resident	28,446	2.1	199	0.8	4.8	1.0
<u>Resident Returns</u>	1,329,037	100.0	23,919	100.0	472.4	100.0
<u>Filing Status</u>						
Single	685,986	51.6	6,880	28.8	134.4	28.2
Joint	321,391	24.2	6,667	27.9	136.4	28.6
Married separate	321,660	24.2	10,372	43.3	201.6	42.2
<u>Type of Return</u>						
Table/Standard	737,184	55.5	6,153	25.7	117.2	24.6
Itemized	591,853	44.5	17,766	74.3	355.2	75.4
<u>Tax Status</u>						
Taxable	1,089,882	82.0	23,338	97.6	472.4	100.0
Nontaxable	239,155	18.0	581	2.4	-	-

APPENDIX B. DESCRIPTION AND LIMITATIONS OF STATISTICAL SAMPLE

The study was based on a sample of 1981 tax returns filed during fiscal year 1982. This appendix describes the sampling program and indicates the statistical reliability of the sample

This study has focused on the distribution of income and tax liability by income class and major planning region of the state. Therefore, a stratified sample was designed consisting of 13 income strata and 14 geographic regions. The 14 geographic regions include the 13 planning regions used by the Colorado Department of Local Affairs and an additional region which can be further subcategorized to include (1) nonresidents and (2) part year and full year residents with out of state addresses.

The total sample size was 23,320 returns or 1.7 percent of the universe of Colorado tax returns Table B-1 presents the sample size and estimated number of returns in the universe and the statistical reliability of adjusted gross income and normal tax by income class. For example, the sampling error, (expressed in terms of the standard error of the mean divided by the mean), on adjusted gross income for the \$25,000 to \$35,000 stratum was 36/100 of one percent. The implications of this accuracy level are that the chances are 95 out of 100 that the sample value for total adjusted gross income for this stratum, which was \$4,988 million, would not differ from the true value obtained from a complete census of all returns by more than 71/100 of one percent in either direction.

Table B-2 presents the sample size and estimated number of returns in the universe and the statistical reliability of adjusted gross income and normal tax by the 13 major planning regions and for out-of-state returns.

The overall sample reliability was 17/100 of one percent for adjusted gross income and 22/100 of one percent for net normal tax.

Overall Sampling Reliability

Another indication of the overall reliability of the sample estimates is the comparison of estimates of adjusted gross income and normal tax liability with subsequently compiled Department of Revenue data. The sample estimates for both items come within one percent of the published figures. It should be noted that the Department of Revenue personnel transcribed the data from the tax returns and a series of many programmed computer data checks eliminated computational and tabulating errors. It is believed that the quality of the survey data would not have been improved if based on a complete census of returns.

TABLE B-1. STATISTICAL RELIABILITY OF THE COLORADO INDIVIDUAL INCOME TAX SAMPLE
BY ADJUSTED GROSS INCOME CLASSES

Adjusted Gross Income Classes	Number in Sample	Number of Returns	Adjusted Gross Income		Net Normal Tax Liability	
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
Under \$3,000	1,830	239,597	\$ 284,031	2.57	\$ 737	6.66
\$ 3,000 to \$ 5,000	630	114,661	453,882	1.21	2,988	3.38
\$ 5,000 to \$ 10,000	1,795	224,347	1,654,460	0.48	18,635	0.79
\$ 10,000 to \$ 15,000	1,865	179,918	2,240,240	0.67	34,513	1.90
\$ 15,000 to \$ 20,000	1,972	140,729	2,448,628	0.66	43,921	1.04
\$ 20,000 to \$ 25,000	2,126	117,743	2,645,763	0.18	51,394	0.07
\$ 25,000 to \$ 35,000	3,611	169,033	4,987,810	0.36	103,289	0.72
\$ 35,000 to \$ 50,000	2,961	113,490	4,668,401	0.95	104,537	1.01
\$ 50,000 to \$100,000	2,157	49,319	3,129,374	1.06	78,742	0.78
\$100,000 and over	4,373	8,646	1,605,382	1.23	38,452	1.19
Total or average	23,320	1,357,483	\$24,117,971	0.17	477,208	0.22

TABLE B-2. STATISTICAL RELIABILITY OF THE COLORADO INDIVIDUAL INCOME TAX SAMPLE
BY MAJOR PLANNING REGION

Major Planning Regions	Number in Sample	Estimated Number and Dollar Amounts					
		Number of Returns	Adjusted Gross Income		Net Normal Tax Liability		
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)	
1 - South Platte Valley	813	27,044	\$ 408,981	1.04	\$ 7,324	4.77	
2 - Northern Front Range	2,078	108,698	1,756,126	0.87	31,263	1.50	
3 - Denver Metropolitan	6,833	766,404	15,327,634	0.26	314,565	0.23	
4 - Pikes Peak	1,456	117,145	1,909,122	0.60	34,615	2.27	
5 - High Plains	1,297	8,512	130,319	2.55	2,307	3.81	
6 - Lower Arkansas Valley	774	19,422	239,989	2.52	4,167	1.89	
7 - Spanish Peaks	1,450	57,019	852,435	1.16	16,375	1.42	
8 - San Luis Valley	980	13,935	172,868	2.38	2,971	4.06	
9 - San Juan Basin	885	19,222	266,823	2.17	4,706	4.38	
10 - Black Canyon	1,396	24,229	336,653	1.97	5,877	2.46	
11 - Plateau	1,717	57,434	1,002,306	1.07	19,655	1.90	
12 - Northern Mountain	1,008	29,459	527,079	0.75	9,841	1.24	
13 - Upper Arkansas Valley	881	20,557	301,425	0.99	5,727	0.91	
Out of State	591	59,957	687,580	2.31	13,003	3.66	
Non-resident	1,161	28,446	198,633	3.74	4,816	5.04	
Total	23,320	1,357,483	\$24,117,971	0.17	477,208	0.22	