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## 0230 Colorado Statistics of Income, Individual Income Tax Returns

# **COLORADO STATISTICS OF INCOME 1977**

**INDIVIDUAL INCOME TAX RETURNS  
FISCAL YEAR 1977**

Reuben A. Zubrow  
Harry I. Zeid  
Dean C. Coddington

**Colorado Legislative Council**

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COLORADO STATISTICS OF INCOME  
INDIVIDUAL INCOME TAX RETURNS  
FISCAL YEAR 1977

*Colorado Legislative Council,  
"Research publication, no. 230."*

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Prepared for

Joint Committee on State and Local Finance  
Colorado Legislature  
State Capitol Building  
Denver, Colorado

December 1977

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## TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION . . . . .	2
SECTION I. RECENT INCOME AND TAX TRENDS . . . . .	3
SECTION II. DISTRIBUTION BY INCOME CLASSES . . . . .	8
SECTION III. DISTRIBUTION BY SIZE OF HOUSEHOLD . . . . .	15
SECTION IV. DISTRIBUTION BY SOURCE OF INCOME AND OCCUPATION . . . . .	20
SECTION V. DISTRIBUTION BY MAJOR GEOGRAPHIC REGIONS . . . . .	26
SECTION VI. DISTRIBUTION BY LOCAL GOVERNMENTAL UNITS . . . . .	31
SECTION VII. DETAILED STATISTICS OF INCOME . . . . .	40
APPENDIX A DESCRIPTION AND LIMITATIONS OF STATISTICAL SAMPLE . . . . .	120
APPENDIX B JOB TITLES COMPRISING OCCUPATIONAL CATEGORIES . . . . .	125

## INTRODUCTION

The Colorado Statistics of Income report represents the first part of the 1977 tax study commissioned by the Colorado Legislative Council, and is part of a continuing series of studies on the magnitude, composition and distribution of state and local taxes in Colorado.<sup>1/</sup>

This report is limited to an analysis of the state individual income tax and was based on a sample of 20,595 tax returns filed during fiscal year 1977 (July 1, 1976 through June 30, 1977).<sup>2/</sup> The report presents a set of detailed statistical tables in which the data are classified by tax status, type of return, residency status, household income, per capita income, sources of income, household size, broad occupational category, and major geographic regions, counties, cities and school districts of the state. In addition to providing a detailed description of the present Colorado individual income tax structure, these data serve as the working base for a predictive income simulation model developed to estimate the revenue and distributional effects of proposed changes in the basic provisions of the tax.

The data also provide the income base for the analysis of tax burdens on resident households for all major state and local taxes to be presented in a companion report, the 1977 Colorado Profile Study.

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<sup>1/</sup> 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. 211), and Colorado Tax Profile Study (1975, CLC No. 215).

<sup>2/</sup> See Appendix A for detailed description and reliability of the sample.

## SECTION I. RECENT INCOME AND TAX TRENDS

The Colorado state income tax base, as measured by adjusted gross income in current dollars, continued to expand during the past two years. However, the annual average growth rate was significantly below that of the preceding period. This slowdown in the growth of nominal income, unadjusted for changes in the overall price level, in large part reflects the sharp decline in the rate of inflation from the double-digit levels of 1973 and 1974 to about six percent in 1977.<sup>3/</sup>

As shown in Table A, resident taxpayers' adjusted gross income on state tax returns filed in fiscal year 1977 amounted to \$12,583 million, or 17.8 percent more than the comparable \$10,683 million for fiscal year 1975. As such, it exceeded the 12.3 percent increase in the general price level for the same period.

A somewhat higher rate of income growth for Colorado is reported by the U.S. Department of Commerce in its published "state personal income" series. On this basis, Colorado total personal income by place of residence increased by 20.4 percent--from \$13,818 million for calendar year 1974 to \$16,632 million for calendar year 1976. However, the disparity between these growth rates is primarily due to the fact that transfer payments (generally excluded from adjusted gross income but included in personal income) during these two years increased by more than 36 percent. It also should be noted that the 9.7 percent annual growth rate in Colorado personal income slightly exceeded the national rate of 9.4 percent.<sup>4/</sup>

The state individual income tax liability of resident taxpayers for fiscal year 1977 totaled \$332.5 million<sup>5/</sup>--an increase of 29.6 percent over 1975 or at an annual average rate of 13.8 percent.

<sup>3/</sup> The average annual rate of inflation as measured by the BLS Consumer Price Index was 10.5 percent for the two year period prior to January 1975, but only 6.0 percent for the following two years.

<sup>4/</sup> U.S. Department of Commerce, Survey of Current Business, August 1977, pp. 18 and 29.

<sup>5/</sup> Includes net normal tax of \$326.1 million and surtax of \$6.5 million; excludes non-resident income tax of \$2.1 million and oil and gas production tax of \$578,000.



Thus, for the most recent five year period, the relative growth in state income tax liabilities was one and one-half times as large as the percentage increase in adjusted gross income. In other words, with no statutory changes in the rate schedule or base structure of the Colorado income tax, a 10 percent increase in income generates a 15 percent increase in tax revenues.

TABLE A. COLORADO INCOME AND TAX LIABILITIES,<sup>a</sup>  
FISCAL YEARS 1969-1977

<u>Fiscal Years</u>	<u>Colorado Personal Income<sup>a</sup></u>	<u>Adjusted Gross Income</u>	<u>State Income Tax<sup>b</sup></u>	<u>Federal Income Tax</u>
A. Money amounts in millions of dollars:				
1969	\$ 6,869	\$ 5,318	\$ 95.4	\$ 707.2
1972	9,522	7,453	155.3	944.0
1975	13,818	10,683	256.6	1,450.0
1977	16,632	12,583	332.5	1,692.5
B. Annual percentage rates of growth:				
1969-1972	11.5	11.9	17.6	10.1
1972-1975	13.2	12.8	18.2	15.4
1975-1977	9.7	8.6	13.8	8.0
1972-1977	11.8	11.0	16.5	12.4

<sup>a</sup>Excludes non-residents.

<sup>b</sup>U.S. Department of Commerce revised data.

<sup>c</sup>Includes net normal tax and surtax, excludes oil and gas tax.

In recent years, the relative growth in the state income tax also has been markedly greater than the comparable growth in the federal income tax levied on Colorado residents. The latter, measured in terms of deductions taken on state tax returns, rose from \$707 million in 1969 to \$1,693 million in 1977--an increase of 139 percent which translates into an average annual rate of 11.5 percent in the federal tax for the eight year period. In contrast, the Colorado state income tax rose from \$95 million to \$333 million, an increase of 249 percent or at an average annual rate of 16.8 percent for the same period. Similarly, when the state income tax is expressed as a percentage of the federal income tax levied on Colorado residents, it shows a steady rise from 13.5 percent in 1969 to 16.2 percent in 1972, and to 19.6 percent in 1977. This growth in the state tax/federal tax ratio since 1969 in

part may be attributed to the fact that the standard deduction and low income allowance provisions of the Colorado tax have remained unchanged while the corresponding federal provisions have been significantly liberalized in order to offset some of the impact of inflation on taxes, particularly for low income households.<sup>6/</sup>

#### Number and Type of Returns

The 1977 sample survey conducted for this study indicates that almost 1.3 million state individual income tax returns were filed in fiscal year 1977. Because Colorado does not have a "split-income" provision for married taxpayers such as the one incorporated under the federal tax, about 458,000 or more than one-third of all tax returns filed were on a "married-separate" basis, i.e., the husband and wife each filed a separate return or determined their tax liability on the respective shares of their combined income. For purposes of this study, the "married-separate" returns of husband and wife were merged and treated as a single household in order to obtain a more accurate picture of the distribution of household income and taxes. Also, a number of single returns of persons who had been taken as exemptions on their parent's returns were excluded. Primarily they represented students and other youngsters living at home who had filed returns for withholding refunds.<sup>7/</sup>

On the adjusted "merged" basis, 970,362 households filed tax returns in 1977 compared to a total of 903,965 returns filed in 1975--an

<sup>6/</sup> For example, in 1969 both the federal and Colorado standard deductions were the same for a married couple filing a joint return. Since then the federal standard deduction for a married couple filing jointly has been increased as follows:

<u>Taxable Year</u>	<u>As Percent of AGI</u>	<u>Maximum \$ Amount</u>
1969	10%	\$1,000
1971	13	1,500
1972	15	2,000
1975	16	2,600
1976	16	2,800
1977	(flat amount)	3,200

<sup>7/</sup> On this basis, 84,130 returns which accounted for 1.01 percent of the adjusted gross income and 0.28 percent of the normal tax liability reported on all returns were excluded.

increase of 7.3 percent for the two years. The corresponding adjusted gross income for fiscal year 1977 was \$12,659 million, and the normal tax amounted to \$331.1 million. Table B provides a summary of the number of returns, adjusted gross income and normal tax liability classified by residency, filing status, type of return and tax status.

TABLE B. COLORADO TAX RETURNS CLASSIFIED BY  
TYPE OF RETURN AND RESIDENCY,  
FISCAL YEAR 1977

	Households		Adjusted Gross Income		Normal Tax Liability <sup>a</sup>	
	Number of Returns	Per-cent Dist.	Amount in Millions	Per-cent Dist.	Amount in Millions	Per-cent Dist.
<u>Total Returns</u>	970,362	100.0	\$12,659	100.0	\$331.1	100.0
<u>Residency Status</u>						
Full-year	879,543	90.6	12,034	95.1	320.0	96.7
Part-year	72,668	7.5	549	4.3	8.9	2.7
Non-resident	18,151	1.9	76	.6	2.1	.6
<u>Resident Returns<sup>b</sup></u>	952,211	100.0	\$12,583	100.0	\$328.9	100.0
<u>Filing Status</u>						
Single	407,293	42.8	2,993	23.8	75.8	23.0
Joint	315,855	33.2	4,547	36.1	119.7	36.4
Married-separate	229,063	24.0	5,043	40.1	133.4	40.6
<u>Type of Return</u>						
Table/standard	540,645	56.8	4,085	32.5	104.5	31.8
Itemized	411,566	43.2	8,498	67.5	224.4	68.2
<u>Tax Status</u>						
Taxable	850,183	89.3	12,363	97.8	328.9	100.0
Nontaxable	102,028	10.7	220	2.2	--	--

<sup>a</sup>Exclusive of surtax and AS-3 credit.

<sup>b</sup>Full-year and part-year resident returns only.

Resident taxpayers (full-year and part-year) represented more than 98 percent of the total number of returns and accounted for more than 99 percent of the total adjusted gross income and normal tax liability reported on tax returns filed in fiscal year 1977. Excluding non-resident taxpayers provides a data bank of 952,211 resident taxpayers with \$12,583 million of adjusted gross income and \$328.9 million of normal tax liability. This constitutes the working base used for the subsequent parts of this report and the 1977 Colorado Tax Profile Study.

With regard to filing status, married-separate returns on a merged basis represented less than one-fourth of the resident households but accounted for more than two-fifths of the income and tax. Conversely, single returns represented two-fifths of the number but less than one-quarter of the income and tax. Joint returns accounted for about one-third of the number, income and tax. When classified by type of return, less than half of the households filed itemized returns, but they accounted for more than two-thirds of the total income and tax liability. Finally, it should be noted that the nontaxable returns represented less than 11 percent of the total number filed and only about two percent of the total adjusted gross income reported on resident returns.<sup>8/</sup>

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<sup>8/</sup>Distributions of these categories of returns by adjusted gross income classes are provided in Section VII, Tables 1-6.

## SECTION II. DISTRIBUTION BY INCOME CLASSES

The overall growth in the nominal and real income of Colorado households since 1972 has resulted in a significant shift of taxpayers into higher adjusted gross income classes with correspondingly higher state income tax liabilities. The magnitude of this shift is reflected in Table C which compares the distribution of tax returns for fiscal years 1972, 1975 and 1977, classified by the five major adjusted gross income categories used in the earlier tax profile studies.

TABLE C. PERCENT DISTRIBUTION OF RESIDENT TAX RETURNS  
BY MAJOR INCOME CLASSES,  
FISCAL YEARS 1972, 1975 AND 1977

Adjusted Gross Income Classes	Number of Returns			Adjusted Gross Income		
	1972	1975	1977	1972	1975	1977
Under \$5,000	30.3	26.4	25.6	8.0	5.8	5.1
\$5,000 to \$10,000	30.2	25.6	22.8	22.7	15.9	12.7
\$10,000 to \$15,000	22.1	20.5	17.8	27.2	21.3	16.8
\$15,000 to \$25,000	13.5	20.5	22.8	25.1	32.7	33.3
\$25,000 and over	3.9	7.0	11.0	17.0	24.3	32.1
Total	100.0	100.0	100.0	100.0	100.0	100.0

The number of resident taxpayers in the two upper income strata rose from 17.4 percent in fiscal year 1972 to 33.8 percent in fiscal year 1977--an increase of 94 percent for the five year period. This represents almost a doubling of the relative number of households with an adjusted gross income of \$15,000 or more. Their respective share of the total adjusted gross income rose from 42.1 percent to 65.4 percent during this same period. In other words, resident taxpayers with incomes of \$15,000 or more represented one-third of the households but accounted for two-thirds of the adjusted gross income reported on tax returns filed in fiscal year 1977.

The shift to the top income category has been even more dramatic. The relative number of households with adjusted gross income of \$25,000 or more rose from 3.9 percent in 1972 to 11.0 percent in 1977, almost tripling in five years, while their relative share of the total income almost doubled, increasing from 17.0 to 32.1 percent.

At the other end of the income scale, the relative number of households in the two lowest strata with adjusted gross incomes under \$10,000 declined by one-fifth--from 60.5 percent in 1972 to 48.4 percent in 1977. And the decrease in their share of income was even larger, falling by more than two-fifths--from 30.7 percent in 1972 to 17.8 percent in 1977. Of course, this decrease in the income share of taxpayers in the under \$10,000 income categories becomes somewhat smaller if the various forms of nontaxable income also are considered. Households in the lowest income categories are the major recipients of public transfer payments, and these payments have increased in recent years at a considerably faster rate than either adjusted gross income or state personal income.<sup>9/</sup> Colorado transfer payments rose from \$913 million in calendar year 1971 to \$2,029 million in 1976, an increase of 122 percent for the five years.<sup>10/</sup> This represents an average annual growth rate of 17.3 percent, compared with rates of 11.0 and 11.8 percent respectively for Colorado adjusted gross income and personal income over the same period.

#### Progressivity of the Income Tax

The distribution of major income categories of the adjusted gross income, normal tax liability and federal income tax reported on resident tax returns filed in fiscal year 1977 is provided in Table D.

The general progressivity of the Colorado state income tax is clearly indicated by the fact that resident households in the lowest income stratum (under \$5,000) represented 25.6 percent of the returns, but accounted for only 5.1 percent of the adjusted gross income and only 2.2 percent of the state normal tax liability. In contrast, taxpayers in the highest income stratum (\$25,000 or more) represented 11.0 percent of the returns and accounted for 32.1 percent of the income and 41.4 percent of the tax.

<sup>9/</sup> It is also important to analyze the distribution of income in terms of adjusted broad income which includes nontaxable transfer payments. It differs from the "personal income" measure in that it excludes all forms of imputed income such as the rental value of owner-occupied residences. The adjusted broad incomes of Colorado resident households for fiscal year 1977 are presented in the 1977 Colorado Tax Profile Study.

<sup>10/</sup> U.S. Department of Commerce, Survey of Current Business, August 1974 and 1977.

TABLE D. DISTRIBUTION OF RESIDENT TAX RETURNS  
BY MAJOR INCOME CLASSES, FISCAL YEAR 1977

<u>Adjusted Gross Income Classes</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Normal Tax Liability<sup>a</sup></u>	<u>Federal Income Tax</u>
A. Money amounts in millions of dollars:				
Under \$5,000	243,547	\$ 646	\$ 7.3	\$ 19.5
\$5,000 to \$10,000	217,301	1,597	28.9	125.1
\$10,000 to \$15,000	169,509	2,116	46.5	211.9
\$15,000 to \$25,000	217,616	4,190	110.3	498.9
\$25,000 and over	104,238	4,034	136.0	837.1
Total	952,211	\$12,583	\$328.9	\$1,692.5
B. Percentage distribution:				
Under \$5,000	25.6	5.1	2.2	1.1
\$5,000 to \$10,000	22.8	12.7	8.8	7.4
\$10,000 to \$15,000	17.8	16.8	14.1	12.5
\$15,000 to \$25,000	22.8	33.3	33.5	29.5
\$25,000 and over	11.0	32.1	41.4	49.5
Total	100.0	100.0	100.0	100.0

<sup>a</sup>Exclusive of surtax and AS-3 credit.

The federal tax continues to be significantly more progressive than the state tax. Resident taxpayers in the lowest income class were liable for only one percent of the federal tax (a share equal to one-half of their state tax), while those in the highest income stratum accounted for 50 percent of the total federal income tax levied on Colorado households. In brief, taxpayers with the highest incomes, those constituting the two upper strata, represented one-third of the returns filed but accounted for two-thirds of the adjusted gross income, three-fourths of the state income tax and four-fifths of the federal income tax.

The progressivity and relative tax burdens of state and federal income taxes on Colorado resident households for fiscal years 1975 and 1977 are compared in Table E in which the tax liabilities are expressed as percentages of the adjusted gross income for each stratum.<sup>11/</sup>

<sup>11/</sup> The tax liability expressed as a percentage of adjusted gross income represents the effective average tax rate as well as the relative tax burden on such income.

TABLE E. RELATIVE INCOME TAX BURDENS OF RESIDENT TAXPAYERS,  
FISCAL YEAR 1975 AND 1977

Adjusted Gross Income Classes	Effective Average State Tax Rates <sup>a</sup>			Effective Average Federal Tax Rates <sup>a</sup>		
	F/Y 1975	F/Y 1977	Relative Change	F/Y 1975	F/Y 1977	Relative Change
Under \$5,000	.97	1.13	+16.5%	4.52	3.01	-33.4%
\$5,000 to \$10,000	1.63	1.81	+11.0%	9.42	7.84	-16.8%
\$10,000 to \$15,000	1.94	2.20	+13.4%	10.66	10.02	- 6.0%
\$15,000 to \$25,000	2.50	2.63	+ 5.2%	13.17	11.91	- 9.6%
\$25,000 and over	3.45	3.37	- 2.3%	22.29	20.75	- 6.1%
Total	2.39	2.61	+ 9.2%	13.75	13.45	- 2.2%

<sup>a</sup>Tax liability expressed as percent of adjusted gross income.

The data show that under both the state and federal tax structures the relative tax burdens or effective average tax rates continue to rise significantly with adjusted gross income. For fiscal year 1977 the effective Colorado income tax rate for households in the top income stratum was 3.37 percent or three times larger than the corresponding 1.13 percent for households in the lowest category.<sup>12/</sup> However, the effective federal tax rate for taxpayers with adjusted gross incomes exceeding \$25,000 was 20.75 percent or almost seven times larger than the 3.01 percent average for households with incomes of less than \$5,000. On this basis, the Colorado state income tax structure worked out to be approximately one-half as progressive as the federal tax, whereas in 1975 it was about three-fourths as progressive.

The effective Colorado income tax rates were higher in 1977 than in 1975 for all income categories except the top stratum, and the relative increase was greatest for taxpayers in the lowest income class. On the other hand, during this same period the effective federal tax rates for all income categories were smaller, with the relative decreases being the largest for low income households. These changes in part are due to the marked shift of households into the higher income categories which under the federal tax code subjects the increased incomes to progressively higher marginal rates up to a maximum of

<sup>12/</sup>The relative tax burdens when based on adjusted broad income are markedly lower, particularly for the lowest income stratum. See the 1977 Colorado Tax Profile Study for comparative data on this basis.



\$100,000 of taxable income, whereas the Colorado statutory tax rate structure tops off at \$10,000. Also, as noted, the liberalization of the federal standard deduction and low income allowance has affected the progressivity of the federal and state income tax while similar provisions in the state tax code remained unchanged. In short, since 1975, the Colorado state income tax has become less progressive while the federal tax has become more progressive.

#### Ratios of State Income Tax to Federal Income Tax

The increased tax burden and decreased progressivity of the state income tax relative to the federal income tax levied on Colorado resident households is further revealed when the ratio of state tax to federal tax, classified by adjusted gross income strata, are compared for fiscal years 1972, 1975 and 1977 as in the following table.

TABLE F. STATE/FEDERAL TAX RATIOS OF RESIDENT TAXPAYERS, FISCAL YEARS 1972, 1975 and 1977

Adjusted Gross Income Classes	Ratios of State Income Tax Liability <sup>a</sup> to Federal Income Tax <sup>b</sup>			Percent Change in Tax Ratios	
	F/Y 1972	F/Y 1975	F/Y 1977	2 Years (1975-77)	5 Years (1972-77)
Under \$5,000	.152	.215	.374	+74.0%	+146.1%
\$5,000 to \$10,000	.154	.173	.231	+33.5	+ 50.0
\$10,000 to \$15,000	.169	.182	.219	+20.3	+ 29.6
\$15,000 to \$25,000	.180	.190	.221	+16.3	+ 22.8
\$25,000 and over	.146	.155	.162	+ 4.5	+ 11.0
Total	.162	.174	.194	+11.5%	+ 19.8%

<sup>a</sup>Excludes surtax and AS-3 credit.

<sup>b</sup>Taken as deduction on resident tax returns.

It should be noted that for fiscal year 1977 the ratio of state income tax to federal tax for households in the lowest income category averaged 37.4 percent--that is, for every dollar of federal tax paid there was a corresponding state income tax liability of 37 cents. For taxpayers in the highest income stratum the ratio was 16.2 percent, or less than one-half that of the low income group. However, the state tax/federal tax ratios for all income categories in 1977 were significantly higher than in 1972, but the increases varied inversely

with income levels. The average state/federal tax ratio for taxpayers in the highest income class increased 11 percent, from .146 in 1972 to .162 in 1977. Since changes in the federal standard deduction have very little quantitative effect on the tax liability of households with incomes of \$25,000 or more (93 percent file itemized returns), the relatively small increase in the state/federal tax ratio for this group primarily reflects the greater progressivity of the federal tax rate schedule. It ranges from 14 to 70 percent on the first \$100,000 of taxable income compared with the state rate schedule of 2.5 to eight percent which tops off at \$10,000 of taxable income.

On the other hand, taxpayers in the two lowest income categories experienced a marked increase in their state-federal tax ratios since 1972. For the lowest income stratum the ratio more than doubled (from .152 to .374), and for the next lowest class it rose by 50 percent (from .154 to .231). These increases can be mainly attributed to the fact that the overwhelming majority of taxpayers with adjusted gross incomes under \$10,000 use the standard deduction.<sup>13/</sup>

TABLE G. RESIDENT TABLE AND STANDARD TAX RETURNS  
WITH STATE TAX LIABILITY BUT NO FEDERAL TAX,<sup>a</sup>  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Number of Returns	Total Dollar Amounts		Average Per Return	
		Adjusted Gross Income (\$000)	State Tax (\$000)	Adjusted Gross Income	State Tax
Under \$5,000	63,165	\$183,329	\$1,652	\$ 2,902	\$ 26
\$5,000 to \$10,000	14,946	90,042	1,045	6,024	70
\$10,000 to \$15,000	1,880	23,534	815	12,518	434
\$15,000 to \$25,000	517	9,372	413	18,127	799
\$25,000 and over	61	1,759	90	28,836	1,475
Total	80,569	\$308,036	\$4,015	\$ 3,823	\$ 50

<sup>a</sup>Full-year and part-year residents.

<sup>13/</sup>The standard deduction was used by 93 percent of the taxpayers in the "under \$5,000" adjusted gross income class, and by 77 percent of those in the "\$5,000 to \$10,000" income class. See Section VII, Table 5.

Moreover, because the state standard deduction and low income allowance have not been increased in recent years, a very large number of low income taxpayers who now are exempt from federal taxation continue to pay a state income tax. As shown in Table G, more than 78,000 resident households in the two lowest income categories who paid no federal tax incurred a state income tax liability of \$2.7 million in fiscal year 1977. The 63,000 households with no federal tax in the lowest income stratum had an average adjusted gross income of about \$2,900 and an average state income tax of \$26. Similarly, the other 15,000 taxpayers in the next lowest stratum who paid no federal tax had an average income slightly in excess of \$6,000 and an average state tax liability of \$70.<sup>14/</sup>

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<sup>14/</sup> See Section VII, Table 17.

## SECTION III. DISTRIBUTION BY SIZE OF HOUSEHOLD

The distribution by size of household was based on the number of normal exemptions reported by resident taxpayers on tax returns filed in fiscal year 1977. More than one-third of the households represented one-person households, but they accounted for less than one-fifth of the total adjusted gross income and tax liability. At the other end of the scale, the largest family category, those with five or more persons, accounted for less than one-eighth of all households and as such reveals an absolute and relative decline in the number of large families since 1972.<sup>15/</sup>

TABLE H. DISTRIBUTION OF RESIDENT TAX RETURNS  
BY SIZE OF HOUSEHOLD, FISCAL YEAR 1977

Size of Household	Percentage Distribution			Average Per Household		Normal Tax as Percent of AGI
	Number of Returns	Adjusted Gross Income	Normal Tax Liability	Adjusted Gross Income	Normal Tax Liability	
One person	35.7	18.7	18.5	\$ 6,927	\$179	2.58%
Two person	25.0	28.0	29.8	14,805	412	2.78
Three person	13.5	16.6	16.8	16,625	430	2.59
Four person	14.1	19.6	19.3	18,830	471	2.50
Five or more	11.7	17.1	15.6	19,310	461	2.39
Total	100.0	100.0	100.0	\$13,214	\$345	2.61%

As shown in Table H, the average dollar amounts of adjusted gross income varied directly with household size and the largest break occurred between the one-person and two-person categories, or between unrelated individuals and all families. The average adjusted gross income of a single person was less than half that of the two person household and only about one-third that of the largest family category. However, the normal tax of single persons was correspondingly small and their relative tax burden was approximately the same as for all size categories other than the largest families. The Colorado state income

<sup>15/</sup> Data in the 1973 Colorado Tax Profile Study adjusted to a comparable basis indicate that in 1972 single-person households represented 26.1 percent of all households, and five or more person families represented 18.2 percent of the total.

tax appears to be generally neutral with regard to family size as evidenced by the tax burden data as well as by the overall percentage distribution of the tax liability which closely parallels the distribution of income.<sup>16/</sup>

#### Distribution by Per Capita Income

When the resident tax returns are distributed and analyzed on the basis of per capita income<sup>17/</sup> rather than family income, account is taken of the marked variation in the size of families within each of the major household income categories. For example, based on the number of normal exemptions taken on tax returns, one out of every four of the resident households in the two upper income strata (households with an adjusted gross income of \$15,000 or more) had a per capita income of less than \$5,000. Table I shows the distribution of the number of tax returns, adjusted gross income and state income tax liability, classified by per capita income, for fiscal year 1977.

TABLE I. DISTRIBUTION OF RESIDENT TAX RETURNS  
BY PER CAPITA INCOME, FISCAL YEAR 1977

<u>Per Capita Adjusted Gross Income Classes</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Normal Tax Liability</u>	<u>Normal Tax as Percent of AGI</u>
A. Money amounts in millions of dollars:				
Under \$3,000	274,767	\$ 1,327	\$ 14.7	1.11%
\$3,000 to \$5,000	231,728	2,603	53.6	2.06
\$5,000 to \$8,000	217,536	3,203	82.8	2.58
\$8,000 to \$12,000	133,134	2,456	73.4	2.99
\$12,000 and over	95,046	2,994	104.4	3.49
Total	952,211	\$12,583	\$328.9	2.61%
B. Percent distribution:				
Under \$3,000	28.9	10.5	4.4	
\$3,000 to \$5,000	24.3	20.7	16.3	
\$5,000 to \$8,000	22.8	25.5	25.2	
\$8,000 to \$12,000	14.1	19.5	22.3	
\$12,000 and over	9.9	23.8	31.8	
Total	100.0	100.0	100.0	

<sup>16/</sup> Distributions of resident returns by size of household and adjusted gross income classes are provided in Section VII, Tables 9-14.

<sup>17/</sup> Distributions of resident returns by per capita income, classified by household adjusted gross income categories, are provided in Section VII, Tables 24-33.

Households in the lowest stratum, those with per capita adjusted gross income of less than \$3,000, represented 28.9 percent of the tax returns filed, but accounted for 10.5 percent of the total income and 4.4 percent of the state tax liability. At the other end of the spectrum, households in the top per capita income category, those with per capita incomes of \$12,000 or more, represented less than one-tenth of the tax returns, but accounted for almost one-quarter of the income and one-third of the state tax liability. On this basis, the effective average state tax rate or relative tax burden on adjusted gross income varied progressively by income class, ranging from 1.11 percent for households with the lowest per capita income (under \$3,000) to 3.49 percent for those with the highest (\$12,000 and over). In other words, the burden for taxpayers in the highest per capita income category was slightly more than three times greater than that for those in the lowest stratum. This index of progressivity is only slightly higher than that obtained when the tax returns were classified on the basis of total family income.

#### Distribution of Food Sales Tax and Property Tax Credits

One of the distinctive features of the Colorado state tax system has been the extensive use of food and property tax credits to reduce state and local tax burdens imposed on low income households and defuse some of the regressivity of the state sales and local property taxes. The food sales tax credit allowance for 1977 was \$7 per normal exemption, the same as the 1964 value when the credit was originally introduced. Temporary graduated credits of \$16, \$11 and \$7 were enacted for 1978.<sup>18/</sup>

Table J shows the distribution of the number and value of food sales tax credits and property tax credits reported on resident

<sup>18/</sup> Since 1964, the food sales tax credit allowance has been \$7 per normal exemption except for 1974 when it was temporarily raised to \$21. On 1977 state income tax returns filed in 1978, the graduated credits are \$16 per exemption for households with per capita adjusted gross incomes under \$3,000, \$14 for those with per capita incomes of \$3,000 to \$4,000, and \$7 for those with per capita incomes of \$4,000 or more.

tax returns filed in fiscal year 1977, classified by the five major categories of household adjusted gross income.<sup>19/</sup>

TABLE J. DISTRIBUTION OF FOOD SALES TAX CREDITS AND  
OLD AGE PROPERTY TAX CREDITS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Food Sales Tax Credits <sup>a</sup>			Old Age Property Tax Credits <sup>b</sup>	
	Number of House- holds	Number of Exemp- tions	Value of Credits	Number of House- holds	Value of Credits
A. Money amounts in thousands of dollars:					
Under \$5,000	229,502	375,865	\$ 2,380	6,895	\$1,201
\$5,000 to \$10,000	206,246	425,825	2,868	121	8
\$10,000 to \$15,000	167,184	442,767	3,034	--	--
\$15,000 to \$25,000	215,738	709,449	4,918	--	--
\$25,000 and over	103,455	352,771	2,439	--	--
Subtotal	922,125	2,306,677	\$15,639	7,016	\$1,209
Filed for Credit Only	76,926	128,247	904	56,950	7,698
Total	999,051	2,434,924	\$16,543	63,966	\$8,907
B. Percentage distribution:					
Under \$5,000	23.0	15.4	14.4	10.8	13.5
\$5,000 to \$10,000	20.7	17.5	17.4	.2	.1
\$10,000 to \$15,000	16.7	18.2	18.3	--	--
\$15,000 to \$25,000	21.6	29.1	29.7	--	--
\$25,000 and over	10.3	14.5	14.7	--	--
Subtotal	92.3	94.7	94.5	11.0	13.6
Filed for Credit Only	7.7	5.3	5.5	89.0	86.4
Total	100.0	100.0	100.0	100.0	100.0

<sup>a</sup>Full-year and part-year residents.

<sup>b</sup>Only full-year residents eligible for credit.

The food sales tax credit was taken by almost one million resident households in 1977. Of these, 77,000 low income households were not required to file a state income tax return; an additional 99,000 filed nontaxable returns. In other words, about 18 percent of the

<sup>19/</sup>Detailed distributions by adjusted gross income classes are provided in Section VII, Tables 15 and 16.

households taking the food tax credit represented low income families with no state income tax liability. The total number of exemptions reported for 1977 exceeded 2.4 million and as such represented 94 percent of the estimated state population.<sup>20/</sup> The total value of the food tax credit was more than \$16.5 million, and the average value of the credit for all resident households was \$16.56--ranging from \$10.37 for those in the lowest income class to \$23.58 for those in the top stratum

The old age property tax credit was taken by 64,000 low income resident households of which 57,000, or 89 percent, were not required to file a state income tax return. The total value of the property tax credit was \$8.9 million, and it averaged \$139 per household. On a combined basis, the total food sales tax and property tax credits amounted to \$25.5 million or approximately 7.7 percent of the \$329 million state income tax liability reported on the resident returns filed in fiscal year 1977.

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<sup>20/</sup> The estimated Colorado population for July 1, 1976 was 2,583,000. Survey of Current Business, August 1977. The difference between the number of credits and estimated population primarily reflects the state's institutionalized population and others not eligible for credits (e.g., personnel living on military bases), full-year resident taxpayers temporarily living outside the state, and part-year resident taxpayers and others who purposely or inadvertently do not apply for the credit.



## SECTION IV. DISTRIBUTION BY SOURCE OF INCOME AND OCCUPATION

The major sources of income reported on resident taxpayer returns filed in fiscal year 1977 are presented in Table K. These sources include only those forms of income required for the determination of the taxpayer's Colorado adjusted gross income.<sup>21/</sup> Since such income is derived from that reported on the tax returns, transfer payments as well as the tax exempt portion of pensions and income derived from nontaxable interest and capital gains are excluded from this measure of income.

TABLE K. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR SOURCES OF INCOME, FISCAL YEAR 1977

<u>Type of Income</u>	<u>Households with Specified Sources of Income</u>			
	<u>Number of Returns</u>	<u>Percent of Households Reporting</u>	<u>Colorado Income Amount (millions)</u>	<u>Percent Dist.</u>
Wages and Salaries	850,887	89.4	\$10,560	80.9
Net Property Income	541,509	56.9	1,553	11.9
Positive	507,770	53.3	1,611	12.3
Negative	33,739	3.5	-58	-.4
Business Income	161,334	16.9	746	5.7
Positive	115,286	12.1	1,006	7.7
Negative	46,048	4.8	-260	-2.0
Farm Income	34,333	3.6	7	*
Positive	17,630	1.9	123	.9
Negative	16,703	1.8	-116	-.9
Other Sources	280,785	29.5	194	1.5
Total	952,211	100.0	\$13,060	100.0

\*Less than 0.05 percent

Wage and salary income was the most important single source of income for Colorado residents. It amounted to slightly less than \$10,560 million and accounted for 81 percent of total income. Nine out of every 10 resident households reported some wage or salary income on their tax returns filed in 1977.

Net property income, consisting of dividends, interest, rents, royalties and capital gains, ranked next in quantitative importance.

<sup>21/</sup>The "Colorado Income" shown in Table K is \$477 million higher than the adjusted gross income for resident taxpayers shown in other tables of this study because of federal adjustments of income for sick pay, moving expenses, etc.; Colorado modifications of federal adjusted gross income; and the treatment of negative income as zero for Colorado adjusted gross income.

More than one-half of all the households in the state reported some positive property income which overall amounted to \$1,611 million, or more than 12 percent of the total adjusted gross income.<sup>22/</sup>

Business income derived from self-employment and non-corporate business activity was reported by one out of every six households. However, almost 30 percent of these tax returns showed net business losses totaling \$260 million. The other 70 percent showed positive net business income of \$1,006 million and as such accounted for about eight percent of the total reported income. Combining the positive net business income with the wage and salary income indicates that the state's non-agricultural "earned income" amounted to almost \$11.6 billion or approximately 90 percent of the total income of the state's resident taxpayers.

Farm income, as either a positive or negative amount, was reported on 34,333 household tax returns or less than four percent of the total returns filed. Only one-half of these returns showed a positive net farm income which totaled \$123 million for the year--an amount slightly greater than the reported farm losses of \$116 million for the same period. Moreover, tax returns with farm profits or farm losses each respectively accounted for less than two percent of the total number of tax returns filed and less than two percent of the state's total income for fiscal year 1977.

Tax returns reporting income from other sources were filed by almost 30 percent of the households, but these miscellaneous forms of income amounted to only \$194 million, or less than two percent of the total income for the state. The relative importance of each source of income varied significantly when the tax returns were analyzed by adjusted gross income classes. For example, for all households with adjusted gross income between \$10,000 and \$25,000, the wage and salary component accounted for 87 percent of their total income. For

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<sup>22/</sup> The property income total includes some non-allocable taxable pension income since it was not separately identified on the 1976 state income tax forms. Such income approximated one percent of the total Colorado income for fiscal year 1975.

households with incomes of \$50,000 or more, the most important sources were property and business income which represented 54 percent of their total income.<sup>23/</sup>

#### Distribution by Primary Source of Income

The relative importance of alternative sources of income for Colorado resident taxpayers is also revealed when the households are classified on the basis of the taxpayer's primary source of income-- that is, the particular type of income that provided at least 50 percent of the taxpayer's reported adjusted gross income. On this basis, as shown in Table L, five out of every six households reported wage and salary income as their primary source of adjusted gross income. Their average household income and normal tax liability were \$13,094 and \$337, the next to the lowest among these categories. In contrast, the five percent of the resident taxpayers who reported net business income as their primary source had an averaged adjusted gross income of \$19,512 and an average tax of \$602 which was the highest of any group.

TABLE L. DISTRIBUTION OF RESIDENT HOUSEHOLDS BY THEIR PRIMARY SOURCE OF INCOME, FISCAL YEAR 1977

Primary Sources of Income <sup>a</sup>	Households		Average Per Household		State Tax as Percent of AGI
	Number of Returns	Per- cent Dist.	Adjusted Gross Income	Normal Tax Liability	
Wage and salary	791,973	83.2	\$13,094	\$337	2.57
Property income	94,330	9.9	10,426	250	2.40
Business income	47,783	5.0	19,512	602	3.09
Farm income	7,144	.8	15,978	566	3.54
Other sources	10,981	1.1	16,625	487	2.93
Total	952,211	100.0	\$13,214	\$345	2.61

<sup>a</sup>Type of income was 50 percent or more of taxpayer's adjusted gross income.

Farm income as a primary source was indicated by only 7,144 taxpayers, or one percent of all resident households. As a group, they

<sup>23/</sup>Detailed distributions of tax returns by source of income, classified by adjusted gross income classes, are provided in Section VII, Tables 34-37.

represented less than one-half of the taxpayers who had reported any positive farm income on their tax returns filed in fiscal year 1977. Their average adjusted gross income was \$15,978, 21 percent above the average for the state.

Net property income was the primary source for about 10 percent of the households. Average adjusted gross income of \$10,426 and an average tax of \$250 for these taxpayers was the smallest of the four identifiable groups.<sup>24/</sup> With regard to effective average tax rates as measured by the tax expressed as a percentage of adjusted gross income, taxpayers with primary farm income incurred the highest rate or relative tax burden (3.54 percent), while those with primary property income had the lowest (2.40 percent).

#### Distribution by Major Occupational Category

Table M provides a distribution of resident tax returns by occupation of head of household, based on the occupations reported by taxpayers on their state income tax returns. It should be noted that because of the definitional limitations of such data, at best they provide only an approximate description of the occupational mix of Colorado resident taxpayers.<sup>25/</sup> On this basis, it appears that more than one-fifth of the households were headed by persons engaged in managerial and professional activities or were self-employed in non-agricultural business.

Heads of households engaged in professional activities--such as doctors, dentists, lawyers, engineers and educators--ranked first in income with an average adjusted gross income in excess of \$22,000. The

<sup>24/</sup> The distributions of resident returns by primary source of income and adjusted gross income classes are provided in Section VII, Tables 38 and 39.

<sup>25/</sup> In the absence of detailed instructions on the tax returns regarding occupational definitions and titles, taxpayer responses will not be definitionally consistent or uniform. For purposes of this study, the reported occupations were classified into nine major categories based on the definitions in the U.S. Department of Labor's Dictionary of Occupational Titles. In the case of joint and married-separate returns, the husband was considered the head of household. See Appendix B for a description of the detailed occupational titles used. The distribution of resident tax returns by occupation and adjusted gross income classes are provided in Section VII, Tables 40-50.

managerial and self-employed category had an average adjusted gross income of almost \$21,000 and ranked next in average income. Households headed by persons in "white collar" occupations, which consist of sales, merchandising, clerical and sub-professional personnel, also represented about one-fifth of all households; the average income of the sales and merchandising category was more than 60 percent higher than that for the clerical and sub-professional class.

TABLE M. DISTRIBUTION OF RESIDENT TAX RETURNS BY OCCUPATION OF HEAD OF HOUSEHOLD, FISCAL YEAR 1977

Occupation of Head of Households	Households		Average Per Household		Normal Tax as Percent of AGI
	Number of Returns	Per-cent Dist.	Adjusted Gross Income	Normal Tax Liab.	
Managerial and self-employed	49,216	5.2	\$20,895	\$617	2.95
Professional	154,670	16.2	22,035	658	2.99
Clerical and sub-professional	117,768	12.4	9,794	240	2.45
Sales and merchandising	62,482	6.6	15,939	416	2.61
Service occupations	102,023	10.7	10,706	246	2.30
Crafts, mechanics and operatives	181,757	19.1	12,328	300	2.43
Farmers (self-employed)	17,628	1.9	13,142	432	3.29
Military personnel	12,735	1.3	9,636	201	2.09
Retired	65,224	6.8	7,233	136	1.88
All other <sup>a</sup>	188,708	19.8	9,738	233	2.39
Total	952,211	100.0	\$13,214	\$345	2.61

<sup>a</sup>Includes housewives, students, unemployed and unidentified.

Taxpayers identified themselves as self-employed farmers on about 18,000 tax returns. This was only one-half of the number who reported either positive or negative farm income, but more than twice the number of those reporting farm income as their primary income source. For these farm households, the average adjusted gross income

was about \$13,000, and their average normal tax liability represented the highest relative tax burden of any of these occupational groups.

"Blue collar" workers, comprising craftsmen, mechanics and factory operatives, were reported as the head of household on one out of every five returns filed. The average income for households in this group was in excess of \$12,000. Households headed by workers in the service occupations represented almost 11 percent of all households and their adjusted gross income averaged less than \$11,000. Households headed by military personnel represented only 1.3 percent of the resident taxpayers and their average reported income was less than \$10,000.

Finally, the category of retired persons totaled more than 65,000 households or almost seven percent of all resident taxpayers in the state. As expected, their average adjusted gross income was the lowest of any group, slightly above \$7,000, and their relative tax burden also was relatively low--less than two percent.

## SECTION V. DISTRIBUTION BY MAJOR GEOGRAPHIC REGIONS

The distribution of Colorado resident taxpayers, adjusted gross income and normal tax liability on a regional basis is shown in Table N. For purposes of this study, the 13 geographic and economic areas of the state designated by the Colorado Department of Local Affairs, Division of Planning, were used as major regions as shown in Figure 1. They consist of the following contiguous counties.

<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 Miguel
11	Plateau	Garfield, Mesa, Moffat, Rio Blanco
12	Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit
13	Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake

As is generally recognized, the overwhelming majority of the state's population is concentrated in the eight county Denver Metropolitan Region which represents approximately 57 percent of the taxpayers and 63 percent of the total state income and normal tax liability.

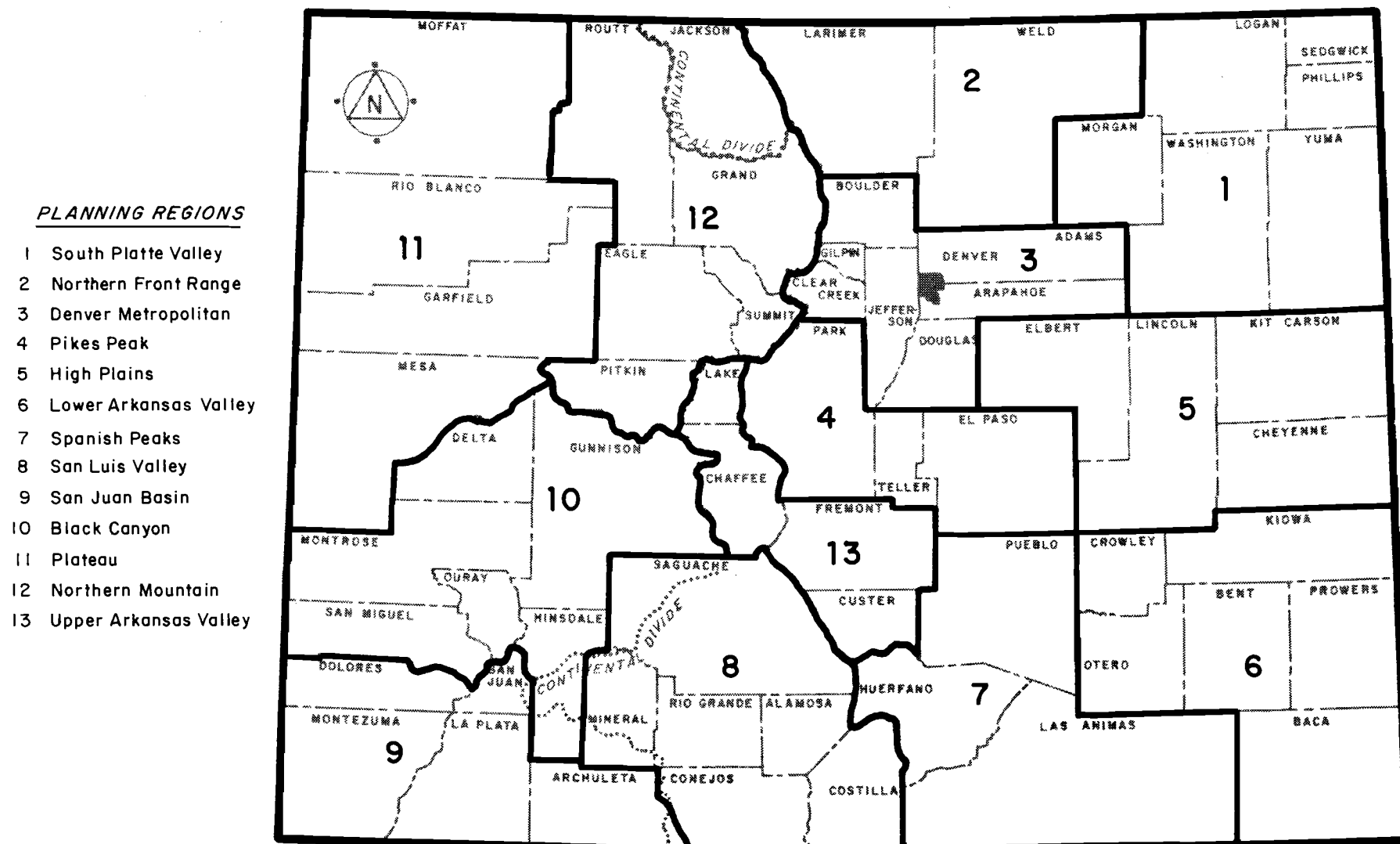
TABLE N. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR GEOGRAPHIC REGIONS OF STATE,  
FISCAL YEAR 1977

Major Geographic Regions	Households		Percent of Households in Region with AGI		Average Per Household		State Tax as Percent of AGI
	Number of Returns	Percent Distri- bution	Under \$5,000	\$25,000 and Over	Adjusted Gross Income	Normal Tax Liability	
South Platte Valley	22,465	2.4	27.6	8.1	\$11,988	\$327	2.73
Northern Front Range	78,308	8.2	27.0	9.4	12,469	324	2.60
Denver Metropolitan	541,145	56.8	22.2	13.4	14,487	388	2.68
Pikes Peak	81,857	8.6	26.9	8.3	12,176	290	2.38
High Plains	6,601	.7	30.4	6.8	11,079	291	2.63
Lower Arkansas Valley	16,733	1.8	33.1	5.4	10,393	266	2.56
Spanish Peaks	45,576	4.8	27.5	8.6	12,227	319	2.61
San Luis Valley	10,958	1.2	34.6	6.0	10,349	255	2.46
San Juan Basin	14,677	1.5	33.7	6.9	10,416	264	2.53
Black Canyon	17,298	1.8	35.0	5.6	10,222	255	2.49
Plateau	34,457	3.6	24.1	8.4	12,829	337	2.63
Northern Mountain	20,431	2.1	32.2	8.5	11,693	312	2.67
Upper Arkansas Valley	<u>15,282</u>	<u>1.6</u>	<u>29.3</u>	<u>5.4</u>	<u>11,159</u>	<u>281</u>	<u>2.67</u>
Within State	905,797	95.1	24.7	11.3	\$13,448	\$354	2.63
Out of State <sup>a</sup>	<u>46,414</u>	<u>4.9</u>	<u>43.0</u>	<u>4.7</u>	<u>8,651</u>	<u>172</u>	<u>1.99</u>
Total State Residents	952,211	100.0	25.6	11.0	\$13,214	\$345	2.61

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



FIGURE 1. MAJOR PLANNING REGIONS OF THE STATE



Because of the wide and uneven dispersion of the remaining households among the other 12 geographic regions, most are relatively small in terms of the number of households and the amount of income and normal tax liability. Following the Denver area, the Pikes Peak Region is quantitatively the next most important with about nine percent of the households and eight percent of the income and normal tax. At the other extreme, the San Luis Valley and High Plains Regions each represent less than one percent of the state's income and tax. Six regions--South Platte Valley, Lower and Upper Arkansas Valleys, San Juan Basin, Black Canyon and Northern Mountain districts--individually accounted for about two percent or less. In general, the overall percentage distribution of the income tax liability among the 13 regions of the state closely parallels that of the adjusted gross income and resident population.

However, when resident tax returns are classified by the five major adjusted gross income strata, the patterns of income distribution within each area differ widely among the geographic regions.<sup>26/</sup> In the Denver Metropolitan Region, approximately one-fifth of the households reported adjusted gross incomes under \$5,000, whereas in the poorest five regions--Black Canyon, Lower Arkansas Valley, the San Juan Basin, San Luis Valley and Northern Mountain--about one-third of all households were in this lowest income category. A similar disparity exists at the upper end of the income spectrum. For the Denver Metropolitan Region more than 13 percent of the households were in the "\$25,000 and over" income class, but in the San Juan Basin, Black Canyon and Lower and Upper Arkansas districts less than six percent were in the top stratum. In other words, the poorest regions when compared with the most affluent relatively had 50 percent more households in the lowest income category, and less than one-half as many in the highest income stratum.

Variations in regional income are further evidenced when the averages of adjusted gross income per household shown in Table N are compared. The eight county Denver regional average of \$14,487 was the

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<sup>26/</sup> The regional distributions by adjusted gross income classes are provided in Section VII, Tables 46 and 47.

highest of any district, followed by the Plateau Region in the northwest corner of the state with an average of \$12,829. Conversely, the Black Canyon and Lower Arkansas Valley areas had the lowest reported adjusted gross incomes which averaged \$10,222 and \$10,393, respectively. As noted, these income figures are exclusive of transfer payments which if included in the income measure would have markedly reduced the regional income differentials.<sup>27/</sup>

The average normal tax also varied by region, ranging from \$388 in the Denver Metropolitan district to \$255 in the Black Canyon and San Luis Valley. However, the ranking of the regions on this basis does not follow that for the average income because of differences in the magnitude of taxpayer income tax deductions (including federal tax) and personal exemptions. Similarly, when the regional relative tax burdens are compared, the 2.67 percent average effective tax rate for the Upper Arkansas Valley and Northern Mountain Regions was practically the same as that for the Denver Metropolitan Region which had the highest relative state tax burden--2.68 percent. At the other end of the scale, the Pikes Peak and San Luis Valley had the lowest effective rates--2.38 and 2.46 percent, respectively.

<sup>27/</sup> A recently published U.S. Department of Commerce study of the major components of estimated "personal income" for Colorado, indicates that total transfer payments as percentages of non-transfer "personal income" for the regions in calendar year 1975 were as follows:

Upper Arkansas Valley	22.5%	Pikes Peak	15.0%
Spanish Peaks	21.2	Northern Front Range	12.5
Black Canyon	20.9	South Platte Valley	12.0
San Luis Valley	20.1	High Plains	11.7
San Juan Basin	19.6	Denver Metropolitan	11.5
Lower Arkansas Valley	17.4	Northern Mountain	8.7
Plateau	16.2	Total State	13.1%

See U.S. Department of Commerce, Local Area Personal Income, 1970-1975: Rocky Mountain Region, August 1977.

## SECTION VI. DISTRIBUTION BY LOCAL GOVERNMENTAL UNITS

An analysis of the distribution of households, adjusted gross income and normal tax liability reported on tax returns filed in fiscal year 1977, classified by the major counties, cities and school districts of the state is treated in this section.

Distribution by Major Counties

Four out of every five resident taxpayers in Colorado reside in the 10 most populous counties of the state, i.e., those with populations in excess of 50,000--the nine Front Range counties plus Mesa County on the Western Slope.<sup>28/</sup> As shown in Table 0, the taxpayers in these counties accounted for 83 percent of the adjusted gross income and 84 percent of the normal state income tax liability reported on tax returns filed in fiscal year 1977. The five largest counties in the Denver Metropolitan Region--Denver, Jefferson, Arapahoe, Adams and Boulder--represented 56 percent of the state's total resident households. The City and County of Denver alone accounted for almost 22 percent of all state taxpayers, followed by Jefferson County with 12 percent. Arapahoe and El Paso ranked next, each with eight percent. The smallest three counties in the Front Range--Pueblo, Larimer and Weld each accounted for about four percent of all state returns. Mesa County, the smallest of the major counties, represented only 2.5 percent of the households, income and normal tax liability.

The reported adjusted gross income for these counties totaled \$10.5 billion, and for the individual counties the income ranged from a high of \$2.7 billion for Denver to a low of \$296 million for Mesa County. The total incomes for Jefferson and Arapahoe Counties also exceeded one billion dollars--\$1.9 and \$1.3 billion, respectively. The other six counties, ranked by income in millions of dollars, were: El Paso (\$959), Adams (\$942), Boulder (\$821), Larimer (\$551), Pueblo (\$447) and Weld (\$425).

<sup>28/</sup> The other 53 counties of the state were not treated on an individual basis because of their relatively small populations.

TABLE O. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR COUNTIES OF STATE,  
FISCAL YEAR 1977

Major Counties	Households		Percent of Households in County with AGI		Average Per Household		State Tax as Percent of AGI
	Number of Returns	Percent Distri- bution	Under \$5,000	\$25,000 and Over	Adjusted Gross Income	Normal Tax Liability	
Denver	206,865	21.7	27.2	10.8	\$13,108	\$355	2.71
Jefferson	114,749	12.0	16.5	18.1	16,322	445	2.73
Arapahoe	79,976	8.4	18.9	18.8	17,293	474	2.74
Adams	70,999	7.5	17.7	7.3	13,263	321	2.42
Boulder	60,672	6.4	23.4	13.9	13,538	359	2.65
El Paso	77,696	8.2	26.3	8.6	12,347	295	2.39
Pueblo	40,544	4.2	26.4	9.0	12,542	330	2.63
Larimer	44,113	4.6	28.3	10.3	12,497	320	2.56
Weld	34,204	3.6	25.2	8.4	12,437	330	2.65
Mesa	<u>23,365</u>	<u>2.5</u>	<u>25.0</u>	<u>8.3</u>	<u>12,660</u>	<u>330</u>	<u>2.61</u>
Ten Counties	753,183	79.1	23.2	12.1	\$13,902	\$367	2.64
Rest of State <sup>a</sup>	152,614	16.0	31.8	7.0	11,206	291	2.60
Out of State <sup>b</sup>	<u>46,414</u>	<u>4.9</u>	<u>43.0</u>	<u>4.7</u>	<u>8,651</u>	<u>172</u>	<u>1.99</u>
Total State Residents	952,211	100.0	25.6	11.0	\$13,214	\$345	2.61

<sup>a</sup>Other 53 counties.

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

The combined state income tax liability for these counties totaled \$276 million or more than four-fifths of the state total. Denver alone accounted for \$74 million or 22 percent, followed by Jefferson and Arapahoe with \$51 million and \$38 million, respectively. Of the 10 counties, Mesa had the smallest tax liability, less than \$8 million or only about two percent of the total. In short, the percentage distribution of the state income tax among these 10 counties closely parallels the distribution of income.

As in the case of the regional analysis, when the tax returns are classified by adjusted gross income strata, the pattern of income distribution within each county differs widely among counties.<sup>29/</sup> For example, on a statewide basis, about 25 percent of all resident households reported adjusted gross incomes of less than \$5,000, but for Jefferson County the ratio was less than 17 percent while for Larimer and Denver Counties it was 28 and 27 percent, respectively. At the upper end of the income scale, Arapahoe ranked first with almost 19 percent of its households in the "\$25,000 and over" category, followed by Jefferson with 18 percent. On the other hand, in Adams, Weld and Mesa Counties only about eight percent of the households reported adjusted gross incomes in excess of \$25,000, and in El Paso and Pueblo Counties the ratio was only nine percent.

Significant income variations among the counties also are revealed when the average adjusted gross incomes for the counties are compared. As shown in Table 0, Arapahoe County ranked first with an average household income of \$17,293, followed by Jefferson with \$16,322. Boulder ranked third with an average income of \$13,538 which exceeded the Denver County average of \$13,108. Among the remaining major counties, the average incomes ranged from \$12,660 for Mesa County to \$12,347 for El Paso. In general, the average state income tax liability for these counties corresponded with the income ordering, from a high of \$474 for Arapahoe County to a low of \$295 for El Paso. As in the case of the regional analysis, the income differentials among counties are reduced

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<sup>29/</sup> County distributions by adjusted gross income classes are provided in Section VII, Tables 48 and 49.

if the income measure includes transfer payments as well as other forms of nontaxable income excluded from adjusted gross income.<sup>30/</sup>

The relative tax burdens for the 10 counties varied from highs of 2.74 and 2.73 percent for Arapahoe and Jefferson to lows of 2.39 and 2.42 percent for El Paso and Adams Counties. The effective rates for Boulder, Pueblo, Weld and Mesa Counties were about the same (2.61 to 2.65 percent) even though their average incomes were markedly different. This variance between income and tax burden is attributable to differences in the magnitudes of the average taxpayer deductions and exemptions among the counties. In a similar manner, the relative tax burden for these 10 major counties as a group was less than two percent higher than the average for the other 53 counties (2.64 compared with 2.60 percent), but their combined average income was 24 percent larger than that for the rest of the state.

#### Distribution by Major Cities

Colorado had 18 cities with populations greater than 20,000 in 1976. It is important to note that the designation "cities" used in this study corresponds to postal service areas, and the place of residence of taxpayers is not limited to city boundaries. For purposes of this analysis, place of residence was determined solely on the basis of information provided by taxpayers on their income tax returns. The distribution of resident households among these largest cities, ranked by the number of tax returns filed in fiscal year 1977, is presented in Table P.<sup>31/</sup>

<sup>30/</sup> It is estimated that total transfer payments as a percentage on non-transfer "personal income" for the 10 major counties of Colorado for calendar year 1975 were as follows:

Pueblo	19.2%	Adams	12.8%
Mesa	16.8	Weld	11.6
Denver	15.1	Boulder	10.0
El Paso	15.0	Jefferson	8.1
Larimer	13.5	Arapahoe	7.4

See U.S. Department of Commerce, Local Area Personal Income, 1970-1975: Rocky Mountain Region, August 1977.

<sup>31/</sup> Distributions by adjusted gross income classes are provided in Section VII, Tables 50 and 51.

TABLE P. DISTRIBUTIONS OF RESIDENT TAX RETURNS BY THE STATE'S  
LARGEST CITIES (POPULATION OF 20,000 OR MORE)  
FISCAL YEAR 1977

Cities Ranked by Number of Tax Returns <sup>a</sup>	Households		Average Per Household		State Tax as Percent of AGI
	Number of Returns	Percent Distri- bution	Adjusted Gross Income	Normal Tax Liability	
Denver	206,865	21.7	\$13,108	\$355	2.71
Colorado Springs	67,103	7.0	12,509	300	2.40
Pueblo	38,241	4.0	12,667	336	2.65
Boulder	34,724	3.6	13,875	384	2.77
Littleton	34,653	3.6	17,705	474	2.68
Aurora	34,302	3.6	14,693	368	2.50
Arvada	33,392	3.5	15,627	408	2.61
Lakewood	32,865	3.5	16,745	473	2.82
Fort Collins	24,032	2.5	12,345	320	2.59
Englewood	20,603	2.2	18,162	528	2.91
Grand Junction	18,533	1.9	12,910	339	2.63
Greeley	17,814	1.9	12,140	312	2.57
Longmont	14,879	1.6	13,556	342	2.52
Loveland	13,231	1.4	13,651	352	2.58
Westminster	11,288	1.2	13,300	316	2.38
Wheat Ridge	9,958	1.0	13,125	352	2.68
Northglenn	8,323	.9	16,738	402	2.40
Thornton	8,260	.9	13,300	312	2.35
18 Largest Cities	629,066	66.0	\$13,900	\$367	2.64
Rest of State	276,731	29.1	12,421	324	2.61
Out of State <sup>b</sup>	46,414	4.9	8,651	172	1.99
Total State Residents	952,211	100.0	\$13,214	\$345	2.61

<sup>a</sup>Cities identified by taxpayer's reported mailing address on tax returns.

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



On this basis more than 629,000, or two out of every three resident taxpayers in Colorado resided in these 18 cities. As a group, they accounted for 70 percent of the state's total income and normal tax liability. In terms of number of households, the cities ranged in size from more than 200,000 to less than 10,000. The five largest--Denver, Colorado Springs, Pueblo, Boulder and Littleton--accounted for about 40 percent of the state's total number of households, adjusted gross income and normal tax. The five smallest--Thornton, Northglenn, Wheat Ridge, Westminster and Loveland--accounted for slightly more than five percent.

The total adjusted gross income for the 18 cities amounted to \$8.7 billion. For the individual cities the income ranged from a low of \$110 million for Thornton to the \$2.7 billion high already noted for the City and County of Denver. The next two highest cities were Colorado Springs and Littleton, with \$839 and \$614 million respectively. Lakewood, Arvada and Aurora each reported adjusted gross income in excess of \$500 million. The combined state income tax liability totaled \$231 million, and its distribution among the 18 cities closely paralleled the income distribution.

When the cities are compared in terms of average income per household, Englewood appears to be the most affluent city in Colorado with an average household income of \$18,162<sup>32/</sup>--followed by Littleton (\$17,705), Lakewood (\$16,745) and Northglenn (\$16,738). All of these are markedly above the 18 city average income of \$13,900 and the state-wide average of \$13,214 for fiscal year 1977. Among the remaining cities in this group, the average adjusted gross income per household ranged from a high of \$15,627 for Arvada to a low of \$12,140 for Greeley. As in the case of the county comparisons, the average state income tax liability per household generally followed the income ordering, and the effective average tax rates on adjusted gross income varied from 2.91 percent for Englewood to 2.35 percent for Thornton.

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<sup>32/</sup>Returns identified as "Englewood" represent households with an Englewood mailing address, and include portions of suburban areas such as Greenwood Village and Cherry Hills Village.

### Distribution by Major School Districts

The Colorado Department of Revenue requires taxpayers to report the county and school district number in which they reside on their state income tax return. As shown in Table Q, approximately 95 percent of all resident taxpayers who filed returns in fiscal year 1977 reported sufficient information to determine the school district in which they reside.

The 181 independent school districts in Colorado show a remarkably wide variation when ordered by the student enrollments for the fall semester of the 1975-76 academic year.<sup>33/</sup> They ranged in size from 29 students in the Edison 54 Jt School District in El Paso County to almost 80,000 for the Jefferson County School District. And it is important to note that Colorado has 111 school districts with fewer than 1,000 students. As a group, they constituted more than three-fifths of all districts in the state but accounted for less than seven percent of the total number of students in the public schools.

In contrast, the 14 largest school districts, with enrollments in excess of 10,000 students, accounted for more than two-thirds of the total student population for the state. And the three largest districts (with 25,000 or more students)--Jefferson, Denver and Colorado Springs--accounted for more than one-third of the total.

It also appears that the 14 largest school districts represented more than 634,000 households, or 70 percent of the total for the state, and accounted for 75 percent of the adjusted gross income and normal tax liability reported on tax returns filed in fiscal year 1977. In terms of number of households, this group of school districts ranged in size from a high of 200,000 to a low of about 15,000. The five largest--Denver, Jefferson, Colorado Springs, Boulder and Pueblo--accounted for 50 percent of the total households, adjusted gross income and normal tax for the state. The five smallest--Westminster, Longmont, Greeley, Cherry Creek and Northglenn-Thornton--accounted for about 10 percent.

The total adjusted gross income for these 14 largest school districts amounted to \$8.9 billion and the normal tax liability totaled

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<sup>33/</sup> Colorado Department of Education, Pupil Membership and Related Information, Fall 1976, Statistical Series No. 77-1, February 1977.

TABLE Q. DISTRIBUTIONS OF RESIDENT TAX RETURNS BY THE STATE'S  
LARGEST SCHOOL DISTRICTS (ENROLLMENT OF 10,000 OR MORE)  
FISCAL YEAR 1977

Districts Ranked by Student Enrollment	Households		Average Per Household		State Tax as Percent of AGI
	Number of Returns	Percent Distri- bution	Adjusted Gross Income	Normal Tax Liability	
Jefferson R1	113,802	12.6	\$16,310	\$444	2.72
Denver 1	206,873	22.8	13,100	356	2.72
Colorado Springs 11	52,896	5.8	12,178	289	2.37
Pueblo 60	35,207	3.9	12,426	329	2.65
Boulder Re 2	38,838	4.3	13,874	383	2.76
Aurora 28 J	24,337	2.7	15,409	390	2.53
Northglenn-Thornton 12	19,157	2.1	14,769	359	2.43
Littleton 6	25,018	2.8	17,593	480	2.73
Westminster 50	15,279	1.7	13,462	324	2.41
Cherry Creek 5	18,595	2.0	21,041	609	2.89
Longmont Re 1J	17,714	2.0	13,043	322	2.47
Fort Collins R 1	25,948	2.9	12,376	318	2.57
Grand Junction R 1	22,359	2.5	12,706	331	2.61
Greeley 6	18,520	2.0	12,240	316	2.58
<u>14 Largest Districts</u>	634,534	70.1	\$14,096	\$375	2.66
<u>20 Districts with 2,500 to 10,000 Students</u>	122,761	13.6	13,040	339	2.60
<u>36 Districts with 1,000 to 2,500 Students</u>	72,777	8.0	12,034	315	2.62
<u>111 Districts with Less than 1,000 Students</u>	36,407	4.0	10,668	275	2.58
Returns Identified by District	866,488	95.7	13,629	361	2.65
Returns Not Identified by District	39,309	4.3	9,453	217	2.30
State Total	905,797	100.0	\$13,448	\$354	2.63

\$238 million. The distribution of the tax for households among these districts closely paralleled the income distribution. For the individual school districts the incomes ranged from lows of \$206 and \$227 million for Westminster and Greeley to highs of \$2.7 and \$1.9 billion for Denver and Jefferson. In millions of dollars, the next four highest were Colorado Springs (\$644), Boulder (\$539), Littleton (\$440) and Pueblo (\$437).<sup>34/</sup>

The average adjusted gross income per household for the 14 largest districts was \$14,096. On this basis, it appears that the Cherry Creek School District was the most affluent in the state with an average income per household of \$21,041, followed by Littleton (\$17,593), Jefferson (\$16,310), and Aurora (\$15,409). Among the remaining districts in the top group, the lowest average incomes were reported by Colorado Springs (\$12,178) and Greeley (\$12,240). In contrast, for the smallest 111 school districts (those with less than 1,000 students), the average adjusted gross income per household was \$10,668, or 25 percent lower than that for the 14 largest districts.

As in the case of the county and city comparisons, the pattern of average state income tax liability per household among the school districts generally corresponded with the ordering of the adjusted gross income averages. Among the top 14 districts the highest average tax liabilities were for Cherry Creek (\$609), Littleton (\$480) and Jefferson (\$444); and the lowest were for Colorado Springs (\$289), Greeley (\$316) and Fort Collins (\$318). For the 111 smallest districts the average income tax was only \$275 compared with the \$375 average for the 14 largest. The effective tax rates on adjusted gross income also varied significantly among these districts, ranging from average highs of 2.89 and 2.76 percent for households in the Cherry Creek and Boulder School Districts to average lows of 2.37 and 2.41 percent for households in the Colorado Springs and Westminster School Districts.

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<sup>34/</sup> See Section VII, Table 52.

SECTION VII. DETAILED STATISTICS OF INCOME  
LIST OF TABLES

<u>Table</u>		<u>Page</u>
1	Adjusted Gross Income, Normal Tax and Federal Tax . . .	42
2	Classified by Resident Status . . . . .	43
3	All Resident Returns--Number, Adjusted Gross Income, Normal Tax and Federal Tax . . . . .	45
4	State and Federal Income Tax Liabilities . . . . .	46
5	Classified by Type of Return . . . . .	47
6	Classified by Filing Status . . . . .	48
7	All Resident Returns--Classified by Type of Exemptions . . . . .	50
8	Full-Year Resident Returns--Classified by Type of Exemptions . . . . .	51
9	All Resident Returns--Number Classified by Size of Household . . . . .	52
10	All Resident Returns--Adjusted Gross Income Classified by Size of Household . . . . .	53
11	All Resident Returns--Normal Tax Classified by Size of Household . . . . .	54
12	Full-Year Resident Returns--Number Classified by Size of Household . . . . .	55
13	Full-Year Resident Returns--Adjusted Gross Income Classified by Size of Household . . . . .	56
14	Full-Year Resident Returns--Normal Tax Classified by Size of Household . . . . .	57
15	Number and Value of Food Sales Tax Credits . . . . .	58
16	Old Age Property Tax Credit . . . . .	61
17	All Resident Returns--With State Tax Liability But No Federal Tax . . . . .	62
18	All Resident Returns--Classified by Value of Exemptions and Deductions . . . . .	64
19	Full-Year Resident Returns--Classified by Value of Exemptions and Deductions . . . . .	66
20	All Resident Returns--Number Classified by Itemized Deductions . . . . .	68
21	All Resident Returns--Classified by Value of Itemized Deductions . . . . .	70
22	Full-Year Resident Returns--Number Classified by Itemized Deductions . . . . .	72
23	Full-Year Resident Returns--Classified by Value of Itemized Deductions . . . . .	74
24	All Resident Returns--Adjusted Gross Income and Normal Tax, Classified by Per Capita Adjusted Gross Income . .	76
25	All Resident Returns--Number of Returns With Normal and Food Tax Credit Exemptions, Classified by Per Capita Adjusted Gross Income . . . . .	77
26	All Resident Returns--Number of Normal and Food Tax Credit Exemptions, Classified by Per Capita Adjusted Gross Income . . . . .	78
27	All Resident Returns--Average Number of Normal and Food Tax Credit Exemptions Per Household, Classified by Per Capita Adjusted Gross Income . . . . .	79
28	All Resident Returns--Total and Average Dollar Value of Food Tax Credits, Classified by Per Capita Adjusted Gross Income . . . . .	80

## LIST OF TABLES (CONTINUED)

41

<u>Table</u>		<u>Page</u>
29	Full-Year Resident Returns--Adjusted Gross Income and Normal Tax, Classified by Per Capita Adjusted Gross Income . . . . .	81
30	Full-Year Resident Returns--Number of Returns With Normal and Food Tax Credit Exemptions, Classified by Per Capita Adjusted Gross Income . . . . .	82
31	Full-Year Resident Returns--Number of Normal and Food Tax Credit Exemptions, Classified by Per Capita Adjusted Gross Income . . . . .	83
32	Full-Year Resident Returns--Average Number of Normal and Food Tax Credit Exemptions Per Household, Classified by Per Capita Adjusted Gross Income . . . . .	84
33	Full-Year Resident Returns--Total and Average Dollar Value of Food Tax Credits, Classified by Per Capita Adjusted Gross Income . . . . .	85
34	All Resident Returns--Number Classified by Source of Income . . . . .	86
35	All Resident Returns--Colorado Income Classified by Source of Income . . . . .	87
36	Full-Year Resident Returns--Number Classified by Source of Income . . . . .	88
37	Full-Year Resident Returns--Colorado Income Classified by Source of Income . . . . .	89
38	All Resident Returns--Classified by Primary Source of Income . . . . .	90
39	Full-Year Resident Returns--Classified by Primary Source of Income . . . . .	92
40	All Resident Returns--Number Classified by Occupation of Head of Household . . . . .	94
41	All Resident Returns--Adjusted Gross Income Classified by Occupation of Head of Household . . . . .	95
42	All Resident Returns--Normal Tax Classified by Occupation of Head of Household . . . . .	96
43	Full-Year Resident Returns--Number Classified by Occupation of Head of Household . . . . .	97
44	Full-Year Resident Returns--Adjusted Gross Income Classified by Occupation of Head of Household . . . . .	98
45	Full-Year Resident Returns--Normal Tax Classified by Occupation of Head of Household . . . . .	99
46	Number, Adjusted Gross Income, Normal Tax and Federal Tax, Classified by Major Planning Regions . . . . .	100
47	Classified by Major Planning Regions . . . . .	101
48	Number, Adjusted Gross Income, Normal Tax and Federal Tax, Classified by Major Counties . . . . .	106
49	Classified by Major Counties . . . . .	107
50	Number, Adjusted Gross Income, Normal Tax and Federal Tax, Classified by Cities With Populations Over 20,000 . . . . .	111
51	Classified by Cities With Populations Over 20,000. . . . .	112
52	Number, Adjusted Gross Income, Normal Tax and Federal Tax, Classified by School Districts With Enrollment Over 10,000 . . . . .	119

TABLE 1. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL INCOME TAX,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:				
<u>All Returns</u>				
under \$3,000	149,079	229,117	1,415	5,153
\$3,000 to \$5,000	108,556	433,060	6,127	16,299
\$5,000 to \$8,000	139,339	893,293	15,375	65,546
\$8,000 to \$10,000	80,312	719,787	13,864	61,946
\$10,000 to \$15,000	170,229	2,124,513	46,709	213,665
\$15,000 to \$25,000	218,146	4,200,065	110,631	501,060
\$25,000 to \$50,000	91,012	2,901,374	95,292	486,704
\$50,000 to \$100,000	11,239	737,487	27,453	194,015
\$100,000 and over	2,450	420,055	14,193	165,711
Total	970,362	12,658,751	331,059	1,710,100
<u>Taxable Returns</u>				
under \$3,000	65,729	139,987	1,415	2,694
\$3,000 to \$5,000	94,811	380,342	6,127	15,501
\$5,000 to \$8,000	131,179	843,731	15,375	58,766
\$8,000 to \$10,000	78,757	706,373	13,864	61,946
\$10,000 to \$15,000	169,729	2,118,743	46,709	213,028
\$15,000 to \$25,000	218,006	4,197,375	110,631	501,058
\$25,000 to \$50,000	90,860	2,896,901	95,292	486,269
\$50,000 to \$100,000	11,233	737,050	27,453	193,844
\$100,000 and over	2,431	416,244	14,192	165,009
Total	862,735	12,436,749	331,059	1,698,114
<u>Nontaxable Returns</u>	107,627	222,002	--	11,986
B. Percentage distribution:				
<u>All Returns</u>				
under \$3,000	15.4	1.8	.4	.3
\$3,000 to \$5,000	11.2	3.4	1.9	1.0
\$5,000 to \$8,000	14.4	7.1	4.6	3.8
\$8,000 to \$10,000	8.3	5.7	4.2	3.6
\$10,000 to \$15,000	17.4	16.8	14.1	12.5
\$15,000 to \$25,000	22.5	33.2	33.4	29.3
\$25,000 to \$50,000	9.4	22.9	28.8	28.5
\$50,000 to \$100,000	1.1	5.8	8.3	11.3
\$100,000 and over	.3	3.3	4.3	9.7
Total	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>				
under \$3,000	7.6	1.1	.4	.2
\$3,000 to \$5,000	11.0	3.1	1.9	.9
\$5,000 to \$8,000	15.2	6.8	4.6	3.5
\$8,000 to \$10,000	9.1	5.7	4.2	3.7
\$10,000 to \$15,000	19.7	17.0	14.1	12.5
\$15,000 to \$25,000	25.3	33.8	33.4	29.5
\$25,000 to \$50,000	10.5	23.3	28.8	28.6
\$50,000 to \$100,000	1.3	5.9	8.3	11.4
\$100,000 and over	.3	3.3	4.3	9.7
Total	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of All Returns	11.9	1.8	--	.7

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

Note: Totals may not equal sum of items due to rounding in this and following tables.

TABLE 2. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
CLASSIFIED BY RESIDENT STATUS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Full-Year Resident Returns				Part-Year Resident Returns				Non-Resident Returns			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
<u>All Returns</u>												
under \$3,000	113,122	186,181	971	2,363	23,789	33,799	333	1,867	12,168	9,137	110	924
\$3,000 to \$5,000	93,591	374,108	5,339	11,804	13,045	51,925	644	3,434	1,920	7,028	144	1,061
\$5,000 to \$8,000	125,032	802,526	14,088	57,208	12,547	79,864	1,063	6,647	1,760	10,903	224	1,691
\$8,000 to \$10,000	74,192	664,948	12,876	55,679	5,530	49,394	849	5,600	590	5,444	139	667
\$10,000 to \$15,000	160,537	2,006,174	44,859	200,367	8,972	109,447	1,636	11,553	720	8,892	215	1,745
\$15,000 to \$25,000	211,941	4,083,436	108,450	486,033	5,675	106,488	1,819	12,874	530	10,141	362	2,154
\$25,000 to \$50,000	87,985	2,802,150	92,980	467,636	2,701	88,166	1,879	15,702	326	11,058	433	3,365
\$50,000 to \$100,000	10,768	707,997	26,685	185,332	373	22,860	523	6,021	98	6,630	245	2,662
\$100,000 and over	2,375	406,601	13,794	159,679	36	6,612	145	2,735	39	6,841	254	3,297
Total	879,543	12,034,122	320,042	1,626,101	72,668	548,555	8,892	66,432	18,151	76,074	2,125	17,567
<u>Taxable Returns</u>												
under \$3,000	44,303	106,611	971	258	14,842	25,849	333	1,588	6,584	7,527	110	848
\$3,000 to \$5,000	80,536	324,031	5,339	11,088	12,355	49,284	644	3,352	1,920	7,027	144	1,061
\$5,000 to \$8,000	117,357	755,849	14,088	50,747	12,062	76,979	1,063	6,328	1,760	10,903	224	1,691
\$8,000 to \$10,000	72,687	651,980	12,876	55,679	5,480	48,949	849	5,600	590	5,444	139	667
\$10,000 to \$15,000	160,037	2,000,404	44,859	199,730	8,972	109,447	1,636	11,553	720	8,892	215	1,745
\$15,000 to \$25,000	211,811	4,080,918	108,450	486,033	5,675	106,488	1,819	12,874	520	9,969	362	2,151
\$25,000 to \$50,000	87,840	2,797,947	92,980	467,242	2,694	87,896	1,879	15,661	326	11,058	433	3,365
\$50,000 to \$100,000	10,766	707,878	26,685	185,332	373	22,860	523	6,021	94	6,312	245	2,491
\$100,000 and over	2,357	402,892	13,794	159,008	36	6,612	145	2,735	38	6,739	254	3,266
Total	787,694	11,828,512	320,042	1,615,116	62,489	534,365	8,892	65,712	12,552	73,872	2,125	17,286
<u>Nontaxable Returns</u>	91,849	205,610	--	10,985	10,179	14,190	--	720	5,599	2,202	--	281



TABLE 2 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
CLASSIFIED BY RESIDENT STATUS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Full-Year Resident Returns				Part-Year Resident Returns				Non-Resident Returns			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
B. Percentage distribution:												
<u>All Returns</u>												
under \$3,000	12.9	1.5	.3	.2	32.7	6.2	3.7	2.8	67.0	12.0	5.2	5.3
\$3,000 to \$5,000	10.6	3.1	1.7	.7	18.0	9.4	7.2	5.2	10.6	9.3	6.8	6.0
\$5,000 to \$8,000	14.2	6.7	4.4	3.5	17.3	14.5	12.0	10.0	9.7	14.3	10.5	9.6
\$8,000 to \$10,000	8.4	5.5	4.0	3.4	7.6	9.0	9.6	8.4	3.3	7.2	6.5	3.8
\$10,000 to \$15,000	18.3	16.7	14.0	12.3	12.3	20.0	18.4	17.4	4.0	11.7	10.1	9.9
\$15,000 to \$25,000	24.1	33.9	33.9	29.9	7.8	19.4	20.5	19.4	2.9	13.3	17.0	12.3
\$25,000 to \$50,000	10.0	23.3	29.1	28.8	3.7	16.1	21.1	23.6	1.8	14.5	20.4	19.2
\$50,000 to \$100,000	1.2	5.9	8.3	11.4	.5	4.2	5.9	9.1	.5	8.7	11.5	15.1
\$100,000 and over	.3	3.4	4.3	9.8	.1	1.2	1.6	4.1	.2	9.0	12.0	18.8
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
<u>Taxable Returns</u>												
under \$3,000	5.6	.9	.3	--	23.7	4.8	3.7	2.4	52.5	10.2	5.2	4.9
\$3,000 to \$5,000	10.2	2.7	1.7	.7	19.8	9.2	7.2	5.1	15.3	9.5	6.8	6.1
\$5,000 to \$8,000	14.9	6.4	4.4	3.1	19.3	14.4	12.0	9.6	14.0	14.8	10.5	9.8
\$8,000 to \$10,000	9.2	5.5	4.0	3.5	8.8	9.2	9.6	8.5	4.7	7.4	6.5	3.9
\$10,000 to \$15,000	20.3	16.9	14.0	12.4	14.3	20.5	18.4	17.6	5.7	12.0	10.1	10.1
\$15,000 to \$25,000	26.9	34.5	33.9	30.1	9.1	19.9	20.5	19.6	4.1	13.5	17.0	12.4
\$25,000 to \$50,000	11.2	23.7	29.1	28.9	4.3	16.5	21.1	23.8	2.6	15.0	20.4	19.5
\$50,000 to \$100,000	1.4	6.0	8.3	11.5	.6	4.3	5.9	9.2	.8	8.5	11.5	14.4
\$100,000 and over	.3	3.4	4.3	9.8	.1	1.2	1.6	4.2	.3	9.1	12.0	18.9
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
Nontaxable Returns as Percent of All Returns	10.4	1.7	--	.7	14.0	2.6	--	1.1	30.8	2.9	--	1.6

TABLE 3. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--NUMBER, ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL TAX,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:				
<u>All Returns</u>				
under \$3,000	136,911	219,980	1,305	4,229
\$3,000 to \$5,000	106,636	426,033	5,983	15,238
\$5,000 to \$8,000	137,579	882,390	15,151	63,855
\$8,000 to \$10,000	79,722	714,342	13,725	61,279
\$10,000 to \$15,000	169,509	2,115,621	46,495	211,920
\$15,000 to \$25,000	217,616	4,189,924	110,270	498,907
\$25,000 to \$50,000	90,686	2,890,316	94,859	483,338
\$50,000 to \$100,000	11,141	730,858	27,208	191,353
\$100,000 and over	2,411	413,214	13,939	162,414
Total	952,211	12,582,677	328,934	1,692,533
<u>Taxable Returns</u>				
under \$3,000	59,145	132,460	1,305	1,846
\$3,000 to \$5,000	92,891	373,315	5,983	14,440
\$5,000 to \$8,000	129,419	832,828	15,151	57,074
\$8,000 to \$10,000	78,167	700,929	13,725	61,279
\$10,000 to \$15,000	169,009	2,109,851	46,495	211,283
\$15,000 to \$25,000	217,486	4,187,406	110,270	498,907
\$25,000 to \$50,000	90,534	2,885,844	94,859	482,903
\$50,000 to \$100,000	11,139	730,739	27,208	191,353
\$100,000 and over	2,393	409,505	13,939	161,744
Total	850,183	12,362,877	328,934	1,680,828
Nontaxable Returns	102,028	219,800	--	11,705
B. Percentage Distribution:				
<u>All Returns</u>				
under \$3,000	14.4	1.7	.4	.2
\$3,000 to \$5,000	11.2	3.4	1.8	.9
\$5,000 to \$8,000	14.4	7.0	4.6	3.8
\$8,000 to \$10,000	8.4	5.7	4.2	3.6
\$10,000 to \$15,000	17.8	16.8	14.1	12.5
\$15,000 to \$25,000	22.8	33.3	33.5	29.5
\$25,000 to \$50,000	9.5	23.0	28.9	28.6
\$50,000 to \$100,000	1.2	5.8	8.3	11.3
\$100,000 and over	.3	3.3	4.2	9.6
Total	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>				
under \$3,000	7.0	1.1	.4	.1
\$3,000 to \$5,000	10.9	3.0	1.8	.9
\$5,000 to \$8,000	15.2	6.7	4.6	3.4
\$8,000 to \$10,000	9.2	5.7	4.2	3.6
\$10,000 to \$15,000	19.9	17.1	14.1	12.6
\$15,000 to \$25,000	25.6	33.9	33.5	29.7
\$25,000 to \$50,000	10.6	23.3	28.9	28.7
\$50,000 to \$100,000	1.3	5.9	8.3	11.4
\$100,000 and over	.3	3.3	4.2	9.6
Total	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of All Returns	10.7	1.7	--	.7

<sup>a</sup> Full-year and part-year resident returns.

TABLE 4. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
STATE AND FEDERAL INCOME TAX LIABILITIES,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Colorado State Income Tax Liability <sup>b</sup>			Total Tax	Federal Tax	
	Normal Tax	AS-3 Credit	Surtax			
A. Number of returns:						
under \$3,000	59,145	510	161	59,180	21,948	
\$3,000 to \$5,000	92,891	470	241	92,922	71,296	
\$5,000 to \$8,000	129,419	1,670	2,761	129,718	112,413	
\$8,000 to \$10,000	78,167	585	2,252	78,313	76,337	
\$10,000 to \$15,000	169,009	2,285	4,315	169,166	164,465	
\$15,000 to \$25,000	217,486	3,082	4,637	217,545	215,662	
\$25,000 to \$50,000	90,534	2,670	6,701	90,611	90,190	
\$50,000 to \$100,000	11,139	715	4,020	11,121	11,075	
\$100,000 and over	2,393	336	1,715	2,401	2,400	
Total	850,183	12,323	26,803	850,977	765,786	
B. Money amounts in thousands of dollars:						
under \$3,000	1,305	8	91	1,388	4,229	
\$3,000 to \$5,000	5,983	13	6	5,976	15,238	
\$5,000 to \$8,000	15,151	65	65	15,151	63,855	
\$8,000 to \$10,000	13,725	51	136	13,810	61,279	
\$10,000 to \$15,000	46,495	197	376	46,674	211,920	
\$15,000 to \$25,000	110,270	523	512	110,259	498,907	
\$25,000 to \$50,000	94,859	895	1,380	95,344	483,338	
\$50,000 to \$100,000	27,208	578	1,632	28,262	191,353	
\$100,000 and over	13,939	535	2,280	15,684	162,414	
Total	328,934	2,864	6,478	332,548	1,692,533	
C. Average dollar amount per return:						
under \$3,000	22	16	565	23	193	
\$3,000 to \$5,000	64	28	25	64	214	
\$5,000 to \$8,000	117	39	24	117	568	
\$8,000 to \$10,000	176	87	60	176	803	
\$10,000 to \$15,000	275	86	87	276	1,289	
\$15,000 to \$25,000	507	170	110	507	2,313	
\$25,000 to \$50,000	1,048	335	206	1,052	5,359	
\$50,000 to \$100,000	2,443	808	406	2,541	17,278	
\$100,000 and over	5,825	1,592	1,329	6,532	67,673	
Total	387	232	242	391	2,210	

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>Excludes oil and gas production tax.

TABLE 5. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY TYPE OF RETURN,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Table/Standard Returns			Itemized Returns		
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Money amounts in thousands of dollars:						
<u>All Returns</u>						
under \$3,000	129,915	210,514	1,277	6,996	9,466	27
\$3,000 to \$5,000	96,906	385,486	5,869	9,730	40,547	114
\$5,000 to \$8,000	111,484	711,470	14,058	26,095	170,920	1,093
\$8,000 to \$10,000	56,757	506,364	11,360	22,965	207,978	2,365
\$10,000 to \$15,000	84,114	1,030,835	28,142	85,395	1,084,785	18,353
\$15,000 to \$25,000	53,699	987,556	33,510	163,917	3,202,368	76,759
\$25,000 to \$50,000	7,325	221,319	8,974	83,361	2,668,997	85,884
\$50,000 to \$100,000	398	24,513	1,046	10,743	706,345	26,162
\$100,000 and over	47	6,864	270	2,364	406,350	13,669
Total	540,645	4,084,922	104,507	411,566	8,497,755	224,427
<u>Taxable Returns</u>						
under \$3,000	57,472	129,345	1,277	1,673	3,116	27
\$3,000 to \$5,000	89,351	358,165	5,869	3,540	15,150	114
\$5,000 to \$8,000	110,264	704,483	14,058	19,155	128,345	1,093
\$8,000 to \$10,000	56,737	506,199	11,360	21,430	194,730	2,365
\$10,000 to \$15,000	84,114	1,030,835	28,142	84,895	1,079,015	18,353
\$15,000 to \$25,000	53,699	987,556	33,510	163,787	3,199,851	76,759
\$25,000 to \$50,000	7,325	221,319	8,974	83,209	2,664,524	85,884
\$50,000 to \$100,000	398	24,513	1,046	10,741	706,226	26,162
\$100,000 and over	47	6,864	270	2,346	402,641	13,669
Total	459,407	3,969,279	104,507	390,776	8,393,598	224,427
<u>Nontaxable Returns</u>	81,239	115,643	--	20,789	104,157	--
B. Percentage distribution:						
<u>All Returns</u>						
under \$3,000	24.0	5.2	1.2	1.7	.1	*
\$3,000 to \$5,000	17.9	9.4	5.6	2.4	.5	.1
\$5,000 to \$8,000	20.6	17.4	13.4	6.3	2.0	.5
\$8,000 to \$10,000	10.5	12.4	10.9	5.6	2.4	1.0
\$10,000 to \$15,000	15.6	25.2	26.9	20.7	12.8	8.2
\$15,000 to \$25,000	9.9	24.2	32.1	39.8	37.7	34.2
\$25,000 to \$50,000	1.4	5.4	8.6	20.3	31.4	38.3
\$50,000 to \$100,000	.1	.6	1.0	2.6	8.3	11.6
\$100,000 and over	*	.2	.3	.6	4.8	6.1
Total	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>						
under \$3,000	12.5	3.3	1.2	.4	*	*
\$3,000 to \$5,000	19.4	9.0	5.6	.9	.2	.1
\$5,000 to \$8,000	24.0	17.7	13.4	4.9	1.5	.5
\$8,000 to \$10,000	12.4	12.7	10.9	5.5	2.3	1.0
\$10,000 to \$15,000	18.3	26.0	26.9	21.7	12.9	8.2
\$15,000 to \$25,000	11.7	24.9	32.1	41.9	38.1	34.2
\$25,000 to \$50,000	1.6	5.6	8.6	21.3	31.8	38.3
\$50,000 to \$100,000	.1	.6	1.0	2.8	8.4	11.6
\$100,000 and over	*	.2	.3	.6	4.8	6.1
Total	100.0	100.0	100.0	100.0	100.0	100.0
<u>Nontaxable Returns as Percent of all Returns</u>	15.0	2.8	--	5.1	1.2	--

<sup>a</sup>Full-year and part-year resident returns.

\*Less than 0.05 percent.

TABLE 6. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY FILING STATUS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Single Returns			Joint Returns			Married-Separate Returns		
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Money amounts in thousands of dollars:									
<u>All Returns</u>									
under \$3,000	100,855	172,615	1,175	35,128	45,874	113	928	1,491	17
\$3,000 to \$5,000	79,145	315,214	5,372	23,755	94,852	490	3,736	15,967	121
\$5,000 to \$8,000	89,167	568,806	11,866	36,635	236,333	2,440	11,777	77,251	845
\$8,000 to \$10,000	40,090	357,154	8,337	27,785	250,833	3,951	11,847	106,355	1,437
\$10,000 to \$15,000	64,000	782,268	21,422	66,601	839,280	15,971	38,908	494,074	9,102
\$15,000 to \$25,000	26,060	474,056	15,908	91,128	1,728,267	47,503	100,428	1,987,601	46,858
\$25,000 to \$50,000	6,778	217,597	8,181	30,003	974,131	34,837	53,905	1,698,588	51,840
\$50,000 to \$100,000	965	61,568	2,193	4,175	272,032	10,839	6,001	397,257	14,176
\$100,000 and over	233	43,303	1,320	645	105,389	3,549	1,533	264,522	9,070
Total	407,293	2,992,579	75,775	315,855	4,546,992	119,693	229,063	5,043,106	133,466
<u>Taxable Returns</u>									
under \$3,000	53,140	120,112	1,175	5,330	11,049	113	675	1,300	17
\$3,000 to \$5,000	76,205	304,520	5,372	13,740	56,367	490	2,946	12,428	121
\$5,000 to \$8,000	87,857	561,310	11,866	31,235	202,966	2,440	10,327	68,553	845
\$8,000 to \$10,000	39,695	353,692	8,337	26,685	241,419	3,951	11,787	105,819	1,437
\$10,000 to \$15,000	63,850	780,604	21,422	66,501	837,995	15,971	38,658	491,251	9,102
\$15,000 to \$25,000	25,960	472,084	15,908	91,098	1,727,721	47,503	100,428	1,987,601	46,858
\$25,000 to \$50,000	6,778	217,597	8,181	29,851	969,659	34,837	53,905	1,698,588	51,840
\$50,000 to \$100,000	965	61,568	2,193	4,173	271,914	10,839	6,001	397,257	14,176
\$100,000 and over	230	42,486	1,320	631	102,606	3,549	1,532	264,413	9,070
Total	354,680	2,913,972	75,775	269,244	4,421,696	119,693	226,259	5,027,209	133,466
Nontaxable Returns	52,613	78,607	--	46,611	125,297	--	2,804	15,896	--

<sup>a</sup>Full-year and part-year resident returns.

TABLE 6 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 CLASSIFIED BY FILING STATUS  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Single Returns			Joint Returns			Married-Separate Returns		
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
B. Percentage distribution:									
<u>All Returns</u>									
under \$3,000	24.8	5.8	1.5	11.1	1.0	.1	.4	*	*
\$3,000 to \$5,000	19.4	10.5	7.1	7.5	2.1	.4	1.6	.3	.1
\$5,000 to \$8,000	21.9	19.0	15.7	11.6	5.2	2.0	5.1	1.5	.6
\$8,000 to \$10,000	9.8	11.9	11.0	8.8	5.5	3.3	5.2	2.1	1.1
\$10,000 to \$15,000	15.7	26.1	28.3	21.1	18.5	13.3	17.0	9.8	6.8
\$15,000 to \$25,000	6.4	15.8	21.0	28.9	38.0	39.7	43.9	39.4	35.1
\$25,000 to \$50,000	1.7	7.3	10.8	9.5	21.4	29.1	23.5	33.7	38.9
\$50,000 to \$100,000	.2	2.1	2.9	1.3	6.0	9.1	2.6	7.9	10.6
\$100,000 and over	.1	1.5	1.7	.2	2.3	3.0	.7	5.3	6.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>									
under \$3,000	15.0	4.1	1.5	2.0	.2	.1	.3	*	*
\$3,000 to \$5,000	21.5	10.4	7.1	5.1	1.3	.4	1.3	.2	.1
\$5,000 to \$8,000	24.8	19.3	15.7	11.6	4.6	2.0	4.6	1.4	.6
\$8,000 to \$10,000	11.2	12.1	11.0	9.9	5.5	3.3	5.2	2.1	1.1
\$10,000 to \$15,000	18.0	26.8	28.3	24.7	19.0	13.3	17.1	9.8	6.8
\$15,000 to \$25,000	7.3	16.2	21.0	33.8	39.1	39.7	44.4	39.5	35.1
\$25,000 to \$50,000	1.9	7.5	10.8	11.1	21.9	29.1	23.8	33.8	38.9
\$50,000 to \$100,000	.2	2.1	2.9	1.6	6.1	9.1	2.6	7.9	10.6
\$100,000 and over	.1	1.5	1.7	.2	2.3	3.0	.7	5.3	6.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as percent of all returns	12.9	2.6	--	14.8	2.8	--	1.2	.3	--

<sup>a</sup> Full-year and part-year resident returns.  
 \*Less than 0.05 percent.

230

TABLE 7. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--CLASSIFIED BY TYPE OF EXEMPTIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Number of Returns Reporting Exemptions			Total Number of Exemptions Claimed			Average Number of Exemptions per Return				
	Normal Exemptions	Old Age Exemptions	Blind and Retarded Exemptions	Normal Exemptions	Old Age Exemptions	Blind and Retarded Exemptions	Total	Normal Exemptions	Old Age Exemptions	Blind and Retarded Exemptions	Total
<b>All Returns</b>											
under \$3,000	136,911	24,008	635	227,208	30,335	635	258,179	1.66	1.26	1.00	1.89
\$3,000 to \$5,000	106,636	15,015	710	173,106	19,710	710	193,526	1.62	1.31	1.00	1.81
\$5,000 to \$8,000	137,579	12,655	370	265,689	16,650	370	282,709	1.93	1.32	1.00	2.05
\$8,000 to \$10,000	79,722	4,976	110	180,150	7,533	110	187,793	2.26	1.51	1.00	2.36
\$10,000 to \$15,000	169,509	8,598	1,850	449,217	12,023	2,000	463,239	2.65	1.40	1.08	2.73
\$15,000 to \$25,000	217,616	8,430	1,486	716,549	11,086	1,486	729,121	3.29	1.32	1.00	3.35
\$25,000 to \$50,000	90,686	4,142	468	310,603	5,536	498	316,637	3.43	1.34	1.06	3.49
\$50,000 to \$100,000	11,141	1,117	60	38,748	1,555	60	40,363	3.48	1.39	1.00	3.62
\$100,000 and over	2,411	441	19	7,959	647	20	8,626	3.30	1.47	1.05	3.58
<b>Total</b>	952,211	79,382	5,708	2,369,229	105,075	5,889	2,480,193	2.49	1.32	1.03	2.60
<b>Taxable Returns</b>											
under \$3,000	59,145	2,815	--	71,257	2,815	--	74,072	1.20	1.00	--	1.25
\$3,000 to \$5,000	92,891	9,855	240	129,681	11,445	240	141,366	1.40	1.16	1.00	1.52
\$5,000 to \$8,000	129,419	10,875	370	232,459	14,000	370	246,829	1.80	1.29	1.00	1.91
\$8,000 to \$10,000	78,167	4,856	110	173,385	7,293	110	180,788	2.22	1.50	1.00	2.31
\$10,000 to \$15,000	169,009	8,418	1,765	446,542	11,843	1,915	460,299	2.64	1.41	1.08	2.72
\$15,000 to \$25,000	217,486	8,330	1,486	716,269	10,986	1,486	728,741	3.29	1.32	1.00	3.35
\$25,000 to \$50,000	90,534	4,107	468	310,007	5,466	498	315,971	3.42	1.33	1.06	3.49
\$50,000 to \$100,000	11,139	1,117	60	38,738	1,555	60	40,353	3.48	1.39	1.00	3.62
\$100,000 and over	2,393	437	19	7,905	642	20	8,567	3.30	1.47	1.05	3.58
<b>Total</b>	850,183	50,810	4,518	2,126,243	66,045	4,699	2,196,986	2.50	1.30	1.04	2.58
<b>Nontaxable Returns</b>											
	102,028	28,572	1,190	242,986	39,030	1,190	283,207	2.38	1.37	1.00	2.78

<sup>a</sup>Full-year and part-year resident returns.

TABLE 8. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
FULL-YEAR RESIDENT RETURNS--CLASSIFIED BY TYPE OF EXEMPTIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Number of Returns Reporting Exemptions			Total Number of Exemptions Claimed				Average Number of Exemptions per Return			
	Normal Exemp- tions	Old Age Exemp- tions	Blind and Retarded Exemptions	Normal Exemp- tions	Old Age Exemp- tions	Blind and Retarded Exemptions	Total Personal Exemptions	Normal Exemp- tions	Old Age Exemp- tions	Blind and Retarded Exemptions	Total Personal Exemptions
<u>All Returns</u>											
under \$3,000	113,122	23,303	515	179,503	29,350	515	209,368	1.59	1.26	1.00	1.85
\$3,000 to \$5,000	93,591	14,600	710	147,186	19,180	710	167,076	1.57	1.31	1.00	1.79
\$5,000 to \$8,000	125,032	12,415	370	235,678	16,350	370	252,398	1.88	1.32	1.00	2.02
\$8,000 to \$10,000	74,192	4,951	85	166,375	7,508	85	173,968	2.24	1.52	1.00	2.34
\$10,000 to \$15,000	160,537	8,500	1,830	424,124	11,885	1,980	437,989	2.64	1.40	1.08	2.73
\$15,000 to \$25,000	211,941	8,360	1,476	697,432	10,976	1,476	709,884	3.29	1.31	1.00	3.35
\$25,000 to \$50,000	87,985	4,061	408	300,607	5,448	438	306,493	3.42	1.34	1.07	3.48
\$50,000 to \$100,000	10,768	1,113	60	37,412	1,549	60	39,021	3.47	1.39	1.00	3.62
\$100,000 and over	2,375	437	19	7,816	642	20	8,478	3.29	1.47	1.05	3.57
Total	879,543	77,740	5,473	2,196,133	102,888	5,654	2,304,675	2.50	1.32	1.03	2.62
<u>Taxable Returns</u>											
under \$3,000	44,303	2,775	--	47,632	2,775	--	50,407	1.08	1.00	--	1.14
\$3,000 to \$5,000	80,536	9,620	240	106,391	11,095	240	117,726	1.32	1.15	1.00	1.46
\$5,000 to \$8,000	117,357	10,670	370	203,983	13,770	370	218,123	1.74	1.29	1.00	1.86
\$8,000 to \$10,000	72,687	4,831	85	159,810	7,268	85	167,163	2.20	1.50	1.00	2.30
\$10,000 to \$15,000	160,037	8,320	1,745	421,449	11,705	1,895	435,049	2.63	1.41	1.09	2.72
\$15,000 to \$25,000	211,811	8,260	1,476	697,152	10,876	1,476	709,504	3.29	1.32	1.00	3.35
\$25,000 to \$50,000	87,840	4,026	408	300,032	5,378	438	305,848	3.42	1.34	1.07	3.48
\$50,000 to \$100,000	10,766	1,113	60	37,402	1,549	60	39,011	3.47	1.39	1.00	3.62
\$100,000 and over	2,357	433	19	7,762	637	20	8,419	3.29	1.47	1.05	3.57
Total	787,694	50,048	4,403	1,981,613	65,053	4,584	2,051,250	2.52	1.30	1.04	2.60
Nontaxable Returns	91,849	27,692	1,070	214,520	37,835	1,070	253,425	2.34	1.37	1.00	2.76



TABLE 9. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--NUMBER CLASSIFIED BY SIZE OF HOUSEHOLD,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Returns	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Number of returns:						
<u>All Returns</u>						
under \$3,000	136,911	88,570	26,955	9,711	6,500	5,175
\$3,000 to \$5,000	106,636	70,250	20,126	7,270	5,810	3,180
\$5,000 to \$8,000	137,579	76,597	28,946	13,235	9,275	9,526
\$8,000 to \$10,000	79,722	31,570	22,542	10,450	8,170	6,990
\$10,000 to \$15,000	169,509	48,615	46,495	26,636	26,997	20,765
\$15,000 to \$25,000	217,616	18,911	61,876	41,688	53,389	41,753
\$25,000 to \$50,000	90,686	4,493	27,397	16,824	21,520	20,452
\$50,000 to \$100,000	11,141	731	3,044	1,961	2,663	2,742
\$100,000 and over	2,411	163	875	387	427	559
Total	952,211	339,900	238,256	128,162	134,751	111,142
<u>Taxable Returns</u>						
under \$3,000	59,145	50,370	6,674	1,166	635	300
\$3,000 to \$5,000	92,891	69,460	14,231	5,730	2,940	530
\$5,000 to \$8,000	129,419	76,092	27,141	12,335	7,310	6,541
\$8,000 to \$10,000	78,167	31,410	22,517	10,055	7,890	6,295
\$10,000 to \$15,000	169,009	48,465	46,465	26,636	26,987	20,455
\$15,000 to \$25,000	217,486	18,811	61,876	41,688	53,389	41,723
\$25,000 to \$50,000	90,534	4,493	27,362	16,757	21,520	20,402
\$50,000 to \$100,000	11,139	731	3,044	1,961	2,663	2,740
\$100,000 and over	2,393	161	867	385	425	555
Total	850,183	299,993	210,177	116,713	123,759	99,541
<u>Nontaxable Returns</u>	102,028	39,907	28,079	11,449	10,992	11,601
B. Percentage Distribution:						
<u>All Returns</u>						
under \$3,000	14.4	26.1	11.3	7.6	4.8	4.6
\$3,000 to \$5,000	11.2	20.7	8.4	5.7	4.3	2.9
\$5,000 to \$8,000	14.4	22.5	12.1	10.3	6.9	8.6
\$8,000 to \$10,000	8.4	9.3	9.5	8.2	6.1	6.3
\$10,000 to \$15,000	17.8	14.3	19.5	20.8	20.0	18.7
\$15,000 to \$25,000	22.8	5.6	26.0	32.5	39.6	37.6
\$25,000 to \$50,000	9.5	1.3	11.5	13.1	16.0	18.4
\$50,000 to \$100,000	1.2	.2	1.3	1.5	2.0	2.5
\$100,000 and over	.3	*	.4	.3	.3	.4
Total	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>						
under \$3,000	7.0	16.8	3.2	1.0	.5	.3
\$3,000 to \$5,000	10.9	23.1	6.8	4.9	2.4	.5
\$5,000 to \$8,000	15.2	25.4	12.9	10.6	5.9	6.6
\$8,000 to \$10,000	9.2	10.5	10.7	8.6	6.4	6.3
\$10,000 to \$15,000	19.9	16.1	22.1	22.8	21.8	20.5
\$15,000 to \$25,000	25.6	6.3	29.4	35.7	43.1	41.9
\$25,000 to \$50,000	10.6	1.5	13.0	14.4	17.4	20.5
\$50,000 to \$100,000	1.3	.2	1.5	1.7	2.2	2.8
\$100,000 and over	.3	.1	.4	.3	.3	.6
Total	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of all Returns	10.7	11.7	11.8	8.9	8.2	10.4

<sup>a</sup>Full-year and part-year resident returns.

\*Less than 0.05 percent.

TABLE 10. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--ADJUSTED GROSS INCOME CLASSIFIED BY SIZE OF HOUSEHOLD,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Adjusted Gross Income	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Money amounts in thousands of dollars:						
<b>All Returns</b>						
under \$3,000	219,980	153,042	39,124	13,759	8,091	5,965
\$3,000 to \$5,000	426,033	279,221	80,628	29,840	23,502	12,841
\$5,000 to \$8,000	882,390	488,097	186,543	86,865	59,776	61,109
\$8,000 to \$10,000	714,342	280,774	202,081	94,651	73,858	62,977
\$10,000 to \$15,000	2,115,621	592,043	586,497	332,584	343,615	260,882
\$15,000 to \$25,000	4,189,924	342,690	1,202,136	804,761	1,029,774	810,564
\$25,000 to \$50,000	2,890,316	142,485	873,359	527,543	688,995	657,934
\$50,000 to \$100,000	730,858	45,780	203,074	129,043	172,515	180,445
\$100,000 and over	413,214	30,326	154,030	65,549	69,856	93,453
<b>Total</b>	<b>12,582,677</b>	<b>2,354,458</b>	<b>3,527,471</b>	<b>2,084,595</b>	<b>2,469,983</b>	<b>2,146,169</b>
<b>Taxable Returns</b>						
under \$3,000	132,460	113,612	14,897	1,919	1,514	520
\$3,000 to \$5,000	373,315	276,152	57,795	24,259	12,687	2,422
\$5,000 to \$8,000	832,828	485,286	175,240	81,564	48,515	42,223
\$8,000 to \$10,000	700,929	279,251	201,847	91,353	71,498	56,980
\$10,000 to \$15,000	2,109,851	590,380	586,149	332,584	343,508	257,231
\$15,000 to \$25,000	4,187,406	340,718	1,202,136	804,761	1,029,774	810,018
\$25,000 to \$50,000	2,885,844	142,485	872,352	525,646	688,995	656,365
\$50,000 to \$100,000	730,739	45,780	203,074	129,043	172,515	180,326
\$100,000 and over	409,505	29,712	152,369	65,091	69,410	92,922
<b>Total</b>	<b>12,362,877</b>	<b>2,303,375</b>	<b>3,465,858</b>	<b>2,056,220</b>	<b>2,438,416</b>	<b>2,099,007</b>
<b>Nontaxable Returns</b>	<b>219,800</b>	<b>51,083</b>	<b>61,613</b>	<b>28,375</b>	<b>31,567</b>	<b>47,162</b>
B. Percentage distribution:						
<b>All Returns</b>						
under \$3,000	1.7	6.5	1.1	.7	.3	.3
\$3,000 to \$5,000	3.4	11.9	2.3	1.4	1.0	.6
\$5,000 to \$8,000	7.0	20.7	5.3	4.2	2.4	2.8
\$8,000 to \$10,000	5.7	11.9	5.7	4.5	3.0	2.9
\$10,000 to \$15,000	16.8	25.1	16.6	16.0	13.9	12.2
\$15,000 to \$25,000	33.3	14.6	34.1	38.6	41.7	37.8
\$25,000 to \$50,000	23.0	6.1	24.8	25.3	27.9	30.7
\$50,000 to \$100,000	5.8	1.9	5.7	6.2	7.0	8.4
\$100,000 and over	3.3	1.3	4.4	3.1	2.8	4.3
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Taxable Returns</b>						
under \$3,000	1.1	4.9	.4	.1	.1	*
\$3,000 to \$5,000	3.0	12.0	1.7	1.2	.5	.1
\$5,000 to \$8,000	6.7	21.1	5.0	4.0	2.0	2.0
\$8,000 to \$10,000	5.7	12.1	5.8	4.4	2.9	2.7
\$10,000 to \$15,000	17.1	25.6	16.9	16.2	14.1	12.3
\$15,000 to \$25,000	33.9	14.8	34.7	39.1	42.2	38.6
\$25,000 to \$50,000	23.3	6.2	25.2	25.5	28.3	31.3
\$50,000 to \$100,000	5.9	2.0	5.9	6.3	7.1	8.6
\$100,000 and over	3.3	1.3	4.4	3.2	2.8	4.4
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Nontaxable Returns as Percent of all Returns</b>	<b>1.7</b>	<b>2.2</b>	<b>1.7</b>	<b>1.4</b>	<b>1.3</b>	<b>2.2</b>

<sup>a</sup>Full-year and part-year resident returns.  
\*Less than 0.05 percent.

TABLE 11. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--NORMAL TAX CLASSIFIED BY SIZE OF HOUSEHOLD,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Normal Tax	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Money amounts in thousands of dollars:						
under \$3,000	1,305	1,137	117	25	16	9
\$3,000 to \$5,000	5,983	5,035	664	223	54	7
\$5,000 to \$8,000	15,151	10,659	2,559	1,126	524	284
\$8,000 to \$10,000	13,725	6,924	3,743	1,492	1,005	560
\$10,000 to \$15,000	46,495	17,127	13,233	6,746	5,989	3,399
\$15,000 to \$25,000	110,270	11,984	34,784	21,420	24,778	17,304
\$25,000 to \$50,000	94,859	5,543	30,131	17,043	22,183	19,958
\$50,000 to \$100,000	27,208	1,662	7,677	4,778	6,429	6,662
\$100,000 and over	13,939	907	5,186	2,292	2,473	3,081
Total	328,934	60,979	98,095	55,145	63,451	51,264
B. Percentage distribution by adjusted gross income class:						
under \$3,000	.4	1.9	.1	.1	*	*
\$3,000 to \$5,000	1.8	8.3	.7	.4	.1	*
\$5,000 to \$8,000	4.6	17.5	2.6	2.0	.8	.6
\$8,000 to \$10,000	4.2	11.3	3.8	2.7	1.6	1.1
\$10,000 to \$15,000	14.1	28.1	13.5	12.2	9.4	6.6
\$15,000 to \$25,000	33.5	19.6	35.5	38.8	39.1	33.8
\$25,000 to \$50,000	28.9	9.1	30.7	30.9	35.0	38.9
\$50,000 to \$100,000	8.3	2.7	7.8	8.7	10.1	13.0
\$100,000 and over	4.2	1.5	5.3	4.2	3.9	6.0
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by size of household:						
under \$3,000	100.0	87.2	9.0	1.9	1.2	.7
\$3,000 to \$5,000	100.0	84.2	11.1	3.7	.9	.1
\$5,000 to \$8,000	100.0	70.3	16.9	7.4	3.5	1.9
\$8,000 to \$10,000	100.0	50.4	27.3	10.9	7.3	4.1
\$10,000 to \$15,000	100.0	36.8	28.5	14.5	12.9	7.3
\$15,000 to \$25,000	100.0	10.9	31.5	19.4	22.5	15.7
\$25,000 to \$50,000	100.0	5.8	31.8	18.0	23.4	21.0
\$50,000 to \$100,000	100.0	6.1	28.2	17.6	23.6	24.5
\$100,000 and over	100.0	6.5	37.2	16.5	17.7	22.1
Total	100.0	18.5	29.8	16.8	19.3	15.6
D. Average normal tax per return: <sup>b</sup>						
under \$3,000	10	13	4	3	2	2
\$3,000 to \$5,000	56	72	33	31	9	2
\$5,000 to \$8,000	110	139	88	85	56	30
\$8,000 to \$10,000	172	219	166	143	123	80
\$10,000 to \$15,000	274	352	285	253	222	164
\$15,000 to \$25,000	507	634	562	514	464	414
\$25,000 to \$50,000	1,046	1,234	1,100	1,013	1,031	976
\$50,000 to \$100,000	2,442	2,274	2,522	2,437	2,414	2,430
\$100,000 and over	5,781	5,564	5,927	5,922	5,792	5,512
Total	345	179	412	430	471	461

<sup>a</sup> Full-year and part-year resident returns.

<sup>b</sup> Computed on basis of all returns.

\*Less than 0.05 percent.

TABLE 12. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--NUMBER CLASSIFIED BY SIZE OF HOUSEHOLD,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Returns	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Number of returns:						
<u>All Returns</u>						
under \$3,000	113,122	76,405	21,249	7,524	4,575	3,370
\$3,000 to \$5,000	93,591	63,655	17,466	5,235	4,645	2,590
\$5,000 to \$8,000	125,032	71,525	26,196	11,505	7,720	8,086
\$8,000 to \$10,000	74,192	30,115	20,537	9,635	7,495	6,410
\$10,000 to \$15,000	160,537	46,930	43,672	24,721	25,670	19,543
\$15,000 to \$25,000	211,941	18,366	60,252	40,856	51,926	40,541
\$25,000 to \$50,000	87,985	4,373	26,813	16,300	20,890	19,609
\$50,000 to \$100,000	10,768	692	3,002	1,912	2,493	2,669
\$100,000 and over	2,375	162	867	381	418	547
Total	879,543	312,223	220,054	118,069	125,832	103,365
<u>Taxable Returns</u>						
under \$3,000	44,303	41,045	3,188	71	--	--
\$3,000 to \$5,000	80,536	62,865	11,751	3,815	1,945	160
\$5,000 to \$8,000	117,357	71,020	24,716	10,605	5,845	5,171
\$8,000 to \$10,000	72,687	29,955	20,537	9,240	7,215	5,740
\$10,000 to \$15,000	160,037	46,780	43,642	24,721	25,660	19,233
\$15,000 to \$25,000	211,811	18,266	60,252	40,856	51,926	40,511
\$25,000 to \$50,000	87,840	4,373	26,778	16,240	20,890	19,559
\$50,000 to \$100,000	10,766	692	3,002	1,912	2,493	2,667
\$100,000 and over	2,357	160	859	379	416	543
Total	787,694	275,156	194,725	107,839	116,390	93,584
<u>Nontaxable Returns</u>	91,849	37,067	25,329	10,230	9,442	9,781
B. Percentage distribution:						
<u>All Returns</u>						
under \$3,000	12.9	24.5	9.7	6.4	3.6	3.3
\$3,000 to \$5,000	10.6	20.4	7.9	4.4	3.7	2.5
\$5,000 to \$8,000	14.2	22.9	11.9	9.8	6.1	7.8
\$8,000 to \$10,000	8.4	9.6	9.3	8.2	6.0	6.2
\$10,000 to \$15,000	18.3	15.0	19.8	20.9	20.4	18.9
\$15,000 to \$25,000	24.1	5.9	27.4	34.6	41.3	39.2
\$25,000 to \$50,000	10.0	1.4	12.2	13.8	16.6	19.0
\$50,000 to \$100,000	1.2	.2	1.4	1.6	2.0	2.6
\$100,000 and over	.3	.1	.4	.3	.3	.5
Total	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>						
under \$3,000	5.6	14.9	1.6	.1	--	--
\$3,000 to \$5,000	10.2	22.8	6.0	3.5	1.7	.2
\$5,000 to \$8,000	14.9	25.8	12.7	9.8	5.0	5.5
\$8,000 to \$10,000	9.2	10.9	10.6	8.6	6.2	6.1
\$10,000 to \$15,000	20.3	17.0	22.4	22.9	22.0	20.6
\$15,000 to \$25,000	26.9	6.6	31.0	37.9	44.6	43.3
\$25,000 to \$50,000	11.2	1.6	13.8	15.1	18.0	20.9
\$50,000 to \$100,000	1.4	.3	1.5	1.8	2.1	2.8
\$100,000 and over	.3	.1	.4	.3	.4	.6
Total	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of all Returns	10.4	11.9	11.5	8.7	7.5	9.5

TABLE 13. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
FULL-YEAR RESIDENT RETURNS--ADJUSTED GROSS INCOME CLASSIFIED BY SIZE OF HOUSEHOLD,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Adjusted Gross Income	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Money amounts in thousands of dollars:						
<u>All Returns</u>						
under \$3,000	186,181	134,765	31,171	11,093	5,494	3,659
\$3,000 to \$5,000	374,108	253,229	70,104	21,631	18,789	10,355
\$5,000 to \$8,000	802,526	455,737	168,540	75,985	50,046	52,217
\$8,000 to \$10,000	664,948	267,684	184,049	87,248	68,012	57,955
\$10,000 to \$15,000	2,006,174	572,805	550,566	309,628	326,934	246,241
\$15,000 to \$25,000	4,083,436	332,803	1,172,124	788,460	1,001,895	788,154
\$25,000 to \$50,000	2,802,150	138,948	853,822	511,132	669,375	628,873
\$50,000 to \$100,000	707,997	43,378	200,413	126,143	161,883	176,180
\$100,000 and over	406,601	30,213	151,385	64,474	68,769	91,759
Total	12,034,122	2,229,562	3,382,174	1,995,795	2,371,198	2,055,393
<u>Taxable Returns</u>						
under \$3,000	106,611	97,842	8,769	--	--	--
\$3,000 to \$5,000	324,031	250,160	47,947	16,464	8,678	782
\$5,000 to \$8,000	755,849	452,927	159,131	70,685	39,302	33,804
\$8,000 to \$10,000	651,980	266,160	184,049	83,950	65,652	52,169
\$10,000 to \$15,000	2,000,404	571,142	550,219	309,628	326,826	242,590
\$15,000 to \$25,000	4,080,918	330,831	1,172,124	788,460	1,001,895	787,608
\$25,000 to \$50,000	2,797,947	138,948	852,815	509,504	669,375	627,305
\$50,000 to \$100,000	707,878	43,378	200,413	126,143	161,883	176,061
\$100,000 and over	402,892	29,599	149,725	64,016	68,324	91,228
Total	11,828,512	2,180,987	3,325,191	1,968,850	2,341,936	2,011,547
<u>Nontaxable Returns</u>	205,610	48,575	56,984	26,944	29,262	43,845
B. Percentage distribution:						
<u>All Returns</u>						
under \$3,000	1.5	6.0	.9	.6	.2	.2
\$3,000 to \$5,000	3.1	11.4	2.1	1.1	.8	.5
\$5,000 to \$8,000	6.7	20.4	5.0	3.8	2.1	2.5
\$8,000 to \$10,000	5.5	12.0	5.4	4.4	2.9	2.8
\$10,000 to \$15,000	16.7	25.7	16.3	15.5	13.8	12.0
\$15,000 to \$25,000	33.9	14.9	34.7	39.5	42.3	38.3
\$25,000 to \$50,000	23.3	6.2	25.2	25.6	28.2	30.6
\$50,000 to \$100,000	5.9	2.0	5.9	6.3	6.8	8.6
\$100,000 and over	3.4	1.4	4.5	3.2	2.9	4.5
Total	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>						
under \$3,000	.9	4.5	.3	--	--	--
\$3,000 to \$5,000	2.7	11.5	1.4	.8	.4	*
\$5,000 to \$8,000	6.4	20.8	4.8	3.6	1.7	1.7
\$8,000 to \$10,000	5.5	12.2	5.5	4.3	2.8	2.6
\$10,000 to \$15,000	16.9	26.2	16.6	15.7	13.9	12.1
\$15,000 to \$25,000	34.5	15.1	35.3	40.0	42.8	39.2
\$25,000 to \$50,000	23.7	6.4	25.6	25.9	28.6	31.2
\$50,000 to \$100,000	6.0	2.0	6.0	6.4	6.9	8.7
\$100,000 and over	3.4	1.3	4.5	3.3	2.9	4.5
Total	100.0	100.0	100.0	100.0	100.0	100.0
<u>Nontaxable Returns as Percent of Total Returns</u>	1.7	2.2	1.7	1.4	1.2	2.1

\*Less than 0.05 percent.

TABLE 14. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
FULL-YEAR RESIDENT RETURNS--NORMAL TAX CLASSIFIED BY SIZE OF HOUSEHOLD,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Normal Tax	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Money amounts in thousands of dollars:						
under \$3,000	971	930	34	7	--	--
\$3,000 to \$5,000	5,339	4,624	533	146	35	1
\$5,000 to \$8,000	14,088	10,107	2,338	994	422	227
\$8,000 to \$10,000	12,876	6,661	3,425	1,365	930	495
\$10,000 to \$15,000	44,859	16,784	12,673	6,381	5,757	3,264
\$15,000 to \$25,000	108,456	11,757	34,217	21,155	24,320	17,002
\$25,000 to \$50,000	92,980	5,477	29,558	16,738	21,772	19,434
\$50,000 to \$100,000	26,685	1,604	7,617	4,712	6,162	6,591
\$100,000 and over	13,794	903	5,132	2,274	2,444	3,041
Total	320,042	58,847	95,527	53,771	61,842	50,055
B. Percentage distribution by adjusted gross income class:						
under \$3,000	.3	1.6	*	*	--	--
\$3,000 to \$5,000	1.7	7.9	.6	.3	.1	*
\$5,000 to \$8,000	4.4	17.2	2.4	1.9	.7	.4
\$8,000 to \$10,000	4.0	11.3	3.6	2.5	1.5	1.0
\$10,000 to \$15,000	14.0	28.5	13.3	11.9	9.3	6.5
\$15,000 to \$25,000	33.9	20.0	35.8	39.3	39.3	34.0
\$25,000 to \$50,000	29.1	9.3	30.9	31.1	35.2	38.8
\$50,000 to \$100,000	8.3	2.7	8.0	8.8	10.0	13.2
\$100,000 and over	4.3	1.5	5.4	4.2	3.9	6.1
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by size of household:						
under \$3,000	100.0	95.8	3.5	.7	--	--
\$3,000 to \$5,000	100.0	86.6	10.0	2.7	.7	*
\$5,000 to \$8,000	100.0	71.7	16.6	7.1	3.0	1.6
\$8,000 to \$10,000	100.0	51.7	26.6	10.6	7.2	3.9
\$10,000 to \$15,000	100.0	37.4	28.3	14.2	12.8	7.3
\$15,000 to \$25,000	100.0	10.8	31.6	19.5	22.4	15.7
\$25,000 to \$50,000	100.0	5.9	31.8	18.0	23.4	20.9
\$50,000 to \$100,000	100.0	6.0	28.5	17.7	23.1	24.7
\$100,000 and over	100.0	6.6	37.2	16.5	17.7	22.0
Total	100.0	18.4	29.9	16.8	19.3	15.6
D. Average normal tax per return: <sup>a</sup>						
under \$3,000	9	12	2	1	--	--
\$3,000 to \$5,000	57	73	31	28	8	**
\$5,000 to \$8,000	113	141	89	86	55	28
\$8,000 to \$10,000	174	221	167	142	124	77
\$10,000 to \$15,000	279	358	290	258	224	167
\$15,000 to \$25,000	512	640	568	518	468	419
\$25,000 to \$50,000	1,057	1,252	1,102	1,027	1,042	991
\$50,000 to \$100,000	2,478	2,318	2,537	2,464	2,472	2,469
\$100,000 and over	5,808	5,574	5,919	5,969	5,847	5,559
Total	364	188	434	455	491	484

<sup>a</sup>Computed on basis of all full-year returns.

\*Less than 0.05 percent.

\*\*Less than \$.50.

TABLE 15. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
NUMBER AND VALUE OF FOOD SALES TAX CREDITS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	All Resident Returns			Full-Year Resident Returns			Part-Year Resident Returns		
	Number of Households	Number of Exemptions	Value of Exemptions	Number of Households	Number of Exemptions	Value of Exemptions	Number of Households	Number of Exemptions	Value of Exemptions
A. Money amounts in thousands of dollars:									
<u>All Returns</u>									
under \$3,000	133,166	214,859	1,341	112,077	176,278	1,234	21,089	38,581	107
\$3,000 to \$5,000	96,336	161,006	1,039	85,401	137,136	960	10,935	23,870	79
\$5,000 to \$8,000	128,334	249,564	1,669	117,837	224,558	1,572	10,497	25,006	97
\$8,000 to \$10,000	77,912	176,261	1,199	72,847	163,506	1,145	5,065	12,755	54
\$10,000 to \$15,000	167,184	442,767	3,034	158,777	419,334	2,935	8,407	23,433	99
\$15,000 to \$25,000	215,738	709,449	4,918	210,592	692,122	4,845	5,146	17,327	73
\$25,000 to \$50,000	90,057	306,926	2,122	87,492	297,495	2,082	2,565	9,431	39
\$50,000 to \$100,000	11,016	38,009	263	10,661	36,835	258	355	1,174	5
\$100,000 and over	2,382	7,836	54	2,349	7,708	54	33	128	1
Subtotal	922,125	2,306,677	15,639	858,033	2,154,972	15,085	64,092	151,705	554
Filed for Credit Only	76,926	128,247	904	76,468	127,409	899	458	838	5
Total	999,051	2,434,924	16,543	934,501	2,282,381	15,984	64,550	152,543	559
<u>Taxable Returns</u>									
under \$3,000	57,520	66,983	385	44,218	47,523	333	13,302	19,460	52
\$3,000 to \$5,000	82,831	118,461	749	72,526	97,041	679	10,305	21,420	70
\$5,000 to \$8,000	120,464	218,654	1,455	110,452	195,183	1,366	10,012	23,471	89
\$8,000 to \$10,000	76,382	169,571	1,152	71,342	156,966	1,099	5,040	12,605	53
\$10,000 to \$15,000	166,684	440,177	3,016	158,277	416,744	2,917	8,407	23,433	99
\$15,000 to \$25,000	215,608	709,169	4,916	210,462	691,842	4,843	5,146	17,327	73
\$25,000 to \$50,000	89,912	306,351	2,118	87,347	296,920	2,078	2,565	9,431	39
\$50,000 to \$100,000	11,014	37,999	263	10,659	36,825	258	355	1,174	5
\$100,000 and over	2,364	7,782	54	2,331	7,654	54	33	128	1
Total	822,779	2,075,147	14,108	767,614	1,946,698	13,627	55,165	128,449	481
Nontaxable Returns	99,346	231,530	1,531	90,419	208,274	1,458	8,927	23,256	73
Filed for Credit Only	76,926	128,247	904	76,468	127,409	899	458	838	5
Total	176,272	359,777	2,435	166,887	335,683	2,357	9,385	24,094	78

TABLE 15 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
NUMBER AND VALUE OF FOOD SALES TAX CREDITS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	All Resident Returns			Full-Year Resident Returns			Part-Year Resident Returns		
	Number of Households	Number of Exemptions	Value of Exemptions	Number of Households	Number of Exemptions	Value of Exemptions	Number of Households	Number of Exemptions	Value of Exemptions
B. Percentage distribution:									
<u>All Returns</u>									
under \$3,000	13.3	8.8	8.1	12.0	7.7	7.7	32.7	25.3	19.1
\$3,000 to \$5,000	9.7	6.6	6.3	9.1	6.0	6.0	16.9	15.6	14.1
\$5,000 to \$8,000	12.9	10.3	10.1	12.6	9.9	9.8	16.3	16.4	17.3
\$8,000 to \$10,000	7.8	7.2	7.3	7.8	7.2	7.2	7.8	8.4	9.7
\$10,000 to \$15,000	16.7	18.2	18.3	17.0	18.4	18.4	13.0	15.4	17.7
\$15,000 to \$25,000	21.6	29.1	29.7	22.5	30.3	30.3	8.0	11.3	13.1
\$25,000 to \$50,000	9.0	12.6	12.8	9.4	13.0	13.0	4.0	6.2	7.0
\$50,000 to \$100,000	1.1	1.6	1.6	1.1	1.6	1.6	.5	.8	.9
\$100,000 and over	.2	.3	.3	.3	.3	.4	.1	.1	.2
Subtotal	92.3	94.7	94.5	91.8	94.4	94.4	99.3	99.5	99.1
Filed for Credit Only	7.7	5.3	5.5	8.2	5.6	5.6	.7	.5	.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>									
under \$3,000	7.0	3.2	2.7	5.8	2.4	2.4	24.1	15.2	10.8
\$3,000 to \$5,000	10.1	5.7	5.3	9.4	5.0	5.0	18.7	16.7	14.6
\$5,000 to \$8,000	14.6	10.5	10.3	14.4	10.0	10.0	18.2	18.3	18.5
\$8,000 to \$10,000	9.3	8.2	8.2	9.3	8.1	8.1	9.1	9.8	11.0
\$10,000 to \$15,000	20.3	21.2	21.4	20.6	21.4	21.4	15.2	18.2	20.6
\$15,000 to \$25,000	26.2	34.2	34.8	27.4	35.5	35.5	9.3	13.5	15.2
\$25,000 to \$50,000	10.9	14.8	15.0	11.4	15.3	15.3	4.7	7.3	8.1
\$50,000 to \$100,000	1.3	1.8	1.9	1.4	1.9	1.9	.6	.9	1.0
\$100,000 and over	.3	.4	.4	.3	.4	.4	.1	.1	.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns	56.4	64.4	62.9	54.2	62.0	61.9	95.1	96.5	93.6
Filed for Credit Only	43.6	35.6	37.1	45.8	38.0	38.1	4.9	3.5	6.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0



TABLE 15 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
NUMBER AND VALUE OF FOOD SALES TAX CREDITS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	All Resident Returns		Full-Year Resident Returns		Part-Year Resident Returns	
	Number of Exemptions	Value of Credit	Number of Exemptions	Value of Credit	Number of Exemptions	Value of Credit
C. Average for return:						
<u>All Returns</u>						
under \$3,000	1.61	10.07	1.57	11.01	1.83	5.07
\$3,000 to \$5,000	1.67	10.78	1.61	11.24	2.18	7.19
\$5,000 to \$8,000	1.94	13.00	1.91	13.34	2.35	9.25
\$8,000 to \$10,000	2.26	15.39	2.24	15.71	2.52	10.72
\$10,000 to \$15,000	2.65	18.15	2.64	18.49	2.78	11.81
\$15,000 to \$25,000	3.29	22.80	3.29	23.01	3.35	14.22
\$25,000 to \$50,000	3.41	23.56	3.40	23.80	3.66	15.24
\$50,000 to \$100,000	3.45	23.89	3.46	24.19	3.31	14.97
\$100,000 and over	3.29	22.87	3.28	22.97	3.88	15.85
Subtotal	2.50	16.96	2.51	17.58	2.36	8.65
Filed for Credit Only	1.67	11.75	1.67	11.76	1.83	10.92
Total	2.44	16.56	2.44	17.10	2.36	8.66
<u>Taxable Returns</u>						
under \$3,000	1.16	6.69	1.07	7.52	1.46	3.93
\$3,000 to \$5,000	1.43	9.05	1.34	9.37	2.08	6.80
\$5,000 to \$8,000	1.81	12.08	1.77	12.37	2.31	8.84
\$8,000 to \$10,000	2.22	15.08	2.20	15.40	2.50	10.56
\$10,000 to \$15,000	2.64	18.10	2.63	18.43	2.78	11.81
\$15,000 to \$25,000	3.29	22.80	3.29	23.01	3.35	14.22
\$25,000 to \$50,000	3.41	23.55	3.40	23.80	3.66	15.24
\$50,000 to \$100,000	3.45	23.89	3.45	24.18	3.31	14.97
\$100,000 and over	3.29	22.89	3.28	22.98	3.88	15.85
Total	2.52	17.15	2.54	17.75	2.32	8.73
<u>Nontaxable Returns</u>	2.33	15.41	2.30	16.12	2.61	8.14
Filed for Credit Only	1.67	11.75	1.67	11.76	1.83	10.92
Total	2.04	13.81	2.01	14.12	2.57	8.33

TABLE 16. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 OLD AGE PROPERTY TAX CREDIT,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Number of Households	Value of Credit (\$000)	Average Value of Credit	Percentage Distribution	
				Number of Households	Value of Credit
<u>All Returns</u>					
under \$3,000	5,650	1,068	189	8.8	12.0
\$3,000 to \$5,000	1,245	133	107	2.0	1.5
\$5,000 to \$8,000	121	8	66	.2	.1
\$8,000 to \$10,000	--	--	--	--	--
\$10,000 to \$15,000	--	--	--	--	--
\$15,000 to \$25,000	--	--	--	--	--
\$25,000 to \$50,000	--	--	--	--	--
\$50,000 to \$100,000	--	--	--	--	--
\$100,000 and over	--	--	--	--	--
Subtotal	7,016	1,209	172	11.0	13.6
Filed for Credit Only	<u>56,950</u>	<u>7,698</u>	<u>135</u>	<u>89.0</u>	<u>86.4</u>
Total	63,966	8,907	139	100.0	100.0
<u>Taxable Returns</u>					
under \$3,000	625	95	151	34.8	43.8
\$3,000 to \$5,000	1,050	114	109	58.5	52.5
\$5,000 to \$8,000	121	8	66	6.7	3.7
\$8,000 to \$10,000	--	--	--	--	--
\$10,000 to \$15,000	--	--	--	--	--
\$15,000 to \$25,000	--	--	--	--	--
\$25,000 to \$50,000	--	--	--	--	--
\$50,000 to \$100,000	--	--	--	--	--
\$100,000 and over	--	--	--	--	--
Total	1,796	217	121	100.0	100.0
Nontaxable Returns	5,220	992	190	8.4	11.4
Filed for Credit Only	<u>56,950</u>	<u>7,698</u>	<u>135</u>	<u>91.6</u>	<u>88.6</u>
Total	62,170	8,690	140	100.0	100.0

<sup>a</sup>Only full-year residents are eligible for credit.

TABLE 17. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--WITH STATE TAX LIABILITY BUT NO FEDERAL TAX,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Table/Standard Returns			Itemized Returns		
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Money amounts in thousands of dollars:						
under \$3,000	39,680	87,836	658	532	889	2
\$3,000 to \$5,000	23,485	95,493	994	660	2,482	21
\$5,000 to \$8,000	14,361	84,826	967	3,740	23,205	91
\$8,000 to \$10,000	585	5,216	78	1,270	11,880	70
\$10,000 to \$15,000	1,880	23,534	815	3,074	36,793	411
\$15,000 to \$25,000	517	9,372	413	1,307	23,553	613
\$25,000 to \$50,000	61	1,759	90	385	12,758	495
\$50,000 to \$100,000	--	--	--	64	4,162	223
\$100,000 and over	--	--	--	10	1,438	64
Total	80,569	308,036	4,015	11,042	117,161	1,989
B. Percentage distribution:						
under \$3,000	49.3	28.5	16.4	4.8	.8	.1
\$3,000 to \$5,000	29.2	31.0	24.8	6.0	2.1	1.0
\$5,000 to \$8,000	17.8	27.5	24.1	33.9	19.8	4.6
\$8,000 to \$10,000	.7	1.7	1.9	11.5	10.1	3.5
\$10,000 to \$15,000	2.3	7.7	20.3	27.8	31.4	20.7
\$15,000 to \$25,000	.6	3.0	10.3	11.8	20.1	30.8
\$25,000 to \$50,000	.1	.6	2.2	3.5	10.9	24.9
\$50,000 to \$100,000	--	--	--	.6	3.6	11.2
\$100,000 and over	--	--	--	.1	1.2	3.2
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Average per return:						
under \$3,000		2,214	17		1,671	4
\$3,000 to \$5,000		4,066	42		3,761	32
\$5,000 to \$8,000		5,907	67		6,205	24
\$8,000 to \$10,000		8,916	133		9,354	55
\$10,000 to \$15,000		12,518	434		11,969	134
\$15,000 to \$25,000		18,127	799		18,021	469
\$25,000 to \$50,000		28,836	1,475		33,138	1,286
\$50,000 to \$100,000		--	--		65,031	3,484
\$100,000 and over		--	--		143,800	6,400
Total		3,823	50		10,610	180

<sup>a</sup> Full-year and part-year resident returns.

TABLE 17 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURN,<sup>a</sup>  
 FULL-YEAR RESIDENT RETURNS--WITH STATE TAX LIABILITY BUT NO FEDERAL TAX,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Table/Standard Returns			Itemized Returns		
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Money amounts in thousands of dollars:						
under \$3,000	34,510	79,463	560	227	387	1
\$3,000 to \$5,000	20,830	84,500	890	360	1,399	7
\$5,000 to \$8,000	13,291	78,540	866	3,370	20,610	80
\$8,000 to \$10,000	460	4,106	47	1,270	11,880	70
\$10,000 to \$15,000	1,670	20,812	772	2,934	35,152	390
\$15,000 to \$25,000	417	7,574	367	1,267	22,898	604
\$25,000 to \$50,000	61	1,759	90	371	12,351	480
\$50,000 to \$100,000	--	--	--	62	4,029	218
\$100,000 and over	--	--	--	9	1,297	61
Total	71,239	276,754	3,592	9,870	110,004	1,910
B. Percentage distribution:						
under \$3,000	48.4	28.7	15.6	2.3	.3	.*
\$3,000 to \$5,000	29.2	30.5	24.8	3.7	1.3	.4
\$5,000 to \$8,000	18.7	28.4	24.1	34.1	18.7	4.2
\$8,000 to \$10,000	.7	1.5	1.3	12.9	10.8	3.7
\$10,000 to \$15,000	2.3	7.5	21.5	29.7	32.0	20.4
\$15,000 to \$25,000	.6	2.8	10.2	12.8	20.8	31.6
\$25,000 to \$50,000	.1	.6	2.5	3.8	11.2	25.1
\$50,000 to \$100,000	--	--	--	.6	3.7	11.4
\$100,000 and over	--	--	--	.1	1.2	3.2
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Average per return:						
under \$3,000		2,303	16		1,705	4
\$3,000 to \$5,000		4,057	43		3,886	19
\$5,000 to \$8,000		5,909	65		6,116	24
\$8,000 to \$10,000		8,926	102		9,354	55
\$10,000 to \$15,000		12,462	462		11,981	133
\$15,000 to \$25,000		18,163	880		18,073	477
\$25,000 to \$50,000		28,836	1,475		33,291	1,294
\$50,000 to \$100,000		--	--		64,984	3,516
\$100,000 and over		--	--		144,111	6,778
Total		3,885	50		11,145	194

<sup>a</sup> Full-year and part-year resident returns.  
 \*Less than 0.05 percent.

TABLE 18. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--CLASSIFIED BY VALUE OF EXEMPTIONS AND DEDUCTIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions					Exemptions and Deductions Used Against AGI <sup>b</sup>	Net Taxable Income
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax	Total		
A. Money amounts in thousands of dollars:								
<u>All Returns</u>								
under \$3,000	219,980	173,474	103,109	17,611	4,229	298,424	169,102	50,877
\$3,000 to \$5,000	426,033	139,248	48,391	27,940	15,238	230,817	214,372	211,661
\$5,000 to \$8,000	882,390	206,579	73,869	90,904	63,855	435,207	408,297	474,093
\$8,000 to \$10,000	714,342	138,366	50,356	75,828	61,279	325,830	322,228	392,115
\$10,000 to \$15,000	2,115,621	345,296	83,075	294,232	211,920	934,523	933,522	1,182,099
\$15,000 to \$25,000	4,189,924	545,976	53,148	674,276	498,907	1,772,307	1,771,469	2,418,455
\$25,000 to \$50,000	2,890,316	236,961	7,293	440,336	483,338	1,167,928	1,166,416	1,723,900
\$50,000 to \$100,000	730,858	30,241	395	102,272	191,353	324,261	324,189	406,668
\$100,000 and over	413,214	6,464	47	55,346	162,414	224,271	223,854	189,359
Total	12,582,677	1,822,606	419,684	1,778,745	1,692,533	5,713,568	5,533,448	7,049,229
<u>Taxable Returns</u>								
under \$3,000	132,460	44,615	34,646	1,279	1,846	82,386	81,585	50,878
\$3,000 to \$5,000	373,315	100,240	40,836	6,619	14,440	162,135	161,657	211,661
\$5,000 to \$8,000	832,828	179,723	72,649	50,161	57,074	359,606	358,735	474,093
\$8,000 to \$10,000	700,929	133,112	50,336	64,759	61,279	309,487	308,814	392,115
\$10,000 to \$15,000	2,109,851	343,091	83,075	290,434	211,283	927,883	927,752	1,182,099
\$15,000 to \$25,000	4,187,406	545,691	53,148	671,316	498,907	1,769,062	1,768,951	2,418,455
\$25,000 to \$50,000	2,885,844	236,462	7,293	435,403	482,903	1,162,061	1,162,087	1,723,900
\$50,000 to \$100,000	730,739	30,233	395	102,089	191,353	324,070	324,070	406,668
\$100,000 and over	409,505	6,419	47	51,836	161,744	220,046	220,145	189,359
Total	12,362,877	1,619,587	342,426	1,673,896	1,680,828	5,316,736	5,313,797	7,049,229
<u>Nontaxable Returns</u>	219,800	203,019	77,258	104,849	11,706	396,831	219,800	--

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>Total exemptions and deductions exceeded by \$180.1 million the total adjusted gross income of \$219.8 million reported on nontaxable returns. Exemptions and deductions on taxable returns exceeded adjusted gross income by \$2.9 million due to married-separate returns where one spouse is taxable and one spouse is nontaxable.

TABLE 18 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--CLASSIFIED BY VALUE OF EXEMPTIONS AND DEDUCTIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions				Total	Exemptions and Deductions Used Against AGI	Net Taxable Income
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax			
B. Percentage distribution:								
<u>All Returns</u>								
under \$3,000	1.7	9.5	24.6	1.0	.3	5.2	3.1	.7
\$3,000 to \$5,000	3.4	7.6	11.5	1.6	.9	4.0	3.9	3.0
\$5,000 to \$8,000	7.0	11.3	17.6	5.1	3.8	7.6	7.4	6.7
\$8,000 to \$10,000	5.7	7.6	12.0	4.3	3.6	5.7	5.8	5.6
\$10,000 to \$15,000	16.8	18.9	19.8	16.5	12.5	16.4	16.9	16.8
\$15,000 to \$25,000	33.3	30.0	12.7	37.9	29.5	31.0	32.0	34.3
\$25,000 to \$50,000	23.0	13.0	1.7	24.8	28.5	20.5	21.1	24.4
\$50,000 to \$100,000	5.8	1.7	.1	5.7	11.3	5.7	5.8	5.8
\$100,000 and over	3.3	.4	*	3.1	9.6	3.9	4.0	2.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>								
under \$3,000	1.1	2.7	10.1	.1	.1	1.5	1.5	.7
\$3,000 to \$5,000	3.0	6.2	11.9	.4	.9	3.0	3.0	3.0
\$5,000 to \$8,000	6.7	11.1	21.2	3.0	3.4	6.8	6.8	6.7
\$8,000 to \$10,000	5.7	8.2	14.7	3.9	3.6	5.8	5.8	5.5
\$10,000 to \$15,000	17.1	21.2	24.3	17.3	12.6	17.5	17.5	16.8
\$15,000 to \$25,000	33.9	33.7	15.5	40.1	29.7	33.3	33.3	34.3
\$25,000 to \$50,000	23.3	14.6	2.2	26.0	28.7	21.9	21.9	24.5
\$50,000 to \$100,000	5.9	1.9	.1	6.1	11.4	6.1	6.1	5.8
\$100,000 and over	3.3	.4	*	3.1	9.6	4.1	4.1	2.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of Total Returns	1.8	11.1	18.4	5.9	.7	6.9	4.0	--

<sup>a</sup>Full-year and part-year resident returns.

\*Less than 0.05 percent.

TABLE 19. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
FULL-YEAR RESIDENT RETURNS--CLASSIFIED BY VALUE OF EXEMPTIONS AND DEDUCTIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions				Total	Exemptions and Deductions Used Against AGI <sup>a</sup>	Net Taxable Income
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax			
A. Money amounts in thousands of dollars:								
<u>All Returns</u>								
under \$3,000	186,181	157,026	96,453	14,883	2,363	270,725	148,906	37,275
\$3,000 to \$5,000	374,108	125,307	43,231	24,947	11,804	205,289	189,881	184,227
\$5,000 to \$8,000	802,526	189,299	68,167	82,611	57,208	397,285	370,867	431,660
\$8,000 to \$10,000	664,948	130,476	46,976	72,397	55,679	305,528	302,374	362,575
\$10,000 to \$15,000	2,006,174	328,492	79,263	278,032	200,367	886,154	885,185	1,120,989
\$15,000 to \$25,000	4,083,436	532,413	51,868	655,449	486,033	1,725,763	1,724,946	2,358,490
\$25,000 to \$50,000	2,802,150	229,870	7,051	425,345	467,636	1,129,902	1,128,393	1,673,757
\$50,000 to \$100,000	707,997	29,266	382	99,215	185,332	314,195	314,123	393,874
\$100,000 and over	406,601	6,359	47	54,400	159,679	220,485	220,068	186,533
Total	12,034,122	1,728,507	393,439	1,707,278	1,626,101	5,455,325	5,284,742	6,749,379
<u>Taxable Returns</u>								
under \$3,000	106,611	37,806	31,836	623	258	70,081	69,336	37,275
\$3,000 to \$5,000	324,031	88,295	37,770	4,983	11,088	140,302	139,807	184,227
\$5,000 to \$8,000	755,849	163,593	80,434	43,595	50,747	324,916	324,190	431,660
\$8,000 to \$10,000	651,980	125,372	63,981	61,685	55,679	289,692	289,405	362,575
\$10,000 to \$15,000	2,000,404	326,287	145,960	274,234	199,730	879,514	879,414	1,120,989
\$15,000 to \$25,000	4,080,918	532,128	189,526	652,489	486,033	1,722,518	1,722,428	2,358,490
\$25,000 to \$50,000	2,797,947	229,386	78,204	420,481	467,242	1,124,160	1,124,190	1,673,757
\$50,000 to \$100,000	707,878	29,258	9,497	99,032	185,332	314,005	314,005	393,874
\$100,000 and over	402,892	6,314	2,097	50,891	159,008	216,260	216,359	186,533
Total	11,828,512	1,538,438	639,305	1,608,013	1,615,116	5,081,448	5,079,135	6,749,377
Nontaxable Returns	205,610	190,069	73,559	99,266	10,985	373,878	205,610	--

<sup>a</sup>Total exemptions and deductions exceeded by \$170.6 million the total adjusted gross income of \$205.6 million reported on nontaxable returns. Exemptions and deductions on taxable returns exceeded adjusted gross income by \$2.3 million due to married-separate returns where one spouse is taxable and one spouse is nontaxable.

TABLE 19 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--CLASSIFIED BY VALUE OF EXEMPTIONS AND DEDUCTIONS,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions				Total	Exemptions and Deductions Used Against AGI	Net Taxable Income
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax			
B. Percentage distribution:								
<u>All Returns</u>								
under \$3,000	1.5	9.1	24.5	.9	.2	5.0	2.8	.6
\$3,000 to \$5,000	3.1	7.2	11.0	1.5	.7	3.8	3.6	2.7
\$5,000 to \$8,000	6.7	11.0	17.3	4.8	3.5	7.3	7.0	6.4
\$8,000 to \$10,000	5.5	7.5	11.9	4.2	3.4	5.6	5.7	5.4
\$10,000 to \$15,000	16.7	19.0	20.2	16.3	12.3	16.2	16.8	16.6
\$15,000 to \$25,000	33.9	30.8	13.2	38.4	29.9	31.6	32.6	34.9
\$25,000 to \$50,000	23.3	13.3	1.8	24.9	28.8	20.7	21.4	24.8
\$50,000 to \$100,000	5.9	1.7	.1	5.8	11.4	5.8	5.9	5.8
\$100,000 and over	3.4	.4	*	3.2	9.8	4.0	4.2	2.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>								
under \$3,000	.9	2.5	5.0	*	*	1.4	1.4	.6
\$3,000 to \$5,000	2.7	5.7	5.9	.3	.7	2.8	2.7	2.7
\$5,000 to \$8,000	6.4	10.6	12.6	2.7	3.1	6.4	6.4	6.4
\$8,000 to \$10,000	5.5	8.2	10.0	3.8	3.4	5.7	5.7	5.4
\$10,000 to \$15,000	16.9	21.2	22.8	17.1	12.4	17.3	17.3	16.6
\$15,000 to \$25,000	34.5	34.6	29.7	40.6	30.1	33.9	33.9	34.9
\$25,000 to \$50,000	23.7	14.9	12.2	26.1	28.9	22.1	22.1	24.8
\$50,000 to \$100,000	6.0	1.9	1.5	6.2	11.5	6.2	6.2	5.8
\$100,000 and over	3.4	.4	.3	3.2	9.9	4.7	4.3	2.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of Total Returns	1.7	11.0	18.7	5.8	.7	6.9	3.9	--

\*Less than 0.05 percent.



TABLE 20. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--NUMBER CLASSIFIED BY ITEMIZED DEDUCTIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Total With Itemized Deduc- tions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deduc- tions
A. Total number of returns:										
<u>All Returns</u>										
under \$3,000	6,996	5,206	4,246	4,851	4,101	5,049	4,736	3,351	190	3,964
\$3,000 to \$5,000	9,730	8,025	7,755	7,635	7,325	9,380	9,005	6,540	770	7,295
\$5,000 to \$8,000	26,095	19,615	22,330	20,565	18,925	25,095	24,500	17,140	1,880	20,795
\$8,000 to \$10,000	22,965	17,600	20,665	20,880	18,885	22,875	22,330	19,090	1,505	19,750
\$10,000 to \$15,000	85,395	65,536	74,870	80,855	69,171	84,123	83,293	70,451	5,915	74,141
\$15,000 to \$25,000	163,917	123,480	150,585	158,523	146,244	162,448	162,015	143,731	11,673	148,513
\$25,000 to \$50,000	83,361	59,941	79,338	77,829	78,293	82,876	81,375	69,568	5,473	74,497
\$50,000 to \$100,000	10,743	6,918	10,329	9,360	10,124	10,621	10,166	8,280	740	9,511
\$100,000 and over	2,364	1,281	2,258	1,923	2,184	2,352	2,193	1,681	153	2,168
Total	411,566	307,602	372,376	382,421	355,252	404,819	399,613	339,832	28,299	360,634
<u>Taxable Returns</u>										
under \$3,000	1,673	896	761	909	651	1,099	1,129	314	--	674
\$3,000 to \$5,000	3,540	2,240	2,645	2,655	2,255	3,420	3,180	2,245	530	2,635
\$5,000 to \$8,000	19,155	14,660	16,365	15,305	13,440	18,875	18,570	12,725	1,115	15,120
\$8,000 to \$10,000	21,430	16,410	19,385	19,505	17,550	21,380	20,955	17,830	1,455	18,430
\$10,000 to \$15,000	84,895	65,166	74,370	80,355	68,671	83,623	82,943	70,211	5,915	73,876
\$15,000 to \$25,000	163,787	123,350	150,505	158,493	146,164	162,318	161,985	143,701	11,673	148,383
\$25,000 to \$50,000	83,209	59,839	79,201	77,727	78,156	82,724	81,223	69,423	5,473	74,345
\$50,000 to \$100,000	10,741	6,916	10,327	9,358	10,122	10,619	10,164	8,278	740	9,509
\$100,000 and over	2,346	1,269	2,241	1,905	2,166	2,335	2,178	1,666	152	2,150
Total	390,776	290,746	355,800	366,212	339,175	386,393	382,327	326,393	27,053	345,122
<u>Nontaxable Returns</u>										
	20,789	16,856	16,576	16,209	16,077	18,426	17,286	13,439	1,246	15,512

<sup>a</sup>Full-year and part-year resident returns.

TABLE 20 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 ALL RESIDENT RETURNS--NUMBER CLASSIFIED BY ITEMIZED DEDUCTIONS,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total With Itemized Deductions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deductions
B. Percentage distribution:										
<u>All Returns</u>										
under \$3,000	1.7	1.7	1.2	1.3	1.2	1.2	1.2	1.0	.7	1.1
\$3,000 to \$5,000	2.4	2.6	2.1	2.0	2.1	2.3	2.3	1.9	2.7	2.0
\$5,000 to \$8,000	6.3	6.4	6.0	5.4	5.3	6.2	6.1	5.1	6.7	5.8
\$8,000 to \$10,000	5.6	5.7	5.5	5.5	5.3	5.7	5.6	5.6	5.3	5.5
\$10,000 to \$15,000	20.7	21.3	20.1	21.1	19.5	20.8	20.8	20.7	20.9	20.6
\$15,000 to \$25,000	39.8	40.1	40.4	41.4	41.2	40.1	40.5	42.3	41.3	41.2
\$25,000 to \$50,000	20.3	19.5	21.3	20.4	22.0	20.5	20.4	20.5	19.3	20.6
\$50,000 to \$100,000	2.6	2.3	2.8	2.4	2.8	2.6	2.5	2.4	2.6	2.6
\$100,000 and over	.6	.4	.6	.5	.6	.6	.6	.5	.5	.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>										
under \$3,000	.4	.3	.2	.3	.2	.3	.3	.1	--	.2
\$3,000 to \$5,000	.9	.8	.7	.7	.7	.9	.8	.7	2.0	.8
\$5,000 to \$8,000	4.9	5.0	4.6	4.2	4.0	4.9	4.9	3.9	4.1	4.4
\$8,000 to \$10,000	5.5	5.7	5.5	5.3	5.2	5.5	5.5	5.5	5.4	5.3
\$10,000 to \$15,000	21.7	22.4	20.9	21.9	20.2	21.6	21.6	21.5	21.9	21.4
\$15,000 to \$25,000	41.9	42.4	42.3	43.3	43.1	42.0	42.4	44.0	43.1	43.0
\$25,000 to \$50,000	21.3	20.6	22.3	21.2	23.0	21.4	21.2	21.3	20.2	21.5
\$50,000 to \$100,000	2.8	2.4	2.9	2.6	3.0	2.8	2.7	2.5	2.7	2.8
\$100,000 and over	.6	.4	.6	.5	.6	.6	.6	.5	.6	.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of Total Return	5.1	5.5	4.5	4.2	4.5	4.6	4.3	4.0	4.4	4.3

<sup>a</sup>Full-year and part-year resident returns.

TABLE 21. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Itemized Deductions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deductions
A. Money amounts in thousands of dollars:										
<b>All Returns</b>										
under \$3,000	17,611	3,171	1,516	7,370	2,428	1,045	363	225	87	1,407
\$3,000 to \$5,000	27,940	5,569	2,602	9,699	3,315	1,483	698	407	1,022	3,144
\$5,000 to \$8,000	90,904	19,750	9,481	29,883	11,259	5,147	1,883	1,044	1,488	10,970
\$8,000 to \$10,000	75,828	13,746	8,165	30,172	8,683	4,933	1,782	1,337	616	6,395
\$10,000 to \$15,000	294,232	37,729	29,170	128,447	34,674	22,688	8,145	4,487	3,563	25,330
\$15,000 to \$25,000	674,276	59,238	64,358	310,872	81,972	59,627	18,137	11,307	6,881	61,883
\$25,000 to \$50,000	440,336	26,813	58,701	193,183	58,465	39,435	9,442	6,194	2,904	45,200
\$50,000 to \$100,000	102,272	5,566	18,850	42,023	12,544	7,553	1,039	868	870	12,960
\$100,000 and over	55,346	1,045	19,672	18,833	4,253	2,014	219	319	364	8,628
<b>Total</b>	<b>1,778,745</b>	<b>172,626</b>	<b>212,514</b>	<b>770,482</b>	<b>217,592</b>	<b>143,925</b>	<b>41,709</b>	<b>26,187</b>	<b>17,795</b>	<b>175,917</b>
<b>Taxable Returns</b>										
under \$3,000	1,279	198	220	371	188	114	48	19	--	122
\$3,000 to \$5,000	6,619	739	999	2,404	801	327	198	81	690	380
\$5,000 to \$8,000	50,161	10,539	5,084	17,633	6,211	3,488	1,368	665	536	4,637
\$8,000 to \$10,000	64,759	10,140	6,999	26,783	7,840	4,523	1,637	1,238	572	5,029
\$10,000 to \$15,000	290,434	36,306	28,988	126,977	34,262	22,504	8,114	4,457	3,563	25,263
\$15,000 to \$25,000	671,316	56,609	64,340	310,750	81,925	59,586	18,133	11,302	6,881	61,790
\$25,000 to \$50,000	435,403	25,370	58,109	191,968	58,122	39,358	9,431	6,175	2,904	43,965
\$50,000 to \$100,000	102,089	5,565	18,791	41,903	12,544	7,551	1,038	867	870	12,960
\$100,000 and over	51,836	1,039	19,038	16,891	4,150	1,994	218	316	361	7,830
<b>Total</b>	<b>1,673,896</b>	<b>146,505</b>	<b>202,568</b>	<b>735,679</b>	<b>206,042</b>	<b>139,445</b>	<b>40,184</b>	<b>25,121</b>	<b>16,377</b>	<b>161,975</b>
<b>Nontaxable Returns</b>	<b>104,849</b>	<b>26,121</b>	<b>9,945</b>	<b>34,802</b>	<b>11,550</b>	<b>4,480</b>	<b>1,525</b>	<b>1,066</b>	<b>1,418</b>	<b>13,942</b>

<sup>a</sup>Full-year and part-year resident returns.

TABLE 21 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 ALL RESIDENT RETURNS--CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Itemized Deductions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deductions
B. Percentage distribution:										
<u>All Returns</u>										
under \$3,000	1.0	1.8	.7	1.0	1.1	.7	.9	.9	.5	.8
\$3,000 to \$5,000	1.6	3.2	1.2	1.3	1.5	1.0	1.7	1.5	5.7	1.8
\$5,000 to \$8,000	5.1	11.5	4.5	3.9	5.2	3.6	4.5	4.0	8.4	6.2
\$8,000 to \$10,000	4.3	8.0	3.8	3.9	4.0	3.4	4.3	5.1	3.5	3.6
\$10,000 to \$15,000	16.5	21.9	13.7	16.7	15.9	15.8	19.5	17.1	20.0	14.4
\$15,000 to \$25,000	37.9	34.3	30.3	40.3	37.7	41.4	43.5	43.2	38.7	35.2
\$25,000 to \$50,000	24.8	15.5	27.6	25.1	26.9	27.4	22.6	23.7	16.3	25.7
\$50,000 to \$100,000	5.7	3.2	8.9	5.4	5.8	5.3	2.5	3.3	4.9	7.4
\$100,000 and over	3.1	.6	9.3	2.4	1.9	1.4	.5	1.2	2.0	4.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>										
under \$3,000	.1	.2	.1	.1	.1	.1	.1	.1	--	.1
\$3,000 to \$5,000	.4	.5	.5	.3	.4	.2	.5	.3	4.2	.2
\$5,000 to \$8,000	3.0	7.2	2.5	2.4	3.0	2.5	3.4	2.6	3.3	2.9
\$8,000 to \$10,000	3.9	6.9	3.4	3.6	3.8	3.3	4.1	4.9	3.5	3.1
\$10,000 to \$15,000	17.3	24.8	14.3	17.3	16.6	16.2	20.2	17.7	21.8	15.6
\$15,000 to \$25,000	40.1	38.6	31.8	42.2	39.8	42.7	45.1	45.0	42.0	38.2
\$25,000 to \$50,000	26.0	17.3	28.7	26.1	28.2	28.2	23.5	24.6	17.7	27.1
\$50,000 to \$100,000	6.1	3.8	9.3	5.7	6.1	5.4	2.6	3.5	5.3	8.0
\$100,000 and over	3.1	.7	9.4	2.3	2.0	1.4	.5	1.3	2.2	4.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of all Returns	5.9	15.1	4.7	4.5	5.3	3.1	3.7	4.1	8.0	7.9

<sup>a</sup>Full-year and part-year resident returns.

TABLE 22. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--NUMBER CLASSIFIED BY ITEMIZED DEDUCTIONS,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total With Itemized Deductions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deductions
A. Total number of returns:										
<u>All Returns</u>										
under \$3,000	4,359	3,906	3,116	3,139	3,111	3,584	3,349	2,674	65	2,974
\$3,000 to \$5,000	8,155	7,180	6,955	6,325	6,715	7,925	7,550	5,615	770	6,480
\$5,000 to \$8,000	22,970	17,520	19,745	18,000	17,460	22,100	21,540	15,340	1,315	18,380
\$8,000 to \$10,000	21,740	16,610	19,770	19,665	17,840	21,650	21,105	18,455	1,405	18,680
\$10,000 to \$15,000	80,673	62,196	71,097	76,273	65,404	79,543	78,863	67,014	5,710	70,308
\$15,000 to \$25,000	159,584	120,226	146,856	154,269	142,740	158,194	157,771	140,799	11,418	145,013
\$25,000 to \$50,000	80,911	57,960	77,008	75,406	76,240	80,434	78,933	67,863	5,209	72,333
\$50,000 to \$100,000	10,384	6,710	9,982	9,026	9,808	10,266	9,815	8,033	719	9,194
\$100,000 and over	2,828	1,261	2,226	1,890	2,151	2,318	2,161	1,663	149	2,136
Total	391,104	293,569	356,755	363,993	341,469	386,014	381,087	327,456	26,760	345,498
<u>Taxable Returns</u>										
under \$3,000	599	351	396	239	71	429	379	109	--	419
\$3,000 to \$5,000	2,395	1,825	2,215	1,775	1,945	2,395	2,155	1,560	530	2,060
\$5,000 to \$8,000	16,480	13,015	14,195	12,865	12,100	16,330	16,060	11,285	585	13,065
\$8,000 to \$10,000	20,255	15,445	18,515	18,340	16,555	20,205	19,780	17,220	1,380	17,385
\$10,000 to \$15,000	80,173	61,826	70,597	75,773	64,904	79,043	78,513	66,774	5,710	70,043
\$15,000 to \$25,000	159,454	120,096	146,776	154,239	142,660	158,064	157,741	140,769	11,418	144,883
\$25,000 to \$50,000	80,766	57,865	76,878	75,311	76,110	80,289	78,788	67,718	5,209	72,188
\$50,000 to \$100,000	10,382	6,708	9,980	9,024	9,806	10,264	9,813	8,031	719	9,192
\$100,000 and over	2,310	1,249	2,209	1,872	2,133	2,301	2,146	1,648	148	2,118
Total	372,814	278,380	341,761	349,438	326,284	369,320	365,375	315,114	25,699	331,353
Nontaxable Returns	18,290	15,189	14,994	14,555	15,185	16,694	15,712	12,342	1,061	14,145

TABLE 22 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
FULL-YEAR RESIDENT RETURNS--NUMBER CLASSIFIED BY ITEMIZED DEDUCTIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Total With Itemized Deductions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deductions
B. Percentage Distribution:										
All Returns										
under \$3,000	1.1	1.3	.9	.9	.9	.9	.9	.8	.2	.9
\$3,000 to \$5,000	2.1	2.4	2.0	1.7	2.0	2.1	2.0	1.7	2.9	1.9
\$5,000 to \$8,000	5.9	6.0	5.5	4.9	5.1	5.7	5.6	4.7	4.9	5.3
\$8,000 to \$10,000	5.5	5.7	5.5	5.4	5.2	5.6	5.5	5.6	5.3	5.4
\$10,000 to \$15,000	20.6	21.2	19.9	21.0	19.2	20.6	20.7	20.5	21.3	20.3
\$15,000 to \$25,000	40.8	41.0	41.2	42.4	41.8	41.0	41.4	43.0	42.7	42.0
\$25,000 to \$50,000	20.7	19.7	21.6	20.7	22.3	20.8	20.7	20.7	19.5	20.9
\$50,000 to \$100,000	2.7	2.3	2.8	2.5	2.9	2.7	2.6	2.5	2.7	2.7
\$100,000 and over	.6	.4	.6	.5	.6	.6	.6	.5	.5	.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Taxable Returns										
under \$3,000	.2	.1	.1	.1	*	.1	.1	*	--	.1
\$3,000 to \$5,000	.6	.7	.7	.5	.6	.7	.6	.5	2.0	.6
\$5,000 to \$8,000	4.4	4.7	4.2	3.7	3.7	4.4	4.4	3.6	2.3	4.0
\$8,000 to \$10,000	5.4	5.5	5.4	5.2	5.1	5.5	5.4	5.5	5.4	5.3
\$10,000 to \$15,000	21.5	22.2	20.7	21.7	19.9	21.4	21.5	21.2	22.2	21.1
\$15,000 to \$25,000	42.8	43.1	42.9	44.1	43.7	42.8	43.2	44.7	44.4	43.7
\$25,000 to \$50,000	21.7	20.8	22.5	21.6	23.3	21.7	21.5	21.5	20.3	21.8
\$50,000 to \$100,000	2.8	2.4	2.9	2.6	3.0	2.8	2.7	2.5	2.8	2.8
\$100,000 and over	.6	.5	.6	.5	.7	.6	.6	.5	.6	.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of All Returns	4.7	5.2	4.2	4.0	4.4	4.3	4.1	3.8	4.0	4.1

\*Less than 0.05 percent.

TABLE 23. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Itemized Deductions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deductions
A. Money amounts in thousands of dollars:										
<u>All Returns</u>										
under \$3,000	14,883	2,895	1,324	6,500	1,941	914	279	182	77	771
\$3,000 to \$5,000	24,947	5,269	2,118	8,467	2,931	1,323	581	230	1,022	3,006
\$5,000 to \$8,000	82,611	18,178	8,492	27,035	10,541	4,557	1,640	920	1,146	10,101
\$8,000 to \$10,000	72,397	13,273	7,973	28,448	8,316	4,734	1,686	1,251	576	6,141
\$10,000 to \$15,000	278,032	36,224	27,613	121,217	32,177	21,631	7,740	4,099	3,519	23,812
\$15,000 to \$25,000	655,449	57,979	62,658	301,421	79,880	58,310	17,708	10,994	6,538	59,960
\$25,000 to \$50,000	425,345	26,000	56,884	185,905	56,724	38,403	9,182	5,949	2,796	43,501
\$50,000 to \$100,000	99,215	5,503	18,464	40,600	12,156	7,321	997	829	822	12,524
\$100,000 and over	54,400	1,041	19,305	18,573	4,183	1,982	216	316	361	8,424
<b>Total</b>	<b>1,707,278</b>	<b>166,362</b>	<b>204,832</b>	<b>738,167</b>	<b>208,848</b>	<b>139,176</b>	<b>40,028</b>	<b>24,770</b>	<b>16,856</b>	<b>168,239</b>
<u>Taxable Returns</u>										
under \$3,000	623	154	92	165	14	61	24	9	--	105
\$3,000 to \$5,000	4,983	659	812	1,398	681	253	125	54	690	311
\$5,000 to \$8,000	43,595	9,743	4,307	15,092	5,558	3,031	1,158	557	197	3,952
\$8,000 to \$10,000	61,685	9,704	6,844	25,250	7,517	4,331	1,542	1,153	568	4,776
\$10,000 to \$15,000	274,234	34,801	27,432	119,748	31,765	21,447	7,709	4,068	3,519	23,746
\$15,000 to \$25,000	652,489	55,351	62,640	301,299	79,833	58,270	17,703	10,989	6,538	59,867
\$25,000 to \$50,000	420,481	24,558	56,315	184,719	56,395	38,328	9,172	5,930	2,796	42,267
\$50,000 to \$100,000	99,032	5,502	18,405	40,480	12,155	7,320	996	828	822	12,524
\$100,000 and over	50,891	1,035	18,671	16,631	4,080	1,963	215	313	358	7,625
<b>Total</b>	<b>1,608,013</b>	<b>141,507</b>	<b>195,519</b>	<b>704,782</b>	<b>197,997</b>	<b>135,003</b>	<b>38,645</b>	<b>23,902</b>	<b>15,487</b>	<b>155,172</b>
<b>Nontaxable Returns</b>	<b>99,264</b>	<b>24,855</b>	<b>9,313</b>	<b>33,385</b>	<b>10,851</b>	<b>4,173</b>	<b>1,383</b>	<b>868</b>	<b>1,369</b>	<b>13,067</b>

TABLE 23 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Itemized Deductions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deductions
B. Percentage Distribution:										
<u>All Returns</u>										
under \$3,000	.9	1.7	.7	.9	.9	.7	.7	.7	.4	.5
\$3,000 to \$5,000	1.5	3.2	1.0	1.1	1.4	.9	1.5	.9	6.1	1.8
\$5,000 to \$8,000	4.8	10.9	4.1	3.7	5.0	3.3	4.1	3.7	6.8	6.0
\$8,000 to \$10,000	4.2	8.0	3.9	3.9	4.0	3.4	4.2	5.1	3.4	3.7
\$10,000 to \$15,000	16.3	21.8	13.5	16.4	15.4	15.5	19.3	16.6	20.9	14.1
\$15,000 to \$25,000	38.4	34.9	30.6	40.8	38.3	41.9	44.2	44.4	38.8	35.6
\$25,000 to \$50,000	24.9	15.6	27.8	25.2	27.2	27.6	22.9	24.0	16.6	25.9
\$50,000 to \$100,000	5.8	3.3	9.0	5.5	5.8	5.3	2.5	3.3	4.9	7.4
\$100,000 and over	3.2	.6	9.4	2.5	2.0	1.4	.6	1.3	2.1	5.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>										
under \$3,000	*	.1	.1	*	*	*	.1	*	--	.1
\$3,000 to \$5,000	.3	.5	.4	.2	.4	.2	.3	.2	4.5	.2
\$5,000 to \$8,000	2.7	6.9	2.2	2.1	2.8	2.2	3.0	2.4	1.3	2.5
\$8,000 to \$10,000	3.8	6.9	3.5	3.6	3.8	3.2	4.0	4.8	3.7	3.1
\$10,000 to \$15,000	17.1	24.6	14.0	17.0	16.0	15.9	19.9	17.0	22.7	15.3
\$15,000 to \$25,000	40.6	39.1	32.0	42.8	40.3	43.2	45.8	46.0	42.2	38.6
\$25,000 to \$50,000	26.1	17.3	28.8	26.2	28.5	28.4	23.7	24.8	18.0	27.2
\$50,000 to \$100,000	6.2	3.9	9.4	5.7	6.1	5.4	2.6	3.5	5.3	8.1
\$100,000 and over	3.2	.7	9.6	2.4	2.1	1.5	.6	1.3	2.3	4.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Nontaxable Returns as Percent of All Returns	5.8	14.9	4.5	4.5	5.2	3.0	3.5	3.5	8.1	7.8

\*Less than 0.05 percent.



TABLE 24. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 ALL RESIDENT RETURNS--ADJUSTED GROSS INCOME AND NORMAL TAX,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Adjusted gross income in thousands of dollars:						
under \$1,000	91,420	76,398	15,022	--	--	--
\$1,000 to \$2,000	413,619	143,736	192,270	68,692	8,921	--
\$2,000 to \$3,000	821,707	146,658	235,856	300,997	135,607	2,589
\$3,000 to \$4,000	1,222,223	123,548	182,631	357,285	523,147	35,612
\$4,000 to \$5,000	1,381,149	155,673	202,081	208,366	717,019	98,010
\$5,000 to \$6,000	1,227,527	--	165,286	192,204	645,925	224,112
\$6,000 to \$7,000	1,053,341	--	166,546	259,759	325,996	301,040
\$7,000 to \$8,000	922,109	--	156,265	134,534	346,933	284,377
\$8,000 to \$9,000	767,879	--	147,602	--	309,198	311,079
\$9,000 to \$10,000	635,239	--	133,173	--	271,402	230,664
\$10,000 to \$12,000	1,052,597	--	--	263,056	469,487	320,054
\$12,000 to \$15,000	1,025,961	--	--	330,728	93,599	601,634
\$15,000 to \$20,000	846,203	--	--	--	260,542	585,661
\$20,000 to \$25,000	316,339	--	--	--	82,148	234,191
\$25,000 and over	805,364	--	--	--	--	805,364
<b>Total</b>	<b>12,582,677</b>	<b>646,013</b>	<b>1,596,732</b>	<b>2,115,621</b>	<b>4,189,924</b>	<b>4,034,387</b>
B. Normal tax in thousands of dollars:						
under \$1,000	140	114	26	--	--	--
\$1,000 to \$2,000	3,092	657	1,612	701	122	--
\$2,000 to \$3,000	11,501	1,481	3,184	4,358	2,431	47
\$3,000 to \$4,000	23,007	2,132	2,728	6,543	10,787	817
\$4,000 to \$5,000	30,598	2,903	3,744	4,501	16,665	2,785
\$5,000 to \$6,000	30,483	--	3,389	4,096	16,607	6,391
\$6,000 to \$7,000	26,910	--	3,639	5,840	8,573	8,858
\$7,000 to \$8,000	25,365	--	3,630	3,297	9,401	9,037
\$8,000 to \$9,000	22,281	--	3,594	--	8,816	9,871
\$9,000 to \$10,000	18,848	--	3,330	--	7,792	7,726
\$10,000 to \$12,000	32,283	--	--	7,025	14,132	11,126
\$12,000 to \$15,000	33,574	--	--	10,134	2,959	20,481
\$15,000 to \$20,000	30,329	--	--	--	9,081	21,248
\$20,000 to \$25,000	11,665	--	--	--	2,903	8,762
\$25,000 and over	28,858	--	--	--	--	28,858
<b>Total</b>	<b>328,934</b>	<b>7,287</b>	<b>28,876</b>	<b>46,495</b>	<b>110,269</b>	<b>136,007</b>

<sup>a</sup> Full-year and part-year resident returns.

TABLE 25. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 ALL RESIDENT RETURNS--NUMBER OF RETURNS WITH NORMAL AND FOOD TAX CREDIT EXEMPTIONS,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes			
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000 and Over
A. Number of returns with normal exemptions:					
under \$1,000	67,540	65,059	2,481	--	--
\$1,000 to \$2,000	91,789	57,917	27,568	5,748	556
\$2,000 to \$3,000	115,438	50,321	32,505	24,865	7,650
\$3,000 to \$4,000	118,148	35,445	24,038	28,331	29,053
\$4,000 to \$5,000	113,580	34,805	22,542	15,405	37,414
\$5,000 to \$6,000	88,845	--	29,962	17,397	33,661
\$6,000 to \$7,000	67,819	--	25,710	19,820	15,890
\$7,000 to \$8,000	56,872	--	20,925	9,278	17,985
\$8,000 to \$9,000	44,166	--	17,390	--	17,009
\$9,000 to \$10,000	35,283	--	14,180	--	14,282
\$10,000 to \$12,000	53,685	--	--	24,000	21,389
\$12,000 to \$15,000	46,522	--	--	24,665	8,296
\$15,000 to \$20,000	29,867	--	--	--	3,816
\$20,000 to \$25,000	7,865	--	--	--	15,243
\$25,000 and over	10,792	--	--	--	3,668
Total	952,211	243,547	217,301	169,509	217,616
B. Number of returns with food tax credit exemptions:					
under \$1,000	64,077	61,956	2,121	--	--
\$1,000 to \$2,000	89,642	56,975	26,363	5,748	556
\$2,000 to \$3,000	114,521	50,201	32,025	24,555	7,650
\$3,000 to \$4,000	110,983	29,245	23,603	28,021	28,833
\$4,000 to \$5,000	108,853	31,125	22,062	15,275	36,977
\$5,000 to \$6,000	85,238	--	26,677	17,267	33,543
\$6,000 to \$7,000	69,058	--	23,185	19,650	15,860
\$7,000 to \$8,000	54,857	--	19,510	8,938	17,765
\$8,000 to \$9,000	43,452	--	16,900	--	16,839
\$9,000 to \$10,000	34,780	--	13,800	--	14,247
\$10,000 to \$12,000	53,297	--	--	23,700	21,359
\$12,000 to \$15,000	45,791	--	--	24,030	3,806
\$15,000 to \$20,000	29,249	--	--	--	14,760
\$20,000 to \$25,000	7,704	--	--	--	4,161
\$25,000 and over	10,623	--	--	--	3,543
Total	922,125	229,502	206,246	167,184	215,738
					103,455

<sup>a</sup>Full-year and part-year resident returns.

TABLE 26. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 ALL RESIDENT RETURNS--NUMBER OF NORMAL AND FOOD TAX CREDIT EXEMPTIONS,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Number of normal exemptions:						
under \$1,000	186,064	168,683	17,381	--	--	--
\$1,000 to \$2,000	271,472	100,329	126,354	40,121	4,668	--
\$2,000 to \$3,000	328,270	61,053	94,847	118,983	52,447	940
\$3,000 to \$4,000	350,559	35,445	54,007	102,093	149,038	9,976
\$4,000 to \$5,000	308,752	34,804	45,083	46,215	160,797	21,851
\$5,000 to \$6,000	224,336	--	29,962	34,795	118,280	41,299
\$6,000 to \$7,000	162,118	--	25,710	39,639	50,841	45,928
\$7,000 to \$8,000	123,461	--	20,925	18,555	45,819	38,162
\$8,000 to \$9,000	90,737	--	17,390	--	36,775	36,572
\$9,000 to \$10,000	67,191	--	14,180	--	28,564	24,447
\$10,000 to \$12,000	96,533	--	--	24,000	42,777	29,756
\$12,000 to \$15,000	77,140	--	--	24,816	7,632	44,702
\$15,000 to \$20,000	49,657	--	--	--	15,243	34,414
\$20,000 to \$25,000	14,229	--	--	--	3,668	10,561
\$25,000 and over	18,702	--	--	--	--	18,702
Total	2,369,229	400,314	445,839	449,217	716,549	357,310
B. Number of food tax credit exemptions:						
under \$1,000	171,834	157,228	14,605	--	--	--
\$1,000 to \$2,000	262,782	97,079	121,134	39,901	4,668	--
\$2,000 to \$3,000	324,129	60,588	93,202	117,367	52,102	870
\$3,000 to \$4,000	339,331	29,245	52,721	100,385	147,003	9,977
\$4,000 to \$5,000	302,013	31,725	44,080	45,725	158,675	21,808
\$5,000 to \$6,000	219,583	--	26,687	34,505	117,630	40,761
\$6,000 to \$7,000	158,361	--	23,185	39,278	50,636	45,262
\$7,000 to \$8,000	120,331	--	19,510	17,725	45,314	37,782
\$8,000 to \$9,000	89,239	--	16,900	--	36,285	36,044
\$9,000 to \$10,000	66,340	--	13,800	--	28,494	24,046
\$10,000 to \$12,000	95,754	--	--	23,700	42,747	29,307
\$12,000 to \$15,000	75,994	--	--	24,181	7,592	44,221
\$15,000 to \$20,000	48,712	--	--	--	14,760	33,952
\$20,000 to \$25,000	13,881	--	--	--	3,543	10,338
\$25,000 and over	18,403	--	--	--	--	18,403
Total	2,306,677	375,865	425,825	442,767	709,449	352,771

<sup>a</sup> Full-year and part-year resident returns.

TABLE 27. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 ALL RESIDENT RETURNS--AVERAGE NUMBER OF NORMAL AND FOOD TAX CREDIT EXEMPTIONS PER HOUSEHOLD,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Average number of normal exemptions per household:						
under \$1,000	2.75	2.59	7.01	--	--	--
\$1,000 to \$2,000	2.96	1.73	4.58	6.98	8.40	--
\$2,000 to \$3,000	2.84	1.21	2.92	4.79	6.86	9.69
\$3,000 to \$4,000	2.97	1.00	2.25	3.60	5.13	7.79
\$4,000 to \$5,000	2.72	1.00	2.00	3.00	4.30	6.40
\$5,000 to \$6,000	2.53	--	1.00	2.00	3.51	5.28
\$6,000 to \$7,000	2.26	--	1.00	2.00	3.20	4.42
\$7,000 to \$8,000	2.17	--	1.00	2.00	2.55	4.39
\$8,000 to \$9,000	2.05	--	1.00	--	2.16	3.74
\$9,000 to \$10,000	1.90	--	1.00	--	2.00	3.58
\$10,000 to \$12,000	1.80	--	--	1.00	2.00	3.59
\$12,000 to \$15,000	1.66	--	--	1.01	2.00	2.48
\$15,000 to \$20,000	1.66	--	--	--	1.00	2.35
\$20,000 to \$25,000	1.81	--	--	--	1.00	2.52
\$25,000 and over	1.73	--	--	--	--	1.73
Total	2.49	1.64	2.05	2.65	3.29	3.43
B. Average number of food tax credit exemptions per household:						
under \$1,000	2.68	2.54	6.89	--	--	--
\$1,000 to \$2,000	2.93	1.70	4.57	6.94	8.40	--
\$2,000 to \$3,000	2.83	1.21	2.91	4.78	6.81	9.67
\$3,000 to \$4,000	3.06	1.00	2.23	3.58	5.10	7.79
\$4,000 to \$5,000	2.77	1.02	2.00	2.99	4.29	6.39
\$5,000 to \$6,000	2.58	--	1.00	2.00	3.51	5.26
\$6,000 to \$7,000	2.29	--	1.00	2.00	3.19	4.37
\$7,000 to \$8,000	2.19	--	1.00	1.98	2.55	4.37
\$8,000 to \$9,000	2.05	--	1.00	--	2.15	3.71
\$9,000 to \$10,000	1.91	--	1.00	--	2.00	3.57
\$10,000 to \$12,000	1.81	--	--	1.00	2.00	3.56
\$12,000 to \$15,000	1.66	--	--	1.01	1.99	2.46
\$15,000 to \$20,000	1.67	--	--	--	1.00	2.34
\$20,000 to \$25,000	1.80	--	--	--	1.00	2.48
\$25,000 and over	1.73	--	--	--	--	1.73
Total	2.50	1.64	2.06	2.65	3.29	3.41

<sup>a</sup> Full-year and part-year resident returns.

TABLE 28. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 ALL RESIDENT RETURNS--TOTAL AND AVERAGE DOLLAR VALUE OF FOOD TAX CREDITS,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Food tax credit in thousands of dollars:						
under \$1,000	1,052	961	91	--	--	--
\$1,000 to \$2,000	1,723	609	807	277	30	--
\$2,000 to \$3,000	2,197	403	629	798	361	6
\$3,000 to \$4,000	2,328	196	358	688	1,017	69
\$4,000 to \$5,000	2,079	211	299	314	1,103	152
\$5,000 to \$6,000	1,512	--	181	236	815	280
\$6,000 to \$7,000	1,092	--	158	270	353	311
\$7,000 to \$8,000	830	--	134	121	315	260
\$8,000 to \$9,000	611	--	116	--	249	246
\$9,000 to \$10,000	461	--	95	--	198	168
\$10,000 to \$12,000	664	--	--	163	297	204
\$12,000 to \$15,000	528	--	--	167	53	308
\$15,000 to \$20,000	339	--	--	--	103	236
\$20,000 to \$25,000	95	--	--	--	24	71
\$25,000 and over	128	--	--	--	--	128
Total	15,639	2,380	2,868	3,034	4,918	2,439
B. Average value of food tax credit per household:						
under \$1,000	16.41	14.76	36.76	--	--	--
\$1,000 to \$2,000	19.22	10.51	29.27	48.22	53.73	--
\$2,000 to \$3,000	19.18	8.01	19.35	32.09	47.19	62.78
\$3,000 to \$4,000	20.98	5.53	14.90	24.28	35.01	53.91
\$4,000 to \$5,000	19.10	6.07	13.26	20.39	29.47	44.58
\$5,000 to \$6,000	17.74	--	6.04	13.57	24.21	35.84
\$6,000 to \$7,000	15.79	--	6.14	13.55	22.19	29.93
\$7,000 to \$8,000	15.13	--	6.39	13.09	17.47	30.00
\$8,000 to \$9,000	14.09	--	6.67	--	14.74	25.16
\$9,000 to \$10,000	13.27	--	6.73	--	13.89	24.61
\$10,000 to \$12,000	12.45	--	--	6.79	13.88	24.56
\$12,000 to \$15,000	11.54	--	--	6.79	13.85	17.05
\$15,000 to \$20,000	11.57	--	--	--	6.73	16.11
\$20,000 to \$25,000	12.45	--	--	--	6.66	17.04
\$25,000 and over	12.04	--	--	--	--	11.85
Total	16.96	9.77	13.20	17.90	22.60	23.40

<sup>a</sup>Full-year and part-year resident returns.

TABLE 29. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--ADJUSTED GROSS INCOME AND NORMAL TAX,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Adjusted gross income in thousands of dollars:						
under \$1,000	71,186	59,214	11,972	--	--	--
\$1,000 to \$2,000	357,709	115,987	168,573	65,916	7,233	--
\$2,000 to \$3,000	762,888	131,858	213,835	282,377	132,229	2,589
\$3,000 to \$4,000	1,156,129	111,899	165,624	337,305	506,310	34,991
\$4,000 to \$5,000	1,318,690	141,331	184,048	195,464	700,504	97,343
\$5,000 to \$6,000	1,181,234	--	154,696	181,066	631,195	214,277
\$6,000 to \$7,000	1,011,420	--	155,056	246,834	320,088	289,442
\$7,000 to \$8,000	877,271	--	145,986	122,667	334,207	274,411
\$8,000 to \$9,000	732,763	--	141,074	--	300,598	291,091
\$9,000 to \$10,000	621,068	--	126,610	--	266,319	228,139
\$10,000 to \$12,000	1,021,192	--	--	249,136	459,567	312,489
\$12,000 to \$15,000	1,001,446	--	--	325,409	92,384	583,653
\$15,000 to \$20,000	826,837	--	--	--	254,122	572,715
\$20,000 to \$25,000	303,542	--	--	--	78,680	224,862
\$25,000 and over	790,747	--	--	--	--	790,747
Total	12,034,122	560,289	1,467,474	2,006,174	4,083,436	3,916,749
B. Normal tax in thousands of dollars:						
under \$1,000	15	9	6	--	--	--
\$1,000 to \$2,000	2,546	382	1,367	681	116	--
\$2,000 to \$3,000	10,831	1,295	2,929	4,157	2,403	47
\$3,000 to \$4,000	22,051	1,943	2,470	6,260	10,567	811
\$4,000 to \$5,000	29,502	2,681	3,425	4,273	16,348	2,775
\$5,000 to \$6,000	29,791	--	3,220	3,942	16,390	6,239
\$6,000 to \$7,000	26,204	--	3,460	5,636	8,477	8,631
\$7,000 to \$8,000	24,505	--	3,426	3,095	9,181	8,803
\$8,000 to \$9,000	21,642	--	3,483	--	8,650	9,509
\$9,000 to \$10,000	18,524	--	3,178	--	7,671	7,675
\$10,000 to \$12,000	31,658	--	--	6,772	13,947	10,939
\$12,000 to \$15,000	33,089	--	--	10,043	2,942	20,104
\$15,000 to \$20,000	29,854	--	--	--	8,931	20,923
\$20,000 to \$25,000	11,292	--	--	--	2,827	8,465
\$25,000 and over	28,538	--	--	--	--	28,538
Total	320,042	6,310	26,964	44,859	108,450	133,459

TABLE 30. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--NUMBER OF RETURNS WITH NORMAL AND FOOD TAX CREDIT EXEMPTIONS,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Number of returns with normal exemptions:						
under \$1,000	52,466	50,525	1,941	--	--	--
\$1,000 to \$2,000	77,059	47,152	23,953	5,508	446	--
\$2,000 to \$3,000	105,509	45,381	29,310	23,276	7,445	97
\$3,000 to \$4,000	109,930	32,060	21,843	26,686	28,081	1,260
\$4,000 to \$5,000	106,502	21,595	20,537	14,415	36,562	3,393
\$5,000 to \$6,000	84,822	--	28,020	16,392	32,916	7,494
\$6,000 to \$7,000	68,390	--	23,940	18,825	15,600	10,025
\$7,000 to \$8,000	53,685	--	19,565	8,455	17,295	8,370
\$8,000 to \$9,000	42,316	--	16,620	--	16,518	9,178
\$9,000 to \$10,000	34,256	--	13,495	--	14,014	6,747
\$10,000 to \$12,000	51,742	--	--	22,715	20,932	8,095
\$12,000 to \$15,000	45,606	--	--	24,265	3,766	17,574
\$15,000 to \$20,000	29,170	--	--	--	14,853	14,317
\$20,000 to \$25,000	7,531	--	--	--	3,513	4,018
\$25,000 and over	10,559	--	--	--	--	10,559
Total	879,543	206,713	199,224	160,537	211,941	101,128
B. Number of returns with food tax credit exemptions:						
under \$1,000	51,263	49,612	1,651	--	--	--
\$1,000 to \$2,000	76,417	46,960	23,503	5,508	446	--
\$2,000 to \$3,000	104,967	45,321	29,065	23,046	7,445	90
\$3,000 to \$4,000	104,050	26,670	21,708	26,456	27,956	1,260
\$4,000 to \$5,000	103,214	28,915	20,302	14,385	36,219	3,393
\$5,000 to \$6,000	81,527	--	24,920	16,342	32,838	7,427
\$6,000 to \$7,000	65,893	--	21,555	18,735	15,600	10,003
\$7,000 to \$8,000	52,304	--	18,635	8,155	17,175	8,339
\$8,000 to \$9,000	41,637	--	16,130	--	16,359	9,148
\$9,000 to \$10,000	33,877	--	13,215	--	13,989	6,673
\$10,000 to \$12,000	51,402	--	--	22,435	20,902	8,065
\$12,000 to \$15,000	45,003	--	--	23,714	3,766	17,523
\$15,000 to \$20,000	28,696	--	--	--	14,500	14,196
\$20,000 to \$25,000	7,381	--	--	--	3,398	3,983
\$25,000 and over	10,402	--	--	--	--	10,402
Total	858,033	197,478	190,684	158,777	210,592	100,502

TABLE 31. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--NUMBER OF NORMAL AND FOOD TAX CREDIT EXEMPTIONS,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Number of normal exemptions:						
under \$1,000	141,923	127,967	13,956	--	--	--
\$1,000 to \$2,000	233,193	80,269	110,625	38,511	3,788	--
\$2,000 to \$3,000	304,011	54,798	85,696	111,455	51,122	940
\$3,000 to \$4,000	331,587	32,060	49,062	96,438	144,225	9,802
\$4,000 to \$5,000	294,750	31,595	41,074	43,245	157,125	21,711
\$5,000 to \$6,000	215,811	--	28,020	32,785	115,570	39,436
\$6,000 to \$7,000	155,666	--	23,940	37,650	49,911	44,165
\$7,000 to \$8,000	117,443	--	19,565	16,910	44,144	36,824
\$8,000 to \$9,000	86,601	--	16,620	--	35,758	34,223
\$9,000 to \$10,000	65,703	--	13,495	--	28,028	24,180
\$10,000 to \$12,000	93,635	--	--	22,715	41,863	29,057
\$12,000 to \$15,000	75,314	--	--	24,415	7,532	43,367
\$15,000 to \$20,000	48,511	--	--	--	14,853	33,658
\$20,000 to \$25,000	13,632	--	--	--	3,513	10,119
\$25,000 and over	18,353	--	--	--	--	18,353
Total	2,196,133	326,689	402,053	424,124	697,432	345,835
B. Number of food tax credit exemptions:						
under \$1,000	136,214	124,578	11,636	--	--	--
\$1,000 to \$2,000	229,117	78,799	108,104	38,426	3,788	--
\$2,000 to \$3,000	301,307	54,453	84,907	110,260	50,817	870
\$3,000 to \$4,000	322,767	26,670	48,402	95,028	142,865	9,802
\$4,000 to \$5,000	289,625	28,914	40,560	43,075	155,408	21,668
\$5,000 to \$6,000	211,548	--	24,920	32,655	115,040	38,933
\$6,000 to \$7,000	152,414	--	21,555	37,430	49,846	43,583
\$7,000 to \$8,000	115,146	--	18,635	16,160	43,849	36,502
\$8,000 to \$9,000	85,252	--	16,130	--	35,288	33,834
\$9,000 to \$10,000	65,049	--	13,215	--	27,978	23,856
\$10,000 to \$12,000	92,987	--	--	22,435	41,833	28,719
\$12,000 to \$15,000	74,396	--	--	23,865	7,512	43,019
\$15,000 to \$20,000	47,717	--	--	--	14,500	33,217
\$20,000 to \$25,000	13,349	--	--	--	3,398	9,951
\$25,000 and over	18,084	--	--	--	--	18,084
Total	2,154,972	313,414	388,064	419,334	692,122	342,038



TABLE 32. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--AVERAGE NUMBER OF NORMAL AND FOOD TAX CREDIT EXEMPTIONS PER HOUSEHOLD,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Average number of normal exemptions per household:						
under \$1,000	2.71	2.53	7.19	--	--	--
\$1,000 to \$2,000	3.03	1.70	4.62	6.99	8.49	--
\$2,000 to \$3,000	2.88	1.21	2.92	4.79	6.87	9.69
\$3,000 to \$4,000	3.02	1.00	2.25	3.61	5.14	7.78
\$4,000 to \$5,000	2.77	1.00	2.00	3.00	4.30	6.40
\$5,000 to \$6,000	2.54	--	1.00	2.00	3.51	5.26
\$6,000 to \$7,000	2.28	--	1.00	2.00	3.20	4.41
\$7,000 to \$8,000	2.19	--	1.00	2.00	2.55	4.40
\$8,000 to \$9,000	2.05	--	1.00	--	2.16	3.73
\$9,000 to \$10,000	1.92	--	1.00	--	2.00	3.58
\$10,000 to \$12,000	1.81	--	--	1.00	2.00	3.59
\$12,000 to \$15,000	1.65	--	--	1.01	2.00	2.48
\$15,000 to \$20,000	1.66	--	--	--	1.00	2.35
\$20,000 to \$25,000	1.81	--	--	--	1.00	2.52
\$25,000 and over	1.74	--	--	--	--	1.74
Total	2.50	1.58	2.02	2.64	3.29	3.42
B. Average number of food tax credit exemptions per household:						
under \$1,000	2.66	2.51	7.05	--	--	--
\$1,000 to \$2,000	3.00	1.68	4.60	6.98	8.49	--
\$2,000 to \$3,000	2.87	1.20	2.92	4.78	6.83	9.67
\$3,000 to \$4,000	3.10	1.00	2.23	3.59	5.11	7.78
\$4,000 to \$5,000	2.81	1.00	2.00	3.00	4.29	6.39
\$5,000 to \$6,000	2.59	--	1.00	2.00	3.50	5.24
\$6,000 to \$7,000	2.31	--	1.00	2.00	3.20	4.36
\$7,000 to \$8,000	2.20	--	1.00	1.98	2.55	4.38
\$8,000 to \$9,000	2.05	--	1.00	--	2.16	3.70
\$9,000 to \$10,000	1.92	--	1.00	--	2.00	3.58
\$10,000 to \$12,000	1.81	--	--	1.00	2.00	3.56
\$12,000 to \$15,000	1.65	--	--	1.00	2.00	2.46
\$15,000 to \$20,000	1.66	--	--	--	1.00	2.34
\$20,000 to \$25,000	1.81	--	--	--	1.00	2.50
\$25,000 and over	1.74	--	--	--	--	1.74
Total	2.51	1.59	2.04	2.64	3.29	3.40

TABLE 33. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--TOTAL AND AVERAGE DOLLAR VALUE OF FOOD TAX CREDITS,  
 CLASSIFIED BY PER CAPITA ADJUSTED GROSS INCOME,  
 FISCAL YEAR 1977

Per Capita Adjusted Gross Income Classes	Total	Household Adjusted Gross Income Classes				
		Under \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 and Over
A. Food tax credit in thousands of dollars:						
under \$1,000	953	872	81	--	--	--
\$1,000 to \$2,000	1,606	552	758	269	27	--
\$2,000 to \$3,000	2,109	381	594	772	356	6
\$3,000 to \$4,000	2,259	187	339	665	1,000	68
\$4,000 to \$5,000	2,027	202	284	302	1,087	152
\$5,000 to \$6,000	1,481	--	174	229	805	273
\$6,000 to \$7,000	1,067	--	151	262	349	305
\$7,000 to \$8,000	806	--	130	113	307	256
\$8,000 to \$9,000	597	--	113	--	247	237
\$9,000 to \$10,000	455	--	93	--	195	167
\$10,000 to \$12,000	651	--	--	157	293	201
\$12,000 to \$15,000	520	--	--	166	53	301
\$15,000 to \$20,000	334	--	--	--	102	232
\$20,000 to \$25,000	93	--	--	--	24	69
\$25,000 and over	127	--	--	--	--	127
Total	15,085	2,194	2,717	2,925	4,845	2,394
B. Average value of food tax credit per household:						
under \$1,000	18.60	17.58	49.33	--	--	--
\$1,000 to \$2,000	20.99	11.75	32.20	48.84	59.45	--
\$2,000 to \$3,000	20.09	8.41	20.45	33.49	47.78	67.67
\$3,000 to \$4,000	21.71	7.00	15.61	25.14	35.77	54.46
\$4,000 to \$5,000	19.64	7.00	14.00	21.00	30.04	44.70
\$5,000 to \$6,000	18.16	--	7.00	14.00	24.52	36.69
\$6,000 to \$7,000	16.19	--	7.00	14.00	22.37	30.50
\$7,000 to \$8,000	15.41	--	7.00	13.87	17.87	30.64
\$8,000 to \$9,000	14.33	--	7.00	--	15.10	25.89
\$9,000 to \$10,000	13.44	--	7.00	--	14.00	25.03
\$10,000 to \$12,000	12.66	--	--	7.00	14.00	24.93
\$12,000 to \$15,000	11.57	--	--	7.00	14.00	17.21
\$15,000 to \$20,000	11.64	--	--	--	7.00	16.38
\$20,000 to \$25,000	12.66	--	--	--	7.00	17.49
\$25,000 and over	12.17	--	--	--	--	12.17
Total	17.58	11.11	14.25	18.48	23.01	23.82

TABLE 34. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--NUMBER CLASSIFIED BY SOURCE OF INCOME,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Number of Returns	Wage Income	Net Property Income <sup>b</sup>		Business Income		Farm Income		Miscellaneous Income
			Positive	Negative	Positive	Negative	Positive	Negative	
A. Total number of returns reporting income by source:									
Negative Income	8,416	3,752	4,517	1,879	592	4,525	30	1,904	2,718
under \$3,000	128,497	104,132	44,870	1,920	7,350	2,920	1,455	1,467	9,787
\$3,000 to \$5,000	106,636	92,946	40,250	1,369	8,205	1,465	1,254	1,520	10,140
\$5,000 to \$8,000	137,579	120,632	58,023	1,680	13,770	3,770	2,777	2,300	21,377
\$8,000 to \$10,000	79,722	73,331	34,363	2,405	9,620	2,940	1,200	1,808	17,325
\$10,000 to \$15,000	169,509	156,694	84,436	6,537	18,408	7,753	2,953	2,570	55,952
\$15,000 to \$25,000	217,616	206,719	153,626	10,421	30,834	12,833	4,043	3,499	106,023
\$25,000 to \$50,000	90,686	82,898	75,483	6,307	19,684	7,314	3,075	1,769	50,326
\$50,000 to \$100,000	11,141	8,039	9,927	1,119	5,518	1,932	719	418	5,740
\$100,000 and over	2,409	1,744	2,275	112	1,305	596	124	176	1,397
Total	952,211	850,887	507,770	33,739	115,286	46,048	17,630	16,703	280,785
B. Percentage distribution by adjusted gross income classes:									
Negative Income	.9	.4	.9	5.6	.5	9.8	.2	11.4	1.0
under \$3,000	13.5	12.2	8.8	5.7	6.4	6.3	8.3	8.8	3.5
\$3,000 to \$5,000	11.2	10.9	7.9	4.0	7.1	3.2	7.1	9.1	3.6
\$5,000 to \$8,000	14.4	14.2	11.4	5.0	11.9	8.2	15.8	13.8	7.6
\$8,000 to \$10,000	8.4	8.6	6.8	7.1	8.3	6.4	6.8	6.5	6.2
\$10,000 to \$15,000	17.8	18.4	16.6	19.4	16.0	16.8	16.7	15.4	19.9
\$15,000 to \$25,000	22.8	24.3	30.3	30.9	26.8	27.9	22.9	20.9	37.8
\$25,000 to \$50,000	9.5	9.8	14.9	18.7	17.1	15.9	17.4	10.6	17.9
\$50,000 to \$100,000	1.2	1.0	2.0	3.3	4.8	4.2	4.1	2.5	2.0
\$100,000 and over	.3	.2	.4	.3	1.1	1.3	.7	1.0	.5
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:									
Negative Income	100.0	41.0	53.7	22.3	7.0	53.8	.4	22.6	11.6
under \$3,000	100.0	81.0	34.9	1.5	5.7	2.3	1.1	1.1	7.6
\$3,000 to \$5,000	100.0	87.2	37.7	1.3	7.7	1.4	1.2	1.4	9.5
\$5,000 to \$8,000	100.0	74.6	42.2	1.2	10.0	2.7	2.0	1.7	15.5
\$8,000 to \$10,000	100.0	92.0	43.1	3.0	12.1	3.7	1.5	1.4	21.7
\$10,000 to \$15,000	100.0	92.4	49.8	3.9	10.9	4.6	1.7	1.5	33.0
\$15,000 to \$25,000	100.0	95.0	70.6	4.8	14.2	5.9	1.9	1.6	48.7
\$25,000 to \$50,000	100.0	91.4	83.2	7.0	21.7	8.1	3.4	2.0	55.5
\$50,000 to \$100,000	100.0	72.2	89.1	10.0	49.5	17.3	6.5	3.8	51.5
\$100,000 and over	100.0	72.4	94.4	4.6	54.2	24.7	5.1	7.3	58.0
Total	100.0	89.4	53.3	3.5	12.1	4.8	1.9	1.8	29.5

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>Includes taxable pension income.

TABLE 35. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--COLORADO INCOME CLASSIFIED BY SOURCE OF INCOME,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Colorado Income <sup>b</sup>	Wage Income	Net Property Income <sup>c</sup>		Business Income		Farm Income		Miscellaneous Income
			Positive	Negative	Positive	Negative	Positive	Negative	
A. Money amounts in thousands of dollars:									
Negative Income	-77,636	21,662	46,167	14,982	1,164	62,083	10	52,414	-17,160
under \$3,000	304,331	211,773	91,388	5,414	11,302	12,635	2,146	4,227	5,998
\$3,000 to \$5,000	474,569	367,326	86,199	1,356	15,768	2,396	2,921	2,630	6,737
\$5,000 to \$8,000	951,957	776,627	186,970	2,935	49,511	69,746	7,965	10,748	14,313
\$8,000 to \$10,000	746,743	630,736	71,715	1,841	42,126	5,784	5,241	4,034	8,584
\$10,000 to \$15,000	2,211,525	1,910,655	185,562	6,921	97,148	16,210	13,620	10,656	38,326
\$15,000 to \$25,000	4,312,676	3,790,647	269,644	11,229	212,890	23,334	30,534	12,900	56,425
\$25,000 to \$50,000	2,975,494	2,349,219	332,396	8,152	258,526	36,837	40,875	8,398	47,865
\$50,000 to \$100,000	750,072	353,063	172,383	3,278	216,308	13,539	14,802	5,457	15,789
\$100,000 and over	409,998	148,236	168,496	1,825	101,105	17,564	4,767	4,432	11,214
Total	13,059,729	10,559,943	1,610,921	57,933	1,005,849	260,128	122,882	115,896	194,091
B. Percentage distribution by adjusted gross income classes:									
Negative Income	-.6	.2	2.9	25.9	.1	23.9	*	45.2	-8.8
under \$3,000	2.3	2.0	5.7	9.3	1.1	4.9	1.7	3.7	5.1
\$3,000 to \$5,000	3.6	3.5	5.3	2.3	1.6	.9	2.4	2.3	4.5
\$5,000 to \$8,000	7.3	7.4	11.6	5.1	4.9	26.8	6.5	9.3	7.4
\$8,000 to \$10,000	5.7	6.0	4.5	3.2	4.2	2.2	4.3	3.5	4.4
\$10,000 to \$15,000	16.9	18.1	11.5	11.9	9.7	6.2	11.1	9.2	19.7
\$15,000 to \$25,000	33.0	35.9	16.7	19.4	21.2	9.0	24.8	11.1	29.1
\$25,000 to \$50,000	22.8	22.2	20.6	14.1	25.7	14.2	33.3	7.2	24.7
\$50,000 to \$100,000	5.8	3.3	10.7	5.7	21.5	5.2	12.0	4.7	8.1
\$100,000 and over	3.2	1.4	10.5	3.1	10.0	6.7	3.9	3.8	5.8
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.									
Negative Income	100.0	-27.9	-59.5	19.3	-1.5	80.0	*	67.5	22.1
under \$3,000	100.0	69.6	30.0	1.8	3.7	4.1	.7	1.4	3.3
\$3,000 to \$5,000	100.0	77.4	18.2	.3	3.3	.5	.6	.5	1.8
\$5,000 to \$8,000	100.0	81.6	19.6	.3	5.2	7.3	.8	1.1	1.5
\$8,000 to \$10,000	100.0	84.5	9.6	.2	5.6	.8	.7	.5	1.1
\$10,000 to \$15,000	100.0	86.4	8.4	.3	4.4	.7	.6	.5	1.7
\$15,000 to \$25,000	100.0	87.9	6.3	.3	4.9	.5	.7	.3	1.3
\$25,000 to \$50,000	100.0	78.9	11.2	.3	8.7	1.2	1.4	.3	1.6
\$50,000 to \$100,000	100.0	47.0	23.0	.4	28.8	1.8	2.0	.7	2.1
\$100,000 and over	100.0	36.2	41.1	.5	24.7	4.3	1.2	1.1	2.7
Total	100.0	80.9	12.3	.4	7.7	2.0	.9	.9	1.5

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>"Colorado Income" differs from Colorado adjusted gross income due to:

- (1) Federal adjustments of income for sick pay, moving expenses, etc.;
- (2) Colorado modifications of federal adjusted gross income for tax exempt interest, pension income, etc.; and
- (3) the treatment of negative income as zero for Colorado adjusted gross income purposes.

<sup>c</sup>Includes taxable pension income.

\*Less than 0.05 percent.

TABLE 36. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--NUMBER CLASSIFIED BY SOURCE OF INCOME,  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Number of Returns	Wage Income	Net Property Income <sup>a</sup>		Business Income		Farm Income		Miscellaneous Income
			Positive	Negative	Positive	Negative	Positive	Negative	
A. Total number of returns reporting income by source:									
Negative Income	7,414	3,412	4,413	1,389	470	4,029	30	1,883	2,434
under \$3,000	105,709	82,444	39,205	1,855	6,945	2,565	1,350	1,202	8,602
\$3,000 to \$5,000	93,591	80,581	35,580	1,369	7,485	1,375	1,229	1,430	9,090
\$5,000 to \$8,000	125,032	108,945	53,323	1,485	12,795	3,105	2,707	2,265	20,007
\$8,000 to \$10,000	74,192	67,941	32,553	1,965	9,275	2,655	1,200	1,080	16,775
\$10,000 to \$15,000	160,537	148,037	78,995	6,147	17,390	7,368	2,888	2,530	53,705
\$15,000 to \$25,000	211,941	201,123	149,811	10,233	30,574	12,525	4,023	3,459	104,305
\$25,000 to \$50,000	87,985	80,256	73,345	6,184	19,119	7,050	3,061	1,725	49,355
\$50,000 to \$100,000	10,768	7,693	9,596	1,083	5,415	1,918	713	390	5,465
\$100,000 and over	2,373	1,715	2,242	110	1,288	586	124	174	1,379
Total	879,543	782,147	479,063	31,820	110,756	43,176	17,325	16,138	271,117
B. Percentage distribution by adjusted gross income classes:									
Negative Income	.9	.4	.9	4.4	.4	9.3	.2	11.7	.9
under \$3,000	12.0	10.6	8.2	5.8	6.3	5.9	7.8	7.4	3.2
\$3,000 to \$5,000	10.6	10.3	7.4	4.3	6.7	3.2	7.1	8.9	3.3
\$5,000 to \$8,000	14.2	13.9	11.1	4.7	11.5	7.2	15.6	14.0	7.4
\$8,000 to \$10,000	8.4	8.7	6.8	6.2	8.4	6.2	6.9	6.7	6.2
\$10,000 to \$15,000	18.3	18.9	16.5	19.3	15.7	17.1	16.7	15.7	19.8
\$15,000 to \$25,000	24.1	25.7	31.3	32.2	27.6	29.0	23.2	21.4	38.5
\$25,000 to \$50,000	10.0	10.3	15.3	19.4	17.3	16.3	17.7	10.7	18.2
\$50,000 to \$100,000	1.2	1.0	2.0	3.4	4.9	4.4	4.1	2.4	2.0
\$100,000 and over	.3	.2	.5	.3	1.2	1.4	.7	1.1	.5
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:									
Negative Income	100.0	46.0	59.5	18.7	6.3	54.3	.4	25.4	32.8
under \$3,000	100.0	78.0	37.1	1.8	6.6	2.4	1.3	1.1	8.1
\$3,000 to \$5,000	100.0	86.1	38.0	1.5	8.0	1.5	1.3	1.5	9.7
\$5,000 to \$8,000	100.0	87.1	42.6	1.2	10.2	2.5	2.2	1.8	16.0
\$8,000 to \$10,000	100.0	91.6	43.9	2.6	12.5	3.6	1.6	1.5	22.6
\$10,000 to \$15,000	100.0	92.2	49.2	3.8	10.8	4.6	1.8	1.6	33.5
\$15,000 to \$25,000	100.0	94.9	70.7	4.8	14.4	5.9	1.9	1.6	49.2
\$25,000 to \$50,000	100.0	91.2	83.4	7.0	21.7	8.0	3.5	2.0	56.1
\$50,000 to \$100,000	100.0	71.4	89.1	10.1	50.3	17.8	6.6	3.6	50.8
\$100,000 and over	100.0	72.3	94.5	4.6	54.3	24.7	5.2	7.3	58.1
Total	100.0	83.9	54.5	3.6	12.6	4.9	2.0	1.8	30.8

<sup>a</sup>Includes taxable pension income.

TABLE 37. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
FULL-YEAR RESIDENT RETURNS--COLORADO INCOME CLASSIFIED BY SOURCE OF INCOME,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Colorado Income <sup>a</sup>	Wage Income	Net Property Income <sup>b</sup>		Business Income		Farm Income		Misc. Income
			Positive	Negative	Positive	Negative	Positive	Negative	
A. Money amounts in thousands of dollars:									
Negative Income	-75,634	20,774	46,090	14,374	1,081	60,470	10	52,307	-16,437
under \$3,000	251,591	164,306	85,765	5,237	10,552	11,071	1,997	4,116	9,394
\$3,000 to \$5,000	413,376	313,741	79,757	1,356	14,758	2,248	2,916	2,606	8,415
\$5,000 to \$8,000	858,647	695,256	176,854	2,788	46,969	68,830	7,886	10,731	14,030
\$8,000 to \$10,000	692,451	579,351	70,041	1,500	40,744	5,664	5,241	4,034	8,273
\$10,000 to \$15,000	2,085,715	1,799,291	178,140	6,697	89,898	15,125	13,377	10,587	37,417
\$15,000 to \$25,000	4,194,509	3,680,310	264,030	10,981	211,340	23,032	30,409	12,856	55,287
\$25,000 to \$50,000	2,874,546	2,261,102	324,932	8,044	253,739	36,572	40,810	8,250	46,830
\$50,000 to \$100,000	726,399	336,498	167,193	3,049	214,718	13,444	14,647	5,232	15,069
\$100,000 and over	403,313	145,240	166,428	1,822	99,466	17,437	4,767	4,419	11,089
Total	12,424,913	9,995,969	1,559,230	55,848	983,266	253,893	122,060	115,128	189,367
B. Percentage distribution by adjusted gross income classes:									
Negative Income	.6	.2	3.0	25.7	.1	23.8	*	45.4	-8.7
under \$3,000	2.0	1.6	5.5	9.4	1.1	4.3	1.6	3.6	5.0
\$3,000 to \$5,000	3.3	3.1	5.1	2.4	1.5	.9	2.4	2.3	4.4
\$5,000 to \$8,000	6.9	7.0	11.4	5.0	4.8	27.1	6.5	9.3	7.4
\$8,000 to \$10,000	5.6	5.8	4.5	2.7	4.2	2.2	4.3	3.5	4.4
\$10,000 to \$15,000	16.8	18.0	11.4	12.0	9.1	6.0	11.0	9.2	19.8
\$15,000 to \$25,000	33.8	36.8	16.9	19.7	21.5	9.1	24.9	11.2	29.2
\$25,000 to \$50,000	23.1	22.6	20.8	14.4	25.8	14.4	33.4	7.2	24.7
\$50,000 to \$100,000	5.9	3.4	10.7	5.4	21.8	5.3	12.0	4.5	8.0
\$100,000 and over	3.2	1.5	10.7	3.3	10.1	6.9	3.9	3.8	5.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distributon by source of income:									
Negative Income	100.0	-27.5	-60.9	19.0	-1.4	79.9	*	69.2	21.7
under \$3,000	100.0	65.3	34.1	2.1	4.2	4.4	.8	1.6	3.7
\$3,000 to \$5,000	100.0	75.9	19.3	.3	3.6	.6	.7	.6	2.0
\$5,000 to \$8,000	100.0	81.0	20.6	.3	5.5	8.0	.9	1.3	1.6
\$8,000 to \$10,000	100.0	83.7	10.1	.2	5.9	.8	.7	.6	1.2
\$10,000 to \$15,000	100.0	86.3	8.5	.3	4.3	.7	.6	.5	1.8
\$15,000 to \$25,000	100.0	87.8	6.3	.3	5.0	.5	.7	.3	1.3
\$25,000 to \$50,000	100.0	78.7	11.3	.3	8.8	1.2	1.4	.3	1.6
\$50,000 to \$100,000	100.0	46.3	23.0	.4	29.6	1.9	2.0	.7	2.1
\$100,000 and over	100.0	36.0	41.3	.5	24.7	4.3	1.2	1.1	2.7
Total	100.0	80.4	12.5	.4	7.9	2.0	1.0	.9	1.5

<sup>a</sup>"Colorado Income" differs from Colorado adjusted gross income due to:

- (1) Federal adjustments of income for sick pay, moving expenses, etc.;
- (2) Colorado modifications of federal adjusted gross income for tax exempt interest, pension income, etc.; and
- (3) the treatment of negative income as zero for Colorado adjusted gross income purposes.

<sup>b</sup>Includes taxable pension income.

\*Less than 0.05 percent.

TABLE 38. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--CLASSIFIED BY PRIMARY SOURCE OF INCOME,<sup>b</sup>  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Primary Wage Income				Primary Property and Pension Income				Primary Business Income			
	Number of Returns	Wage Income	Adjusted Gross Income	Normal Tax	Number of Returns	Property & Pension Income	Adjusted Gross Income	Normal Tax	Number of Returns	Business Income	Adjusted Gross Income	Normal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	96,470	192,942	172,543	1,194	31,373	129,731	35,868	53	5,657	11,315	6,980	25
\$3,000 to \$5,000	86,367	351,798	345,461	5,342	14,750	76,512	58,757	456	3,800	13,312	14,781	111
\$5,000 to \$8,000	111,252	734,159	715,777	12,998	16,290	164,338	101,803	1,214	7,360	41,507	47,781	771
\$8,000 to \$10,000	68,096	614,121	609,643	12,244	6,271	52,818	56,112	809	4,130	32,562	37,349	477
\$10,000 to \$15,000	150,171	1,879,490	1,875,685	42,043	10,158	131,105	124,174	2,280	6,845	75,731	85,888	1,519
\$15,000 to \$25,000	197,771	3,735,278	3,809,979	99,743	7,414	125,108	138,677	3,571	9,191	156,786	179,613	5,129
\$25,000 to \$50,000	75,411	2,275,718	2,359,082	75,872	5,412	166,574	189,036	6,360	7,112	211,947	249,040	9,043
\$50,000 to \$100,000	5,551	314,843	353,594	13,025	1,876	109,146	128,904	4,395	3,162	189,612	211,101	8,233
\$100,000 and over	884	111,961	128,388	4,720	786	132,398	150,120	4,449	526	82,764	99,817	3,469
Total	791,973	10,210,309	10,370,153	267,182	94,330	1,087,730	983,451	23,586	47,783	815,535	932,350	28,777
B. Percentage distribution:												
under \$3,000	12.2	1.9	1.7	.4	33.3	11.9	3.6	.2	11.9	1.4	.8	--
\$3,000 to \$5,000	10.9	3.4	3.3	2.0	15.6	7.0	6.0	1.9	8.0	1.6	1.6	.4
\$5,000 to \$8,000	14.0	7.2	6.9	4.9	17.2	15.1	10.4	5.2	15.4	5.1	5.1	2.7
\$8,000 to \$10,000	8.6	6.0	5.9	4.6	6.7	4.9	5.7	3.4	8.6	4.0	4.0	1.7
\$10,000 to \$15,000	19.0	18.4	18.1	15.7	10.8	12.1	12.6	9.7	14.3	9.3	9.2	5.3
\$15,000 to \$25,000	25.0	36.6	36.7	37.3	7.9	11.5	14.1	15.1	19.2	19.2	19.3	17.8
\$25,000 to \$50,000	9.5	22.3	22.8	28.4	5.7	15.3	19.2	27.0	14.9	26.0	26.7	31.4
\$50,000 to \$100,000	.7	3.1	3.4	4.9	2.0	10.0	13.1	18.6	6.6	23.2	22.6	28.6
\$100,000 and over	.1	1.1	1.2	1.8	.8	12.2	15.3	18.9	1.1	10.2	10.7	12.1
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

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>Particular type of income was 50 percent or more of reported adjusted gross income.

TABLE 38 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
 ALL RESIDENT RETURNS--CLASSIFIED BY PRIMARY SOURCE OF INCOME,<sup>b</sup>  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Primary Farm Income				All Other Income <sup>c</sup>			Total Income		
	Number of Returns	Farm Income	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Money amounts in thousands of dollars:										
under \$3,000	866	1,777	1,485	20	2,545	3,103	13	136,911	219,980	1,305
\$3,000 to \$5,000	654	2,473	2,548	19	1,065	4,486	55	106,636	426,033	5,983
\$5,000 to \$8,000	1,227	5,892	8,012	56	1,450	9,017	112	137,579	882,390	15,151
\$8,000 to \$10,000	635	4,096	5,954	91	590	5,285	104	79,722	714,342	13,725
\$10,000 to \$15,000	900	9,691	11,392	272	1,435	18,482	380	169,509	2,115,621	46,495
\$15,000 to \$25,000	1,458	25,113	28,178	1,028	1,782	33,476	799	217,616	4,189,924	110,270
\$25,000 to \$50,000	1,179	34,336	39,581	1,772	1,573	53,577	1,812	90,686	2,890,316	94,859
\$50,000 to \$100,000	198	10,859	13,259	624	354	23,999	932	11,141	730,958	27,208
\$100,000 and over	27	3,200	3,742	163	188	31,146	1,138	2,411	413,214	13,939
Total	7,144	97,438	114,151	4,043	10,982	182,571	5,345	952,211	12,582,677	328,934
B. Percentage distribution:										
under \$3,000	12.1	1.8	1.3	.5	23.2	1.7	.2	14.4	1.7	.4
\$3,000 to \$5,000	9.2	2.5	2.2	.5	9.7	2.5	1.0	11.2	3.4	1.8
\$5,000 to \$8,000	17.2	6.1	7.0	1.4	13.2	4.9	2.1	14.4	7.0	4.6
\$8,000 to \$10,000	8.9	4.2	5.2	2.3	5.4	2.9	2.0	8.4	5.7	4.2
\$10,000 to \$15,000	12.6	10.0	10.0	6.7	13.1	10.1	7.1	17.8	16.8	14.1
\$15,000 to \$25,000	20.4	25.8	24.7	25.4	16.2	18.3	15.0	22.8	33.3	33.5
\$25,000 to \$50,000	16.5	35.2	34.7	43.8	14.3	29.4	33.9	9.5	23.0	28.9
\$50,000 to \$100,000	2.8	11.1	11.6	15.4	3.2	13.1	17.4	1.2	5.8	8.3
\$100,000 and over	.3	3.3	3.3	4.0	1.7	17.1	21.3	.3	3.3	4.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>Particular type of income was 50 percent or more of reported adjusted gross income.

<sup>c</sup>Consists of those reporting other miscellaneous forms of income as primary source, or returns with no primary source of income.



TABLE 39. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--CLASSIFIED BY PRIMARY SOURCE OF INCOME,<sup>a</sup>  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Primary Wage Income				Primary Property and Pension Income				Primary Business Income			
	Number of Returns	Wage Income	Adjusted Gross Income	Normal Tax	Number of Returns	Property & Pension Income	Adjusted Gross Income	Normal Tax	Number of Return	Business Income	Adjusted Gross Income	Normal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	77,073	151,029	142,689	884	28,018	124,653	32,979	38	5,155	10,484	6,471	20
\$3,000 to \$5,000	74,522	299,787	298,277	4,733	13,800	71,213	55,153	423	3,610	12,466	13,939	110
\$5,000 to \$8,000	99,970	653,648	643,520	12,011	15,445	155,741	96,548	1,169	6,995	39,504	45,862	746
\$8,000 to \$10,000	62,821	563,397	562,513	11,422	6,156	52,008	55,114	792	4,015	31,606	36,298	468
\$10,000 to \$15,000	142,057	1,771,550	1,776,745	40,534	9,920	128,562	121,442	2,250	6,245	69,179	78,407	1,427
\$15,000 to \$25,000	192,357	3,626,517	3,708,439	98,010	7,257	122,756	135,662	3,531	9,121	155,660	178,375	5,102
\$25,000 to \$50,000	72,888	2,188,522	2,276,681	74,087	5,353	164,734	187,094	6,335	7,011	209,470	245,858	8,989
\$50,000 to \$100,000	5,260	298,908	336,457	12,619	1,821	105,662	125,039	4,325	3,139	188,263	209,468	8,190
\$100,000 and over	862	109,240	125,300	4,650	778	131,357	148,877	4,425	522	81,373	97,924	3,430
<b>Total</b>	<b>727,810</b>	<b>9,662,598</b>	<b>9,870,619</b>	<b>258,950</b>	<b>88,548</b>	<b>1,056,685</b>	<b>957,908</b>	<b>23,287</b>	<b>45,813</b>	<b>798,006</b>	<b>912,604</b>	<b>28,483</b>
B. Percentage distribution:												
under \$3,000	10.6	1.6	1.5	.3	31.6	11.8	3.4	.2	11.2	1.3	.7	.1
\$3,000 to \$5,000	10.3	3.1	3.0	1.8	15.6	6.7	5.8	1.8	7.9	1.6	1.5	.4
\$5,000 to \$8,000	13.8	6.8	6.5	4.6	17.4	14.7	10.1	5.0	15.3	4.9	5.0	2.6
\$8,000 to \$10,000	8.6	5.8	5.7	4.4	6.9	5.0	5.8	3.4	8.8	4.0	4.0	1.6
\$10,000 to \$15,000	19.5	18.3	18.0	15.7	11.2	12.2	12.7	9.6	13.6	8.7	8.6	5.0
\$15,000 to \$25,000	26.4	37.5	37.6	37.9	8.2	11.6	14.2	15.2	19.9	19.5	19.6	17.9
\$25,000 to \$50,000	10.0	22.7	23.0	28.6	6.1	15.6	19.5	27.2	15.3	26.2	26.9	31.6
\$50,000 to \$100,000	.7	3.1	3.4	4.9	2.1	10.0	13.0	18.6	6.9	23.6	23.0	28.8
\$100,000 and over	.1	1.1	1.3	1.8	.9	12.4	15.5	19.0	1.1	10.2	10.7	12.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>a</sup>Particular type of income was 50 percent or more of reported adjusted gross income.

TABLE 39 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--CLASSIFIED BY PRIMARY SOURCE OF INCOME,<sup>a</sup>  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Primary Farm Income				All Other Income <sup>b</sup>			Total Income		
	Number of Returns	Farm Income	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Money amounts in thousands of dollars:										
under \$3,000	761	1,628	1,319	17	2,115	2,724	13	113,122	186,181	971
\$3,000 to \$5,000	654	2,473	2,548	19	1,005	4,191	53	93,591	374,108	5,339
\$5,000 to \$8,000	1,227	5,892	8,012	56	1,395	8,584	107	125,032	802,526	14,088
\$8,000 to \$10,000	635	4,096	5,954	91	565	5,070	104	74,192	664,948	12,876
\$10,000 to \$15,000	880	9,516	11,099	268	1,435	18,482	380	160,537	2,006,174	44,859
\$15,000 to \$25,000	1,448	24,991	27,993	1,027	1,757	32,966	781	211,941	4,083,436	108,450
\$25,000 to \$50,000	1,179	34,336	39,581	1,772	1,555	52,936	1,797	87,985	2,802,150	92,980
\$50,000 to \$100,000	196	10,761	13,154	621	352	23,879	929	10,768	707,997	26,685
\$100,000 and over	27	3,200	3,742	163	186	30,759	1,126	2,375	406,601	13,794
<b>Total</b>	<b>7,007</b>	<b>96,895</b>	<b>113,401</b>	<b>4,032</b>	<b>10,365</b>	<b>179,590</b>	<b>5,290</b>	<b>879,543</b>	<b>12,034,122</b>	<b>320,042</b>
B. Percentage distribution:										
under \$3,000	10.9	1.7	1.2	.4	20.4	1.5	.2	12.9	1.5	.3
\$3,000 to \$5,000	9.3	2.6	2.2	.5	9.7	2.3	1.0	10.6	3.1	1.7
\$5,000 to \$8,000	17.5	6.1	7.1	1.4	13.5	4.8	2.0	14.2	6.7	4.4
\$8,000 to \$10,000	9.0	4.2	5.2	2.3	5.5	2.8	2.0	8.4	5.5	4.0
\$10,000 to \$15,000	12.6	9.8	9.8	6.6	13.8	10.3	7.2	18.3	16.7	14.0
\$15,000 to \$25,000	20.7	25.8	24.7	25.5	16.9	18.4	14.7	24.1	33.9	33.9
\$25,000 to \$50,000	16.8	35.4	34.9	43.9	15.0	29.5	34.0	10.0	23.3	29.1
\$50,000 to \$100,000	2.8	11.1	11.6	15.4	3.4	13.3	17.6	1.2	5.9	8.3
\$100,000 and over	.4	3.3	3.3	4.0	1.8	17.1	21.3	.3	3.4	4.3
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>a</sup>Particular type of income was 50 percent or more of reported adjusted gross income.

<sup>b</sup>Consists of those reporting other miscellaneous forms of income as primary source, or returns with no primary source of income.

TABLE 40. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--NUMBER CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD,<sup>b</sup>  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Total House- holds	Managerial and Self- Employed	Professional	Clerical & Sub-Pro- fessional	Sales & Merchan- dising	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- Employed)	Military	Retired	All Other <sup>c</sup>
A. Total number of returns by occupation of head of household:											
under \$3,000	136,911	6,948	4,080	13,470	4,547	17,220	17,874	4,278	1,015	21,952	45,527
\$3,000 to \$5,000	106,636	3,085	4,812	18,175	6,595	15,060	16,380	1,759	985	12,315	27,470
\$5,000 to \$8,000	137,579	7,740	8,375	25,543	5,975	13,927	27,747	2,852	4,840	11,722	28,858
\$8,000 to \$10,000	79,722	3,770	7,095	15,090	5,185	7,544	19,650	1,050	1,710	3,994	14,634
\$10,000 to \$15,000	169,509	7,488	26,894	23,075	11,667	20,729	38,080	2,318	2,025	8,008	29,225
\$15,000 to \$25,000	217,616	9,256	54,839	18,426	18,456	22,354	52,068	2,830	1,705	4,961	32,721
\$25,000 to \$50,000	90,686	6,597	42,777	3,960	8,720	5,089	9,496	2,077	447	1,907	9,616
\$50,000 to \$100,000	11,141	3,130	5,128	25	1,190	76	373	373	8	301	537
\$100,000 and over	2,411	1,202	670	4	147	24	89	91	--	64	120
Total	952,211	49,216	154,670	117,768	62,482	102,023	181,757	17,628	12,735	65,224	188,708
B. Percentage distribution:											
under \$3,000	14.4	14.1	2.6	11.4	7.3	16.9	7.4	24.3	8.0	33.7	24.1
\$3,000 to \$5,000	11.2	6.3	3.1	15.4	10.5	14.8	8.1	10.0	7.7	18.9	14.6
\$5,000 to \$8,000	14.4	15.7	5.4	21.7	9.6	13.6	14.0	16.2	38.0	18.0	15.3
\$8,000 to \$10,000	8.4	7.7	4.6	12.8	8.3	7.4	10.8	6.0	13.4	6.1	7.7
\$10,000 to \$15,000	17.8	15.2	17.4	19.6	18.7	20.3	21.6	13.1	15.9	12.3	15.5
\$15,000 to \$25,000	22.8	18.8	35.5	15.7	29.5	21.9	31.8	16.0	13.4	7.6	17.3
\$25,000 to \$50,000	9.5	13.4	27.7	3.4	14.0	5.0	6.0	11.8	3.5	2.9	5.1
\$50,000 to \$100,000	1.2	6.4	3.3	*	1.9	.1	.2	2.1	.1	.4	.3
\$100,000 and over	.3	2.4	.4	*	.2	*	.1	.5	--	.1	.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by occupation of head of household:											
under \$3,000	100.0	5.1	3.0	9.8	3.3	12.6	13.1	3.1	.7	16.0	33.3
\$3,000 to \$5,000	100.0	2.9	4.5	17.0	6.2	14.1	15.4	1.7	.9	11.5	25.8
\$5,000 to \$8,000	100.0	5.6	6.1	18.6	4.4	10.1	20.2	2.1	3.5	8.5	21.0
\$8,000 to \$10,000	100.0	4.7	8.9	18.9	6.5	9.5	24.7	1.3	2.1	5.0	18.4
\$10,000 to \$15,000	100.0	4.4	15.9	13.6	6.9	12.2	22.5	1.4	1.2	4.7	17.2
\$15,000 to \$25,000	100.0	4.2	25.2	8.5	8.5	10.3	23.9	1.3	.8	2.3	15.0
\$25,000 to \$50,000	100.0	7.3	47.2	4.3	9.6	5.6	10.5	2.3	.5	2.1	10.6
\$50,000 to \$100,000	100.0	28.1	46.1	.2	10.7	.7	3.3	3.3	.1	2.7	4.8
\$100,000 and over	100.0	49.8	27.8	.2	6.1	1.0	3.7	3.8	--	2.6	5.0
Total	100.0	5.2	16.2	12.4	6.6	10.7	19.1	1.9	1.3	6.8	19.8

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>As reported by taxpayers on income tax return. In the case of joint and married-separate returns, the occupation of the husband was designated as head of household.

<sup>c</sup>Includes miscellaneous occupations and returns not reporting occupation.

\*Less than 0.05 percent.

TABLE 41. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS<sup>a</sup>  
 ALL RESIDENT RETURNS--ADJUSTED GROSS INCOME CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD,<sup>b</sup>  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Adjusted Gross Income	Managerial and Self- Employed	Professional	Clerical & Sub-Pro- fessional	Sales & Merchan- dising	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- Employed)	Military	Retired	All Other <sup>c</sup>
A. Total adjusted gross income in thousands of dollars:											
under \$3,000	219,980	6,641	5,997	25,974	6,972	31,517	30,808	4,078	1,734	28,743	77,516
\$3,000 to \$5,000	426,033	12,147	19,141	73,908	26,300	58,647	66,174	7,115	4,450	49,652	108,499
\$5,000 to \$8,000	882,390	50,794	55,041	161,624	39,175	89,820	178,949	18,454	29,349	72,878	186,306
\$8,000 to \$10,000	714,342	33,571	64,042	135,046	45,763	67,502	176,877	9,652	15,355	36,011	130,523
\$10,000 to \$15,000	2,115,621	92,519	342,651	283,477	146,212	258,619	479,172	28,804	24,372	100,442	359,353
\$15,000 to \$25,000	4,189,924	177,782	1,094,666	350,987	357,352	424,492	984,920	54,227	33,353	91,770	620,375
\$25,000 to \$50,000	2,890,316	220,927	1,395,486	120,006	275,047	151,683	279,430	70,558	13,691	62,921	300,567
\$50,000 to \$100,000	730,858	214,866	327,692	1,841	77,115	4,639	25,164	25,093	415	18,836	35,197
\$100,000 and over	413,214	219,132	103,509	574	21,955	5,387	19,198	13,692	--	10,530	19,237
Total	12,582,677	1,028,379	3,408,224	1,153,437	995,890	1,092,307	2,240,693	231,672	122,719	471,784	1,837,572
B. Percentage distribution:											
under \$3,000	1.7	.6	.2	2.3	.7	2.9	1.0	1.8	1.4	6.1	4.2
\$3,000 to \$5,000	3.4	1.2	.6	6.4	2.6	5.3	2.5	3.1	3.6	10.5	5.9
\$5,000 to \$8,000	7.0	4.9	1.6	14.0	3.9	8.2	6.8	8.0	23.9	15.5	10.1
\$8,000 to \$10,000	5.7	3.3	1.9	11.7	4.6	6.2	7.4	4.2	12.5	7.6	7.1
\$10,000 to \$15,000	16.8	9.0	10.1	24.6	14.7	23.7	20.8	12.4	19.9	21.3	19.6
\$15,000 to \$25,000	33.3	17.3	32.1	30.4	35.9	38.9	45.8	23.4	27.2	19.5	33.8
\$25,000 to \$50,000	23.0	21.5	40.9	10.4	27.6	13.9	13.5	30.4	11.2	13.3	16.4
\$50,000 to \$100,000	5.8	20.9	9.6	.2	7.8	.4	1.2	10.8	.3	4.0	1.9
\$100,000 and over	3.3	21.3	3.0	*	2.2	.5	1.0	5.9	--	2.2	1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by occupation of head of household:											
under \$3,000	100.0	3.0	2.7	11.8	3.2	14.3	14.0	1.9	.8	13.1	35.2
\$3,000 to \$5,000	100.0	2.8	4.5	17.3	6.2	13.8	15.5	1.7	1.0	11.7	25.5
\$5,000 to \$8,000	100.0	5.8	6.2	18.3	4.4	10.2	20.3	2.1	3.3	8.3	21.1
\$8,000 to \$10,000	100.0	4.7	9.0	18.9	6.4	9.4	24.3	1.4	2.1	5.0	18.3
\$10,000 to \$15,000	100.0	4.4	16.2	13.4	6.9	12.2	22.6	1.4	1.1	4.8	17.0
\$15,000 to \$25,000	100.0	4.3	26.1	8.4	8.5	10.1	23.5	1.3	.8	2.2	14.8
\$25,000 to \$50,000	100.0	7.6	48.3	4.2	9.5	5.2	9.7	2.4	.5	2.2	10.4
\$50,000 to \$100,000	100.0	29.4	44.8	.3	10.6	.6	3.4	3.4	.1	2.6	4.8
\$100,000 and over	100.0	53.0	25.0	.1	5.3	1.3	4.7	3.2	--	2.6	4.7
Total	100.0	8.2	27.1	9.2	7.9	8.7	17.8	1.8	1.0	3.7	14.6

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>As reported by taxpayers on income tax return. In the case of joint and married-separate returns, the occupation of the husband was designated as head of household.

<sup>c</sup>Includes miscellaneous occupations and returns not reporting occupation.

\*Less than 0.05 percent.

TABLE 42. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
ALL RESIDENT RETURNS--NORMAL TAX CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD,<sup>b</sup>  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Normal Tax	Managerial and Self- Employed	Professional	Clerical & Sub-Pro- fessional	Sales & Merchan- dising	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- Employed)	Military	Retired	All Other <sup>c</sup>
A. Total normal tax liability in thousands of dollars:											
under \$3,000	1,305	24	33	220	57	214	206	21	12	24	494
\$3,000 to \$5,000	5,983	92	259	1,267	444	905	954	56	77	342	1,587
\$5,000 to \$8,000	15,151	723	977	3,327	610	1,644	3,034	189	530	785	3,332
\$8,000 to \$10,000	13,725	383	1,226	3,015	767	1,277	3,487	182	270	554	2,564
\$10,000 to \$15,000	46,495	1,588	7,665	7,254	2,883	5,553	10,482	657	492	1,884	8,037
\$15,000 to \$25,000	110,270	4,604	29,815	9,349	8,821	10,587	26,210	1,829	766	2,291	15,998
\$25,000 to \$50,000	94,859	7,693	46,073	3,778	8,733	4,571	8,643	3,047	394	1,987	9,940
\$50,000 to \$100,000	27,208	8,029	12,061	41	2,859	129	949	1,113	15	651	1,361
\$100,000 and over	13,939	7,255	3,590	20	790	200	580	524	--	333	647
Total	328,934	30,389	101,699	28,270	25,965	25,079	54,546	7,618	2,556	8,852	43,960
B. Percentage distribution:											
under \$3,000	.4	.1	*	.8	.2	.9	.2	.3	.5	.3	1.1
\$3,000 to \$5,000	1.8	.3	.3	4.5	1.7	3.6	1.5	.7	3.0	3.9	3.6
\$5,000 to \$8,000	4.6	2.4	1.0	11.8	2.4	6.6	4.6	2.5	20.7	8.9	7.6
\$8,000 to \$10,000	4.2	1.3	1.2	10.7	3.0	5.1	5.9	2.4	10.6	6.2	5.8
\$10,000 to \$15,000	14.1	5.2	7.5	25.6	11.1	22.1	18.5	8.6	19.2	21.3	18.3
\$15,000 to \$25,000	33.5	15.1	29.3	33.1	34.0	42.2	49.4	24.0	30.0	25.9	36.4
\$25,000 to \$50,000	28.9	25.3	45.3	13.3	33.6	18.2	16.9	40.0	15.4	22.4	22.6
\$50,000 to \$100,000	8.3	26.4	11.9	.1	11.0	.5	1.9	14.6	.6	7.3	3.1
\$100,000 and over	4.2	23.9	3.5	.1	3.0	.8	1.1	6.9	--	3.8	1.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by occupation of head of household:											
under \$3,000	100.0	1.8	2.5	16.9	4.4	16.4	15.8	1.6	.9	1.8	37.9
\$3,000 to \$5,000	100.0	1.6	4.3	21.2	7.4	15.1	16.0	.9	1.3	5.7	26.5
\$5,000 to \$8,000	100.0	4.8	6.5	22.0	4.0	10.8	20.0	1.2	3.5	5.2	22.0
\$8,000 to \$10,000	100.0	2.8	8.9	22.0	5.6	9.3	25.4	1.3	2.0	4.0	18.7
\$10,000 to \$15,000	100.0	3.4	16.5	15.6	6.2	11.9	22.5	1.4	1.1	4.1	17.3
\$15,000 to \$25,000	100.0	4.2	27.0	8.5	3.0	9.6	23.8	1.6	.7	2.1	14.5
\$25,000 to \$50,000	100.0	8.1	48.6	4.0	9.2	4.8	9.1	3.2	.4	2.1	10.5
\$50,000 to \$100,000	100.0	29.5	44.3	.1	10.5	.5	3.5	4.1	.1	2.4	5.0
\$100,000 and over	100.0	52.0	25.8	.1	5.7	1.4	4.2	3.8	--	2.4	4.6
Total	100.0	9.2	30.9	8.6	7.9	7.6	16.6	2.3	.8	2.7	13.4

<sup>a</sup> Full-year and part-year resident returns.

<sup>b</sup> As reported by taxpayers on income tax return. In the case of joint and married-separate returns, the occupation of the husband was designated as head of household.

<sup>c</sup> Includes miscellaneous occupations and returns not reporting occupation.

\*Less than 0.05 percent.

TABLE 43. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--NUMBER CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD<sup>a</sup>  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total House- holds	Managerial and Self- Employed	Professional	Clerical & Sub-Pro- fessional	Sales & Merchan- dising	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- Employed)	Military	Retired	All Other <sup>b</sup>
A. Total number of returns by occupation of head of household:											
under \$3,000	113,122	6,376	2,315	9,775	3,360	14,345	13,049	4,168	470	20,822	38,442
\$3,000 to \$5,000	93,591	3,040	2,497	16,460	5,355	13,715	13,835	1,699	515	12,045	24,430
\$5,000 to \$8,000	125,032	7,450	6,205	23,993	5,360	12,580	25,402	2,852	4,515	11,192	25,483
\$8,000 to \$10,000	74,192	3,705	5,650	14,665	4,615	7,289	18,295	1,050	1,640	3,969	13,314
\$10,000 to \$15,000	160,537	7,213	23,462	22,450	10,330	20,094	36,560	2,278	1,820	7,890	28,440
\$15,000 to \$25,000	211,941	9,166	52,209	18,256	17,876	22,059	51,298	2,820	1,600	4,861	31,796
\$25,000 to \$50,000	87,985	6,518	41,037	3,836	8,418	5,010	9,403	2,077	391	1,840	9,455
\$50,000 to \$100,000	10,768	3,024	4,924	23	1,188	37	373	369	6	293	531
\$100,000 and over	2,375	1,184	657	4	146	23	89	91	--	62	119
Total	879,543	47,676	138,956	109,462	56,648	95,152	168,304	17,404	10,957	62,974	172,010
B. Percentage distribution:											
under \$3,000	12.9	13.4	1.7	8.9	5.9	15.1	5.6	24.0	4.3	33.1	22.3
\$3,000 to \$5,000	10.6	6.4	1.8	15.1	9.5	14.4	7.2	9.8	4.7	19.1	14.2
\$5,000 to \$8,000	14.2	15.6	4.4	21.9	9.4	13.2	13.5	16.4	41.2	17.8	14.8
\$8,000 to \$10,000	8.4	7.8	4.1	13.4	8.1	7.7	10.7	6.0	15.0	6.3	7.8
\$10,000 to \$15,000	18.3	15.1	16.9	20.5	18.2	21.1	22.5	13.1	16.6	12.5	16.5
\$15,000 to \$25,000	24.1	19.2	37.6	16.7	31.6	23.2	33.7	16.2	14.6	7.7	18.5
\$25,000 to \$50,000	10.0	13.7	29.5	3.5	14.9	5.3	6.4	11.9	3.6	2.9	5.5
\$50,000 to \$100,000	1.2	6.3	3.5	*	2.1	*	.3	2.1	*	.5	.3
\$100,000 and over	.3	2.5	.5	*	.3	*	.1	.5	--	.1	.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by occupation of head of household:											
under \$3,000	100.0	5.6	2.1	8.6	3.0	12.7	11.5	3.7	.4	18.4	34.0
\$3,000 to \$5,000	100.0	3.2	2.7	17.6	5.7	14.6	14.8	1.8	.6	12.9	26.1
\$5,000 to \$8,000	100.0	6.0	5.0	19.2	4.3	10.0	20.3	2.3	3.6	8.9	20.4
\$8,000 to \$10,000	100.0	5.0	7.6	19.8	6.2	9.8	24.7	1.4	2.2	5.3	18.0
\$10,000 to \$15,000	100.0	4.5	14.6	14.0	6.4	12.5	22.8	1.4	1.1	5.0	17.7
\$15,000 to \$25,000	100.0	4.3	24.6	8.6	8.5	10.4	24.2	1.3	.8	2.3	15.0
\$25,000 to \$50,000	100.0	7.4	46.6	4.4	9.6	5.7	10.7	2.4	.4	2.1	10.7
\$50,000 to \$100,000	100.0	28.1	45.7	.2	11.0	.3	3.5	3.4	.1	2.7	5.0
\$100,000 and over	100.0	49.8	27.7	.2	6.1	1.0	3.8	3.8	--	2.6	5.0
Total	100.0	5.4	15.8	12.4	6.4	10.8	19.1	2.0	1.3	7.2	19.6

<sup>a</sup>As reported by taxpayers on income tax return. In the case of joint and married-separate returns, the occupation of the husband was designated as head of household.

<sup>b</sup>Includes miscellaneous occupations and returns not reporting occupation.

\*Less than 0.05 percent.

TABLE 44. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
FULL-YEAR RESIDENT RETURNS--ADJUSTED GROSS INCOME CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD,<sup>a</sup>  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Adjusted Gross Income	Managerial and Self- Employed	Professional	Clerical & Sub-Pro- fessional	Sales & Merchan- dising	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- Employed)	Military	Retired	All Other <sup>b</sup>
A. Total adjusted gross income in thousands of dollars:											
under \$3,000	186,181	6,214	3,829	20,148	5,482	27,393	23,831	3,906	706	27,220	67,452
\$3,000 to \$5,000	374,108	11,979	10,112	66,960	21,127	53,684	56,038	6,929	2,456	48,579	96,244
\$5,000 to \$8,000	802,526	49,342	40,842	152,100	35,386	80,754	164,372	18,454	27,558	69,631	164,087
\$8,000 to \$10,000	664,948	33,000	51,086	131,339	40,532	65,304	164,903	9,652	14,718	35,774	118,640
\$10,000 to \$15,000	2,006,174	89,225	299,987	275,929	129,646	251,370	460,721	28,270	21,932	99,077	350,017
\$15,000 to \$25,000	4,083,436	176,044	1,044,679	347,932	345,858	419,030	971,271	54,035	31,368	89,847	603,372
\$25,000 to \$50,000	2,802,150	218,423	1,337,152	115,844	265,779	149,246	276,681	70,558	11,938	61,134	295,395
\$50,000 to \$100,000	707,997	208,306	315,095	17,739	77,011	2,342	25,164	24,865	312	18,346	34,817
\$100,000 and over	406,601	215,062	101,690	574	21,776	5,261	19,198	13,692	--	10,223	19,125
Total	12,034,122	1,007,595	3,204,472	1,112,564	942,598	1,054,383	2,162,180	230,361	110,988	459,831	1,749,149
B. Percentage distribution:											
under \$3,000	5.6	.6	.1	1.8	.6	2.6	.7	1.7	.6	5.9	3.8
\$3,000 to \$5,000	10.2	1.2	.3	6.0	2.2	5.1	2.2	3.0	2.2	10.6	5.5
\$5,000 to \$8,000	14.9	4.9	1.3	13.7	3.7	7.7	6.4	8.0	24.8	15.1	9.4
\$8,000 to \$10,000	9.2	3.3	1.6	11.8	4.3	6.2	7.1	4.2	13.3	7.8	6.8
\$10,000 to \$15,000	20.3	8.8	9.4	24.8	13.8	23.8	20.8	12.3	19.8	21.6	20.0
\$15,000 to \$25,000	26.9	17.5	32.6	31.3	36.7	39.7	46.7	23.5	28.3	19.5	34.5
\$25,000 to \$50,000	11.2	21.7	41.7	10.4	28.2	14.2	13.8	30.6	10.7	13.3	16.9
\$50,000 to \$100,000	1.4	20.7	9.8	.2	8.2	.2	1.3	10.8	.3	4.0	2.0
\$100,000 and over	.3	21.3	3.2	*	2.3	.5	1.0	5.9	--	2.2	1.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by occupation of head of household:											
under \$3,000	100.0	3.3	2.1	10.8	3.0	14.7	12.8	2.1	.4	14.6	36.2
\$3,000 to \$5,000	100.0	3.2	2.7	17.9	5.6	14.3	15.0	1.9	.7	13.0	25.7
\$5,000 to \$8,000	100.0	6.2	5.1	19.0	4.4	10.0	20.5	2.3	3.4	8.7	20.4
\$8,000 to \$10,000	100.0	5.0	7.7	19.7	6.1	9.8	24.8	1.5	2.2	5.4	17.8
\$10,000 to \$15,000	100.0	4.4	15.0	13.8	6.5	12.5	23.0	1.4	1.1	4.9	17.4
\$15,000 to \$25,000	100.0	4.3	25.6	8.5	8.5	10.2	23.8	1.3	.8	2.2	14.8
\$25,000 to \$50,000	100.0	7.8	47.7	4.1	9.5	5.3	9.9	2.5	.4	2.2	10.6
\$50,000 to \$100,000	100.0	29.4	44.5	.3	10.9	.3	3.6	3.5	*	2.6	4.9
\$100,000 and over	100.0	52.9	25.0	.1	5.4	1.3	4.7	3.4	--	2.5	4.7
Total	100.0	8.4	26.6	9.3	7.8	8.8	18.0	1.9	.9	3.8	14.5

<sup>a</sup>As reported by taxpayers on income tax return. In the case of joint and married-separate returns, the occupation of the husband was designated as head of household.

<sup>b</sup>Includes miscellaneous occupations and returns not reporting occupation.

\*Less than 0.05 percent.

TABLE 45. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
 FULL-YEAR RESIDENT RETURNS--NORMAL TAX CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD,<sup>a</sup>  
 FISCAL YEAR 1977

Adjusted Gross Income Classes	Total Normal Tax	Managerial and Self- Employed	Professional	Clerical & Sub-Pro- fessional	Sales & Merchan- dising	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- Employed)	Military	Retired	All Other <sup>b</sup>
A. Total normal tax liability in thousands of dollars:											
under \$3,000	971	19	14	156	45	163	133	19	3	23	396
\$3,000 to \$5,000	5,339	90	149	1,160	381	839	816	53	49	334	1,468
\$5,000 to \$8,000	14,088	699	748	3,207	569	1,543	2,811	189	525	776	3,021
\$8,000 to \$10,000	12,876	379	981	2,947	694	1,240	3,291	182	266	551	2,345
\$10,000 to \$15,000	44,859	1,556	6,928	7,151	2,660	5,453	10,221	649	468	1,870	7,903
\$15,000 to \$25,000	108,450	4,574	28,895	9,295	8,623	10,488	26,005	1,827	735	2,261	15,747
\$25,000 to \$50,000	92,980	7,634	44,814	3,717	8,522	4,518	8,592	3,047	363	1,971	9,802
\$50,000 to \$100,000	26,685	7,855	11,794	39	2,857	77	949	1,108	13	641	1,352
\$100,000 and over	13,794	7,163	3,552	20	786	197	579	524	--	328	645
Total	320,042	29,970	97,876	27,691	25,136	24,517	53,395	7,599	2,422	8,755	42,681
B. Percentage distribution:											
under \$3,000		.1	*	.6	.2	.7	.2	.3	.1	.3	.9
\$3,000 to \$5,000		.3	.2	4.2	1.5	3.4	1.3	.7	2.0	3.8	3.4
\$5,000 to \$8,000		2.3	.8	11.6	2.3	6.3	4.3	2.5	21.7	8.9	7.1
\$8,000 to \$10,000		1.3	1.0	10.6	2.7	5.1	5.6	2.4	11.0	6.3	5.5
\$10,000 to \$15,000		5.2	7.1	25.8	10.6	22.2	18.4	8.5	19.3	21.4	18.5
\$15,000 to \$25,000		15.2	29.5	33.6	34.3	42.8	50.0	24.0	30.4	25.8	36.9
\$25,000 to \$50,000		25.5	45.8	13.4	33.9	18.4	17.1	40.1	15.0	22.5	23.0
\$50,000 to \$100,000		26.2	12.0	.1	11.4	.3	1.9	14.6	.5	7.3	3.2
\$100,000 and over		23.9	3.6	.1	3.1	.8	1.2	6.9	--	3.7	1.5
Total		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by occupation of head of household:											
under \$3,000	100.0	2.0	1.4	16.0	4.6	16.8	13.7	2.0	.3	2.4	40.8
\$3,000 to \$5,000	100.0	1.7	2.8	21.7	7.1	15.7	15.3	1.0	.9	6.3	27.5
\$5,000 to \$8,000	100.0	5.0	5.3	22.8	4.0	11.0	20.0	1.3	3.7	5.5	21.4
\$8,000 to \$10,000	100.0	2.9	7.6	22.9	5.4	9.6	25.6	1.4	2.1	4.3	18.2
\$10,000 to \$15,000	100.0	3.5	15.4	15.9	5.9	12.2	22.8	1.5	1.0	4.2	17.6
\$15,000 to \$25,000	100.0	4.2	26.6	8.6	7.9	9.7	24.0	1.7	.7	2.1	14.5
\$25,000 to \$50,000	100.0	8.2	48.2	4.0	9.2	4.9	9.2	3.3	.4	2.1	10.5
\$50,000 to \$100,000	100.0	29.4	44.2	.1	10.7	.3	3.6	4.2	*	2.4	5.1
\$100,000 and over	100.0	51.9	25.8	.1	5.7	1.4	4.2	3.8	--	2.4	4.7
Total	100.0	9.4	30.6	8.6	7.8	7.7	16.7	2.4	.8	2.7	13.3

<sup>a</sup>As reported by taxpayers on income tax return. In the case of joint and married-separate returns, the occupation of the husband was designated as head of household.

<sup>b</sup>Includes miscellaneous occupations and returns not reporting occupation.

\*Less than 0.05 percent.



TABLE 46. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
NUMBER, ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL TAX,  
CLASSIFIED BY MAJOR PLANNING REGIONS,<sup>b</sup>  
FISCAL YEAR 1977

Major Planning Regions	All Returns		Adjusted Gross Income			Normal Tax			Federal Tax		
	Number	Percent Distribution	Amount (\$000)	Percent Distribution	Average per Return	Amount (\$000)	Percent Distribution	Average per Return	Amount (\$000)	Percent Distribution	Average per Return
Region 1--South Platte Valley	22,465	2.4	269,309	2.1	11,988	7,353	2.2	327	33,684	2.0	1,499
Region 2--Northern Front Range	78,308	8.2	976,403	7.8	12,469	25,393	7.7	324	120,684	7.1	1,541
Region 3--Denver Metropolitan	541,154	56.8	7,839,908	62.3	14,487	210,142	63.9	388	1,108,278	65.5	2,048
Region 4--Pikes Peak	81,857	8.6	996,674	7.9	12,176	23,750	7.2	290	125,600	7.4	1,534
Region 5--High Plains	6,601	.7	73,133	.6	11,079	1,919	.6	291	8,391	.5	1,271
Region 6--Lower Arkansas Valley	16,733	1.8	173,906	1.4	10,393	4,452	1.4	266	19,257	1.1	1,151
Region 7--Spanish Peaks	45,576	4.8	557,249	4.4	12,227	14,555	4.4	319	68,918	4.1	1,512
Region 8--San Luis Valley	10,958	1.2	113,403	.9	10,349	2,798	.9	255	12,420	.7	1,133
Region 9--San Juan Basin	14,677	1.5	152,875	1.2	10,416	3,877	1.2	264	17,901	1.1	1,220
Region 10--Black Canyon	17,298	1.8	176,821	1.4	10,222	4,419	1.3	255	19,356	1.2	1,119
Region 11--Plateau	34,457	3.6	442,043	3.5	12,829	11,595	3.5	337	58,033	3.4	1,684
Region 12--Northern Mountain	20,431	2.1	238,898	1.9	11,693	6,381	2.0	312	32,341	1.9	1,583
Region 13--Upper Arkansas Valley	15,282	1.6	170,526	1.4	11,159	4,296	1.3	281	19,146	1.1	1,253
State Total	905,797	95.1	12,181,148	96.8	13,448	320,930	97.6	354	1,644,009	97.1	1,815
Region 14--Out of State <sup>c</sup>	46,414	4.9	401,529	3.2	8,651	8,004	2.4	172	48,524	2.9	1,045
Total	952,211	100.0	12,582,677	100.0	13,214	328,934	100.0	345	1,692,533	100.0	1,777

<sup>a</sup>Full-year and part-year resident returns.

<sup>b</sup>See Figure 1 for counties in each region.

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

TABLE 47. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR PLANNING REGIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Region 1--South Platte Valley				Region 2--Northern Front Range				Region 3--Denver Metropolitan			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	3,431	5,201	27	22	11,445	18,900	97	242	66,513	108,039	627	2,759
\$3,000 to \$5,000	2,750	10,846	125	306	9,680	38,734	492	1,186	53,557	213,466	3,264	7,966
\$5,000 to \$8,000	3,775	24,679	394	1,322	11,530	75,364	1,285	4,375	71,577	459,517	8,163	38,436
\$8,000 to \$10,000	2,230	19,699	372	1,530	6,380	57,110	1,119	4,746	44,736	401,485	7,951	36,071
\$10,000 to \$15,000	4,262	53,136	1,169	4,925	14,647	180,786	4,041	17,161	95,612	1,195,450	26,723	123,507
\$15,000 to \$25,000	4,176	80,303	2,273	9,537	17,225	330,657	8,750	38,788	136,480	2,652,245	69,552	316,997
\$25,000 to \$50,000	1,536	51,502	2,016	8,769	6,575	211,179	7,128	34,940	63,269	2,014,318	65,514	335,191
\$50,000 to \$100,000	248	16,203	679	4,266	720	47,638	1,910	13,130	7,727	502,761	18,525	131,396
\$100,000 and over	57	7,740	298	3,007	106	16,035	571	6,116	1,683	292,626	9,822	115,955
Total	22,465	269,309	7,353	33,684	78,308	976,403	25,393	120,684	541,154	7,839,908	210,142	1,108,278
B. Percentage distribution:												
under \$3,000	15.3	2.0	.4	.1	14.6	1.9	.4	.2	12.3	1.4	.3	.2
\$3,000 to \$5,000	12.3	4.0	1.7	.9	12.4	4.0	1.9	1.0	9.9	2.7	1.5	.7
\$5,000 to \$8,000	16.8	9.2	5.4	3.9	14.7	7.7	5.1	3.6	13.2	5.9	3.9	3.5
\$8,000 to \$10,000	9.9	7.3	5.1	4.6	8.2	5.9	4.4	3.9	8.3	5.1	3.8	3.3
\$10,000 to \$15,000	19.0	19.7	15.9	14.6	18.7	18.5	15.9	14.2	17.7	15.3	12.7	11.1
\$15,000 to \$25,000	18.6	29.8	30.9	28.3	22.0	33.9	34.5	32.1	25.2	33.8	33.1	28.6
\$25,000 to \$50,000	6.8	19.1	27.4	26.0	8.4	21.6	28.1	29.0	11.7	25.7	31.2	30.2
\$50,000 to \$100,000	1.1	6.0	9.2	12.7	.9	4.9	7.5	10.9	1.4	6.4	8.8	11.9
\$100,000 and over	.2	2.9	4.0	8.9	.1	1.6	2.2	5.1	.3	3.7	4.7	10.5
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		1,516	8	6		1,651	8	21		1,624	9	41
\$3,000 to \$5,000		3,944	45	111		4,001	51	123		3,986	61	149
\$5,000 to \$8,000		6,537	104	350		6,536	111	379		6,420	114	537
\$8,000 to \$10,000		8,834	167	686		8,951	175	744		8,975	178	806
\$10,000 to \$15,000		12,467	274	1,156		12,343	276	1,172		12,503	279	1,292
\$15,000 to \$25,000		19,230	544	2,284		19,196	508	2,252		19,433	510	2,323
\$25,000 to \$50,000		33,530	1,313	5,709		32,118	1,084	5,314		31,837	1,035	5,298
\$50,000 to \$100,000		65,335	2,738	17,202		66,164	2,653	18,236		65,065	2,397	17,005
\$100,000 and over		135,789	5,228	52,754		151,274	5,387	57,698		173,872	5,836	68,898
Total		11,988	327	1,499		12,469	324	1,541		14,487	388	2,048

<sup>a</sup> Full-year and part-year resident returns.

TABLE 47 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR PLANNING REGIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Region 4--Pikes Peak				Region 5--High Plains				Region 6--Lower Arkansas Valley			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	12,591	18,749	122	351	1,135	1,460	7	2	3,035	5,371	26	18
\$3,000 to \$5,000	9,385	37,598	465	1,383	875	3,379	39	124	2,510	9,903	92	135
\$5,000 to \$8,000	13,010	82,056	1,269	4,514	1,102	7,248	108	321	2,910	18,900	341	1,021
\$8,000 to \$10,000	6,720	60,209	1,013	4,526	675	6,038	111	419	1,615	14,479	288	1,123
\$10,000 to \$15,000	15,386	194,306	4,028	19,073	1,160	13,869	301	1,282	2,960	36,572	807	3,179
\$15,000 to \$25,000	17,939	334,174	8,045	38,707	1,208	22,815	632	2,469	2,788	52,248	1,478	5,993
\$25,000 to \$50,000	5,933	190,369	6,090	32,873	364	12,198	468	1,967	792	26,537	1,015	4,700
\$50,000 to \$100,000	714	49,862	1,763	12,722	72	4,697	194	1,240	104	6,800	288	1,820
\$100,000 and over	179	29,350	955	11,451	10	1,428	58	567	19	3,096	117	1,267
Total	81,857	996,674	23,750	125,600	6,601	73,133	1,919	8,391	16,733	173,906	4,452	19,257
B. Percentage distribution:												
under \$3,000	15.4	1.9	.5	.3	17.2	2.0	.4	--	18.1	3.1	.6	.1
\$3,000 to \$5,000	11.5	3.8	2.0	1.1	13.2	4.6	2.0	1.5	15.0	5.7	2.1	.7
\$5,000 to \$8,000	15.9	8.2	5.3	3.6	16.7	9.9	5.6	3.8	17.4	10.9	7.6	5.3
\$8,000 to \$10,000	8.2	6.0	4.3	3.6	10.2	8.3	5.8	5.0	9.7	8.3	6.5	5.8
\$10,000 to \$15,000	18.8	19.5	17.0	15.2	17.6	19.0	15.7	15.3	17.7	21.0	18.1	16.5
\$15,000 to \$25,000	21.9	33.5	33.9	30.8	18.3	31.2	33.0	29.4	16.7	30.0	33.2	31.1
\$25,000 to \$50,000	7.2	19.1	25.6	26.2	5.5	16.7	24.4	23.4	4.7	15.3	22.8	24.4
\$50,000 to \$100,000	.9	5.0	7.4	10.1	1.1	6.4	10.1	14.8	.6	3.9	6.5	9.5
\$100,000 and over	.2	3.0	4.0	9.1	.2	1.9	3.0	6.8	.1	1.8	2.6	6.6
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		1,489	10	28		1,286	16	2		1,770	9	6
\$3,000 to \$5,000		4,006	50	147		3,862	45	142		3,945	37	54
\$5,000 to \$8,000		6,307	98	347		6,577	98	291		6,495	117	351
\$8,000 to \$10,000		8,960	151	674		8,945	164	621		8,965	178	695
\$10,000 to \$15,000		12,629	262	1,240		11,956	259	1,105		12,355	273	1,074
\$15,000 to \$25,000		18,628	448	2,158		18,887	523	1,208		18,740	530	2,150
\$25,000 to \$50,000		32,086	1,026	5,541		33,511	1,286	5,404		33,506	1,282	5,934
\$50,000 to \$100,000		69,835	2,469	17,818		65,236	2,694	17,222		65,385	2,769	17,500
\$100,000 and over		163,966	5,335	63,972		142,800	5,800	56,700		162,947	6,158	66,684
Total		12,176	290	1,534		11,079	291	1,271		10,393	266	1,151

<sup>a</sup>Full-year and part-year resident returns.

TABLE 47 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR PLANNING REGIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Region 7--Spanish Peaks				Region 8--San Luis Valley				Region 9--San Juan Basin			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	7,390	13,634	83	51	2,170	3,737	21	18	3,005	4,892	40	61
\$3,000 to \$5,000	5,150	20,383	256	499	1,619	6,746	82	137	1,945	7,313	95	244
\$5,000 to \$8,000	6,365	41,000	722	2,711	2,065	13,014	190	556	2,618	16,495	267	929
\$8,000 to \$10,000	3,310	29,438	540	2,277	955	8,558	132	489	1,294	11,711	222	954
\$10,000 to \$15,000	8,517	106,899	2,368	10,763	1,853	23,283	500	2,058	2,433	30,248	680	2,919
\$15,000 to \$25,000	10,942	208,005	5,918	25,367	1,645	31,365	846	3,530	2,377	44,669	1,201	5,105
\$25,000 to \$50,000	3,545	109,031	3,578	18,523	531	17,248	630	2,826	862	27,013	958	4,655
\$50,000 to \$100,000	306	20,287	799	5,209	97	6,429	278	1,687	120	7,496	305	1,991
\$100,000 and over	51	8,571	290	3,519	23	3,025	120	1,119	23	3,038	109	1,042
Total	45,576	557,249	14,555	68,918	10,958	113,403	2,798	12,420	14,677	152,875	3,877	17,901
B. Percentage distribution:												
under \$3,000	16.2	2.4	.6	.1	19.8	3.3	.8	.1	20.5	3.2	1.0	.4
\$3,000 to \$5,000	11.3	3.7	1.7	.7	14.8	5.9	2.9	1.1	13.2	4.8	2.5	1.4
\$5,000 to \$8,000	14.0	7.4	5.0	3.9	18.8	11.5	6.8	4.5	17.8	10.8	6.9	5.2
\$8,000 to \$10,000	7.2	5.3	3.7	3.3	8.7	7.5	4.7	3.9	8.8	7.6	5.7	5.3
\$10,000 to \$15,000	18.7	19.2	16.3	15.6	16.9	20.5	17.9	16.6	16.6	19.8	17.5	16.3
\$15,000 to \$25,000	24.0	37.3	40.6	36.8	15.0	27.7	30.2	28.4	16.2	29.2	31.0	28.5
\$25,000 to \$50,000	7.8	19.6	24.6	26.9	4.9	15.2	22.5	22.8	5.9	17.7	24.7	26.0
\$50,000 to \$100,000	.7	3.6	5.5	7.6	.9	5.7	9.9	13.6	.8	4.9	7.9	11.1
\$100,000 and over	.1	1.5	2.0	5.1	.2	2.7	4.3	9.0	.2	2.0	2.8	5.8
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		1,845	11	7		1,722	10	8		1,628	13	20
\$3,000 to \$5,000		3,958	50	97		4,167	51	85		3,760	49	125
\$5,000 to \$8,000		6,441	113	426		6,302	92	269		6,301	102	355
\$8,000 to \$10,000		8,894	163	688		8,961	138	512		9,050	172	737
\$10,000 to \$15,000		12,551	278	1,264		12,565	270	1,111		12,432	279	1,200
\$15,000 to \$25,000		19,010	541	2,318		19,067	514	2,146		18,792	505	2,148
\$25,000 to \$50,000		30,756	1,009	5,225		32,482	1,186	5,322		31,338	1,111	5,400
\$50,000 to \$100,000		66,297	2,611	17,023		66,278	2,866	17,392		62,467	2,542	16,592
\$100,000 and over		168,059	5,686	69,000		131,522	5,217	48,652		132,087	4,739	45,304
Total		12,227	319	1,512		10,349	255	1,133		10,416	264	1,220

<sup>a</sup>Full-year and part-year resident returns.

TABLE 47 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR PLANNING REGIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Region 10--Black Canyon				Region 11--Plateau				Region 12--Northern Mountain			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	3,585	5,727	32	63	4,505	6,596	31	16	3,800	6,054	46	133
\$3,000 to \$5,000	2,470	10,292	143	310	3,780	15,400	219	519	2,780	11,316	179	417
\$5,000 to \$8,000	2,867	18,549	302	1,049	5,375	34,148	573	1,969	3,390	21,912	447	1,665
\$8,000 to \$10,000	1,400	12,619	224	834	2,950	26,597	522	2,148	1,815	16,063	335	1,489
\$10,000 to \$15,000	2,991	37,150	782	3,203	6,919	87,378	1,879	8,101	3,358	40,106	932	4,172
\$15,000 to \$25,000	3,005	55,540	1,597	6,390	8,037	152,904	4,235	18,542	3,555	69,009	1,939	8,291
\$25,000 to \$50,000	860	27,373	961	4,691	2,425	77,070	2,586	12,917	1,426	45,903	1,576	7,799
\$50,000 to \$100,000	100	6,718	277	1,753	375	25,579	984	6,879	230	15,186	528	3,830
\$100,000 and over	20	2,854	101	1,064	91	16,370	567	6,943	77	13,349	400	4,546
Total	17,298	176,821	4,419	19,356	34,457	442,043	11,595	58,033	20,431	238,898	6,381	32,341
B. Percentage distribution:												
under \$3,000	20.7	3.3	.7	.3	13.1	1.5	.3	--	18.6	2.5	.7	.4
\$3,000 to \$5,000	14.3	5.8	3.2	1.6	11.0	3.5	1.9	.9	13.6	4.7	2.8	1.3
\$5,000 to \$8,000	16.6	10.5	6.8	5.4	15.6	7.7	4.9	3.4	16.6	9.2	7.0	5.2
\$8,000 to \$10,000	8.1	7.1	5.1	4.3	8.5	6.0	4.5	3.7	8.9	6.7	5.2	4.6
\$10,000 to \$15,000	17.3	21.0	17.7	16.6	20.1	19.8	16.2	14.0	16.4	16.8	14.6	12.9
\$15,000 to \$25,000	17.4	31.4	36.1	33.0	23.3	34.6	36.5	31.9	17.4	28.9	30.4	25.6
\$25,000 to \$50,000	4.9	15.5	21.8	24.2	7.0	17.4	22.3	22.3	7.0	19.2	24.7	24.1
\$50,000 to \$100,000	.6	3.8	6.3	9.1	1.1	5.8	8.5	11.8	1.1	6.4	8.3	11.8
\$100,000 and over	.1	1.6	2.3	5.5	.3	3.7	4.9	12.0	.4	5.6	6.3	14.1
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		1,597	9	18		1,464	7	4		1,593	12	35
\$3,000 to \$5,000		4,167	58	126		4,074	58	137		4,071	53	150
\$5,000 to \$8,000		6,470	105	366		6,353	107	366		6,464	132	491
\$8,000 to \$10,000		9,014	160	596		9,016	177	728		8,850	185	820
\$10,000 to \$15,000		12,421	261	1,071		12,629	272	1,171		11,943	278	1,242
\$15,000 to \$25,000		18,483	531	2,126		19,025	527	2,307		19,412	545	2,332
\$25,000 to \$50,000		31,829	1,117	5,455		31,781	1,066	5,327		32,190	1,105	5,469
\$50,000 to \$100,000		67,180	2,770	17,530		68,211	2,624	18,344		66,026	2,296	16,652
\$100,000 and over		142,700	5,050	53,200		179,890	6,231	76,297		173,364	5,195	59,039
Total		10,222	255	1,119		12,829	337	1,684		11,693	312	1,583

<sup>a</sup> Full-year and part-year resident returns.

TABLE 47 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR PLANNING REGIONS,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Region 13--Upper Arkansas Valley				Region 14--Out of State <sup>b</sup>				Total--All Resident Returns			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	2,550	4,058	21	53	11,757	17,561	127	439	136,911	219,980	1,305	4,229
\$3,000 to \$5,000	1,920	7,561	94	181	8,215	33,096	437	1,830	106,636	426,033	5,983	15,238
\$5,000 to \$8,000	2,200	14,084	229	811	8,795	55,424	860	4,176	137,579	882,390	15,151	63,855
\$8,000 to \$10,000	1,240	11,021	204	849	4,403	39,314	693	3,825	79,722	714,342	13,725	61,279
\$10,000 to \$15,000	3,183	40,422	888	3,647	6,227	76,014	1,395	7,930	169,509	2,115,621	46,495	211,920
\$15,000 to \$25,000	3,367	63,836	1,811	7,796	4,872	92,155	1,994	11,396	217,616	4,189,924	110,270	498,907
\$25,000 to \$50,000	718	22,208	758	3,869	1,849	58,367	1,580	9,620	90,686	2,890,316	94,859	483,338
\$50,000 to \$100,000	95	6,056	237	1,509	233	15,146	441	3,920	11,141	730,858	27,208	191,353
\$100,000 and over	9	1,280	54	430	63	14,452	477	5,388	2,411	413,214	13,939	162,414
Total	15,282	170,526	4,296	19,146	46,414	401,529	8,004	48,524	952,211	12,582,677	328,934	1,692,533
B. Percentage distribution:												
under \$3,000	16.7	2.4	.5	.3	25.3	4.4	1.6	.9	14.4	1.7	.4	.2
\$3,000 to \$5,000	12.6	4.4	2.2	.9	17.7	8.2	5.5	3.8	11.2	3.4	1.8	.9
\$5,000 to \$8,000	14.4	8.3	5.3	4.2	18.9	13.8	10.7	8.6	14.4	7.0	4.6	3.8
\$8,000 to \$10,000	8.1	6.5	4.7	4.4	9.5	9.8	8.7	7.9	8.4	5.7	4.2	3.6
\$10,000 to \$15,000	20.8	23.7	20.7	19.1	13.4	18.9	17.4	16.3	17.8	16.8	14.1	12.5
\$15,000 to \$25,000	22.0	37.4	42.2	40.7	10.5	23.0	24.9	23.5	22.8	33.3	33.5	29.5
\$25,000 to \$50,000	4.7	13.0	17.6	20.2	4.0	14.5	19.7	19.8	9.5	23.0	28.9	28.6
\$50,000 to \$100,000	.6	3.5	5.5	7.9	.5	3.8	5.5	8.1	1.2	5.8	8.3	11.3
\$100,000 and over	.1	.8	1.3	2.3	.2	3.6	6.0	11.1	.3	3.3	4.2	9.6
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		1,591	8	21		1,494	11	37		1,607	10	31
\$3,000 to \$5,000		3,938	49	94		4,029	53	223		3,995	56	143
\$5,000 to \$8,000		6,402	104	369		6,302	100	486		6,414	110	464
\$8,000 to \$10,000		8,888	165	685		8,929	157	869		8,960	172	769
\$10,000 to \$15,000		12,699	279	1,146		12,207	224	1,273		12,481	274	1,250
\$15,000 to \$25,000		18,959	538	2,315		18,915	409	2,339		19,254	507	2,293
\$25,000 to \$50,000		30,930	1,056	5,389		31,567	855	5,203		31,872	1,046	5,330
\$50,000 to \$100,000		63,747	2,495	15,884		65,004	1,893	16,824		65,601	2,442	17,176
\$100,000 and over		142,222	6,000	47,778		229,397	7,571	85,524		171,387	5,781	67,364
Total		11,159	281	1,253		8,651	172	1,045		13,214	345	1,777

<sup>a</sup>Full-year and part-year resident returns.

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

TABLE 48. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
NUMBER, ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL TAX,  
CLASSIFIED BY MAJOR COUNTIES,  
FISCAL YEAR 1977

Major Counties	All Returns		Adjusted Gross Income			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
Denver	206,865	21.7	2,711,544	21.5	13,108	73,516	22.4	355	403,918	23.9	1,953
Jefferson	114,749	12.0	1,872,911	14.9	16,322	51,063	15.5	445	261,730	15.5	2,281
Arapahoe	79,976	8.4	1,383,042	11.0	17,293	37,903	11.5	474	207,739	12.2	2,598
Adams	70,999	7.5	941,693	7.5	13,263	22,793	6.9	321	106,648	6.3	1,502
Boulder	60,672	6.4	821,380	6.5	13,538	21,799	6.6	359	112,588	6.6	1,856
El Paso	77,696	8.2	959,322	7.6	12,347	22,935	7.0	295	121,250	7.2	1,561
Pueblo	40,544	4.2	508,507	4.0	12,542	13,386	4.1	330	63,852	3.8	1,575
Larimer	44,113	4.6	551,296	4.4	12,497	14,113	4.3	320	68,425	4.0	1,551
Weld	34,204	3.6	425,401	3.4	12,437	11,280	3.4	330	52,346	3.1	1,530
Mesa	23,365	2.5	295,803	2.4	12,660	7,707	2.4	330	38,664	2.3	1,655
Ten Counties	753,183	79.1	10,470,899	83.2	13,902	276,495	84.1	367	1,437,160	84.9	1,908
Rest of State	152,614	16.0	1,710,249	13.6	11,206	44,435	13.5	291	206,849	12.2	1,355
State Total	905,797	95.1	12,181,148	96.8	13,448	320,930	97.6	354	1,644,009	97.1	1,815
Out of State	46,414	4.9	401,529	3.2	8,651	8,004	2.4	172	48,524	2.9	1,045
All Resident Returns	952,211	100.0	12,582,677	100.0	13,214	328,934	100.0	345	1,692,533	100.0	1,777

<sup>a</sup>Full-year and part-year resident returns.

TABLE 49. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR COUNTIES,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Denver				Jefferson				Arapahoe			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	31,008	52,766	308	307	10,730	16,012	113	1,915	7,650	13,294	55	221
\$3,000 to \$5,000	25,200	101,622	1,540	3,408	8,160	32,092	491	1,548	7,440	29,204	444	883
\$5,000 to \$8,000	31,096	200,260	3,603	19,608	13,428	85,239	1,599	6,596	7,042	48,613	870	3,832
\$8,000 to \$10,000	17,376	157,189	3,110	14,114	6,330	57,359	1,199	5,265	7,800	70,244	1,443	6,449
\$10,000 to \$15,000	41,190	510,555	12,045	54,728	18,952	233,988	5,119	23,775	11,095	142,035	3,200	14,871
\$15,000 to \$25,000	38,633	746,486	20,742	96,561	36,360	706,896	17,702	81,166	23,935	473,881	12,139	54,816
\$25,000 to \$50,000	18,364	596,002	19,962	104,273	19,040	603,740	19,698	100,129	12,633	401,142	12,549	64,352
\$50,000 to \$100,000	3,218	210,672	7,686	57,114	1,475	93,755	3,629	24,456	1,935	122,734	4,486	29,377
\$100,000 and over	780	135,992	4,522	53,805	274	43,829	1,512	16,882	446	81,894	2,718	32,938
Total	206,865	2,711,544	73,516	403,918	114,749	1,872,911	51,063	261,730	79,976	1,383,042	37,903	207,739
B. Percentage distribution:												
under \$3,000	15.0	1.9	.4	.1	9.4	.9	.2	.7	9.6	.9	.2	.1
\$3,000 to \$5,000	12.2	3.8	2.1	.8	7.1	1.7	1.0	.6	9.3	2.1	1.2	.4
\$5,000 to \$8,000	15.0	7.4	4.9	4.9	11.7	4.6	3.1	2.5	8.8	3.5	2.3	1.8
\$8,000 to \$10,000	8.4	5.8	4.2	3.5	5.5	3.1	2.3	2.0	9.7	5.1	3.8	3.1
\$10,000 to \$15,000	19.9	18.8	16.4	13.6	16.5	12.5	10.0	9.1	13.9	10.3	8.4	7.2
\$15,000 to \$25,000	18.7	27.5	28.2	23.9	31.7	37.7	34.7	31.0	29.9	34.3	32.0	26.4
\$25,000 to \$50,000	8.9	22.0	27.2	25.8	16.6	32.2	38.6	38.3	15.8	29.0	33.1	31.0
\$50,000 to \$100,000	1.5	7.8	10.5	14.1	1.3	5.0	7.1	9.3	2.4	8.9	11.8	14.1
\$100,000 and over	.4	5.0	6.1	13.3	.2	2.3	3.0	6.5	.6	5.9	7.2	15.9
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		1,702	10	10		1,492	11	178		1,738	7	29
\$3,000 to \$5,000		4,033	61	135		3,932	60	190		3,925	60	119
\$5,000 to \$8,000		6,440	116	631		6,348	119	491		6,903	124	544
\$8,000 to \$10,000		9,046	179	812		9,061	189	832		9,006	185	827
\$10,000 to \$15,000		12,395	292	1,329		12,346	270	1,254		12,802	288	1,340
\$15,000 to \$25,000		19,322	537	2,499		19,442	487	2,232		19,799	507	2,290
\$25,000 to \$50,000		32,455	1,087	5,678		31,709	1,035	5,259		31,754	993	5,093
\$50,000 to \$100,000		65,467	2,388	17,748		63,563	2,460	16,580		63,428	2,318	15,182
\$100,000 and over		174,349	5,797	68,981		159,960	5,518	61,613		183,619	6,094	73,852
Total		13,108	355	1,953		16,322	445	2,281		17,293	474	2,598

<sup>a</sup>Full-year and part-year resident returns.



TABLE 49 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR COUNTIES,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Adams				Boulder				El Paso			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	7,140	11,900	84	252	9,080	13,048	59	62	11,591	17,607	113	348
\$3,000 to \$5,000	5,475	22,255	393	945	5,122	19,820	258	929	8,825	35,149	440	1,311
\$5,000 to \$8,000	8,700	54,885	845	3,255	11,020	68,939	1,213	5,016	12,045	75,693	1,213	4,338
\$8,000 to \$10,000	6,930	61,414	1,155	5,057	5,670	49,765	957	4,815	6,360	56,927	944	4,192
\$10,000 to \$15,000	14,115	178,298	3,605	16,483	9,511	121,698	2,539	12,640	14,876	188,212	3,903	18,534
\$15,000 to \$25,000	23,476	447,739	11,412	51,907	11,826	234,645	6,442	27,821	17,334	323,394	7,797	37,366
\$25,000 to \$50,000	4,979	149,390	4,701	23,598	7,592	242,350	7,875	39,393	5,793	185,428	5,886	31,945
\$50,000 to \$100,000	150	9,971	389	2,753	725	49,973	1,731	13,503	697	48,884	1,726	12,470
\$100,000 and over	34	5,842	210	2,399	126	21,142	724	8,408	175	28,030	913	10,746
Total	70,999	941,693	22,793	106,648	60,672	821,380	21,799	112,588	77,696	959,322	22,935	121,250
B. Percentage distribution:												
under \$3,000	10.0	1.3	.4	.2	15.0	1.6	.3	.1	14.9	1.9	.5	.3
\$3,000 to \$5,000	7.7	2.4	1.7	.9	8.4	2.4	1.2	.8	11.4	3.7	1.9	1.1
\$5,000 to \$8,000	12.2	5.8	3.7	3.1	18.2	8.4	5.6	4.4	15.5	7.9	5.3	3.6
\$8,000 to \$10,000	9.8	6.5	5.1	4.7	9.3	6.0	4.4	4.3	8.2	5.9	4.1	3.4
\$10,000 to \$15,000	19.9	18.9	15.8	15.5	15.7	14.8	11.6	11.2	19.1	19.6	17.0	15.3
\$15,000 to \$25,000	33.1	47.5	50.1	48.7	19.5	28.6	29.6	24.7	22.3	33.7	34.0	30.8
\$25,000 to \$50,000	7.0	15.9	20.6	22.1	12.5	29.5	36.1	35.0	7.5	19.3	25.7	26.3
\$50,000 to \$100,000	.2	1.1	1.7	2.6	1.2	6.1	7.9	12.0	.9	5.1	7.5	10.3
\$100,000 and over	.1	.6	.9	2.2	.2	2.6	3.3	7.5	.2	2.9	4.0	8.9
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		1,667	12	35		1,437	6	7		1,519	10	30
\$3,000 to \$5,000		4,065	72	173		3,870	50	181		3,983	50	149
\$5,000 to \$8,000		6,309	97	374		6,256	110	455		6,284	101	360
\$8,000 to \$10,000		8,862	167	730		8,777	169	849		8,951	148	659
\$10,000 to \$15,000		12,632	255	1,168		12,796	267	1,329		12,652	262	1,246
\$15,000 to \$25,000		19,072	486	2,211		19,841	545	2,353		18,657	450	2,156
\$25,000 to \$50,000		30,004	944	4,740		31,922	1,037	5,189		32,009	1,016	5,514
\$50,000 to \$100,000		66,473	2,593	18,353		68,928	2,388	18,625		70,135	2,476	17,891
\$100,000 and over		171,824	6,176	70,559		167,794	5,746	66,730		160,171	5,217	61,406
Total		13,263	321	1,502		13,538	359	1,856		12,347	295	1,561

<sup>a</sup>Full-year and part-year resident returns.

TABLE 49 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR COUNTIES,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Pueblo				Larimer				Weld			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	6,520	11,810	74	49	7,280	12,082	66	194	4,165	6,818	31	49
\$3,000 to \$5,000	4,160	16,112	206	412	5,220	20,772	267	656	4,460	17,962	224	530
\$5,000 to \$8,000	5,565	35,854	639	2,448	6,040	39,376	660	2,216	5,490	35,988	625	2,159
\$8,000 to \$10,000	2,815	25,061	463	1,997	3,960	35,551	655	2,784	2,420	21,559	464	1,962
\$10,000 to \$15,000	7,597	94,887	2,080	9,506	7,684	94,755	2,091	8,819	6,964	86,031	1,949	8,342
\$15,000 to \$25,000	10,219	194,640	5,550	23,865	9,395	181,738	4,715	21,259	7,830	148,919	4,035	17,529
\$25,000 to \$50,000	3,320	102,047	3,315	17,116	4,068	133,088	4,367	22,118	2,515	78,384	2,761	12,908
\$50,000 to \$100,000	300	19,872	782	5,082	420	27,163	1,053	7,679	300	20,475	857	5,451
\$100,000 and over	48	8,224	277	3,377	46	6,769	239	2,700	60	9,266	332	3,416
Total	40,544	508,507	13,386	63,852	44,113	551,296	14,113	68,425	34,204	425,401	11,280	52,346
B. Percentage distribution:												
under \$3,000	16.1	2.3	.6	.1	16.5	2.2	.5	.3	12.2	1.6	.3	.1
\$3,000 to \$5,000	10.3	3.2	1.5	.6	11.8	3.8	1.9	1.0	13.0	4.2	2.0	1.1
\$5,000 to \$8,000	13.7	7.0	4.8	3.8	13.7	7.1	4.7	3.2	16.0	8.5	5.5	4.1
\$8,000 to \$10,000	7.0	4.9	3.4	3.1	9.0	6.5	4.6	4.1	7.1	5.1	4.1	3.7
\$10,000 to \$15,000	18.7	18.7	15.5	14.9	17.4	17.2	14.8	12.9	20.4	20.2	17.3	15.9
\$15,000 to \$25,000	25.2	38.3	41.5	37.4	21.3	33.0	33.4	31.1	22.9	35.0	35.8	33.5
\$25,000 to \$50,000	8.2	20.1	24.8	26.8	9.2	24.1	30.9	32.3	7.3	18.4	24.5	24.7
\$50,000 to \$100,000	.7	3.9	5.8	8.0	1.0	4.9	7.5	11.2	.9	4.8	7.6	10.4
\$100,000 and over	.1	1.6	2.1	5.3	.1	1.2	1.7	3.9	.2	2.2	2.9	6.5
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		1,811	11	8		1,660	9	27		1,637	7	12
\$3,000 to \$5,000		3,873	50	99		3,979	51	126		4,027	50	119
\$5,000 to \$8,000		6,443	115	440		6,519	109	367		6,555	114	393
\$8,000 to \$10,000		8,903	164	709		8,978	165	703		8,909	192	811
\$10,000 to \$15,000		12,490	274	1,251		12,331	272	1,148		12,354	280	1,198
\$15,000 to \$25,000		19,047	543	2,335		19,344	502	2,263		19,019	515	2,239
\$25,000 to \$50,000		30,737	998	5,155		32,716	1,074	5,437		31,167	1,098	5,132
\$50,000 to \$100,000		66,240	2,607	16,940		64,674	2,507	18,283		68,250	2,857	18,170
\$100,000 and over		171,333	5,771	70,354		147,153	5,196	58,696		154,433	5,533	56,933
Total		12,542	330	1,575		12,497	320	1,551		12,437	330	1,530

<sup>a</sup>Full-year and part-year resident returns.

TABLE 49 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY MAJOR COUNTIES,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Mesa				Rest of State				State Total			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	3,215	5,054	21	7	26,776	42,027	255	388	125,154	202,419	1,178	3,790
\$3,000 to \$5,000	2,610	10,647	146	345	21,749	87,301	1,135	2,440	98,421	392,937	5,545	13,408
\$5,000 to \$8,000	3,840	24,566	426	1,457	24,517	157,555	2,599	8,754	128,784	826,966	14,291	59,679
\$8,000 to \$10,000	2,015	18,081	361	1,455	13,644	121,878	2,282	9,365	75,320	675,028	13,032	57,454
\$10,000 to \$15,000	4,559	56,693	1,177	5,017	26,740	332,456	7,390	31,275	163,282	2,039,607	45,100	203,990
\$15,000 to \$25,000	5,199	99,407	2,750	11,888	28,535	540,025	14,992	63,333	212,743	4,097,769	108,275	487,510
\$25,000 to \$50,000	1,590	51,308	1,712	8,510	8,942	289,070	10,453	49,377	88,837	2,831,949	93,279	473,718
\$50,000 to \$100,000	270	18,454	713	5,009	1,419	93,758	3,715	24,539	10,908	715,711	26,767	187,432
\$100,000 and over	67	11,595	401	4,976	292	46,179	1,615	17,379	2,348	398,761	13,462	157,026
Total	23,365	295,803	7,707	38,664	152,614	1,710,249	44,435	206,850	905,797	12,181,148	320,930	1,644,009
B. Percentage distribution:												
under \$3,000	13.8	1.7	.3	*	17.5	2.5	.6	.2	13.8	1.7	.4	.2
\$3,000 to \$5,000	11.2	3.6	1.9	.9	14.3	5.1	2.6	1.2	10.9	3.2	1.7	.8
\$5,000 to \$8,000	16.4	8.3	5.5	3.8	16.1	9.2	5.9	4.2	14.2	6.8	4.5	3.6
\$8,000 to \$10,000	8.6	6.1	4.7	3.8	8.9	7.1	5.1	4.5	8.3	5.5	4.1	3.5
\$10,000 to \$15,000	19.5	19.2	15.3	13.0	17.5	19.4	16.6	15.1	18.0	16.7	14.0	12.4
\$15,000 to \$25,000	22.2	33.6	35.7	30.7	18.7	31.6	33.7	30.6	23.5	33.6	33.7	29.7
\$25,000 to \$50,000	6.8	17.4	22.2	22.0	5.9	16.9	23.5	23.9	9.8	23.3	29.1	28.8
\$50,000 to \$100,000	1.2	6.2	9.2	12.9	.9	5.5	8.4	11.9	1.2	5.9	8.3	11.4
\$100,000 and over	.3	3.9	5.2	12.9	.2	2.7	3.6	8.4	.3	3.3	4.2	9.6
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		1,572	7	2		1,570	10	14		1,617	9	30
\$3,000 to \$5,000		4,079	56	132		4,014	52	112		3,992	56	136
\$5,000 to \$8,000		6,397	111	379		6,426	106	357		6,421	111	463
\$8,000 to \$10,000		8,973	179	722		8,933	167	686		8,962	173	763
\$10,000 to \$15,000		12,435	258	1,100		12,433	276	1,170		12,491	276	1,249
\$15,000 to \$25,000		19,120	529	2,287		18,924	525	2,219		19,262	509	2,292
\$25,000 to \$50,000		32,269	1,077	5,352		32,327	1,169	5,522		31,878	1,050	5,332
\$50,000 to \$100,000		68,348	2,641	18,552		66,073	2,618	17,293		65,613	2,454	17,183
\$100,000 and over		173,060	5,985	74,269		158,147	5,531	59,517		169,830	5,733	66,876
Total		12,660	330	1,655		11,206	291	1,355		13,448	354	1,815

<sup>a</sup>Full-year and part-year resident returns.

\*Less than 0.05 percent.

TABLE 50. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
NUMBER, ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL TAX,  
CLASSIFIED BY CITIES WITH POPULATIONS OVER 20,000,  
FISCAL YEAR 1977

Cities Ranked by Number of Tax Returns <sup>b</sup>	All Returns		Adjusted Gross Income			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
Denver	206,865	21.7	2,711,544	21.6	13,108	73,516	22.4	355	403,918	23.9	1,953
Colorado Springs	67,103	7.0	839,393	6.7	12,509	20,114	6.1	300	107,645	6.3	1,604
Pueblo	38,241	4.0	484,382	3.9	12,667	12,844	3.9	336	61,475	3.6	1,608
Boulder	34,724	3.6	481,808	3.9	13,875	13,325	4.1	384	70,425	4.2	2,028
Littleton	34,653	3.6	613,516	4.9	17,705	16,415	5.0	474	88,144	5.2	2,544
Aurora	34,302	3.6	503,983	4.0	14,693	12,635	3.8	368	62,274	3.7	1,815
Arvada	33,392	3.5	521,831	4.2	15,627	13,622	4.1	408	65,507	3.9	1,962
Lakewood	32,865	3.5	550,308	4.4	16,745	15,544	4.7	473	79,414	4.7	2,416
Fort Collins	24,032	2.5	296,683	2.4	12,345	7,699	2.3	320	36,979	2.2	1,539
Englewood	20,603	2.2	314,198	2.5	18,162	10,870	3.3	528	67,288	4.0	3,266
Grand Junction	18,533	1.9	239,257	1.9	12,910	6,286	1.9	339	32,733	1.9	1,766
Greeley	17,814	1.9	216,262	1.7	12,140	5,562	1.7	312	28,041	1.6	1,574
Longmont	14,879	1.6	201,706	1.6	13,556	5,089	1.6	342	24,864	1.5	1,671
Love land	13,231	1.4	180,612	1.5	13,651	4,657	1.4	352	22,956	1.3	1,735
Westminster	11,288	1.2	150,128	1.2	13,300	3,563	1.1	316	16,243	1.0	1,439
Wheat Ridge	9,958	1.0	130,696	1.1	13,125	3,505	1.1	352	16,683	1.0	1,675
Northglenn	8,323	.9	137,791	1.1	16,738	3,312	1.0	402	15,294	.9	1,838
Thornton	8,260	.9	109,861	.9	13,300	2,580	.8	312	11,828	.7	1,432
18 Cities	629,066	66.0	8,743,959	69.5	13,900	231,138	70.3	367	1,211,711	71.6	1,926
Rest of State <sup>c</sup>	276,731	29.1	3,437,189	27.3	12,421	89,792	27.3	324	432,298	25.5	1,562
State Total	905,797	95.1	12,181,148	96.8	13,448	320,930	97.6	354	1,644,009	97.1	1,815
Out of State <sup>d</sup>	46,414	4.9	401,529	3.2	8,651	8,004	24.4	172	48,524	2.9	1,045
All Resident Returns	952,211	100.0	12,582,677	100.0	13,214	328,934	100.0	345	1,692,533	100.0	1,777

<sup>a</sup> Full-year and part-year resident returns.

<sup>b</sup> Cities identified by taxpayer's mailing address on tax returns.

<sup>c</sup> Includes all cities with populations of less than 20,000 and rural areas.

<sup>d</sup> Full-year and part-year residents residing out of state.

TABLE 51. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY CITIES WITH POPULATIONS OVER 20,000,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Denver				Colorado Springs				Lakewood			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	31,008	52,766	308	307	10,176	15,651	107	306	2,635	4,362	30	1
\$3,000 to \$5,000	25,200	101,622	1,540	3,408	6,865	27,412	342	1,190	2,640	10,598	154	259
\$5,000 to \$8,000	31,096	200,260	3,603	19,608	10,725	67,141	1,054	3,770	5,308	33,894	651	2,835
\$8,000 to \$10,000	17,376	157,189	3,110	14,114	5,400	48,336	782	3,444	840	7,933	150	586
\$10,000 to \$15,000	41,190	570,555	12,045	54,728	13,006	164,718	3,431	16,356	5,312	65,107	1,418	7,447
\$15,000 to \$25,000	38,633	746,486	20,742	96,561	14,970	279,212	6,695	32,189	9,070	176,730	4,472	20,764
\$25,000 to \$50,000	18,364	596,002	19,962	104,273	5,128	162,765	5,149	27,927	6,420	205,077	6,858	34,722
\$50,000 to \$100,000	3,218	210,672	7,686	57,114	663	46,970	1,667	12,091	550	32,823	1,312	7,588
\$100,000 and over	780	135,992	4,522	53,805	170	27,189	888	10,371	90	13,784	499	5,212
Total	206,865	2,711,544	73,516	403,918	67,103	839,393	20,114	107,645	32,865	550,308	15,544	79,414
B. Percentage distribution:												
under \$3,000	15.0	1.9	.4	.1	15.2	1.9	.5	.3	8.0	.8	.2	*
\$3,000 to \$5,000	12.2	3.8	2.1	.8	10.2	3.3	1.7	1.1	8.0	1.9	1.0	.3
\$5,000 to \$8,000	15.0	7.4	4.9	4.9	16.0	8.0	5.2	3.5	16.1	6.2	4.2	3.6
\$8,000 to \$10,000	8.4	5.8	4.2	3.5	8.0	5.7	3.9	3.2	2.6	1.4	1.0	.7
\$10,000 to \$15,000	19.9	18.8	16.4	13.6	19.4	19.6	17.1	15.2	16.2	11.8	9.1	9.4
\$15,000 to \$25,000	18.7	27.5	28.2	23.9	22.3	33.3	33.3	29.9	27.6	32.1	28.8	26.1
\$25,000 to \$50,000	8.9	22.0	27.2	25.8	7.6	19.4	25.6	26.0	19.5	37.3	44.1	43.7
\$50,000 to \$100,000	1.5	7.8	10.5	14.1	1.0	5.6	8.3	11.2	1.7	6.0	8.4	9.6
\$100,000 and over	.4	5.0	6.1	13.3	.3	3.2	4.4	9.6	.3	2.5	3.2	6.6
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		1,702	10	10		1,538	11	30		1,655	11	**
\$3,000 to \$5,000		4,033	61	135		3,993	50	173		4,014	58	98
\$5,000 to \$8,000		6,440	116	631		6,260	98	352		6,385	123	534
\$8,000 to \$10,000		9,046	179	812		8,951	145	638		9,444	179	698
\$10,000 to \$15,000		12,395	292	1,329		12,665	264	1,258		12,257	267	1,402
\$15,000 to \$25,000		19,322	537	2,499		18,651	447	2,150		19,485	493	2,289
\$25,000 to \$50,000		32,455	1,087	5,678		31,740	1,004	5,446		31,943	1,068	5,533
\$50,000 to \$100,000		65,467	2,388	17,748		70,845	2,514	18,237		59,678	2,385	13,786
\$100,000 and over		174,349	5,797	68,981		159,935	5,224	61,006		153,156	5,544	57,911
Total		13,108	355	1,953		12,509	300	1,604		16,745	473	2,416

<sup>a</sup> Full-year and part-year resident returns.

\*Less than 0.05 percent.

\*\*Less than \$0.50.

TABLE 51 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY CITIES WITH POPULATIONS OVER 20,000,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Aurora				Pueblo				Boulder			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	2,745	5,011	30	88	6,060	11,070	66	32	5,600	7,927	45	61
\$3,000 to \$5,000	3,600	14,749	273	487	4,030	15,469	195	412	3,120	11,876	172	402
\$5,000 to \$8,000	2,320	17,060	406	1,806	5,085	32,959	593	2,329	6,960	43,144	853	3,603
\$8,000 to \$10,000	4,200	37,422	690	3,063	2,595	23,169	435	1,871	3,150	27,836	517	2,960
\$10,000 to \$15,000	5,850	74,398	1,736	8,403	7,117	88,900	1,969	8,938	4,861	62,830	1,422	7,090
\$15,000 to \$25,000	11,285	218,456	5,431	25,439	9,787	186,655	5,328	23,098	5,362	109,968	3,086	13,364
\$25,000 to \$50,000	4,113	124,380	3,558	19,523	3,230	99,263	3,235	16,692	5,012	164,013	5,388	26,902
\$50,000 to \$100,000	175	10,681	446	2,851	294	19,433	768	5,010	575	40,469	1,379	10,819
\$100,000 and over	14	1,826	65	613	43	7,464	255	3,093	84	13,746	463	5,224
Total	34,302	503,983	12,635	62,274	38,241	484,382	12,844	61,475	34,724	481,808	13,325	70,425
B. Percentage distribution:												
under \$3,000	8.0	1.0	.2	.1	15.9	2.3	.5	.1	16.1	1.6	.3	.1
\$3,000 to \$5,000	10.5	2.9	2.2	.8	10.5	3.2	1.5	.7	9.0	2.5	1.3	.6
\$5,000 to \$8,000	6.8	3.4	3.2	2.9	13.3	6.8	4.6	3.8	20.1	9.0	6.4	5.1
\$8,000 to \$10,000	12.2	7.4	5.5	4.9	6.8	4.8	3.4	3.0	9.1	5.8	3.9	4.2
\$10,000 to \$15,000	17.1	14.8	13.7	13.5	18.6	18.4	15.3	14.5	14.0	13.0	10.7	10.1
\$15,000 to \$25,000	32.9	43.3	43.0	40.8	25.6	38.5	41.5	37.6	15.4	22.8	23.2	19.0
\$25,000 to \$50,000	12.0	24.7	28.2	31.4	8.4	20.5	25.2	27.2	14.4	34.0	40.4	38.2
\$50,000 to \$100,000	.5	2.1	3.5	4.6	.8	4.0	6.0	8.1	1.7	8.4	10.3	15.3
\$100,000 and over	*	.4	.5	1.0	.1	1.5	2.0	5.0	.2	2.9	3.5	7.4
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		1,826	11	32		1,827	11	5		1,416	8	11
\$3,000 to \$5,000		4,097	76	135		3,838	48	102		3,806	55	129
\$5,000 to \$8,000		7,354	175	778		6,481	117	458		6,199	123	518
\$8,000 to \$10,000		8,910	164	729		8,928	168	721		8,837	164	940
\$10,000 to \$15,000		12,718	297	1,436		12,491	277	1,256		12,925	293	1,459
\$15,000 to \$25,000		19,358	481	2,254		19,072	544	2,360		20,509	576	2,492
\$25,000 to \$50,000		30,241	865	4,747		30,732	1,002	5,168		32,724	1,075	5,368
\$50,000 to \$100,000		61,034	2,549	16,291		66,099	2,612	17,041		70,331	2,398	18,816
\$100,000 and over		130,429	4,643	43,786		173,581	5,930	71,930		163,643	5,512	62,190
Total		14,693	368	1,815		12,667	336	1,608		13,875	384	2,028

<sup>a</sup> Full-year and part-year resident returns.

TABLE 51 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY CITIES WITH POPULATIONS OVER 20,000,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Arvada				Fort Collins				Greeley			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	3,180	5,364	46	47	4,350	7,180	37	26	2,505	4,313	17	22
\$3,000 to \$5,000	1,680	6,560	120	289	3,070	12,374	159	423	2,850	11,085	178	429
\$5,000 to \$8,000	4,930	30,347	605	2,042	3,260	20,864	376	1,275	2,700	17,744	299	1,010
\$8,000 to \$10,000	1,680	15,046	319	1,361	1,760	15,589	318	1,420	990	8,626	204	834
\$10,000 to \$15,000	5,042	64,886	1,432	5,792	4,214	51,566	1,102	4,334	3,380	42,481	973	4,349
\$15,000 to \$25,000	12,000	238,438	5,982	26,840	4,758	90,717	2,400	10,465	3,850	72,317	1,874	8,527
\$25,000 to \$50,000	4,700	146,697	4,610	24,297	2,340	77,235	2,476	12,547	1,315	40,685	1,312	6,814
\$50,000 to \$100,000	150	9,720	337	2,854	255	17,607	699	5,109	180	12,082	469	3,462
\$100,000 and over	30	4,772	171	1,985	25	3,552	129	1,380	44	6,929	238	2,594
Total	33,392	521,831	13,622	65,507	24,032	296,683	7,699	36,979	17,814	216,262	5,562	28,041
B. Percentage distribution:												
under \$3,000	9.5	1.0	.3	.1	18.1	2.4	.5	.1	14.1	2.0	.3	.1
\$3,000 to \$5,000	5.0	1.3	.9	.4	12.8	4.2	2.1	1.2	16.0	5.1	3.2	1.5
\$5,000 to \$8,000	14.8	5.8	4.4	3.1	13.6	7.0	4.9	3.5	15.1	8.2	5.4	3.6
\$8,000 to \$10,000	5.0	2.9	2.3	2.1	7.3	5.3	4.1	3.8	5.6	4.0	3.6	3.0
\$10,000 to \$15,000	15.1	12.4	10.5	8.8	17.5	17.4	14.3	11.7	19.0	19.7	17.5	15.5
\$15,000 to \$25,000	35.9	45.7	43.9	41.0	19.8	30.6	31.2	28.3	21.6	33.4	33.7	30.4
\$25,000 to \$50,000	14.1	28.1	33.9	37.1	9.7	26.0	32.1	33.9	7.4	18.8	23.6	24.3
\$50,000 to \$100,000	.5	1.9	2.5	4.4	1.1	5.9	9.1	13.8	1.0	5.6	8.4	12.3
\$100,000 and over	.1	.9	1.3	3.0	.1	1.2	1.7	3.7	.2	3.2	4.3	9.3
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		1,687	14	15		1,651	9	6		1,722	7	9
\$3,000 to \$5,000		3,905	71	172		4,031	52	138		3,889	62	151
\$5,000 to \$8,000		6,156	123	414		6,400	115	391		6,572	110	374
\$8,000 to \$10,000		8,956	190	810		8,857	181	807		8,713	206	842
\$10,000 to \$15,000		12,869	284	1,149		12,237	262	1,028		12,568	288	1,287
\$15,000 to \$25,000		19,870	499	2,237		19,066	504	2,199		18,784	487	2,215
\$25,000 to \$50,000		31,212	981	5,170		33,006	1,058	5,362		30,939	998	5,182
\$50,000 to \$100,000		64,800	2,247	19,027		69,047	2,741	20,035		67,122	2,606	19,233
\$100,000 and over		159,067	5,700	66,167		142,080	5,160	55,200		157,477	5,409	58,955
Total		15,627	408	1,962		12,345	320	1,539		12,140	312	1,574

<sup>a</sup>Full-year and part-year resident returns.

TABLE 51 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY CITIES WITH POPULATIONS OVER 20,000,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Englewood				Northglenn				Longmont			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	2,950	4,529	11	--	530	781	6		1,920	3,010	6	--
\$3,000 to \$5,000	2,880	10,972	140	321	550	2,157	39	87	720	2,973	31	93
\$5,000 to \$8,000	2,030	13,056	275	886	--	--	--	--	2,320	15,132	171	697
\$8,000 to \$10,000	1,080	10,047	223	918	420	4,015	54	207	1,680	14,515	260	1,047
\$10,000 to \$15,000	3,000	38,009	881	4,149	1,722	21,843	401	1,759	3,150	40,090	795	3,709
\$15,000 to \$25,000	4,500	90,212	2,390	10,941	4,040	75,390	1,727	7,977	3,200	62,616	1,757	7,276
\$25,000 to \$50,000	2,970	95,993	3,161	15,609	1,010	30,278	939	4,547	1,740	51,725	1,633	8,188
\$50,000 to \$100,000	925	60,189	2,138	14,001	50	3,172	143	666	125	8,176	307	2,394
\$100,000 and over	268	51,191	1,651	20,463	1	154	5	49	24	3,469	129	1,461
Total	20,603	374,198	10,870	67,288	8,323	137,791	3,312	15,294	14,879	201,706	5,089	24,864
B. Percentage distribution:												
under \$3,000	14.3	1.2	.1	--	6.4	.6	.2	*	12.9	1.5	.1	--
\$3,000 to \$5,000	14.0	2.9	1.3	.5	6.6	1.6	1.2	.6	4.8	1.5	.6	.4
\$5,000 to \$8,000	9.9	3.5	2.5	1.3	--	--	--	--	15.6	7.5	3.4	2.8
\$8,000 to \$10,000	5.2	2.7	2.0	1.4	5.1	2.9	1.6	1.3	11.3	7.2	5.1	4.2
\$10,000 to \$15,000	14.6	10.2	8.1	6.2	20.7	15.8	12.1	11.5	21.2	19.9	15.6	14.9
\$15,000 to \$25,000	21.8	24.1	22.0	16.2	48.5	54.7	52.1	52.2	21.5	31.0	34.5	29.3
\$25,000 to \$50,000	14.4	25.6	29.1	23.2	12.1	22.0	28.4	29.7	11.7	25.6	32.1	32.9
\$50,000 to \$100,000	4.5	16.1	19.7	20.8	.6	2.3	4.3	4.4	.8	4.1	6.0	9.6
\$100,000 and over	1.3	13.7	15.2	30.4	*	.1	.1	.3	.2	1.7	2.6	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		1,535	4	--		1,474	11	4		1,568	3	--
\$3,000 to \$5,000		3,810	49	111		3,922	71	158		4,129	43	129
\$5,000 to \$8,000		6,432	135	436		--	--	--		6,522	74	300
\$8,000 to \$10,000		9,303	206	850		9,560	129	493		8,640	155	623
\$10,000 to \$15,000		12,670	294	1,383		12,685	233	1,021		12,727	252	1,177
\$15,000 to \$25,000		20,047	531	2,431		18,661	427	1,975		19,568	549	2,274
\$25,000 to \$50,000		32,321	1,064	5,256		29,978	930	4,502		29,727	939	4,706
\$50,000 to \$100,000		65,069	2,311	15,136		63,440	2,860	13,320		65,408	2,456	19,152
\$100,000 and over		191,011	6,160	76,354		154,000	5,000	49,000		144,542	5,375	60,875
Total		18,162	528	3,266		16,738	402	1,838		13,556	342	1,671

<sup>a</sup>Full-year and part-year resident returns.

\*Less than 0.05 percent.



TABLE 51 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY CITIES WITH POPULATIONS OVER 20,000,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Wheat Ridge				Littleton				Grand Junction			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	1,265	1,155	2	21	2,875	5,214	38	76	2,642	4,253	18	6
\$3,000 to \$5,000	720	3,035	50	120	3,360	12,723	166	697	2,250	9,052	126	314
\$5,000 to \$8,000	1,160	7,255	90	342	3,272	22,259	286	1,390	3,135	20,047	357	1,267
\$8,000 to \$10,000	840	7,497	166	754	2,520	22,213	518	2,434	1,375	12,243	239	963
\$10,000 to \$15,000	2,850	35,301	868	3,546	4,200	52,864	963	4,842	3,264	40,623	842	3,625
\$15,000 to \$25,000	2,100	38,505	989	4,350	11,524	229,572	5,603	25,481	4,175	80,069	2,169	9,607
\$25,000 to \$50,000	900	27,179	923	4,402	5,940	193,280	6,043	30,981	1,370	44,514	1,483	7,485
\$50,000 to \$100,000	100	7,356	309	2,044	825	52,653	1,978	13,315	260	17,766	688	4,825
\$100,000 and over	23	3,413	108	1,104	137	22,738	819	8,929	62	10,689	364	4,641
Total	9,958	130,696	3,505	16,683	34,653	613,516	16,415	88,144	18,533	239,257	6,286	32,733
B. Percentage distribution:												
under \$3,000	12.7	.9	.1	.1	8.3	.9	.2	.1	14.3	1.8	.3	*
\$3,000 to \$5,000	7.2	2.3	1.4	.7	9.7	2.1	1.0	.8	12.2	3.8	2.0	1.0
\$5,000 to \$8,000	11.7	5.6	2.6	2.0	9.4	3.6	1.7	1.6	16.9	8.4	5.7	3.9
\$8,000 to \$10,000	8.4	5.7	4.7	4.5	7.3	3.6	3.2	2.8	7.4	5.1	3.8	2.9
\$10,000 to \$15,000	28.6	27.0	24.8	21.3	12.1	8.6	5.9	5.5	17.6	17.0	13.4	11.1
\$15,000 to \$25,000	21.1	29.5	28.2	26.1	33.3	37.4	34.1	28.9	22.5	33.4	34.5	29.3
\$25,000 to \$50,000	9.1	20.8	26.3	26.4	17.1	31.5	36.8	35.1	7.4	18.6	23.6	22.9
\$50,000 to \$100,000	1.0	5.6	8.8	12.3	2.4	8.6	12.1	15.1	1.4	7.4	10.9	14.7
\$100,000 and over	.2	2.6	3.1	6.6	.4	3.7	5.0	10.1	.3	4.5	5.8	14.2
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		913	2	17		1,814	13	26		1,610	7	2
\$3,000 to \$5,000		4,215	69	167		3,787	49	207		4,023	56	140
\$5,000 to \$8,000		6,254	78	295		6,803	87	425		6,395	114	404
\$8,000 to \$10,000		8,925	198	898		8,815	206	966		8,904	174	700
\$10,000 to \$15,000		12,386	305	1,244		12,587	229	1,153		12,446	258	1,111
\$15,000 to \$25,000		18,336	471	2,071		19,921	486	2,211		19,178	520	2,301
\$25,000 to \$50,000		30,199	1,026	4,891		32,539	1,017	5,216		32,492	1,082	5,464
\$50,000 to \$100,000		73,560	3,090	20,440		63,822	2,398	16,139		68,331	2,646	18,558
\$100,000 and over		148,391	4,696	48,000		165,971	5,978	65,175		172,403	5,871	74,855
Total		13,125	352	1,675		17,705	474	2,544		12,910	339	1,766

<sup>a</sup>Full-year and part-year resident return.

\*Less than 0.05 percent.

TABLE 51 (CONTINUED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY CITIES WITH POPULATIONS OVER 20,000,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Loveland				Thornton				Westminster			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	1,660	2,626	15	152	810	1,493	11	--	685	1,405	13	54
\$3,000 to \$5,000	1,230	4,918	58	43	240	870	16	33	720	3,008	60	164
\$5,000 to \$8,000	2,030	13,718	214	672	1,160	7,791	124	616	2,030	11,632	225	793
\$8,000 to \$10,000	990	9,012	165	756	1,260	11,494	234	1,047	1,050	8,935	208	920
\$10,000 to \$15,000	2,350	29,703	687	3,247	1,350	17,206	346	1,389	2,100	26,127	467	2,073
\$15,000 to \$25,000	3,538	69,400	1,819	8,242	2,960	57,388	1,452	6,681	3,947	75,978	1,896	8,411
\$25,000 to \$50,000	1,270	40,499	1,321	6,674	480	13,619	397	2,061	728	21,110	614	3,226
\$50,000 to \$100,000	150	8,748	316	2,343	--	--	--	--	25	1,459	62	408
\$100,000 and over	13	1,988	63	828	--	--	--	--	3	474	18	194
Total	13,231	180,612	4,657	22,956	8,260	109,861	2,580	11,828	11,288	150,128	3,563	16,243
B. Percentage distribution:												
under \$3,000	12.6	1.5	3	.7	9.8	1.3	.4	--	6.1	.9	.4	.3
\$3,000 to \$5,000	9.3	2.7	1.2	.2	2.9	.8	.6	.3	6.4	2.0	1.7	1.0
\$5,000 to \$8,000	15.3	7.6	4.6	2.9	14.0	7.1	4.8	5.2	18.0	7.7	6.3	4.9
\$8,000 to \$10,000	7.5	5.0	3.5	3.3	15.3	10.5	9.1	8.9	9.3	6.0	5.9	5.7
\$10,000 to \$15,000	17.8	16.5	14.8	14.1	16.4	15.7	13.4	11.7	18.6	17.4	13.1	12.8
\$15,000 to \$25,000	26.7	38.4	39.1	35.9	35.8	52.2	56.3	56.5	35.0	50.6	53.2	51.8
\$25,000 to \$50,000	9.6	22.4	28.4	29.1	5.8	12.4	15.4	17.4	6.4	14.1	17.2	19.8
\$50,000 to \$100,000	1.1	4.8	6.8	10.2	--	--	--	--	.2	1.0	1.7	2.5
\$100,000 and over	.1	1.1	1.3	3.6	--	--	--	--	*	.3	.5	1.2
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		1,582	9	92		1,843	14	--		2,051	19	79
\$3,000 to \$5,000		3,998	47	35		3,625	67	138		4,178	83	228
\$5,000 to \$8,000		6,758	105	331		6,717	107	531		5,730	111	391
\$8,000 to \$10,000		9,103	167	764		9,122	186	831		8,510	198	876
\$10,000 to \$15,000		12,640	292	1,382		12,745	256	1,029		12,441	222	987
\$15,000 to \$25,000		19,616	514	2,330		19,388	491	2,257		19,250	480	2,131
\$25,000 to \$50,000		31,889	1,040	5,255		28,373	827	4,294		28,997	843	4,431
\$50,000 to \$100,000		58,320	2,107	15,620		--	--	--		58,360	2,480	16,320
\$100,000 and over		152,923	4,846	63,692		--	--	--		158,000	6,000	64,667
Total		13,651	352	1,735		13,300	312	1,432		13,300	316	1,439

<sup>a</sup> Full-year and part-year resident returns.

\*Less than 0.05 percent.

TABLE 51 (CONCLUDED). COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,<sup>a</sup>  
CLASSIFIED BY CITIES WITH POPULATIONS OVER 20,000,  
FISCAL YEAR 1977

Adjusted Gross Income Classes	Rest of State <sup>b</sup>				Out of State <sup>c</sup>				Total--All Resident Returns			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Money amounts in thousands of dollars:												
under \$3,000	41,558	64,309	372	2,589	11,757	17,561	127	439	136,911	219,980	1,305	4,229
\$3,000 to \$5,000	32,696	131,484	1,726	4,237	8,215	33,096	437	1,830	106,636	426,033	5,983	15,238
\$5,000 to \$8,000	39,262	252,663	4,109	14,738	8,795	55,424	860	4,176	137,579	882,390	15,151	63,855
\$8,000 to \$10,000	26,114	233,911	4,440	18,755	4,403	39,314	693	3,825	79,722	714,342	13,725	61,279
\$10,000 to \$15,000	49,324	612,400	13,322	58,214	6,227	76,014	1,395	7,930	169,509	2,115,621	46,495	211,920
\$15,000 to \$25,000	63,045	1,199,660	32,463	141,297	4,872	92,155	1,994	11,396	217,616	4,189,924	110,270	498,907
\$25,000 to \$50,000	21,807	697,635	24,217	116,848	1,849	58,367	1,580	9,620	90,686	2,890,316	94,859	483,338
\$50,000 to \$100,000	2,388	155,735	6,063	40,538	233	15,146	441	3,920	11,141	730,858	27,208	191,353
\$100,000 and over	537	89,391	3,075	35,080	63	14,452	477	5,388	2,411	413,214	13,939	162,414
Total	276,731	3,437,189	89,792	432,298	46,414	401,529	8,004	48,524	952,211	12,582,677	328,934	1,692,533
B. Percentage distribution:												
under \$3,000	15.0	1.9	.4	.6	25.3	4.4	1.6	.9	14.4	1.7	.4	.2
\$3,000 to \$5,000	11.8	3.8	1.9	1.0	17.7	8.2	5.5	3.8	11.2	3.4	1.8	.9
\$5,000 to \$8,000	14.2	7.4	4.6	3.4	18.9	13.8	10.7	8.6	14.4	7.0	4.6	3.8
\$8,000 to \$10,000	9.4	6.8	4.9	4.3	9.5	9.8	8.7	7.9	8.4	5.7	4.2	3.6
\$10,000 to \$15,000	17.8	17.8	14.8	13.5	13.4	18.9	17.4	16.3	17.8	16.8	14.1	12.5
\$15,000 to \$25,000	22.8	34.9	36.2	32.7	10.5	23.0	24.9	23.5	22.8	33.3	33.5	29.5
\$25,000 to \$50,000	7.9	20.3	27.0	27.0	4.0	14.5	19.7	19.8	9.5	23.0	28.9	28.5
\$50,000 to \$100,000	.9	4.5	6.8	9.4	.5	3.8	5.5	8.1	1.2	5.8	8.3	11.3
\$100,000 and over	.2	2.6	3.4	8.1	.2	3.6	6.0	11.1	.3	3.3	4.2	9.6
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		1,547	9	62		1,494	11	37		1,607	10	31
\$3,000 to \$5,000		4,021	53	130		4,029	53	223		3,995	56	143
\$5,000 to \$8,000		6,435	105	375		6,302	100	486		6,414	110	464
\$8,000 to \$10,000		8,957	170	718		8,929	157	869		8,960	172	769
\$10,000 to \$15,000		12,416	270	1,180		12,207	224	1,273		12,481	274	1,250
\$15,000 to \$25,000		19,029	515	2,241		18,915	409	2,339		19,254	507	2,293
\$25,000 to \$50,000		31,991	1,111	5,358		31,567	855	5,203		31,872	1,046	5,330
\$50,000 to \$100,000		65,216	2,539	16,976		65,004	1,893	16,824		65,601	2,442	17,176
\$100,000 and over		166,464	5,726	65,326		229,397	7,571	85,524		171,387	5,781	67,364
Total		12,421	324	1,562		8,651	172	1,045		13,214	345	1,777

<sup>a</sup>Full-year and part-year resident returns.

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

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

TABLE 52. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,  
NUMBER, ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL TAX,  
CLASSIFIED BY SCHOOL DISTRICTS WITH ENROLLMENT OVER 10,000,  
FISCAL YEAR 1977

School Districts Ranked by Student Enrollments	All Returns			Adjusted Gross Income			Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Average per Return	Amount (\$000)	Percent Distri- bution	Average per Return	Amount (\$000)	Percent Distri- bution	Average per Return	Amount (\$000)	Percent Distri- bution	Average per Return
Jefferson R1	113,802	12.6	16,310	1,856,111	15.2	16,310	50,565	15.8	444	259,074	15.8	2,277
Denver 1	206,873	22.8	13,100	2,709,947	22.3	13,100	73,557	22.9	356	404,065	24.6	1,953
Colorado Springs 11	52,896	5.8	12,178	644,189	5.3	12,178	15,288	4.8	289	80,563	4.9	1,523
Pueblo 60	35,207	3.9	12,426	437,470	3.6	12,426	11,596	3.6	329	55,519	3.4	1,577
Boulder Re2	38,838	4.3	13,874	538,849	4.4	13,874	14,869	4.6	383	75,867	4.6	1,953
Aurora 28J	24,337	2.7	15,409	375,002	3.1	15,409	9,494	3.0	390	46,991	2.8	1,931
Northglenn-Thornton 12	19,157	2.1	14,769	282,924	2.3	14,769	6,871	2.1	359	32,109	1.9	1,676
Littleton 6	25,018	2.8	17,593	440,138	3.6	17,593	12,016	3.7	480	66,477	4.0	2,657
Westminster 50	15,279	1.7	13,462	205,679	1.7	13,462	4,949	1.5	324	22,556	1.4	1,476
Cherry Creek 5	18,595	2.0	21,041	391,257	3.2	21,041	11,333	3.5	609	67,227	4.1	3,615
Longmont KelJ	17,714	2.0	13,043	231,040	1.9	13,043	5,708	1.8	322	29,168	1.8	1,647
Fort Collins R1	25,948	2.9	12,376	321,136	2.6	12,376	8,258	2.6	318	39,638	2.4	1,528
Grand Junction 51	22,359	2.5	12,706	284,094	2.3	12,706	7,405	2.3	331	37,333	2.3	1,670
Greeley 6	18,520	2.0	12,240	226,683	1.9	12,240	5,858	1.8	316	29,145	1.8	1,574
14 Largest Districts	634,534	70.1	14,096	8,944,519	73.4	14,096	237,767	74.0	375	1,245,732	75.8	1,963
20 Districts with 2,500 to 10,000 Students	122,761	13.6	13,040	1,600,843	13.1	13,040	41,674	13.0	339	209,226	12.7	1,704
36 Districts with 1,000 to 2,500 Students	72,777	8.0	12,034	875,819	7.2	12,034	22,955	7.2	315	110,561	6.7	1,519
111 Districts with less than 1,000 Students	36,407	4.0	10,668	388,393	3.2	10,668	10,022	3.1	275	44,326	2.7	1,218
Identified Returns by District	866,488	95.7	13,629	11,809,574	96.9	13,629	312,418	97.3	361	1,609,845	97.9	1,858
Unidentified Returns by District	39,309	4.3	9,453	371,574	3.1	9,453	8,512	2.7	217	34,164	2.1	869
State Total	905,797	100.0	13,448	12,181,148	100.0	13,448	320,930	100.0	354	1,644,009	100.0	1,815

## APPENDIX A

## DESCRIPTION AND LIMITATIONS OF STATISTICAL SAMPLE

An important element of the Colorado Statistics of Income report was the sampling of the 1976 state income tax returns filed in 1977. This appendix describes the sampling program and indicates the statistical reliability of the sample. Income tax data as extensive as that required for the CSI analysis could be obtained only on a sample basis if the data were to be reasonably current and the study completed within the prescribed time limits.

The Sample

To meet the data needs of the CSI study, a replicated stratified random sample was constructed consisting of 10 income strata and 14 geographic regions. In effect, the selection procedure required 14 regional mini-samples, each stratified on the basis of income. This technique involved 140 cells, each with an individual expansion factor. The purpose of the 140 cell sample was to provide accurate and reliable data on the basis of the 13 state planning regions plus out-of-state returns for each income class.

A major consideration in designing the sample was the need for income and tax data on a "household" rather than a "return" basis. Reports by the Revenue Department are on a returns basis because the Colorado income tax does not have a "split income" provision for married taxpayers such as provided under the federal income tax. The total sample size was 20,595 returns on a "merged" basis, which required the processing of 27,466 documents since each married-separate return contained two transcription worksheets. After adjustments, the final working data base consisted of 19,380 returns on a household basis.

Table A-1 presents the sample size and number of returns on a "merged" basis and also shows the statistical reliability of adjusted gross income and normal tax by income class. For example, the sampling error at one standard deviation on adjusted gross income for the \$10,000 to \$15,000 income stratum was 31/100 of one percent. This means that

the chances are 95 out of 100 that the sample value for total adjusted gross income for this stratum, which was \$2,125 million, will not differ from the true value for this item obtained from a complete census of all returns by more than 31/100 of one percent in either direction. Table A-2 presents the sample size, number of merged returns, and statistical reliability of adjusted gross income and normal tax by the 13 major planning regions plus out-of-state returns. The overall sample reliability was 3/100 of one percent for adjusted gross income and 16/100 of one percent for normal tax liability. At the 95 percent confidence level, adjusted gross income is within \$3.8 million of the true audited total adjusted gross income of the state, and projected normal tax liability is within \$530,000 of the actual state total.

#### Overall Sampling Reliability

Another indication of the overall reliability of the sample estimates is provided by comparing the adjusted gross income and normal tax liability derived from the sample with published Department of Revenue data. For example, the CSI estimate on the sample basis for the total adjusted gross income came within 1/100 of one percent of the amount reported for the Department of Revenue, and the CSI estimate of the total normal tax liability came within one percent of the Department of Revenue figure. Moreover, it should be noted that the slight amounts by which the sample estimates differ from the Department of Revenue universe figures reflects the fact that the controlled processing and editing of the sample data eliminated computational and tabulating errors. Revenue Department personnel transcribed the data from individual income tax returns to worksheets (a copy of the transcription worksheet is attached) and a series of over 100 preprogrammed computer data checks were performed on each return before being accepted by the computer. It is believed that the quality of the survey data would not have been improved if based on a complete census of returns.

TABLE A-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	Estimated Number and Dollar Amounts on Merged Basis			
			Adjusted Gross Income		Normal Tax Liability	
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
Under \$3,000	2,045	149,079	\$ 229,117	1.45	\$ 1,415	.49
\$3,000 to \$5,000	852	108,556	433,060	.20	6,127	1.75
\$5,000 to \$8,000	1,403	139,339	893,293	.65	15,375	2.12
\$8,000 to \$10,000	1,031	80,312	719,787	.29	13,864	1.85
\$10,000 to \$15,000	2,747	170,229	2,124,513	.31	46,709	.55
\$15,000 to \$25,000	4,722	218,146	4,200,065	.12	110,631	.29
\$25,000 to \$50,000	3,067	91,012	2,901,374	.21	95,292	.22
\$50,000 to \$100,000	1,070	11,239	737,487	.43	27,453	.63
\$100,000 and over	<u>2,443</u>	<u>2,450</u>	<u>420,055</u>	<u>.11</u>	<u>14,193</u>	<u>.10</u>
Total	19,380	970,362	\$12,658,751	.03	\$331,059	.16

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

Major Planning Regions	Estimated Number and Dollar Amounts on Merged Basis					
	Number in Sample	Number of Returns	Adjusted Gross Income		Normal Tax Liability	
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
1--South Platte Valley	651	22,465	\$ 269,309	.82	\$ 33,684	.85
2--Northern Front Range	1,213	78,308	976,403	1.14	120,684	1.63
3--Denver Metropolitan	6,232	541,154	7,839,908	.30	1,108,278	.30
4--Pikes Peak	1,158	81,857	996,674	.40	125,600	1.21
5--High Plains	637	6,601	73,133	1.03	8,391	2.26
6--Lower Arkansas Valley	752	16,733	173,906	.20	19,257	.30
7--Spanish Peaks	1,211	45,576	557,249	.70	63,918	.76
8--San Luis Valley	723	10,958	113,403	.16	12,420	1.41
9--San Juan Basin	755	14,677	152,875	1.01	17,901	1.37
10--Black Canyon	772	17,298	176,821	1.17	19,356	1.74
11--Plateau	1,354	34,457	442,043	.57	58,033	.26
12--Northern Mountain	746	20,431	238,898	1.23	32,341	.40
13--Upper Arkansas Valley	807	15,282	170,526	.56	19,146	1.04
14--Out of State	<u>2,369</u>	<u>46,414</u>	<u>401,529</u>	<u>.97</u>	<u>48,524</u>	<u>2.41</u>
Total	19,380	952,211	\$12,582,677	.03	\$1,692,533	.16



Date \_\_\_\_\_  
 Transcriber \_\_\_\_\_  
 Verifier \_\_\_\_\_

TAX LIABILITY ERROR	
___ Yes ___ No	
Dollar Amount	
\$ _____	

Sequence Number \_\_\_\_\_  
 Income Stratum \_\_\_\_\_  
 Region \_\_\_\_\_  
 County \_\_\_\_\_  
 Validation Number \_\_\_\_\_

**A. BASIC INFORMATION**

1. Tax form \_\_\_\_\_
2. City name \_\_\_\_\_
3. County of residence \_\_\_\_\_
4. School district no. \_\_\_\_\_
5. Occupation of single \_\_\_\_\_
6. Occupation of husband \_\_\_\_\_
7. Occupation of wife \_\_\_\_\_
8. Filing status \_\_\_\_\_
9. Resident code \_\_\_\_\_
10. Type of return \_\_\_\_\_

**B. NUMBER OF EXEMPTIONS**

1. Normal \_\_\_\_\_
2. Old age \_\_\_\_\_
3. Blind \_\_\_\_\_
4. Mentally retarded \_\_\_\_\_
5. TOTAL FOR NORMAL TAX \_\_\_\_\_
6. Food exemptions \_\_\_\_\_

**C. COMBINED TAXES AND CREDITS**

1. Combined normal tax \_\_\_\_\_
2. Form AS-3 credit \_\_\_\_\_
3. Surtax \_\_\_\_\_
4. Oil and gas tax after credit \_\_\_\_\_
5. TOTAL TAX LIABILITY \_\_\_\_\_
6. Oil and gas tax before credit \_\_\_\_\_
7. Food tax credit \_\_\_\_\_
8. Property tax credit \_\_\_\_\_

**D. SOURCES OF INCOME**

1. Wages and salaries \_\_\_\_\_
2. Dividends and interest \_\_\_\_\_
3. Business income \_\_\_\_\_
4. Capital gains \_\_\_\_\_
5. Pensions, annuities, rents and royalties \_\_\_\_\_
6. Farm income \_\_\_\_\_
7. Miscellaneous income \_\_\_\_\_
8. TOTAL INCOME \_\_\_\_\_
9. Income adjustments \_\_\_\_\_
10. Federal AGI \_\_\_\_\_
11. Colorado modifications \_\_\_\_\_
12. COLORADO AGI \_\_\_\_\_

**E. ITEMIZED DEDUCTIONS**

1. Net medical \_\_\_\_\_
2. Real estate tax \_\_\_\_\_
3. Gasoline tax \_\_\_\_\_
4. General sales tax \_\_\_\_\_
5. Personal property tax \_\_\_\_\_
6. Interest expense \_\_\_\_\_
7. Contributions \_\_\_\_\_
8. Casualty loss \_\_\_\_\_
9. Other deductions \_\_\_\_\_
10. TOTAL ITEMIZED \_\_\_\_\_
11. Allocated to husband \_\_\_\_\_
12. Allocated to wife \_\_\_\_\_

**F. FEDERAL TAX DEDUCTION**

1. TOTAL FEDERAL TAX \_\_\_\_\_
2. Allocated to husband \_\_\_\_\_
3. Allocated to wife \_\_\_\_\_

**G. ITEMIZED RETURNS**

1. AGI \_\_\_\_\_
2. Allocated itemized deductions \_\_\_\_\_
3. Federal tax deduction \_\_\_\_\_
4. Value of exemptions \_\_\_\_\_
5. Net taxable income \_\_\_\_\_
6. Normal tax liability \_\_\_\_\_

**H. STANDARD RETURNS**

1. AGI \_\_\_\_\_
2. Standard deduction \_\_\_\_\_
3. Federal tax deduction \_\_\_\_\_
4. Value of exemptions \_\_\_\_\_
5. Net taxable income \_\_\_\_\_
6. Normal tax liability \_\_\_\_\_

**I. TABLE RETURNS**

1. AGI midpoint \_\_\_\_\_
2. Standard deduction \_\_\_\_\_
3. Federal tax deduction \_\_\_\_\_
4. Value of exemptions \_\_\_\_\_
5. Net taxable income \_\_\_\_\_
6. Normal tax liability \_\_\_\_\_

## APPENDIX B

## JOB TITLES COMPRISING OCCUPATIONAL CATEGORIES

	<u>D.O.T. Code<sup>a</sup></u>
1. <u>Managerial and Self-Employed</u>	
Self-employed proprietors engaged in business. Managers and officials--includes officers of companies and other key managerial positions in such areas as pro- duction, sales, budgeting, personnel, public relations and advertising.	0-1
2. <u>Professional</u>	
Includes such professional occupations as:	
Physicians      Teachers                      Dieticians	
Dentists        Librarians                      Commercial artists	
Lawyers        Architects                      Designers	
Engineers      Scientists                      Accountants	
Professors     Registered Nurses              Airplane pilots	
Also salaried managerial occupations not included in 1 above.	0-1
3. <u>Sub-Professional and Clerical</u>	
Includes such sub-professionals as draftsmen and kindred occupations and technicians supporting professional per- sonnel in the fields of engineering, science, medicine and health.	0-1
Clerical category includes secretaries stenographers, typists and office machine operators, office clerks and related occupations, production and stock clerks, and other clerical and kindred occupations not classified in the above clerical occupations.	201-249
4. <u>Sales and Merchandising Occupations</u>	
Selling occupations include all occupations engaged in selling commodities, investments, real estate and ser- vices.	250-294
Merchandising occupations include occupations related to selling and merchandising but not involving actual participation in sales transactions, such as shoppers, demonstrators, models, displaymen and window trimmers.	295-299
5. <u>Service Occupations</u>	
Include the following types:	
Food and lodging occupations	310-329
Amusement, recreation, arts and kindred occupations	960-979

	D.O.T. Code <sup>a</sup>
5. <u>Service Occupations</u> (continued)	
Personal service occupations	330-339
Apparel and furnishings services	361-369
Protective services	371-379
Maintenance and custodial services	381-389
	406-407
	800-899
	950-951
Miscellaneous service occupations	340-359
6. <u>Craftsmen, Mechanics and Operatives</u>	
Include such occupations as:	
Motor vehicle mechanics	620
Electrical and electronic equipment repairmen	720-729
Other repairmen and mechanics	621-639
	710-719
	750-799
Fabrication and assembly of manufactured products	700-709
Processing occupations	500-599
Painting, decorating and related occupations	740-749
Printing occupations	650-659
Tool and die makers	601
Other metal machining occupations	600
	602-619
All other machine trade occupations	640-649
	660-699
Mineral and oil extraction and logging occupations	930-949
Construction and structural workers	800-899
Transportation, motor truck, etc.	900-990
7. <u>Self-Employed Farmers</u>	*
8. <u>Military Personnel</u>	*
9. <u>Retired</u>	*
10. <u>All Other</u>	
Occupations not elsewhere classified, homemakers, housewives, students, unemployed and not reported.	

\*Not included in non-agricultural civilian labor force.

<sup>a</sup>U.S. Department of Labor, Dictionary of Occupational Titles, 1965.

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