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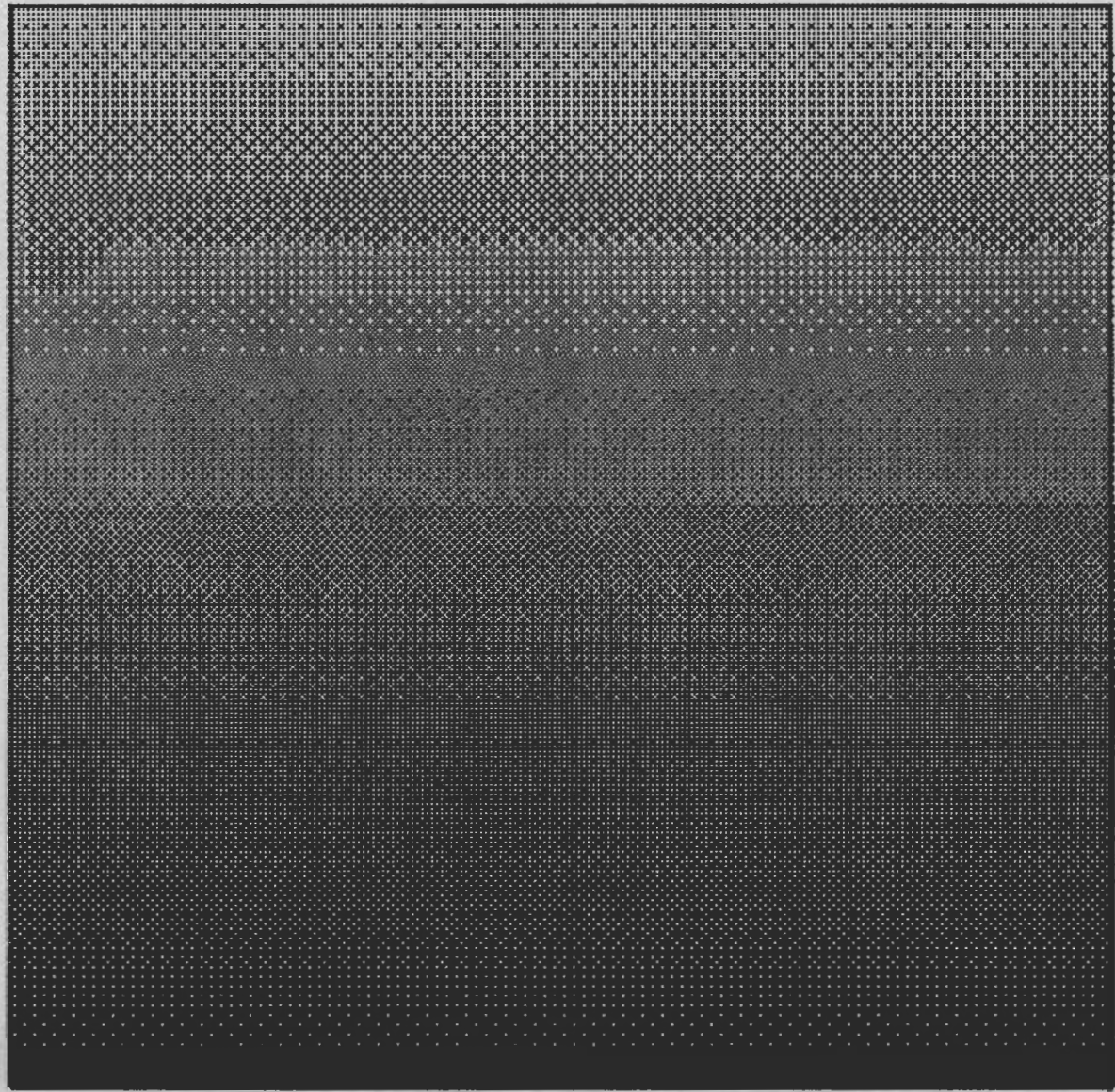
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0309 Individual Income Tax Returns Filed in Fiscal Year 1985-86



**Individual Income Tax Returns
Filed in Fiscal Year 1985/86**

COLORADO STATISTICS OF INCOME

**Prepared by the Colorado Department of Revenue Office of Tax Analysis
Colorado Legislative Council Research Publication No. 309**

MARCH 1987

COLORADO STATISTICS OF INCOME
INDIVIDUAL INCOME TAX RETURNS
FILED IN FISCAL YEAR 1985/86

Prepared By
Office of Tax Analysis, Colorado Department of Revenue
State Capitol Annex Building
Denver, Colorado

Stanley B. Schwartz, Chief Statistical Analyst
Thomas A. Dunn, Statistical Analyst
Gloria L. Mabrito, Staff Assistant
Donna J. Cannon, Senior Administrative Clerk
Sandra J. Williams, Administrative Clerk

Cover Design: Diane Fitzgerald

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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 ninth of this series concerning individual income taxes.

A sample data base of over 18,000 tax returns drawn from a universe of over 1.4 million returns constitutes the basis for this report. From the data collected from each return, distributional analyses of sources of income, deductions, tax liability, and tax credits are presented. Estimates of Colorado income tax law changes on tax collections are discussed.

The report summarizes the distribution of household adjusted gross income by planning regions, major counties, and major cities in Colorado.

The report is intended primarily for the Colorado Legislature and should be particularly useful to committees such as the Legislative Finance Committees. It is also intended to be useful to the economist, researcher, demographer and planner.

For the first time, the data collected from the Colorado income tax returns has been supplemented by income and tax data from federal tax returns made available by the Internal Revenue Service. The combined data enabled the Tax Analysis Section to provide estimates of potential impacts on Colorado income tax revenues of the sweeping federal tax reform changes effective in 1987. The data base established through this study will also provide the means to analyze proposals to alter Colorado's tax structure in response to federal reform.

Inquires regarding this report may be directed to the Tax Analysis Section of the Department of Revenue.

Section 1. RECENT INCOME AND TAX TRENDS

This section examines the relation between sources of income, federal adjustments to income, Colorado modifications, deductions, and tax liability.

Tables I-1, I-2, and I-3 present the major sources of income as reported on resident tax returns (full year plus part year returns only) during the past years.

Wage and salary income increased to \$26.6 billion, a gain of only 3.4 percent from the prior year. The average wage and salary per return rose 2.2 percent to \$22,368. The prior year's reported total wages and average wages per return rose 9.9 percent and 5.5 percent, respectively. The number of returns reporting wage income in fiscal year 1986 actually dropped slightly. The comparative figures would seem to indicate the beginning of a soft economy in Colorado.

Net property income is a broad category consisting of interest and dividends, taxable capital gains, rents, royalties, partnership income, and pensions and annuities. Net property income decreased 2.8 percent from the prior year. The decrease was fueled primarily by a decline in taxable capital gains from \$1.2 billion to \$851 million. Interest income declined 4.5 percent, dividend income increased 2.2 percent, rents, royalties, and partnership income increased 34.5 percent (yet was still a negative \$435 million), and pension and annuity income increased 5.3 percent.

Business income declared on Colorado individual income tax returns also showed the softening of the economy with an 8.0 percent decrease.

Net farm income increased 21 percent but in the aggregate the amount remained in the negative column at \$170 million.

TABLE I-1. MAJOR SOURCES OF INCOME
ON RESIDENT TAX RETURNS
Fiscal Year 1986

	Number of Returns	Percent of Returns Reporting	Colorado Income		
			Amount (millions)	Percentage Change from FY 1985	Percentage Distribution
Wage and Salaries	1,189,048	84.7	\$26,597.7	3.7	81.4
Net Property Income	931,216	66.4	\$ 4,841.6	- 2.8	14.9
Positive	812,214	57.9	6,009.1	0.7	18.5
Negative	119,002	8.5	1,167.5	-18.0	- 3.6
Business Income	225,066	16.0	\$ 1,072.8	- 8.8	3.3
Positive	159,827	11.4	1,645.0	4.3	5.0
Negative	65,239	4.6	572.2	-42.7	- 1.7
Farm Income	37,006	2.7	\$(170.0)	21.0	- 0.5
Positive	15,125	1.1	143.1	9.2	0.4
Negative	21,881	1.6	313.1	9.5	- 0.9
Other Income	536,685	38.2	\$ 99.0	-59.3	0.3
Total Income	1,403,303	100.0	\$32,441.1	1.7	100.0

Other income decreased to \$99 million from \$243.4 million reported the prior year.

The sum of these income components totalled \$32.4 billion, an increase of 1.7 percent over the prior year. Tables I-2 and I-3 summarize the sources of income and present the adjustments, modifications, and deductions for the last four fiscal years.

Federal adjustments to total income consist primarily of IRA deductions and the two earner deduction. Other deductions consist primarily of business expenses. Payments to IRA accounts and deducted on the income tax return amounted to \$566.3 million in fiscal year 1986. Households with two income

TABLE I-3. HISTORICAL COMPONENTS OF COLORADO
 AGI AND DERIVATION OF TAXABLE INCOME
 Resident Returns
 Percent Change from Prior Year

<u>Income and Deductions</u>	<u>Fiscal Years</u>			
	<u>1983/82</u>	<u>1984/83</u>	<u>1985/84</u>	<u>1986/85</u>
Number of Returns	0.0	1.5	3.9	0.2
Wages	8.1	6.1	9.9	3.4
Dividend & Interest	13.3	1.2	14.2	- 3.1
Capital Gains	12.1	- 3.2	43.0	-29.2
Rent & other Property Income	31.1	42.9	-12.4	39.3
Business Income	-13.7	29.1	23.2	- 8.9
Farm Income	-55.1	- 4.3	39.7	20.9
Other Income	-18.6	81.3	-29.3	-59.3
Total Income	9.0	7.4	10.4	1.7
Less: Federal Adjustment	79.5	44.0	10.5	2.7
Equals: Federal AGI	7.7	6.2	10.3	2.4
Less: Colorado Modifications	36.0	7.1	6.9	0.2
Equals: Colorado AGI	6.2	5.1	11.2	3.9
Less: Itemized Deductions	7.1	9.8	19.2	6.3
Standard Deductions	3.4	0.3	- 0.3	- 2.8
Exemption Value	8.4	0.1	4.5	- 0.5
Federal Tax Deductions	2.1	- 3.4	9.9	1.4
Equals: Taxable Income	6.0	8.1	12.2	4.2
Tax Liability	6.3	10.6	23.6	4.7

earners are allowed to deduct ten percent of the smaller income up to a maximum of \$3,000. This benefit is designed to reduce the "marriage penalty" inherent in the federal tax rate structure. This deduction accounted for \$343.9 million in fiscal year 1986. Colorado adds this adjustment back to federal adjusted gross income since the same "marriage penalty" does not exist within Colorado's tax structure.

Federal adjusted gross income is total income minus business expenses and federal adjustments. It amounted to \$31.1 billion on returns filed in fiscal year 1986, an increase of 2.4 percent from the prior year.

Colorado modifications consist of additions to or subtractions from federal adjusted gross income. The addition of the two earner deduction amounted to an increase of \$343.9 million to federal income for Colorado tax purposes. Another addition, the employee retirement contribution for public employee groups such as the Public Employee Retirement Association and other approved plans which are tax exempt at the federal level but not for state income tax amounted to \$147.5 million. Other additions total \$400.1 million. Subtractions from federal AGI include United States government interest, \$151.9 million; the pension and annuity income exclusion up to a \$20,000 maximum, \$1,197.1 million; the child care expense, \$184.1 million; the Colorado interest exclusion, \$156.1 million; the Colorado dividend exclusion, \$28.6 million; and other miscellaneous subtractions, \$604.3 million.

Colorado adjusted gross income is the difference between federal AGI and Colorado modifications (returns where Colorado AGI is negative have been made equal to zero in this report) and is the basis upon which the income distributions are made in this report. The growth in Colorado AGI slowed to a 3.9 percent rate during the past year and totalled \$30.8 billion.

Colorado deductions consist of a personal exemption allowance, itemized deductions or the standard deduction, and the federal income tax deduction. Each taxpayer is allowed a personal exemption. Additional exemptions are granted for dependents, for taxpayers who are age 65 or over or blind, and for dependents who are mentally retarded. A total of 3,276,109 exemptions for a value of \$3.817 billion was claimed on resident returns.

The standard deduction of \$1,420 may be taken in lieu of itemized deductions and was used by 689,000 taxpayers last year for a total value of \$931.2 million. Fewer than 50 percent of taxpayers are now utilizing the standard deduction.

Itemized deductions consist of medical expenses, certain state and local taxes, interest expenses, charitable contributions, and miscellaneous deductions. Itemized deductions claimed on returns filed last fiscal year grew to \$6.093 billion, an increase of 6.3 percent from the prior year.

Federal income tax deduction. Federal income tax is deductible on all returns, i.e. itemized or standard deduction returns which include table returns, and amounted to \$4.231 billion.

Colorado taxable income is the result of subtracting these deductions from Colorado adjusted gross income. It is calculated as zero when deductions exceed Colorado AGI. Taxable income increased 4.2 percent last year to \$16.587 billion.

Colorado tax liability is the result of applying the Colorado rate structure to taxable income. Net normal tax liability is the result of subtracting tax credits from Colorado tax liability. This later concept of tax liability is used within this report. Net normal tax is defined as zero when credits exceed Colorado tax liability. A slight definitional change of tax credits was used in this year's report. The property tax credit was included this year as the data collection did not separate the property tax credit and heat credit as in past years. The property tax credit was justly considered as a reduction of property taxes in past years and not a reduction of income taxes even though the credit is granted on the income tax return. Colorado tax liability amounted to \$908 million in fiscal year 1986 while net normal tax liability was \$868.5 million.

Section II. IMPACT OF TAX LAW CHANGES

Colorado has implemented a number of tax law changes in the last several years. In the latter part of the 1970's, the state had large surpluses and many tax reduction measures were passed at that time. During the last several years, tax increases were implemented to meet state budgetary problems. These changes will be reviewed in this section.

A. PRIOR TAX LAW CHANGES

In 1978, Colorado became the first state to adopt indexation to minimize the movement into higher tax brackets due to inflation induced higher incomes. Colorado has indexed its taxable income brackets to adjust for such bracket creep. It also indexed the standard deduction and personal exemption levels so that the real value of these amounts would also theoretically be held constant over time. The level of indexation or the annual inflation factor (AIF) is "determined by the general assembly . . . by using the best statistics available, including, but not limited to, the monthly national and Denver area consumer price indexes produced by the bureau of labor statistics of the United States department of labor and the commodity indexes published in 'The Wall Street Journal' by Dow Jones and Company." (CRS 39-22-103.5(2)(a)). In practice, the AIF has been set to accommodate the estimated level of budget balance. Table II-1 shows the levels of the AIF as applied to the three indexed components.

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

<u>Tax Year</u>	<u>Indexing Factor a/</u>	<u>Standard Deduction</u>	<u>Personal Exemption</u>	<u>Taxable Income Bracket Size</u>	<u>Bracket Range b/</u>
1977 <u>c/</u>	--	\$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
1984 <u>d/</u>	1.00	\$1,420	\$1,200	\$1,420	\$0-\$14,150
1985 <u>d/</u>	1.00	\$1,420	\$1,200	\$1,420	\$0-\$14,150

- a/ Annual indexing factors are presented. Compounded rates are: 1979, 1.1342; 1980, 1.2363; 1981, 1.3352; and 1982 through 1984, 1.4153.
- b/ Taxable incomes above upper limits shown are taxed at the maximum 8 percent rate.
- c/ 1977 was prior to indexation. It is given for comparison purposes.
- d/ The 1984 and 1985 values for the standard deduction, personal exemption, and taxable income bracket size differ from the 1983 values as these amounts are now required to be rounded to the nearest \$10.

Table II-2 shows the impacts of indexation on Colorado tax liability. It has grown from \$18 million in tax year 1978 to \$168.1 million in tax year 1985.

TABLE II-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
1984	\$876.6	\$1,040.1	\$163.5
1985	\$916.2	\$1,084.3	\$168.1

For the last 3 years, the legislature has set the AIF at zero percent in order to accommodate needed revenues. For 1983 and 1984, the AIF was to automatically be set at six percent unless otherwise specified by the legislature. In 1985, the law was amended to set the "normal" rate of indexation at three percent. The legislative actions to subsequently set the AIF at zero percent represent tax increases above the initially projected tax revenues. The revenue impact of reducing the AIF for the past three years amounted to \$26.7 million, \$28.2 million, and \$13.9 million.

Table II-3 shows the tax reductions by income class attributable to indexation for tax returns filed in fiscal year 1986.

TABLE II-3. TAX REDUCTIONS
ATTRIBUTABLE TO INDEXATION
Fiscal Year 1986
(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	\$ 7,344	\$ 3,226	43.9
\$ 5,000 to \$15,000	94,165	25,493	27.1
\$15,000 to \$25,000	175,147	37,575	21.4
\$25,000 to \$50,000	445,465	70,883	15.9
\$50,000 and over	362,212	30,935	8.5
TOTAL	\$1,084,333	\$168,112	15.5

Indexation is generally more beneficial to lower income taxpayers. They tend to use the standard deduction, which is indexed, as opposed to itemized deductions, and they also get the benefit of the indexed personal exemption and the indexed tax brackets. Also, the value of an indexed personal exemption is worth more to lower income taxpayers as a percentage of taxable income. Indexation has clearly increased the progressivity of Colorado's tax structure.

Tax credits have also played an important role in granting tax relief to Colorado citizens. Some of the tax credits have also been designed to stimulate certain sectors of the economy. Table II-4 shows the impact of these credits for the last 5 years.

TABLE II-4. COLORADO INDIVIDUAL
INCOME TAX CREDITS, ALL RETURNS
Fiscal Years 1982 to 1986

	Fiscal Year				
	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>
A. Money Amounts in Thousands					
General Tax Credit	\$ 98.6	\$ 6.1	\$ 0.5	\$ 0.3	\$ 0.3
Energy Credit					
Energy Conservation	9.8	8.1	6.2	7.2	9.5 e
Renewable Energy	5.5	11.1	15.0	15.5	16.4 e
Investment Credit	10.0	7.7	9.9	8.1	5.6
Inventory Credit	0.8	1.3	0.8	0.2	--
Heat Credit	5.5	5.1	4.6	4.4	3.2 e
Other Credits	0.2	0.5	0.3	1.1	0.2
	<u>\$130.4</u>	<u>\$39.9</u>	<u>\$37.3</u>	<u>\$36.9</u>	<u>\$32.0</u>

e - estimated

The general tax credit was first enacted for the 1979 tax year and was in effect also for the 1980 and 1981 tax years. Applied as a percentage against gross normal tax liability, it returned the largest amounts of tax to taxpayers in years when surpluses were large. The amounts which have been claimed in subsequent years represent the credit claimed on amended and delinquent tax returns.

Colorado's energy credit is patterned after the federal credit. Effective for the 1980 through 1985 tax years, the credit may be taken for taxpayers who made expenditures for energy conservation items (e.g., attic insulation, storm windows, etc.) or renewable energy items (e.g., solar panels). The energy

conservation credit accounted for \$9.5 million in fiscal year 1986. Taxpayers claimed \$16.4 million for the renewable energy credit. These credits were limited to the amount of a taxpayer's tax liability in one year. Since this credit tends to be rather large (a maximum \$3,000 for the renewable energy credit), many taxpayers carry over this credit to future years. Though 1985 is the last year for which expenditures qualify for the credit, an estimated minimum of \$11.3 million will be claimed in future years.

The investment credit allowed on individual income returns is 10% of the federal investment credit on Colorado property, and amounted to \$5.6 million in fiscal year 1986. The Federal Tax Reform Act of 1986 repealed the investment tax credit retroactive to January 1, 1986. Therefore, the Colorado credit has been effectively repealed. Any investment tax credit claimed on subsequent Colorado returns will be the result of an amended or delinquent return for prior tax years, a carryover of unused credit from a prior tax year, or a credit for certain types of qualified property to which the investment credit still applies. (The latter case is expected to be relatively small).

The inventory tax credit was intended to offset the property tax assessed on inventories by local governments. This property tax is no longer in effect. Data presented in Table II-5 for this credit is presented for informational purposes for prior years. This credit did not appear on 1985 tax returns.

The heat credit was designed to offset the high cost of home heating for Colorado elderly and disabled citizens meeting certain income requirements. These taxpayers received \$3.2 million during the past year. Benefits have been declining over the last few years as incomes have risen above the maximum thresholds.

In late 1983, the rate of growth in state revenues had slowed dramatically. The legislature repealed a credit which had been built into the statutory rates since 1963. Repeal of the credit had the effect of increasing the tax rates by 1/2 percent for the first 9 taxable income brackets. As the impacts of the tax rates are cumulative throughout the brackets, the last two taxable income brackets also experience increased taxes. For taxpayers in the highest taxable income bracket (taxable incomes above \$14,150), the increase was \$63.10. The repeal of this credit yielded an additional \$59.5 million in fiscal 1985 and \$60.6 million in fiscal 1986. Table II-6 shows the impact of the increase by major income class for fiscal 1986.

TABLE II-6. IMPACT OF THE REPEAL
OF THE 1/2 PERCENT CREDIT
All Returns
Fiscal Year 1986
(Thousands of Dollars)

<u>Adjusted Gross Income Classes</u>	<u>Number of Taxable Returns</u>	<u>Tax With New Rates</u>	<u>Tax With Old Rates</u>	<u>Average Increase</u>	<u>Average Percentage Increase</u>
Under \$ 5,000	117,627	\$ 4,117	\$ 3,448	\$ 6	19.4
\$ 5,000 to \$15,000	351,530	68,672	59,808	25	14.8
\$15,000 to \$25,000	257,163	137,572	123,925	53	11.0
\$25,000 to \$50,000	346,690	374,582	347,655	78	7.7
\$50,000 and over	114,379	331,277	320,787	92	3.3
TOTAL	1,187,389	\$916,220	\$855,623	\$51	7.1

Average increases range from \$6 in the lowest income class to \$92 in the highest income class. The average percentage increase was greatest in the lowest income class of 19.4 percent and fell to an average 3.3 percent increase in the highest income class. Colorado's tax structure can be considered less progressive than before the temporary repeal of the 1/2 percent credit. Originally scheduled for only 1984 and 1985, the repeal of this credit has since been extended twice and will remain in effect through 1990.

Four other major tax law changes have taken place since 1978. Beginning in 1980, Colorado has exempted from taxation the first \$200 of interest income and \$200 of dividend income per individual (\$400 each for married couples). This measure was intended to increase savings by increasing the net return on savings. This modification reduced Colorado tax liability for taxpayers by \$10.8 million in fiscal year 1986. The impacts of this change and the other three changes detailed below are presented in Table II-7.

TABLE II-7. SUMMARY OF THE FISCAL IMPACT
OF OTHER TAX REDUCTION MEASURES
Fiscal Years 1982-1986

	Fiscal Year				
	1982	1983	1984	1985	1986
Interest/Dividend Exclusion	\$ 2.3	\$ 6.8	\$ 7.7	\$10.9	\$10.8
Optional Itemization	2.4	1.9	6.2	2.0	2.3
Low Income Allowance	6.3	6.3	6.0	7.5	7.6
Personal Exemption	18.7	18.9	19.5	22.7	23.0
TOTAL	\$29.7	\$33.9	\$39.4	\$43.1	\$43.7

Colorado allows its taxpayers to itemize their deductions on the state tax returns even if they did not do so on the federal return. A large difference between the state standard deduction (\$1,420) and the federal zero bracket amount (\$2,390 for single individuals and \$3,540 for married individuals in 1985) prompted this change. This benefit reduced tax liabilities by \$2.3 million in fiscal year 1986. Use of this provision has varied over the years.

Although it is a tax break for Colorado citizens, many taxpayers may not take advantage of this provision as they must file a federal tax return first and determine whether or not itemized deductions may be used on the federal return. The potential loss due to this provision may increase in 1988. The Federal Tax Reform Act raises the federal standard deduction (replacing the zero bracket amount) to \$3,000 for single individuals and \$5,000 for married individuals. In addition, several itemized deductions will be dropped from the current allowable deductions. Estimates of the number of taxpayers who currently itemize on the federal return who will no longer do so range from 1/3 to 1/2. To the extent that taxpayers are aware of the Colorado provision, they will continue to itemize on the Colorado return if the value of their itemized deductions remains above the Colorado standard deduction, currently set at \$1,480 for 1988.

A percentage low income allowance was built into Colorado's standard deduction prior to 1980. This had the impact of limiting the standard deduction for many taxpayers below the \$1,000 maximum (before the annual inflation factor was applied to it). Repeal of the low income allowance gave the maximum standard deduction to all taxpayers using this deduction. Colorado taxpayers benefited by \$7.6 million from this provision.

Colorado's basic personal exemption was raised from \$750 to \$850 beginning in 1978. This provision benefited Colorado taxpayers by \$23.0 million in fiscal year 1986.

SECTION III. 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 1986

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net ^{b/} Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	215,396	\$ 238,003	\$ 676	\$ 665	\$ 118,725
\$ 3,000 - \$ 5,000	106,887	428,414	3,442	3,383	8,386
\$ 5,000 - \$ 10,000	213,413	1,573,904	23,204	22,720	88,962
\$ 10,000 - \$ 15,000	174,698	2,165,147	45,468	44,549	188,106
\$ 15,000 - \$ 20,000	145,380	2,540,939	65,078	62,940	257,164
\$ 20,000 - \$ 25,000	116,102	2,613,923	72,494	70,681	280,218
\$ 25,000 - \$ 35,000	186,493	5,539,015	163,463	157,141	635,386
\$ 35,000 - \$ 50,000	162,519	6,726,988	211,119	201,420	846,496
\$ 50,000 - \$100,000	99,637	6,292,471	221,085	209,967	1,030,144
\$100,000 and over	15,177	2,982,744	110,192	103,169	904,096
TOTAL ^{c/}	1,435,702	\$31,101,548	\$916,222	\$876,635	\$4,357,684
Taxable Returns					
Under \$ 3,000	36,741	\$ 72,403	\$ 676	\$ 665	\$ 2,883
\$ 3,000 - \$ 5,000	80,886	325,534	3,442	3,383	7,690
\$ 5,000 - \$ 10,000	184,689	1,373,292	23,204	22,720	77,744
\$ 10,000 - \$ 15,000	166,841	2,068,988	45,468	44,549	184,638
\$ 15,000 - \$ 20,000	142,033	2,484,223	65,078	62,940	255,451
\$ 20,000 - \$ 25,000	115,130	2,591,619	72,494	70,681	279,048
\$ 25,000 - \$ 35,000	184,920	5,494,013	163,463	157,141	633,085
\$ 35,000 - \$ 50,000	161,770	6,695,726	211,119	201,420	846,163
\$ 50,000 - \$100,000	99,336	6,270,481	221,085	209,967	1,027,367
\$100,000 and over	15,043	2,951,047	110,192	103,169	894,783
TOTAL ^{c/}	1,187,389	\$30,327,326	\$916,222	\$876,635	\$4,208,852
Nontaxable Returns	248,313	\$ 774,222	---	---	\$ 148,832
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	15.0	0.8	0.1	0.1	2.7
\$ 3,000 - \$ 5,000	7.4	1.4	0.4	0.4	0.2
\$ 5,000 - \$ 10,000	14.9	5.1	2.5	2.6	2.0
\$ 10,000 - \$ 15,000	12.2	7.0	5.0	5.1	4.3
\$ 15,000 - \$ 20,000	10.1	8.2	7.1	7.2	5.9
\$ 20,000 - \$ 25,000	8.1	8.4	7.9	8.1	6.4
\$ 25,000 - \$ 35,000	13.0	17.8	17.8	17.9	14.6
\$ 35,000 - \$ 50,000	11.3	21.6	23.0	23.0	19.4
\$ 50,000 - \$100,000	6.9	20.2	24.1	24.0	23.6
\$100,000 and over	1.1	9.6	12.0	11.8	20.7
TOTAL ^{c/}	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	3.1	0.2	0.1	0.1	0.1
\$ 3,000 - \$ 5,000	6.8	1.1	0.4	0.4	0.2
\$ 5,000 - \$ 10,000	15.6	4.5	2.5	2.6	1.8
\$ 10,000 - \$ 15,000	14.1	6.8	5.0	5.1	4.4
\$ 15,000 - \$ 20,000	12.0	8.2	7.1	7.2	6.1
\$ 20,000 - \$ 25,000	9.7	8.5	7.9	8.1	6.6
\$ 25,000 - \$ 35,000	15.6	18.1	17.8	17.9	15.0
\$ 35,000 - \$ 50,000	13.6	22.1	23.0	23.0	20.1
\$ 50,000 - \$100,000	8.4	20.7	24.1	24.0	24.4
\$100,000 and over	1.3	9.7	12.0	11.8	21.3
TOTAL ^{c/}	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	17.3	2.5	---	---	3.4

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

b/ In all tables, net normal tax equals gross normal tax (base x rate) less 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 1986

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	178,008	\$ 196,289	\$ 83	\$ 83	\$ 39,205
\$ 3,000 - \$ 5,000	89,002	357,476	2,243	2,204	4,081
\$ 5,000 - \$ 10,000	190,053	1,410,292	19,867	19,404	73,855
\$ 10,000 - \$ 15,000	161,925	2,013,078	41,556	40,682	171,399
\$ 15,000 - \$ 20,000	138,017	2,410,865	61,523	59,407	239,618
\$ 20,000 - \$ 25,000	111,599	2,511,860	69,685	67,904	268,181
\$ 25,000 - \$ 35,000	179,826	5,345,489	157,522	151,687	610,178
\$ 35,000 - \$ 50,000	159,235	6,596,435	206,820	197,155	825,541
\$ 50,000 - \$100,000	97,446	6,145,102	215,778	205,020	1,000,420
\$100,000 and over	14,592	2,864,270	105,597	98,819	868,348
TOTAL	1,319,703	\$29,851,156	\$880,673	\$842,364	\$4,100,826
Taxable Returns					
Under \$ 3,000	12,699	\$ 35,397	\$ 83	\$ 83	\$ 4
\$ 3,000 - \$ 5,000	63,281	255,735	2,243	2,204	3,391
\$ 5,000 - \$ 10,000	161,624	1,211,450	19,867	19,404	62,636
\$ 10,000 - \$ 15,000	154,068	1,916,918	41,556	40,682	167,930
\$ 15,000 - \$ 20,000	134,700	2,354,622	61,523	59,407	237,905
\$ 20,000 - \$ 25,000	110,643	2,489,924	69,685	67,904	267,625
\$ 25,000 - \$ 35,000	178,277	5,301,204	157,522	151,687	607,877
\$ 35,000 - \$ 50,000	158,492	6,565,455	206,820	197,155	825,289
\$ 50,000 - \$100,000	97,228	6,130,036	215,778	205,020	998,652
\$100,000 and over	14,470	2,834,235	105,597	98,819	859,373
TOTAL	1,065,482	\$29,094,976	\$880,673	\$842,364	\$4,030,683
Nontaxable Returns	234,221	\$ 756,180	---	---	\$ 70,143
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	13.5	0.7	*	*	1.0
\$ 3,000 - \$ 5,000	6.7	1.2	0.3	0.3	0.1
\$ 5,000 - \$ 10,000	14.4	4.7	2.3	2.3	1.8
\$ 10,000 - \$ 15,000	12.3	6.7	4.7	4.8	4.2
\$ 15,000 - \$ 20,000	10.5	8.1	7.0	7.1	5.8
\$ 20,000 - \$ 25,000	8.5	8.4	7.9	8.1	6.5
\$ 25,000 - \$ 35,000	13.6	17.9	17.9	18.0	14.9
\$ 35,000 - \$ 50,000	12.1	22.1	23.5	23.4	20.1
\$ 50,000 - \$100,000	7.4	20.6	24.5	24.3	24.4
\$100,000 and over	1.1	9.6	12.0	11.7	21.2
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	1.2	0.1	*	*	*
\$ 3,000 - \$ 5,000	5.8	0.9	0.3	0.3	0.1
\$ 5,000 - \$ 10,000	14.9	4.2	2.3	2.3	1.6
\$ 10,000 - \$ 15,000	14.2	6.6	4.7	4.8	4.2
\$ 15,000 - \$ 20,000	12.4	8.1	7.0	7.1	5.9
\$ 20,000 - \$ 25,000	10.2	8.6	7.9	8.1	6.6
\$ 25,000 - \$ 35,000	16.4	18.2	17.9	18.0	15.1
\$ 35,000 - \$ 50,000	14.6	22.6	23.5	23.4	20.5
\$ 50,000 - \$100,000	9.0	21.1	24.5	24.3	24.8
\$100,000 and over	1.3	9.7	12.0	11.7	21.3
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	17.7	2.5	---	---	1.7

* Less than .05 percent.

TABLE 3. COLORADO INDIVIDUAL INCOME TAX
PART-YEAR RESIDENT RETURNS
FISCAL YEAR 1986

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	20,588	\$ 26,897	\$ 350	\$ 345	\$ 1,928
\$ 3,000 - \$ 5,000	13,565	53,779	902	883	2,991
\$ 5,000 - \$ 10,000	18,925	130,833	2,631	2,623	12,054
\$ 10,000 - \$ 15,000	10,253	120,859	3,114	3,069	12,924
\$ 15,000 - \$ 20,000	5,923	104,921	2,890	2,887	13,862
\$ 20,000 - \$ 25,000	3,668	83,330	2,236	2,205	8,705
\$ 25,000 - \$ 35,000	5,810	168,108	5,133	4,649	21,158
\$ 35,000 - \$ 50,000	2,762	109,321	3,561	3,541	17,032
\$ 50,000 - \$100,000	1,753	116,434	4,145	3,801	21,855
\$100,000 and over	347	61,304	2,340	2,175	17,838
TOTAL	83,594	\$975,785	\$27,304	\$26,178	\$130,348
Taxable Returns					
Under \$ 3,000	13,842	\$ 23,655	\$ 350	\$ 345	\$ 1,502
\$ 3,000 - \$ 5,000	13,565	53,779	902	883	2,991
\$ 5,000 - \$ 10,000	18,645	129,191	2,631	2,623	12,054
\$ 10,000 - \$ 15,000	10,253	120,859	3,114	3,069	12,924
\$ 15,000 - \$ 20,000	5,923	104,921	2,890	2,887	13,862
\$ 20,000 - \$ 25,000	3,668	83,330	2,236	2,205	8,705
\$ 25,000 - \$ 35,000	5,810	168,108	5,133	4,649	21,158
\$ 35,000 - \$ 50,000	2,762	109,321	3,561	3,541	17,032
\$ 50,000 - \$100,000	1,670	109,510	4,145	3,801	20,846
\$100,000 and over	347	61,304	2,340	2,175	17,838
TOTAL	76,485	\$963,977	\$27,304	\$26,178	\$128,913
Nontaxable Returns	7,109	\$ 11,808	---	---	\$ 1,435
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	24.6	2.8	1.3	1.3	1.5
\$ 3,000 - \$ 5,000	16.2	5.5	3.3	3.4	2.3
\$ 5,000 - \$ 10,000	22.6	13.4	9.6	10.0	9.2
\$ 10,000 - \$ 15,000	12.3	12.4	11.4	11.7	9.9
\$ 15,000 - \$ 20,000	7.1	10.8	10.6	11.0	10.6
\$ 20,000 - \$ 25,000	4.4	8.5	8.2	8.4	6.7
\$ 25,000 - \$ 35,000	7.0	17.2	18.8	17.8	16.2
\$ 35,000 - \$ 50,000	3.3	11.2	13.0	13.5	13.1
\$ 50,000 - \$100,000	2.1	11.9	15.2	14.5	16.8
\$100,000 and over	0.4	6.3	8.6	8.3	13.7
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	18.1	2.5	1.3	1.3	1.2
\$ 3,000 - \$ 5,000	17.7	5.6	3.3	3.4	2.3
\$ 5,000 - \$ 10,000	24.4	13.4	9.6	10.0	9.4
\$ 10,000 - \$ 15,000	13.4	12.5	11.4	11.7	10.0
\$ 15,000 - \$ 20,000	7.7	10.9	10.6	11.0	10.8
\$ 20,000 - \$ 25,000	4.8	8.6	8.2	8.4	6.8
\$ 25,000 - \$ 35,000	7.6	17.4	18.8	17.8	16.4
\$ 35,000 - \$ 50,000	3.6	11.3	13.0	13.5	13.2
\$ 50,000 - \$100,000	2.2	11.4	15.2	14.5	16.2
\$100,000 and over	0.5	6.4	8.6	8.3	13.8
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	8.5	1.2	---	---	1.1

TABLE 4. COLORADO INDIVIDUAL INCOME TAX
NON-RESIDENT RETURNS
FISCAL YEAR 1986

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	16,800	\$ 14,817	\$ 243	\$ 238	\$ 77,592
\$ 3,000 - \$ 5,000	4,320	17,159	297	295	1,315
\$ 5,000 - \$ 10,000	4,435	32,780	707	693	3,054
\$ 10,000 - \$ 15,000	2,520	31,210	798	798	3,783
\$ 15,000 - \$ 20,000	1,440	25,153	665	646	3,684
\$ 20,000 - \$ 25,000	835	18,734	573	572	3,332
\$ 25,000 - \$ 35,000	857	25,418	808	806	4,050
\$ 35,000 - \$ 50,000	522	21,233	738	724	3,923
\$ 50,000 - \$100,000	438	30,935	1,161	1,146	7,868
\$100,000 and over	232	56,438	2,255	2,175	17,910
TOTAL	32,399	\$273,875	\$8,245	\$8,092	\$126,510
Taxable Returns					
Under \$ 3,000	10,200	\$ 13,351	\$ 243	\$ 238	\$ 1,377
\$ 3,000 - \$ 5,000	4,040	16,020	297	295	1,308
\$ 5,000 - \$ 10,000	4,420	32,652	707	693	3,054
\$ 10,000 - \$ 15,000	2,520	31,210	798	798	3,783
\$ 15,000 - \$ 20,000	1,410	24,681	665	646	3,684
\$ 20,000 - \$ 25,000	819	18,366	573	572	2,718
\$ 25,000 - \$ 35,000	833	24,701	808	806	4,050
\$ 35,000 - \$ 50,000	516	20,951	738	724	3,842
\$ 50,000 - \$100,000	438	30,935	1,161	1,146	7,868
\$100,000 and over	226	55,508	2,255	2,175	17,572
TOTAL	25,422	\$268,374	\$8,245	\$8,092	\$ 49,256
Nontaxable Returns	6,977	\$ 5,502	---	---	\$ 77,254
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	51.9	5.4	2.9	2.9	61.3
\$ 3,000 - \$ 5,000	13.3	6.3	3.6	3.6	1.0
\$ 5,000 - \$ 10,000	13.7	12.0	8.6	8.6	2.4
\$ 10,000 - \$ 15,000	7.8	11.4	9.7	9.9	3.0
\$ 15,000 - \$ 20,000	4.4	9.2	8.1	8.0	2.9
\$ 20,000 - \$ 25,000	2.6	6.8	6.9	7.1	2.6
\$ 25,000 - \$ 35,000	2.6	9.3	9.8	10.0	3.2
\$ 35,000 - \$ 50,000	1.6	7.8	9.0	8.9	3.1
\$ 50,000 - \$100,000	1.4	11.3	14.1	14.2	6.2
\$100,000 and over	0.7	20.6	27.3	26.9	14.2
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	40.1	5.0	2.9	2.9	2.8
\$ 3,000 - \$ 5,000	15.9	6.0	3.6	3.6	2.7
\$ 5,000 - \$ 10,000	17.4	12.2	8.6	8.6	6.2
\$ 10,000 - \$ 15,000	9.9	11.6	9.7	9.9	7.7
\$ 15,000 - \$ 20,000	5.5	9.2	8.1	8.0	7.5
\$ 20,000 - \$ 25,000	3.2	6.8	6.9	7.1	5.5
\$ 25,000 - \$ 35,000	3.3	9.2	9.8	10.0	8.2
\$ 35,000 - \$ 50,000	2.0	7.8	9.0	8.9	7.8
\$ 50,000 - \$100,000	1.7	11.5	14.1	14.2	16.0
\$100,000 and over	0.9	20.7	27.3	26.9	35.7
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of All Returns	21.5	2.0	---	---	61.1

TABLE 5. COLORADO INDIVIDUAL INCOME TAX a/
ALL RESIDENT RETURNS
FISCAL YEAR 1986

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	198,596	\$ 223,186	\$ 433	\$ 428	\$ 41,133
\$ 3,000 - \$ 5,000	102,567	411,255	3,145	3,087	7,071
\$ 5,000 - \$ 10,000	208,978	1,541,125	22,498	22,027	85,909
\$ 10,000 - \$ 15,000	172,178	2,133,937	44,670	43,751	184,323
\$ 15,000 - \$ 20,000	143,940	2,515,786	64,414	62,294	253,480
\$ 20,000 - \$ 25,000	115,267	2,595,189	71,921	70,109	276,886
\$ 25,000 - \$ 35,000	185,636	5,513,597	162,655	156,336	631,336
\$ 35,000 - \$ 50,000	161,997	6,705,756	210,382	200,696	842,573
\$ 50,000 - \$100,000	99,199	6,261,536	219,923	208,821	1,022,275
\$100,000 and over	14,945	2,926,306	107,937	100,994	886,187
<u>TOTAL</u>	<u>1,403,303</u>	<u>\$30,827,673</u>	<u>\$907,976</u>	<u>\$868,542</u>	<u>\$4,231,174</u>
<u>Taxable Returns</u>					
Under \$ 3,000	26,541	\$ 59,052	\$ 433	\$ 428	\$ 1,506
\$ 3,000 - \$ 5,000	76,846	309,515	3,145	3,087	6,382
\$ 5,000 - \$ 10,000	180,269	1,340,641	22,498	22,027	74,690
\$ 10,000 - \$ 15,000	164,321	2,037,778	44,670	43,751	180,855
\$ 15,000 - \$ 20,000	140,623	2,459,543	64,414	62,294	251,767
\$ 20,000 - \$ 25,000	114,311	2,573,253	71,921	70,109	276,330
\$ 25,000 - \$ 35,000	184,087	5,469,312	162,655	156,336	629,036
\$ 35,000 - \$ 50,000	161,254	6,674,775	210,382	200,696	842,321
\$ 50,000 - \$100,000	98,898	6,239,546	219,923	208,821	1,019,499
\$100,000 and over	14,817	2,895,539	107,937	100,994	877,211
<u>TOTAL</u>	<u>1,161,967</u>	<u>\$30,058,954</u>	<u>\$907,976</u>	<u>\$868,542</u>	<u>\$4,159,596</u>
Nontaxable Returns	241,336	\$ 768,719	---	---	\$ 71,578
B. Percentage Distribution:					
<u>All Returns</u>					
Under \$ 3,000	14.2	0.7	*	*	1.0
\$ 3,000 - \$ 5,000	7.3	1.3	0.3	0.4	0.2
\$ 5,000 - \$ 10,000	14.9	5.0	2.5	2.5	2.0
\$ 10,000 - \$ 15,000	12.3	6.9	4.9	5.0	4.4
\$ 15,000 - \$ 20,000	10.3	8.2	7.1	7.2	6.0
\$ 20,000 - \$ 25,000	8.2	8.4	7.9	8.1	6.5
\$ 25,000 - \$ 35,000	13.2	17.9	17.9	18.0	14.9
\$ 35,000 - \$ 50,000	11.5	21.8	23.2	23.1	19.9
\$ 50,000 - \$100,000	7.1	20.3	24.2	24.0	24.2
\$100,000 and over	1.1	9.5	11.9	11.6	20.9
<u>TOTAL</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
<u>Taxable Returns</u>					
Under \$ 3,000	2.3	0.2	*	*	*
\$ 3,000 - \$ 5,000	6.6	1.0	0.3	0.4	0.2
\$ 5,000 - \$ 10,000	15.5	4.5	2.5	2.5	1.8
\$ 10,000 - \$ 15,000	14.1	6.8	4.9	5.0	4.3
\$ 15,000 - \$ 20,000	12.1	8.2	7.1	7.2	6.1
\$ 20,000 - \$ 25,000	9.8	8.6	7.9	8.1	6.6
\$ 25,000 - \$ 35,000	15.8	18.2	17.9	18.0	15.1
\$ 35,000 - \$ 50,000	13.9	22.2	23.2	23.1	20.3
\$ 50,000 - \$100,000	8.5	20.8	24.2	24.0	24.5
\$100,000 and over	1.3	9.6	11.9	11.6	21.1
<u>TOTAL</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
Nontaxable returns as Percent of All Returns	17.2	2.5	---	---	1.7

* Less than .05 percent.

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

TABLE 6. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - INCOME TAX CREDITS
FISCAL YEAR 1986

Adjusted Gross Income Classes	Investment Tax Credit a/	Energy Credit	Taxes Paid To Other States	Other Credits b/	Total Credits c/	Heat Expense and Property Tax Credit	Total Income Tax Credits
A. Money Amounts in Thousands of Dollars:							
Under \$ 3,000	\$ 757	\$ 2	\$ 1	\$ 0	\$ 760	\$14,110	\$14,870
\$ 3,000 - \$ 5,000	15	25	0	0	40	346	386
\$ 5,000 - \$ 10,000	75	546	69	0	690	274	964
\$ 10,000 - \$ 15,000	211	728	139	0	1,078	16	1,094
\$ 15,000 - \$ 20,000	- 151	1,313	247	0	1,409	0	1,409
\$ 20,000 - \$ 25,000	343	1,160	322	28	1,853	0	1,853
\$ 25,000 - \$ 35,000	690	5,082	538	0	6,310	0	6,310
\$ 35,000 - \$ 50,000	900	7,684	1,098	0	9,682	0	9,682
\$ 50,000 - \$100,000	969	8,067	1,607	0	10,643	0	10,643
\$100,000 and over	1,607	1,264	3,855	134	6,860	0	6,860
TOTAL	\$5,416	\$25,871	\$7,876	\$162	\$39,325	\$14,745	\$54,070
B. Number of Returns:							
Under \$ 3,000	2,373	62	35	0	2,470	38,233	40,703
\$ 3,000 - \$ 5,000	580	815	0	0	1,395	1,096	2,491
\$ 5,000 - \$ 10,000	2,858	3,334	2,347	0	8,539	841	9,380
\$ 10,000 - \$ 15,000	6,802	6,367	1,847	0	15,016	123	15,139
\$ 15,000 - \$ 20,000	7,840	7,201	1,325	0	16,366	0	16,366
\$ 20,000 - \$ 25,000	6,562	7,151	1,515	46	15,274	0	15,274
\$ 25,000 - \$ 35,000	11,107	15,601	1,837	0	28,545	0	28,545
\$ 35,000 - \$ 50,000	12,797	19,693	3,151	0	35,641	0	35,641
\$ 50,000 - \$100,000	13,537	14,721	2,587	0	30,845	0	30,845
\$100,000 and over	6,151	1,737	1,515	34	9,437	0	9,437
TOTAL	70,607	76,682	16,159	80	163,528	40,293	203,821
C. Average Dollar Amount Per Return:							
Under \$ 3,000	\$ 319	\$ 32	\$ 29	\$ 0	\$308	\$369	\$365
\$ 3,000 - \$ 5,000	26	31	0	0	29	316	155
\$ 5,000 - \$ 10,000	26	164	29	0	81	326	103
\$ 10,000 - \$ 15,000	31	114	75	0	72	130	72
\$ 15,000 - \$ 20,000	- 19	182	186	0	86	0	86
\$ 20,000 - \$ 25,000	52	162	213	609	121	0	121
\$ 25,000 - \$ 35,000	62	326	293	0	221	0	221
\$ 35,000 - \$ 50,000	70	390	348	0	272	0	272
\$ 50,000 - \$100,000	72	548	621	0	345	0	345
\$100,000 and over	261	728	2,545	3,941	727	0	727
TOTAL	\$ 77	\$337	\$ 487	\$2,025	\$240	\$366	\$265

a/ The investment credit is net of the investment credit recapture.

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

c/ 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 1986

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	\$ 433	\$14,870	\$14,865	\$ 428	\$ 876	\$ 1,304
\$ 3,000 - \$ 5,000	3,145	386	328	3,087	0	3,087
\$ 5,000 - \$ 10,000	22,498	964	493	22,027	9	22,036
\$ 10,000 - \$ 15,000	44,670	1,094	175	43,751	50	43,801
\$ 15,000 - \$ 20,000	64,414	1,409	0	62,294	417	62,711
\$ 20,000 - \$ 25,000	71,921	1,853	41	70,109	308	70,417
\$ 25,000 - \$ 35,000	162,655	6,310	0	156,336	597	156,933
\$ 35,000 - \$ 50,000	210,382	9,682	0	200,696	1,107	201,803
\$ 50,000 - \$100,000	219,923	10,643	0	208,821	2,814	211,635
\$100,000 and over	107,937	6,860	0	100,994	7,512	108,506
TOTAL	\$907,976	\$54,070	\$15,902	\$868,542	\$13,691	\$882,233
B. Percentage Distribution by Type of Tax:						
Under \$ 3,000	*	27.5	93.5	*	6.4	0.1
\$ 3,000 - \$ 5,000	0.3	0.7	2.1	0.4	0.0	0.3
\$ 5,000 - \$ 10,000	2.5	1.8	3.1	2.5	0.1	2.5
\$ 10,000 - \$ 15,000	4.9	2.0	1.1	5.0	0.4	5.0
\$ 15,000 - \$ 20,000	7.1	2.6	0.0	7.2	3.0	7.1
\$ 20,000 - \$ 25,000	7.9	3.4	0.3	8.1	2.2	8.0
\$ 25,000 - \$ 35,000	17.9	11.7	0.0	18.0	4.4	17.8
\$ 35,000 - \$ 50,000	23.2	17.9	0.0	23.1	8.1	22.9
\$ 50,000 - \$100,000	24.2	19.7	0.0	24.0	20.6	24.0
\$100,000 and over	11.9	12.7	0.0	11.6	54.9	12.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Income:						
Under \$ 3,000	100.0	3,434.2	3,433.0	98.8	202.3	301.2
\$ 3,000 - \$ 5,000	100.0	12.3	10.4	98.2	0.0	98.2
\$ 5,000 - \$ 10,000	100.0	4.3	2.2	97.9	*	97.9
\$ 10,000 - \$ 15,000	100.0	2.4	0.4	97.9	0.1	98.1
\$ 15,000 - \$ 20,000	100.0	2.2	0.0	96.7	0.6	97.4
\$ 20,000 - \$ 25,000	100.0	2.6	0.1	97.5	0.4	97.9
\$ 25,000 - \$ 35,000	100.0	3.9	0.0	96.1	0.4	96.5
\$ 35,000 - \$ 50,000	100.0	4.6	0.0	95.4	0.5	95.9
\$ 50,000 - \$100,000	100.0	4.8	0.0	95.0	1.3	96.2
\$100,000 and over	100.0	6.4	0.0	93.6	7.0	100.5
TOTAL	100.0	6.0	1.8	95.7	1.5	97.2

* Less than .05 percent

a/ Net taxable income multiplied by rate structure

b/ Credits in excess of normal tax

TABLE 8. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY FILING STATUS
FISCAL YEAR 1986

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	148,937	\$ 311	42,099	\$ 65	7,560	\$ 52
\$ 3,000 - \$ 5,000	82,301	2,746	16,901	215	3,365	126
\$ 5,000 - \$ 10,000	147,118	18,546	41,586	1,937	20,274	1,544
\$ 10,000 - \$ 15,000	111,282	34,414	41,162	6,266	19,734	3,071
\$ 15,000 - \$ 20,000	80,112	41,096	34,012	11,222	29,816	9,976
\$ 20,000 - \$ 25,000	56,329	40,412	25,971	13,169	32,967	16,527
\$ 25,000 - \$ 35,000	58,699	58,773	46,505	38,524	80,432	59,039
\$ 35,000 - \$ 50,000	20,250	30,092	36,948	46,983	104,799	123,621
\$ 50,000 - \$100,000	7,546	17,192	21,833	49,708	69,820	141,922
\$100,000 and over	1,756	13,283	4,713	28,594	8,476	59,118
TOTAL	714,330	\$256,863	311,730	\$196,682	377,243	\$414,997
B. Percentage Distribution:						
Under \$ 3,000	20.8	0.1	13.5	*	2.0	*
\$ 3,000 - \$ 5,000	11.5	1.1	5.4	0.1	0.9	*
\$ 5,000 - \$ 10,000	20.6	7.2	13.3	1.0	5.4	0.4
\$ 10,000 - \$ 15,000	15.6	13.4	13.2	3.2	5.2	0.7
\$ 15,000 - \$ 20,000	11.2	16.0	10.9	5.7	7.9	2.4
\$ 20,000 - \$ 25,000	7.9	15.7	8.3	6.7	8.7	4.0
\$ 25,000 - \$ 35,000	8.2	22.9	14.9	19.6	21.3	14.2
\$ 35,000 - \$ 50,000	2.8	11.7	11.9	23.9	27.8	29.8
\$ 50,000 - \$100,000	1.1	6.7	7.0	25.3	18.5	34.2
\$100,000 and over	0.2	5.2	1.5	14.5	2.2	14.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:						
Under \$ 3,000		\$ 2.09		\$ 1.54		\$ 6.88
\$ 3,000 - \$ 5,000		33.37		12.72		37.44
\$ 5,000 - \$ 10,000		126.06		46.58		76.16
\$ 10,000 - \$ 15,000		309.25		152.23		155.62
\$ 15,000 - \$ 20,000		512.98		329.94		334.59
\$ 20,000 - \$ 25,000		717.43		507.07		501.32
\$ 25,000 - \$ 35,000		1,001.26		828.38		734.02
\$ 35,000 - \$ 50,000		1,486.02		1,271.60		1,179.60
\$ 50,000 - \$100,000		2,278.29		2,276.74		2,032.68
\$100,000 and over		7,564.35		6,067.05		6,974.75
TOTAL		\$ 359.59		\$ 630.94		\$1,100.08

* Less than .05 percent

TABLE 9. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY TYPE OF RETURN
FISCAL YEAR 1986

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	182,863	\$ 206,452	\$ 366	15,733	\$ 16,734	\$ 62
\$ 3,000 - \$ 5,000	91,077	364,077	2,986	11,490	47,178	102
\$ 5,000 - \$ 10,000	158,931	1,162,759	19,788	50,047	378,366	2,239
\$ 10,000 - \$ 15,000	111,165	1,357,407	34,172	61,013	776,530	9,579
\$ 15,000 - \$ 20,000	71,062	1,231,776	37,418	72,878	1,284,010	24,875
\$ 20,000 - \$ 25,000	34,833	775,116	27,925	80,434	1,820,073	42,184
\$ 25,000 - \$ 35,000	29,471	858,433	33,361	156,165	4,655,165	122,975
\$ 35,000 - \$ 50,000	6,968	281,704	11,678	155,029	6,424,051	189,018
\$ 50,000 - \$100,000	2,287	137,315	6,225	96,912	6,124,221	202,595
\$100,000 and over	172	26,877	1,127	14,773	2,899,429	99,867
TOTAL	688,829	\$6,401,917	\$175,047	714,474	\$24,425,757	\$693,496
B. Percentage Distribution:						
Under \$ 3,000	26.5	3.2	0.2	2.2	0.1	*
\$ 3,000 - \$ 5,000	13.2	5.7	1.7	1.6	0.2	*
\$ 5,000 - \$ 10,000	23.1	18.2	11.3	7.0	1.5	0.3
\$ 10,000 - \$ 15,000	16.1	21.2	19.5	8.5	3.2	1.4
\$ 15,000 - \$ 20,000	10.3	19.2	21.4	10.2	5.3	3.6
\$ 20,000 - \$ 25,000	5.1	12.1	16.0	11.3	7.5	6.1
\$ 25,000 - \$ 35,000	4.3	13.4	19.1	21.9	19.1	17.7
\$ 35,000 - \$ 50,000	1.0	4.4	6.7	21.7	26.3	27.3
\$ 50,000 - \$100,000	0.3	2.1	3.6	13.6	25.1	29.2
\$100,000 and over	*	0.4	0.6	2.1	11.9	14.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:						
Under \$ 3,000		\$ 1,129.00	\$ 2.00		\$ 1,063.62	\$ 3.94
\$ 3,000 - \$ 5,000		3,997.46	32.79		4,106.01	8.88
\$ 5,000 - \$ 10,000		7,316.12	124.51		7,560.21	44.74
\$ 10,000 - \$ 15,000		12,210.74	307.40		12,727.29	157.00
\$ 15,000 - \$ 20,000		17,333.82	526.55		17,618.62	341.32
\$ 20,000 - \$ 25,000		22,252.35	801.68		22,628.15	524.45
\$ 25,000 - \$ 35,000		29,128.06	1,131.99		29,809.27	787.47
\$ 35,000 - \$ 50,000		40,428.24	1,675.95		41,437.74	1,219.24
\$ 50,000 - \$100,000		60,041.54	2,721.91		63,193.63	2,090.50
\$100,000 and over		156,261.63	6,552.33		196,265.42	6,760.10
TOTAL		\$ 9,293.91	\$ 254.12		\$ 34,187.05	\$ 970.64

* Less than .05 percent.

TABLE 10. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NUMBER CLASSIFIED BY SIZE OF HOUSEHOLDS
FISCAL YEAR 1986

Adjusted Gross Income Classes	Size of Household					Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More	
Under \$ 3,000	141,767	38,405	6,933	5,799	5,692	198,596
\$ 3,000 - \$ 5,000	74,131	18,926	5,105	3,130	1,275	102,567
\$ 5,000 - \$ 10,000	126,683	44,479	15,119	13,607	9,090	208,978
\$ 10,000 - \$ 15,000	96,091	32,945	16,058	15,666	11,418	172,178
\$ 15,000 - \$ 20,000	64,737	35,887	19,281	14,873	9,162	143,940
\$ 20,000 - \$ 25,000	43,992	28,597	16,654	15,599	10,425	115,267
\$ 25,000 - \$ 35,000	44,672	54,792	34,299	33,277	18,596	185,636
\$ 35,000 - \$ 50,000	16,430	50,628	35,409	38,597	20,933	161,997
\$ 50,000 - \$ 100,000	5,948	31,583	21,842	26,167	13,659	99,199
\$100,000 and over	1,406	5,094	2,615	3,543	2,287	14,945
TOTAL	615,857	341,336	173,315	170,258	102,537	1,403,303
Under \$ 3,000	23.0	11.3	4.0	3.4	5.6	14.2
\$ 3,000 - \$ 5,000	12.0	5.5	2.9	1.8	1.2	7.3
\$ 5,000 - \$ 10,000	20.6	13.0	8.7	8.0	8.9	14.9
\$ 10,000 - \$ 15,000	15.6	9.7	9.3	9.2	11.1	12.3
\$ 15,000 - \$ 20,000	10.5	10.5	11.1	8.7	8.9	10.3
\$ 20,000 - \$ 25,000	7.1	8.4	9.6	9.2	10.2	8.2
\$ 25,000 - \$ 35,000	7.3	16.1	19.8	19.5	18.1	13.2
\$ 35,000 - \$ 50,000	2.7	14.8	20.4	22.7	20.4	11.5
\$ 50,000 - \$ 100,000	1.0	9.3	12.6	15.4	13.3	7.1
\$100,000 and over	0.2	1.5	1.5	2.1	2.2	1.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
Under \$ 3,000	71.4	19.3	3.5	2.9	2.9	100.0
\$ 3,000 - \$ 5,000	72.3	18.5	5.0	3.1	1.2	100.0
\$ 5,000 - \$ 10,000	60.6	21.3	7.2	6.5	4.3	100.0
\$ 10,000 - \$ 15,000	55.8	19.1	9.3	9.1	6.6	100.0
\$ 15,000 - \$ 20,000	45.0	24.9	13.4	10.3	6.4	100.0
\$ 20,000 - \$ 25,000	38.2	24.8	14.4	13.5	9.0	100.0
\$ 25,000 - \$ 35,000	24.1	29.5	18.5	17.9	10.0	100.0
\$ 35,000 - \$ 50,000	10.1	31.3	21.9	23.8	12.9	100.0
\$ 50,000 - \$ 100,000	6.0	31.8	22.0	26.4	13.8	100.0
\$100,000 and over	9.4	34.1	17.5	23.7	15.3	100.0
TOTAL	43.9	24.3	12.4	12.1	7.3	100.0

C. Percentage Distribution by Size of Household:

B. Percentage Distribution by Income Classes:

A. Number of Returns:

TABLE 11. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - ADJUSTED GROSS INCOME CLASSIFIED BY SIZE OF HOUSEHOLD
FISCAL YEAR 1986

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	\$ 176,009	\$ 31,598	\$ 7,120	\$ 6,423	\$ 2,037	\$ 223,187
\$ 3,000 - \$ 5,000	294,588	78,176	20,764	12,562	5,165	411,255
\$ 5,000 - \$ 10,000	923,343	333,395	114,570	104,279	65,538	1,541,125
\$ 10,000 - \$ 15,000	1,185,741	406,552	204,409	197,754	139,481	2,133,937
\$ 15,000 - \$ 20,000	1,124,286	631,031	339,095	261,046	160,329	2,515,787
\$ 20,000 - \$ 25,000	980,547	646,469	379,620	353,100	235,454	2,595,190
\$ 25,000 - \$ 35,000	1,307,350	1,628,623	1,028,519	994,840	554,265	5,513,597
\$ 35,000 - \$ 50,000	666,001	2,111,872	1,465,255	1,590,234	872,394	6,705,756
\$ 50,000 - \$100,000	372,220	1,992,813	1,385,207	1,647,896	863,400	6,261,536
\$100,000 and over	294,097	1,104,204	484,614	618,901	424,490	2,926,306
TOTAL	\$7,324,183	\$8,964,731	\$5,429,173	\$5,787,034	\$3,322,552	\$30,827,673
B. Percentage Distribution by Income Classes:						
Under \$ 3,000	2.4	0.4	0.1	0.1	0.1	0.7
\$ 3,000 - \$ 5,000	4.0	0.9	0.4	0.2	0.2	1.3
\$ 5,000 - \$ 10,000	12.6	3.7	2.1	1.8	2.0	5.0
\$ 10,000 - \$ 15,000	16.2	4.5	3.8	3.4	4.2	6.9
\$ 15,000 - \$ 20,000	15.4	7.0	6.2	4.5	4.8	8.2
\$ 20,000 - \$ 25,000	13.4	7.2	7.0	6.1	7.1	8.4
\$ 25,000 - \$ 35,000	17.8	18.2	18.9	17.2	16.7	17.9
\$ 35,000 - \$ 50,000	9.1	23.6	27.0	27.5	26.3	21.8
\$ 50,000 - \$100,000	5.1	22.2	25.5	28.5	26.0	20.3
\$100,000 and over	4.0	12.3	8.9	10.7	12.8	9.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Size of Household:						
Under \$ 3,000	78.9	14.2	3.2	2.9	0.9	100.0
\$ 3,000 - \$ 5,000	71.6	19.0	5.0	3.1	1.3	100.0
\$ 5,000 - \$ 10,000	59.9	21.6	7.4	6.8	4.3	100.0
\$ 10,000 - \$ 15,000	55.6	19.1	9.6	9.3	6.5	100.0
\$ 15,000 - \$ 20,000	44.7	25.1	13.5	10.4	6.4	100.0
\$ 20,000 - \$ 25,000	37.8	24.9	14.6	13.6	9.1	100.0
\$ 25,000 - \$ 35,000	23.7	29.5	18.7	18.0	10.1	100.0
\$ 35,000 - \$ 50,000	9.9	31.5	21.9	23.7	13.0	100.0
\$ 50,000 - \$100,000	5.9	31.8	22.1	26.3	13.8	100.0
\$100,000 and over	10.1	37.7	16.6	21.1	14.5	100.0
TOTAL	23.8	29.1	17.6	18.8	10.8	100.0

TABLE 12. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NET NORMAL TAX LIABILITY BY SIZE OF HOUSEHOLD
FISCAL YEAR 1986

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	\$ 323	\$ 52	\$ 24	\$ 28	\$ **	\$ 427
\$ 3,000 - \$ 5,000	2,665	320	45	34	23	3,087
\$ 5,000 - \$ 10,000	17,012	2,879	1,089	781	266	22,027
\$ 10,000 - \$ 15,000	30,720	5,880	3,609	2,368	1,174	43,751
\$ 15,000 - \$ 20,000	34,442	13,092	7,639	4,576	2,544	62,293
\$ 20,000 - \$ 25,000	32,976	17,032	9,177	7,104	3,819	70,108
\$ 25,000 - \$ 35,000	46,209	46,211	27,981	24,124	11,810	156,335
\$ 35,000 - \$ 50,000	24,908	67,197	41,964	44,566	22,061	200,696
\$ 50,000 - \$100,000	13,842	69,386	46,452	53,202	25,938	208,820
\$100,000 and over	10,210	39,128	16,785	20,925	13,945	100,993
TOTAL	\$213,308	\$261,178	\$154,766	\$157,709	\$81,581	\$868,542
B. Percentage Distribution by Income Classes:						
Under \$ 3,000	0.2	*	*	*	*	*
\$ 3,000 - \$ 5,000	1.2	0.1	*	*	*	0.4
\$ 5,000 - \$ 10,000	8.0	1.1	0.7	0.5	0.3	2.5
\$ 10,000 - \$ 15,000	14.4	2.3	2.3	1.5	1.4	5.0
\$ 15,000 - \$ 20,000	16.1	5.0	4.9	2.9	3.1	7.2
\$ 20,000 - \$ 25,000	15.5	6.5	5.9	4.5	4.7	8.1
\$ 25,000 - \$ 35,000	21.7	17.7	18.1	15.3	14.5	18.0
\$ 35,000 - \$ 50,000	11.7	25.7	27.1	28.3	27.0	23.1
\$ 50,000 - \$100,000	6.5	26.6	30.0	33.7	31.8	24.0
\$100,000 and over	4.8	15.0	10.8	13.3	17.1	11.6
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Size of Household:						
Under \$ 3,000	75.6	12.2	5.6	6.6	*	100.0
\$ 3,000 - \$ 5,000	86.3	10.4	1.5	1.1	0.7	100.0
\$ 5,000 - \$ 10,000	77.2	13.1	4.9	3.5	1.2	100.0
\$ 10,000 - \$ 15,000	70.2	13.4	8.2	5.4	2.7	100.0
\$ 15,000 - \$ 20,000	55.3	21.0	12.3	7.3	4.1	100.0
\$ 20,000 - \$ 25,000	47.0	24.3	13.1	10.1	5.4	100.0
\$ 25,000 - \$ 35,000	29.6	29.6	17.9	15.4	7.6	100.0
\$ 35,000 - \$ 50,000	12.4	33.5	20.9	22.2	11.0	100.0
\$ 50,000 - \$100,000	6.6	33.2	22.2	25.5	12.4	100.0
\$100,000 and over	10.1	38.7	16.6	20.7	13.8	100.0
TOTAL	24.6	30.1	17.8	18.2	9.4	100.0

* Less than .05 percent.

** Less than \$500.

TABLE 13. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY TYPE OF EXEMPTIONS
FISCAL YEAR 1986

Adjusted Gross Income Classes	Type of Exemptions			Total Personal Exemptions
	Normal a/	Old Age	Blind & Retarded	
A. Number of Exemptions:				
Under \$ 3,000	293,511	60,098	3,125	356,734
\$ 3,000 - \$ 5,000	146,333	19,578	150	166,061
\$ 5,000 - \$ 10,000	366,064	42,434	915	409,413
\$ 10,000 - \$ 15,000	336,574	22,060	293	358,927
\$ 15,000 - \$ 20,000	303,558	18,306	705	322,569
\$ 20,000 - \$ 25,000	271,845	9,438	423	281,706
\$ 25,000 - \$ 35,000	493,084	15,975	1,208	510,267
\$ 35,000 - \$ 50,000	489,678	8,093	1,398	499,169
\$ 50,000 - \$100,000	313,792	7,592	481	321,865
\$100,000 and over	46,160	3,147	91	49,398
TOTAL	3,060,599	206,721	8,789	3,276,109
B. Number of Returns:				
Under \$ 3,000	198,596	47,903	2,755	249,254
\$ 3,000 - \$ 5,000	102,567	16,332	150	119,049
\$ 5,000 - \$ 10,000	208,978	31,316	915	241,209
\$ 10,000 - \$ 15,000	172,178	17,116	293	189,587
\$ 15,000 - \$ 20,000	143,940	13,287	705	157,932
\$ 20,000 - \$ 25,000	115,267	7,331	377	122,975
\$ 25,000 - \$ 35,000	185,636	10,792	1,193	197,621
\$ 35,000 - \$ 50,000	161,997	6,024	1,245	169,266
\$ 50,000 - \$100,000	99,199	5,381	421	105,001
\$100,000 and over	14,945	2,152	91	17,188
TOTAL	1,403,303	157,634	8,145	1,569,082
C. Average Exemption Per Return:				
Under \$ 3,000	1.48	1.25	1.13	1.43
\$ 3,000 - \$ 5,000	1.43	1.20	1.00	1.39
\$ 5,000 - \$ 10,000	1.75	1.36	1.00	1.70
\$ 10,000 - \$ 15,000	1.95	1.29	1.00	1.89
\$ 15,000 - \$ 20,000	2.11	1.38	1.00	2.04
\$ 20,000 - \$ 25,000	2.36	1.29	1.12	2.29
\$ 25,000 - \$ 35,000	2.66	1.48	1.01	2.58
\$ 35,000 - \$ 50,000	3.02	1.34	1.12	2.95
\$ 50,000 - \$100,000	3.16	1.41	1.14	3.07
\$100,000 and over	3.09	1.46	1.00	2.87
TOTAL	2.18	1.31	1.08	2.09

a/ Normal exemptions include taxpayer and dependent exemptions.

TABLE 14. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - WITH STATE TAX LIABILITY AND NO FEDERAL TAX
FISCAL YEAR 1986

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	16,826	\$ 153	0	\$ 0	16,826	\$ 153
\$ 3,000 - \$ 5,000	21,486	448	580	9	20,906	439
\$ 5,000 - \$ 10,000	30,273	1,760	3,466	189	26,807	1,572
\$ 10,000 - \$ 15,000	4,349	399	4,233	345	116	54
\$ 15,000 - \$ 20,000	2,767	456	2,372	225	395	231
\$ 20,000 - \$ 25,000	2,530	1,184	2,139	779	391	405
\$ 25,000 - \$ 35,000	2,203	1,222	2,040	1,015	163	207
\$ 35,000 - \$ 50,000	1,058	816	1,030	779	28	37
\$ 50,000 - \$100,000	604	841	604	841	0	0
\$100,000 and over	23	155	23	155	0	0
TOTAL	82,119	\$7,434	16,487	\$4,336	65,632	\$3,098
B. Percentage Distribution:						
Under \$ 3,000	20.5	2.1	0.0	0.0	25.6	4.9
\$ 3,000 - \$ 5,000	26.2	6.0	3.5	0.2	31.9	14.2
\$ 5,000 - \$ 10,000	36.9	23.7	21.0	4.4	40.8	50.7
\$ 10,000 - \$ 15,000	5.3	5.4	25.7	8.0	0.2	1.7
\$ 15,000 - \$ 20,000	3.4	6.1	14.4	5.2	0.6	7.5
\$ 20,000 - \$ 25,000	3.1	15.9	13.0	18.0	0.6	13.1
\$ 25,000 - \$ 35,000	2.7	16.4	12.4	23.4	0.2	6.7
\$ 35,000 - \$ 50,000	1.3	11.0	6.2	18.0	*	1.2
\$ 50,000 - \$100,000	0.7	11.3	3.7	19.4	0.0	0.0
\$100,000 and over	*	2.1	0.1	3.6	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		\$ 9.09		\$.00		\$ 9.09
\$ 3,000 - \$ 5,000		20.85		15.52		21.00
\$ 5,000 - \$ 10,000		58.14		54.53		58.64
\$ 10,000 - \$ 15,000		91.75		81.50		465.52
\$ 15,000 - \$ 20,000		164.80		94.86		584.81
\$ 20,000 - \$ 25,000		467.98		364.19		1,035.81
\$ 25,000 - \$ 35,000		554.70		497.55		1,269.94
\$ 35,000 - \$ 50,000		771.27		756.31		1,321.43
\$ 50,000 - \$100,000		1,392.38		1,392.38		.00
\$100,000 and over		6,739.13		6,739.13		.00
TOTAL		\$ 90.53		\$ 263.00		\$ 47.20

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* Less than .05 percent

TABLE 15. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - VALUE OF EXEMPTIONS, DEDUCTIONS AND NET TAXABLE INCOME
FISCAL YEAR 1986

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions					Amount in Excess of AGI a/	Amount Deducted from AGI	Net Taxable Income
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax Deductions	Total			
A. Money Amounts in Thousands of Dollars:									
Under \$ 3,000	\$ 223,186	\$ 397,895	\$239,784	\$ 110,388	\$ 41,133	\$ 789,200	\$580,370	\$ 208,830	\$ 14,356
\$ 3,000 - \$ 5,000	411,255	182,721	120,714	47,447	7,071	357,953	48,147	309,806	101,449
\$ 5,000 - \$ 10,000	1,541,125	462,023	214,662	251,990	85,909	1,014,584	114,637	899,947	641,178
\$ 10,000 - \$ 15,000	2,133,937	417,709	153,302	316,606	184,323	1,071,940	36,914	1,035,026	1,098,911
\$ 15,000 - \$ 20,000	2,515,786	378,597	99,285	385,547	253,480	1,116,909	13,933	1,102,976	1,412,810
\$ 20,000 - \$ 25,000	2,595,189	334,026	48,787	483,063	276,886	1,142,762	3,379	1,139,383	1,455,806
\$ 25,000 - \$ 35,000	5,513,597	604,225	41,403	1,154,865	631,336	2,431,829	10,770	2,421,059	3,092,538
\$ 35,000 - \$ 50,000	6,705,756	596,151	9,879	1,484,390	842,573	2,932,993	8,238	2,924,755	3,781,001
\$ 50,000 - \$100,000	6,261,536	384,346	3,196	1,336,736	1,022,275	2,746,553	9,493	2,737,060	3,524,476
\$100,000 and over	2,926,306	58,936	232	522,399	886,187	1,467,754	6,301	1,461,453	1,464,853
TOTAL	\$30,827,673	\$3,816,629	\$931,244	\$6,093,432	\$4,231,174	\$15,072,479	\$832,184	\$14,240,295	\$16,587,378
B. Percent Distribution by Income Classes:									
Under \$ 3,000	0.7	10.4	25.7	1.8	1.0	5.2	69.7	1.5	0.1
\$ 3,000 - \$ 5,000	1.3	4.8	13.0	0.8	0.2	2.4	5.8	2.2	0.6
\$ 5,000 - \$ 10,000	5.0	12.1	23.1	4.1	2.0	6.7	13.8	6.3	3.9
\$ 10,000 - \$ 15,000	6.9	10.9	16.5	5.2	4.4	7.1	4.4	7.3	6.6
\$ 15,000 - \$ 20,000	8.2	9.9	10.7	6.3	6.0	7.4	1.7	7.7	8.5
\$ 20,000 - \$ 25,000	8.4	8.8	5.2	7.9	6.5	7.6	0.4	8.0	8.8
\$ 25,000 - \$ 35,000	17.9	15.8	4.4	19.0	14.9	16.1	1.3	17.0	18.6
\$ 35,000 - \$ 50,000	21.8	15.6	1.1	24.4	19.9	19.5	1.0	20.5	22.8
\$ 50,000 - \$100,000	20.3	10.1	0.3	21.9	24.2	18.2	1.1	19.2	21.2
\$100,000 and over	9.5	1.5	*	8.6	20.9	9.7	0.8	10.3	8.8
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	178.3	107.4	49.5	18.4	353.6	260.0	93.6	6.4
\$ 3,000 - \$ 5,000	100.0	44.4	29.4	11.5	1.7	87.0	11.7	75.3	24.7
\$ 5,000 - \$ 10,000	100.0	30.0	13.9	16.4	5.6	65.8	7.4	58.4	41.6
\$ 10,000 - \$ 15,000	100.0	19.6	7.2	14.8	8.6	50.2	1.7	48.5	51.5
\$ 15,000 - \$ 20,000	100.0	15.0	3.9	15.3	10.1	44.4	0.6	43.8	56.2
\$ 20,000 - \$ 25,000	100.0	12.9	1.9	18.6	10.7	44.0	0.1	43.9	56.1
\$ 25,000 - \$ 35,000	100.0	11.0	0.8	20.9	11.5	44.1	0.2	43.9	56.1
\$ 35,000 - \$ 50,000	100.0	8.9	0.1	22.1	12.6	43.7	0.1	43.6	56.4
\$ 50,000 - \$100,000	100.0	6.1	0.1	21.3	16.3	43.9	0.2	43.7	56.3
\$100,000 and over	100.0	2.0	*	17.9	30.3	50.2	0.2	49.9	50.1
TOTAL	100.0	12.4	3.0	19.8	13.7	48.9	2.7	46.2	53.8

* Less than .05 percent.

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

TABLE 16. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY NUMBER OF ITEMIZED DEDUCTIONS
FISCAL YEAR 1986

Adjusted Gross Income Classes	Medical Expense	Real Estate Tax	Sales Tax	Other Taxes	Home Interest Expense	Credit Card Interest	Other Interest Expense	Contributions	Casualty Loss	Miscellaneous Itemized Deductions	All Returns With Itemized Deductions
A. Total Number of Returns:											
Under \$ 3,000	11,054	13,512	13,099	9,616	9,484	7,212	9,250	10,124	152	12,037	15,733
\$ 3,000 - \$ 5,000	7,085	7,435	11,060	6,670	5,605	6,410	6,205	9,155	0	7,360	11,490
\$ 5,000 - \$ 10,000	29,451	39,674	47,966	35,200	27,270	24,281	27,564	40,423	770	38,001	50,047
\$ 10,000 - \$ 15,000	31,790	43,550	60,147	48,324	35,554	33,292	40,008	50,891	530	47,618	61,013
\$ 15,000 - \$ 20,000	28,632	49,096	70,829	56,600	42,440	44,233	49,969	61,510	515	55,544	72,878
\$ 20,000 - \$ 25,000	29,184	58,853	78,646	63,160	53,850	54,228	59,272	67,012	730	64,737	80,434
\$ 25,000 - \$ 35,000	45,800	127,111	154,591	127,656	120,380	109,840	119,062	138,969	635	132,650	156,165
\$ 35,000 - \$ 50,000	30,682	139,218	154,200	133,299	130,522	118,835	127,272	143,677	890	136,633	155,029
\$ 50,000 - \$100,000	10,809	91,211	96,634	85,768	84,923	70,078	80,513	93,338	454	85,945	96,912
\$100,000 and over	759	14,072	14,680	12,218	10,958	8,090	12,374	14,342	41	13,290	14,773
TOTAL	225,246	583,732	701,852	578,511	520,986	476,499	531,489	629,441	4,717	593,815	714,474
B. Percentage Distribution by Income Classes:											
Under \$ 3,000	4.9	2.3	1.9	1.7	1.8	1.5	1.7	1.6	3.2	2.0	2.2
\$ 3,000 - \$ 5,000	3.1	1.3	1.6	1.2	1.1	1.3	1.2	1.5	0.0	1.2	1.6
\$ 5,000 - \$ 10,000	13.1	6.8	6.8	6.1	5.2	5.1	5.2	6.4	16.3	6.4	7.0
\$ 10,000 - \$ 15,000	14.1	7.5	8.6	8.4	6.8	7.0	7.5	8.1	11.2	8.0	8.5
\$ 15,000 - \$ 20,000	12.7	8.4	10.1	9.8	8.1	9.3	9.4	9.8	10.9	9.4	10.2
\$ 20,000 - \$ 25,000	13.0	10.1	11.2	10.9	10.3	11.4	11.2	10.6	15.5	10.9	11.3
\$ 25,000 - \$ 35,000	20.3	21.8	22.0	22.1	23.1	23.1	22.4	22.1	13.5	22.3	21.9
\$ 35,000 - \$ 50,000	13.6	23.8	22.0	23.0	25.1	24.9	23.9	22.8	18.9	23.0	21.7
\$ 50,000 - \$100,000	4.8	15.6	13.8	14.8	16.3	14.7	15.1	14.8	9.6	14.5	13.6
\$100,000 and over	0.3	2.4	2.1	2.1	2.1	1.7	2.3	2.3	0.9	2.2	2.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Deduction:											
Under \$ 3,000	70.3	85.9	83.3	61.1	60.3	45.8	58.8	64.3	1.0	76.5	100.0
\$ 3,000 - \$ 5,000	61.7	64.7	96.3	58.1	48.8	55.8	54.0	79.7	0.0	64.1	100.0
\$ 5,000 - \$ 10,000	58.8	79.3	95.8	70.3	54.5	48.5	55.1	80.8	1.5	75.9	100.0
\$ 10,000 - \$ 15,000	52.1	71.4	98.6	79.2	58.3	54.6	65.6	83.4	0.9	78.0	100.0
\$ 15,000 - \$ 20,000	39.3	67.4	97.2	77.7	58.2	60.7	68.6	84.4	0.7	76.2	100.0
\$ 20,000 - \$ 25,000	36.3	73.2	97.8	78.5	66.9	67.4	73.7	83.3	0.9	80.5	100.0
\$ 25,000 - \$ 35,000	29.3	81.4	99.0	81.7	77.1	70.3	76.2	89.0	0.4	84.9	100.0
\$ 35,000 - \$ 50,000	19.8	89.8	99.5	86.0	84.2	76.7	82.1	92.7	0.6	88.1	100.0
\$ 50,000 - \$100,000	11.2	94.1	99.7	88.5	87.6	72.3	83.1	96.3	0.5	88.7	100.0
\$100,000 and over	5.1	95.3	99.4	82.7	74.2	54.8	83.8	97.1	0.3	90.0	100.0
TOTAL	31.5	81.7	98.2	81.0	72.9	66.7	74.4	88.1	0.7	83.1	100.0

TABLE 17. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS
FISCAL YEAR 1986

Adjusted Gross Income Classes	Medical Expense	Real Estate Tax	Sales Tax	Other Taxes	Home Interest Expense	Credit Card Interest	Other Interest Expense	Contributions	Casualty Loss	Miscellaneous Itemized Deductions	All Returns With Itemized Deductions
A. Money Values in Thousands of Dollars:											
Under \$ 3,000	\$ 20,709	\$ 11,819	\$ 3,481	\$ 1,388	\$ 39,974	\$ 1,576	\$ 38,062	\$ 7,682	\$ 774	\$ 14,076	\$ 139,541
\$ 3,000 - \$ 5,000	17,734	3,937	3,126	1,582	15,572	2,952	6,984	6,254	0	2,909	61,050
\$ 5,000 - \$ 10,000	57,863	28,474	12,323	3,600	95,445	10,330	34,180	30,661	478	14,297	287,651
\$ 10,000 - \$ 15,000	54,730	27,434	14,041	6,017	125,193	13,166	42,108	34,976	1,117	14,464	333,246
\$ 15,000 - \$ 20,000	46,325	34,814	21,390	6,384	145,330	20,862	56,404	45,207	3,167	26,949	406,832
\$ 20,000 - \$ 25,000	48,863	39,620	26,389	7,086	206,241	23,724	71,165	40,703	1,215	30,733	495,739
\$ 25,000 - \$ 35,000	58,475	94,587	62,812	17,191	539,114	55,616	163,286	109,067	996	80,541	1,181,685
\$ 35,000 - \$ 50,000	49,809	123,976	82,369	22,977	707,496	58,367	223,454	141,126	1,912	84,382	1,495,868
\$ 50,000 - \$100,000	20,002	112,404	68,224	20,412	632,239	42,047	221,963	146,260	2,390	79,627	1,345,568
\$100,000 and over	6,058	31,788	15,109	6,210	133,454	3,979	163,085	120,514	181	45,997	526,375
TOTAL	\$380,568	\$508,853	\$309,261	\$92,847	\$2,640,057	\$232,620	\$1,020,690	\$682,450	\$12,230	\$393,976	\$6,273,552
B. Percentage Distribution by Income Classes:											
Under \$ 3,000	5.4	2.3	1.1	1.5	1.5	0.7	3.7	1.1	6.3	3.6	2.2
\$ 3,000 - \$ 5,000	4.7	0.8	1.0	1.7	0.6	1.3	0.7	0.9	0.0	0.7	1.0
\$ 5,000 - \$ 10,000	15.2	5.6	4.0	3.9	3.6	4.4	3.3	4.5	3.9	3.6	4.6
\$ 10,000 - \$ 15,000	14.4	5.4	4.5	6.5	4.7	5.7	4.1	5.1	9.1	3.7	5.3
\$ 15,000 - \$ 20,000	12.2	6.8	6.9	6.9	5.5	9.0	5.5	6.6	25.9	6.8	6.5
\$ 20,000 - \$ 25,000	12.8	7.8	8.5	7.6	7.8	10.2	7.0	6.0	9.9	7.8	7.9
\$ 25,000 - \$ 35,000	15.4	18.6	20.3	18.5	20.4	23.9	16.0	16.0	8.1	20.4	18.8
\$ 35,000 - \$ 50,000	13.1	24.4	26.6	24.7	26.8	25.1	21.9	20.7	15.6	21.4	23.8
\$ 50,000 - \$100,000	5.3	22.1	22.1	22.0	23.9	18.1	21.7	21.4	19.5	20.2	21.4
\$100,000 and over	1.6	6.2	4.9	6.7	5.1	1.7	16.0	17.7	1.5	11.7	8.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Deduction:											
Under \$ 3,000	14.8	8.5	2.5	1.0	28.6	1.1	27.3	5.5	0.6	10.1	100.0
\$ 3,000 - \$ 5,000	29.0	6.4	5.1	2.6	25.5	4.8	11.4	10.2	0.0	4.8	100.0
\$ 5,000 - \$ 10,000	20.1	9.9	4.3	1.3	33.2	3.6	11.9	10.7	0.2	5.0	100.0
\$ 10,000 - \$ 15,000	16.4	8.2	4.2	1.8	37.6	4.0	12.6	10.5	0.3	4.3	100.0
\$ 15,000 - \$ 20,000	11.4	8.6	5.3	1.6	35.7	5.1	13.9	11.1	0.8	6.6	100.0
\$ 20,000 - \$ 25,000	9.9	8.0	5.3	1.4	41.6	4.8	14.4	8.2	0.2	6.2	100.0
\$ 25,000 - \$ 35,000	4.9	8.0	5.3	1.5	45.6	4.7	13.8	9.2	0.1	6.8	100.0
\$ 35,000 - \$ 50,000	3.3	8.3	5.5	1.5	47.3	3.9	14.9	9.4	0.1	5.6	100.0
\$ 50,000 - \$100,000	1.5	8.4	5.1	1.5	47.0	3.1	16.5	10.9	0.2	5.9	100.0
\$100,000 and over	1.2	6.0	2.9	1.2	25.4	0.8	31.0	22.9	*	8.7	100.0
TOTAL	6.1	8.1	4.9	1.5	42.1	3.7	16.3	10.9	0.2	6.3	100.0

* Less than .05 percent.

TABLE 18. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NUMBER CLASSIFIED BY SOURCE OF INCOME
FISCAL YEAR 1986

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	198,596	115,656	75,580	10,547	10,921	10,246	1,652	5,593	24,094	
\$ 3,000 - \$ 5,000	102,567	81,760	37,402	3,735	7,335	2,065	980	360	8,015	
\$ 5,000 - \$ 10,000	208,978	173,925	90,794	7,567	20,971	6,615	2,277	2,070	27,873	
\$ 10,000 - \$ 15,000	172,178	151,662	80,760	9,052	17,973	4,368	1,827	2,435	42,954	
\$ 15,000 - \$ 20,000	143,940	126,954	79,495	7,579	17,391	5,422	1,839	2,010	49,075	
\$ 20,000 - \$ 25,000	115,267	107,195	74,976	11,086	15,583	8,455	1,199	1,620	59,236	
\$ 25,000 - \$ 35,000	185,636	174,098	132,775	20,252	25,313	9,610	2,121	3,356	114,000	
\$ 35,000 - \$ 50,000	161,997	153,698	132,162	18,387	24,077	9,476	1,350	2,195	122,418	
\$ 50,000 - \$100,000	99,199	92,327	76,777	19,315	16,785	7,165	1,471	1,548	78,167	
\$100,000 and over	14,945	11,773	11,435	3,464	3,478	1,817	409	694	10,853	
TOTAL	1,403,303	1,189,048	792,156	110,984	159,827	65,239	15,125	21,881	536,685	
B. Percentage Distribution by Income Classes:										
Under \$ 3,000	14.2	9.7	9.5	9.5	6.8	15.7	10.9	25.6	4.5	
\$ 3,000 - \$ 5,000	7.3	6.9	4.7	3.4	4.6	3.2	6.5	1.6	1.5	
\$ 5,000 - \$ 10,000	14.9	14.6	11.5	6.8	13.1	10.1	15.1	9.5	5.2	
\$ 10,000 - \$ 15,000	12.3	12.8	10.2	8.2	11.2	6.7	12.1	11.1	8.0	
\$ 15,000 - \$ 20,000	10.3	10.7	10.0	6.8	10.9	8.3	12.2	9.2	9.1	
\$ 20,000 - \$ 25,000	8.2	9.0	9.5	10.0	9.7	13.0	7.9	7.4	11.0	
\$ 25,000 - \$ 35,000	13.2	14.6	16.8	18.2	15.8	14.7	14.0	15.3	21.2	
\$ 35,000 - \$ 50,000	11.5	12.9	16.7	16.6	15.1	14.5	8.9	10.0	22.8	
\$ 50,000 - \$100,000	7.1	7.8	9.7	17.4	10.5	11.0	9.7	7.1	14.6	
\$100,000 and over	1.1	1.0	1.4	3.1	2.2	2.8	2.7	3.2	2.0	
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	58.2	38.1	5.3	5.5	5.2	0.8	2.8	12.1	
\$ 3,000 - \$ 5,000	100.0	79.7	36.5	3.6	7.2	2.0	1.0	0.4	7.8	
\$ 5,000 - \$ 10,000	100.0	83.2	43.4	3.6	10.0	3.2	1.1	1.0	13.3	
\$ 10,000 - \$ 15,000	100.0	88.1	46.9	5.3	10.4	2.5	1.1	1.4	24.9	
\$ 15,000 - \$ 20,000	100.0	88.2	55.2	5.3	12.1	3.8	1.3	1.4	34.1	
\$ 20,000 - \$ 25,000	100.0	93.0	65.0	9.6	13.5	7.3	1.0	1.4	51.4	
\$ 25,000 - \$ 35,000	100.0	93.8	71.5	10.9	13.6	5.2	1.1	1.8	61.4	
\$ 35,000 - \$ 50,000	100.0	94.9	81.6	11.4	14.9	5.8	0.8	1.4	75.6	
\$ 50,000 - \$100,000	100.0	93.1	77.4	19.5	16.9	7.2	1.5	1.6	78.8	
\$100,000 and over	100.0	78.8	76.5	23.2	23.3	12.2	2.7	4.6	72.6	
TOTAL	100.0	84.7	56.4	7.9	11.4	4.6	1.1	1.6	38.2	

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

TABLE 19. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - COLORADO INCOME CLASSIFIED BY SOURCE OF INCOME
FISCAL YEAR 1986

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	-\$ 520,419	\$ 317,466	\$ 422,710	\$ 462,082	\$ 116,889	\$325,139	\$ 18,339	\$170,124	-\$438,478
\$ 3,000 - \$ 5,000	512,885	344,068	160,703	21,608	25,981	4,092	1,969	1,637	7,501
\$ 5,000 - \$ 10,000	1,844,720	1,287,386	525,294	37,019	105,226	40,686	7,026	19,737	17,230
\$ 10,000 - \$ 15,000	2,347,031	1,844,725	423,080	58,481	102,674	18,361	8,926	16,110	60,578
\$ 15,000 - \$ 20,000	2,721,114	2,171,865	453,338	46,781	128,404	20,874	11,713	17,385	40,834
\$ 20,000 - \$ 25,000	2,797,866	2,383,742	328,271	48,876	116,403	27,923	4,945	7,695	48,999
\$ 25,000 - \$ 35,000	5,903,173	5,062,041	660,727	109,305	223,131	31,675	22,239	25,328	101,343
\$ 35,000 - \$ 50,000	7,157,844	6,221,011	736,632	115,030	258,434	28,485	18,434	16,499	83,347
\$ 50,000 - \$100,000	6,665,318	5,502,434	896,001	165,298	344,978	42,025	33,028	14,313	110,513
\$100,000 and over	3,010,881	1,462,999	1,402,340	102,982	222,878	32,897	16,498	25,053	67,098
TOTAL	\$32,440,413	\$26,597,737	\$6,009,096	\$1,167,462	\$1,644,998	\$572,158	\$143,116	\$313,881	\$ 98,967
B. Percentage Distribution by Income Classes:									
Under \$ 3,000	- 1.6	1.2	7.0	39.6	7.1	56.8	12.8	54.2	-443.1
\$ 3,000 - \$ 5,000	1.6	1.3	2.7	1.9	1.6	0.7	1.4	0.5	7.6
\$ 5,000 - \$ 10,000	5.7	4.8	8.7	3.2	6.4	7.1	4.9	6.3	17.4
\$ 10,000 - \$ 15,000	7.2	6.9	7.0	5.0	6.2	3.2	6.2	5.1	61.2
\$ 15,000 - \$ 20,000	8.4	8.2	7.5	4.0	7.8	3.6	8.2	5.5	41.3
\$ 20,000 - \$ 25,000	8.6	9.0	5.5	4.2	7.1	4.9	3.5	2.5	49.5
\$ 25,000 - \$ 35,000	18.2	19.0	11.0	9.4	13.6	5.5	15.5	8.1	102.4
\$ 35,000 - \$ 50,000	22.1	23.4	12.3	9.9	15.7	5.0	12.9	5.3	84.2
\$ 50,000 - \$100,000	20.5	20.7	14.9	14.2	21.0	7.3	23.1	4.6	111.7
\$100,000 and over	9.3	5.5	23.3	8.8	13.5	5.7	11.5	8.0	67.8
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	-61.0	-81.2	88.8	-22.5	62.5	-3.5	32.7	84.3
\$ 3,000 - \$ 5,000	100.0	67.1	31.3	4.2	5.1	0.8	0.4	0.3	1.5
\$ 5,000 - \$ 10,000	100.0	69.8	28.5	2.0	5.7	2.2	0.4	1.1	0.9
\$ 10,000 - \$ 15,000	100.0	78.6	18.0	2.5	4.4	0.8	0.4	0.7	2.6
\$ 15,000 - \$ 20,000	100.0	79.8	16.7	1.7	4.7	0.8	0.4	0.6	1.5
\$ 20,000 - \$ 25,000	100.0	85.2	11.7	1.7	4.2	1.0	0.2	0.3	1.8
\$ 25,000 - \$ 35,000	100.0	85.8	11.2	1.9	3.8	0.5	0.4	0.4	1.7
\$ 35,000 - \$ 50,000	100.0	86.9	10.3	1.6	3.6	0.4	0.3	0.2	1.2
\$ 50,000 - \$100,000	100.0	82.6	13.4	2.5	5.2	0.6	0.5	0.2	1.7
\$100,000 and over	100.0	48.6	46.6	3.4	7.4	1.1	0.5	0.8	2.2
TOTAL	100.0	82.0	18.5	3.6	5.1	1.8	0.4	1.0	0.3

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

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

TABLE 20. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY SOURCES OF PROPERTY INCOME
FISCAL YEAR 1986

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	-\$ 39,372	\$ 146,321	\$ 49,614	\$ 64,565	\$163,638	\$ 248,790	\$ 385,025
\$ 3,000 - \$ 5,000	139,095	70,534	8,889	7,972	1,777	79,544	26,068
\$ 5,000 - \$ 10,000	488,275	229,372	24,768	45,918	12,429	250,708	50,062
\$ 10,000 - \$ 15,000	364,599	179,891	40,529	23,223	31,515	195,020	42,548
\$ 15,000 - \$ 20,000	406,557	216,115	50,787	38,703	13,043	186,987	72,992
\$ 20,000 - \$ 25,000	279,395	128,871	33,115	21,678	7,491	161,745	58,523
\$ 25,000 - \$ 35,000	551,423	299,284	58,811	62,562	20,425	286,970	135,779
\$ 35,000 - \$ 50,000	621,601	296,957	64,954	106,033	22,269	324,032	148,105
\$ 50,000 - \$100,000	730,703	362,921	132,720	189,415	25,210	333,200	262,344
\$100,000 and over	1,299,358	318,459	188,246	596,331	7,104	449,420	245,994
TOTAL	\$4,841,634	\$2,248,725	\$652,435	\$1,156,399	\$304,902	\$2,516,415	\$1,427,440
B. Percentage Distribution by Income Classes:							
Under \$ 3,000	- 0.8	6.5	7.6	5.6	53.7	9.9	27.0
\$ 3,000 - \$ 5,000	2.9	3.1	1.4	0.7	0.6	3.2	1.8
\$ 5,000 - \$ 10,000	10.1	10.2	3.8	4.0	4.1	10.0	3.5
\$ 10,000 - \$ 15,000	7.5	8.0	6.2	2.0	10.3	7.7	3.0
\$ 15,000 - \$ 20,000	8.4	9.6	7.8	3.3	4.3	7.4	5.1
\$ 20,000 - \$ 25,000	5.8	5.7	5.1	1.9	2.5	6.4	4.1
\$ 25,000 - \$ 35,000	11.4	13.3	9.0	5.4	6.7	11.4	9.5
\$ 35,000 - \$ 50,000	12.8	13.2	10.0	9.2	7.3	12.9	10.4
\$ 50,000 - \$100,000	15.1	16.1	20.3	16.4	8.3	13.2	18.4
\$100,000 and over	26.8	14.2	28.9	51.6	2.3	17.9	17.2
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	-371.6	-126.0	-164.0	415.6	-631.9	977.9
\$ 3,000 - \$ 5,000	100.0	50.7	6.4	5.7	1.3	57.2	18.7
\$ 5,000 - \$ 10,000	100.0	47.0	5.1	9.4	2.5	51.3	10.3
\$ 10,000 - \$ 15,000	100.0	49.3	11.1	6.4	8.6	53.5	11.7
\$ 15,000 - \$ 20,000	100.0	53.2	12.5	9.5	3.2	46.0	18.0
\$ 20,000 - \$ 25,000	100.0	46.1	11.9	7.8	2.7	57.9	20.9
\$ 25,000 - \$ 35,000	100.0	54.3	10.7	11.3	3.7	52.0	24.6
\$ 35,000 - \$ 50,000	100.0	47.8	10.4	17.1	3.6	52.1	23.8
\$ 50,000 - \$100,000	100.0	49.7	18.2	25.9	3.5	45.6	35.9
\$100,000 and over	100.0	24.5	14.5	45.9	0.5	34.6	18.9
TOTAL	100.0	46.4	13.5	23.9	6.3	52.0	29.5

a/ Includes rents, royalties, pensions and annuities, and partnership income.

TABLE 21. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- NUMBER, ADJUSTED GROSS INCOME,
NET NORMAL TAX, AND FEDERAL TAX CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1986

Major Planning Regions	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
Region 1 - South Platte Valley	26,543	1.9	\$ 434,650	1.4	\$16,375	\$ 11,555	1.3	\$435	\$ 53,787	1.3	\$2,026
Region 2 - Northern Front Range	119,342	8.5	2,386,513	7.7	19,997	62,963	7.2	528	282,690	6.7	2,369
Region 3 - Denver Metropolitan	803,805	57.3	19,905,000	64.6	24,763	576,933	66.4	718	2,849,578	67.3	3,545
Region 4 - Pikes Peak	144,172	10.3	2,959,304	9.6	20,526	79,001	9.1	548	398,363	9.4	2,763
Region 5 - High Plains	8,635	0.6	162,330	0.5	18,799	4,498	0.5	521	20,196	0.5	2,339
Region 6 - Lower Arkansas Valley	20,838	1.5	302,761	1.0	14,529	7,950	0.9	382	37,786	0.9	1,813
Region 7 - Spanish Peaks	58,289	4.2	896,909	2.9	15,387	23,749	2.7	407	107,576	2.5	1,846
Region 8 - San Luis Valley	13,387	1.0	187,787	0.6	14,028	4,637	0.5	346	22,598	0.5	1,688
Region 9 - San Juan Basin	19,308	1.4	325,036	1.1	16,834	8,111	0.9	420	41,797	1.0	2,165
Region 10 - Black Canyon	23,182	1.7	355,815	1.2	15,349	8,273	1.0	357	37,707	0.9	1,627
Region 11 - Plateau	51,181	3.6	972,857	3.2	19,008	27,200	3.1	531	119,399	2.8	2,333
Region 12 - Northern Mountains	29,344	2.1	647,823	2.1	22,077	19,015	2.2	648	92,182	2.2	3,141
Region 13 - Upper Arkansas Valley	19,348	1.4	306,610	1.0	15,847	8,115	0.9	419	33,972	0.8	1,756
State Total	1,337,374	95.3	\$29,843,395	96.8	\$22,315	\$842,000	96.9	\$630	\$4,097,631	96.8	\$3,064
Region 14 - Out of State a/	65,929	4.7	984,278	3.2	14,929	26,543	3.1	403	133,545	3.2	2,026
Total	1,403,303	100.0	\$30,827,673	100.0	\$21,968	\$868,542	100.0	\$619	\$4,231,174	100.0	\$3,015

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

COUNTIES IN MAJOR PLANNING REGIONS

Region 1 - South Platte Valley	Logan, Morgan, Phillips, Sedgwick, Washington, Yuma.
Region 2 - Northern Front Range	Larimer, Weld.
Region 3 - Denver Metropolitan	Adams, Arapahoe, Boulder, Clear Creek, Denver, Douglas, Gilpin, Jefferson.
Region 4 - Pikes Peak	El Paso, Park, Teller.
Region 5 - High Plains	Cheyenne, Elbert, Kit Carson, Lincoln.
Region 6 - Lower Arkansas Valley	Baca, Bent, Crowley, Kiowa, Otero, Prowers.
Region 7 - Spanish Peaks	Huerfano, Law Animas, Pueblo.
Region 8 - San Luis Valley	Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache.
Region 9 - San Juan Basin	Archuleta, Dolores, La Plata, Montezuma, San Juan.
Region 10 - Black Canyon	Delta, Gunnison, Hinsdale, Montrose, Ouray, San Miguel.
Region 11 - Plateau	Garfield, Mesa, Moffat, Rio Blanco.
Region 12 - Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit.
Region 13 - Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake.
Region 14 - Out of State	Full-year and part-year residents residing out of state.

TABLE 22. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1986

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	4,855	\$ 3,362	\$ 4	\$ 2,020	16,930	\$ 21,941	\$ 24	\$ 4,596	98,012	\$ 117,077	\$ 129	\$ 10,186
\$ 3,000 - \$ 5,000	2,090	8,477	47	107	9,886	41,375	315	873	50,825	201,743	1,462	2,582
\$ 5,000 - \$ 10,000	4,915	36,289	446	1,643	18,124	133,520	1,520	6,417	104,131	768,651	11,288	44,357
\$ 10,000 - \$ 15,000	3,724	44,976	836	3,031	15,264	188,065	3,394	13,070	93,562	1,164,341	24,014	101,740
\$ 15,000 - \$ 20,000	3,228	56,530	1,180	4,392	11,584	201,964	4,824	17,459	84,788	1,486,720	38,130	154,679
\$ 20,000 - \$ 25,000	2,024	45,063	1,171	4,078	10,592	239,940	6,206	23,710	67,141	1,509,026	41,945	165,034
\$ 25,000 - \$ 35,000	2,880	84,969	2,449	9,934	16,577	497,441	13,389	52,474	112,886	3,359,240	95,959	391,092
\$ 35,000 - \$ 50,000	1,854	76,319	2,348	10,546	13,209	545,923	15,890	68,235	108,484	4,496,627	135,102	564,287
\$ 50,000 - \$100,000	840	54,657	2,089	10,290	6,498	401,513	13,219	63,374	72,894	4,622,036	154,051	754,441
\$100,000 and over	133	24,009	984	7,748	678	114,831	4,181	32,482	11,082	2,179,541	74,853	661,181
TOTAL	26,543	\$434,650	\$11,555	\$53,787	119,342	\$2,386,513	\$62,963	\$282,690	803,805	\$19,905,000	\$576,933	\$2,849,578
B. Percentage Distribution:												
Under \$ 3,000	18.3	0.8	*	3.8	14.2	0.9	*	1.6	12.2	0.6	*	0.4
\$ 3,000 - \$ 5,000	7.9	2.0	0.4	0.2	8.3	1.7	0.5	0.3	6.3	1.0	0.3	0.1
\$ 5,000 - \$ 10,000	18.5	8.3	3.9	3.1	15.2	5.6	2.4	2.3	13.0	3.9	2.0	1.6
\$ 10,000 - \$ 15,000	14.0	10.3	7.2	5.6	12.8	7.9	5.4	4.6	11.6	5.8	4.2	3.6
\$ 15,000 - \$ 20,000	12.2	13.0	10.2	8.2	9.7	8.5	7.7	6.2	10.5	7.5	6.6	5.4
\$ 20,000 - \$ 25,000	7.6	10.4	10.1	7.6	8.9	10.1	9.9	8.4	8.4	7.6	7.3	5.8
\$ 25,000 - \$ 35,000	10.9	19.5	21.2	18.5	13.9	20.8	21.3	18.6	14.0	16.9	16.6	13.7
\$ 35,000 - \$ 50,000	7.0	17.6	20.3	19.6	11.1	22.9	25.2	24.1	13.5	22.6	23.4	19.8
\$ 50,000 - \$100,000	3.2	12.6	18.1	19.1	5.4	16.8	21.0	22.4	9.1	23.2	26.7	26.5
\$100,000 and over	0.5	5.5	8.5	14.4	0.6	4.8	6.6	11.5	1.4	10.9	13.0	23.2
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		\$ 692	\$ 1	\$ 416		\$ 1,296	\$ 1	\$ 271		\$ 1,195	\$ 1	\$ 104
\$ 3,000 - \$ 5,000		4,056	22	51		4,185	32	88		3,969	29	51
\$ 5,000 - \$ 10,000		7,383	91	334		7,367	84	354		7,382	108	426
\$ 10,000 - \$ 15,000		12,077	224	814		12,321	222	856		12,445	257	1,087
\$ 15,000 - \$ 20,000		17,512	366	1,361		17,435	416	1,507		17,535	450	1,824
\$ 20,000 - \$ 25,000		22,264	579	2,015		22,653	586	2,238		22,475	625	2,458
\$ 25,000 - \$ 35,000		29,503	850	3,449		30,008	808	3,165		29,758	850	3,464
\$ 35,000 - \$ 50,000		41,165	1,266	5,688		41,330	1,203	5,166		41,450	1,245	5,202
\$ 50,000 - \$100,000		65,068	2,487	12,250		61,790	2,034	9,753		63,408	2,113	10,350
\$100,000 and over		180,519	7,398	58,256		169,367	6,167	47,909		196,674	6,754	59,663
TOTAL		\$ 16,375	\$ 435	\$ 2,026		\$ 19,997	\$ 528	\$ 2,369		\$ 24,763	\$ 718	\$ 3,545

* Less than .05 percent

TABLE 22 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1986

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	19,425	\$ 20,991	\$ 42	\$ 8,528	2,000	\$ 1,168	\$ 1	\$ 376	5,013	\$ 4,557	\$ 1	\$ 1,339
\$ 3,000 - \$ 5,000	10,995	43,547	301	842	630	2,564	23	90	2,185	8,734	38	48
\$ 5,000 - \$ 10,000	24,125	176,257	2,587	10,219	1,093	8,168	90	300	3,730	28,408	342	1,070
\$ 10,000 - \$ 15,000	19,846	252,758	5,779	27,414	992	12,500	217	967	2,430	30,229	510	1,902
\$ 15,000 - \$ 20,000	14,185	245,642	5,839	25,615	808	14,234	327	1,168	2,017	34,591	883	3,319
\$ 20,000 - \$ 25,000	12,020	271,984	7,246	32,363	696	15,564	400	1,522	1,372	30,609	730	2,825
\$ 25,000 - \$ 35,000	19,078	562,272	15,165	62,910	1,004	29,668	808	2,833	2,191	63,491	1,800	7,360
\$ 35,000 - \$ 50,000	14,713	607,564	16,439	73,942	796	33,367	981	4,051	1,355	55,741	1,841	7,545
\$ 50,000 - \$100,000	8,520	520,596	16,753	78,794	543	33,315	1,248	5,485	456	28,796	1,105	6,001
\$100,000 and over	1,265	257,692	8,850	77,736	73	11,782	403	3,404	89	17,604	701	6,376
TOTAL	144,172	\$2,959,304	\$79,001	\$398,363	8,635	\$162,330	\$4,498	\$20,196	20,838	\$302,761	\$7,950	\$37,786
B. Percentage Distribution:												
Under \$ 3,000	13.5	0.7	0.1	2.1	23.2	0.7	*	1.9	24.1	1.5	*	3.5
\$ 3,000 - \$ 5,000	7.6	1.5	0.4	0.2	7.3	1.6	0.5	0.4	10.5	2.9	0.5	0.1
\$ 5,000 - \$ 10,000	16.7	6.0	3.3	2.6	12.7	5.0	2.0	1.5	17.9	9.4	4.3	2.8
\$ 10,000 - \$ 15,000	13.8	8.5	7.3	6.9	11.5	7.7	4.8	4.8	11.7	10.0	6.4	5.0
\$ 15,000 - \$ 20,000	9.8	8.3	7.4	6.4	9.4	8.8	7.3	5.8	9.7	11.4	11.1	8.8
\$ 20,000 - \$ 25,000	8.3	9.2	9.2	8.1	8.1	9.6	8.9	7.5	6.6	10.1	9.2	7.5
\$ 25,000 - \$ 35,000	13.2	19.0	19.2	15.8	11.6	18.3	18.0	14.0	10.5	21.0	22.6	19.5
\$ 35,000 - \$ 50,000	10.2	20.5	20.8	18.6	9.2	20.6	21.8	20.1	6.5	18.4	23.2	20.0
\$ 50,000 - \$100,000	5.9	17.6	21.2	19.8	6.3	20.5	27.7	27.2	2.2	9.5	13.9	15.9
\$100,000 and over	0.9	8.7	11.2	19.5	0.8	7.3	9.0	16.9	0.4	5.8	8.8	16.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,081	\$ 2	\$ 439		\$ 584	\$ 1	\$ 188		\$ 909	\$ **	\$ 267
\$ 3,000 - \$ 5,000		3,961	27	77		4,070	37	143		3,997	17	22
\$ 5,000 - \$ 10,000		7,306	107	424		7,473	82	274		7,616	92	287
\$ 10,000 - \$ 15,000		12,736	291	1,381		12,601	219	975		12,440	210	783
\$ 15,000 - \$ 20,000		17,317	412	1,806		17,616	405	1,446		17,150	438	1,646
\$ 20,000 - \$ 25,000		22,628	603	2,692		22,362	575	2,187		22,310	532	2,059
\$ 25,000 - \$ 35,000		29,472	795	3,298		29,550	805	2,822		28,978	822	3,359
\$ 35,000 - \$ 50,000		41,294	1,117	5,026		41,918	1,232	5,089		41,137	1,359	5,568
\$ 50,000 - \$100,000		61,103	1,966	9,248		61,354	2,298	10,101		63,149	2,423	13,160
\$100,000 and over		203,709	6,996	61,451		161,397	5,521	46,630		197,798	7,876	71,640
TOTAL		\$ 20,526	\$ 548	\$ 2,763		\$ 18,799	\$ 521	\$ 2,339		\$ 14,529	\$ 382	\$ 1,813

* Less than .05 percent

** Less than \$1

TABLE 22 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS — CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1986

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	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
Under \$ 3,000	13,974	\$ 14,409	\$ 9	3,504	\$ 1,891	\$ 1	3,662	\$ 3,692	\$ 11	\$ 1,903
\$ 3,000 - \$ 5,000	6,341	25,603	126	1,100	4,332	31	1,680	7,035	36	56
\$ 5,000 - \$ 10,000	8,620	61,974	699	2,748	21,137	273	3,667	27,154	309	1,320
\$ 10,000 - \$ 15,000	6,898	85,084	1,529	1,633	20,210	345	2,530	30,720	635	2,289
\$ 15,000 - \$ 20,000	4,596	80,049	1,675	1,125	19,757	424	1,246	33,863	700	3,412
\$ 20,000 - \$ 25,000	4,668	106,277	2,565	1,065	24,002	547	1,668	33,465	848	3,034
\$ 25,000 - \$ 35,000	7,383	220,644	6,748	1,125	33,264	918	2,284	65,405	1,716	6,845
\$ 35,000 - \$ 50,000	4,032	165,151	5,419	656	26,612	743	3,033	56,555	1,672	7,355
\$ 50,000 - \$100,000	1,545	94,478	3,435	333	22,072	770	3,703	40,567	1,294	6,933
\$100,000 and over	232	43,240	1,545	98	14,511	585	4,016	26,579	891	8,649
TOTAL	58,289	\$896,909	\$23,749	13,387	\$187,787	\$4,637	\$22,598	\$325,036	\$8,111	\$41,797
Under \$ 3,000	24.0	1.6	*	26.2	1.0	*	10.4	1.1	0.1	4.6
\$ 3,000 - \$ 5,000	10.9	2.9	0.5	8.2	2.3	0.7	0.3	2.2	0.4	0.1
\$ 5,000 - \$ 10,000	14.8	6.9	2.9	20.5	11.3	5.9	3.6	8.4	3.8	3.2
\$ 10,000 - \$ 15,000	11.8	9.5	6.4	12.2	10.8	7.4	5.5	9.5	7.8	5.5
\$ 15,000 - \$ 20,000	7.9	8.9	7.1	8.4	10.5	9.1	7.4	10.4	8.6	8.2
\$ 20,000 - \$ 25,000	8.0	11.8	10.8	8.0	12.8	11.8	10.1	10.3	10.5	7.3
\$ 25,000 - \$ 35,000	12.7	24.6	28.4	8.4	17.7	19.8	15.2	20.1	21.2	16.4
\$ 35,000 - \$ 50,000	6.9	18.4	22.8	4.9	14.2	16.0	13.4	17.4	20.6	17.6
\$ 50,000 - \$100,000	2.7	10.5	14.5	2.5	11.8	16.6	16.4	12.5	16.0	16.6
\$100,000 and over	0.4	4.8	6.5	0.7	7.7	12.6	17.8	8.2	11.0	20.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

A. Money Amounts in Thousands of Dollars:

B. Percentage Distribution:

C. Average Dollar Amount Per Return:

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

TABLE 22 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1986

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	4,747	\$ 4,701	\$ 5	\$ 285	8,401	\$ 5,959	\$ 14	\$ 4,396	3,404	\$ 3,701	\$ 23	\$ 840
\$ 3,000 - \$ 5,000	1,910	7,493	56	135	3,600	13,776	72	112	1,890	7,637	66	120
\$ 5,000 - \$ 10,000	4,275	30,456	367	1,392	8,340	61,702	776	2,830	5,200	37,899	652	2,040
\$ 10,000 - \$ 15,000	2,851	34,569	560	2,237	6,505	78,528	1,453	5,447	4,100	51,809	1,280	4,665
\$ 15,000 - \$ 20,000	2,703	46,566	777	3,208	4,588	80,975	2,032	7,956	3,487	60,429	1,791	6,082
\$ 20,000 - \$ 25,000	1,860	41,960	907	3,729	4,094	92,445	2,450	9,348	2,690	61,198	1,864	6,850
\$ 25,000 - \$ 35,000	2,325	68,806	1,772	7,305	7,318	216,403	6,453	24,368	3,344	99,657	2,876	11,792
\$ 35,000 - \$ 50,000	1,871	75,209	2,265	9,651	5,717	236,976	7,616	29,804	3,263	136,202	4,305	17,018
\$ 50,000 - \$100,000	564	35,003	1,171	6,311	2,438	153,179	5,114	25,594	1,545	101,660	3,290	16,477
\$100,000 and over	76	11,052	392	3,454	180	32,914	1,221	9,543	421	87,631	2,870	26,299
TOTAL	23,182	\$355,815	\$8,273	\$37,707	51,181	\$972,857	\$27,200	\$119,399	29,344	\$647,823	\$19,015	\$92,182
B. Percentage Distribution:												
Under \$ 3,000	20.5	1.3	0.1	0.8	16.4	0.6	0.1	3.7	11.6	0.6	0.1	0.9
\$ 3,000 - \$ 5,000	8.2	2.1	0.7	0.4	7.0	1.4	0.3	0.1	6.4	1.2	0.3	0.1
\$ 5,000 - \$ 10,000	18.4	8.6	4.4	3.7	16.3	6.3	2.9	2.4	17.7	5.9	3.4	2.2
\$ 10,000 - \$ 15,000	12.3	9.7	6.8	5.9	12.7	8.1	5.3	4.6	14.0	8.0	6.7	5.1
\$ 15,000 - \$ 20,000	11.7	13.1	9.4	8.5	9.0	8.3	7.5	6.7	11.9	9.3	9.4	6.6
\$ 20,000 - \$ 25,000	8.0	11.8	11.0	9.9	8.0	9.5	9.0	7.8	9.2	9.4	9.8	7.4
\$ 25,000 - \$ 35,000	10.0	19.3	21.4	19.4	14.3	22.2	23.7	20.4	11.4	15.4	15.1	12.8
\$ 35,000 - \$ 50,000	8.1	21.1	27.4	25.6	11.2	24.4	28.0	25.0	11.1	21.0	22.6	18.5
\$ 50,000 - \$100,000	2.4	9.8	14.2	16.7	4.8	15.7	18.8	21.4	5.3	15.7	17.3	17.9
\$100,000 and over	0.3	3.1	4.7	9.2	0.4	3.4	4.5	8.0	1.4	13.5	15.1	28.5
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		\$ 990	\$ 1	\$ 60		\$ 709	\$ 2	\$ 523		\$ 1,087	\$ 7	\$ 247
\$ 3,000 - \$ 5,000		3,923	29	71		3,827	20	31		4,041	35	63
\$ 5,000 - \$ 10,000		7,124	86	326		7,398	93	339		7,288	125	392
\$ 10,000 - \$ 15,000		12,125	196	785		12,072	223	837		12,636	312	1,138
\$ 15,000 - \$ 20,000		17,228	287	1,187		17,649	443	1,734		17,330	514	1,744
\$ 20,000 - \$ 25,000		22,559	488	2,005		22,581	598	2,283		22,750	693	2,546
\$ 25,000 - \$ 35,000		29,594	762	3,142		29,571	882	3,330		29,802	860	3,526
\$ 35,000 - \$ 50,000		40,197	1,211	5,158		41,451	1,332	5,213		41,741	1,319	5,215
\$ 50,000 - \$100,000		62,062	2,076	11,190		62,830	2,098	10,498		65,799	2,129	10,665
\$100,000 and over		145,421	5,158	45,447		182,856	6,783	53,017		208,150	6,817	62,468
TOTAL		\$ 15,349	\$ 357	\$ 1,627		\$ 19,008	\$ 531	\$ 2,333		\$ 22,077	\$ 648	\$ 3,141

TABLE 22 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS — CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1986

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	4,140	\$ 3,954	\$ 2	\$ 78	10,529	\$ 15,783	\$ 163	\$ 3,210	198,596	\$ 223,186	\$ 428	\$ 41,133
\$ 3,000 - \$ 5,000	1,940	7,873	35	125	7,495	31,068	480	1,477	102,567	411,255	3,087	7,071
\$ 5,000 - \$ 10,000	3,535	26,138	316	1,159	16,475	123,372	2,363	9,598	208,978	1,541,125	22,027	85,909
\$ 10,000 - \$ 15,000	1,486	18,067	320	1,116	10,357	122,079	2,879	11,140	172,178	2,133,937	43,751	184,323
\$ 15,000 - \$ 20,000	1,558	27,249	599	2,245	7,353	127,218	3,114	14,211	143,940	2,515,786	62,294	253,480
\$ 20,000 - \$ 25,000	1,874	41,495	992	5,043	3,669	82,161	2,237	7,884	115,267	2,595,189	70,109	276,886
\$ 25,000 - \$ 35,000	2,618	76,027	2,361	8,471	4,707	136,311	3,923	16,448	185,636	5,513,597	156,336	631,336
\$ 35,000 - \$ 50,000	1,701	70,067	2,208	8,677	2,988	123,443	3,867	16,687	161,997	6,705,756	200,696	842,573
\$ 50,000 - \$100,000	444	27,280	960	4,679	1,923	126,384	4,322	23,359	99,199	6,261,536	208,821	1,022,275
\$100,000 and over	52	8,460	322	2,379	433	96,460	3,195	29,530	14,945	2,926,306	100,994	886,187
TOTAL	19,348	\$306,610	\$8,115	\$33,972	65,929	\$984,278	\$26,543	\$133,545	1,403,303	\$30,827,673	\$868,542	\$4,231,174
B. Percentage Distribution:												
Under \$ 3,000	21.4	1.3	*	0.2	16.0	1.6	0.6	2.4	14.2	0.7	*	1.0
\$ 3,000 - \$ 5,000	10.0	2.6	0.4	0.4	11.4	3.2	1.8	1.1	7.3	1.3	0.4	0.2
\$ 5,000 - \$ 10,000	18.3	8.5	3.9	3.4	25.0	12.5	8.9	7.2	14.9	5.0	2.5	2.0
\$ 10,000 - \$ 15,000	7.7	5.9	3.9	3.3	15.7	12.4	10.8	8.3	12.3	6.9	5.0	4.4
\$ 15,000 - \$ 20,000	8.1	8.9	7.4	6.6	11.2	12.9	11.7	10.6	10.3	8.2	7.2	6.0
\$ 20,000 - \$ 25,000	9.7	13.5	12.2	14.8	5.6	8.3	8.4	5.9	8.2	8.4	8.1	6.5
\$ 25,000 - \$ 35,000	13.5	24.8	29.1	24.9	7.1	13.8	14.8	12.3	13.2	17.9	18.0	14.9
\$ 35,000 - \$ 50,000	8.8	22.9	27.2	25.5	4.5	12.5	14.6	12.5	11.5	21.8	23.1	19.9
\$ 50,000 - \$100,000	2.3	8.9	11.8	13.8	2.9	12.8	16.3	17.5	7.1	20.3	24.0	24.2
\$100,000 and over	0.3	2.8	4.0	7.0	0.7	9.8	12.0	22.1	1.1	9.5	11.6	20.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 955	\$ **	\$ 19		\$ 1,499	\$ 15	\$ 305		\$ 1,124	\$ 2	\$ 207
\$ 3,000 - \$ 5,000		4,058	18	64		4,145	64	197		4,010	30	69
\$ 5,000 - \$ 10,000		7,394	89	328		7,488	143	583		7,375	105	411
\$ 10,000 - \$ 15,000		12,158	215	751		11,787	278	1,076		12,394	254	1,071
\$ 15,000 - \$ 20,000		17,490	384	1,441		17,302	424	1,933		17,478	433	1,761
\$ 20,000 - \$ 25,000		22,142	529	2,691		22,393	610	2,149		22,515	608	2,402
\$ 25,000 - \$ 35,000		29,040	902	3,236		28,959	833	3,494		29,701	842	3,401
\$ 35,000 - \$ 50,000		41,192	1,298	5,101		41,313	1,294	5,585		41,394	1,239	5,201
\$ 50,000 - \$100,000		61,441	2,162	10,538		65,722	2,248	12,147		63,121	2,105	10,305
\$100,000 and over		162,692	6,192	45,750		222,771	7,379	68,199		195,805	6,758	59,297
TOTAL		\$ 15,847	\$ 419	\$ 1,756		\$ 14,929	\$ 403	\$ 2,026		\$ 21,968	\$ 619	\$ 3,015

* Less than .05 percent

** Less than \$1

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

TABLE 23. COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - NUMBER, ADJUSTED GROSS INCOME,
 NET NORMAL TAX AND FEDERAL TAX
 FISCAL YEAR 1986

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	260,029	18.5	5,613,632	18.2	21,588	164,531	18.9	633	858,611	20.3	3,302
Jefferson	170,400	12.1	4,441,035	14.4	26,062	129,348	14.9	759	616,654	14.6	3,619
Arapahoe	168,121	12.0	4,959,287	16.1	29,498	144,200	16.6	858	730,690	17.3	4,346
El Paso	137,447	9.8	2,788,332	9.0	20,287	74,492	8.6	542	378,156	8.9	2,751
Boulder	96,365	6.9	2,356,614	7.6	24,455	67,874	7.8	704	332,400	7.9	3,449
Adams	89,238	6.4	1,891,898	6.1	21,201	52,887	6.1	593	223,592	5.3	2,506
Larimer	71,665	5.1	1,473,852	4.8	20,566	39,317	4.5	549	179,908	4.3	2,510
Pueblo	50,980	3.6	796,295	2.6	15,620	21,246	2.4	417	96,775	2.3	1,898
Weld	47,677	3.4	912,662	3.0	19,143	23,646	2.7	496	102,782	2.4	2,156
Mesa	34,752	2.5	627,152	2.0	18,047	17,202	2.0	495	77,670	1.8	2,235
Ten Counties	1,126,674	80.3	\$25,860,759	83.9	\$22,953	\$734,743	84.6	\$652	\$3,597,238	85.0	\$3,193
Rest of State	210,700	15.0	3,982,636	12.9	18,902	107,257	12.3	509	500,393	11.8	2,375
State Total	1,337,374	95.3	\$29,843,395	96.8	\$22,315	\$842,000	96.9	\$630	\$4,097,631	96.8	\$3,064
Out of State	65,929	4.7	984,278	3.2	14,929	26,543	3.1	403	133,545	3.2	2,026
TOTAL	1,403,303	100.0	\$30,827,673	100.0	\$21,968	\$868,542	100.0	\$619	\$4,231,174	100.0	\$3,015

TABLE 24. COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1986

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	36,494	\$ 42,782	\$ 37	\$ 1,643	18,144	\$ 21,420	\$ 18	\$ 873	19,926	\$ 27,265	\$ 23	\$ 605
\$ 3,000 - \$ 5,000	16,340	65,380	368	806	12,160	49,526	403	834	9,120	35,619	208	262
\$ 5,000 - \$ 10,000	39,371	290,551	4,020	13,236	18,740	137,122	2,110	10,195	15,295	117,427	1,818	6,944
\$ 10,000 - \$ 15,000	36,260	449,551	9,762	43,172	19,195	239,478	4,781	19,107	15,745	197,666	3,639	16,444
\$ 15,000 - \$ 20,000	32,260	560,464	14,939	59,080	17,176	302,711	7,899	32,957	17,205	302,448	6,690	30,892
\$ 20,000 - \$ 25,000	25,943	579,056	16,305	67,655	12,690	282,650	8,275	29,994	12,966	296,426	8,144	32,183
\$ 25,000 - \$ 35,000	30,870	912,052	28,655	114,595	22,476	677,751	18,048	71,830	26,330	787,458	22,210	92,369
\$ 35,000 - \$ 50,000	25,221	1,048,435	34,179	143,204	29,505	1,216,629	35,992	156,665	26,263	1,103,539	31,954	130,998
\$ 50,000 - \$100,000	13,769	883,357	30,308	160,389	18,187	1,126,651	38,023	179,707	21,667	1,406,123	45,864	221,219
\$100,000 and over	3,501	782,005	25,957	254,831	2,127	387,097	13,801	114,492	3,604	685,315	23,650	198,773
TOTAL	260,029	\$5,613,632	\$164,531	\$858,611	170,400	\$4,441,035	\$129,348	\$616,654	168,121	\$4,959,287	\$144,200	\$730,690
B. Percentage Distribution:												
Under \$ 3,000	14.0	0.8	*	0.2	10.6	0.5	*	0.1	11.9	0.5	*	0.1
\$ 3,000 - \$ 5,000	6.3	1.2	0.2	0.1	7.1	1.1	0.3	0.1	5.4	0.7	0.1	*
\$ 5,000 - \$ 10,000	15.1	5.2	2.4	1.5	11.0	3.1	1.6	1.7	9.1	2.4	1.3	1.0
\$ 10,000 - \$ 15,000	13.9	8.0	5.9	5.0	11.3	5.4	3.7	3.1	9.4	4.0	2.5	2.3
\$ 15,000 - \$ 20,000	12.4	10.0	9.1	6.9	10.1	6.8	6.1	5.3	10.2	6.1	4.6	4.2
\$ 20,000 - \$ 25,000	10.0	10.3	9.9	7.9	7.4	6.4	6.4	4.9	7.7	6.0	5.6	4.4
\$ 25,000 - \$ 35,000	11.9	16.2	17.4	13.3	13.2	15.3	14.0	11.6	15.7	15.9	15.4	12.6
\$ 35,000 - \$ 50,000	9.7	18.7	20.8	16.7	17.3	27.4	27.8	25.4	15.6	22.3	22.2	17.9
\$ 50,000 - \$100,000	5.3	15.7	18.4	18.7	10.7	25.4	29.4	29.1	12.9	28.4	31.8	30.3
\$100,000 and over	1.3	13.9	15.8	29.7	1.2	8.7	10.7	18.6	2.1	13.8	16.4	27.2
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		\$ 1,172	\$ 1	\$ 45		\$ 1,181	\$ 1	\$ 48		\$ 1,368	\$ 1	\$ 30
\$ 3,000 - \$ 5,000		4,001	23	49		4,073	33	69		3,906	23	29
\$ 5,000 - \$ 10,000		7,380	102	336		7,317	113	544		7,677	119	454
\$ 10,000 - \$ 15,000		12,398	269	1,191		12,476	249	995		12,554	231	1,044
\$ 15,000 - \$ 20,000		17,373	463	1,831		17,624	460	1,919		17,579	389	1,796
\$ 20,000 - \$ 25,000		22,320	628	2,608		22,273	652	2,364		22,862	628	2,482
\$ 25,000 - \$ 35,000		29,545	928	3,712		30,154	803	3,196		29,907	844	3,508
\$ 35,000 - \$ 50,000		41,570	1,355	5,678		41,235	1,220	5,310		42,019	1,217	4,988
\$ 50,000 - \$100,000		64,155	2,201	11,649		61,948	2,091	9,881		64,897	2,117	10,210
\$100,000 and over		223,366	7,414	72,788		181,992	6,488	53,828		190,154	6,562	55,153
TOTAL		\$ 21,588	\$ 633	\$ 3,302		\$ 26,062	\$ 759	\$ 3,619		\$ 29,498	\$ 858	\$ 4,346

* Less than .05 percent.

TABLE 24 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1986

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	11,800	\$ 14,421	\$ 27	\$ 6,382	10,036	\$ 8,921	\$ 17	\$ 31	96,400	\$ 114,809	\$ 122	\$ 9,534
\$ 3,000 - \$ 5,000	4,560	18,014	176	254	8,265	31,645	271	426	50,445	200,184	1,426	2,582
\$ 5,000 - \$ 10,000	15,895	115,705	1,897	7,058	12,575	92,063	1,230	5,712	101,876	752,868	11,075	43,145
\$ 10,000 - \$ 15,000	10,602	131,974	2,896	10,346	10,290	126,494	2,820	11,813	92,092	1,145,163	23,898	100,882
\$ 15,000 - \$ 20,000	9,032	160,989	4,850	17,439	8,770	153,263	3,484	13,408	84,443	1,479,875	37,862	153,776
\$ 20,000 - \$ 25,000	6,879	155,888	3,806	13,048	6,773	152,790	4,200	17,638	65,251	1,466,810	40,730	160,518
\$ 25,000 - \$ 35,000	14,760	436,002	12,061	53,778	13,760	410,966	11,601	44,361	108,196	3,224,229	92,575	376,933
\$ 35,000 - \$ 50,000	11,745	483,844	13,689	55,523	12,850	525,592	15,855	63,641	105,584	4,378,039	131,669	550,031
\$ 50,000 - \$100,000	9,946	629,728	21,076	106,245	5,605	341,458	11,585	53,395	69,174	4,387,317	146,856	720,955
\$100,000 and over	1,146	210,048	7,397	62,327	314	48,704	1,824	13,166	10,692	2,113,169	72,629	643,589
TOTAL	96,365	\$2,356,614	\$67,874	\$332,400	89,238	\$1,891,898	\$52,887	\$223,592	784,153	\$19,262,466	\$558,840	\$2,761,947
B. Percentage Distribution:												
Under \$ 3,000	12.2	0.6	*	1.9	11.2	0.5	*	*	12.3	0.6	*	0.3
\$ 3,000 - \$ 5,000	4.7	0.8	0.3	0.1	9.3	1.7	0.5	0.2	6.4	1.0	0.3	0.1
\$ 5,000 - \$ 10,000	16.5	4.9	2.8	2.1	14.1	4.9	2.3	2.6	13.0	3.9	2.0	1.6
\$ 10,000 - \$ 15,000	11.0	5.6	4.3	3.1	11.5	6.7	5.3	5.3	11.7	5.9	4.3	3.7
\$ 15,000 - \$ 20,000	9.4	6.8	7.1	5.2	9.8	8.1	6.6	6.0	10.8	7.7	6.8	5.6
\$ 20,000 - \$ 25,000	7.1	6.6	5.6	3.9	7.6	8.1	7.9	7.9	8.3	7.6	7.3	5.8
\$ 25,000 - \$ 35,000	15.3	18.5	17.8	16.2	15.4	21.7	21.9	19.8	13.8	16.7	16.6	13.6
\$ 35,000 - \$ 50,000	12.2	20.5	20.2	16.7	14.4	27.8	30.0	28.5	13.5	22.7	23.6	19.9
\$ 50,000 - \$100,000	10.3	26.7	31.1	32.0	6.3	18.0	21.9	23.9	8.8	22.8	26.3	26.1
\$100,000 and over	1.2	8.9	10.9	18.8	0.4	2.6	3.4	5.9	1.4	11.0	13.0	23.3
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		\$ 1,222	\$ 2	\$ 541		\$ 889	\$ 2	\$ 3		\$ 1,191	\$ 1	\$ 99
\$ 3,000 - \$ 5,000		3,950	39	56		3,829	33	52		3,968	28	51
\$ 5,000 - \$ 10,000		7,279	119	444		7,321	98	454		7,390	109	424
\$ 10,000 - \$ 15,000		12,448	273	976		12,293	274	1,148		12,435	260	1,095
\$ 15,000 - \$ 20,000		17,824	537	1,931		17,476	397	1,529		17,525	448	1,821
\$ 20,000 - \$ 25,000		22,661	553	1,897		22,559	620	2,604		22,480	624	2,460
\$ 25,000 - \$ 35,000		29,539	817	3,643		29,867	843	3,224		29,800	856	3,484
\$ 35,000 - \$ 50,000		41,196	1,166	4,727		40,902	1,234	4,953		41,465	1,247	5,209
\$ 50,000 - \$100,000		63,315	2,119	10,682		60,920	2,067	9,526		63,424	2,123	10,422
\$100,000 and over		183,288	6,455	54,387		155,108	5,809	41,930		197,640	6,793	60,194
TOTAL		\$ 24,455	\$ 704	\$ 3,449		\$ 21,201	\$ 593	\$ 2,506		\$ 24,565	\$ 713	\$ 3,522

* Less than .05 percent.

TABLE 24 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1986

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	18,305	\$ 17,922	\$ 39	\$ 8,528	11,602	\$ 11,841	\$ 8	\$ 1,039	9,796	\$ 13,821	\$ 18	\$ 311
\$ 3,000 - \$ 5,000	10,630	42,308	301	842	5,856	23,803	122	447	5,980	25,012	213	523
\$ 5,000 - \$ 10,000	23,450	170,345	2,492	9,892	7,840	56,453	663	2,661	12,130	92,145	1,174	5,095
\$ 10,000 - \$ 15,000	19,601	250,241	5,714	27,187	5,764	70,408	1,235	7,133	8,522	106,541	2,009	8,423
\$ 15,000 - \$ 20,000	13,490	232,840	5,589	24,143	3,914	67,824	1,406	7,077	6,762	117,651	2,659	9,966
\$ 20,000 - \$ 25,000	11,460	258,994	6,882	31,015	4,076	92,644	2,361	8,132	6,180	140,770	3,726	13,748
\$ 25,000 - \$ 35,000	17,818	525,522	14,320	59,667	6,663	198,691	6,059	23,266	8,727	261,660	7,086	29,136
\$ 35,000 - \$ 50,000	13,543	557,986	15,200	68,610	3,641	149,227	4,857	19,464	8,418	347,493	9,947	43,091
\$ 50,000 - \$100,000	7,920	482,639	15,421	73,304	1,410	85,442	3,110	15,139	4,717	291,382	9,616	46,428
\$100,000 and over	1,230	249,536	8,533	74,970	214	39,962	1,424	12,416	433	77,377	2,869	23,186
TOTAL	137,447	\$2,788,332	\$74,492	\$378,156	50,980	\$796,295	\$21,246	\$96,775	71,665	\$1,473,852	\$39,317	\$179,908
B. Percentage Distribution:												
Under \$ 3,000	13.3	0.6	0.1	2.3	22.8	1.5	*	1.1	13.7	0.9	*	0.2
\$ 3,000 - \$ 5,000	7.7	1.5	0.4	0.2	11.5	3.0	0.6	0.5	8.3	1.7	0.5	0.3
\$ 5,000 - \$ 10,000	17.1	6.1	3.3	2.6	15.4	7.1	3.1	2.7	16.9	6.3	3.0	2.8
\$ 10,000 - \$ 15,000	14.3	9.0	7.7	7.2	11.3	8.8	5.8	7.4	11.9	7.2	5.1	4.7
\$ 15,000 - \$ 20,000	9.8	8.4	7.5	6.4	7.7	8.5	6.6	7.3	9.4	8.0	6.8	5.5
\$ 20,000 - \$ 25,000	8.3	9.3	9.2	8.2	8.0	11.6	11.1	8.4	8.6	9.6	9.5	7.6
\$ 25,000 - \$ 35,000	13.0	18.8	19.2	15.8	13.1	25.0	28.5	24.0	12.2	17.8	18.0	16.2
\$ 35,000 - \$ 50,000	9.9	20.0	20.4	18.1	7.1	18.7	22.9	20.1	11.7	23.6	25.3	24.0
\$ 50,000 - \$100,000	5.8	17.3	20.7	19.4	2.8	10.7	14.6	15.6	6.6	19.8	24.5	25.8
\$100,000 and over	0.9	8.9	11.5	19.8	0.4	5.0	6.7	12.8	0.6	5.2	7.3	12.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 979	\$ 2	\$ 466		\$ 1,021	\$ 1	\$ 90		\$ 1,411	\$ 2	\$ 32
\$ 3,000 - \$ 5,000		3,980	28	79		4,065	21	76		4,183	36	87
\$ 5,000 - \$ 10,000		7,264	106	422		7,201	85	339		7,596	97	420
\$ 10,000 - \$ 15,000		12,767	292	1,387		12,215	214	1,238		12,502	236	938
\$ 15,000 - \$ 20,000		17,260	414	1,790		17,329	359	1,808		17,399	393	1,474
\$ 20,000 - \$ 25,000		22,600	601	2,706		22,729	579	1,995		22,778	603	2,225
\$ 25,000 - \$ 35,000		29,494	804	3,349		29,820	909	3,492		29,983	812	3,339
\$ 35,000 - \$ 50,000		41,201	1,122	5,066		40,985	1,334	5,346		41,280	1,182	5,119
\$ 50,000 - \$100,000		60,939	1,947	9,256		60,597	2,206	10,737		61,773	2,039	9,843
\$100,000 and over		202,875	6,937	60,951		186,738	6,654	58,019		178,700	6,626	53,547
TOTAL		\$ 20,287	\$ 542	\$ 2,751		\$ 15,620	\$ 417	\$ 1,859		\$ 20,566	\$ 549	\$ 2,510

* Less than .05 percent.

TABLE 24 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1986

Adjusted Gross Income Classes	Weld			Mesa			Ten Major Counties			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
Under \$ 3,000	7,134	\$ 8,120	\$ 5	5,866	\$ 3,993	\$ 9	149,103	\$ 170,506	\$ 201	\$ 27,765
\$ 3,000 - \$ 5,000	3,906	16,363	102	2,700	10,481	51	79,517	318,151	2,215	4,824
\$ 5,000 - \$ 10,000	5,994	41,375	347	5,465	39,677	503	156,755	1,152,863	16,254	64,003
\$ 10,000 - \$ 15,000	6,742	81,524	1,385	5,145	61,894	1,136	137,866	1,715,771	35,377	152,675
\$ 15,000 - \$ 20,000	4,822	84,313	2,166	2,852	50,132	1,225	116,283	2,032,635	50,907	207,209
\$ 20,000 - \$ 25,000	4,412	99,171	2,480	2,944	66,912	1,757	94,323	2,125,301	57,936	230,077
\$ 25,000 - \$ 35,000	7,850	235,781	6,303	4,848	143,593	4,277	154,102	4,589,476	130,620	528,632
\$ 35,000 - \$ 50,000	4,791	198,430	5,944	3,311	137,202	4,306	139,288	5,768,377	171,923	723,573
\$ 50,000 - \$100,000	1,781	110,131	3,603	1,500	91,732	3,186	86,502	5,448,643	181,792	888,626
\$100,000 and over	245	37,454	1,312	121	21,536	752	12,935	2,539,034	87,519	769,852
TOTAL	47,677	\$912,662	\$23,646	34,752	\$627,152	\$17,202	1,126,674	\$25,860,759	\$734,743	\$3,597,238

A. Money Amounts in Thousands of Dollars:

Adjusted Gross Income Classes	Weld			Mesa			Ten Major Counties			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
Under \$ 3,000	15.0	0.9	*	16.9	0.6	0.1	13.2	0.7	*	0.8
\$ 3,000 - \$ 5,000	8.2	1.8	0.4	7.8	1.7	0.3	7.1	1.2	0.3	0.1
\$ 5,000 - \$ 10,000	12.6	4.5	1.5	15.7	6.3	2.9	13.9	4.5	2.2	1.8
\$ 10,000 - \$ 15,000	14.1	8.9	5.9	14.8	9.9	6.6	12.2	6.6	4.8	4.2
\$ 15,000 - \$ 20,000	10.1	9.2	9.2	8.2	8.0	7.1	10.3	7.9	6.9	5.8
\$ 20,000 - \$ 25,000	9.3	10.9	10.5	8.5	10.7	10.2	8.4	8.2	7.9	6.4
\$ 25,000 - \$ 35,000	16.5	25.8	26.7	14.0	22.9	24.9	13.7	17.7	17.8	14.7
\$ 35,000 - \$ 50,000	10.0	21.7	25.1	9.5	21.9	25.0	12.4	22.3	23.4	20.1
\$ 50,000 - \$100,000	3.7	12.1	15.2	4.3	14.6	18.5	7.7	21.1	24.7	24.7
\$100,000 and over	0.5	4.1	5.5	0.3	3.4	4.4	1.1	9.8	11.9	21.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

B. Percentage Distribution:

Adjusted Gross Income Classes	Weld			Mesa			Ten Major Counties			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
Under \$ 3,000	15.0	1.138	\$ 1	16.9	681	\$ 2	13.2	1.144	\$ 1	\$ 186
\$ 3,000 - \$ 5,000	8.2	4,189	26	7.8	3,882	19	7.1	4,001	28	61
\$ 5,000 - \$ 10,000	12.6	6,903	58	15.7	7,260	92	13.9	7,355	104	408
\$ 10,000 - \$ 15,000	14.1	12,092	205	14.8	12,030	221	12.2	12,445	257	1,107
\$ 15,000 - \$ 20,000	10.1	17,485	449	8.2	17,578	430	10.3	17,480	438	1,782
\$ 20,000 - \$ 25,000	9.3	22,478	562	8.5	22,728	597	8.4	22,532	614	2,439
\$ 25,000 - \$ 35,000	16.5	30,036	803	14.0	29,619	882	13.7	29,782	848	3,430
\$ 35,000 - \$ 50,000	10.0	41,417	1,241	9.5	41,438	1,301	12.4	41,413	1,234	5,195
\$ 50,000 - \$100,000	3.7	61,837	2,023	4.3	61,155	2,124	7.7	62,989	2,102	10,273
\$100,000 and over	0.5	152,873	5,355	0.3	177,983	6,215	1.1	196,292	6,766	59,517
TOTAL	100.0	\$ 19,143	\$ 496	100.0	\$ 18,047	\$ 495	100.0	\$ 22,953	\$ 652	\$ 3,193

C. Average Dollar Amount Per Return:

Adjusted Gross Income Classes	Weld			Mesa			Ten Major Counties			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
Under \$ 3,000	15.0	0.9	*	16.9	0.6	0.1	13.2	0.7	*	0.8
\$ 3,000 - \$ 5,000	8.2	1.8	0.4	7.8	1.7	0.3	7.1	1.2	0.3	0.1
\$ 5,000 - \$ 10,000	12.6	4.5	1.5	15.7	6.3	2.9	13.9	4.5	2.2	1.8
\$ 10,000 - \$ 15,000	14.1	8.9	5.9	14.8	9.9	6.6	12.2	6.6	4.8	4.2
\$ 15,000 - \$ 20,000	10.1	9.2	9.2	8.2	8.0	7.1	10.3	7.9	6.9	5.8
\$ 20,000 - \$ 25,000	9.3	10.9	10.5	8.5	10.7	10.2	8.4	8.2	7.9	6.4
\$ 25,000 - \$ 35,000	16.5	25.8	26.7	14.0	22.9	24.9	13.7	17.7	17.8	14.7
\$ 35,000 - \$ 50,000	10.0	21.7	25.1	9.5	21.9	25.0	12.4	22.3	23.4	20.1
\$ 50,000 - \$100,000	3.7	12.1	15.2	4.3	14.6	18.5	7.7	21.1	24.7	24.7
\$100,000 and over	0.5	4.1	5.5	0.3	3.4	4.4	1.1	9.8	11.9	21.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

* Less than .05 percent.

TABLE 24 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1986

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	38,964	\$ 36,897	\$ 64	\$ 10,158	188,067	\$ 207,403	\$ 265	\$ 37,923	198,596	\$ 223,186	\$ 428	\$ 41,133
\$ 3,000 - \$ 5,000	15,555	62,036	392	770	95,072	380,187	2,607	5,594	102,567	411,255	3,087	7,071
\$ 5,000 - \$ 10,000	35,748	264,890	3,410	12,308	192,503	1,417,753	19,664	76,311	208,978	1,541,125	22,027	85,909
\$ 10,000 - \$ 15,000	23,955	296,087	5,495	20,508	161,821	2,011,858	40,872	173,183	172,178	2,133,937	43,751	184,323
\$ 15,000 - \$ 20,000	20,304	355,933	8,273	32,060	136,587	2,388,568	59,180	239,269	143,940	2,515,786	62,294	253,480
\$ 20,000 - \$ 25,000	17,275	387,727	9,936	38,925	111,598	2,513,028	67,872	269,002	115,267	2,595,189	70,109	276,886
\$ 25,000 - \$ 35,000	26,827	787,810	21,793	86,256	180,929	5,377,286	152,413	614,888	185,636	5,513,597	156,336	631,336
\$ 35,000 - \$ 50,000	19,721	813,936	24,906	102,313	159,009	6,582,313	196,829	825,886	161,997	6,705,756	200,696	842,573
\$ 50,000 - \$100,000	10,774	686,509	22,707	110,290	97,276	6,135,152	204,499	998,916	99,199	6,261,536	208,821	1,022,275
\$100,000 and over	1,577	290,812	10,280	86,805	14,512	2,829,846	97,799	856,657	14,945	2,926,306	100,994	886,187
TOTAL	210,700	\$3,982,636	\$107,256	\$500,391	1,337,374	\$29,843,395	\$841,999	\$4,097,629	1,403,303	\$30,827,673	\$868,542	\$4,231,174
B. Percentage Distribution:												
Under \$ 3,000	18.5	0.9	0.1	2.0	14.1	0.7	*	0.9	14.2	0.7	*	1.0
\$ 3,000 - \$ 5,000	7.4	1.6	0.4	0.2	7.1	1.3	0.3	0.1	7.3	1.3	0.4	0.2
\$ 5,000 - \$ 10,000	17.0	6.7	3.2	2.5	14.4	4.8	2.3	1.9	14.9	5.0	2.5	2.0
\$ 10,000 - \$ 15,000	11.4	7.4	5.1	4.1	12.1	6.7	4.9	4.2	12.3	6.9	5.0	4.4
\$ 15,000 - \$ 20,000	9.6	8.9	7.7	6.4	10.2	8.0	7.0	5.8	10.3	8.2	7.2	6.0
\$ 20,000 - \$ 25,000	8.2	9.7	9.3	7.8	8.3	8.4	8.1	6.6	8.2	8.4	8.1	6.5
\$ 25,000 - \$ 35,000	12.7	19.8	20.3	17.2	13.5	18.0	18.1	15.0	13.2	17.9	18.0	14.9
\$ 35,000 - \$ 50,000	9.4	20.4	23.2	20.4	11.9	22.1	23.4	20.2	11.5	21.8	23.1	19.9
\$ 50,000 - \$100,000	5.1	17.2	21.2	22.0	7.3	20.6	24.3	24.4	7.1	20.3	24.0	24.2
\$100,000 and over	0.7	7.3	9.6	17.3	1.1	9.5	11.6	20.9	1.1	9.5	11.6	20.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 947	\$ 2	\$ 261		\$ 1,103	\$ 1	\$ 202		\$ 1,124	\$ 2	\$ 207
\$ 3,000 - \$ 5,000		3,988	25	50		3,999	27	59		4,010	30	69
\$ 5,000 - \$ 10,000		7,410	95	344		7,365	102	396		7,375	105	411
\$ 10,000 - \$ 15,000		12,360	229	856		12,433	253	1,070		12,394	254	1,071
\$ 15,000 - \$ 20,000		17,530	407	1,579		17,488	433	1,752		17,478	433	1,761
\$ 20,000 - \$ 25,000		22,444	575	2,253		22,519	608	2,410		22,515	608	2,402
\$ 25,000 - \$ 35,000		29,366	812	3,215		29,720	842	3,399		29,701	842	3,401
\$ 35,000 - \$ 50,000		41,273	1,263	5,188		41,396	1,238	5,194		41,394	1,239	5,201
\$ 50,000 - \$100,000		63,719	2,108	10,237		63,070	2,102	10,269		63,121	2,105	10,305
\$100,000 and over		184,408	6,519	55,044		195,000	6,739	59,031		195,805	6,758	59,297
TOTAL		\$ 18,902	\$ 509	\$ 2,375		\$ 22,315	\$ 630	\$ 3,064		\$ 21,968	\$ 619	\$ 3,015

* Less than .05 percent.

TABLE 25. 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 1986

	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	260,029	18.5	\$ 5,613,632	18.2	\$21,588	\$164,531	18.9	\$ 633	\$ 858,611	20.3	\$3,302
Colorado Springs	122,059	8.7	2,502,787	8.1	20,505	67,388	7.8	552	343,471	8.1	2,814
Aurora	92,367	6.6	2,344,004	7.6	25,377	65,410	7.5	708	295,381	7.0	3,198
Lakewood	59,661	4.3	1,387,930	4.5	23,264	40,522	4.7	679	201,563	4.8	3,378
Pueblo	48,561	3.5	738,579	2.4	15,209	19,561	2.3	403	89,065	2.1	1,834
Boulder	48,449	3.5	1,173,478	3.8	24,221	35,306	4.1	729	183,703	4.3	3,792
Littleton	47,784	3.4	1,571,773	5.1	32,893	47,909	5.5	1,003	244,780	5.8	5,123
Arvada	45,256	3.2	1,120,807	3.6	24,766	32,635	3.8	721	138,171	3.3	3,053
Fort Collins	43,269	3.1	834,752	2.7	19,292	22,369	2.6	517	101,877	2.4	2,355
Englewood	34,100	2.4	1,122,532	3.6	32,919	33,215	3.8	974	196,997	4.7	5,777
Longmont	27,976	2.0	584,276	1.9	20,885	15,237	1.8	545	72,422	1.7	2,589
Grand Junction	26,541	1.9	492,052	1.6	18,539	13,826	1.6	521	64,378	1.5	2,426
Greeley	25,290	1.8	472,727	1.5	18,692	12,293	1.4	486	55,441	1.3	2,192
Westminster	21,136	1.5	531,098	1.7	25,128	15,821	1.8	749	64,333	1.5	3,044
Loveland	19,074	1.4	433,465	1.4	22,725	11,782	1.4	618	52,898	1.3	2,773
Thornton	13,299	0.9	348,611	1.1	26,213	10,018	1.2	753	39,564	0.9	2,975
Northglenn	12,613	0.9	250,938	0.8	19,895	7,005	0.8	555	30,815	0.7	2,443
Broomfield	11,284	0.8	333,479	1.1	29,553	9,117	1.0	808	37,831	0.9	3,353
Wheat Ridge	9,928	0.7	229,047	0.7	23,071	6,888	0.8	694	31,089	0.7	3,131
19 Cities	968,676	69.0	\$22,085,967	71.6	\$22,800	\$630,833	72.6	\$ 651	\$3,102,390	73.3	\$3,203
Rest of State <u>b/</u>	368,698	26.3	7,757,428	25.2	21,040	211,167	24.3	573	995,241	23.5	2,699
State Total	1,337,374	95.3	\$29,843,395	96.8	\$22,315	\$842,000	96.9	\$ 630	\$4,097,631	96.8	\$3,064
Out of State <u>c/</u>	65,929	4.7	984,278	3.2	14,929	26,543	3.1	403	133,545	3.2	2,026
TOTAL	1,403,303	100.0	\$30,827,673	100.0	\$21,968	\$868,542	100.0	\$ 619	\$4,231,174	100.0	\$3,015

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 26. COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1986

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	36,494	\$ 42,782	\$ 37	\$ 1,643	15,895	\$ 16,205	\$ 39	\$ 7,650	9,776	\$ 11,806	\$ 21	\$ 585
\$ 3,000 - \$ 5,000	16,340	65,380	368	806	9,535	38,128	296	842	5,700	23,409	152	239
\$ 5,000 - \$ 10,000	39,371	290,551	4,020	13,236	21,270	152,891	2,197	8,838	8,775	67,137	1,156	4,936
\$ 10,000 - \$ 15,000	36,260	449,551	9,762	43,172	16,897	215,294	4,801	23,801	9,800	124,863	2,152	10,856
\$ 15,000 - \$ 20,000	32,260	560,464	14,939	59,080	11,565	199,925	4,955	20,721	11,385	200,346	4,229	19,540
\$ 20,000 - \$ 25,000	25,943	579,056	16,305	67,655	10,620	239,426	6,476	28,302	6,756	152,671	4,454	16,733
\$ 25,000 - \$ 35,000	30,870	912,052	28,655	114,595	15,613	461,963	12,677	53,435	14,845	438,797	12,302	50,046
\$ 35,000 - \$ 50,000	25,221	1,048,435	34,179	143,204	12,348	508,462	13,870	62,922	16,488	687,668	19,911	78,716
\$ 50,000 - \$100,000	13,769	883,357	30,308	160,389	7,185	438,592	14,166	67,096	8,183	520,255	16,640	80,089
\$100,000 and over	3,501	782,005	25,957	254,831	1,131	231,901	7,911	69,863	659	117,052	4,395	33,642
TOTAL	260,029	\$5,613,632	\$164,531	\$858,611	122,059	\$2,502,787	\$67,388	\$343,471	92,367	\$2,344,004	\$65,410	\$295,381
B. Percentage Distribution:												
Under \$ 3,000	14.0	0.8	*	0.2	13.0	0.6	0.1	2.2	10.6	0.5	*	0.2
\$ 3,000 - \$ 5,000	6.3	1.2	0.2	0.1	7.8	1.5	0.4	0.2	6.2	1.0	0.2	0.1
\$ 5,000 - \$ 10,000	15.1	5.2	2.4	1.5	17.4	6.1	3.3	2.6	9.5	2.9	1.8	1.7
\$ 10,000 - \$ 15,000	13.9	8.0	5.9	5.0	13.8	8.6	7.1	6.9	10.6	5.3	3.3	3.7
\$ 15,000 - \$ 20,000	12.4	10.0	9.1	6.9	9.5	8.0	7.4	6.0	12.3	8.5	6.5	6.6
\$ 20,000 - \$ 25,000	10.0	10.3	9.9	7.9	8.7	9.6	9.6	8.2	7.3	6.5	6.8	5.7
\$ 25,000 - \$ 35,000	11.9	16.2	17.4	13.3	12.8	18.5	18.8	15.6	16.1	18.7	18.8	16.9
\$ 35,000 - \$ 50,000	9.7	18.7	20.8	16.7	10.1	20.3	20.6	18.3	17.9	29.3	30.4	26.6
\$ 50,000 - \$100,000	5.3	15.7	18.4	18.7	5.9	17.5	21.0	19.5	8.9	22.2	25.4	27.1
\$100,000 and over	1.3	13.9	15.8	29.7	0.9	9.3	11.7	20.3	0.7	5.0	6.7	11.4
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		\$ 1,172	\$ 1	\$ 45		\$ 1,020	\$ 2	\$ 481		\$ 1,208	\$ 2	\$ 60
\$ 3,000 - \$ 5,000		4,001	23	49		3,999	31	88		4,107	27	42
\$ 5,000 - \$ 10,000		7,380	102	336		7,188	103	416		7,651	132	563
\$ 10,000 - \$ 15,000		12,398	269	1,191		12,742	284	1,409		12,741	220	1,108
\$ 15,000 - \$ 20,000		17,373	463	1,831		17,287	428	1,792		17,597	371	1,716
\$ 20,000 - \$ 25,000		22,320	628	2,608		22,545	610	2,665		22,598	659	2,477
\$ 25,000 - \$ 35,000		29,545	928	3,712		29,588	812	3,422		29,559	829	3,371
\$ 35,000 - \$ 50,000		41,570	1,355	5,678		41,178	1,123	5,096		41,707	1,208	4,774
\$ 50,000 - \$100,000		64,155	2,201	11,649		61,043	1,972	9,338		63,578	2,033	9,787
\$100,000 and over		223,366	7,414	72,788		205,041	6,995	61,771		177,621	6,669	51,050
TOTAL		\$ 21,588	\$ 633	\$ 3,302		\$ 20,505	\$ 552	\$ 2,814		\$ 25,377	\$ 708	\$ 3,198

* Less than .05 percent.

TABLE 26 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1986

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	7,618	\$ 7,744	\$ 3	\$ 719	11,432	\$ 11,691	\$ 8	\$ 1,039	7,878	\$ 9,236	\$ 15	\$ 66
\$ 3,000 - \$ 5,000	4,560	18,603	185	433	5,856	23,803	122	447	2,660	10,548	117	160
\$ 5,000 - \$ 10,000	7,475	53,743	719	5,626	7,755	55,757	663	2,431	8,425	60,019	1,036	3,256
\$ 10,000 - \$ 15,000	5,390	66,721	1,465	6,542	5,090	61,597	1,079	5,875	5,702	69,219	1,686	5,764
\$ 15,000 - \$ 20,000	9,240	159,012	3,941	18,571	3,852	66,726	1,401	6,776	3,512	62,848	2,019	6,881
\$ 20,000 - \$ 25,000	3,780	83,817	2,435	8,840	3,800	86,089	2,186	7,597	3,294	73,682	2,170	6,649
\$ 25,000 - \$ 35,000	7,140	213,388	5,874	23,780	5,883	175,928	5,240	20,234	5,880	172,072	4,801	24,654
\$ 35,000 - \$ 50,000	9,135	382,343	11,777	56,637	3,350	137,170	4,473	17,863	4,785	201,290	6,116	25,980
\$ 50,000 - \$100,000	4,752	296,006	10,178	48,640	1,335	80,620	2,990	14,535	5,520	361,475	11,996	64,172
\$100,000 and over	571	106,552	3,947	31,773	208	39,199	1,399	12,269	793	153,090	5,351	46,123
TOTAL	59,661	\$1,387,930	\$40,522	\$201,563	48,561	\$738,579	\$19,561	\$89,065	48,449	\$1,173,478	\$35,306	\$183,703

B. Percentage Distribution:

Under \$ 3,000	12.8	0.6	*	0.4	23.5	1.6	*	1.2	16.3	0.8	*	*
\$ 3,000 - \$ 5,000	7.6	1.3	0.5	0.2	12.1	3.2	0.6	0.5	5.5	0.9	0.3	0.1
\$ 5,000 - \$ 10,000	12.5	3.9	1.8	2.8	16.0	7.5	3.4	2.7	17.4	5.1	2.9	1.8
\$ 10,000 - \$ 15,000	9.0	4.8	3.6	3.2	10.5	8.3	5.5	6.6	11.8	5.9	4.8	3.1
\$ 15,000 - \$ 20,000	15.5	11.5	9.7	9.2	7.9	9.0	7.2	7.6	7.2	5.4	5.7	3.7
\$ 20,000 - \$ 25,000	6.3	6.0	6.0	4.4	7.8	11.7	11.2	8.5	6.8	6.3	6.1	3.6
\$ 25,000 - \$ 35,000	12.0	15.4	14.5	11.8	12.1	23.8	26.8	22.7	12.1	14.7	13.6	13.4
\$ 35,000 - \$ 50,000	15.3	27.5	29.1	28.1	6.9	18.6	22.9	20.1	9.9	17.2	17.3	14.1
\$ 50,000 - \$100,000	8.0	21.3	25.1	24.1	2.7	10.9	15.3	16.3	11.4	30.8	34.0	34.9
\$100,000 and over	1.0	7.7	9.7	15.8	0.4	5.3	7.2	13.8	1.6	13.0	15.2	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	\$ 1,017	\$ **	\$ 94	\$ 1,023	\$ 1	\$ 91	\$ 1,172	\$ 2	\$ 8
\$ 3,000 - \$ 5,000	4,080	41	95	4,065	21	76	3,965	44	60
\$ 5,000 - \$ 10,000	7,190	96	753	7,190	85	313	7,124	123	386
\$ 10,000 - \$ 15,000	12,379	272	1,214	12,102	212	1,154	12,139	296	1,011
\$ 15,000 - \$ 20,000	17,209	427	2,010	17,322	364	1,759	17,895	575	1,959
\$ 20,000 - \$ 25,000	22,174	644	2,339	22,655	575	1,999	22,369	659	2,019
\$ 25,000 - \$ 35,000	29,886	823	3,331	29,904	891	3,439	29,264	816	4,193
\$ 35,000 - \$ 50,000	41,855	1,289	6,200	40,946	1,335	5,332	42,067	1,278	5,429
\$ 50,000 - \$100,000	62,291	2,142	10,236	60,390	2,240	10,888	65,485	2,173	11,625
\$100,000 and over	186,606	6,912	55,644	188,457	6,726	58,986	193,052	6,748	58,163
TOTAL	\$ 23,264	\$ 679	\$ 3,378	\$ 15,209	\$ 403	\$ 1,834	\$ 24,221	\$ 729	\$ 3,792

* Less than .05 percent.

TABLE 26 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1986

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	4,000	\$ 6,717	\$ 9	\$ 78	6,408	\$ 9,500	\$ 12	\$ 305	4,628	\$ 6,574	\$ ***	\$ 0
\$ 3,000 - \$ 5,000	3,800	15,230	81	150	3,780	15,804	165	365	1,520	5,764	29	18
\$ 5,000 - \$ 10,000	5,340	36,961	587	1,570	8,597	65,813	896	3,474	4,150	32,100	436	2,361
\$ 10,000 - \$ 15,000	7,350	96,028	1,702	6,989	4,830	59,513	1,121	5,277	3,920	48,364	1,026	4,592
\$ 15,000 - \$ 20,000	2,070	38,106	1,297	4,489	3,841	67,320	1,690	6,337	3,750	65,091	1,393	7,215
\$ 20,000 - \$ 25,000	3,780	83,546	2,584	7,760	4,110	93,128	2,521	9,299	4,860	112,113	2,808	11,579
\$ 25,000 - \$ 35,000	5,460	166,069	4,525	16,431	4,400	130,700	3,513	14,095	7,285	223,383	6,477	27,385
\$ 35,000 - \$ 50,000	8,265	332,163	10,112	40,788	4,487	187,744	5,360	23,331	8,470	353,587	10,807	46,356
\$ 50,000 - \$100,000	4,867	295,956	9,771	45,787	2,577	163,851	5,576	27,176	8,018	517,781	17,443	84,946
\$100,000 and over	324	50,032	1,967	14,128	239	41,378	1,514	12,218	1,183	207,016	7,489	60,328
TOTAL	45,256	\$1,120,807	\$32,635	\$138,171	43,269	\$834,752	\$22,369	\$101,877	47,784	\$1,571,773	\$47,909	\$244,780
B. Percentage Distribution:												
Under \$ 3,000	8.8	0.6	*	0.1	14.8	1.1	0.1	0.3	9.7	0.4	*	0.0
\$ 3,000 - \$ 5,000	8.4	1.4	0.2	0.1	8.7	1.9	0.7	0.4	3.2	0.4	0.1	*
\$ 5,000 - \$ 10,000	11.8	3.3	1.8	1.1	19.9	7.9	4.0	3.4	8.7	2.0	0.9	1.0
\$ 10,000 - \$ 15,000	16.2	8.6	5.2	5.1	11.2	7.1	5.0	5.2	8.2	3.1	2.1	1.9
\$ 15,000 - \$ 20,000	4.6	3.4	4.0	3.2	8.9	8.1	7.6	6.2	7.8	4.1	2.9	2.9
\$ 20,000 - \$ 25,000	8.4	7.5	7.9	5.6	9.5	11.2	11.3	9.1	10.2	7.1	5.9	4.7
\$ 25,000 - \$ 35,000	12.1	14.8	13.9	11.9	10.2	15.7	15.7	13.8	15.2	14.2	13.5	11.2
\$ 35,000 - \$ 50,000	18.3	29.6	31.0	29.5	10.4	22.5	24.0	22.9	17.7	22.5	22.6	18.9
\$ 50,000 - \$100,000	10.8	26.4	29.9	33.1	6.0	19.6	24.9	26.7	16.8	32.9	36.4	34.7
\$100,000 and over	0.7	4.5	6.0	10.2	0.6	5.0	6.8	12.0	2.5	13.2	15.6	24.6
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		\$ 1,679	\$ 2	\$ 20		\$ 1,483	\$ 2	\$ 48		\$ 1,420	\$ **	\$ 0
\$ 3,000 - \$ 5,000		4,008	21	39		4,181	44	97		3,792	19	12
\$ 5,000 - \$ 10,000		6,922	110	294		7,655	104	404		7,735	105	569
\$ 10,000 - \$ 15,000		13,065	232	951		12,322	232	1,093		12,338	262	1,171
\$ 15,000 - \$ 20,000		18,409	627	2,169		17,527	440	1,650		17,358	371	1,924
\$ 20,000 - \$ 25,000		22,102	684	2,053		22,659	613	2,263		23,069	578	2,383
\$ 25,000 - \$ 35,000		30,416	829	3,009		29,705	798	3,203		30,663	889	3,759
\$ 35,000 - \$ 50,000		40,189	1,223	4,935		41,842	1,195	5,200		41,746	1,276	5,473
\$ 50,000 - \$100,000		60,809	2,008	9,408		63,582	2,164	10,546		64,577	2,175	10,594
\$100,000 and over		154,420	6,071	43,605		173,130	6,335	51,121		174,992	6,331	50,996
TOTAL		\$ 24,766	\$ 721	\$ 3,053		\$ 19,292	\$ 517	\$ 2,355		\$ 32,893	\$1,003	\$ 5,123

* Less than .05 percent.
** Less than \$1.
*** Less than \$500.

TABLE 26 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1986

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	5,782	\$ 9,451	\$ 3	\$ 0	4,206	\$ 2,971	\$ 2	\$ 4,022	4,146	\$ 5,263	\$ 5	\$ 4,206
\$ 3,000 - \$ 5,000	1,900	6,292	27	5	2,400	9,334	51	80	2,200	8,916	50	254
\$ 5,000 - \$ 10,000	3,675	27,697	380	1,259	4,395	30,955	409	1,422	3,540	23,694	216	869
\$ 10,000 - \$ 15,000	3,005	37,206	743	2,755	3,295	39,812	826	2,976	3,570	44,227	778	2,650
\$ 15,000 - \$ 20,000	3,450	60,142	1,545	6,617	2,356	41,291	1,057	4,287	2,614	45,834	1,185	4,290
\$ 20,000 - \$ 25,000	2,160	49,535	1,393	5,832	2,162	48,921	1,331	5,042	2,117	47,544	1,176	4,675
\$ 25,000 - \$ 35,000	5,040	147,766	4,070	18,945	3,574	106,527	3,212	12,823	3,500	106,054	2,892	9,989
\$ 35,000 - \$ 50,000	2,175	94,047	2,511	10,788	2,736	113,151	3,541	14,277	2,380	100,298	3,070	13,029
\$ 50,000 - \$100,000	5,220	349,628	11,194	52,922	1,305	79,815	2,737	13,737	1,054	65,705	2,089	9,510
\$100,000 and over	1,693	340,768	11,349	97,874	112	19,276	659	5,712	169	25,192	834	5,969
TOTAL	34,100	\$1,122,532	\$33,215	\$196,997	26,541	\$492,052	\$13,826	\$64,378	25,290	\$472,727	\$12,293	\$55,441
B. Percentage Distribution:												
Under \$ 3,000	17.0	0.8	*	0.0	15.8	0.6	*	6.2	16.4	1.1	*	7.6
\$ 3,000 - \$ 5,000	5.6	0.6	0.1	*	9.0	1.9	0.4	0.1	8.7	1.9	0.4	0.5
\$ 5,000 - \$ 10,000	10.8	2.5	1.1	0.6	16.6	6.3	3.0	2.2	14.0	5.0	1.8	1.6
\$ 10,000 - \$ 15,000	8.8	3.3	2.2	1.4	12.4	8.1	6.0	4.6	14.1	9.4	6.3	4.8
\$ 15,000 - \$ 20,000	10.1	5.4	4.7	3.4	8.9	8.4	7.6	6.7	10.3	9.7	9.6	7.7
\$ 20,000 - \$ 25,000	6.3	4.4	4.2	3.0	8.1	9.9	9.6	7.8	8.4	10.1	9.6	8.4
\$ 25,000 - \$ 35,000	14.8	13.2	12.3	9.6	13.5	21.6	23.2	19.9	13.8	22.4	23.5	18.0
\$ 35,000 - \$ 50,000	6.4	8.4	7.6	5.5	10.3	23.0	25.6	22.2	9.4	21.2	25.0	23.5
\$ 50,000 - \$100,000	15.3	31.1	33.7	26.9	4.9	16.2	19.8	21.3	4.2	13.9	17.0	17.2
\$100,000 and over	5.0	30.4	34.2	49.7	0.4	3.9	4.8	8.9	0.7	5.3	6.8	10.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,635	\$ 1	\$ 0		\$ 706	\$ **	\$ 956		\$ 1,269	\$ 1	\$ 1,014
\$ 3,000 - \$ 5,000		3,312	14	3		3,889	21	33		4,053	23	115
\$ 5,000 - \$ 10,000		7,537	103	343		7,043	93	324		6,693	61	245
\$ 10,000 - \$ 15,000		12,381	247	917		12,083	251	903		12,389	218	742
\$ 15,000 - \$ 20,000		17,432	448	1,918		17,526	449	1,820		17,534	453	1,641
\$ 20,000 - \$ 25,000		22,933	645	2,700		22,628	616	2,332		22,458	556	2,208
\$ 25,000 - \$ 35,000		29,319	808	3,759		29,806	899	3,588		30,301	826	2,854
\$ 35,000 - \$ 50,000		43,240	1,154	4,960		41,356	1,294	5,218		42,142	1,290	5,474
\$ 50,000 - \$100,000		66,979	2,144	10,138		61,161	2,097	10,526		62,339	1,982	9,023
\$100,000 and over		201,281	6,703	57,811		172,107	5,884	51,000		149,065	4,935	35,320
TOTAL		\$ 32,919	\$ 974	\$ 5,777		\$ 18,539	\$ 521	\$ 2,426		\$ 18,692	\$ 486	\$ 2,192

* Less than .05 percent.

** Less than \$1.

TABLE 26 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1986

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	3,116	\$ 4,377	\$ 9	\$ 6,316	2,990	\$ 3,180	\$ 8	\$ 24	2,680	\$ 3,118	\$ 4	\$ 0
\$ 3,000 - \$ 5,000	1,520	5,714	37	43	760	2,911	27	35	1,800	7,610	38	136
\$ 5,000 - \$ 10,000	5,455	40,040	665	2,979	1,895	14,855	150	586	1,816	13,399	177	504
\$ 10,000 - \$ 15,000	3,430	41,325	519	2,126	1,960	23,352	573	2,147	2,432	31,499	616	2,249
\$ 15,000 - \$ 20,000	2,760	50,292	1,317	4,899	2,070	36,265	716	2,687	1,564	27,172	546	1,958
\$ 20,000 - \$ 25,000	2,235	51,587	884	3,267	1,620	35,402	1,265	5,086	1,695	39,203	967	3,579
\$ 25,000 - \$ 35,000	5,040	148,829	4,060	15,194	4,410	131,929	3,911	13,984	2,365	71,935	1,996	7,691
\$ 35,000 - \$ 50,000	2,175	84,362	2,393	8,556	3,335	139,292	4,248	16,636	3,026	122,460	3,525	15,020
\$ 50,000 - \$100,000	2,026	120,679	3,963	18,109	1,980	127,971	4,345	19,397	1,574	93,850	3,020	14,664
\$100,000 and over	219	37,072	1,390	10,933	116	15,938	576	3,751	122	23,219	892	7,098
TOTAL	27,976	\$584,276	\$15,237	\$72,422	21,136	\$531,098	\$15,821	\$64,333	19,074	\$433,465	\$11,782	\$52,898
B. Percentage Distribution:												
Under \$ 3,000	11.1	0.7	0.1	8.7	14.1	0.6	0.1	*	14.1	0.7	*	0.0
\$ 3,000 - \$ 5,000	5.4	1.0	0.2	0.1	3.6	0.5	0.2	0.1	9.4	1.8	0.3	0.3
\$ 5,000 - \$ 10,000	19.5	6.9	4.4	4.1	9.0	2.8	0.9	0.9	9.5	3.1	1.5	1.0
\$ 10,000 - \$ 15,000	12.3	7.1	3.4	2.9	9.3	4.4	3.6	3.3	12.8	7.3	5.2	4.3
\$ 15,000 - \$ 20,000	9.9	8.6	8.6	6.8	9.8	6.8	4.5	4.2	8.2	6.3	4.6	3.7
\$ 20,000 - \$ 25,000	8.0	8.8	5.8	4.5	7.7	6.7	8.0	7.9	8.9	9.0	8.2	6.8
\$ 25,000 - \$ 35,000	18.0	25.5	26.6	21.0	20.9	24.8	24.7	21.7	12.4	16.6	16.9	14.5
\$ 35,000 - \$ 50,000	7.8	14.4	15.7	11.8	15.8	26.2	26.9	25.9	15.9	28.3	29.9	28.4
\$ 50,000 - \$100,000	7.2	20.7	26.0	25.0	9.4	24.1	27.5	30.2	8.3	21.7	25.6	27.7
\$100,000 and over	0.8	6.3	9.1	15.1	0.5	3.0	3.6	5.8	0.6	5.4	7.6	13.4
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		\$ 1,405	\$ 3	\$ 2,027		\$ 1,064	\$ 3	\$ 8		\$ 1,163	\$ 1	\$ 0
\$ 3,000 - \$ 5,000		3,759	24	28		3,830	36	46		4,228	21	76
\$ 5,000 - \$ 10,000		7,340	122	546		7,839	79	309		7,378	97	278
\$ 10,000 - \$ 15,000		12,048	151	620		11,914	292	1,095		12,952	253	925
\$ 15,000 - \$ 20,000		18,222	477	1,775		17,519	346	1,298		17,373	349	1,252
\$ 20,000 - \$ 25,000		23,081	396	1,462		21,853	781	3,140		23,129	571	2,112
\$ 25,000 - \$ 35,000		29,530	806	3,015		29,916	887	3,171		30,416	844	3,252
\$ 35,000 - \$ 50,000		38,787	1,100	3,934		41,767	1,274	4,988		40,469	1,165	4,964
\$ 50,000 - \$100,000		59,565	1,956	8,938		64,632	2,194	9,796		59,625	1,919	9,316
\$100,000 and over		169,279	6,347	49,922		137,397	4,966	32,336		190,320	7,311	58,180
TOTAL		\$ 20,885	\$ 545	\$ 2,589		\$ 25,128	\$ 749	\$ 3,044		\$ 22,725	\$ 618	\$ 2,773

* Less than .05 percent.

TABLE 26 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1986

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	260	\$ 779	\$ 3	\$ 0	546	\$ 1,118	\$ 0	\$ 0	546	\$ 0	\$ 0	\$ 0
\$ 3,000 - \$ 5,000	760	3,675	47	90	285	1,334	17	11	760	2,558	11	9
\$ 5,000 - \$ 10,000	710	6,048	74	253	1,540	13,222	269	753	1,895	15,941	292	1,356
\$ 10,000 - \$ 15,000	980	13,561	343	1,128	1,960	23,394	616	2,886	1,065	13,177	223	832
\$ 15,000 - \$ 20,000	1,380	24,870	860	3,319	1,035	18,493	436	1,572	1,725	28,755	868	3,159
\$ 20,000 - \$ 25,000	1,080	24,970	451	1,669	1,373	30,770	857	3,172	540	11,988	316	1,112
\$ 25,000 - \$ 35,000	1,956	60,624	1,498	5,470	2,350	71,548	1,979	7,249	840	24,598	883	3,525
\$ 35,000 - \$ 50,000	2,760	112,579	2,807	11,400	3,190	127,494	3,752	14,702	1,595	63,954	1,957	7,697
\$ 50,000 - \$100,000	1,320	75,599	2,603	11,659	1,020	61,236	2,092	9,219	840	47,030	1,504	7,166
\$100,000 and over	78	10,772	430	2,840	0	0	0	0	122	21,045	833	6,233
TOTAL	11,284	\$333,479	\$9,117	\$37,831	13,299	\$348,611	\$10,018	\$39,564	9,928	\$229,047	\$6,888	\$31,089
B. Percentage Distribution:												
Under \$ 3,000	2.3	0.2	*	0.0	4.1	0.3	0.0	0.0	5.5	0.0	0.0	0.0
\$ 3,000 - \$ 5,000	6.7	1.1	0.5	0.2	2.1	0.4	0.2	*	7.7	1.1	0.2	*
\$ 5,000 - \$ 10,000	6.3	1.8	0.8	0.7	11.6	3.8	2.7	1.9	19.1	7.0	4.2	4.4
\$ 10,000 - \$ 15,000	8.7	4.1	3.8	3.0	14.7	6.7	6.1	7.3	10.7	5.8	3.2	2.7
\$ 15,000 - \$ 20,000	12.2	7.5	9.4	8.8	7.8	5.3	4.4	4.0	17.4	12.6	12.6	10.2
\$ 20,000 - \$ 25,000	9.6	7.5	4.9	4.4	10.3	8.8	8.6	8.0	5.4	5.2	4.6	3.6
\$ 25,000 - \$ 35,000	17.3	18.2	16.4	14.5	17.7	20.5	19.8	18.3	8.5	10.7	12.8	11.3
\$ 35,000 - \$ 50,000	24.5	33.8	30.8	30.1	24.0	36.6	37.5	37.2	16.1	27.9	28.4	24.8
\$ 50,000 - \$100,000	11.7	22.7	28.6	30.8	7.7	17.6	20.9	23.3	8.5	20.5	21.8	23.0
\$100,000 and over	0.7	3.2	4.7	7.5	0.0	0.0	0.0	0.0	1.2	9.2	12.1	20.0
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		\$ 2,996	\$ 12	\$ 0		\$ 2,048	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0
\$ 3,000 - \$ 5,000		4,836	62	118		4,681	60	39		3,366	14	12
\$ 5,000 - \$ 10,000		8,518	104	356		8,586	175	489		8,412	154	716
\$ 10,000 - \$ 15,000		13,838	350	1,151		11,936	314	1,472		12,373	209	781
\$ 15,000 - \$ 20,000		18,022	623	2,405		17,868	421	1,519		16,670	503	1,831
\$ 20,000 - \$ 25,000		23,120	418	1,545		22,411	624	2,310		22,200	585	2,059
\$ 25,000 - \$ 35,000		30,994	766	2,797		30,446	842	3,085		29,283	1,051	4,196
\$ 35,000 - \$ 50,000		40,789	1,017	4,130		39,967	1,176	4,609		40,097	1,227	4,826
\$ 50,000 - \$100,000		57,272	1,972	8,833		60,035	2,051	9,038		55,988	1,790	8,531
\$100,000 and over		138,103	5,513	36,410		0	0	0		172,500	6,828	51,090
TOTAL		\$ 29,553	\$ 808	\$ 3,353		\$26,213	\$ 753	\$2,975		\$ 23,071	\$ 694	\$ 3,131

* Less than .05 percent.

TABLE 26 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1986

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	546	\$ 386	\$ 0	\$ 0	128,947	\$ 152,897	\$ 178	\$ 26,653	69,649	\$ 70,289	\$ 250	\$ 14,480
\$ 3,000 - \$ 5,000	1,520	5,757	29	14	67,656	270,769	1,850	4,135	34,911	140,486	1,237	2,936
\$ 5,000 - \$ 10,000	2,375	15,723	152	899	138,454	1,016,547	14,495	56,609	70,524	524,578	7,532	29,300
\$ 10,000 - \$ 15,000	2,450	30,557	796	2,835	119,386	1,489,260	30,826	135,452	52,792	644,677	12,925	48,871
\$ 15,000 - \$ 20,000	1,525	24,993	622	2,302	101,954	1,777,947	45,015	184,700	41,986	737,839	17,279	68,780
\$ 20,000 - \$ 25,000	270	6,501	83	373	82,195	1,849,948	50,664	198,223	33,072	745,241	19,445	78,663
\$ 25,000 - \$ 35,000	1,260	37,589	1,213	4,959	127,711	3,801,750	109,778	444,487	57,925	1,711,847	46,558	186,849
\$ 35,000 - \$ 50,000	1,830	77,329	2,327	9,912	117,751	4,873,826	146,737	617,813	44,246	1,831,930	53,959	224,760
\$ 50,000 - \$100,000	805	46,320	1,562	7,581	73,350	4,625,728	154,178	756,795	25,849	1,635,808	54,643	265,480
\$100,000 and over	32	5,783	220	1,940	11,272	2,227,291	77,114	677,523	3,673	699,015	23,880	208,664
TOTAL	12,613	\$250,938	\$7,005	\$30,815	968,676	\$22,085,965	\$630,832	\$3,102,390	434,627	\$8,741,708	\$237,710	\$1,128,784
B. Percentage Distribution:												
Under \$ 3,000	4.3	0.2	0.0	0.0	13.3	0.7	*	0.9	16.0	0.8	0.1	1.3
\$ 3,000 - \$ 5,000	12.1	2.3	0.4	*	7.0	1.2	0.3	0.1	8.0	1.6	0.5	0.3
\$ 5,000 - \$ 10,000	18.8	6.3	2.2	2.9	14.3	4.6	2.3	1.8	16.2	6.0	3.2	2.6
\$ 10,000 - \$ 15,000	19.4	12.2	11.4	9.2	12.3	6.7	4.9	4.4	12.1	7.4	5.4	4.3
\$ 15,000 - \$ 20,000	12.1	10.0	8.9	7.5	10.5	8.1	7.1	6.0	9.7	8.4	7.3	6.1
\$ 20,000 - \$ 25,000	2.1	2.6	1.2	1.2	8.5	8.4	8.0	6.4	7.6	8.5	8.2	7.0
\$ 25,000 - \$ 35,000	10.0	15.0	17.3	16.1	13.2	17.2	17.4	14.3	13.3	19.6	19.6	16.6
\$ 35,000 - \$ 50,000	14.5	30.8	33.2	32.2	12.2	22.1	23.3	19.9	10.2	21.0	22.7	19.9
\$ 50,000 - \$100,000	6.4	18.5	22.3	24.6	7.6	20.9	24.4	24.4	5.9	18.7	23.0	23.5
\$100,000 and over	0.3	2.3	3.1	6.3	1.2	10.1	12.2	21.8	0.8	8.0	10.0	18.5
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		\$ 707	\$ 0	\$ 0		\$ 1,186	\$ 1	\$ 207		\$ 1,009	\$ 4	\$ 208
\$ 3,000 - \$ 5,000		3,788	19	9		4,002	27	61		4,024	35	84
\$ 5,000 - \$ 10,000		6,620	64	379		7,342	105	409		7,438	107	415
\$ 10,000 - \$ 15,000		12,472	325	1,157		12,474	258	1,135		12,212	245	926
\$ 15,000 - \$ 20,000		16,389	408	1,510		17,439	442	1,812		17,573	412	1,638
\$ 20,000 - \$ 25,000		24,078	307	1,381		22,507	616	2,412		22,534	588	2,379
\$ 25,000 - \$ 35,000		29,833	963	3,936		29,768	860	3,480		29,553	804	3,226
\$ 35,000 - \$ 50,000		42,256	1,272	5,416		41,391	1,246	5,247		41,403	1,220	5,080
\$ 50,000 - \$100,000		57,540	1,940	9,417		63,064	2,102	10,318		63,283	2,114	10,270
\$100,000 and over		180,719	6,875	60,625		197,595	6,841	60,107		190,312	6,501	56,810
TOTAL		\$ 19,895	\$ 555	\$ 2,443		\$ 22,800	\$ 651	\$ 3,203		\$ 20,113	\$ 547	\$ 2,597

* 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 1986. Tax returns within the scope of the study consisted primarily of 1985 returns but did contain approximately 1,700 returns from the 1984 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 13 income strata have been compressed into the ten income classes presented in the detailed tables of the text. 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 1986 consisted of 18,286 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 53/100 of one percent. The implications of this accuracy level are that there is a 95% probability that the estimated total adjusted gross income of \$2,670 billion in this income class would not differ by more than 1.04 percent in either direction. The 95 percent confidence interval around the sample value would be \$27 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 28/100 of one percent and for net normal tax was 59/100 of one percent. The 95 percent confidence intervals around the sample values for adjusted gross income and net normal tax are \$170.7 million and \$10.1 million, respectively.

The sample data were 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.

TABLE A-1. STATISTICAL RELIABILITY OF THE COLORADO INDIVIDUAL INCOME TAX SAMPLE
Fiscal Year 1986

Adjusted Gross Income Classes	Number in Sample	Number of Returns	Estimated Number and Dollar Amounts			
			Adjusted Gross Income		Net Normal Tax Liability	
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
Under \$ 3,000	1,097	215,396	\$ 238,003	4.50	\$ 665	3.12
\$ 3,000 - \$ 5,000	573	106,887	428,414	1.02	3,383	4.98
\$ 5,000 - \$ 10,000	1,224	213,413	1,573,904	1.03	22,720	2.93
\$ 10,000 - \$ 15,000	1,083	174,698	2,165,147	0.68	44,549	2.36
\$ 15,000 - \$ 20,000	1,241	145,380	2,540,939	0.79	62,940	1.41
\$ 20,000 - \$ 25,000	1,313	116,102	2,613,923	0.53	70,681	0.40
\$ 25,000 - \$ 35,000	2,477	186,493	5,539,015	0.65	157,141	1.53
\$ 35,000 - \$ 50,000	2,693	162,519	6,726,988	0.37	201,420	0.45
\$ 50,000 - \$100,000	2,706	99,637	6,292,471	0.46	209,967	1.10
\$100,000 and over	3,879	15,177	2,982,744	0.62	103,169	1.08
TOTAL	18,286	1,435,702	\$31,101,554	0.28	\$876,635	0.59

TABLE A-2. STATISTICAL RELIABILITY OF THE COLORADO INDIVIDUAL INCOME TAX SAMPLE
 BY MAJOR PLANNING REGION ^{a/}
 Fiscal Year 1986

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	532	26,543	\$ 434,650	3.94	\$ 11,555	3.81
2 - Northern Front Range	1,769	119,342	2,386,513	1.42	62,963	1.79
3 - Denver Metropolitan	6,004	803,805	19,905,000	0.43	576,933	0.94
4 - Pikes Peak	1,260	144,172	2,959,304	1.21	79,001	2.38
5 - High Plains	947	8,635	162,330	2.83	4,498	4.35
6 - Lower Arkansas Valley	576	20,838	302,761	6.72	7,950	8.46
7 - Spanish Peaks	893	58,289	896,909	2.89	23,749	4.62
8 - San Luis Valley	658	13,387	187,787	1.27	4,637	3.32
9 - San Juan Basin	708	19,308	325,036	1.10	8,111	0.87
10 - Black Canyon	922	23,182	355,815	1.69	8,273	1.33
11 - Plateau	1,014	51,181	972,857	1.71	27,200	2.23
12 - Northern Mountain	782	29,344	647,823	1.14	19,015	1.61
13 - Upper Arkansas Valley	572	19,348	306,610	1.77	8,115	5.93
Out-of-State	662	65,929	984,278	1.99	26,543	3.24
Non-Resident	987	32,399	273,875	4.40	8,092	4.74
Total	18,286	1,435,702	\$31,101,554	0.28	\$876,635	0.59

^{a/} See Table 21 for counties within each planning region.