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**INDIVIDUAL INCOME TAX RETURNS
FILED IN FISCAL YEAR 1983/84**



COLORADO STATISTICS OF INCOME

*PREPARED BY COLORADO DEPARTMENT OF REVENUE RESEARCH AND STATISTICS
COLORADO LEGISLATIVE COUNCIL RESEARCH PUBLICATION NO. 294, FEBRUARY 1985*

COLORADO STATISTICS OF INCOME
INDIVIDUAL INCOME TAX RETURNS
FILED IN FISCAL YEAR 1983/84

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INTRODUCTION

Since 1972, the Colorado Legislative Council has commissioned studies to report on the income tax structure of our state. This publication marks the seventh of this series concerning individual income taxes.

Nearly 17,000 returns make up the sample data base representing almost 1.4 million taxpayers. From the data collected from each return, a distributional analysis of sources of income, deductions, and tax liability is presented. Estimates of prior year tax law changes affecting taxes is discussed at length. Even though the 1983 tax year saw no major Colorado law change, the impacts of prior year tax reductions continue to affect Colorado's tax base.

The report summarizes the distribution of household adjusted gross income by planning regions, major counties, and major cities in Colorado. Inquiries regarding this report may be directed to the Research and Statistics Office of the Colorado Department of Revenue.

Section 1. RECENT INCOME AND TAX TRENDS

Concentration has largely been placed on examining Colorado adjusted gross income (AGI) and Colorado tax liability. In the past several years, the relationship between the two has changed dramatically. By concentrating on the sources of income and changes in adjustments, modifications and deductions, perhaps a fuller understanding may be made of the relationship between Colorado AGI and tax liability and how each are determined.

Before launching into this discussion, two areas of definition need to be probed. For most of this report reference is made to resident tax returns. These consist of full year and part-year returns. Non-resident tax returns have been excluded in most cases as the focus of the study is to report on income and tax distributions for taxpayers living within Colorado. Non-resident returns are included when the impact of tax law changes is considered.

A taxpayer's liability is typically affected by either rate or base changes or tax credits. Corresponding to this, two definitions of tax liability are used in this report. Gross normal tax is defined as the tax obtained by applying Colorado's tax rate structure to the tax base, i.e. taxable income. Net normal tax is defined as gross normal tax minus tax credits allowed to Colorado taxpayers.

Table I-1 presents the major sources of income as reported on resident income tax returns filed during fiscal year 1984.

TABLE I-1. MAJOR SOURCES OF INCOME
ON RESIDENT TAX RETURNS
Fiscal Year 1984

	Number of Returns (thousands)	Percent of Returns Reporting	Colorado Income		
			Amount (millions)	Percentage Change from FY 1983	Percentage Distribution
Wage and Salaries	1,141.3	84.7	\$23,394.6	6.1	81.0
Net Property Income	819.7	60.8	\$ 4,353.8	4.4	15.1
Positive	723.4	53.7	5,546.8	12.7	19.2
Negative	96.3	7.1	1,193.0	59.0	(4.1)
Business Income	205.5	15.3	\$ 954.9	29.1	3.3
Positive	135.9	10.1	1,289.6	23.5	4.5
Negative	69.6	5.2	334.7	9.8	1.2
Farm Income	38.9	2.9	\$ (153.4)	- 4.4	(0.6)
Positive	18.6	1.4	123.7	-18.9	0.4
Negative	20.3	1.5	277.6	11.5	(1.0)
Other Income	457.5	33.9	\$ 344.2	3.4	1.2
Total Income	1,348.2	100.0	\$28,893.7	7.1	100.0

Wage and salary income increased 6.1 percent from fiscal 1983 to \$23.4 billion for fiscal 1984. The average wage and salary reported increased to \$20,499, an increase of 5.1 percent from the prior year.

Net property income consists of interest and dividends, taxable capital gains, rents, royalties, and partnership income. This income was reported on nearly 4 percent more returns in fiscal 1984 than in the prior year. Net property income grew only 4.4 percent. This consisted of a 12.7 percent increase in net positive property income and a large increase of 59 percent in net negative property income. Interest income and net capital gains showed percentage decreases of 0.8 percent and 13.1 percent. Rents and other property income grew by nearly 50.3 percent from the prior year.

Business income increased by 29.1 percent from the prior year. This marks a rebound from the recession year of 1982 when this income source had declined by 13.7 percent from 1981.

Farm income shows mixed results. Though net farm income increased by 4.4 percent to a negative \$153.9 million, positive farm income dropped by nearly 19 percent, while negative farm income increased from a negative \$313.6 million in 1982 to a negative \$277.6 million in 1983. Also, farm income in 1983 was reported on 5,400 fewer tax returns than 1982.

Other income consists primarily of state income tax refunds reported as income when such taxes were deducted on itemized returns in the prior year. This amount increased 3.4 percent to \$344.2 million in 1983.

The sum of the income components discussed above total nearly \$28.9 billion, an increase of 7.1 percent. Since this increase is larger than the 5.1 percent increase in Colorado adjusted gross income, it would be appropriate to examine modifications to and deductions from total income to arrive at Colorado AGI. Table I-2 summarizes the sources of income and presents the adjustments, modifications and deductions for the last four fiscal years.

TABLE I-2. HISTORICAL COMPONENTS OF COLORADO
AGI AND DERIVATION OF TAXABLE INCOME
Resident Returns

<u>Income and Deductions</u>	<u>Fiscal Years</u>			
	<u>1980</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
Wages	\$15,537,559	\$20,401,439	\$22,046,745	\$23,394,640
Dividend & Interest	1,309,380	2,284,335	2,588,868	2,620,438
Capital Gains	576,438	775,497	869,789	841,589
Rent & other Property Income	791,492	476,019	624,263	891,854
Business Income	827,873	857,192	739,614	954,924
Farm Income	11,303	(358,420)	(160,975)	(153,992)
Other Income	234,650	233,211	189,755	344,247
Total Income	\$19,288,695	\$24,669,273	\$26,898,059	\$28,893,700
Less: Federal Adjustment	\$ 356,412	\$ 467,432	\$ 839,077	\$ 1,208,879
Equals: Federal AGI	\$18,932,283	\$24,201,841	\$26,058,982	\$27,684,821
Less: Colorado Modifications	\$ 569,266	\$ 917,818	\$ 1,248,086	\$ 1,336,272
Less: Itemized Deductions	\$2,843,281	\$ 4,088,506	\$ 4,379,114	\$ 4,807,192
Standard Deductions	589,976	926,262	957,992	960,538
Exemption Value	2,756,336	3,388,202	3,673,478	3,673,760
Federal Tax Deductions	2,712,390	3,850,868	3,932,960	3,798,505
Equals: Taxable Income	\$10,121,618	\$12,393,605	\$13,132,387	\$14,194,723
Tax Liability	\$ 488,518	\$ 596,824	\$ 634,481	\$ 701,588
Average Effective Tax Rate	4.83	4.81	4.83	4.94

Federal adjustments to total income formerly consisted largely of allowable business deductions under the IRS code. However, in the last two years, two changes in the tax code have nearly tripled (to \$1.209 billion) the amount of federal adjustments taken on tax returns. The first of these is the deduction allowed for cash payments to individual retirement accounts (IRA's).

Data from the sample indicates that IRA contributions claimed on tax returns total \$637.1 million. The second of these is the deduction allowed for two-earner married couples. In order to compensate for the so-called marriage tax penalty of the federal tax structure, ten percent (up to a maximum \$3,000) of the lower spouse's income may be deducted from total income. This deduction was five percent (up to a maximum of \$1,500) for the prior year. The two-earner deduction totals an estimated \$247.4 million.

Federal adjusted gross income is calculated by subtracting federal adjustments from total income. Federal AGI reported on Colorado income tax returns grew 6.2 percent to a reported \$27,685 million on the 1983 tax returns filed in fiscal 1984.

Colorado modifications consist of adjustments to federal adjusted income specifically allowed by Colorado's statutes. The net adjustments amounted to \$1,336 million in 1983, up from \$1,248 million for the prior year for an increase of 7.1 percent.

Colorado adjusted gross income is the difference between federal AGI and Colorado modifications. Colorado AGI is the basis for the income classifications in this report. Colorado AGI grew 5.1 percent over the prior year to \$26,697 million. The change in Colorado AGI was not quite as elastic as the change in total income reported on the 1983 Colorado income tax returns. The larger adjustments and modifications utilized have reduced the size of the potential tax base.

Colorado deductions are of several types. Each taxpayer and each dependent is entitled to a basic exemption value of \$1,203. Additional exemptions are allowed for age or blindness of the taxpayer or for a mentally retarded dependent. The total exemption value claimed in 1983 amounted to \$3,674 billion. This was an increase of 1.0 percent from the prior year. It reflects, for the first time in several years, solely the increase in number of exemptions claimed without an additional value because of indexation as in the previous five years.

Federal income tax is a deduction allowed to Colorado taxpayers. The federal rate structure has been changed in each of the past three tax years. An across-the-board ten percent reduction in tax rates was in effect for the 1983 tax year. The deduction taken on Colorado returns decreased to \$3.798 billion from \$3.933 billion, a decline of 3.4 percent. The lower deduction helps to increase Colorado's tax base.

A Colorado taxpayer may use either the standard deduction or itemized deductions. The standard deduction, like the exemption value, had been indexed in prior years. Held at a value of \$1,415 for 1983 tax returns, the total amount of the standard deduction claimed increased only three-tenths of one percent. Itemized deductions consist of medical expenses, state and local taxes, interest expense, charitable contributions, and several miscellaneous items. Deductions taken on the 1983 tax returns increased 9.5 percent over the prior year. Claims for medical expenses dropped 15.3 percent as a result

of a federal law changing the threshold limit from 3 percent to 5 percent of adjusted gross income. However, medical expense deductions constituted only 8.2 percent of itemized deductions claimed. The deduction claimed for home mortgage interest expense rose 19.1 percent and now constitutes 40 percent of all itemized deductions claimed on Colorado income tax returns.

All deductions from Colorado adjusted gross income rose 2.1 percent to \$13,239 million.

Colorado taxable income is defined as AGI minus all deductions and exemptions. For purposes of this report, negative taxable incomes are treated as zero. Colorado taxable income rose 8 percent in 1983 to \$14,194 million.

Colorado's tax rate structure in 1983 was graduated from 2.5 percent to 8 percent. Gross normal tax on resident returns increased from \$635 million to \$701.6 million, an increase of 10.5 percent.

Section II. DISTRIBUTION BY INCOME CLASSES
AND PROGRESSIVITY OF THE TAX STRUCTURE

Table II-1 shows the distribution of the number of returns and adjusted gross income by fixed AGI classes for the last three fiscal years. As expected with increasing incomes, there is a shift of taxpayers into higher income classes. The first three classes shown in the table reflect percentage declines in the number of returns and adjusted gross income while income classes above \$25,000 have increasing shares of each.

TABLE II-1. PERCENT DISTRIBUTION OF RESIDENT
TAX RETURNS AND SHARE OF TOTAL ADJUSTED
GROSS INCOME BY MAJOR INCOME CLASSES
Fiscal Years 1982, 1983, 1984

Adjusted Gross Income Classes	Number of Returns			Adjusted Gross Income		
	1982	1983	1984	1982	1983	1984
Under \$ 5,000	25.3	23.7	22.8	2.9	2.6	2.4
\$ 5,000 to \$15,000	29.9	29.3	28.7	16.1	14.8	14.0
\$15,000 to \$25,000	19.3	19.5	19.2	21.2	20.1	19.1
\$25,000 to \$50,000	21.2	22.7	23.6	40.3	40.9	41.3
\$50,000 and over	4.3	4.9	5.7	19.6	21.6	23.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0

More meaningful in its ability to show percentages of income and tax paid by a fixed percentage of taxpayers is percentile analysis. Table II-2 shows the amount of adjusted gross income, gross normal tax, net normal tax, and federal income tax and the percentages of these amounts for equal 25% shares of taxpayers for the last three years.

TABLE II-2. QUARTILE ANALYSIS OF RESIDENT RETURNS
 AGI, GROSS NORMAL TAX, NET NORMAL TAX, AND FEDERAL INCOME TAX
 Fiscal Years 1982, 1983, 1984
 (Dollar Amounts in Millions)

	Quartile 1			Quartile 2			Quartile 3			Quartile 4		
	1982	1983	1984	1982	1983	1984	1982	1983	1984	1982	1983	1984
Adjusted Gross Income												
Quartile Endpoint	\$4,928	\$5,305	\$5,644	\$12,971	\$13,719	\$14,317	\$25,352	\$26,639	\$27,715			
Amount	687.9	754.8	800.7	2,897.3	3,104.5	3,262.4	6,194.3	6,554.3	6,905.3	14,135.6	14,979.2	15,729.0
Percentage Share	2.9	3.0	3.0	12.1	12.2	12.2	25.9	25.8	25.9	59.1	59.0	58.9
Percentage Change		9.7	16.4		7.1	5.1		5.8	5.3		6.0	5.0
Gross Normal Tax												
Amount	3.7	4.0	4.4	44.9	47.7	52.7	140.8	148.6	164.1	407.3	434.6	480.4
Percentage Share	0.6	0.6	0.6	7.5	7.5	7.5	23.6	23.4	23.4	68.3	68.5	68.5
Percentage Change		8.1	10.0		6.2	10.5		5.5	10.4		6.7	10.5
Net Normal Tax												
Amount	3.1	4.0	4.3	36.8	46.4	51.7	113.4	143.0	158.7	319.0	408.0	449.4
Percentage Share	0.7	0.7	0.6	7.8	7.7	7.8	24.0	23.8	23.9	67.5	67.8	67.7
Percentage Change		29.0	7.5		26.1	11.4		26.1	11.0		27.9	10.1
Federal Income Tax												
Amount	17.3	23.3	23.2	237.4	261.9	252.9	784.3	812.6	784.5	2,811.0	2,884.7	2,737.9
Percentage Share	0.4	0.6	0.6	6.2	6.6	6.7	20.4	20.4	20.7	73.0	71.2	72.1
Percentage Change		34.7	-0.4		6.5	-3.4		3.6	-3.5		2.7	-5.1

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No significant change in shares of adjusted gross income, gross normal tax, or net normal tax have occurred during the three years being compared. However, there have been differing rates of growth in AGI within the quartiles. The first quartile at 16.4% had the highest percentage change of the respective quartiles. Income growth within the other three quartiles varied little with a range of 5.0 to 5.3 percent.

The percentage change in gross normal tax shows little variance among the four quartiles with a range of 10.0 to 10.5 percent. This may seem surprising that an income growth of 16.4 percent within the first quartile would generate a change of only 10 percent in gross normal tax but it should be considered that a large number of taxpayers within this quartile will continue to pay no tax even with a change in income.

Perhaps the most interesting feature in the quartile analysis is the relative percentage changes in federal income taxes paid. As one examines the quartile levels, it can be seen that the negative percentage change in federal income tax for fiscal year 1984 increases from quartile one through quartile four. Even when considering returns filed with adjusted gross incomes of more than \$100,000, the average federal tax deduction claimed per return declined 11.8% from the 1982 tax year. These returns represent the top 0.6 percent and 0.8 percent of returns filed for the 1982 and 1983 tax years, respectively.

Progressivity of the State Income Tax

Table II-3 shows the number of returns, adjusted gross income and Colorado gross and net normal tax for resident returns by size of income.

TABLE II-3. DISTRIBUTION OF RESIDENT
TAX RETURNS BY MAJOR INCOME CLASSES
Fiscal Year 1984

<u>Adjusted Gross Income Classes</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Gross Normal Tax</u>	<u>Net Normal Tax</u>
A. Money Amounts in Millions				
Under \$ 5,000	307,979	\$ 644.8	\$ 3.2	\$ 3.1
\$ 5,000 to \$15,000	387,252	3,727.3	60.5	59.3
\$15,000 to \$25,000	258,917	5,096.5	119.2	115.9
\$25,000 to \$50,000	317,808	11,024.0	306.1	289.4
\$50,000 and over	76,293	6,204.8	212.6	196.4
TOTAL	<u>1,348,249</u>	<u>\$26,697.4</u>	<u>\$701.6</u>	<u>\$664.1</u>
B. Percentage Distribution				
Under \$ 5,000	22.8	2.4	0.5	0.5
\$ 5,000 to \$15,000	28.7	14.0	8.6	8.9
\$15,000 to \$25,000	19.2	19.1	17.0	17.5
\$25,000 to \$50,000	23.6	41.3	43.6	43.5
\$50,000 and over	5.7	23.2	30.3	29.6
TOTAL	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

Taxpayers in the lowest income class (less than \$5,000) represented 22.8 percent of all taxpayers and accounted for 2.4 percent of total adjusted gross income but paid only 0.5 percent of the gross normal tax. The latter is to be expected as the threshold limits for paying tax are at \$2,600 for single persons with no additional exemptions and \$3,800 for married couples with no additional exemptions. The highest income class measured (incomes greater than \$50,000) had 5.7 percent of all taxpayers, accounted for 23.2 percent of adjusted gross income and represented 30.3 of the gross normal tax.

Net normal tax differs from gross normal tax by the amount of tax credits (except that net normal tax is defined as zero when the credits exceed gross normal tax). Net normal tax appears as slightly less progressive than gross normal tax. Taxpayers through the \$25,000 income class pay a 0.8 percent larger share of net normal tax.

Table II-4 shows the distributions of gross and net normal tax for the last three fiscal years. Perhaps the most notable aspect is that in fiscal year 1984 the first four groups paid smaller percentages of total state income taxes while only the highest income group, \$50,000 and over, paid a higher percentage.

TABLE II-4. DISTRIBUTION OF RESIDENT RETURNS
TAX LIABILITIES BY MAJOR INCOME CLASSES
Fiscal Years 1982, 1983, 1984

Adjusted Gross Income Classes	Fiscal Year					
	1982		1983		1984	
	Gross Normal Tax	Net Normal Tax	Gross Normal Tax	Net Normal Tax	Gross Normal Tax	Net Normal Tax
Under \$ 5,000	0.7	0.7	0.4	0.5	0.5	0.5
\$ 5,000 to \$15,000	10.7	11.0	9.4	9.7	8.6	8.9
\$15,000 to \$25,000	19.6	20.0	18.1	18.5	17.0	17.5
\$25,000 to \$50,000	43.7	43.7	44.1	44.0	43.6	43.5
\$50,000 and over	25.3	24.5	27.9	27.3	30.3	29.6
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0

Another measure of progressivity is the relationship between the state income tax and two measures of income - adjusted gross income and taxable income. Table II-5 shows these comparisons.

TABLE II-5. GROSS AND NET NORMAL TAX AS A
 PERCENTAGE OF TWO INCOME MEASURES
 Fiscal Year 1984

Adjusted Gross Income Classes	Percentage of AGI		Percentage of Taxable Income	
	Gross Normal Tax	Net Normal Tax	Gross Normal Tax	Net Normal Tax
Under \$ 5,000	0.49	0.48	2.60	2.52
\$ 5,000 to \$15,000	1.62	1.59	3.36	3.30
\$15,000 to \$25,000	2.33	2.27	4.21	4.09
\$25,000 to \$50,000	2.78	2.62	4.99	4.72
\$50,000 and over	3.43	3.16	6.42	5.93
TOTAL	2.63	2.49	4.94	4.67

The first portion of the table shows gross and net normal tax as a percentage of adjusted gross income. These average effective tax rates range from 0.49 and 0.48 percent in the lowest income group to 3.43 and 3.16 percent in the highest income group for the two tax concepts. For each of the income classes, the effective tax rates have increased over the prior year (the prior year's rates are not shown). This is a function of two elements: the overall upward shift of incomes and the progressivity of the tax rates naturally cause an increase in effective rates; and the overall impact of federal tax legislation has created an increase in Colorado taxable income (a lower federal tax deduction on the Colorado return yields a larger Colorado taxable income).

The second portion of the table shows gross and net normal tax as a percentage of taxable income. These average effective tax rates range from 2.60 to 2.52 percent in the lowest income group to 6.42 and 5.93 percent in the highest group for the two tax concepts. This effective rate is important for estimating quickly the impacts of a change in taxable income. For example, a \$1 change in taxable income for the taxpayers in the \$15,000 to \$25,000 income class would yield an average 4.21 cent change in gross normal tax per taxpayer.

An indication of the relative progressivity of the state and federal income taxes is to express the state tax liability as a percentage of the federal tax liability. Net normal tax is used in this case as the federal tax deduction listed on state tax returns is also the tax after credits. Table II-6 presents this information.

TABLE II-6. STATE/FEDERAL TAX RATIOS FOR RESIDENT TAXPAYERS
Fiscal Years 1982, 1983, and 1984

<u>Adjusted Gross Income Classes</u>	<u>Ratio of State Income Tax Liability To Federal Income Tax Liability</u>			<u>Percent Change In Tax Ratios</u>	
	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1982-1983</u>	<u>1983-1984</u>
Under \$ 5,000	.186	.152	.143	-18.3	- 5.9
\$ 5,000 to \$15,000	.152	.178	.205	+17.1	+15.2
\$15,000 to \$25,000	.145	.175	.200	+20.7	+14.3
\$25,000 to \$50,000	.135	.170	.196	+25.9	+15.3
\$50,000 and over	.088	.114	.136	+29.5	+20.2
TOTAL	.123	.151	.175	+22.8	+15.9

As in the fiscal year 1982 to 1983 comparison period, the lowest income class experienced a decline in this ratio in the latest comparison period. As evidence of a more progressive federal rate structure, the ratio declines in the upper four income classes. This is because the maximum state tax rate of 8% occurred at a taxable income level of \$14,153 in 1983 while the maximum federal tax rate of 50 percent applies to much higher federal taxable income. The increase in the overall ratio from .151 in fiscal year 1983 to .175 in fiscal 1984 reflects both an increase in the numerator, Colorado net normal tax, and a decrease in the denominator, federal income tax.

Section III. IMPACT OF TAX LAW CHANGES

The primary focus of the last three Colorado Statistics of Income reports was to examine the impact of law changes affecting Colorado tax liability. The thrust of these changes in past years has been to decrease taxes as the economic structure in Colorado prospered and the state budget developed surpluses enabling the legislature to return taxes to their constituents.

The bright scenario of the late seventies and early eighties came to an abrupt halt in 1982 as Colorado entered the recession. While new tax cuts have not been enacted, several of the prior cuts have remained part of law and have a continuing impact. In addition, several changes were enacted to increase the Colorado state tax. A discussion of the law changes enacted since 1977 follows.

A. INDEXATION

Indexation was a topic long discussed as a means of preventing or lessening tax bracket creep; i.e., the movement into higher tax brackets as a result of inflation induced higher incomes. Colorado became the first state in the union to adopt indexation when it approved legislation in 1978. Indexation was suspended for 1983 and will continue at its suspended level during 1984 and 1985 as well. Colorado's standard deduction, personal exemption, and rate structure receive the benefit of indexation. These levels are presented in Table III-1.

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

<u>Tax Year</u>	<u>Indexing Factor a/</u>	<u>Standard Deduction</u>	<u>Rate Personal Exemption</u>	<u>Rate Bracket Size</u>	<u>Bracket Range b/</u>
1977 <u>c/</u>	1	\$1,000	\$ 850	\$1,000	\$0-\$10,000
1978	1.06	\$1,060	\$ 901	\$1,060	\$0-\$10,600
1979	1.07	\$1,134	\$ 964	\$1,134	\$0-\$11,342
1980	1.09	\$1,236	\$1,051	\$1,236	\$0-\$12,363
1981	1.08	\$1,335	\$1,135	\$1,335	\$0-\$13,352
1982	1.06	\$1,415	\$1,203	\$1,415	\$0-\$14,153
1983	1.00	\$1,415	\$1,203	\$1,415	\$0-\$14,153

a/ Indexing factors given are for each year. Compounded rates are: 1979, 1.1342; 1980, 1.2363; 1981, 1.3352; and 1982 and 1983, 1.4153.

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

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

The fiscal impact of indexation is shown in Table III-2. Even though the indexing factor did not change in 1983, there was a continuing impact as the number of returns increased and as taxpayers moved up within Colorado's tax rate structure.

TABLE III-2. IMPACT OF INDEXATION ON
COLORADO INDIVIDUAL INCOME TAX LIABILITY
(Millions of Dollars)

<u>Tax Year</u>	<u>Normal Tax Liability With Indexing</u>	<u>Estimated Normal Tax Liability Without Indexing</u>	<u>Difference</u>
1978	\$ 438.4	\$ 456.4	\$ 18.0
1979	492.7	532.6	39.9
1980	560.2	640.7	80.5
1981	602.7	722.5	119.8
1982	642.0	793.1	151.1
1983	715.2	873.6	158.4
Total	<u>\$3,451.2</u>	<u>\$4,018.9</u>	<u>\$567.7</u>

The reduction in 1983 liability of \$158.4 million represented an 18.1 percent gain to Colorado taxpayers. Had the indexing factor been set at 1.06 percent for 1983, Colorado taxpayers would have paid \$688.5 million in 1983, \$26.7 million less than the \$715.2 million actually paid and \$185.1 million less than the completely unindexed liability of \$873.6 million.

Table III-3 shows the value of tax reductions attributable to indexation in 1983 by major income class. Indexation is clearly more beneficial to lower income taxpayers. As such, it maintains the progressivity of Colorado's tax structure.

TABLE III-3. TAX REDUCTIONS
ATTRIBUTABLE TO INDEXATION
Fiscal Year 1984
(Thousands of Dollars)

<u>Adjusted Gross Income Classes</u>	<u>Unindexed Gross Normal Tax Liability</u>	<u>Tax Reduction</u>	<u>Percentage Benefit Due To Indexation</u>
Under \$ 5,000	\$ 6,398	\$ 2,719	42.5
\$ 5,000 to \$15,000	86,289	24,628	28.5
\$15,000 to \$25,000	159,572	39,431	24.7
\$25,000 to \$50,000	377,589	70,070	18.6
\$50,000 and over	243,741	21,500	8.8
TOTAL	<u>\$873,589</u>	<u>\$158,348</u>	<u>18.1</u>

B. INCOME TAX CREDITS

Colorado has a number of tax credits which have been enacted since 1979. These credits were designed to provide tax relief or breaks to certain sectors of the economy or to reduce swelling state budget surpluses early in the period. Table III-4 presents the value of these credits for the last five fiscal years.

A general credit of 10%, 20%, and 16% against tax liability was enacted for the tax years 1979 through 1981 respectively. Even though this credit was not continued for the past two years, it accounts for the largest amount returned to Colorado taxpayers. During the three years these credits were in place, \$254.1 million was claimed on tax returns. Credits claimed on extensions, delinquent, and amended returns total \$6.1 and 0.5 million during the last two fiscal years.

The energy credit represents the largest credit claimed during fiscal year 1984 as it did during the prior year. Enacted for the tax years 1980 through 1985, it allows a tax credit of 20 percent on the first \$2,000 of energy conservation expenditures and 30 percent on the first \$10,000 of expenditures for renewable energy source property. These credits totaled \$21.2 million on 1983 tax returns. Since the amount of the credit is limited to the tax liability for that year, the unused portion of the credit may be carried forward to future tax years. Of the \$21.2 million claimed on this tax year's return, \$4.0 million was carried forward from a prior year. In addition, \$11.4 million of unused credit remains as a liability of the state to be used by taxpayers in the future.

The investment credit is intended to encourage private investment in new income producing assets in Colorado. This credit has been in effect since the 1979 tax year and is computed as a percentage of the federal investment credit. Set at 10 percent for 1983 tax returns (or 1 percent of total investment as the federal credit is also 10 percent), the amount claimed during fiscal year 1984 was \$9.9 million.

The residential heating expense credit grants relief to elderly and disabled persons meeting specified income limitations to offset the high cost of home heating and lighting. Taxpayers benefited by \$4.6 million from this credit.

TABLE III-4. COLORADO INDIVIDUAL
INCOME TAX CREDITS, ALL RETURNS
Fiscal Years 1980 to 1984

	Fiscal Year				
	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
A. Money Amounts in Thousands					
General Tax Credit	\$47,724	\$107,799	\$ 98,596	\$ 6,103	\$ 535
Energy Credit					
Energy Conservation	NA	10,534	9,763	8,126	6,163
Renewable Energy	NA	2,935	5,467	11,078	15,024
Investment Credit	3,557	7,196	10,041	7,672	9,924
Inventory Credit	118	470	839	1,280	763
Heat Credit	5,922	6,456	5,523	5,154	4,643
Other Credits	10	25	242	485	291
	<u>\$57,331</u>	<u>\$135,415</u>	<u>\$130,471</u>	<u>\$39,898</u>	<u>\$37,343</u>

NA - Not available in that year

The inventory tax credit is intended to offset local property taxes paid on inventories. This credit was 20% of inventory taxes paid in 1979, 40% in 1980, 60% in 1981, 80% in 1982, and 100% in 1983. The property tax on inventories was repealed and inventory tax credit expired after the 1983 tax year. Claims for this credit totaled \$0.8 million on the 1983 tax returns.

Several other credits were in existence prior to 1979. A property tax/rent equivalent credit for the elderly and disabled has been in effect since 1971. To qualify for this credit, the taxpayer must meet specified income limitations. The value of this credit claimed during fiscal year 1984 was \$13.3 million.

Since 1963, a credit equal to 1/200th of certain taxable incomes has been built into Colorado's tax structure. The effect of this credit was to reduce certain statutory rates of 3% to 7.0% to rates of 2.5% to 6.5%. The highest taxable income brackets -- those with rates of 7.5% and 8.0% were not reduced by the credit but saved \$64 in tax from the effect of having lower rates in the lower income brackets. The total impact of this tax credit for the tax returns examined in the sample was a reduction in tax liability of \$54.4 million.

C. OTHER TAX REDUCTION MEASURES

Four additional tax law changes have affected the taxable income base; i.e., they have increased deductions from total income or adjusted gross income to arrive at taxable income.

Beginning in 1980, the first \$200 of any interest income of a resident individual (\$400 in the case of a married couple filing a joint return) is excludable from income. Similarly, the first \$200 of any dividend income of a resident individual is also exempt from tax. These exclusions reduced tax liability by \$7.7 million for returns filed during fiscal year 1984. The impacts of this modification and the other tax reduction measures discussed in this section are presented in Table III-5.

TABLE III-5. SUMMARY OF THE FISCAL IMPACT
OF OTHER TAX REDUCTION MEASURES
Fiscal Years 1980-1984

	Fiscal Year				
	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
A. Money Amounts in Thousands					
Interest/Dividend Exclusion	\$ NA	\$ 8,000 ^{1/}	\$ 2,337	\$ 6,801	\$ 7,715
Optional Itemization	4,399	3,500 ^{1/}	2,408	1,864	6,178
Low Income Allowance	NA	5,000 ^{1/}	6,262	6,326	6,028
Personal Exemption	15,365	17,250 ^{1/}	18,658	18,895	19,547
TOTAL	<u>\$19,764</u>	<u>\$33,750</u>	<u>\$29,665</u>	<u>\$33,886</u>	<u>\$39,468</u>

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

Prior to 1979, resident taxpayers were allowed to claim itemized deductions on a Colorado return only if deductions were itemized on the federal return. As long as the federal standard deduction (currently called the zero bracket amount) and the Colorado standard deduction were the same, no inequities existed. However, the federal government began increasing its standard deduction to the current \$2,300 for single taxpayers and \$3,400 for married taxpayers. The Colorado standard deduction had remained at \$1,000 for years although in 1978 the introduction of indexation increased this value. Allowing the Colorado taxpayer to optionally itemize deductions on the state return further resolved some of the dilemma regarding the difference between the federal and state standard deduction. This feature returned \$6.2 million to taxpayers during fiscal year 1984.

Colorado's standard deduction prior to 1980 was a variable amount at some income levels. As a result, many taxpayers did not receive the maximum \$1,000 times the indexation factor. Beginning with the 1980 tax year, the standard deduction was set at \$1,000 (\$500 for married couples filing separately) times the indexation factor for all taxpayers. Taxpayers benefited by \$6.0 million during fiscal year 1984.

The personal exemption value was increased from \$750 to \$850 effective for the 1978 tax year. Indexation has raised this value to \$1,203 in the 1983 tax year. The difference between the indexed \$750 exemption value of \$1,062 and the actual value of \$1,203 saved \$19.5 million for Colorado taxpayers.

D. SUMMARY

Table III-6 shows a summary of the impacts of tax changes since fiscal year 1980. (An additional \$35.4 million of tax relief was granted during fiscal year 1979). It should be stressed that this is a static analysis; i.e., each tax reduction method is treated independently. In reality, the interaction among the various measures makes the combined impact somewhat different from the stated figures. It would be difficult to simulate all the possible combinations into a dynamic structure.

TABLE III-6. INCOME TAX REDUCTION MEASURES
 Fiscal Years 1980-1984
 (Millions of Dollars)

	Fiscal Year					Total
	1980	1981	1982	1983	1984	
Indexation	\$ 39.9	\$ 80.5	\$119.8	\$151.1	\$158.4	\$ 549.7
General Tax Credit	47.7	107.8	98.6	6.1	.5	260.7
Energy Credit	NA	13.5	15.2	19.2	21.2	69.1
Investment Credit	3.6	7.2	10.0	7.7	9.9	38.4
Inventory Credit	.1	.5	.8	1.3	.8	3.5
Heat Credit	5.9	6.5	5.5	5.2	4.6	27.7
Other Credits	*	*	.2	.5	.3	1.0
Optional Itemization	4.4	3.5	2.4	1.9	6.2	18.4
Low Income Allowance	NA	5.0	6.3	6.3	6.0	23.6
Personal Exemption	15.4	17.2	18.7	18.9	19.5	89.7
Interest Exclusion	NA	8.0	2.3	6.8	7.7	24.8
TOTAL	<u>\$117.0</u>	<u>\$249.7</u>	<u>\$279.8</u>	<u>\$225.0</u>	<u>\$235.1</u>	<u>\$1,106.6</u>

* Less than .1

NA - Not applicable for that year.

The impact of indexation represents the cumulative impact of the annual indexation factors. An increase of \$26.7 million in liability caused by the inflation factor set at 1.0 rather than 1.06 has reduced the overall impact of indexation to \$158.4 million for fiscal 1984.

Indexation, tax credits, and other tax base reductions combined to lower Colorado tax liability by \$235 million in fiscal year 1984. In the last five years, taxpayers have saved slightly more than \$1.1 billion in Colorado income taxes.

Table III-7 shows the impact and progressivity of these tax changes by adjusted gross income classes for tax returns filed in fiscal year 1984. In order to fully show the impact of the tax reductions, a revised definition of net normal tax is used for this table only. Rather than defining the tax as zero for those taxpayers whose credits exceed the gross normal tax, a negative normal tax is used to estimate what the gross normal tax would have been in the absence of these tax measurers.

The overall progressivity of the state's income tax structure has been maintained with the tax cuts. Tax reductions under this analysis range from 114 percent of the unindexed gross normal tax liability for households with AGI of less than \$5,000 to 15.8 percent for households with AGI greater than \$50,000.

Indexation, the heat credit, the removal of the low income allowance, and the increase in the personal exemption base amount are all clearly progressive in nature. The remaining tax credits are clearly regressive while optional itemization and the exclusion of \$200 of interest and dividend income are neither clearly progressive nor regressive.

TABLE III-7. DISTRIBUTIONAL IMPACTS OF
TAX REDUCTION MEASURES
Fiscal Year 1984

	Adjusted Gross Income Classes					
	Under \$5,000	\$5,000 - \$15,000	\$15,000 - \$25,000	\$25,000 - \$50,000	\$50,000 & over	All Returns
A. Money Amounts in Thousands						
Net Normal Tax Liability	(\$ 1,255)	\$60,435	\$116,712	\$290,626	\$205,463	\$671,980
Add:						
Indexation	\$ 2,719	\$24,628	\$ 39,431	\$ 70,070	\$ 21,500	\$158,348
Energy Credit	35	525	1,692	11,313	7,622	21,187
Investment Credit	80	360	1,252	3,747	4,485	9,924
Inventory Credit	178	37	89	248	211	763
Heat Credit	4,619	24	0	0	0	4,643
Other Credits	0	0	3	11	277	291
Interest Exclusion	312	781	1,338	3,504	1,778	7,713
Optional Itemization	12	1,416	3,104	1,577	69	6,178
Low Income Allowance	1,899	4,129	0	0	0	6,028
Personal Exemption	354	3,147	4,548	8,890	2,608	19,547
Total Reduction	<u>\$10,208</u>	<u>\$35,047</u>	<u>\$ 51,457</u>	<u>\$ 99,360</u>	<u>\$ 38,550</u>	<u>\$234,622</u>
Unindexed Gross Normal Tax	\$ 8,953	\$95,482	\$168,169	\$389,986	\$244,013	\$906,602
B. Percentage Reduction From Unindexed Gross Normal Tax						
Net Normal Tax Liability	114.0	36.7	30.6	25.5	15.8	25.9
Add:						
Indexation	30.4	25.8	23.4	18.0	8.8	17.5
Energy Credit	.4	.5	1.0	2.9	3.1	2.3
Investment Credit	.9	.4	.7	1.0	1.8	1.1
Inventory Credit	2.0	*	*	.1	.1	.1
Heat Credit	51.6	*	0	0	0	.5
Other Credits	0	0	*	*	.1	*
Interest Exclusion	3.5	.8	.8	.9	.7	.8
Optional Itemization	.1	1.5	1.8	.4	*	.7
Low Income Allowance	21.2	4.3	0	0	0	.7
Personal Exemption	4.0	3.3	2.7	2.3	1.1	2.2

* Less than .05 percent

SECTION IV. DETAILED STATISTICS OF INCOME

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TABLE 1. COLORADO INDIVIDUAL INCOME TAX ^{a/}
 ADJUSTED GROSS INCOME NORMAL TAX AND FEDERAL INCOME TAX
 FISCAL YEAR 1984

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net ^{b/} Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
<u>All Returns</u>					
Under \$ 3,000	219,613	\$ 246,267	\$ 708	\$ 693	\$ 7,486
\$ 3,000 - \$ 5,000	107,566	428,956	2,971	2,880	14,019
\$ 5,000 - \$ 10,000	217,889	1,614,258	20,416	20,010	91,928
\$ 10,000 - \$ 15,000	175,135	2,166,053	41,245	40,470	203,898
\$ 15,000 - \$ 20,000	143,191	2,489,867	55,322	53,738	268,581
\$ 20,000 - \$ 25,000	117,355	2,637,984	64,819	63,044	315,164
\$ 25,000 - \$ 35,000	181,944	5,390,013	141,827	134,209	659,326
\$ 35,000 - \$ 50,000	136,896	5,668,426	165,692	156,501	825,063
\$ 50,000 - \$100,000	65,797	4,168,541	139,024	128,036	791,566
\$100,000 and over	11,562	2,228,644	83,217	77,499	704,001
TOTAL ^{c/}	1,376,948	\$27,039,011	\$715,239	\$677,079	\$3,881,032
<u>Taxable Returns</u>					
Under \$ 3,000	38,523	\$ 82,788	\$ 708	\$ 693	\$ 3,190
\$ 3,000 - \$ 5,000	81,353	325,680	2,971	2,880	8,821
\$ 5,000 - \$ 10,000	189,533	1,417,045	20,416	20,010	83,238
\$ 10,000 - \$ 15,000	166,034	2,056,658	41,245	40,470	198,942
\$ 15,000 - \$ 20,000	141,376	2,459,865	55,322	53,738	267,688
\$ 20,000 - \$ 25,000	116,816	2,625,995	64,819	63,044	314,197
\$ 25,000 - \$ 35,000	180,550	5,351,972	141,827	134,209	658,252
\$ 35,000 - \$ 50,000	136,552	5,654,335	165,692	156,501	824,905
\$ 50,000 - \$100,000	65,608	4,155,182	139,024	128,036	789,523
\$100,000 and over	11,512	2,212,488	83,217	77,499	697,633
TOTAL ^{c/}	1,127,857	\$26,342,008	\$715,239	\$677,079	\$3,846,389
Nontaxable Returns	249,091	\$ 697,003	---	---	\$ 34,643
B. Percentage Distribution:					
<u>All Returns</u>					
Under \$ 3,000	15.9	0.9	0.1	0.1	0.1
\$ 3,000 - \$ 5,000	7.8	1.6	0.4	0.4	0.4
\$ 5,000 - \$ 10,000	15.8	6.0	2.9	3.0	2.4
\$ 10,000 - \$ 15,000	12.7	8.0	5.8	6.0	5.3
\$ 15,000 - \$ 20,000	10.4	9.2	7.7	7.9	6.9
\$ 20,000 - \$ 25,000	8.5	9.8	9.1	9.3	8.1
\$ 25,000 - \$ 35,000	13.2	19.9	19.8	19.8	17.0
\$ 35,000 - \$ 50,000	9.9	21.0	23.2	23.1	21.3
\$ 50,000 - \$100,000	4.8	15.4	19.4	18.9	20.4
\$100,000 and over	0.8	8.2	11.6	11.4	18.1
TOTAL ^{c/}	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>					
Under \$ 3,000	3.4	0.3	0.1	0.1	0.1
\$ 3,000 - \$ 5,000	7.2	1.2	0.4	0.4	0.2
\$ 5,000 - \$ 10,000	16.8	5.4	2.9	3.0	2.2
\$ 10,000 - \$ 15,000	14.7	7.8	5.8	6.0	5.2
\$ 15,000 - \$ 20,000	12.5	9.3	7.7	7.9	7.0
\$ 20,000 - \$ 25,000	10.4	10.0	9.1	9.3	8.2
\$ 25,000 - \$ 35,000	16.0	20.3	19.8	19.8	17.1
\$ 35,000 - \$ 50,000	12.1	21.5	23.2	23.1	21.4
\$ 50,000 - \$100,000	5.8	15.8	19.4	18.9	20.5
\$100,000 and over	1.0	8.4	11.6	11.4	18.1
TOTAL ^{c/}	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	18.1	2.6	--	--	0.9

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

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

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

TABLE 2. COLORADO INDIVIDUAL INCOME TAX
FULL-YEAR RESIDENT RETURNS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	183,868	\$ 201,929	\$ 97	\$ 97	\$ 4,195
\$ 3,000 - \$ 5,000	93,548	375,028	2,134	2,051	10,119
\$ 5,000 - \$ 10,000	198,660	1,473,101	18,016	17,662	80,276
\$ 10,000 - \$ 15,000	166,199	2,053,962	38,944	38,192	189,893
\$ 15,000 - \$ 20,000	136,198	2,364,911	52,373	50,851	250,994
\$ 20,000 - \$ 25,000	113,301	2,546,521	62,388	60,637	301,841
\$ 25,000 - \$ 35,000	178,650	5,292,629	138,990	131,548	645,167
\$ 35,000 - \$ 50,000	135,006	5,587,627	163,214	154,179	810,536
\$ 50,000 - \$100,000	64,242	4,063,468	135,237	124,288	765,825
\$100,000 and over	10,717	2,037,230	73,761	68,561	644,843
TOTAL	1,280,389	\$25,996,406	\$685,152	\$648,067	\$3,703,689
Taxable Returns					
Under \$ 3,000	15,365	\$ 42,602	\$ 97	\$ 97	\$ 48
\$ 3,000 - \$ 5,000	68,215	275,137	2,134	2,051	4,943
\$ 5,000 - \$ 10,000	171,179	1,282,176	18,016	17,662	71,926
\$ 10,000 - \$ 15,000	157,098	1,944,567	38,944	38,192	184,937
\$ 15,000 - \$ 20,000	134,383	2,334,909	52,373	50,851	250,101
\$ 20,000 - \$ 25,000	112,762	2,534,532	62,388	60,637	300,874
\$ 25,000 - \$ 35,000	177,272	5,255,072	138,990	131,548	644,093
\$ 35,000 - \$ 50,000	134,662	5,573,536	163,214	154,179	810,378
\$ 50,000 - \$100,000	64,071	4,051,088	135,237	124,288	764,644
\$100,000 and over	10,672	2,021,780	73,761	68,561	638,550
TOTAL	1,045,679	\$25,315,398	\$685,152	\$648,067	\$3,670,495
Nontaxable Returns	234,710	\$ 681,008	---	---	\$ 33,194
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	14.4	0.8	*	*	0.1
\$ 3,000 - \$ 5,000	7.3	1.4	0.3	0.3	0.3
\$ 5,000 - \$ 10,000	15.5	5.7	2.6	2.7	2.2
\$ 10,000 - \$ 15,000	13.0	7.9	5.7	5.9	5.1
\$ 15,000 - \$ 20,000	10.6	9.1	7.6	7.8	6.8
\$ 20,000 - \$ 25,000	8.8	9.8	9.1	9.4	8.1
\$ 25,000 - \$ 35,000	14.0	20.4	20.3	20.3	17.4
\$ 35,000 - \$ 50,000	10.5	21.5	23.8	23.8	21.9
\$ 50,000 - \$100,000	5.0	15.6	19.7	19.2	20.7
\$100,000 and over	0.8	7.8	10.8	10.6	17.4
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	1.5	0.2	*	*	*
\$ 3,000 - \$ 5,000	6.5	1.1	0.3	0.3	0.1
\$ 5,000 - \$ 10,000	16.4	5.1	2.6	2.7	2.0
\$ 10,000 - \$ 15,000	15.0	7.7	5.7	5.9	5.0
\$ 15,000 - \$ 20,000	12.9	9.2	7.6	7.8	6.8
\$ 20,000 - \$ 25,000	10.8	10.0	9.1	9.4	8.2
\$ 25,000 - \$ 35,000	17.0	20.8	20.3	20.3	17.5
\$ 35,000 - \$ 50,000	12.9	22.0	23.8	23.8	22.1
\$ 50,000 - \$100,000	6.1	16.0	19.7	19.2	20.8
\$100,000 and over	1.0	8.0	10.8	10.6	17.4
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	18.3	2.6	--	--	0.9

* Less than .05 percent.

TABLE 3. COLORADO INDIVIDUAL INCOME TAX
PART-YEAR RESIDENT RETURNS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
<u>All Returns</u>					
Under \$ 3,000	20,248	\$ 28,069	\$ 353	\$ 353	\$ 1,679
\$ 3,000 - \$ 5,000	10,315	39,780	569	562	2,300
\$ 5,000 - \$ 10,000	15,505	113,223	1,837	1,786	8,114
\$ 10,000 - \$ 15,000	6,888	87,020	1,685	1,661	10,405
\$ 15,000 - \$ 20,000	5,995	107,716	2,468	2,412	14,758
\$ 20,000 - \$ 25,000	3,423	77,398	1,973	1,951	10,349
\$ 25,000 - \$ 35,000	2,616	77,605	2,037	1,967	10,839
\$ 35,000 - \$ 50,000	1,536	66,169	1,879	1,732	11,018
\$ 50,000 - \$100,000	1,203	81,860	2,837	2,819	18,355
\$100,000 and over	131	22,194	797	766	6,999
TOTAL	67,860	\$701,034	\$16,436	\$16,012	\$94,816
<u>Taxable Returns</u>					
Under \$ 3,000	13,563	\$ 24,853	\$ 353	\$ 353	\$ 1,556
\$ 3,000 - \$ 5,000	9,515	36,700	569	562	2,278
\$ 5,000 - \$ 10,000	14,730	107,741	1,837	1,786	7,776
\$ 10,000 - \$ 15,000	6,888	87,020	1,685	1,661	10,405
\$ 15,000 - \$ 20,000	5,995	107,716	2,468	2,412	14,758
\$ 20,000 - \$ 25,000	3,423	77,398	1,973	1,951	10,349
\$ 25,000 - \$ 35,000	2,616	77,605	2,037	1,967	10,839
\$ 35,000 - \$ 50,000	1,536	66,169	1,879	1,732	11,018
\$ 50,000 - \$100,000	1,203	81,860	2,837	2,819	18,355
\$100,000 and over	128	21,787	797	766	6,923
TOTAL	59,597	\$688,848	\$16,436	\$16,012	\$94,258
Nontaxable Returns	8,263	\$ 12,186	---	---	\$ 558
B. Percentage Distribution:					
<u>All Returns</u>					
Under \$ 3,000	29.8	4.0	2.1	2.2	1.8
\$ 3,000 - \$ 5,000	15.2	5.7	3.5	3.5	2.4
\$ 5,000 - \$ 10,000	22.8	16.2	11.2	11.2	8.6
\$ 10,000 - \$ 15,000	10.2	12.4	10.3	10.4	11.0
\$ 15,000 - \$ 20,000	8.8	15.4	15.0	15.1	15.6
\$ 20,000 - \$ 25,000	5.0	11.0	12.0	12.2	10.9
\$ 25,000 - \$ 35,000	3.9	11.1	12.4	12.3	11.4
\$ 35,000 - \$ 50,000	2.3	9.4	11.4	10.8	11.6
\$ 50,000 - \$100,000	1.8	11.7	17.3	17.6	19.4
\$100,000 and over	0.2	3.2	4.8	4.8	7.4
TOTAL	100.0	100.0	100.0	100.0	100.0
<u>Taxable Returns</u>					
Under \$ 3,000	22.8	3.6	2.1	2.2	1.7
\$ 3,000 - \$ 5,000	16.0	5.3	3.5	3.5	2.4
\$ 5,000 - \$ 10,000	24.7	15.6	11.2	11.2	8.2
\$ 10,000 - \$ 15,000	11.6	12.6	10.3	10.4	11.0
\$ 15,000 - \$ 20,000	10.1	15.6	15.0	15.1	15.7
\$ 20,000 - \$ 25,000	5.7	11.2	12.0	12.2	11.0
\$ 25,000 - \$ 35,000	4.4	11.3	12.4	12.3	11.5
\$ 35,000 - \$ 50,000	2.6	9.6	11.4	10.8	11.7
\$ 50,000 - \$100,000	2.0	11.9	17.3	17.6	19.5
\$100,000 and over	0.2	3.2	4.8	4.8	7.3
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	12.2	1.7	--	--	0.6

TABLE 4. COLORADO INDIVIDUAL INCOME TAX
NON-RESIDENT RETURNS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	15,497	\$ 16,271	\$ 257	\$ 243	\$ 1,611
\$ 3,000 - \$ 5,000	3,703	14,148	267	266	1,599
\$ 5,000 - \$ 10,000	3,724	27,933	563	561	3,538
\$ 10,000 - \$ 15,000	2,048	25,071	616	616	3,599
\$ 15,000 - \$ 20,000	998	17,240	481	475	2,829
\$ 20,000 - \$ 25,000	631	14,065	459	455	2,973
\$ 25,000 - \$ 35,000	678	19,779	800	694	3,320
\$ 35,000 - \$ 50,000	354	14,630	599	590	3,510
\$ 50,000 - \$100,000	352	23,214	950	930	7,386
\$100,000 and over	714	169,220	8,659	8,171	52,160
TOTAL	28,699	\$341,571	\$13,651	\$13,002	\$82,525
Taxable Returns					
Under \$ 3,000	9,595	\$ 15,334	\$ 257	\$ 243	\$ 1,586
3,000 - \$ 5,000	3,623	13,843	267	266	1,599
\$ 5,000 - \$ 10,000	3,624	27,128	563	561	3,536
\$ 10,000 - \$ 15,000	2,048	25,071	616	616	3,599
\$ 15,000 - \$ 20,000	998	17,240	481	475	2,829
\$ 20,000 - \$ 25,000	631	14,065	459	455	2,973
\$ 25,000 - \$ 35,000	662	19,295	800	694	3,320
\$ 35,000 - \$ 50,000	354	14,630	599	590	3,510
\$ 50,000 - \$100,000	334	22,235	950	930	6,524
\$100,000 and over	712	168,921	8,659	8,171	52,160
TOTAL	22,581	\$337,762	\$13,651	\$13,002	\$81,636
Nontaxable Returns	6,118	\$ 3,809	---	---	\$ 889
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	54.0	4.8	1.9	1.9	2.0
\$ 3,000 - \$ 5,000	12.9	4.1	2.0	2.0	1.9
\$ 5,000 - \$ 10,000	13.0	8.2	4.1	4.3	4.3
\$ 10,000 - \$ 15,000	7.1	7.3	4.5	4.7	4.4
\$ 15,000 - \$ 20,000	3.5	5.0	3.5	3.7	3.4
\$ 20,000 - \$ 25,000	2.2	4.1	3.4	3.5	3.6
\$ 25,000 - \$ 35,000	2.4	5.8	5.9	5.3	4.0
\$ 35,000 - \$ 50,000	1.2	4.3	4.4	4.5	4.3
\$ 50,000 - \$100,000	1.2	6.8	7.0	7.2	9.0
\$100,000 and over	2.5	49.5	63.4	62.8	63.2
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	42.5	4.5	1.9	1.9	1.9
\$ 3,000 - \$ 5,000	16.0	4.1	2.0	2.0	2.0
\$ 5,000 - \$ 10,000	16.0	8.0	4.1	4.3	4.3
\$ 10,000 - \$ 15,000	9.1	7.4	4.5	4.7	4.4
\$ 15,000 - \$ 20,000	4.4	5.1	3.5	3.7	3.5
\$ 20,000 - \$ 25,000	2.8	4.2	3.4	3.5	3.6
\$ 25,000 - \$ 35,000	2.9	5.7	5.9	5.3	4.1
\$ 35,000 - \$ 50,000	1.6	4.3	4.4	4.5	4.3
\$ 50,000 - \$100,000	1.5	6.6	7.0	7.2	9.0
\$100,000 and over	3.2	50.0	63.4	62.8	63.9
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	21.3	1.1	--	--	1.1

TABLE 5. COLORADO INDIVIDUAL INCOME TAX ^{a/}
ALL RESIDENT RETURNS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	204,116	\$ 229,998	\$ 450	\$ 450	\$ 5,874
\$ 3,000 - \$ 5,000	103,863	414,808	2,703	2,613	12,419
\$ 5,000 - \$ 10,000	214,165	1,586,324	19,853	19,448	88,390
\$ 10,000 - \$ 15,000	173,087	2,140,982	40,629	39,853	200,298
\$ 15,000 - \$ 20,000	142,193	2,472,627	54,841	53,263	265,752
\$ 20,000 - \$ 25,000	116,724	2,623,919	64,361	62,588	312,193
\$ 25,000 - \$ 35,000	181,266	5,370,234	141,027	133,515	656,006
\$ 35,000 - \$ 50,000	136,542	5,653,796	165,093	155,911	821,554
\$ 50,000 - \$100,000	65,445	4,145,328	138,074	127,107	784,180
\$100,000 and over	10,848	2,059,424	74,558	69,327	651,842
TOTAL	1,348,249	\$26,697,440	\$701,588	\$664,079	\$3,798,505
Taxable Returns					
Under \$ 3,000	28,928	\$ 67,455	\$ 450	\$ 450	\$ 1,604
3,000 - \$ 5,000	77,730	311,837	2,703	2,613	7,221
\$ 5,000 - \$ 10,000	185,909	1,389,917	19,853	19,448	79,702
\$ 10,000 - \$ 15,000	163,986	2,031,587	40,629	39,853	195,342
\$ 15,000 - \$ 20,000	140,378	2,442,625	54,841	53,263	264,859
\$ 20,000 - \$ 25,000	116,185	2,611,930	64,361	62,588	311,223
\$ 25,000 - \$ 35,000	179,888	5,332,677	141,027	133,515	654,932
\$ 35,000 - \$ 50,000	136,198	5,639,705	165,093	155,911	821,396
\$ 50,000 - \$100,000	65,274	4,132,948	138,074	127,107	782,999
\$100,000 and over	10,800	2,043,567	74,558	69,327	645,473
TOTAL	1,105,276	\$26,004,246	\$701,588	\$664,079	\$3,764,753
Nontaxable Returns	242,973	693,194	---	---	33,752
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	15.1	0.9	0.1	0.1	0.2
\$ 3,000 - \$ 5,000	7.7	1.6	0.4	0.4	0.3
\$ 5,000 - \$ 10,000	15.9	5.9	2.8	2.9	2.3
\$ 10,000 - \$ 15,000	12.8	8.0	5.8	6.0	5.3
\$ 15,000 - \$ 20,000	10.5	9.3	7.8	8.0	7.0
\$ 20,000 - \$ 25,000	8.7	9.8	9.2	9.4	8.2
\$ 25,000 - \$ 35,000	13.4	20.1	20.1	20.1	17.3
\$ 35,000 - \$ 50,000	10.1	21.2	23.5	23.5	21.6
\$ 50,000 - \$100,000	4.9	15.5	19.7	19.1	20.6
\$100,000 and over	0.8	7.7	10.6	10.4	17.2
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	2.6	0.3	0.1	0.1	*
\$ 3,000 - \$ 5,000	7.0	1.2	0.4	0.4	0.2
\$ 5,000 - \$ 10,000	16.8	5.3	2.8	2.9	2.1
\$ 10,000 - \$ 15,000	14.8	7.8	5.8	6.0	5.2
\$ 15,000 - \$ 20,000	12.7	9.4	7.8	8.0	7.0
\$ 20,000 - \$ 25,000	10.5	10.0	9.2	9.4	8.3
\$ 25,000 - \$ 35,000	16.3	20.5	20.1	20.1	17.4
\$ 35,000 - \$ 50,000	12.3	21.7	23.5	23.5	21.8
\$ 50,000 - \$100,000	5.9	15.9	19.7	19.1	20.8
\$100,000 and over	1.0	7.9	10.6	10.4	17.1
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	18.0	2.6	--	--	0.9

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

* Less than .05 percent.

TABLE 6. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - INCOME TAX CREDITS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Investment Tax Credit	Energy Conservation Energy	Renewable Energy Credit	Inventory Tax Credit	Taxes Paid To Other States	Other Credits a/	Total Credits b/	Heat Expense Credit	Total Income Tax Credits
A. Money Amounts in Thousands of Dollars:									
Under \$ 3,000	\$ 43	\$ 2	\$ 0	\$174	\$ 0	\$ 0	\$ 219	\$4,409	\$ 4,628
\$ 3,000 - \$ 5,000	24	15	18	4	7	0	68	210	278
\$ 5,000 - \$ 10,000	81	105	72	18	143	0	419	22	441
\$ 10,000 - \$ 15,000	278	231	117	19	133	0	778	2	780
\$ 15,000 - \$ 20,000	814	466	107	32	201	0	1,620	0	1,620
\$ 20,000 - \$ 25,000	429	688	431	57	192	3	1,800	0	1,800
\$ 25,000 - \$ 35,000	1,272	1,695	3,714	73	807	0	7,561	0	7,561
\$ 35,000 - \$ 50,000	2,359	1,623	4,281	175	765	11	9,214	0	9,214
\$ 50,000 - \$100,000	2,320	1,120	5,489	91	1,859	134	11,013	0	11,013
\$100,000 and over	1,661	218	795	120	2,321	143	5,258	0	5,258
TOTAL	\$9,281	\$6,163	\$15,024	\$763	\$6,428	\$291	\$37,950	\$4,643	\$42,593
B. Number of Returns:									
Under \$ 3,000	607	150	0	824	0	0	1,581	36,909	38,490
\$ 3,000 - \$ 5,000	885	635	380	95	355	0	2,255	2,135	4,390
\$ 5,000 - \$ 10,000	3,272	1,357	630	292	2,917	0	8,416	187	8,603
\$ 10,000 - \$ 15,000	4,992	3,140	1,117	248	1,562	0	10,650	23	10,673
\$ 15,000 - \$ 20,000	7,530	3,907	1,141	365	1,828	0	13,930	0	13,930
\$ 20,000 - \$ 25,000	7,082	5,115	1,913	319	1,523	54	15,362	0	15,362
\$ 25,000 - \$ 35,000	10,634	11,873	7,287	377	2,731	0	30,286	0	30,286
\$ 35,000 - \$ 50,000	13,590	11,463	5,365	363	2,262	46	30,234	0	30,234
\$ 50,000 - \$100,000	11,894	7,080	4,368	341	3,049	204	22,747	0	22,747
\$100,000 and over	4,784	1,016	476	156	1,204	107	6,059	0	6,059
TOTAL	65,270	45,736	22,677	3,380	17,431	411	141,520	39,254	180,774
C. Average Dollar Amount Per Return:									
Under \$ 3,000	\$ 71	\$ 13	\$ 0	\$211	\$ 0	\$ 0	\$139	\$119	\$120
\$ 3,000 - \$ 5,000	27	24	47	42	20	0	30	98	63
\$ 5,000 - \$ 10,000	25	77	114	62	49	0	50	118	51
\$ 10,000 - \$ 15,000	56	74	105	77	85	0	73	87	73
\$ 15,000 - \$ 20,000	108	119	94	88	110	0	116	0	116
\$ 20,000 - \$ 25,000	61	135	225	179	126	56	117	0	117
\$ 25,000 - \$ 35,000	120	143	510	194	295	0	250	0	250
\$ 35,000 - \$ 50,000	174	142	798	482	338	239	305	0	305
\$ 50,000 - \$100,000	195	158	1,257	267	610	657	484	0	484
\$100,000 and over	347	215	1,670	769	1,928	1,336	868	0	868
TOTAL	\$142	\$135	\$ 663	\$226	\$ 369	\$ 708	\$268	\$118	\$236

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

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

TABLE 7. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - INCOME TAX LIABILITIES
FISCAL YEAR 1984

Adjusted Gross Income Classes	Gross Normal Tax a/	Income Tax Credits	Negative Normal Tax b/	Net Normal Tax	Surtax	Total Income Tax Liability
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	\$ 436	\$ 4,628	\$4,628	\$ 436	\$ 137	\$ 573
\$ 3,000 - \$ 5,000	2,703	278	188	2,613	0	2,613
\$ 5,000 - \$ 10,000	19,853	441	36	19,448	2	19,450
\$ 10,000 - \$ 15,000	40,625	780	4	39,849	23	39,872
\$ 15,000 - \$ 20,000	54,841	1,620	42	53,263	191	53,454
\$ 20,000 - \$ 25,000	64,361	1,800	27	62,588	462	63,050
\$ 25,000 - \$ 35,000	141,027	7,561	49	133,515	642	134,157
\$ 35,000 - \$ 50,000	165,093	9,214	32	155,911	1,408	157,319
\$ 50,000 - \$100,000	138,074	11,013	46	127,107	2,295	129,402
\$100,000 and over	74,558	5,258	27	69,327	6,079	75,406
TOTAL	\$701,570	\$42,593	\$5,084	\$664,061	\$11,239	\$675,300
B. Percentage Distribution by Income:						
Under \$ 3,000	0.1	10.9	91.0	0.1	1.2	0.1
\$ 3,000 - \$ 5,000	0.4	0.7	3.7	0.4	0.0	0.4
\$ 5,000 - \$ 10,000	2.8	1.0	0.7	2.9	*	2.9
\$ 10,000 - \$ 15,000	5.8	1.8	0.1	6.0	0.2	5.9
\$ 15,000 - \$ 20,000	7.8	3.8	0.8	8.0	1.7	7.9
\$ 20,000 - \$ 25,000	9.2	4.2	0.5	9.4	4.1	9.3
\$ 25,000 - \$ 35,000	20.1	17.8	1.0	20.1	5.7	19.9
\$ 35,000 - \$ 50,000	23.5	21.6	0.6	23.5	12.5	23.3
\$ 50,000 - \$100,000	19.7	25.9	0.9	19.1	20.4	19.2
\$100,000 and over	10.6	12.3	0.5	10.4	54.1	11.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Tax:						
Under \$ 3,000	100.0	1,061.5	-1,061.5	100.0	31.4	131.4
\$ 3,000 - \$ 5,000	100.0	10.3	- 7.0	96.7	0.0	96.7
\$ 5,000 - \$ 10,000	100.0	2.2	- 0.2	98.0	*	98.0
\$ 10,000 - \$ 15,000	100.0	1.9	*	98.1	0.1	98.1
\$ 15,000 - \$ 20,000	100.0	3.0	- 0.1	97.1	0.3	97.5
\$ 20,000 - \$ 25,000	100.0	2.8	*	97.2	0.7	98.0
\$ 25,000 - \$ 35,000	100.0	5.4	*	94.7	0.5	95.1
\$ 35,000 - \$ 50,000	100.0	5.6	*	94.4	0.9	95.3
\$ 50,000 - \$100,000	100.0	8.0	*	92.1	1.7	93.7
\$100,000 and over	100.0	7.1	*	93.0	8.2	101.1
TOTAL	100.0	6.1	- 0.7	94.7	1.6	96.3

a/ Net taxable income multiplied by rate structure
b/ Credits in excess of normal tax
* Less than .05 percent

TABLE 8. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY FILING STATUS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Single Returns		Joint Returns		Married-Separate Returns	
	Number of Returns	Net Normal Tax	Number of Returns	Net Normal Tax	Number of Returns	Net Normal Tax
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	154,331	\$ 335	42,084	\$ 36	7,701	\$ 79
\$ 3,000 - \$ 5,000	84,385	2,456	15,088	55	4,390	103
\$ 5,000 - \$ 10,000	141,585	15,755	51,920	2,195	20,660	1,499
\$ 10,000 - \$ 15,000	112,266	30,404	37,768	5,758	23,053	3,690
\$ 15,000 - \$ 20,000	76,807	34,895	35,351	9,848	30,035	8,520
\$ 20,000 - \$ 25,000	46,629	30,425	30,157	15,044	39,938	17,119
\$ 25,000 - \$ 35,000	45,265	41,195	52,411	39,153	83,590	53,169
\$ 35,000 - \$ 50,000	15,049	20,997	35,535	44,255	85,958	90,660
\$ 50,000 - \$100,000	5,049	12,014	17,713	38,907	42,683	76,185
\$100,000 and over	1,354	9,141	3,510	19,706	5,984	40,480
TOTAL	682,720	\$197,617	321,537	\$174,956	343,992	\$291,506
B. Percentage Distribution:						
Under \$ 3,000	22.6	0.2	13.1	*	2.2	*
\$ 3,000 - \$ 5,000	12.4	1.2	4.7	*	1.3	*
\$ 5,000 - \$ 10,000	20.7	8.0	16.1	1.3	6.0	0.5
\$ 10,000 - \$ 15,000	16.4	15.4	11.7	3.3	6.7	1.3
\$ 15,000 - \$ 20,000	11.3	17.7	11.0	5.6	8.7	2.9
\$ 20,000 - \$ 25,000	6.8	15.4	9.4	8.6	11.6	5.9
\$ 25,000 - \$ 35,000	6.6	20.8	16.3	22.4	24.3	18.2
\$ 35,000 - \$ 50,000	2.2	10.6	11.1	25.3	25.0	31.1
\$ 50,000 - \$100,000	0.7	6.1	5.5	22.2	12.4	26.1
\$100,000 and over	0.2	4.6	1.1	11.3	1.7	13.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:						
Under \$ 3,000		\$ 2.17		\$.86		\$ 10.26
\$ 3,000 - \$ 5,000		29.10		3.65		23.46
\$ 5,000 - \$ 10,000		111.28		42.28		72.56
\$ 10,000 - \$ 15,000		270.82		152.46		160.07
\$ 15,000 - \$ 20,000		454.32		278.58		283.67
\$ 20,000 - \$ 25,000		652.49		498.86		428.64
\$ 25,000 - \$ 35,000		910.09		747.04		636.07
\$ 35,000 - \$ 50,000		1,395.24		1,245.39		1,054.70
\$ 50,000 - \$100,000		2,379.48		2,196.52		1,784.90
\$100,000 and over		6,751.11		5,614.25		6,764.71
TOTAL		\$ 289.46		\$ 544.12		\$ 847.42

* Less than .05 percent

TABLE 9. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY TYPE OF RETURN
FISCAL YEAR 1984

Adjusted Gross Income Classes	Table/Standard Returns			Itemized Returns		
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	192,199	\$ 219,743	\$ 374	11,917	\$ 10,254	\$ 76
\$ 3,000 - \$ 5,000	91,623	365,384	2,572	12,240	49,423	41
\$ 5,000 - \$ 10,000	166,787	1,228,043	17,897	47,378	358,282	1,552
\$ 10,000 - \$ 15,000	119,224	1,467,836	32,596	53,863	673,146	7,257
\$ 15,000 - \$ 20,000	74,654	1,291,030	34,867	67,539	1,181,596	18,397
\$ 20,000 - \$ 25,000	36,142	805,778	25,693	80,582	1,818,141	36,894
\$ 25,000 - \$ 35,000	25,632	738,951	25,662	155,634	4,631,283	107,855
\$ 35,000 - \$ 50,000	8,358	338,891	12,830	128,184	5,314,905	143,081
\$ 50,000 - \$100,000	1,314	80,041	3,267	64,131	4,065,287	123,839
\$100,000 and over	159	23,155	972	10,689	2,036,269	68,356
TOTAL	716,092	\$6,558,853	\$156,732	632,157	\$20,138,587	\$507,347
B. Percentage Distribution:						
Under \$ 3,000	26.8	3.4	0.2	1.9	0.1	*
\$ 3,000 - \$ 5,000	12.8	5.6	1.6	1.9	0.2	*
\$ 5,000 - \$ 10,000	23.3	18.7	11.4	7.5	1.8	0.3
\$ 10,000 - \$ 15,000	16.6	22.4	20.8	8.5	3.3	1.4
\$ 15,000 - \$ 20,000	10.4	19.7	22.2	10.7	5.9	3.6
\$ 20,000 - \$ 25,000	5.0	12.3	16.4	12.7	9.0	7.3
\$ 25,000 - \$ 35,000	3.6	11.3	16.4	24.6	23.0	21.3
\$ 35,000 - \$ 50,000	1.2	5.2	8.2	20.3	26.4	28.2
\$ 50,000 - \$100,000	0.2	1.2	2.1	10.1	20.2	24.4
\$100,000 and over	*	0.4	0.6	1.7	10.1	13.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:						
Under \$ 3,000		\$ 1,143.31	\$ 1.95		\$ 860.45	\$ 6.38
\$ 3,000 - \$ 5,000		3,987.91	28.07		4,037.83	3.35
\$ 5,000 - \$ 10,000		7,362.94	107.30		7,562.20	32.76
\$ 10,000 - \$ 15,000		12,311.58	273.40		12,497.37	134.73
\$ 15,000 - \$ 20,000		17,293.51	467.05		17,495.02	272.39
\$ 20,000 - \$ 25,000		22,294.78	710.89		22,562.62	457.84
\$ 25,000 - \$ 35,000		28,829.24	1,001.17		29,757.53	693.00
\$ 35,000 - \$ 50,000		40,546.90	1,535.06		41,463.09	1,116.22
\$ 50,000 - \$100,000		60,914.00	2,486.30		63,390.36	1,931.03
\$100,000 and over		145,628.93	6,113.21		190,501.36	6,394.99
TOTAL		\$ 9,159.23	\$ 218.87		\$ 31,856.94	\$ 802.56

* Less than .05 percent.

TABLE 10. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NUMBER CLASSIFIED BY SIZE OF HOUSEHOLDS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Size of Household					Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More	
A. Number of Returns:						
Under \$ 3,000	149,585	34,810	8,898	6,771	4,052	204,116
\$ 3,000 - \$ 5,000	77,412	14,430	5,586	4,925	1,510	103,863
\$ 5,000 - \$ 10,000	126,439	44,867	21,436	13,963	7,460	214,165
\$ 10,000 - \$ 15,000	95,124	40,276	18,000	12,026	7,661	173,087
\$ 15,000 - \$ 20,000	62,423	33,366	18,530	15,875	11,999	142,193
\$ 20,000 - \$ 25,000	38,133	30,826	18,400	19,168	10,197	116,724
\$ 25,000 - \$ 35,000	34,300	52,468	31,532	37,636	25,330	181,266
\$ 35,000 - \$ 50,000	11,353	43,701	27,273	33,203	21,012	136,542
\$ 50,000 - \$100,000	4,054	21,710	13,791	16,411	9,479	65,445
\$100,000 and over	980	3,580	1,887	2,480	1,921	10,848
TOTAL	599,803	320,034	165,333	162,458	100,621	1,348,249
B. Percentage Distribution by Income Classes:						
Under \$ 3,000	24.9	10.9	5.4	4.2	4.0	15.1
\$ 3,000 - \$ 5,000	12.9	4.5	3.4	3.0	1.5	7.7
\$ 5,000 - \$ 10,000	21.1	14.0	13.0	8.6	7.4	15.9
\$ 10,000 - \$ 15,000	15.9	12.6	10.9	7.4	7.6	12.8
\$ 15,000 - \$ 20,000	10.4	10.4	11.2	9.8	11.9	10.5
\$ 20,000 - \$ 25,000	6.4	9.6	11.1	11.8	10.1	8.7
\$ 25,000 - \$ 35,000	5.7	16.4	19.1	23.2	25.2	13.4
\$ 35,000 - \$ 50,000	1.9	13.7	16.5	20.4	20.9	10.1
\$ 50,000 - \$100,000	0.7	6.8	8.3	10.1	9.4	4.9
\$100,000 and over	0.2	1.1	1.1	1.5	1.9	0.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Size of Household:						
Under \$ 3,000	73.3	17.1	4.4	3.3	2.0	100.0
\$ 3,000 - \$ 5,000	74.5	13.9	5.4	4.7	1.5	100.0
\$ 5,000 - \$ 10,000	59.0	20.9	10.0	6.5	3.5	100.0
\$ 10,000 - \$ 15,000	55.0	23.3	10.4	6.9	4.4	100.0
\$ 15,000 - \$ 20,000	43.9	23.5	13.0	11.2	8.4	100.0
\$ 20,000 - \$ 25,000	32.7	26.4	15.8	16.4	8.7	100.0
\$ 25,000 - \$ 35,000	18.9	28.9	17.4	20.8	14.0	100.0
\$ 35,000 - \$ 50,000	8.3	32.0	20.0	24.3	15.4	100.0
\$ 50,000 - \$100,000	6.2	33.2	21.1	25.1	14.5	100.0
\$100,000 and over	9.0	33.0	17.4	22.9	17.7	100.0
TOTAL	44.5	23.7	12.3	12.0	7.5	100.0

TABLE 11. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - ADJUSTED GROSS INCOME CLASSIFIED BY SIZE OF HOUSEHOLD
FISCAL YEAR 1984

Adjusted Gross Income Classes	Size of Household					Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More	
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	\$ 181,129	\$ 33,248	\$ 8,545	\$ 4,481	\$ 2,594	\$ 229,998
\$ 3,000 - \$ 5,000	307,585	57,674	23,382	19,464	6,703	414,808
\$ 5,000 - \$ 10,000	930,725	333,738	156,692	107,938	57,232	1,586,324
\$ 10,000 - \$ 15,000	1,176,156	492,812	225,783	149,073	97,159	2,140,982
\$ 15,000 - \$ 20,000	1,079,872	581,690	324,416	276,104	210,546	2,472,627
\$ 20,000 - \$ 25,000	846,616	694,248	416,779	434,394	231,883	2,623,919
\$ 25,000 - \$ 35,000	988,541	1,558,465	943,030	1,122,798	757,400	5,370,234
\$ 35,000 - \$ 50,000	450,472	1,811,792	1,139,749	1,380,361	871,422	5,653,796
\$ 50,000 - \$100,000	267,024	1,353,886	867,320	1,047,062	610,035	4,145,328
\$100,000 and over	182,878	751,957	335,375	440,927	348,286	2,059,424
TOTAL	\$6,410,997	\$7,669,510	\$4,441,070	\$4,982,602	\$3,193,261	\$26,697,440
B. Percentage Distribution by Income Classes:						
Under \$ 3,000	2.8	0.4	0.2	0.1	0.1	0.9
\$ 3,000 - \$ 5,000	4.8	0.8	0.5	0.4	0.2	1.6
\$ 5,000 - \$ 10,000	14.5	4.4	3.5	2.2	1.8	5.9
\$ 10,000 - \$ 15,000	18.3	6.4	5.1	3.0	3.0	8.0
\$ 15,000 - \$ 20,000	16.8	7.6	7.3	5.5	6.6	9.3
\$ 20,000 - \$ 25,000	13.2	9.1	9.4	8.7	7.3	9.8
\$ 25,000 - \$ 35,000	15.4	20.3	21.2	22.5	23.7	20.1
\$ 35,000 - \$ 50,000	7.0	23.6	25.7	27.7	27.3	21.2
\$ 50,000 - \$100,000	4.2	17.7	19.5	21.0	19.1	15.5
\$100,000 and over	2.9	9.8	7.6	8.8	10.9	7.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Size of Household:						
Under \$ 3,000	78.8	14.5	3.7	1.9	1.1	100.0
\$ 3,000 - \$ 5,000	74.2	13.9	5.6	4.7	1.6	100.0
\$ 5,000 - \$ 10,000	58.7	21.0	9.9	6.8	3.6	100.0
\$ 10,000 - \$ 15,000	54.9	23.0	10.5	7.0	4.5	100.0
\$ 15,000 - \$ 20,000	43.7	23.5	13.1	11.2	8.5	100.0
\$ 20,000 - \$ 25,000	32.3	26.5	15.9	16.6	8.8	100.0
\$ 25,000 - \$ 35,000	18.4	29.0	17.6	20.9	14.1	100.0
\$ 35,000 - \$ 50,000	8.0	32.0	20.2	24.4	15.4	100.0
\$ 50,000 - \$100,000	6.4	32.7	20.9	25.3	14.7	100.0
\$100,000 and over	8.9	36.5	16.3	21.4	16.9	100.0
TOTAL	24.0	28.7	16.6	18.7	12.0	100.0

TABLE 12. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NET NORMAL TAX LIABILITY BY SIZE OF HOUSEHOLD
FISCAL YEAR 1984

Adjusted Gross Income Classes	Size of Household					Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More	
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	\$ 364	\$ 53	\$ 3	\$ 28	\$ 3	\$ 450
\$ 3,000 - \$ 5,000	2,431	121	42	9	11	2,613
\$ 5,000 - \$ 10,000	14,798	2,668	1,183	503	298	19,448
\$ 10,000 - \$ 15,000	27,018	7,569	3,146	1,453	666	39,853
\$ 15,000 - \$ 20,000	29,547	11,220	5,848	4,152	2,496	53,263
\$ 20,000 - \$ 25,000	25,767	16,049	9,155	8,062	3,556	62,588
\$ 25,000 - \$ 35,000	32,267	40,637	22,471	23,058	15,085	133,515
\$ 35,000 - \$ 50,000	15,846	53,372	30,462	36,446	19,785	155,911
\$ 50,000 - \$100,000	10,115	41,413	27,354	30,575	17,650	127,107
\$100,000 and over	6,558	26,219	11,270	14,350	10,931	69,327
TOTAL	\$164,710	\$199,320	\$110,934	\$118,636	\$70,480	\$664,079
B. Percentage Distribution by Income Classes:						
Under \$ 3,000	0.2	*	*	*	*	0.1
\$ 3,000 - \$ 5,000	1.5	0.1	*	*	*	0.4
\$ 5,000 - \$ 10,000	9.0	1.3	1.1	0.4	0.4	2.9
\$ 10,000 - \$ 15,000	16.4	3.8	2.8	1.2	0.9	6.0
\$ 15,000 - \$ 20,000	17.9	5.6	5.3	3.5	3.5	8.0
\$ 20,000 - \$ 25,000	15.6	8.1	8.3	6.8	5.0	9.4
\$ 25,000 - \$ 35,000	19.6	20.4	20.3	19.4	21.4	20.1
\$ 35,000 - \$ 50,000	9.6	26.8	27.5	30.7	28.1	23.5
\$ 50,000 - \$100,000	6.1	20.8	24.7	25.8	25.0	19.1
\$100,000 and over	4.0	13.2	10.2	12.1	15.5	10.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Size of Household:						
Under \$ 3,000	80.9	11.8	0.7	6.2	0.7	100.0
\$ 3,000 - \$ 5,000	93.0	4.6	1.6	0.3	0.4	100.0
\$ 5,000 - \$ 10,000	76.1	13.7	6.1	2.6	1.5	100.0
\$ 10,000 - \$ 15,000	67.8	19.0	7.9	3.6	1.7	100.0
\$ 15,000 - \$ 20,000	55.5	21.1	11.0	7.8	4.7	100.0
\$ 20,000 - \$ 25,000	41.2	25.6	14.6	12.9	5.7	100.0
\$ 25,000 - \$ 35,000	24.2	30.4	16.8	17.3	11.3	100.0
\$ 35,000 - \$ 50,000	10.2	34.2	19.5	23.4	12.7	100.0
\$ 50,000 - \$100,000	8.0	32.6	21.5	24.1	13.9	100.0
\$100,000 and over	9.5	37.8	16.3	20.7	15.8	100.0
TOTAL	24.8	30.0	16.7	17.9	10.6	100.0

* Less than .05 percent.

TABLE 15. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY TYPE OF EXEMPTIONS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Type of Exemptions			Total Personal Exemptions
	Normal	Old Age	Blind & Retarded	
A. Number of Exemptions:				
Under \$ 3,000	294,669	60,980	2,388	358,037
\$ 3,000 - \$ 5,000	151,225	15,804	885	167,914
\$ 5,000 - \$ 10,000	377,603	36,385	475	414,463
\$ 10,000 - \$ 15,000	322,263	22,409	331	345,003
\$ 15,000 - \$ 20,000	316,949	14,682	812	332,443
\$ 20,000 - \$ 25,000	287,919	8,842	61	296,822
\$ 25,000 - \$ 35,000	520,897	11,828	97	532,822
\$ 35,000 - \$ 50,000	427,630	9,299	467	437,396
\$ 50,000 - \$100,000	206,290	4,889	243	211,422
\$100,000 and over	34,117	1,958	45	36,120
TOTAL	2,939,562	187,076	5,804	3,132,442
B. Number of Returns:				
Under \$ 3,000	204,116	48,052	2,388	204,116
\$ 3,000 - \$ 5,000	103,863	11,782	885	103,863
\$ 5,000 - \$ 10,000	214,165	27,466	475	214,165
\$ 10,000 - \$ 15,000	173,087	16,418	331	173,087
\$ 15,000 - \$ 20,000	142,193	10,705	812	142,193
\$ 20,000 - \$ 25,000	116,724	6,234	61	116,724
\$ 25,000 - \$ 35,000	181,266	8,614	86	181,266
\$ 35,000 - \$ 50,000	136,542	6,166	455	136,542
\$ 50,000 - \$100,000	65,445	3,352	241	65,445
\$100,000 and over	10,848	1,363	45	10,848
TOTAL	1,348,249	140,152	5,779	1,348,249
C. Average Per Return:				
Under \$ 3,000	1.44	1.27	1.00	1.75
\$ 3,000 - \$ 5,000	1.46	1.34	1.00	1.62
\$ 5,000 - \$ 10,000	1.76	1.32	1.00	1.94
\$ 10,000 - \$ 15,000	1.86	1.36	1.00	1.99
\$ 15,000 - \$ 20,000	2.23	1.37	1.00	2.34
\$ 20,000 - \$ 25,000	2.47	1.42	1.00	2.54
\$ 25,000 - \$ 35,000	2.87	1.37	1.13	2.94
\$ 35,000 - \$ 50,000	3.13	1.51	1.03	3.20
\$ 50,000 - \$100,000	3.15	1.46	1.01	3.23
\$100,000 and over	3.15	1.44	1.00	3.33
TOTAL	2.18	1.33	1.00	2.32

TABLE 14. COLORADO INDIVIDUAL INCOME TAX
 OLD AGE PROPERTY TAX CREDITS a/
 FISCAL YEAR 1984

Adjusted Gross Income Classes	Number	Value of Credits	Percentage Dist. of # of Returns	Percentage Dist. Value of Credits	Average Value of Credit
Under \$ 3,000	45,504	\$12,588	94.2	94.5	\$276.63
\$ 3,000 - \$ 5,000	2,230	562	4.6	4.2	252.03
\$ 5,000 - \$ 10,000	549	167	1.1	1.3	303.70
\$ 10,000 - \$ 15,000	23	5	0.0	0.0	212.00
\$ 15,000 - \$ 20,000	0	0	0.0	0.0	0.00
\$ 20,000 - \$ 25,000	0	0	0.0	0.0	0.00
\$ 25,000 - \$ 35,000	0	0	0.0	0.0	0.00
\$ 35,000 - \$ 50,000	0	0	0.0	0.0	0.00
\$ 50,000 - \$100,000	0	0	0.0	0.0	0.00
\$100,000 and over	<u>0</u>	<u>0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.00</u>
TOTAL	48,306	\$13,322	100.0	100.0	\$275.77

a/ Full-year returns

TABLE 15. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - WITH STATE TAX LIABILITY AND NO FEDERAL TAX
FISCAL YEAR 1984

Adjusted Gross Income Classes	All Returns		Itemized Returns		Table/Standard Returns	
	Number	Net Normal Tax	Number	Net Normal Tax	Number	Net Normal Tax
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	19,119	\$ 179	254	\$ 6	18,865	\$ 173
\$ 3,000 - \$ 5,000	16,810	270	150	4	16,660	266
\$ 5,000 - \$ 10,000	28,069	1,295	2,581	62	25,488	1,233
\$ 10,000 - \$ 15,000	1,283	110	1,051	58	232	51
\$ 15,000 - \$ 20,000	2,598	548	1,885	426	713	122
\$ 20,000 - \$ 25,000	2,091	648	1,858	449	233	199
\$ 25,000 - \$ 35,000	4,752	1,284	4,558	1,095	194	188
\$ 35,000 - \$ 50,000	821	278	803	265	18	14
\$ 50,000 - \$100,000	494	836	415	542	79	294
\$100,000 and over	12	25	12	25	0	0
TOTAL	76,049	\$5,474	13,567	\$2,933	62,482	\$2,541
B. Percentage Distribution:						
Under \$ 3,000	25.1	3.3	1.9	0.2	30.2	6.8
\$ 3,000 - \$ 5,000	22.1	4.9	1.1	0.1	26.7	10.5
\$ 5,000 - \$ 10,000	36.9	23.7	19.0	2.1	40.8	48.5
\$ 10,000 - \$ 15,000	1.7	2.0	7.7	2.0	0.4	2.0
\$ 15,000 - \$ 20,000	3.4	10.0	13.9	14.5	1.1	4.8
\$ 20,000 - \$ 25,000	2.7	11.8	13.7	15.3	0.4	7.8
\$ 25,000 - \$ 35,000	6.2	23.5	33.6	37.3	0.3	7.4
\$ 35,000 - \$ 50,000	1.1	5.1	5.9	9.0	*	0.6
\$ 50,000 - \$100,000	0.6	15.3	3.1	18.5	0.1	11.6
\$100,000 and over	*	0.5	0.1	0.9	0.0	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Net Normal Tax Per Return:						
Under \$ 3,000		\$ 9.36		\$ 23.62		\$ 9.17
\$ 3,000 - \$ 5,000		16.06		26.67		15.97
\$ 5,000 - \$ 10,000		46.14		24.02		48.38
\$ 10,000 - \$ 15,000		85.74		55.19		219.83
\$ 15,000 - \$ 20,000		210.93		225.99		171.11
\$ 20,000 - \$ 25,000		309.90		241.66		854.08
\$ 25,000 - \$ 35,000		270.20		240.24		969.07
\$ 35,000 - \$ 50,000		338.61		330.01		777.78
\$ 50,000 - \$100,000		1,692.31		1,306.02		3,721.52
\$100,000 and over		2,083.33		2,083.33		.00
TOTAL		\$ 71.98		\$ 216.19		\$ 40.67

* Less than .05 percent

TABLE 16. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - VALUE OF EXEMPTIONS, DEDUCTIONS AND NET TAXABLE INCOME
FISCAL YEAR 1984

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions				Total	Amount in Excess of AGI a/	Amount Deducted from AGI	Net Taxable Income
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax Deductions				
A. Money Amounts in Thousands of Dollars:									
Under \$ 3,000	\$ 229,998	\$ 399,373	\$248,619	\$ 65,211	\$ 5,874	\$ 719,077	\$506,323	\$ 212,754	\$ 17,244
\$ 3,000 - \$ 5,000	414,808	191,565	119,666	52,024	12,419	375,674	65,092	310,582	104,226
\$ 5,000 - \$ 10,000	1,586,324	474,728	224,292	223,855	88,390	1,011,265	86,419	924,846	661,478
\$ 10,000 - \$ 15,000	2,140,982	404,280	165,412	273,524	200,298	1,043,514	38,992	1,004,522	1,136,460
\$ 15,000 - \$ 20,000	2,472,627	391,784	102,718	361,907	265,752	1,122,161	8,351	1,113,810	1,358,817
\$ 20,000 - \$ 25,000	2,623,919	353,430	50,172	441,370	312,193	1,157,165	4,767	1,152,398	1,471,521
\$ 25,000 - \$ 35,000	5,370,234	637,951	35,762	1,092,075	656,006	2,421,794	13,793	2,408,001	2,962,233
\$ 35,000 - \$ 50,000	5,653,796	524,368	11,831	1,127,452	821,554	2,485,205	2,449	2,482,756	3,171,040
\$ 50,000 - \$100,000	4,145,328	253,011	1,843	818,073	784,180	1,857,107	3,937	1,853,170	2,292,158
\$100,000 and over	2,059,424	43,270	223	351,700	651,842	1,047,035	7,158	1,039,877	1,019,547
TOTAL	\$26,697,440	\$3,673,760	\$960,538	\$4,807,192	\$3,798,505	\$13,239,997	\$737,281	\$12,502,716	\$14,194,723
B. Percent Distribution by Income Classes:									
Under \$ 3,000	0.9	10.9	25.9	1.4	0.2	5.4	68.7	1.7	0.1
\$ 3,000 - \$ 5,000	1.6	5.2	12.5	1.1	0.3	2.8	8.8	2.5	0.7
\$ 5,000 - \$ 10,000	5.9	12.9	23.4	4.7	2.3	7.6	11.7	7.4	4.7
\$ 10,000 - \$ 15,000	8.0	11.0	17.2	5.7	5.3	7.9	5.3	8.0	8.0
\$ 15,000 - \$ 20,000	9.3	10.7	10.7	7.5	7.0	8.5	1.1	8.9	9.6
\$ 20,000 - \$ 25,000	9.8	9.6	5.2	9.2	8.2	8.7	0.6	9.2	10.4
\$ 25,000 - \$ 35,000	20.1	17.4	3.7	22.7	17.3	18.3	1.9	19.3	20.9
\$ 35,000 - \$ 50,000	21.2	14.3	1.2	23.5	21.6	18.8	0.3	19.9	22.3
\$ 50,000 - \$100,000	15.5	6.9	0.2	17.0	20.6	14.0	0.5	14.8	16.1
\$100,000 and over	7.7	1.2	*	7.3	17.2	7.9	1.0	8.3	7.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Distribution as Percent of Adjusted Gross Income:									
Under \$ 3,000	100.0	173.6	108.1	28.4	2.6	312.6	220.1	92.5	7.5
\$ 3,000 - \$ 5,000	100.0	46.2	28.8	12.5	3.0	90.6	15.7	74.9	25.1
\$ 5,000 - \$ 10,000	100.0	29.9	14.1	14.1	5.6	63.7	5.4	58.3	41.7
\$ 10,000 - \$ 15,000	100.0	18.9	7.7	12.8	9.4	48.7	1.8	46.9	53.1
\$ 15,000 - \$ 20,000	100.0	15.8	4.2	14.6	10.7	45.4	0.3	45.0	55.0
\$ 20,000 - \$ 25,000	100.0	13.5	1.9	16.8	11.9	44.1	0.2	43.9	56.1
\$ 25,000 - \$ 35,000	100.0	11.9	0.7	20.3	12.2	45.1	0.3	44.8	55.2
\$ 35,000 - \$ 50,000	100.0	9.3	0.2	19.9	14.5	44.0	*	43.9	56.1
\$ 50,000 - \$100,000	100.0	6.1	*	19.7	18.9	44.8	0.1	44.7	55.3
\$100,000 and over	100.0	2.1	*	17.1	31.7	50.8	0.3	50.5	49.5
TOTAL	100.0	13.8	3.6	18.0	14.2	49.6	2.8	46.8	53.2

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

TABLE 17. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY NUMBER OF ITEMIZED DEDUCTIONS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Medical Expense	Real Estate Tax	General Sales Tax	Other Taxes	Home Interest Expense	Other Interest Expense	Contributions	Other Deductions	All Returns With Itemized Deductions
A. Total Number of Returns:									
Under \$ 3,000	7,305	6,904	7,260	6,035	4,221	6,741	5,863	7,721	11,917
\$ 3,000 - \$ 5,000	8,335	9,330	11,555	6,955	5,660	5,955	8,995	8,280	12,240
\$ 5,000 - \$ 10,000	29,482	34,957	44,438	32,859	27,830	32,383	40,475	35,791	47,378
\$ 10,000 - \$ 15,000	29,141	39,360	51,422	40,081	32,433	39,467	45,315	41,205	53,863
\$ 15,000 - \$ 20,000	30,855	51,254	65,325	52,431	44,778	54,802	55,854	53,757	67,539
\$ 20,000 - \$ 25,000	25,273	62,545	78,853	64,356	61,045	71,218	69,720	67,529	80,582
\$ 25,000 - \$ 35,000	38,146	130,664	152,037	128,962	126,786	140,736	139,362	134,779	155,634
\$ 35,000 - \$ 50,000	21,784	115,041	126,079	110,153	108,184	116,539	120,478	113,208	128,184
\$ 50,000 - \$100,000	9,094	59,213	61,732	53,509	54,074	58,172	61,778	56,314	64,131
\$100,000 and over	1,181	9,155	9,686	8,742	6,970	9,185	10,258	9,481	10,689
TOTAL	200,596	518,423	608,387	504,083	471,981	535,198	558,098	528,065	632,157
B. Percentage Distribution by Income Classes:									
Under \$ 3,000	3.6	1.3	1.2	1.2	0.9	1.3	1.1	1.5	1.9
\$ 3,000 - \$ 5,000	4.2	1.8	1.9	1.4	1.2	1.1	1.6	1.6	1.9
\$ 5,000 - \$ 10,000	14.7	6.7	7.3	6.5	5.9	6.1	7.3	6.8	7.5
\$ 10,000 - \$ 15,000	14.5	7.6	8.5	8.0	6.9	7.4	8.1	7.8	8.5
\$ 15,000 - \$ 20,000	15.4	9.9	10.7	10.4	9.5	10.2	10.0	10.2	10.7
\$ 20,000 - \$ 25,000	12.6	12.1	13.0	12.8	12.9	13.3	12.5	12.8	12.7
\$ 25,000 - \$ 35,000	19.0	25.2	25.0	25.6	26.9	26.3	25.0	25.5	24.6
\$ 35,000 - \$ 50,000	10.9	22.2	20.7	21.9	22.9	21.8	21.6	21.4	20.3
\$ 50,000 - \$100,000	4.5	11.4	10.1	10.6	11.5	10.9	11.1	10.7	10.1
\$100,000 and over	0.6	1.8	1.6	1.7	1.5	1.7	1.8	1.8	1.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Deduction:									
Under \$ 3,000	61.3	57.9	60.9	50.6	35.4	56.6	49.2	64.8	100.0
\$ 3,000 - \$ 5,000	68.1	76.2	94.4	56.8	46.2	48.7	73.5	67.6	100.0
\$ 5,000 - \$ 10,000	62.2	73.8	93.8	69.4	58.7	68.4	85.4	75.5	100.0
\$ 10,000 - \$ 15,000	54.1	73.1	95.5	74.4	60.2	73.3	84.1	76.5	100.0
\$ 15,000 - \$ 20,000	45.7	75.9	96.7	77.6	66.3	81.1	82.7	79.6	100.0
\$ 20,000 - \$ 25,000	31.4	77.6	97.9	79.9	75.8	88.4	86.5	83.8	100.0
\$ 25,000 - \$ 35,000	24.5	84.0	97.7	82.9	81.5	90.4	89.5	86.6	100.0
\$ 35,000 - \$ 50,000	17.0	89.7	98.4	85.9	84.4	90.9	94.0	88.3	100.0
\$ 50,000 - \$100,000	14.2	92.3	96.3	83.4	84.3	90.7	96.3	87.8	100.0
\$100,000 and over	11.0	85.6	90.6	81.8	65.2	85.9	96.0	88.7	100.0
TOTAL	31.7	82.0	96.2	79.7	74.7	84.7	88.3	83.5	100.0

TABLE 18. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Medical Expense	Real Estate Tax	General Sales Tax	Other Taxes	Home Interest Expense	Other Interest Expense	Contributions	Other Deductions	All Returns With Itemized Deductions
A. Money Values in Thousands of Dollars:									
Under \$ 3,000	\$ 11,721	\$ 4,680	\$ 1,324	\$ 534	\$ 16,798	\$ 19,035	\$ 3,593	\$ 7,526	\$ 65,211
\$ 3,000 - \$ 5,000	13,588	5,678	2,134	325	15,172	7,799	6,042	1,287	52,024
\$ 5,000 - \$ 10,000	51,151	21,088	10,408	3,215	69,206	32,690	26,832	9,265	223,855
\$ 10,000 - \$ 15,000	75,114	24,528	12,636	4,696	74,167	34,004	28,020	20,360	273,524
\$ 15,000 - \$ 20,000	36,676	32,344	19,515	5,346	153,516	55,511	34,535	24,464	361,907
\$ 20,000 - \$ 25,000	29,712	38,843	25,790	7,363	187,949	81,617	38,947	31,150	441,370
\$ 25,000 - \$ 35,000	44,658	94,133	62,540	17,036	487,506	215,111	95,817	75,273	1,092,075
\$ 35,000 - \$ 50,000	26,797	103,495	72,083	20,949	507,672	208,103	116,852	71,501	1,127,452
\$ 50,000 - \$100,000	13,050	71,611	42,361	16,181	336,910	177,438	102,924	57,598	818,073
\$100,000 and over	3,881	20,005	9,816	6,864	69,870	122,770	85,845	32,647	351,700
TOTAL	\$306,349	\$416,405	\$258,606	\$82,509	\$1,918,766	\$954,079	\$539,407	\$331,072	\$4,807,192
B. Percentage Distribution by Income Classes:									
Under \$ 3,000	3.8	1.1	0.5	0.6	0.9	2.0	0.7	2.3	1.4
\$ 3,000 - \$ 5,000	4.4	1.4	0.8	0.4	0.8	0.8	1.1	0.4	1.1
\$ 5,000 - \$ 10,000	16.7	5.1	4.0	3.9	3.6	3.4	5.0	2.8	4.7
\$ 10,000 - \$ 15,000	24.5	5.9	4.9	5.7	3.9	3.6	5.2	6.1	5.7
\$ 15,000 - \$ 20,000	12.0	7.8	7.5	6.5	8.0	5.8	6.4	7.4	7.5
\$ 20,000 - \$ 25,000	9.7	9.3	10.0	8.9	9.8	8.6	7.2	9.4	9.2
\$ 25,000 - \$ 35,000	14.6	22.6	24.2	20.6	25.4	22.5	17.8	22.7	22.7
\$ 35,000 - \$ 50,000	8.7	24.9	27.9	25.4	26.5	21.8	21.7	21.6	23.5
\$ 50,000 - \$100,000	4.3	17.2	16.4	19.6	17.6	18.6	19.1	17.4	17.0
\$100,000 and over	1.3	4.8	3.8	8.3	3.6	12.9	15.9	9.9	7.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Deduction:									
Under \$ 3,000	18.0	7.2	2.0	0.8	25.8	29.2	5.5	11.5	100.0
\$ 3,000 - \$ 5,000	26.1	10.9	4.1	0.6	29.2	15.0	11.6	2.5	100.0
\$ 5,000 - \$ 10,000	22.9	9.4	4.6	1.4	30.9	14.6	12.0	4.1	100.0
\$ 10,000 - \$ 15,000	27.5	9.0	4.6	1.7	27.1	12.4	10.2	7.4	100.0
\$ 15,000 - \$ 20,000	10.1	8.9	5.4	1.5	42.4	15.3	9.5	6.8	100.0
\$ 20,000 - \$ 25,000	6.7	8.8	5.8	1.7	42.6	18.5	8.8	7.1	100.0
\$ 25,000 - \$ 35,000	4.1	8.6	5.7	1.6	44.6	19.7	8.8	6.9	100.0
\$ 35,000 - \$ 50,000	2.4	9.2	6.4	1.9	45.0	18.5	10.4	6.3	100.0
\$ 50,000 - \$100,000	1.6	8.8	5.2	2.0	41.2	21.7	12.6	7.0	100.0
\$100,000 and over	1.1	5.7	2.8	2.0	19.9	34.9	24.4	9.3	100.0
TOTAL	6.4	8.7	5.4	1.7	39.9	19.8	11.2	6.9	100.0

TABLE 19. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NUMBER CLASSIFIED BY SOURCE OF INCOME
FISCAL YEAR 1984

Adjusted Gross Income Classes	Number of Returns	Wage Income	Net Property Income a/		Business Income		Farm Income		Other Income
			Positive	Negative	Positive	Negative	Positive	Negative	
A. Total Number of Returns Reporting Income by Source:									
Under \$ 3,000	204,116	120,277	11,694	9,693	7,845	8,200	2,228	4,558	15,083
\$ 3,000 - \$ 5,000	103,863	85,541	101,888	4,427	8,325	1,785	770	600	10,715
\$ 5,000 - \$ 10,000	214,165	181,039	88,120	4,900	20,152	7,015	2,024	2,469	23,192
\$ 10,000 - \$ 15,000	173,087	150,220	77,322	7,877	15,689	5,804	2,728	1,645	32,354
\$ 15,000 - \$ 20,000	142,193	126,564	76,652	9,736	15,189	7,763	1,869	2,326	45,003
\$ 20,000 - \$ 25,000	116,724	108,503	73,469	10,492	12,538	9,469	1,459	2,556	55,224
\$ 25,000 - \$ 35,000	181,266	171,457	126,681	17,731	23,867	13,825	2,941	3,356	115,901
\$ 35,000 - \$ 50,000	136,542	129,393	106,467	17,336	19,450	8,881	2,932	2,508	102,052
\$ 50,000 - \$100,000	65,445	59,782	51,856	11,836	10,597	5,436	1,313	1,651	50,260
\$100,000 and over	10,848	8,506	9,271	2,247	2,262	1,464	357	618	7,683
TOTAL	1,348,249	1,141,282	723,420	96,275	135,914	69,642	18,621	22,287	457,467
B. Percentage Distribution by Income Classes:									
Under \$ 3,000	15.1	10.5	1.6	10.1	5.8	11.8	12.0	20.5	3.3
\$ 3,000 - \$ 5,000	7.7	7.5	14.1	4.6	6.1	2.6	4.1	2.7	2.3
\$ 5,000 - \$ 10,000	15.9	15.9	12.2	5.1	14.8	10.1	10.9	11.1	5.1
\$ 10,000 - \$ 15,000	12.8	13.2	10.7	8.2	11.5	8.3	14.7	7.4	7.1
\$ 15,000 - \$ 20,000	10.5	11.1	10.6	10.1	11.2	11.1	10.0	10.4	9.8
\$ 20,000 - \$ 25,000	8.7	9.5	10.2	10.9	9.2	13.6	7.8	11.5	12.1
\$ 25,000 - \$ 35,000	13.4	15.0	17.5	18.4	17.6	19.9	15.8	15.1	25.3
\$ 35,000 - \$ 50,000	10.1	11.3	14.7	18.0	14.3	12.8	15.7	11.3	22.3
\$ 50,000 - \$100,000	4.9	5.2	7.2	12.3	7.8	7.8	7.1	7.4	11.0
\$100,000 and over	0.8	0.7	1.3	2.3	1.7	2.1	1.9	2.8	1.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Source of Income:									
Under \$ 3,000	100.0	58.9	5.7	4.7	3.8	4.0	1.1	2.2	7.4
\$ 3,000 - \$ 5,000	100.0	82.4	98.1	4.3	8.0	1.7	0.7	0.6	10.3
\$ 5,000 - \$ 10,000	100.0	84.5	41.1	2.3	9.4	3.3	0.9	1.2	10.8
\$ 10,000 - \$ 15,000	100.0	86.8	44.7	4.6	9.1	3.4	1.6	1.0	18.7
\$ 15,000 - \$ 20,000	100.0	89.0	53.9	6.8	10.7	5.5	1.3	1.6	31.6
\$ 20,000 - \$ 25,000	100.0	93.0	62.9	9.0	10.7	8.1	1.2	2.2	47.3
\$ 25,000 - \$ 35,000	100.0	94.6	69.9	9.8	13.2	7.6	1.6	1.9	63.9
\$ 35,000 - \$ 50,000	100.0	94.8	78.0	12.7	14.2	6.5	2.1	1.8	74.7
\$ 50,000 - \$100,000	100.0	91.3	79.2	18.1	16.2	8.3	2.0	2.5	76.8
\$100,000 and over	100.0	78.4	85.5	20.7	20.9	13.5	3.3	5.7	70.8
TOTAL	100.0	84.6	53.7	7.1	10.1	5.2	1.4	1.7	33.9

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

TABLE 20. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - COLORADO INCOME CLASSIFIED BY SOURCE OF INCOME
FISCAL YEAR 1984

Adjusted Gross Income Classes	Total a/ Colorado Income	Wage Income	Net Property Income b/		Business Income		Farm Income		Other Income
			Positive	Negative	Positive	Negative	Positive	Negative	
A. Money amounts in Thousands of Dollars:									
Under \$ 3,000	\$ 197,576	\$ 280,022	\$ 411,417	\$ 214,584	\$ 26,597	\$120,232	\$ 9,974	\$117,023	\$-78,595
\$ 3,000 - \$ 5,000	509,235	344,926	151,194	15,711	23,013	4,702	1,762	2,383	11,136
\$ 5,000 - \$ 10,000	1,806,547	1,353,945	460,002	67,116	86,865	22,645	7,512	15,997	3,981
\$ 10,000 - \$ 15,000	2,326,687	1,875,405	425,323	62,160	118,765	10,646	16,570	12,615	-23,955
\$ 15,000 - \$ 20,000	2,688,374	2,206,574	407,316	49,769	115,399	21,521	12,133	15,828	34,070
\$ 20,000 - \$ 25,000	2,837,790	2,403,289	385,430	74,658	111,518	21,746	6,285	34,602	62,274
\$ 25,000 - \$ 35,000	5,752,622	5,029,761	610,790	149,492	217,200	37,507	14,115	15,207	82,962
\$ 35,000 - \$ 50,000	6,140,766	5,303,078	716,513	145,936	193,464	28,887	19,475	23,742	106,801
\$ 50,000 - \$100,000	4,506,219	3,579,633	840,888	230,601	259,882	32,364	21,826	20,888	87,843
\$100,000 and over	2,127,881	1,018,006	1,137,969	182,935	136,923	34,452	14,000	19,360	57,730
TOTAL	\$28,893,699	\$23,394,640	\$5,546,842	\$1,192,962	\$1,289,626	\$334,702	\$123,652	\$277,644	\$344,247
B. Percentage Distribution by Income Classes:									
Under \$ 3,000	0.7	1.2	7.4	18.0	2.1	35.9	8.1	42.1	-22.8
\$ 3,000 - \$ 5,000	1.8	1.5	2.7	1.3	1.8	1.4	1.4	0.9	3.2
\$ 5,000 - \$ 10,000	6.3	5.8	8.3	5.6	6.7	6.8	6.1	5.8	1.2
\$ 10,000 - \$ 15,000	8.1	8.0	7.7	5.2	9.2	3.2	13.4	4.5	-7.0
\$ 15,000 - \$ 20,000	9.3	9.4	7.3	4.2	8.9	6.4	9.8	5.7	9.9
\$ 20,000 - \$ 25,000	9.8	10.3	6.9	6.3	8.6	6.5	5.1	12.5	18.1
\$ 25,000 - \$ 35,000	19.9	21.5	11.0	12.5	16.8	11.2	11.4	5.5	24.1
\$ 35,000 - \$ 50,000	21.3	22.7	12.9	12.2	15.0	8.6	15.7	8.6	31.0
\$ 50,000 - \$100,000	15.6	15.3	15.2	19.3	20.2	9.7	17.7	7.5	25.5
\$100,000 and over	7.4	4.4	20.5	15.3	10.6	10.3	11.3	7.0	16.8
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:									
Under \$ 3,000	100.0	141.7	208.2	108.6	13.5	60.9	5.0	59.2	-39.8
\$ 3,000 - \$ 5,000	100.0	67.7	29.7	3.1	4.5	0.9	0.3	0.5	2.2
\$ 5,000 - \$ 10,000	100.0	74.9	25.5	3.7	4.8	1.3	0.4	0.9	0.2
\$ 10,000 - \$ 15,000	100.0	80.6	18.3	2.7	5.1	0.5	0.7	0.5	-1.0
\$ 15,000 - \$ 20,000	100.0	82.1	15.2	1.9	4.3	0.8	0.5	0.6	1.3
\$ 20,000 - \$ 25,000	100.0	84.7	13.6	2.6	3.9	0.8	0.2	1.2	2.2
\$ 25,000 - \$ 35,000	100.0	87.4	10.6	2.6	3.8	0.7	0.2	0.3	1.4
\$ 35,000 - \$ 50,000	100.0	86.4	11.7	2.4	3.2	0.5	0.3	0.4	1.7
\$ 50,000 - \$100,000	100.0	79.4	18.7	5.1	5.8	0.7	0.5	0.5	1.9
\$100,000 and over	100.0	47.8	53.5	8.6	6.4	1.6	0.7	0.9	2.7
TOTAL	100.0	81.0	19.2	4.1	4.5	1.2	0.4	1.0	1.2

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

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

TABLE 21. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY SOURCES OF PROPERTY INCOME
FISCAL YEAR 1984

Adjusted Gross Income Classes	Net Property Income	Interest Income	Dividend Income	Positive Capital Gains	Negative Capital Gains	Rents and Other Property Income a/	
						Positive	Negative
A. Money Income in Thousands of Dollars:							
Under \$ 3,000	\$ 196,833	\$ 88,933	\$ 18,953	\$ 60,625	\$11,077	\$ 242,905	\$ 203,507
\$ 3,000 - \$ 5,000	135,483	65,033	5,728	5,189	851	75,244	14,860
\$ 5,000 - \$ 10,000	392,886	229,841	25,985	27,813	7,715	176,363	59,401
\$ 10,000 - \$ 15,000	363,163	192,514	30,196	37,681	3,527	164,933	58,633
\$ 15,000 - \$ 20,000	357,547	211,524	29,930	28,075	8,161	137,786	41,608
\$ 20,000 - \$ 25,000	310,772	160,312	45,323	45,535	8,622	134,260	66,036
\$ 25,000 - \$ 35,000	461,298	260,356	63,444	73,742	15,152	213,248	134,340
\$ 35,000 - \$ 50,000	570,577	318,482	73,180	88,162	15,630	236,689	130,306
\$ 50,000 - \$100,000	610,287	268,182	118,713	162,285	13,773	291,708	216,828
\$100,000 and over	955,034	226,998	186,812	403,158	6,168	321,001	176,767
TOTAL	\$4,353,880	\$2,022,175	\$598,263	\$932,265	\$90,676	\$1,994,140	\$1,102,286
B. Percentage Distribution by Income Classes:							
Under \$ 3,000	4.5	4.4	3.2	6.5	12.2	12.2	18.5
\$ 3,000 - \$ 5,000	3.1	3.2	1.0	0.6	0.9	3.8	1.3
\$ 5,000 - \$ 10,000	9.0	11.4	4.3	3.0	8.5	8.8	5.4
\$ 10,000 - \$ 15,000	8.3	9.5	5.0	4.0	3.9	8.3	5.3
\$ 15,000 - \$ 20,000	8.2	10.5	5.0	3.0	9.0	6.9	3.8
\$ 20,000 - \$ 25,000	7.1	7.9	7.6	4.9	9.5	6.7	6.0
\$ 25,000 - \$ 35,000	10.6	12.9	10.6	7.9	16.7	10.7	12.2
\$ 35,000 - \$ 50,000	13.1	15.7	12.2	9.5	17.2	11.9	11.8
\$ 50,000 - \$100,000	14.0	13.3	19.8	17.4	15.2	14.6	19.7
\$100,000 and over	21.9	11.2	31.2	43.2	6.8	16.1	16.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Income:							
Under \$ 3,000	100.0	45.2	9.6	30.8	5.6	123.4	103.4
\$ 3,000 - \$ 5,000	100.0	48.0	4.2	3.8	0.6	55.5	11.0
\$ 5,000 - \$ 10,000	100.0	58.5	6.6	7.1	2.0	44.9	15.1
\$ 10,000 - \$ 15,000	100.0	53.0	8.3	10.4	1.0	45.4	16.1
\$ 15,000 - \$ 20,000	100.0	59.2	8.4	7.9	2.3	38.5	11.6
\$ 20,000 - \$ 25,000	100.0	51.6	14.6	14.7	2.8	43.2	21.2
\$ 25,000 - \$ 35,000	100.0	56.4	13.8	16.0	3.3	46.2	29.1
\$ 35,000 - \$ 50,000	100.0	55.8	12.8	15.5	2.7	41.5	22.8
\$ 50,000 - \$100,000	100.0	43.9	19.5	26.6	2.3	47.8	35.5
\$100,000 and over	100.0	23.8	19.6	42.2	0.6	33.6	18.5
TOTAL	100.0	46.4	13.7	21.4	2.1	45.8	25.3

a/ Includes rents, royalties, pensions, annuities.

TABLE 22. COLORADO INDIVIDUAL INCOME TAX
 RESIDENT RETURNS -- NUMBER, ADJUSTED GROSS INCOME,
 NET NORMAL TAX, AND FEDERAL TAX CLASSIFIED BY MAJOR PLANNING REGIONS ^{a/}
 FISCAL YEAR 1984

Major Planning Regions	All Returns		Adjusted Gross Income			Net 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	27,542	2.0	422,072	1.6	15,325	9,855	1.5	358	51,200	1.3	1,859
Region 2 - Northern Front Range	111,624	8.3	2,009,834	7.5	18,005	47,036	7.1	421	250,787	6.6	2,247
Region 3 - Denver Metropolitan	763,991	56.7	17,113,642	64.1	22,400	444,594	66.9	582	2,569,103	67.6	3,363
Region 4 - Pikes Peak	130,176	9.7	2,410,445	9.0	18,517	54,960	8.3	422	329,264	8.7	2,529
Region 5 - High Plains	8,837	0.7	148,113	0.6	16,761	3,379	0.5	382	17,652	0.5	1,998
Region 6 - Lower Arkansas Valley	19,605	1.5	267,259	1.0	13,632	6,051	0.9	309	31,336	0.8	1,598
Region 7 - Spanish Peaks	54,126	4.0	790,101	3.0	14,597	17,996	2.7	332	101,360	2.7	1,873
Region 8 - San Luis Valley	13,963	1.0	170,602	0.6	12,218	3,523	0.5	252	19,199	0.5	1,375
Region 9 - San Juan Basin	20,379	1.5	312,399	1.2	15,329	6,681	1.0	328	38,755	1.0	1,902
Region 10 - Black Canyon	24,268	1.8	343,355	1.3	14,148	7,206	1.1	297	39,527	1.0	1,629
Region 11 - Plateau	53,861	4.0	982,596	3.7	18,243	22,993	3.5	427	120,551	3.2	2,238
Region 12 - Northern Mountains	29,205	2.2	547,872	2.1	18,760	13,402	2.0	459	77,635	2.0	2,658
Region 13 - Upper Arkansas Valley	18,757	1.4	264,424	1.0	14,097	5,748	0.9	306	30,245	0.8	1,612
State Total	1,276,334	94.7	\$25,782,714	96.6	\$20,201	\$643,423	96.9	\$504	\$3,676,613	96.8	\$2,881
Region 14 - Out of State ^{b/}	71,915	5.3	914,726	3.4	12,720	20,656	3.1	287	121,892	3.2	1,695
Total	1,348,249	100.0	\$26,697,440	100.0	\$19,802	\$664,079	100.0	\$493	\$3,798,505	100.0	\$2,817

^{a/} See figure 1 for counties in each region.

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

TABLE 23. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Region 1 - South Platte Valley				Region 2 - Northern Front Range				Region 3 - Denver Metropolitan			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	5,466	\$ 4,057	\$ 2	\$ 2	17,360	\$ 18,826	\$ 45	\$ 134	96,905	\$ 116,559	\$ 121	\$ 3,433
\$ 3,000 - \$ 5,000	2,662	10,914	58	112	8,980	36,038	177	407	52,820	212,197	1,361	6,458
\$ 5,000 - \$ 10,000	4,650	33,776	342	1,269	18,625	141,350	1,609	8,538	108,836	805,643	10,062	44,838
\$ 10,000 - \$ 15,000	3,927	47,299	712	3,392	14,490	179,979	3,111	15,585	93,250	1,151,996	22,779	111,790
\$ 15,000 - \$ 20,000	3,078	53,550	974	4,566	12,159	212,147	4,307	22,225	81,414	1,420,806	32,017	156,107
\$ 20,000 - \$ 25,000	2,440	54,266	1,212	5,522	9,901	223,031	5,308	24,754	68,429	1,538,671	38,186	188,798
\$ 25,000 - \$ 35,000	2,880	85,288	2,233	10,447	15,275	450,404	10,780	52,618	111,468	3,312,154	83,505	411,152
\$ 35,000 - \$ 50,000	1,633	67,051	2,006	9,608	10,534	431,267	11,811	61,038	93,441	3,890,264	108,602	564,656
\$ 50,000 - \$100,000	675	42,887	1,484	8,477	3,846	239,832	7,241	42,785	49,224	3,118,140	95,811	590,977
\$100,000 and over	131	22,984	830	7,804	454	76,960	2,647	22,703	8,204	1,547,213	52,151	490,895
TOTAL	27,542	\$422,072	\$9,855	\$51,200	111,624	\$2,009,834	\$47,036	\$250,787	763,991	\$17,113,642	\$444,594	\$2,569,103
B. Percentage Distribution:												
Under \$ 3,000	19.8	1.0	*	*	15.6	0.9	0.1	0.1	12.7	0.7	*	0.1
\$ 3,000 - \$ 5,000	9.7	2.6	0.6	0.2	8.0	1.8	0.4	0.2	6.9	1.2	0.3	0.3
\$ 5,000 - \$ 10,000	16.9	8.0	3.5	2.5	16.7	7.0	3.4	3.4	14.2	4.7	2.3	1.7
\$ 10,000 - \$ 15,000	14.3	11.2	7.2	6.6	13.0	9.0	6.6	6.2	12.2	6.7	5.1	4.4
\$ 15,000 - \$ 20,000	11.2	12.7	9.9	8.9	10.9	10.6	9.2	8.9	10.7	8.3	7.2	6.1
\$ 20,000 - \$ 25,000	8.9	12.9	12.3	10.8	8.9	11.1	11.3	9.9	9.0	9.0	8.6	7.3
\$ 25,000 - \$ 35,000	10.5	20.2	22.7	20.4	13.7	22.4	22.9	21.0	14.6	19.4	18.8	16.0
\$ 35,000 - \$ 50,000	5.9	15.9	20.4	18.8	9.4	21.5	25.1	24.3	12.2	22.7	24.4	22.0
\$ 50,000 - \$100,000	2.5	10.2	15.1	16.6	3.4	11.9	15.4	17.1	6.4	18.2	21.6	23.0
\$100,000 and over	0.5	5.4	8.4	15.2	0.4	3.8	5.6	9.1	1.1	9.0	11.7	19.1
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		\$ 742	\$ **	\$ **		\$ 1,084	\$ 3	\$ 8		\$ 1,203	\$ 1	\$ 35
\$ 3,000 - \$ 5,000		4,100	22	42		4,013	20	45		4,017	26	122
\$ 5,000 - \$ 10,000		7,264	74	273		7,589	86	458		7,402	92	412
\$ 10,000 - \$ 15,000		12,045	181	864		12,421	215	1,076		12,354	244	1,199
\$ 15,000 - \$ 20,000		17,398	316	1,483		17,448	354	1,828		17,452	393	1,917
\$ 20,000 - \$ 25,000		22,240	497	2,263		22,526	536	2,500		22,486	558	2,759
\$ 25,000 - \$ 35,000		29,614	775	3,627		29,486	706	3,445		29,714	749	3,689
\$ 35,000 - \$ 50,000		41,060	1,228	5,884		40,940	1,121	5,794		41,633	1,162	6,043
\$ 50,000 - \$100,000		63,536	2,199	12,559		62,359	1,883	11,125		63,346	1,946	12,006
\$100,000 and over		175,450	6,336	59,573		169,515	5,830	50,007		188,593	6,357	59,836
TOTAL		\$ 15,325	\$ 358	\$ 1,859		\$ 18,005	\$ 421	\$ 2,247		\$ 22,400	\$ 582	\$ 3,363

* Less than .05 percent
** Less than \$1

TABLE 23 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Region 4 - Pikes Peak				Region 5 - High Plains				Region 6 - Lower Arkansas Valley			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	19,855	\$ 24,506	\$ 35	\$ 1,020	1,839	\$ 1,534	\$ 1	\$ 91	4,833	\$ 3,673	\$ 2	\$ 0
\$ 3,000 - \$ 5,000	9,855	40,250	220	2,774	691	2,665	15	41	1,650	6,773	26	51
\$ 5,000 - \$ 10,000	21,955	162,846	1,964	9,303	1,490	11,034	115	428	3,495	26,405	251	909
\$ 10,000 - \$ 15,000	18,161	228,661	4,327	21,869	1,088	13,542	188	941	2,808	33,871	469	2,203
\$ 15,000 - \$ 20,000	14,222	243,366	4,869	27,331	904	15,853	305	1,398	2,105	36,346	726	3,396
\$ 20,000 - \$ 25,000	11,397	258,951	5,572	32,695	736	16,532	321	1,390	1,518	34,086	850	3,752
\$ 25,000 - \$ 35,000	17,466	516,692	12,021	60,617	1,014	30,176	755	3,473	1,875	54,800	1,438	6,858
\$ 35,000 - \$ 50,000	11,836	483,309	11,881	70,275	696	28,717	748	3,771	900	36,814	1,049	5,519
\$ 50,000 - \$100,000	4,628	294,544	8,808	54,994	327	20,561	655	3,844	360	22,350	775	4,224
\$100,000 and over	801	157,320	5,263	48,386	52	7,501	276	2,276	61	12,140	466	4,422
TOTAL	130,176	\$2,410,445	\$54,960	\$329,264	8,837	\$148,113	\$3,379	\$17,652	19,605	\$267,259	\$6,051	\$31,336
B. Percentage Distribution:												
Under \$ 3,000	15.3	1.0	0.1	0.3	20.8	1.0	*	0.5	24.7	1.4	*	0.0
\$ 3,000 - \$ 5,000	7.6	1.7	0.4	0.8	7.8	1.8	0.4	0.2	8.4	2.5	0.4	0.2
\$ 5,000 - \$ 10,000	16.9	6.8	3.6	2.8	16.9	7.4	3.4	2.4	17.8	9.9	4.1	2.9
\$ 10,000 - \$ 15,000	14.0	9.5	7.9	6.6	12.3	9.1	5.6	5.3	14.3	12.7	7.8	7.0
\$ 15,000 - \$ 20,000	10.9	10.1	8.9	8.3	10.2	10.7	9.0	7.9	10.7	13.6	12.0	10.8
\$ 20,000 - \$ 25,000	8.8	10.7	10.1	9.9	8.3	11.2	9.5	7.9	7.7	12.8	14.0	12.0
\$ 25,000 - \$ 35,000	13.4	21.4	21.9	18.4	11.5	20.4	22.3	19.7	9.6	20.5	23.8	21.9
\$ 35,000 - \$ 50,000	9.1	20.1	21.6	21.3	7.9	19.4	22.1	21.4	4.6	13.8	17.3	17.6
\$ 50,000 - \$100,000	3.6	12.2	16.0	16.7	3.7	13.9	19.4	21.8	1.8	8.4	12.8	13.5
\$100,000 and over	0.6	6.5	9.6	14.7	0.6	5.1	8.2	12.9	0.3	4.5	7.7	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		\$ 1,234	\$ 2	\$ 51		\$ 834	\$ 1	\$ 49		\$ 760	\$ **	\$ 0
\$ 3,000 - \$ 5,000		4,084	22	281		3,857	22	59		4,105	16	31
\$ 5,000 - \$ 10,000		7,417	89	424		7,405	77	287		7,555	72	260
\$ 10,000 - \$ 15,000		12,591	238	1,204		12,447	173	865		12,062	167	785
\$ 15,000 - \$ 20,000		17,112	342	1,922		17,537	337	1,546		17,267	345	1,613
\$ 20,000 - \$ 25,000		22,721	489	2,869		22,462	436	1,889		22,455	560	2,472
\$ 25,000 - \$ 35,000		29,583	688	3,471		29,759	745	3,425		29,227	767	3,658
\$ 35,000 - \$ 50,000		40,834	1,004	5,937		41,260	1,075	5,418		40,904	1,166	6,132
\$ 50,000 - \$100,000		63,644	1,903	11,883		62,878	2,003	11,755		62,083	2,153	11,733
\$100,000 and over		196,404	6,571	60,407		144,250	5,308	43,769		199,016	7,639	72,492
TOTAL		\$ 18,517	\$ 422	\$ 2,529		\$ 16,761	\$ 382	\$ 1,998		\$ 13,632	\$ 309	\$ 1,598

* Less than .05 percent

** Less than \$1

TABLE 23 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Region 7 - Spanish Peaks				Region 8 - San Luis Valley				Region 9 - San Juan Basin			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	13,050	\$ 11,526	\$ 6	\$ 41	3,868	\$ 2,766	\$ 2	\$ 124	4,000	\$ 4,400	\$ 5	\$ 32
\$ 3,000 - \$ 5,000	4,802	18,932	44	58	1,375	5,262	26	62	1,890	7,543	58	214
\$ 5,000 - \$ 10,000	9,407	70,176	824	4,222	2,748	20,436	201	769	3,772	27,110	294	1,342
\$ 10,000 - \$ 15,000	6,670	82,461	1,238	7,634	1,794	22,016	330	1,599	2,821	35,349	557	2,965
\$ 15,000 - \$ 20,000	4,960	84,818	1,653	8,927	1,328	23,223	436	2,172	2,110	36,522	668	3,407
\$ 20,000 - \$ 25,000	4,324	96,273	2,196	11,093	878	19,597	451	2,046	1,656	37,093	796	3,681
\$ 25,000 - \$ 35,000	6,240	184,689	4,661	22,660	1,191	34,334	761	3,951	2,320	67,510	1,545	7,939
\$ 35,000 - \$ 50,000	3,450	141,673	3,999	21,895	504	20,642	549	2,992	1,253	50,844	1,371	7,507
\$ 50,000 - \$100,000	1,058	66,534	2,248	13,970	234	14,956	504	3,116	472	30,823	880	6,711
\$100,000 and over	165	33,018	1,126	10,859	43	7,370	264	2,368	85	15,205	508	4,957
TOTAL	54,126	\$790,101	\$17,996	\$101,360	13,963	\$170,602	\$3,523	\$19,199	20,379	\$312,399	\$6,681	\$38,755

B. Percentage Distribution:

Under \$ 3,000	24.1	1.5	*	*	27.7	1.6	0.1	0.6	19.6	1.4	0.1	0.1
\$ 3,000 - \$ 5,000	8.9	2.4	0.2	0.1	9.8	3.1	0.7	0.3	9.3	2.4	0.9	0.6
\$ 5,000 - \$ 10,000	17.4	8.9	4.6	4.2	19.7	12.0	5.7	4.0	18.5	8.7	4.4	3.5
\$ 10,000 - \$ 15,000	12.3	10.4	6.9	7.5	12.8	12.9	9.4	8.3	13.8	11.3	8.3	7.7
\$ 15,000 - \$ 20,000	9.2	10.7	9.2	8.8	9.5	13.6	12.4	11.3	10.4	11.7	10.0	8.8
\$ 20,000 - \$ 25,000	8.0	12.2	12.2	10.9	6.3	11.5	12.8	10.7	8.1	11.9	11.9	9.5
\$ 25,000 - \$ 35,000	11.5	23.4	25.9	22.4	8.5	20.1	21.6	20.6	11.4	21.6	23.1	20.5
\$ 35,000 - \$ 50,000	6.4	17.9	22.2	21.6	3.6	12.1	15.6	15.6	6.1	16.3	20.5	19.4
\$ 50,000 - \$100,000	2.0	8.4	12.5	13.8	1.7	8.8	14.3	16.2	2.3	9.9	13.2	17.3
\$100,000 and over	0.3	4.2	6.3	10.7	0.3	4.3	7.5	12.3	0.4	4.9	7.6	12.8
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	\$ 883	\$ **	\$ 3	\$ 715	\$ 1	\$ 32	\$ 1,100	\$ 1	\$ 8
\$ 3,000 - \$ 5,000	3,943	9	12	3,827	19	45	3,991	31	113
\$ 5,000 - \$ 10,000	7,460	88	449	7,437	73	280	7,187	78	356
\$ 10,000 - \$ 15,000	12,363	186	1,145	12,272	184	891	12,531	197	1,051
\$ 15,000 - \$ 20,000	17,100	333	1,800	17,487	328	1,636	17,309	317	1,615
\$ 20,000 - \$ 25,000	22,265	508	2,565	22,320	514	2,330	22,399	481	2,223
\$ 25,000 - \$ 35,000	29,598	747	3,631	28,828	639	3,317	29,099	666	3,422
\$ 35,000 - \$ 50,000	41,065	1,159	6,346	40,956	1,089	5,937	40,578	1,094	5,991
\$ 50,000 - \$100,000	62,887	2,125	13,204	63,915	2,154	13,316	65,303	1,864	14,218
\$100,000 and over	200,109	6,824	65,812	171,395	6,140	55,070	178,882	5,976	58,318
TOTAL	\$ 14,597	\$ 332	\$ 1,873	\$ 12,218	\$ 252	\$ 1,375	\$ 15,329	\$ 328	\$ 1,902

* Less than .05 percent

** Less than \$1

TABLE 23 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Region 10 - Black Canyon				Region 11 - Plateau				Region 12 - Northern Mountain			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	5,333	\$ 4,357	\$ 4	\$ 28	8,355	\$ 8,271	\$ 8	\$ 2	4,271	\$ 5,447	\$ 9	\$ 62
\$ 3,000 - \$ 5,000	2,210	8,403	34	62	4,070	15,154	74	180	2,160	8,154	62	151
\$ 5,000 - \$ 10,000	4,651	34,018	360	1,628	8,268	60,771	688	3,069	5,390	40,081	539	2,524
\$ 10,000 - \$ 15,000	2,914	35,679	492	2,737	6,948	86,939	1,405	6,786	4,565	56,632	1,098	6,215
\$ 15,000 - \$ 20,000	2,737	47,836	933	4,642	5,812	100,991	2,023	10,063	3,290	57,533	1,439	6,506
\$ 20,000 - \$ 25,000	1,883	42,376	853	4,411	5,102	114,616	2,570	12,033	2,435	54,030	1,246	5,938
\$ 25,000 - \$ 35,000	2,611	75,771	1,796	8,832	8,450	247,843	6,170	27,831	3,534	103,876	2,780	13,105
\$ 35,000 - \$ 50,000	1,447	58,756	1,627	8,756	5,016	205,107	5,615	29,606	2,254	92,178	2,435	12,629
\$ 50,000 - \$100,000	420	26,737	776	5,565	1,650	104,584	3,165	18,757	1,000	66,149	1,824	10,982
\$100,000 and over	62	9,423	331	2,867	190	38,321	1,274	12,224	306	63,791	1,970	19,523
TOTAL	24,268	\$343,355	\$7,206	\$39,527	53,861	\$982,596	\$22,993	\$120,551	29,205	\$547,872	\$13,402	\$77,635
B. Percentage Distribution:												
Under \$ 3,000	22.0	1.3	0.1	0.1	15.5	0.8	*	*	14.6	1.0	0.1	0.1
\$ 3,000 - \$ 5,000	9.1	2.4	0.5	0.2	7.6	1.5	0.3	0.1	7.4	1.5	0.5	0.2
\$ 5,000 - \$ 10,000	19.2	9.9	5.0	4.1	15.4	6.2	3.0	2.5	18.5	7.3	4.0	3.3
\$ 10,000 - \$ 15,000	12.0	10.4	6.8	6.9	12.9	8.8	6.1	5.6	15.6	10.3	8.2	8.0
\$ 15,000 - \$ 20,000	11.3	13.9	12.9	11.7	10.8	10.3	8.8	8.3	11.3	10.5	10.7	8.4
\$ 20,000 - \$ 25,000	7.8	12.3	11.8	11.2	9.5	11.7	11.2	10.0	8.3	9.9	9.3	7.6
\$ 25,000 - \$ 35,000	10.8	22.1	24.9	22.3	15.7	25.2	26.8	23.1	12.1	19.0	20.7	16.9
\$ 35,000 - \$ 50,000	6.0	17.1	22.6	22.2	9.3	20.9	24.4	24.6	7.7	16.8	18.2	16.3
\$ 50,000 - \$100,000	1.7	7.8	10.8	14.1	3.1	10.6	13.8	15.6	3.4	12.1	13.6	14.1
\$100,000 and over	0.3	2.7	4.6	7.3	0.4	3.9	5.5	10.1	1.0	11.6	14.7	25.1
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		\$ 817	\$ 1	\$ 5		\$ 990	\$ 1	\$ **		\$ 1,275	\$ 2	\$ 15
\$ 3,000 - \$ 5,000		3,802	15	28		3,723	18	44		3,775	29	70
\$ 5,000 - \$ 10,000		7,314	77	350		7,350	83	371		7,436	100	468
\$ 10,000 - \$ 15,000		12,244	169	939		12,513	202	977		12,406	241	1,361
\$ 15,000 - \$ 20,000		17,478	341	1,696		17,376	348	1,731		17,487	437	1,978
\$ 20,000 - \$ 25,000		22,505	453	2,343		22,465	504	2,358		22,189	512	2,439
\$ 25,000 - \$ 35,000		29,020	688	3,383		29,331	730	3,294		29,393	787	3,708
\$ 35,000 - \$ 50,000		40,605	1,124	6,051		40,891	1,119	5,902		40,895	1,080	5,603
\$ 50,000 - \$100,000		63,660	1,848	13,250		63,384	1,918	11,368		66,149	1,824	10,982
\$100,000 and over		151,984	5,339	46,242		201,689	6,705	64,337		208,467	6,438	63,801
TOTAL		\$ 14,148	\$ 297	\$ 1,629		\$ 18,243	\$ 427	\$ 2,238		\$ 18,760	\$ 459	\$ 2,658

* Less than .05 percent

** Less than \$1

TABLE 23 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1984

Adjusted Gross Income Classes	Region 13 - Upper Arkansas Valley				Region 14 - Out of State a/				Total - All Resident Returns			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	4,407	\$ 4,097	\$ 2	\$ 0	14,574	\$ 19,979	\$ 209	\$ 906	204,116	\$ 229,998	\$ 450	\$ 5,874
\$ 3,000 - \$ 5,000	1,820	7,236	38	186	8,878	35,285	421	1,662	103,863	414,808	2,613	12,419
\$ 5,000 - \$ 10,000	3,540	26,200	270	1,193	17,338	126,480	1,928	8,359	214,165	1,586,324	19,448	88,390
\$ 10,000 - \$ 15,000	1,854	22,643	336	1,739	11,797	143,916	2,810	14,842	173,087	2,140,982	39,853	200,298
\$ 15,000 - \$ 20,000	1,864	32,538	613	3,074	6,210	107,098	2,301	11,936	142,193	2,472,627	53,263	265,752
\$ 20,000 - \$ 25,000	1,587	35,674	740	3,824	4,438	98,723	2,288	12,254	116,724	2,623,919	62,588	312,193
\$ 25,000 - \$ 35,000	2,200	64,835	1,583	7,684	4,742	141,864	3,489	18,839	181,266	5,370,234	133,515	656,006
\$ 35,000 - \$ 50,000	1,133	45,367	1,371	6,683	2,445	101,807	2,848	16,618	136,542	5,653,796	155,911	821,554
\$ 50,000 - \$100,000	306	18,571	563	3,582	1,245	78,660	2,372	16,196	65,445	4,145,328	127,107	784,180
\$100,000 and over	46	7,263	232	2,279	248	60,915	1,989	20,279	10,848	2,059,424	69,327	651,842
TOTAL	18,757	\$264,424	\$5,748	\$30,245	71,915	\$914,726	\$20,656	\$121,892	1,348,249	\$26,697,440	\$664,079	\$3,798,505
B. Percentage Distribution:												
Under \$ 3,000	23.5	1.5	*	0.0	20.3	2.2	1.0	0.7	15.1	0.9	0.1	0.2
\$ 3,000 - \$ 5,000	9.7	2.7	0.7	0.6	12.3	3.9	2.0	1.4	7.7	1.6	0.4	0.3
\$ 5,000 - \$ 10,000	18.9	9.9	4.7	3.9	24.1	13.8	9.3	6.9	15.9	5.9	2.9	2.3
\$ 10,000 - \$ 15,000	9.9	8.6	5.8	5.7	16.4	15.7	13.6	12.2	12.8	8.0	6.0	5.3
\$ 15,000 - \$ 20,000	9.9	12.3	10.7	10.2	8.6	11.7	11.1	9.8	10.5	9.3	8.0	7.0
\$ 20,000 - \$ 25,000	8.5	13.5	12.9	12.6	6.2	10.8	11.1	10.1	8.7	9.8	9.4	8.2
\$ 25,000 - \$ 35,000	11.7	24.5	27.5	25.4	6.6	15.5	16.9	15.5	13.4	20.1	20.1	17.3
\$ 35,000 - \$ 50,000	6.0	17.2	23.9	22.1	3.4	11.1	13.8	13.6	10.1	21.2	23.5	21.6
\$ 50,000 - \$100,000	1.6	7.0	9.8	11.8	1.7	8.6	11.5	13.3	4.9	15.5	19.1	20.6
\$100,000 and over	0.2	2.7	4.0	7.5	0.3	6.7	9.6	16.6	0.8	7.7	10.4	17.2
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		\$ 930	\$ **	\$ 0		\$ 1,371	\$ 14	\$ 62		\$ 1,127	\$ 2	\$ 29
\$ 3,000 - \$ 5,000		3,976	21	102		3,974	47	187		3,994	25	120
\$ 5,000 - \$ 10,000		7,401	76	337		7,295	111	482		7,407	91	413
\$ 10,000 - \$ 15,000		12,213	181	938		12,199	238	1,258		12,369	230	1,157
\$ 15,000 - \$ 20,000		17,456	329	1,649		17,246	371	1,922		17,389	375	1,869
\$ 20,000 - \$ 25,000		22,479	466	2,410		22,245	516	2,761		22,480	536	2,675
\$ 25,000 - \$ 35,000		29,470	720	3,493		29,916	736	3,973		29,626	737	3,619
\$ 35,000 - \$ 50,000		40,041	1,210	5,898		41,639	1,165	6,797		41,407	1,142	6,017
\$ 50,000 - \$100,000		60,690	1,840	11,706		63,181	1,905	13,009		63,341	1,942	11,982
\$100,000 and over		157,891	5,043	49,543		245,625	8,020	81,770		189,844	6,391	60,089
TOTAL		\$ 14,097	\$ 306	\$ 1,612		\$ 12,720	\$ 287	\$ 1,695		\$ 19,802	\$ 493	\$ 2,817

a/ Full-year and part-year residents residing out of state.
* Less than .05 percent
** Less than \$1

TABLE 24. COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - NUMBER, ADJUSTED GROSS INCOME,
 NET NORMAL TAX AND FEDERAL TAX
 FISCAL YEAR 1984

Major Counties	All Returns		Adjusted Gross Income			Net Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
Denver	256,996	19.1	\$ 5,034,670	18.9	\$19,590	\$131,736	18.8	\$513	\$ 793,534	20.9	\$3,088
Jefferson	158,144	11.7	3,898,303	14.6	24,650	102,164	14.6	646	574,992	15.1	3,636
Arapahoe	156,228	11.6	4,077,035	15.3	26,097	106,535	15.2	682	637,769	16.8	4,082
Adams	81,643	6.1	1,558,054	5.8	19,084	38,834	5.5	476	195,733	5.2	2,397
Boulder	94,298	7.0	2,091,917	7.8	22,184	55,067	7.8	584	308,943	8.1	3,276
El Paso	122,709	9.1	2,272,031	8.5	18,516	52,466	7.5	428	310,829	8.2	2,533
Pueblo	45,043	3.3	683,294	2.6	15,170	15,558	2.2	345	89,631	2.4	1,990
Larimer	62,289	4.6	1,166,472	4.4	18,727	27,648	3.9	444	148,371	3.9	2,382
Weld	49,335	3.7	843,362	3.2	17,095	19,388	2.8	393	102,416	2.7	2,076
Mesa	37,969	2.8	660,524	2.5	17,396	14,849	2.1	391	79,317	2.1	2,089
Ten Counties	1,064,654	79.0	\$22,285,662	83.5	\$20,932	\$564,245	80.4	\$530	\$3,241,535	85.3	\$3,045
Rest of State	211,680	15.7	3,497,052	13.1	16,520	116,687	16.6	551	435,078	11.5	2,055
State Total	1,276,334	94.7	\$25,782,714	96.6	\$20,201	\$680,932	97.1	\$534	\$3,676,613	96.8	\$2,881
Out of State	71,915	5.3	914,726	3.4	12,720	20,656	2.9	287	121,892	3.2	1,695
TOTAL	1,348,249	100.0	\$26,697,440	100.0	\$19,802	\$701,588	100.0	\$520	\$3,798,505	100.0	\$2,817

TABLE 25. COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1984

Adjusted Gross Income Classes	Denver				Jefferson				Arapahoe			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	39,278	\$ 39,499	\$ 34	\$ 1,063	18,697	\$ 19,969	\$ 19	\$ 91	14,898	\$ 23,361	\$ 45	\$ 360
\$ 3,000 - \$ 5,000	19,380	78,021	433	2,078	7,600	30,996	204	785	13,300	53,876	364	2,471
\$ 5,000 - \$ 10,000	41,652	304,925	3,812	14,800	20,510	158,736	1,832	8,268	16,892	119,565	1,370	9,067
\$ 10,000 - \$ 15,000	36,751	455,950	9,228	46,645	14,700	177,310	3,292	15,701	19,110	236,081	4,511	23,507
\$ 15,000 - \$ 20,000	26,711	458,595	10,268	48,521	15,036	261,020	5,720	28,375	15,387	273,503	5,865	30,290
\$ 20,000 - \$ 25,000	25,646	573,930	14,477	74,325	14,385	326,182	8,957	40,191	12,495	282,294	6,728	34,929
\$ 25,000 - \$ 35,000	33,450	994,118	27,226	133,624	28,971	855,927	20,294	102,565	23,841	718,013	17,073	86,461
\$ 35,000 - \$ 50,000	20,452	838,496	24,157	128,607	24,283	1,004,955	27,733	143,947	22,667	949,745	26,693	135,080
\$ 50,000 - \$100,000	10,806	689,491	22,007	141,934	12,421	793,091	24,749	150,288	15,151	967,659	28,744	179,052
\$100,000 and over	2,870	601,650	20,094	201,937	1,541	270,118	9,364	84,781	2,487	452,937	15,142	136,551
TOTAL	256,996	\$5,034,670	\$131,736	\$793,534	158,144	\$3,898,303	\$102,164	\$574,992	156,228	\$4,077,035	\$106,535	\$637,769
B. Percentage Distribution:												
Under \$ 3,000	15.3	0.8	*	0.1	11.8	0.5	*	*	9.5	0.6	*	0.1
\$ 3,000 - \$ 5,000	7.5	1.5	0.3	0.3	4.8	0.8	0.2	0.1	8.5	1.3	0.3	0.4
\$ 5,000 - \$ 10,000	16.2	6.1	2.9	1.9	13.0	4.1	1.8	1.4	10.8	2.9	1.3	1.4
\$ 10,000 - \$ 15,000	14.3	9.1	7.0	5.9	9.3	4.5	3.2	2.7	12.2	5.8	4.2	3.7
\$ 15,000 - \$ 20,000	10.4	9.1	7.8	6.1	9.5	6.7	5.6	4.9	9.8	6.7	5.5	4.7
\$ 20,000 - \$ 25,000	10.0	11.4	11.0	9.4	9.1	8.4	8.8	7.0	8.0	6.9	6.3	5.5
\$ 25,000 - \$ 35,000	13.0	19.7	20.7	16.8	18.3	22.0	19.9	17.8	15.3	17.6	16.0	13.6
\$ 35,000 - \$ 50,000	8.0	16.7	18.3	16.2	15.4	25.8	27.1	25.0	14.5	23.3	25.1	21.2
\$ 50,000 - \$100,000	4.2	13.7	16.7	17.9	7.9	20.3	24.2	26.1	9.7	23.7	27.0	28.1
\$100,000 and over	1.1	12.0	15.3	25.4	1.0	6.9	9.2	14.7	1.6	11.1	14.2	21.4
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		\$ 1,006	\$ 1	\$ 27		\$ 1,068	\$ 1	\$ 5		\$ 1,568	\$ 3	\$ 24
\$ 3,000 - \$ 5,000		4,026	22	107		4,078	27	103		4,051	27	186
\$ 5,000 - \$ 10,000		7,321	92	355		7,739	89	403		7,078	81	537
\$ 10,000 - \$ 15,000		12,406	251	1,269		12,062	224	1,068		12,354	236	1,230
\$ 15,000 - \$ 20,000		17,169	384	1,817		17,360	380	1,887		17,775	381	1,969
\$ 20,000 - \$ 25,000		22,379	564	2,898		22,675	623	2,794		22,593	538	2,795
\$ 25,000 - \$ 35,000		29,720	814	3,995		29,544	700	3,540		30,117	716	3,627
\$ 35,000 - \$ 50,000		40,998	1,181	6,288		41,385	1,142	5,928		41,900	1,178	5,959
\$ 50,000 - \$100,000		63,806	2,037	13,135		63,851	1,993	12,100		63,868	1,897	11,818
\$100,000 and over		209,634	7,001	70,361		175,287	6,077	55,017		182,122	6,088	54,906
TOTAL		\$ 19,590	\$ 513	\$ 3,088		\$ 24,650	\$ 646	\$ 3,636		\$ 26,097	\$ 682	\$ 4,082

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1984

Adjusted Gross Income Classes	Boulder				Adams				Denver Metro Area			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	13,590	\$ 21,284	\$ 19	\$ 1,918	9,896	\$ 11,563	\$ 5	\$ 0	96,359	\$ 115,676	\$ 122	\$ 3,432
\$ 3,000 - \$ 5,000	4,940	19,629	120	586	5,700	21,653	174	345	50,920	204,175	1,295	6,265
\$ 5,000 - \$ 10,000	14,941	114,283	1,731	7,552	12,336	90,256	1,087	4,218	106,331	787,765	9,832	43,905
\$ 10,000 - \$ 15,000	9,942	125,356	2,589	12,062	10,787	131,162	2,640	11,480	91,290	1,125,859	22,260	109,395
\$ 15,000 - \$ 20,000	12,075	214,403	5,175	25,130	11,515	201,388	4,913	23,558	80,724	1,408,909	31,941	155,874
\$ 20,000 - \$ 25,000	6,210	140,768	3,139	16,475	7,853	175,204	4,242	20,118	66,589	1,498,378	37,543	186,038
\$ 25,000 - \$ 35,000	11,660	345,627	9,589	44,954	11,446	338,259	8,251	38,549	109,368	3,251,944	82,433	406,153
\$ 35,000 - \$ 50,000	13,874	584,001	16,548	88,685	9,120	383,613	10,392	53,513	90,396	3,760,810	105,523	549,832
\$ 50,000 - \$100,000	6,263	392,162	11,569	70,396	2,760	162,935	5,521	30,484	47,401	3,005,338	92,590	572,154
\$100,000 and over	803	134,405	4,588	41,185	230	42,022	1,609	13,469	7,931	1,501,132	50,797	477,923
TOTAL	94,298	\$2,091,917	\$55,067	\$308,943	81,643	\$1,558,054	\$38,834	\$195,733	747,309	\$16,659,979	\$434,336	\$2,510,971
B. Percentage Distribution:												
Under \$ 3,000	14.4	1.0	*	0.6	12.1	0.7	*	0.0	12.9	0.7	*	0.1
\$ 3,000 - \$ 5,000	5.2	0.9	0.2	0.2	7.0	1.4	0.4	0.2	6.8	1.2	0.3	0.2
\$ 5,000 - \$ 10,000	15.8	5.5	3.1	2.4	15.1	5.8	2.8	2.2	14.2	4.7	2.3	1.7
\$ 10,000 - \$ 15,000	10.5	6.0	4.7	3.9	13.2	8.4	6.8	5.9	12.2	6.8	5.1	4.4
\$ 15,000 - \$ 20,000	12.8	10.2	9.4	8.1	14.1	12.9	12.7	12.0	10.8	8.5	7.4	6.2
\$ 20,000 - \$ 25,000	6.6	6.7	5.7	5.3	9.6	11.2	10.9	10.3	8.9	9.0	8.6	7.4
\$ 25,000 - \$ 35,000	12.4	16.5	17.4	14.6	14.0	21.7	21.2	19.7	14.6	19.5	19.0	16.2
\$ 35,000 - \$ 50,000	14.7	27.9	30.1	28.7	11.2	24.6	26.8	27.3	12.1	22.6	24.3	21.9
\$ 50,000 - \$100,000	6.6	18.7	21.0	22.8	3.4	10.5	14.2	15.6	6.3	18.0	21.3	22.8
\$100,000 and over	0.9	6.4	8.3	13.3	0.3	2.7	4.1	6.9	1.1	9.0	11.7	19.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,566	\$ 1	\$ 141		\$ 1,168	\$ 1	\$ 0		\$ 1,200	\$ 1	\$ 36
\$ 3,000 - \$ 5,000		3,973	24	119		3,799	31	61		4,010	25	123
\$ 5,000 - \$ 10,000		7,649	116	505		7,316	88	342		7,409	92	413
\$ 10,000 - \$ 15,000		12,609	260	1,213		12,159	245	1,064		12,333	244	1,198
\$ 15,000 - \$ 20,000		17,756	429	2,081		17,489	427	2,046		17,453	396	1,931
\$ 20,000 - \$ 25,000		22,668	505	2,653		22,310	540	2,562		22,502	564	2,794
\$ 25,000 - \$ 35,000		29,642	822	3,855		29,553	721	3,368		29,734	754	3,714
\$ 35,000 - \$ 50,000		42,093	1,193	6,392		42,063	1,139	5,868		41,604	1,167	6,082
\$ 50,000 - \$100,000		62,616	1,847	11,240		59,034	2,000	11,045		63,402	1,953	12,071
\$100,000 and over		167,379	5,714	51,289		182,704	6,996	58,561		189,274	6,405	60,260
TOTAL		\$ 22,184	\$ 584	\$ 3,276		\$ 19,084	\$ 476	\$ 2,397		\$ 22,293	\$ 581	\$ 3,360

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1984

Adjusted Gross Income Classes	El Paso				Pueblo				Larimer			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	18,920	\$ 24,133	\$ 31	\$ 1,020	11,045	\$ 9,883	\$ 5	\$ 41	8,704	\$ 9,743	\$ 39	\$ 109
\$ 3,000 - \$ 5,000	9,125	37,433	199	2,730	3,602	14,239	27	29	4,780	19,319	98	208
\$ 5,000 - \$ 10,000	20,555	152,726	1,902	9,229	7,147	53,894	649	3,325	11,198	83,115	933	4,677
\$ 10,000 - \$ 15,000	17,423	219,301	4,224	21,365	5,474	66,969	957	6,455	7,770	95,591	1,674	9,143
\$ 15,000 - \$ 20,000	13,522	231,404	4,596	26,150	4,402	74,858	1,427	7,888	6,969	121,353	2,585	12,634
\$ 20,000 - \$ 25,000	10,977	249,229	5,239	31,074	3,680	81,932	1,801	9,408	5,251	119,286	2,700	12,806
\$ 25,000 - \$ 35,000	15,785	468,031	11,210	54,341	5,440	160,783	4,043	19,518	8,235	242,623	5,846	28,449
\$ 35,000 - \$ 50,000	11,311	461,375	11,524	67,310	3,128	128,447	3,557	19,818	6,506	268,194	7,290	37,979
\$ 50,000 - \$100,000	4,313	275,288	8,402	50,529	968	60,490	2,018	12,687	2,599	161,092	4,905	28,578
\$100,000 and over	778	153,111	5,138	47,083	157	31,798	1,074	10,462	277	46,157	1,578	13,788
TOTAL	122,709	\$2,272,031	\$52,465	\$310,829	45,043	\$683,294	\$15,558	\$89,631	62,289	\$1,166,472	\$27,648	\$148,371
B. Percentage Distribution:												
Under \$ 3,000	15.4	1.1	0.1	0.3	24.5	1.4	*	*	14.0	0.8	0.1	0.1
\$ 3,000 - \$ 5,000	7.4	1.6	0.4	0.9	8.0	2.1	0.2	*	7.7	1.7	0.4	0.1
\$ 5,000 - \$ 10,000	16.8	6.7	3.6	3.0	15.9	7.9	4.2	3.7	18.0	7.1	3.4	3.2
\$ 10,000 - \$ 15,000	14.2	9.7	8.1	6.9	12.2	9.8	6.2	7.2	12.5	8.2	6.1	6.2
\$ 15,000 - \$ 20,000	11.0	10.2	8.8	8.4	9.8	11.0	9.2	8.8	11.2	10.4	9.3	8.5
\$ 20,000 - \$ 25,000	8.9	11.0	10.0	10.0	8.2	12.0	11.6	10.5	8.4	10.2	9.8	8.6
\$ 25,000 - \$ 35,000	12.9	20.6	21.4	17.5	12.1	23.5	26.0	21.8	13.2	20.8	21.1	19.2
\$ 35,000 - \$ 50,000	9.2	20.3	22.0	21.7	6.9	18.8	22.9	22.1	10.4	23.0	26.4	25.6
\$ 50,000 - \$100,000	3.5	12.1	16.0	16.3	2.1	8.9	13.0	14.2	4.2	13.8	17.7	19.3
\$100,000 and over	0.6	6.7	9.8	15.1	0.3	4.7	6.9	11.7	0.4	4.0	5.7	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		\$ 1,276	\$ 2	\$ 54		\$ 895	\$ --	\$ 4		\$ 1,119	\$ 4	\$ 13
\$ 3,000 - \$ 5,000		4,102	22	299		3,953	7	8		4,042	21	44
\$ 5,000 - \$ 10,000		7,430	93	449		7,541	91	465		7,422	83	418
\$ 10,000 - \$ 15,000		12,587	242	1,226		12,234	175	1,179		12,303	215	1,177
\$ 15,000 - \$ 20,000		17,113	340	1,934		17,005	324	1,792		17,413	371	1,813
\$ 20,000 - \$ 25,000		22,705	477	2,831		22,264	489	2,557		22,717	514	2,439
\$ 25,000 - \$ 35,000		29,650	710	3,443		29,556	743	3,588		29,462	710	3,455
\$ 35,000 - \$ 50,000		40,790	1,019	5,951		41,064	1,137	6,336		41,223	1,121	5,838
\$ 50,000 - \$100,000		63,827	1,948	11,716		62,490	2,085	13,106		61,982	1,887	10,996
\$100,000 and over		196,801	6,604	60,518		202,535	6,841	66,637		166,632	5,697	49,776
TOTAL		\$ 18,516	\$ 428	\$ 2,533		\$ 15,170	\$ 345	\$ 1,990		\$ 18,727	\$ 444	\$ 2,382

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1984

Adjusted Gross Income Classes	Weld				Mesa				Ten Major Counties			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	8,656	\$ 9,083	\$ 6	\$ 25	6,393	\$ 5,930	\$ 3	\$ 0	150,077	\$ 174,449	\$ 205	\$ 4,629
\$ 3,000 - \$ 5,000	4,200	16,719	79	199	3,020	11,107	55	125	75,647	302,993	1,753	9,555
\$ 5,000 - \$ 10,000	7,427	58,234	676	3,861	6,698	49,155	518	2,321	159,356	1,184,888	14,511	67,316
\$ 10,000 - \$ 15,000	6,720	84,389	1,437	6,443	4,761	59,587	959	4,762	133,438	1,651,691	31,510	157,562
\$ 15,000 - \$ 20,000	5,190	90,794	1,722	9,591	3,704	64,101	1,193	5,964	114,511	1,991,418	43,464	218,101
\$ 20,000 - \$ 25,000	4,650	103,745	2,609	11,947	3,473	77,914	1,613	7,705	94,620	2,130,483	51,504	258,978
\$ 25,000 - \$ 35,000	7,040	207,781	4,933	24,169	5,416	159,130	3,817	17,351	151,284	4,490,292	112,282	549,980
\$ 35,000 - \$ 50,000	4,028	163,073	4,520	23,059	3,130	128,007	3,435	18,437	118,499	4,909,906	135,850	716,434
\$ 50,000 - \$100,000	1,247	78,740	2,336	14,207	1,245	80,168	2,411	14,130	57,773	3,661,116	112,664	692,286
\$100,000 and over	177	30,803	1,069	8,915	129	25,424	844	8,522	9,449	1,788,425	60,500	566,693
TOTAL	49,335	\$843,362	\$19,388	\$102,416	37,969	\$660,524	\$14,849	\$79,317	1,064,654	\$22,285,662	\$564,245	\$3,241,535
B. Percentage Distribution:												
Under \$ 3,000	17.5	1.1	*	*	16.8	0.9	*	0.0	14.1	0.8	*	0.1
\$ 3,000 - \$ 5,000	8.5	2.0	0.4	0.2	8.0	1.7	0.4	0.2	7.1	1.4	0.3	0.3
\$ 5,000 - \$ 10,000	15.1	6.9	3.5	3.8	17.6	7.4	3.5	2.9	15.0	5.3	2.6	2.1
\$ 10,000 - \$ 15,000	13.6	10.0	7.4	6.3	12.5	9.0	6.5	6.0	12.5	7.4	5.6	4.9
\$ 15,000 - \$ 20,000	10.5	10.8	8.9	9.4	9.8	9.7	8.0	7.5	10.8	8.9	7.7	6.7
\$ 20,000 - \$ 25,000	9.4	12.3	13.5	11.7	9.1	11.8	10.9	9.7	8.9	9.6	9.1	8.0
\$ 25,000 - \$ 35,000	14.3	24.6	25.4	23.6	14.3	24.1	25.7	21.9	14.2	20.1	19.9	17.0
\$ 35,000 - \$ 50,000	8.2	19.3	23.3	22.5	8.2	19.4	23.1	23.2	11.1	22.0	24.1	22.1
\$ 50,000 - \$100,000	2.5	9.3	12.0	13.9	3.3	12.1	16.2	17.8	5.4	16.4	20.0	21.4
\$100,000 and over	0.4	3.7	5.5	8.7	0.3	3.8	5.7	10.7	0.9	8.0	10.7	17.5
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		\$ 1,049	\$ 1	\$ 3		\$ 928	\$ --	\$ 0		\$ 1,162	\$ 1	\$ 31
\$ 3,000 - \$ 5,000		3,981	19	47		3,678	18	41		4,005	23	126
\$ 5,000 - \$ 10,000		7,841	91	520		7,339	77	347		7,435	91	422
\$ 10,000 - \$ 15,000		12,558	214	959		12,516	201	1,000		12,378	236	1,181
\$ 15,000 - \$ 20,000		17,494	332	1,848		17,306	322	1,610		17,391	380	1,905
\$ 20,000 - \$ 25,000		22,311	561	2,569		22,434	464	2,219		22,516	544	2,737
\$ 25,000 - \$ 35,000		29,514	701	3,433		29,381	705	3,204		29,681	742	3,635
\$ 35,000 - \$ 50,000		40,485	1,122	5,725		40,897	1,097	5,890		41,434	1,146	6,046
\$ 50,000 - \$100,000		63,144	1,873	11,393		64,392	1,937	11,349		63,371	1,950	11,983
\$100,000 and over		174,028	6,040	50,367		197,085	6,543	66,062		189,271	6,403	59,974
TOTAL		\$ 17,095	\$ 393	\$ 2,076		\$ 17,396	\$ 391	\$ 2,089		\$ 20,932	\$ 530	\$ 3,045

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1984

Adjusted Gross Income Classes	Rest of State				State Total				Total -- All Resident Returns			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	39,465	\$ 35,570	\$ 36	\$ 339	189,542	\$ 210,019	\$ 241	\$ 4,968	204,116	\$ 229,998	\$ 450	\$ 5,874
\$ 3,000 - \$ 5,000	19,338	76,530	439	1,202	94,985	379,523	2,192	10,757	103,863	414,808	2,613	12,419
\$ 5,000 - \$ 10,000	37,471	274,956	3,009	12,715	196,827	1,459,844	17,520	80,031	214,165	1,586,324	19,448	88,390
\$ 10,000 - \$ 15,000	27,852	345,375	5,533	27,894	161,290	1,997,066	37,043	185,456	173,087	2,140,982	39,853	200,298
\$ 15,000 - \$ 20,000	21,472	374,111	7,498	35,715	135,983	2,365,529	50,962	253,816	142,193	2,472,627	53,263	265,752
\$ 20,000 - \$ 25,000	17,666	394,713	8,796	40,961	112,286	2,525,196	60,300	299,939	116,724	2,623,919	62,588	312,193
\$ 25,000 - \$ 35,000	25,240	738,078	17,744	87,187	176,524	5,228,370	130,026	637,167	181,266	5,370,234	133,515	656,006
\$ 35,000 - \$ 50,000	15,598	642,083	17,213	88,502	134,097	5,551,989	153,063	804,936	136,542	5,653,796	155,911	821,554
\$ 50,000 - \$100,000	6,427	405,552	12,071	75,698	64,200	4,066,668	124,735	767,984	65,445	4,145,328	127,107	784,180
\$100,000 and over	1,151	210,084	6,838	64,870	10,600	1,998,509	67,338	631,563	10,848	2,059,424	69,327	651,842
TOTAL	211,680	\$3,497,052	\$79,178	\$435,078	1,276,334	\$25,782,714	\$643,423	\$3,676,613	1,348,249	\$26,697,440	\$664,079	\$3,798,505
B. Percentage Distribution:												
Under \$ 3,000	18.6	1.0	*	0.1	14.9	0.8	*	0.1	15.1	0.9	0.1	0.2
\$ 3,000 - \$ 5,000	9.1	2.2	0.6	0.3	7.4	1.5	0.3	0.3	7.7	1.6	0.4	0.3
\$ 5,000 - \$ 10,000	17.7	7.9	3.8	2.9	15.4	5.7	2.7	2.2	15.9	5.9	2.9	2.3
\$ 10,000 - \$ 15,000	13.2	9.9	7.0	6.4	12.6	7.7	5.8	5.0	12.8	8.0	6.0	5.3
\$ 15,000 - \$ 20,000	10.1	10.7	9.5	8.2	10.7	9.2	7.9	6.9	10.5	9.3	8.0	7.0
\$ 20,000 - \$ 25,000	8.3	11.3	11.1	9.4	8.8	9.8	9.4	8.2	8.7	9.8	9.4	8.2
\$ 25,000 - \$ 35,000	11.9	21.1	22.4	20.0	13.8	20.3	20.2	17.3	13.4	20.1	20.1	17.3
\$ 35,000 - \$ 50,000	7.4	18.4	21.7	20.3	10.5	21.5	23.8	21.9	10.1	21.2	23.5	21.6
\$ 50,000 - \$100,000	3.0	11.6	15.2	17.4	5.0	15.8	19.4	20.9	4.9	15.5	19.1	20.6
\$100,000 and over	0.5	6.0	8.6	14.9	0.8	7.8	10.5	17.2	0.8	7.7	10.4	17.2
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		\$ 901	\$ 1	\$ 9		\$ 1,108	\$ 1	\$ 26		\$ 1,127	\$ 2	\$ 29
\$ 3,000 - \$ 5,000		3,957	23	62		3,996	23	113		3,994	25	120
\$ 5,000 - \$ 10,000		7,338	80	339		7,417	89	407		7,407	91	413
\$ 10,000 - \$ 15,000		12,400	199	1,002		12,382	230	1,150		12,369	230	1,157
\$ 15,000 - \$ 20,000		17,423	349	1,663		17,396	375	1,867		17,389	375	1,869
\$ 20,000 - \$ 25,000		22,343	498	2,319		22,489	537	2,671		22,480	536	2,675
\$ 25,000 - \$ 35,000		29,242	703	3,454		29,618	737	3,610		29,626	737	3,619
\$ 35,000 - \$ 50,000		41,164	1,104	5,674		41,403	1,141	6,003		41,407	1,142	6,017
\$ 50,000 - \$100,000		63,101	1,878	11,778		63,344	1,943	11,962		63,341	1,942	11,982
\$100,000 and over		182,523	5,941	56,360		188,539	6,353	59,581		189,844	6,391	60,089
TOTAL		\$ 16,520	\$ 374	\$ 2,055		\$ 20,201	\$ 504	\$ 2,881		\$ 19,802	\$ 493	\$ 2,817

* Less than .05 percent.

TABLE 26. COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - NUMBER, ADJUSTED GROSS INCOME, NET NORMAL TAX
 AND FEDERAL TAX CLASSIFIED BY CITIES WITH POPULATION OVER 20,000
 FISCAL YEAR 1984

	All Returns		Adjusted Gross Income			Net Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
Cities Ranked by Number of Tax Returns <u>a/</u>											
Denver	256,996	19.1	\$ 5,034,670	18.9	\$19,590	\$131,736	19.8	\$513	\$ 793,534	20.9	\$3,088
Colorado Springs	103,263	7.7	1,947,320	7.3	18,858	45,089	6.8	437	270,184	7.1	2,616
Aurora	89,259	6.6	1,952,522	7.3	21,875	48,681	7.3	545	263,631	6.9	2,954
Lakewood	53,922	4.0	1,179,717	4.4	21,878	30,150	4.5	559	166,934	4.4	3,096
Boulder	47,147	3.5	1,011,057	3.8	21,445	27,047	4.1	574	164,045	4.3	3,479
Pueblo	42,186	3.1	644,633	2.4	15,281	14,739	2.2	349	84,867	2.2	2,012
Fort Collins	36,043	2.7	666,107	2.5	18,481	16,214	2.4	450	84,157	2.2	2,335
Littleton	39,334	2.9	1,245,833	4.7	31,673	34,893	5.3	887	213,801	5.6	5,436
Arvada	32,146	2.4	827,451	3.1	25,740	22,252	3.4	692	119,581	3.1	3,720
Grand Junction	29,018	2.2	518,890	1.9	17,882	11,831	1.8	408	64,326	1.7	2,217
Englewood	35,609	2.6	982,883	3.7	27,602	25,658	3.9	721	171,161	4.5	4,807
Greeley	25,556	1.9	450,246	1.7	17,618	10,354	1.6	405	57,447	1.5	2,248
Thornton	13,222	1.0	297,030	1.1	22,465	7,292	1.1	552	35,101	0.9	2,655
Longmont	26,603	2.0	632,726	2.4	23,784	16,997	2.6	639	87,793	2.3	3,300
Westminster	17,102	1.3	339,931	1.3	19,877	8,478	1.3	496	43,189	1.1	2,525
Loveland	17,457	1.3	339,345	1.3	19,439	7,931	1.2	454	43,752	1.2	2,506
Northglenn	11,045	0.8	151,467	0.6	13,714	3,726	0.6	337	17,999	0.5	1,630
Wheat Ridge	14,261	1.1	292,308	1.1	20,497	7,752	1.2	544	47,119	1.2	3,304
Broomfield	10,954	0.8	266,804	1.0	24,357	6,324	1.0	577	36,044	0.9	3,290
19 Cities	901,123	66.8	\$18,780,940	70.3	\$20,842	\$477,144	71.9	\$529	\$2,764,665	72.8	\$3,068
Rest of State <u>b/</u>	375,211	27.8	7,001,774	26.2	18,661	166,279	25.0	443	911,948	24.0	2,430
State Total	1,276,334	94.7	\$25,782,714	96.6	\$20,201	\$643,423	96.9	\$504	\$3,676,613	96.8	\$2,881
Out of State <u>c/</u>	71,915	5.3	914,726	3.4	12,720	20,656	3.1	287	121,892	3.2	1,695
TOTAL	1,348,249	100.0	\$26,697,440	100.0	\$19,802	\$664,079	100.0	\$493	\$3,798,505	100.0	\$2,817

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

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

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

TABLE 27. COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - CLASSIFIED BY CITIES
 WITH POPULATION OVER 20,000
 FISCAL YEAR 1984

Adjusted Gross Income Classes	Denver				Colorado Springs				Aurora			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	39,278	\$ 39,499	\$ 34	\$ 1,063	15,950	\$ 19,343	\$ 23	\$ 1,015	5,642	\$ 10,950	\$ 41	\$ 360
\$ 3,000 - \$ 5,000	19,380	78,021	433	2,078	6,570	27,325	147	2,601	9,500	37,492	305	711
\$ 5,000 - \$ 10,000	41,652	304,925	3,812	14,800	18,005	133,816	1,664	8,288	11,435	82,472	888	4,625
\$ 10,000 - \$ 15,000	36,751	455,950	9,228	46,645	14,773	186,937	3,568	17,581	12,740	160,346	3,429	16,441
\$ 15,000 - \$ 20,000	26,711	458,595	10,268	48,521	11,021	187,426	3,628	21,490	9,329	166,246	3,616	18,072
\$ 20,000 - \$ 25,000	25,646	573,930	14,477	74,325	8,877	202,183	4,233	25,976	9,008	202,205	5,149	26,412
\$ 25,000 - \$ 35,000	33,450	994,118	27,226	133,624	13,405	395,052	9,564	45,337	13,296	396,699	9,642	46,680
\$ 35,000 - \$ 50,000	20,452	838,496	24,157	128,607	10,156	415,953	10,276	61,014	13,514	566,392	15,738	81,050
\$ 50,000 - \$100,000	10,806	689,491	22,007	141,934	3,795	239,902	7,329	44,247	4,380	264,680	7,509	50,038
\$100,000 and over	2,870	601,650	20,094	201,937	711	139,384	4,657	42,635	415	65,039	2,365	19,241
TOTAL	256,996	\$5,034,670	\$131,736	\$793,534	103,263	\$1,947,320	\$45,089	\$270,184	89,259	\$1,952,522	\$48,681	\$263,631

B. Percentage Distribution:

Under \$ 3,000	15.3	0.8	*	0.1	15.4	1.0	0.1	0.4	6.3	0.6	0.1	0.1
\$ 3,000 - \$ 5,000	7.5	1.5	0.3	0.3	6.4	1.4	0.3	1.0	10.6	1.9	0.6	0.3
\$ 5,000 - \$ 10,000	16.2	6.1	2.9	1.9	17.4	6.9	3.7	3.1	12.8	4.2	1.8	1.8
\$ 10,000 - \$ 15,000	14.3	9.1	7.0	5.9	14.3	9.6	7.9	6.5	14.3	8.2	7.0	6.2
\$ 15,000 - \$ 20,000	10.4	9.1	7.8	6.1	10.7	9.6	8.0	8.0	10.5	8.5	7.4	6.9
\$ 20,000 - \$ 25,000	10.0	11.4	11.0	9.4	8.6	10.4	9.4	9.6	10.1	10.4	10.6	10.0
\$ 25,000 - \$ 35,000	13.0	19.7	20.7	16.8	13.0	20.3	21.2	16.8	14.9	20.3	19.8	17.7
\$ 35,000 - \$ 50,000	8.0	16.7	18.3	16.2	9.8	21.4	22.8	22.6	15.1	29.0	32.3	30.7
\$ 50,000 - \$100,000	4.2	13.7	16.7	17.9	3.7	12.3	16.3	16.4	4.9	13.6	15.4	19.0
\$100,000 and over	1.1	12.0	15.3	25.4	0.7	7.2	10.3	15.8	0.5	3.3	4.9	7.3
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	\$ 1,006	\$ 1	\$ 27	\$ 1,213	\$ 1	\$ 64	\$ 1,941	\$ 7	\$ 64
\$ 3,000 - \$ 5,000	4,026	22	107	4,159	22	396	3,947	32	75
\$ 5,000 - \$ 10,000	7,321	92	355	7,432	92	460	7,212	78	404
\$ 10,000 - \$ 15,000	12,406	251	1,269	12,654	242	1,190	12,586	269	1,291
\$ 15,000 - \$ 20,000	17,169	384	1,817	17,006	329	1,950	17,820	388	1,937
\$ 20,000 - \$ 25,000	22,379	564	2,898	22,776	477	2,926	22,447	572	2,932
\$ 25,000 - \$ 35,000	29,720	814	3,995	29,470	713	3,382	29,836	725	3,511
\$ 35,000 - \$ 50,000	40,998	1,181	6,288	40,956	1,012	6,008	41,911	1,165	5,997
\$ 50,000 - \$100,000	63,806	2,037	13,135	63,215	1,931	11,659	60,429	1,714	11,424
\$100,000 and over	209,634	7,001	70,361	196,039	6,550	59,965	156,720	5,699	46,364
TOTAL	\$ 19,590	\$ 513	\$ 3,088	\$ 18,858	\$ 437	\$ 2,616	\$ 21,875	\$ 545	\$ 2,954

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1984

Adjusted Gross Income Classes	Lakewood				Pueblo				Boulder			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	7,073	\$ 7,725	\$ 5	\$ 28	10,535	\$ 9,883	\$ 5	\$ 41	8,138	\$ 13,893	\$ 16	\$ 1,918
\$ 3,000 - \$ 5,000	2,660	10,533	75	385	3,202	12,705	27	29	2,280	8,635	48	130
\$ 5,000 - \$ 10,000	6,290	44,951	672	2,570	6,452	49,195	602	3,183	7,236	53,631	763	2,818
\$ 10,000 - \$ 15,000	6,370	77,114	1,535	7,210	5,290	64,667	931	5,902	5,390	68,711	1,423	6,435
\$ 15,000 - \$ 20,000	7,101	120,381	2,721	12,503	4,216	71,540	1,361	7,607	6,900	120,058	2,846	15,371
\$ 20,000 - \$ 25,000	4,860	109,630	3,110	13,417	3,358	74,963	1,664	8,440	3,240	72,820	1,798	10,257
\$ 25,000 - \$ 35,000	9,416	272,442	5,783	29,026	5,080	150,393	3,782	18,203	4,680	138,108	4,177	20,289
\$ 35,000 - \$ 50,000	6,815	282,861	8,080	42,581	2,990	123,147	3,431	19,125	5,098	212,905	6,073	36,125
\$ 50,000 - \$100,000	2,940	187,036	5,768	38,303	908	56,558	1,871	11,934	3,660	231,900	6,869	42,070
\$100,000 and over	397	67,043	2,402	20,911	155	31,581	1,065	10,403	525	90,396	3,033	28,632
TOTAL	53,922	\$1,179,717	\$30,150	\$166,934	42,186	\$644,633	\$14,740	\$84,867	47,147	\$1,011,057	\$27,047	\$164,045
B. Percentage Distribution:												
Under \$ 3,000	13.1	0.7	*	*	25.0	1.5	*	*	17.3	1.4	0.1	1.2
\$ 3,000 - \$ 5,000	4.9	0.9	0.2	0.2	7.6	2.0	0.2	*	4.8	0.9	0.2	0.1
\$ 5,000 - \$ 10,000	11.7	3.8	2.2	1.5	15.3	7.6	4.1	3.8	15.3	5.3	2.8	1.7
\$ 10,000 - \$ 15,000	11.8	6.5	5.1	4.3	12.5	10.0	6.3	7.0	11.4	6.8	5.3	3.9
\$ 15,000 - \$ 20,000	13.2	10.2	9.0	7.5	10.0	11.1	9.2	9.0	14.6	11.9	10.5	9.4
\$ 20,000 - \$ 25,000	9.0	9.3	10.3	8.0	8.0	11.6	11.3	9.9	6.9	7.2	6.6	6.3
\$ 25,000 - \$ 35,000	17.5	23.1	19.2	17.4	12.0	23.3	25.7	21.4	9.9	13.7	15.4	12.4
\$ 35,000 - \$ 50,000	12.6	24.0	26.8	25.5	7.1	19.1	23.3	22.5	10.8	21.1	22.5	22.0
\$ 50,000 - \$100,000	5.5	15.9	19.1	22.9	2.2	8.8	12.7	14.1	7.8	22.9	25.4	25.6
\$100,000 and over	0.7	5.7	8.0	12.5	0.4	4.9	7.2	12.3	1.1	8.9	11.2	17.5
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		\$ 1,092	\$ 1	\$ 4		\$ 938	\$ --	\$ 4		\$ 1,707	\$ 2	\$ 236
\$ 3,000 - \$ 5,000		3,960	28	145		3,968	8	9		3,787	21	57
\$ 5,000 - \$ 10,000		7,146	107	409		7,625	93	493		7,412	105	389
\$ 10,000 - \$ 15,000		12,106	241	1,132		12,224	176	1,116		12,748	264	1,194
\$ 15,000 - \$ 20,000		16,953	383	1,761		16,969	323	1,804		17,400	412	2,228
\$ 20,000 - \$ 25,000		22,558	640	2,761		22,324	496	2,513		22,475	555	3,166
\$ 25,000 - \$ 35,000		28,934	614	3,083		29,605	744	3,583		29,510	893	4,335
\$ 35,000 - \$ 50,000		41,506	1,186	6,248		41,186	1,147	6,396		41,762	1,191	7,086
\$ 50,000 - \$100,000		63,618	1,962	13,028		62,289	2,061	13,143		63,361	1,877	11,495
\$100,000 and over		168,874	6,050	52,673		203,748	6,871	67,116		172,183	5,777	54,537
TOTAL		\$ 21,878	\$ 559	\$ 3,096		\$ 15,281	\$ 349	\$ 2,012		\$ 21,445	\$ 574	\$ 3,479

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - CLASSIFIED BY CITIES
 WITH POPULATION OVER 20,000
 FISCAL YEAR 1984

Adjusted Gross Income Classes	Arvada				Fort Collins				Littleton			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	3,796	\$ 5,335	\$ 7	\$ 0	4,812	\$ 6,212	\$ 28	\$ 74	3,276	\$ 5,702	\$ 1	\$ 0
\$ 3,000 - \$ 5,000	2,280	9,316	59	268	2,980	12,111	59	113	3,040	12,662	7	1,319
\$ 5,000 - \$ 10,000	2,965	22,812	242	1,136	7,596	56,592	715	3,755	3,556	26,872	302	2,375
\$ 10,000 - \$ 15,000	2,450	28,020	519	2,393	4,060	49,819	983	4,899	2,940	33,922	660	4,448
\$ 15,000 - \$ 20,000	1,725	30,984	567	2,658	3,312	57,417	1,264	5,838	2,952	52,961	959	6,282
\$ 20,000 - \$ 25,000	3,510	79,259	2,312	10,319	2,776	63,283	1,401	6,569	2,430	53,845	1,086	6,249
\$ 25,000 - \$ 35,000	6,090	177,751	4,708	23,046	5,100	151,552	3,903	18,647	6,720	204,579	5,356	28,687
\$ 35,000 - \$ 50,000	6,258	262,611	6,951	35,500	3,770	154,291	4,364	22,197	7,273	305,609	9,021	42,884
\$ 50,000 - \$100,000	2,881	180,254	5,725	33,795	1,472	89,977	2,647	15,069	6,331	408,050	12,529	78,280
\$100,000 and over	191	31,110	1,161	10,467	165	24,852	849	6,995	816	141,630	4,903	43,278
TOTAL	32,146	\$827,451	\$22,252	\$119,581	36,043	\$666,107	\$16,214	\$84,157	39,334	\$1,245,833	\$34,893	\$213,801
B. Percentage Distribution:												
Under \$ 3,000	11.8	0.6	*	0.0	13.4	0.9	0.2	0.1	8.3	0.5	*	0.0
\$ 3,000 - \$ 5,000	7.1	1.1	0.3	0.2	8.3	1.8	0.4	0.1	7.7	1.0	*	0.6
\$ 5,000 - \$ 10,000	9.2	2.8	1.1	0.9	21.1	8.5	4.4	4.5	9.0	2.2	0.9	1.1
\$ 10,000 - \$ 15,000	7.6	3.4	2.3	2.0	11.3	7.5	6.1	5.8	7.5	2.7	1.9	2.1
\$ 15,000 - \$ 20,000	5.4	3.7	2.5	2.2	9.2	8.6	7.8	6.9	7.5	4.3	2.7	2.9
\$ 20,000 - \$ 25,000	10.9	9.6	10.4	8.6	7.7	9.5	8.6	7.8	6.2	4.3	3.1	2.9
\$ 25,000 - \$ 35,000	18.9	21.5	21.2	19.3	14.1	22.8	24.1	22.2	17.1	16.4	15.3	13.4
\$ 35,000 - \$ 50,000	19.5	31.7	31.2	29.7	10.5	23.2	26.9	26.4	18.5	24.5	25.9	20.1
\$ 50,000 - \$100,000	9.0	21.8	25.7	28.3	4.1	13.5	16.3	17.9	16.1	32.8	35.9	36.6
\$100,000 and over	0.6	3.8	5.2	8.8	0.5	3.7	5.2	8.3	2.1	11.4	14.1	20.2
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		\$ 1,405	\$ 2	\$ 0		\$ 1,291	\$ 6	\$ 15		\$ 1,741	\$ --	\$ 0
\$ 3,000 - \$ 5,000		4,086	26	118		4,064	20	38		4,165	2	434
\$ 5,000 - \$ 10,000		7,694	82	383		7,450	94	494		7,557	85	668
\$ 10,000 - \$ 15,000		11,437	212	977		12,271	242	1,207		11,538	224	1,513
\$ 15,000 - \$ 20,000		17,962	329	1,541		17,336	382	1,763		17,941	325	2,128
\$ 20,000 - \$ 25,000		22,581	659	2,940		22,796	505	2,366		22,158	447	2,572
\$ 25,000 - \$ 35,000		29,187	773	3,784		29,716	765	3,656		30,443	797	4,269
\$ 35,000 - \$ 50,000		41,964	1,111	5,673		40,926	1,158	5,888		42,020	1,240	5,896
\$ 50,000 - \$100,000		62,566	1,987	11,730		61,126	1,798	10,237		64,453	1,979	12,365
\$100,000 and over		162,880	6,079	54,801		150,618	5,145	42,394		173,566	6,009	53,037
TOTAL		\$ 25,740	\$ 692	\$ 3,720		\$ 18,481	\$ 450	\$ 2,335		\$ 31,673	\$ 887	\$ 5,436

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - CLASSIFIED BY CITIES
 WITH POPULATION OVER 20,000
 FISCAL YEAR 1984

Adjusted Gross Income Classes	Englewood				Grand Junction				Greeley			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	7,072	\$ 8,280	\$ 3	\$ 0	4,785	\$ 4,405	\$ 1	\$ 0	4,252	\$ 4,464	\$ 3	\$ 25
\$ 3,000 - \$ 5,000	2,280	9,726	50	538	2,250	8,301	45	102	2,200	8,937	44	96
\$ 5,000 - \$ 10,000	4,036	26,556	316	2,763	5,118	37,760	369	1,791	4,016	32,393	371	2,591
\$ 10,000 - \$ 15,000	3,920	48,434	700	3,762	3,656	45,673	765	3,862	2,800	34,947	575	2,675
\$ 15,000 - \$ 20,000	3,106	55,999	1,244	6,553	2,712	46,728	915	4,568	3,258	57,212	1,154	6,695
\$ 20,000 - \$ 25,000	2,160	49,584	1,341	6,161	2,455	54,511	1,167	5,782	2,325	51,735	1,283	6,018
\$ 25,000 - \$ 35,000	4,725	141,029	2,746	13,762	4,276	125,119	2,999	13,575	4,070	119,401	2,983	14,833
\$ 35,000 - \$ 50,000	2,610	111,919	2,972	15,747	2,578	105,131	2,781	14,933	1,748	70,932	1,842	9,774
\$ 50,000 - \$100,000	4,500	295,335	8,752	51,247	1,080	70,545	2,138	12,663	764	49,781	1,426	9,215
\$100,000 and over	1,200	236,022	7,534	70,627	108	20,717	650	7,050	123	20,445	673	5,524
TOTAL	35,609	\$982,883	\$25,658	\$171,161	29,018	\$518,890	\$11,831	\$64,326	25,556	\$450,246	\$10,354	\$57,447
B. Percentage Distribution:												
Under \$ 3,000	19.9	0.8	*	0.0	16.5	0.8	*	0.0	16.6	1.0	*	*
\$ 3,000 - \$ 5,000	6.4	1.0	0.2	0.3	7.8	1.6	0.4	0.2	8.6	2.0	0.4	0.2
\$ 5,000 - \$ 10,000	11.3	2.7	1.2	1.6	17.6	7.3	3.1	2.8	15.7	7.2	3.6	4.5
\$ 10,000 - \$ 15,000	11.0	4.9	2.7	2.2	12.6	8.8	6.5	6.0	11.0	7.8	5.6	4.7
\$ 15,000 - \$ 20,000	8.7	5.7	4.8	3.8	9.3	9.0	7.7	7.1	12.7	12.7	11.1	11.7
\$ 20,000 - \$ 25,000	6.1	5.0	5.2	3.6	8.5	10.5	9.9	9.0	9.1	11.5	12.4	10.5
\$ 25,000 - \$ 35,000	13.3	14.3	10.7	8.0	14.7	24.1	25.3	21.1	15.9	26.5	28.8	25.8
\$ 35,000 - \$ 50,000	7.3	11.4	11.6	9.2	8.9	20.3	23.5	23.2	6.8	15.8	17.8	17.0
\$ 50,000 - \$100,000	12.6	30.0	34.1	29.9	3.7	13.6	18.1	19.7	3.0	11.1	13.8	16.0
\$100,000 and over	3.4	24.0	29.4	41.3	0.4	4.0	5.5	11.0	0.5	4.5	6.5	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		\$ 1,171	\$ --	\$ 0		\$ 921	\$ --	\$ 0		\$ 1,050	\$ 1	\$ 6
\$ 3,000 - \$ 5,000		4,266	22	236		3,689	20	45		4,062	20	44
\$ 5,000 - \$ 10,000		6,580	78	685		7,378	72	350		8,066	92	645
\$ 10,000 - \$ 15,000		12,356	179	960		12,493	209	1,056		12,481	205	955
\$ 15,000 - \$ 20,000		18,029	401	2,110		17,230	337	1,684		17,560	354	2,055
\$ 20,000 - \$ 25,000		22,956	621	2,852		22,204	475	2,355		22,252	552	2,588
\$ 25,000 - \$ 35,000		29,847	581	2,913		29,261	701	3,175		29,337	733	3,644
\$ 35,000 - \$ 50,000		42,881	1,139	6,033		40,780	1,079	5,792		40,579	1,054	5,592
\$ 50,000 - \$100,000		65,630	1,945	11,388		65,319	1,980	11,725		65,158	1,866	12,062
\$100,000 and over		196,685	6,278	58,856		191,824	6,019	65,278		166,220	5,472	44,911
TOTAL		\$ 27,602	\$ 721	\$ 4,807		\$ 17,882	\$ 408	\$ 2,217		\$ 17,618	\$ 405	\$ 2,248

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1984

Adjusted Gross Income Classes	Broomfield				Thornton				Wheat Ridge			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	1,092	\$ 1,727	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0	2,444	\$ 2,615	\$ 4	\$ 55
\$ 3,000 - \$ 5,000	380	1,520	13	32	760	2,668	16	17	1,140	5,030	39	84
\$ 5,000 - \$ 10,000	2,015	15,808	114	511	1,305	10,580	176	532	1,420	13,218	212	1,263
\$ 10,000 - \$ 15,000	1,120	14,766	288	2,089	1,470	19,105	391	1,664	1,960	23,888	280	2,004
\$ 15,000 - \$ 20,000	690	12,591	386	1,508	3,450	59,821	1,529	6,761	2,070	38,895	921	6,347
\$ 20,000 - \$ 25,000	345	8,257	258	1,446	1,620	36,948	746	3,690	540	12,466	454	1,992
\$ 25,000 - \$ 35,000	2,310	69,778	1,211	7,035	2,560	76,781	1,816	8,525	2,102	60,623	1,376	9,935
\$ 35,000 - \$ 50,000	2,396	99,870	2,691	15,042	1,865	78,315	2,172	11,549	1,595	65,954	2,051	10,084
\$ 50,000 - \$100,000	540	33,536	1,046	5,771	180	11,153	375	1,979	900	55,870	1,910	11,256
\$100,000 and over	66	8,951	318	2,610	12	1,660	70	384	90	13,749	505	4,099
TOTAL	10,954	\$266,804	\$6,324	\$36,044	13,222	\$297,030	\$7,292	\$35,101	14,261	\$292,308	\$7,752	\$47,119
B. Percentage Distribution:												
Under \$ 3,000	10.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	17.1	0.9	0.1	0.1
\$ 3,000 - \$ 5,000	3.5	0.6	0.2	0.1	5.7	0.9	0.2	*	8.0	1.7	0.5	0.2
\$ 5,000 - \$ 10,000	18.4	5.9	1.8	1.4	9.9	3.6	2.4	1.5	10.0	4.5	2.7	2.7
\$ 10,000 - \$ 15,000	10.2	5.5	4.6	5.8	11.1	6.4	5.4	4.7	13.7	8.2	3.6	4.3
\$ 15,000 - \$ 20,000	6.3	4.7	6.1	4.2	26.1	20.1	21.0	19.3	14.5	13.3	11.9	13.5
\$ 20,000 - \$ 25,000	3.1	3.1	4.1	4.0	12.3	12.4	10.2	10.5	3.8	4.3	5.9	4.2
\$ 25,000 - \$ 35,000	21.1	26.2	19.1	19.5	19.4	25.8	24.9	24.3	14.7	20.7	17.8	21.1
\$ 35,000 - \$ 50,000	21.9	37.4	42.6	41.7	14.1	26.4	29.8	32.9	11.2	22.6	26.5	21.4
\$ 50,000 - \$100,000	4.9	12.6	16.5	16.0	1.4	3.8	5.1	5.6	6.3	19.1	24.6	23.9
\$100,000 and over	0.6	3.4	5.0	7.2	0.1	0.6	1.0	1.1	0.6	4.7	6.5	8.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,582	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0		\$ 1,070	\$ 2	\$ 23
\$ 3,000 - \$ 5,000		4,000	34	84		3,511	21	22		4,412	34	74
\$ 5,000 - \$ 10,000		7,845	57	254		8,107	135	408		9,308	149	889
\$ 10,000 - \$ 15,000		13,184	257	1,865		12,997	266	1,132		12,188	143	1,022
\$ 15,000 - \$ 20,000		18,248	559	2,186		17,339	443	1,960		18,790	445	3,066
\$ 20,000 - \$ 25,000		23,933	748	4,191		22,807	460	2,278		23,085	841	3,689
\$ 25,000 - \$ 35,000		30,207	524	3,045		29,993	709	3,330		28,841	655	4,726
\$ 35,000 - \$ 50,000		41,682	1,123	6,278		41,992	1,165	6,192		41,350	1,286	6,322
\$ 50,000 - \$100,000		62,104	1,937	10,687		61,961	2,083	10,994		62,078	2,122	12,507
\$100,000 and over		135,621	4,818	39,545		138,333	5,833	32,000		152,767	5,611	45,544
TOTAL		\$ 24,357	\$ 577	\$ 3,290		\$ 22,465	\$ 552	\$ 2,655		\$ 20,497	\$ 544	\$ 3,304

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - CLASSIFIED BY CITIES
 WITH POPULATION OVER 20,000
 FISCAL YEAR 1984

Adjusted Gross Income Classes	Longmont				Westminster				Loveland			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	1,916	\$ 3,438	\$ 2	\$ 0	3,276	\$ 2,515	\$ 0	\$ 0	2,728	\$ 2,559	\$ 7	\$ 35
\$ 3,000 - \$ 5,000	1,900	8,039	49	405	1,520	5,888	43	122	1,000	4,068	22	62
\$ 5,000 - \$ 10,000	4,030	31,904	520	2,390	2,490	18,667	267	1,129	2,430	17,972	154	617
\$ 10,000 - \$ 15,000	3,431	42,098	898	3,840	490	5,771	141	612	2,310	28,876	430	2,212
\$ 15,000 - \$ 20,000	3,105	56,671	1,466	6,275	1,165	19,686	558	2,258	2,392	41,266	870	4,126
\$ 20,000 - \$ 25,000	1,350	31,172	784	3,552	1,890	43,185	1,082	5,082	1,650	37,733	887	4,496
\$ 25,000 - \$ 35,000	4,250	125,488	3,284	15,006	2,946	86,637	2,249	10,130	2,255	65,657	1,425	7,092
\$ 35,000 - \$ 50,000	4,930	211,220	6,070	30,261	2,610	106,889	2,326	12,238	1,862	78,123	2,059	11,084
\$ 50,000 - \$100,000	1,523	94,536	2,946	17,353	660	38,407	1,362	8,074	759	49,167	1,570	9,486
\$100,000 and over	168	28,161	978	8,710	55	12,286	450	3,546	71	13,923	505	4,544
TOTAL	26,603	\$632,726	\$16,997	\$87,793	17,102	\$339,931	\$8,478	\$43,189	17,457	\$339,345	\$7,931	\$43,752
B. Percentage Distribution:												
Under \$ 3,000	7.2	0.5	*	0.0	19.2	0.7	0.0	0.0	15.6	0.8	0.1	0.1
\$ 3,000 - \$ 5,000	7.1	1.3	0.3	0.5	8.9	1.7	0.5	0.3	5.7	1.2	0.3	0.1
\$ 5,000 - \$ 10,000	15.1	5.0	3.1	2.7	14.6	5.5	3.1	2.6	13.9	5.3	1.9	1.4
\$ 10,000 - \$ 15,000	12.9	6.7	5.3	4.4	2.9	1.7	1.7	1.4	13.2	8.5	5.4	5.1
\$ 15,000 - \$ 20,000	11.7	9.0	8.6	7.1	6.8	5.8	6.6	5.2	13.7	12.2	11.0	9.4
\$ 20,000 - \$ 25,000	5.1	4.9	4.6	4.0	11.1	12.7	12.8	11.8	9.5	11.1	11.2	10.3
\$ 25,000 - \$ 35,000	16.0	19.8	19.3	17.1	17.2	25.5	26.5	23.5	12.9	19.3	18.0	16.2
\$ 35,000 - \$ 50,000	18.5	33.4	35.7	34.5	15.3	31.4	27.4	28.3	10.7	23.0	26.0	25.3
\$ 50,000 - \$100,000	5.7	14.9	17.3	19.8	3.9	11.3	16.1	18.7	4.3	14.5	19.8	21.7
\$100,000 and over	0.6	4.5	5.8	9.9	0.3	3.6	5.3	8.2	0.4	4.1	6.4	10.4
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		\$ 1,794	\$ 1	\$ 0		\$ 768	\$ 0	\$ 0		\$ 938	\$ 3	\$ 13
\$ 3,000 - \$ 5,000		4,231	26	213		3,874	28	80		4,068	22	62
\$ 5,000 - \$ 10,000		7,917	129	593		7,497	107	453		7,396	63	254
\$ 10,000 - \$ 15,000		12,270	262	1,119		11,778	288	1,249		12,500	186	958
\$ 15,000 - \$ 20,000		18,252	472	2,021		16,898	479	1,938		17,252	364	1,725
\$ 20,000 - \$ 25,000		23,090	581	2,631		22,849	572	2,689		22,868	538	2,725
\$ 25,000 - \$ 35,000		29,527	773	3,531		29,408	763	3,439		29,116	632	3,145
\$ 35,000 - \$ 50,000		42,844	1,231	6,138		40,954	891	4,689		41,956	1,106	5,953
\$ 50,000 - \$100,000		62,072	1,934	11,394		58,192	2,064	12,233		64,779	2,069	12,498
\$100,000 and over		167,625	5,821	51,845		223,382	8,182	64,473		196,099	7,113	64,000
TOTAL		\$ 23,784	\$ 639	\$ 3,300		\$ 19,877	\$ 496	\$ 2,525		\$ 19,439	\$ 454	\$ 2,506

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1984

Adjusted Gross Income Classes	Northglenn				Total of 19 Cities				Rest of State a/			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	2,538	\$ 3,969	\$ 3	\$ 0	128,603	\$ 152,513	\$ 186	\$ 4,615	75,513	\$ 77,485	\$ 264	\$ 1,259
\$ 3,000 - \$ 5,000	760	3,629	41	132	66,082	266,607	1,592	9,225	37,781	148,201	1,021	3,194
\$ 5,000 - \$ 10,000	2,610	18,352	232	984	134,657	998,607	12,392	58,122	79,508	597,717	7,056	30,268
\$ 10,000 - \$ 15,000	2,450	29,713	585	2,467	114,371	1,418,751	27,329	137,141	58,716	722,231	12,524	63,157
\$ 15,000 - \$ 20,000	690	12,362	374	1,679	95,905	1,666,840	36,646	185,113	46,288	805,787	16,617	80,639
\$ 20,000 - \$ 25,000	0	0	0	0	78,040	1,757,709	43,201	220,183	38,684	866,210	19,307	92,010
\$ 25,000 - \$ 35,000	840	27,673	751	3,465	127,571	3,778,879	94,982	466,895	53,695	1,591,355	38,533	189,111
\$ 35,000 - \$ 50,000	725	29,632	845	4,109	99,245	4,120,252	113,900	603,903	37,297	1,533,544	42,011	217,651
\$ 50,000 - \$100,000	420	24,029	822	4,559	48,499	3,070,208	94,603	587,274	16,946	1,075,120	32,504	196,906
\$100,000 and over	12	2,110	75	605	8,150	1,550,710	52,289	492,206	2,698	508,714	17,308	159,636
TOTAL	11,045	\$151,467	\$3,726	\$17,999	901,123	\$18,780,940	\$477,144	\$2,764,665	447,126	\$7,916,500	\$186,935	\$1,033,840
B. Percentage Distribution:												
Under \$ 3,000	23.0	2.6	0.1	0.0	14.3	0.8	*	0.2	16.9	1.0	0.1	0.1
\$ 3,000 - \$ 5,000	6.9	2.4	1.1	0.7	7.3	1.4	0.3	0.3	8.4	1.9	0.5	0.3
\$ 5,000 - \$ 10,000	23.6	12.1	6.2	5.5	14.9	5.3	2.6	2.1	17.8	7.6	3.8	2.9
\$ 10,000 - \$ 15,000	22.2	19.6	15.7	13.7	12.7	7.6	5.7	5.0	13.1	9.1	6.7	6.1
\$ 15,000 - \$ 20,000	6.2	8.2	10.0	9.3	10.6	8.9	7.7	6.7	10.4	10.2	8.9	7.8
\$ 20,000 - \$ 25,000	0.0	0.0	0.0	0.0	8.7	9.4	9.1	8.0	8.7	10.9	10.3	8.9
\$ 25,000 - \$ 35,000	7.6	18.3	20.2	19.3	14.2	20.1	19.9	16.9	12.0	20.1	20.6	18.3
\$ 35,000 - \$ 50,000	6.6	19.6	22.7	22.8	11.0	21.9	23.9	21.8	8.3	19.4	22.5	21.1
\$ 50,000 - \$100,000	3.8	15.9	22.1	25.3	5.4	16.3	19.8	21.2	3.8	13.6	17.4	19.1
\$100,000 and over	0.1	1.4	2.0	3.4	0.9	8.3	11.0	17.8	0.6	6.4	9.3	15.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,564	\$ 1	\$ 0		\$ 1,186	\$ 1	\$ 36		\$ 1,026	\$ 3	\$ 17
\$ 3,000 - \$ 5,000		4,775	54	174		4,034	24	140		3,923	27	85
\$ 5,000 - \$ 10,000		7,031	89	377		7,416	92	432		7,518	89	381
\$ 10,000 - \$ 15,000		12,128	239	1,007		12,405	239	1,199		12,300	213	1,076
\$ 15,000 - \$ 20,000		17,916	542	2,433		17,380	382	1,930		17,408	359	1,742
\$ 20,000 - \$ 25,000		0	0	0		22,523	554	2,821		22,392	499	2,379
\$ 25,000 - \$ 35,000		32,944	894	4,125		29,622	745	3,660		29,637	718	3,522
\$ 35,000 - \$ 50,000		40,872	1,166	5,668		41,516	1,148	6,085		41,117	1,126	5,836
\$ 50,000 - \$100,000		57,212	1,957	10,855		63,305	1,951	12,109		63,444	1,918	11,620
\$100,000 and over		175,833	6,250	50,417		190,271	6,416	60,393		188,552	6,415	59,168
TOTAL		\$ 13,714	\$ 337	\$ 1,630		\$ 20,842	\$ 529	\$ 3,068		\$ 17,705	\$ 418	\$ 2,312

* Less than .05 percent.

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

APPENDIX: DESCRIPTION AND LIMITATIONS OF
STATISTICAL SAMPLE

This study was based on a sample of tax returns filed during fiscal year 1984. Tax returns within the scope of the study consisted primarily of 1983 returns but did contain approximately 1,200 returns from the 1982 tax year.

The study focused on the distribution of income and tax liability by income size and major planning region of the state. Therefore, a stratified random sample was designed consisting of 13 income strata and 15 geographic regions. The number of regions include the 13 major planning regions as defined by the Colorado Department of Local Affairs and two additional regions for the purpose of categorizing returns with out-of-state addresses.

Sampling ratios ranged from 1:1 to 1:546. As income levels increase, the sampling rate increases and a tax return is more likely to be included within the sample. The data base in fiscal year 1984 consisted of 16,578 tax returns.

Table A-1 presents the sample size, estimated number of returns in the universe, and the statistical reliability of adjusted gross income and net normal tax by income class. For example, the sampling error (expressed as the standard error of the mean divided by the mean) in the \$20,000 to \$25,000 income class was 56/100 of one percent. The implications of this accuracy level are that there is a 95% probability that the estimated total adjusted gross income of \$2,638 billion in this income class would not differ by more than 1.1 percent in either direction. The 95 percent confidence interval around the sample value would be \$29 million in either direction.

Table A-2 presents the sample size, estimated number of returns in the universe, and the statistical reliability of adjusted gross income and net normal tax for the major planning regions. The same statistical inferences as discussed above may also be applied to this table.

The overall sampling error for adjusted gross income was 38/100 of one percent and for net normal tax was 63/100 of one percent. The confidence intervals around the sample values for adjusted gross income and net normal tax are \$201.4 million and \$8.4 million, respectively.

The sample data was carefully controlled with a series of programmed computer checks to eliminate taxpayer and transcriber errors. As a result, it is felt that a complete tabulation of all tax returns would not yield significantly better data.

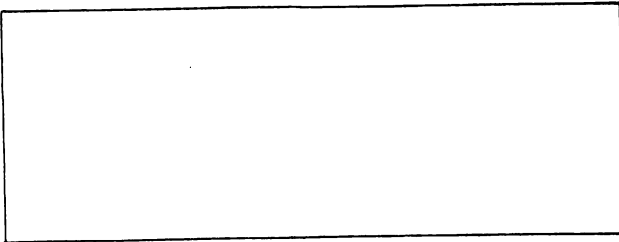
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TABLE A-1. STATISTICAL RELIABILITY OF THE COLORADO INDIVIDUAL INCOME TAX SAMPLE
Fiscal Year 1984

Adjusted Gross Income Classes	Number in Sample	Estimated Number and Dollar Amounts				
		Number of Returns	Adjusted Gross Income		Net Normal Tax Liability	
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
Under \$ 3,000	1,243	219,613	\$ 246,268	3.70	\$ 693	2.93
\$ 3,000 - \$ 5,000	595	107,566	428,956	0.38	2,880	2.83
\$ 5,000 - \$ 10,000	1,313	217,889	1,614,258	0.67	20,010	2.61
\$ 10,000 - \$ 15,000	1,168	175,135	2,166,053	0.37	40,469	1.59
\$ 15,000 - \$ 20,000	1,324	143,191	2,489,867	4.00	53,738	1.28
\$ 20,000 - \$ 25,000	1,400	117,355	2,637,984	0.56	63,044	0.50
\$ 25,000 - \$ 35,000	2,548	181,944	5,390,013	0.24	134,211	1.03
\$ 35,000 - \$ 50,000	2,337	136,896	5,668,426	0.81	156,501	1.03
\$ 50,000 - \$100,000	1,854	65,797	4,168,542	1.59	128,036	1.84
\$100,000 and over	2,796	11,562	2,228,644	0.84	77,499	1.46
TOTAL	16,578	1,376,948	\$27,039,011	0.38	\$677,082	0.63

TABLE A-2. STATISTICAL RELIABILITY OF THE COLORADO INDIVIDUAL INCOME TAX SAMPLE
 BY MAJOR PLANNING REGION
 Fiscal Year 1984

Major Planning Regions	Number in Sample	Number of Returns	Estimated Number and Dollar Amounts			
			Adjusted Gross Income		Net Normal Tax	
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
1 - South Platte Valley	585	27,542	\$ 422,072	0.50	\$ 9,855	0.76
2 - Northern Front Range	1,558	111,624	2,009,834	0.26	47,036	0.30
3 - Denver Metropolitan	4,911	763,976	17,113,510	0.86	444,594	1.27
4 - Pikes Peak	1,005	130,176	2,410,445	0.48	54,960	0.13
5 - High Plains	948	8,837	148,113	1.12	3,379	2.39
6 - Lower Arkansas Valley	592	19,605	267,259	0.28	6,051	3.75
7 - Spanish Peaks	888	54,126	790,101	0.21	17,996	0.89
8 - San Luis Valley	677	13,963	170,602	0.67	3,523	3.44
9 - San Juan Basin	705	20,379	312,399	0.98	6,681	2.75
10 - Black Canyon	972	24,268	343,355	2.09	7,206	1.98
11 - Plateau	1,089	53,861	982,596	2.00	22,993	2.64
12 - Northern Mountain	706	29,205	547,872	1.44	13,402	1.15
13 - Upper Arkansas Valley	578	18,757	264,424	0.97	5,748	5.21
Out-of-State	589	71,915	914,726	3.38	20,656	4.26
Non-Resident	775	28,714	341,703	6.36	13,003	7.08
Total	16,578	1,376,948	\$27,039,011	0.38	\$677,082	0.63



INDIVIDUAL INCOME TAX STUDY
1983 RETURNS
TRANSCRIPTION WORKSHEET 1

A. BASIC INFORMATION

- 1. Tax Form _____
- 2. City _____
- 3. Filing Status _____
- 4. Residence Code _____
- 5. Type of Return _____

B. EXEMPTIONS

- 1. Regular and Dependent _____
- 2. Old Age _____
- 3. Blind _____
- 4. Mentally Retarded _____
- 5. TOTAL EXEMPTIONS _____

C. SOURCES OF INCOME

- 1. Wages and Salaries _____
- 2. Interest Income _____
- 3. Dividend Income _____
- 4. Business Income _____
- 5. Capital Gains/Losses _____
- 6. Pension and Annuity _____
- 7. Rents, Royalties, etc. _____
- 8. Farm Income _____
- 9. Other Income _____
- 10. TOTAL INCOME _____
- 11. Federal Adjustments _____
- 12. FEDERAL AGI _____

D. MODIFICATIONS & COLORADO AGI

- 1. Additions _____
- Subtractions:
- 2. U.S. Govt. Interest _____
- 3. Pension/Annuity _____
- 4. Income Tax Refund _____
- 5. Child Care _____
- 6. Colorado Interest _____
- 7. Colorado Dividend _____
- 8. Other Subtractions _____
- 9. TOTAL SUBTRACTIONS _____
- 10. COLORADO AGI _____

E. AGI, DEDUCTIONS & TAX

- 1. AGI _____
- 2. Itemized/Standard _____
- 3. Federal Tax Deduction _____
- 4. Exemption Value _____
- 5. NET TAXABLE INCOME _____
- 6. Tax Liability _____

F. FEDERAL TAX

- 1. TOTAL FEDERAL TAX _____
- 2. Allocated to Self _____
- 3. Allocated to Spouse _____

G. ITEMIZED DEDUCTIONS

- 1. Medical _____
- 2. State & Local Taxes _____
- 3. Real Estate _____
- 4. General Sales _____
- 5. Other Taxes _____
- 6. Interest Expense:
 - a. Home Mortgage _____
 - b. Other Interest _____
- 7. Contributions _____
- 8. Casualty Loss/Miscellaneous _____
- 9. TOTAL FEDERAL DED _____
- 10. Less: State/Local Taxes _____
- 11. TOTAL COLORADO DED _____
- 12. Allocated to Self _____
- 13. Allocated to Spouse _____

H. TAX

- 1. Normal Tax _____
- 2. Surtax _____
- 3. TOTAL TAX LIABILITY _____

I. CREDITS

- 1. Property/Rent _____
- 2. Heat _____
- 3. Energy/104 CR _____
- 4. TOTAL CREDITS _____

J. ENERGY/104 CR

- 1. Taxes Paid Other State _____
- 2. New Business Facilities _____
- 3. Energy Conservation _____
- 4. Renewable Energy Source _____
- 5. Comm, Ind, Ag Energy Credit _____
- 6. Investment Credit _____
- 7. Investment Recap _____
- 8. Crop or Livestock Credit _____
- 9. Inventory _____
- 10. Employed Handicapped _____

K. NET TAX & PAYMENTS

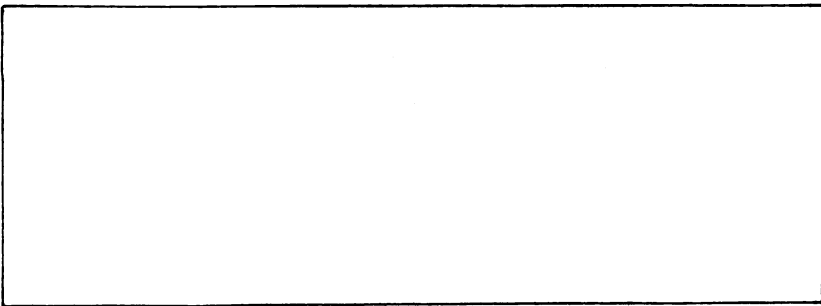
- 1. NET TAX LIABILITY _____
- 2. Withholding _____
- 3. Estimated Payments _____
- 4. Refund _____
- 5. Balance Due _____

L. TAX LIABILITY ERROR

- 1. Underpayment _____
- 2. Overpayment _____

M. MISCELLANEOUS

- 1. Trans _____
- 2. Prep _____



**INDIVIDUAL INCOME TAX STUDY
1983 RETURNS
TRANSCRIPTION WORKSHEET 2**

B.S. EXEMPTIONS

- 1. Regular and Dependent _____
- 2. Old Age. _____
- 3. Blind. _____
- 4. Mentally Retarded. _____
- 5. TOTAL EXEMPTIONS _____

C.S. SOURCES OF INCOME

- 1. Wages and Salaries _____
- 2. Interest Income. _____
- 3. Dividend Income. _____
- 4. Business Income _____
- 5. Capital Gains/Losses _____
- 6. Pension and Annuity _____
- 7. Rents, Royalties, etc. _____
- 8. Farm Income _____
- 9. Other Income _____
- 10. TOTAL INCOME _____
- 11. Federal Adjustments _____
- 12. FEDERAL AGI _____

D.S. MODIFICATIONS & COLORADO AGI

- 1. Additions. _____
- Subtractions:
- 2. U.S. Govt. Interest. _____
- 3. Pension/Annuity _____
- 4. Income Tax Refund. _____
- 5. Child Care _____
- 6. Colorado Interest _____
- 7. Colorado Dividend. _____
- 8. Other Subtractions _____
- 9. TOTAL SUBTRACTIONS _____
- 10. COLORADO AGI _____

E.S. AGI, DEDUCTIONS & TAX

- 1. AGI _____
- 2. Itemized/Standard. _____
- 3. Federal Tax Deduction. _____
- 4. Exemption Value _____
- 5. NET TAXABLE INCOME. _____
- 6. Tax Liability _____

Date _____