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COLORADO STATISTICS OF INCOME

INDIVIDUAL INCOME TAX RETURNS FISCAL YEAR 1975

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Colorado Legislative Council

Research Publication No. 211
November 1975

Bound by DENVER BOOKBINDING CO., 2715 - 17th St., Denver, Colo. 80211

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INDIVIDUAL INCOME TAX RETURNS
FISCAL YEAR 1975

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Prepared for

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

November 1975

ACKNOWLEDGMENTS

We wish to acknowledge the contributions of the many individuals who participated in the preparation of this study. Without their support and cooperation it would not have been possible to complete the report within five months after the close of the fiscal year on which it was based. Dr. George E. Bardwell, Department of Mathematics, University of Denver, designed the sample and developed the system that permitted sampling the 1974 tax returns as they were being processed by the Colorado Department of Revenue during the first six months of 1975. Mr. Stanley B. Schwartz, Director of Research, and his colleagues at the Department of Revenue, Mr. Arlie Munsie and Mr. Edward Eick, were responsible for the supervision and operation of this complex sampling and data transcription system. In addition, Mr. Schwartz provided helpful assistance on many other aspects of the study. We are particularly grateful to Mr. Peter Johnson-Lenz for his talented and imaginative computer programming as well as his invaluable contributions to the development of our predictive income tax simulation models. As ever, we are indebted to Miss Susan Nygren of Bickert, Browne, Coddington & Associates who assumed the responsibility for the preparation of the manuscript and the typing of the detailed statistical tables. Finally, and perhaps most importantly, we wish to thank Mr. Lyle Kyle, Director, Colorado Legislative Council, and his staff, for their continuous support, counsel and cooperation throughout the course of the study. We trust this report will prove to be useful to the Joint Committee on State and Local Finance and the Colorado Legislature in its deliberations and efforts to provide the citizens of the state with an equitable, efficient and stable tax system.

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MAJOR FINDINGS

The Colorado Statistics of Income Report is the first of two studies which provide primary data and analysis of the magnitude, composition and tax burden effects of the Colorado state and local tax structure for fiscal year 1975 (July 1, 1974 through June 30, 1975). This report examines the state individual income tax and presents a set of detailed statistical tables on the tax returns filed in fiscal year 1975, classified by income strata, source of income, household size, broad occupational category, major planning regions and major counties of the state. These data serve as the working base of a predictive income tax simulation model developed to estimate the revenue and distributional effects of any proposed change in the basic provisions of the present Colorado individual income tax. The data also provide the income base for the analysis of total state and local tax burdens to be presented in a second report, the 1975 Colorado Tax Profile Study.

Recent Income Tax Trends

The Colorado state tax base as measured by adjusted gross income in current dollars continued to expand during the past three years at rates significantly above those for the nation as a whole.^{1/} Resident taxpayers' adjusted gross income on state tax returns filed in fiscal year 1975 amounted to \$10,683 million or 43.3 percent more than the comparable figure of \$7,453 million for fiscal year 1972.^{2/} This increase represented an average rate of growth of 12.8 percent per annum--the largest since the end of World War II. A similar rate of income growth for Colorado is reported by the U.S. Department of Commerce in its published "state personal income" series. On this basis, Colorado household nominal income increased by 43.8 percent during the past three years--from \$9,573 million for calendar year 1971 to \$13,765 million for calendar year 1974. This also represented an average annual rate of growth of almost 13 percent for Colorado in contrast to a 10 percent rate for the nation as a whole.^{3/}

^{1/} The previous comprehensive analysis of the state tax structure commissioned by the Colorado Legislative Council was based on income tax returns filed in fiscal year 1972. For comparative purposes see Colorado Tax Profile Study, Colorado Legislative Council, Research Publication No. 202, October 1973.

^{2/} The inflation for the period from January 1972 to January 1975 as measured by the BLS Consumer Price Index was 26.7 percent.

^{3/} U.S. Department of Commerce, Survey of Current Business, August 1974 and 1975.

The state individual income tax liability of resident taxpayers for fiscal year 1975 totaled \$256.6 million^{4/}--an increase of 65.2 percent over 1972 or an average annual rate of 18.2 percent. The relative growth in income tax liability (and collections) was about one and one-half times as large as the percentage increase in adjusted gross income (or personal income) resulting in a tax/income elasticity factor of approximately 1.5, a ratio that has been steadily maintained during the past decade. In other words, with no change occurring in the rate or base structure of the Colorado income tax, a 10 percent increase in income for a given period will generate a 15 percent increase in income tax liability.

TABLE A. COLORADO INCOME AND TAX LIABILITIES^a
FISCAL YEARS 1966-1975

<u>Fiscal Years</u>	<u>Adjusted Gross Income</u>	<u>Colorado Personal Income</u>	<u>State Income Tax^b</u>	<u>Federal Income Tax</u>
A. Amounts in millions of dollars:				
1966	\$ 3,978	\$ 5,286	\$ 64.4	\$ 442.4
1969	5,318	6,869	95.4	707.2
1972	7,453	9,573	155.3	944.0
1975	10,683	13,765	256.6	1,450.0
B. Annual rates of growth:				
1966-1969	10.2	9.1	14.0	16.9
1969-1972	11.9	11.7	17.6	10.1
1972-1975	12.8	12.9	18.2	15.4

^aExcludes non-residents

^bIncludes net normal tax and surtax, excludes oil and gas tax

Moreover, in recent years the relative growth in the state income tax liability has been markedly greater than the increase in the federal income tax paid by Colorado residents. The latter, taken as deductions on state tax returns, rose from \$944 million in fiscal year 1972 to \$1,450 million in 1975--an increase of 53.6 percent for the three years. This represented an average annual increase of 15.4 percent compared with the 18.2 percent increase in the state income tax liability for the same period. The faster rate of growth in the state tax also is revealed when the Colorado state income tax liability on resident taxpayers is expressed as a ratio of their federal income tax liability. The state tax as a percent of the federal tax has steadily increased since the late 1960's when it

^{4/}Includes net normal tax and surtax of \$5.8 million; excludes non-resident tax of \$2.2 million and oil and gas gross production tax of \$313,000.

was less than 15 percent, rising to 16.5 percent in 1972, and to 17.7 percent in 1975. In short, the Colorado state individual income tax continues to be quantitatively the most important, progressive and elastic source of revenue in the overall state tax structure.

Number and Type of Returns

The 1975 sample survey conducted for this study indicates that more than 1.2 million state individual income tax returns were filed in fiscal year 1975. Because Colorado does not have a "split-income" provision for married taxpayers such as the one incorporated under the federal tax, about 400,000 or more than one-third of all tax returns filed were "married-separate" returns, i.e., the husband and wife each filed a separate return on the respective shares of their combined income.^{5/} For purposes of this study, the "married-separate" returns of husband and wife were merged and treated as a single tax return in order to obtain a more accurate picture of the distribution of household income and taxes. Also, a number of single returns of persons who had been taken as exemptions on their parent's returns were excluded. Primarily they represented students and other youngsters living at home who had filed returns for withholding refunds.^{6/}

On the adjusted "merged" basis, 903,965 households filed tax returns in 1975 compared to a total of 759,249 returns filed in 1972--an increase of 19.1 percent for the three years or an average increase of six percent per annum. On this basis, the corresponding adjusted gross income for fiscal year 1975 was \$10,611 million, and the normal tax amounted to \$253.5 million. Table B provides a summary of the number of returns, adjusted gross income and normal tax liability classified tax status, type of return, filing status and residency. Nontaxable returns represented about 11 percent of the number filed and less than two percent of the total adjusted gross income. Itemized returns accounted for almost one-half the number and more than 70 percent of the income and tax liability. Single returns represented almost two-fifths of the total households but about one-fifth of the income and tax. Finally, it may be noted that non-resident

^{5/} On an "unmerged" basis, 1,217,373 individual tax returns were filed in 1975, of which 416,672 or 34.2 percent were married-separate returns. See Appendix B for detailed description and reliability of the sample.

^{6/} These returns were identified as single returns in the lowest income stratum with one exemption and no food tax credit. On this basis, 102,519 returns which accounted for 1.37 percent of the adjusted gross income and 0.35 percent of the normal tax liability reported on all returns were excluded.

taxpayers accounted for only two percent of the number of returns filed and less than one-half of one percent of the adjusted gross income and normal tax liability. Excluding the latter provides a working base of 885,239 resident tax returns (full-year and part-year) with \$10,536 million of adjusted gross income and \$251.4 million of normal tax liability for fiscal year 1975.^{7/}

TABLE B. COLORADO TAX RETURNS CLASSIFIED BY TYPE OF RETURN AND RESIDENCY, FISCAL YEAR 1975

	Households		Adjusted Gross Income		Normal Tax Liability	
	Number of Returns	Per-cent Dist.	Amount in Millions	Per-cent Dist.	Amount in Millions	Per-cent Dist.
<u>Total Returns</u>	903,965	100.0	\$10,611	100.0	\$253.5	100.0
<u>Tax Status</u>						
Taxable	804,121	88.9	10,412	98.1	253.5	100.0
Nontaxable	99,844	11.1	199	1.9	--	--
<u>Type of Return</u>						
Table/standard	458,433	50.7	3,100	29.2	70.2	27.7
Itemized	445,532	49.3	7,511	70.8	183.3	72.3
<u>Filing Status</u>						
Single	345,399	38.2	2,192	20.7	49.3	19.5
Joint	350,230	38.7	4,504	42.4	108.5	42.8
Married-separate	208,336	23.1	3,915	36.9	95.7	37.7
<u>Residency</u>						
Full-year	811,945	89.8	10,046	94.7	244.3	96.4
Part-year	73,294	8.1	490	4.6	7.0	2.8
Non-resident	18,726	2.1	75	.7	2.2	.8
<u>Resident Returns</u>	885,239	97.9	10,536	99.3	251.4	99.2

Distribution by Income Classes

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

^{7/} The classification by adjusted gross income strata are provided in the detailed Statistics of Income, Tables 1-5.

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

Adjusted Gross Income Classes	Number of Returns		Adjusted Gross Income		Normal Tax Liability	
	1972	1975	1972	1975	1972	1975
under \$5,000	30.3	26.4	8.0	5.8	3.4	2.3
\$5,000 to \$10,000	30.2	25.6	22.7	15.9	15.6	10.9
\$10,000 to \$15,000	22.1	20.5	27.2	21.3	23.4	17.4
\$15,000 to \$25,000	13.5	20.5	25.1	32.7	29.1	34.3
\$25,000 and over	3.9	7.0	17.0	24.3	28.5	35.1
Total	100.0	100.0	100.0	100.0	100.0	100.0

The number of resident taxpayers in the two upper income strata (incomes of \$15,000 or more) rose from 17.4 percent in fiscal year 1972 to 27.5 percent in fiscal year 1975--an increase of 10 percentage points. Their respective shares of the total adjusted gross income rose from 42.1 to 57.0 percent and their normal tax from 57.6 to 69.4 percent. In contrast, the number of households in the two lowest strata (incomes under \$10,000) dropped from 60.5 percent in 1972 to 52.0 percent in 1975, and their shares of the total income and tax liability decreased from 30.7 to 21.7 percent and 19.0 to 13.2 percent, respectively.

Of course, the decrease in the income share of taxpayers in the under \$10,000 income categories becomes somewhat smaller if the various forms of non-taxable income also are considered since households in the lowest income categories are the major recipients of public transfer payments. Thus, it is equally important to analyze the distribution of income in terms of an adjusted broad income measure which includes nontaxable transfer payments as well as the nontaxable portion of long-term capital gains income.^{8/} For example, transfer payments have increased in recent years at a considerably faster rate than either adjusted gross income or state personal income. Colorado transfer payments rose from \$913 million in calendar year 1971 to \$1,442 million in 1974, an increase of 57.9 percent for

^{8/} The adjusted broad income measure was developed for the 1973 Colorado Tax Profile Study as an alternative basis for computing relative tax burdens since it more closely corresponds to the conventional concept of money income. It differs from the U.S. Department of Commerce "personal income" measure in that it excludes all forms of imputed income such as the rental value of owner-occupied residences and employer contributions to pension funds. On the other hand, it is broader than the adjusted gross income reported on income tax returns for it includes nontaxable transfer payments, such as unemployment compensation and welfare payments, as well as that part of realized capital gains excluded from adjusted gross income.

the three years.^{9/} This translates into an average annual growth rate of 16.5 percent, compared with rates of 12.9 and 12.8 percent, respectively for Colorado personal income and adjusted gross income for the same period.

A distribution by major income categories of the number of returns, adjusted gross income, normal tax liability and federal income tax reported on resident tax returns filed in fiscal year 1975 is provided in Table D. It also includes an estimate of the adjusted broad income which amounted to \$12,216 million or 15.9 percent more than the corresponding adjusted gross income.^{10/} By income class the largest difference between these measures occurs in the lowest income categories since, as noted, they are the major recipients of nontaxable transfer income.

TABLE D. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR INCOME CLASSES, FISCAL YEAR 1975

<u>Adjusted Gross Income Classes</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Adjusted Broad Income</u>	<u>Normal Tax Liability</u>	<u>Federal Income Tax</u>
A. Dollar amount in millions:					
under \$5,000	233,972	\$ 607	\$ 1,207	\$ 5.9	\$ 27.4
\$5,000 to \$10,000	226,208	1,676	2,062	27.3	157.8
\$10,000 to \$15,000	181,617	2,248	2,453	43.7	239.5
\$15,000 to \$25,000	181,303	3,447	3,660	86.1	453.9
\$25,000 and over	<u>62,139</u>	<u>2,558</u>	<u>2,834</u>	<u>88.4</u>	<u>570.2</u>
Total	885,239	\$10,536	\$12,216	\$251.4	\$1,448.8
B. Percentage distribution:					
under \$5,000	26.4	5.8	9.9	2.3	1.9
\$5,000 to \$10,000	25.6	15.9	16.9	10.9	10.9
\$10,000 to \$15,000	20.5	21.3	20.1	17.4	16.5
\$15,000 to \$25,000	20.5	32.7	29.9	34.3	31.3
\$25,000 and over	<u>7.0</u>	<u>24.3</u>	<u>23.2</u>	<u>35.1</u>	<u>39.4</u>
Total	100.0	100.0	100.0	100.0	100.0

The general progressivity of the state income tax is indicated by the fact that households in the lowest stratum with incomes under \$5,000, representing 26.4 percent of the returns, accounted for 5.8 percent of the adjusted gross income but only 2.3 percent of the state tax liability. In contrast, taxpayers in the highest stratum with incomes of "\$25,000 or more" made up only seven percent

^{9/} U.S. Department of Commerce, Survey of Current Business, August 1974 and 1975.

^{10/} For fiscal year 1972, the estimated adjusted broad income exceeded the reported adjusted gross income by 13.4 percent.

of the households but accounted for 24.3 percent of the income and 35.1 percent of the state tax. Alternatively stated, about one-fourth of the households, those with the highest incomes (the two upper strata), accounted for more than one-half of the income (regardless of which income measure is used), and paid more than two-thirds of the total income tax (state and federal).

The progressivity and relative tax burdens of state and federal income taxes on Colorado resident households are more clearly shown by the following tabulation which expresses the tax liability as a percentage of both the adjusted gross and adjusted broad income for each stratum.

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

Adjusted Gross Income Classes	Tax Liability as Percent of Income:			
	Adjusted Gross Income		Adjusted Broad Income	
	State Tax	Federal Tax	State Tax	Federal Tax
under \$5,000	.97	4.52	.49	2.27
\$5,000 to \$10,000	1.63	9.42	1.32	7.65
\$10,000 to \$15,000	1.94	10.66	1.78	9.76
\$15,000 to \$25,000	2.50	13.17	2.35	12.40
\$25,000 and over	3.45	22.29	3.12	20.17
Total	2.39	13.75	2.06	11.85

It is evident that even on the adjusted gross income basis the relative tax burdens rise significantly with taxpayer ability-to-pay under both the state and federal tax structures. On the adjusted broad income basis, the average state tax burden for taxpayers in the top income stratum worked out to be about six times larger than the corresponding relative burden on households in the lowest income category. However, it should be noted that the comparable tax burden of the federal income tax for Colorado residents in the "\$25,000 and over" income category was almost nine times greater than the average federal tax burden for the lowest income category. On this basis, the Colorado state income tax now appears to be only about two-thirds as progressive as the federal tax, whereas in 1972 it was about four-fifths as progressive. In large part this may be attributed to the marked shift of households into the higher income categories which under the federal tax code subjects the increased incomes to progressively higher rates up to a maximum of \$100,000 of taxable income, whereas the Colorado

statutory tax rate structure tops off at \$10,000. The state maximum tax bracket has remained practically unchanged since the tax was enacted in 1937.

Distribution by Size of Household

The distribution by size of household was based on the number of normal exemptions reported by resident taxpayers on tax returns filed in fiscal year 1975. Almost one-third of the households represented one-person households, but they accounted for only about one-sixth of the total adjusted gross income and tax liability. At the other end of the scale, the largest family category, those with five or more persons, accounted for less than one-seventh of all households and as such reveals an absolute and relative decline in the number of Colorado large families since 1972.^{11/}

TABLE F. DISTRIBUTION OF RESIDENT TAX RETURNS
BY SIZE OF HOUSEHOLD, FISCAL YEAR 1975

Size of Household	Households		Average per Household	
	Number of Returns	Per-cent Dist.	Adjusted Gross Income	Normal Tax Liability
One person	289,681	32.7	\$ 6,008	\$139
Two person	225,502	25.5	13,202	342
Three person	124,589	14.1	13,828	335
Four person	128,058	14.5	16,370	385
Five or more	117,409	13.2	17,290	367
Total	885,239	100.0	\$11,902	\$284

As shown in Table F, the average dollar amounts of adjusted gross income varied directly with household size and the largest break occurred between the one-person and two-person categories, or between unrelated individuals and all families. The average \$6,000 income of a single person was less than half that of the two-person household and only about one-third that of the largest family category. However, the normal tax of single persons was correspondingly small and their relative tax burden was the lowest of all size categories other than the largest families. The Colorado state income tax appears to be generally neutral with regard to family size as evidenced by the overall percentage distribution of the tax liability which closely parallels the distribution of income.^{12/}

^{11/} Data in the 1973 Colorado Tax Profile Study adjusted to a comparable basis indicate that five or more person families in 1972 represented 18 percent of the households.

^{12/} The distribution of resident tax returns by size of household, classified by adjusted gross income strata, are provided in the detailed Statistics of Income, Tables 12-14.

Distribution by Source of Income

The major sources of income reported on resident taxpayer returns filed in fiscal year 1975 are presented in Table G. These sources include only those forms of "taxable" income required for the determination of the taxpayer's Colorado adjusted gross income.^{13/} Thus, transfer payments such as unemployment compensation, welfare payments and the tax exempt portion of pensions, as well as income derived from nontaxable interest, dividends and capital gains, are all excluded from this part of the analysis.

TABLE G. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR SOURCES OF INCOME, FISCAL YEAR 1975

<u>Type of Income</u>	<u>Households with Specified Sources of Income:</u>			
	<u>Number of Returns</u>	<u>Percent of Households Reporting</u>	<u>Adjusted Gross Income Amount (millions)</u>	<u>Percent Dist.</u>
Wages and Salaries	793,747	89.7	\$ 8,519	82.2
Net Property Income	490,055	55.3	1,089	10.5
Positive	452,515	51.1	\$ 1,132	10.9
Negative	37,540	4.2	-43	-.4
Business Income	145,963	16.2	548	5.3
Positive	100,874	11.1	\$ 869	8.4
Negative	45,089	5.1	-321	-3.1
Farm Income	36,933	4.2	-3	*
Positive	18,419	2.1	\$ 164	1.6
Negative	18,514	2.1	-167	-1.6
Other Sources	145,735	16.5	209	2.0
Total	885,239	100.0	\$10,362	100.0

*Less than 0.05 percent

Wage and salary income was the most important single source of income for Colorado residents. It amounted to more than \$8,519 million and accounted for 82 percent of total income. Nine out of every 10 resident households reported some wage or salary income on their tax returns filed in 1975.

Net property income, consisting of dividends, interest, rents, royalties and capital gains, ranked next in quantitative importance. More than one-half of all the households in the state reported some positive property income which overall amounted to \$1,132 million or almost 11 percent of the total adjusted gross income.

^{13/} The total adjusted gross income shown in Table G is \$174 million less than that shown for resident taxpayers in other tables which treat negative adjusted gross income as zero.

Business income derived from self-employment and non-corporate business activity was reported by one out of every six households. However, almost one-third showed net business losses totaling \$321 million. The other two-thirds showed positive net business income of \$869 million and as such accounted for more than eight percent of the total adjusted gross income. Combining the positive net business income with the wage and salary income indicates that the state's non-agricultural "earned income" amounted to almost \$9.4 billion or more than 90 percent of the total income of the state's resident taxpayers.

Farm income, as either a positive or negative amount, was reported on only about 37,000 household tax returns or four percent of the total filed. Only one-half of these returns showed a positive net farm income which totaled \$164 million for the year--an amount actually exceeded by the reported farm losses of \$167 million for the same period. Moreover, tax returns with farm profits or farm losses each respectively accounted for only about two percent of the total number of tax returns filed and less than two percent of the state's total adjusted gross income for fiscal year 1975.

Tax returns reporting income solely from sources other than the above four major categories were filed by about one-sixth of the households and their income amounted to \$209 million or only two percent of the total for the state. Within this group, about 40,000 households reported "taxable" pension income which amounted to \$114 million or one percent of the total household income for the state.

The relative importance of each source of income varied significantly when the tax returns were analyzed by adjusted gross income classes. For example, for all households with positive adjusted gross income in the less than \$10,000 income classes, the wage and salary component accounted for 88 percent of their total income. At the other end of the income scale, for households with incomes of \$50,000 or more, the most important sources were property and business income which represented 58 percent of their total adjusted gross income.^{14/}

Distribution by Primary Source of Income

The relative importance of alternative sources of income for Colorado resident taxpayers is also revealed when the households are classified on the basis of the taxpayer's primary source of income--that is, the particular type of income that provided at least 50 percent of the taxpayer's reported adjusted

^{14/} The distribution of resident tax returns by source of income, classified by adjusted gross income strata, are provided in the detailed Statistics of Income, Tables 15 and 16.

gross income. On this basis, as shown in Table H, five out of every six households reported wage and salary income as their primary source of adjusted gross income. Their average household income and normal tax liability were \$11,449 and \$269, the next to the lowest and the lowest rank respectively among these categories. In contrast, the five percent of the resident taxpayers who reported net business income as their primary source had an average adjusted gross income of \$19,198, the largest of any group, and an average tax of \$574 which was the second highest. Farm income as a primary source was indicated by less than 9,000 taxpayers or one percent of all resident households. As a group, they represented less than one-fourth of the taxpayers who had reported any positive or negative farm income on their tax returns filed in fiscal year 1975. Their average adjusted gross income was \$18,792 and as such was only slightly below that of households reporting business income as their primary source of income. However, their average normal tax liability was \$693, the largest of any category. Net property income was the primary source for about eight percent of the households. Average adjusted gross income of \$10,940 for these taxpayers was the smallest of the four groups and the average tax of \$279 ranked second lowest.

TABLE H. DISTRIBUTION OF RESIDENT HOUSEHOLDS BY THEIR PRIMARY SOURCE OF INCOME, FISCAL YEAR 1975

Primary Sources of Income ^a	Households		Average per Household	
	Number of Returns	Per- cent Dist.	Adjusted Gross Income	Normal Tax Liability
Wage and Salary	744,460	84.1	\$11,449	\$261
Property Income	68,531	7.7	10,940	279
Business Income	42,169	4.8	19,198	574
Farm Income	8,631	1.0	18,792	693
Other Sources	21,448	2.4	13,568	364
Total	885,239	100.0	\$11,902	\$284

^aType of income was 50 percent or more of taxpayer's adjusted gross income

Table I shows the relative tax burdens of each of the primary groups, classified by size of income, when the normal tax liability is expressed as a percentage of adjusted gross income. On an overall basis, taxpayers with primary farm income had the largest relative income tax burden (3.69 percent), while those with primary wage and salary incomes had the smallest (2.28 percent). However, in the "under \$5,000" income stratum, the households with primary wage and salary

incomes had the highest relative tax burden (1.08 percent), but this essentially reflects the fact that almost two-thirds of the taxpayers in this income category are single persons. In each of the other income classes, households with primary farm income had the highest relative income tax burdens, ranging from 1.74 percent for those in the "\$5,000 to \$10,000" category to 4.49 percent for the top income stratum of "\$25,000 and over."

TABLE I. RELATIVE TAX BURDENS OF RESIDENT HOUSEHOLDS
CLASSIFIED BY PRIMARY SOURCES OF INCOME,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Tax Liability as Percent of Adjusted Gross Income				
	Primary Wage and Salary	Primary Property Income	Primary Business Income	Primary Farm Income	All Other Sources
under \$5,000	1.08	.45	.45	.46	.63
\$5,000 to \$10,000	1.70	1.32	1.00	1.74	1.24
\$10,000 to \$15,000	1.95	1.78	1.83	2.44	1.80
\$15,000 to \$25,000	2.47	2.65	2.67	3.35	2.94
\$25,000 and over	<u>3.31</u>	<u>3.34</u>	<u>3.74</u>	<u>4.49</u>	<u>3.69</u>
Total	2.28	2.55	2.99	3.69	2.68

Distribution by Major Occupational Category

Table J provides a distribution of resident tax returns by occupation of head of household, based on the specific occupations reported by taxpayers on their state income tax returns. It should be noted that because of the definitional limitations of such data, at best they provide only an approximate description of the occupational mix of Colorado resident taxpayers.^{15/} On this basis, it appears that more than one-fifth of the households were headed by

^{15/} In the absence of detailed instructions on the tax returns regarding occupational definitions and titles, taxpayer responses will not be definitionally consistent or uniform. For purposes of this study, the reported occupations were classified into nine major categories based on the definitions and classifications established in the Dictionary of Occupational Titles, U.S. Department of Labor. In the case of joint returns the person filing the return was regarded as the head of household, in the case of merged married-separate returns the spouse reporting the largest share of the combined adjusted gross income was considered the head of household. The "All Other" category includes returns of those who reported their occupations as housewives, homemakers, students, unemployed, or with titles that could not be classified or were not reported. See Appendix A for a description of the detailed occupational titles making up the nine major categories. The distribution of resident tax returns by occupation, classified by adjusted gross income strata, are provided in the detailed Statistics of Income, Tables 18-20.

persons engaged in managerial and professional activities or were self-employed in non-agricultural business.

TABLE J. DISTRIBUTION OF RESIDENT TAX RETURNS BY OCCUPATION OF HEAD OF HOUSEHOLD, FISCAL YEAR 1975

Occupation of Head of Household	Households		Average per Household		Tax as Percent of AGI
	Number of Returns	Per- cent Dist.	Adjusted Gross Income	Normal Tax Liab.	
Managerial & Self-employed	56,538	6.4	\$20,663	\$617	2.98
Professional	141,527	16.0	16,893	440	2.60
Sub-professional & Clerical	134,888	15.2	11,876	269	2.26
Sales & Merchandising	46,764	5.3	12,421	277	2.23
Service Occupations	77,885	8.8	8,790	171	1.94
Crafts, Mech. & Operatives	126,906	14.3	10,695	227	2.29
Farmers (Self-employed)	18,250	2.1	12,264	422	3.44
Military Personnel	12,256	1.4	7,101	127	1.79
Retired	52,553	5.9	7,010	124	1.77
All Other ^a	<u>217,672</u>	<u>24.6</u>	<u>9,523</u>	<u>217</u>	<u>2.28</u>
Total	885,239	100.0	\$11,902	\$284	2.39

^aIncludes housewives, students, unemployed and unreported

The managerial and self-employed category had an average adjusted gross income in excess of \$20,000 and ranked first in both average income and tax liability. Heads of households engaged in professional activities--such as doctors, dentists, lawyers, engineers and educators--ranked next with an average adjusted gross income of almost \$17,000, but a relatively lower tax. Households headed by persons in "white collar" occupations, which consist of sales, merchandising, clerical and sub-professional personnel, also represented about one-fifth of all households. Their adjusted gross income averaged \$12,000 and their average tax was accordingly lower. Taxpayers identified themselves as self-employed farmers on about 18,000 tax returns which is only about one-half the number who reported either positive or negative farm income, but twice the number of those for whom farm income was the primary source (i.e., 50 percent or more of the reported adjusted gross income). For these farm households, the average adjusted gross income also was about \$12,000, approximately the same as for the "white collar" categories. However, their average normal tax liability represented the highest relative tax burden of any of these occupational groups. "Blue collar" workers, comprising craftsmen, mechanics and factory operatives, were reported as the head

of households on one out of every seven tax returns filed. The average adjusted gross income for this group was less than \$11,000, which ranked as the second lowest if military personnel and retired persons are excluded. Households headed by workers in service occupations represented almost nine percent of all households, but their average adjusted gross income was less than \$9,000 and as such had the lowest average income and tax of any of the categories making up the civilian labor force. Finally, households headed by military personnel or retired persons reported average adjusted gross incomes of slightly above \$7,000, but the latter numbered more than 52,000 or almost six percent of all the resident households in the state.

Distribution by Major Planning Regions

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

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

FIGURE I. MAJOR PLANNING REGIONS OF THE STATE

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PLANNING REGIONS

- 1 South Platte Valley
- 2 Northern Front Range
- 3 Denver Metropolitan
- 4 Pikes Peak
- 5 High Plains
- 6 Lower Arkansas Valley
- 7 Spanish Peaks
- 8 San Luis Valley
- 9 San Juan Basin
- 10 Black Canyon
- 11 Plateau
- 12 Northern Mountain
- 13 Upper Arkansas Valley

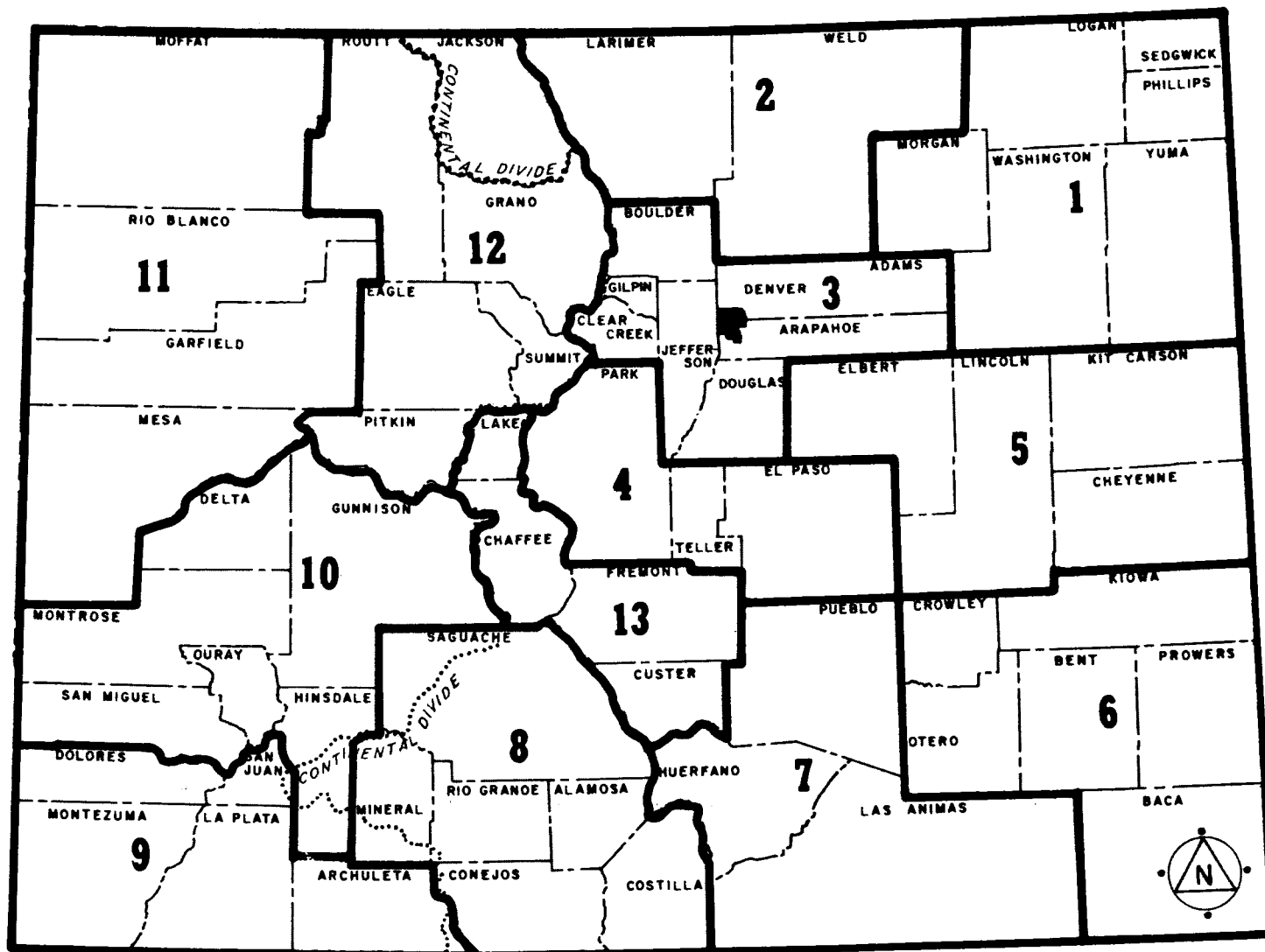


TABLE K. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR PLANNING REGIONS OF STATE,
FISCAL YEAR 1975

Planning Regions	Households		Percent of Households in Region with AGI		Average per Household		State Tax as Percent of AGI
	Number of Returns	Percent Distri- bution	Under \$5,000	\$25,000 and Over	Adjusted Gross Income	Normal Tax Liability	
Region 1--South Platte Valley	21,534	2.4	26.8	8.8	\$12,030	\$337	2.80
Region 2--Northern Front Range	73,058	8.2	31.0	6.0	11,000	258	2.35
Region 3--Denver Metropolitan	522,487	59.0	22.7	8.1	12,843	310	2.42
Region 4--Pikes Peak	82,733	9.4	31.0	5.3	10,603	230	2.17
Region 5--High Plains	7,018	.8	32.8	8.5	11,128	303	2.72
Region 6--Lower Arkansas Valley	16,832	1.9	34.0	5.3	9,810	239	2.44
Region 7--Spanish Peaks	44,690	5.1	29.1	5.2	11,016	258	2.34
Region 8--San Luis Valley	10,678	1.2	38.3	4.7	9,763	242	2.47
Region 9--San Juan Basin	14,238	1.6	40.2	3.8	8,778	190	2.17
Region 10--Black Canyon	15,819	1.8	36.0	3.9	9,048	206	2.27
Region 11--Plateau	31,314	3.5	28.9	5.9	10,860	256	2.36
Region 12--Northern Mountain	19,222	2.2	38.6	5.0	10,061	243	2.41
Region 13--Upper Arkansas Valley	<u>14,621</u>	<u>1.7</u>	<u>29.5</u>	<u>3.4</u>	<u>9,820</u>	<u>218</u>	<u>2.22</u>
Total--Within State	874,244	98.8	26.3	7.1	\$11,936	\$285	2.39
Total--Out of State ^a	<u>10,995</u>	<u>1.2</u>	<u>38.1</u>	<u>3.9</u>	<u>9,146</u>	<u>181</u>	<u>1.98</u>
Total State Residents	885,239	100.0	26.4	7.0	\$11,902	\$284	2.39

^aFull-year and part-year residents residing out of state

As is generally recognized, the overwhelming majority of the state's population is concentrated in the eight county Denver Metropolitan Region which represents approximately 60 percent of the taxpayers and 64 percent of the total state income and normal tax liability. Because of the wide and uneven dispersion of the remaining households among the other 12 planning regions, most are relatively small in terms of the number of households and the amount of income and normal tax liability. Following the Denver area, the Pikes Peak Region is quantitatively the next most important with about nine percent of the households and eight percent of the income and normal tax. At the other extreme, the San Luis Valley and High Plains regions each represent one percent of the state's population, income and tax. Six regions--South Platte Valley, Lower and Upper Arkansas Valleys, San Juan Basin, Black Canyon and Northern Mountain districts--individually account for about two percent. In general, the overall percentage distribution of the income tax liability among the 13 planning regions of the state closely parallels that of the adjusted gross income and resident population.

However, when resident tax returns are classified by the five major adjusted gross income strata, the patterns of income distribution within each area differ widely among the planning regions.^{16/} In the Denver Metropolitan Region, less than 23 percent of the households reported adjusted gross incomes under \$5,000, whereas in the San Juan Basin, San Luis Valley and Northern Mountain districts about 40 percent of all households were in this lowest income category. A similar disparity exists at the upper end of the income spectrum. For the Denver Metropolitan, South Platte Valley and High Plains regions more than eight percent of the households were in the "\$25,000 and over" income class, but in the San Juan Basin, Black Canyon and Upper Arkansas districts less than four percent were in the top stratum. In other words, the poorest regions when compared with the most affluent relatively had twice as many households in the lowest income category, and less than one-half as many in the highest income stratum.

The planning regions of the state also vary significantly with regard to the major sources of household income. For example, the wage and salary share expressed as a percentage of a region's total adjusted gross income ranged from a high of 91 percent in the San Juan Basin to a low of 54 percent

^{16/} The regional classification by adjusted gross income strata are provided in the detailed Statistics of Income, Tables 21-23.

in the South Platte Valley. In contrast, positive farm income as a percent of total adjusted gross income ranged from highs of 25 and 22 percent, respectively, for the High Plains and South Platte Valley regions to less than one percent in five of the districts--Pikes Peak, Denver Metropolitan, Spanish Peaks, Northern Mountain and Upper Arkansas Valley regions. The high and low relative shares of regional income, classified by major source, are shown in Table L below.

TABLE L. PERCENTAGE SHARES OF REGIONAL INCOME BY SOURCE

<u>Major Source</u>	<u>Highest Regions</u>		<u>Lowest Regions</u>		<u>State Average</u>
	<u>Per-cent</u>	<u>Region Number</u>	<u>Per-cent</u>	<u>Region Number</u>	
Wage and Salary Income	91.0	9	54.0	1	82.2
Net Property Income	16.8	12	9.3	4	10.5
Net Business Income	12.9	7	-3.0	5	5.3
Positive Farm Income	25.2	5	*	4	1.6
Negative Farm Income	19.6	9	0.3	4	1.6

*Less than 0.05 percent

Variations in regional income are further reflected when the averages of adjusted gross income per household shown in Table K are compared. The Denver Metropolitan Region average household income of \$12,843 was the highest of any region, followed by the South Platte Valley with \$12,030. On the other hand, the Black Canyon and San Juan Basin areas had the lowest reported adjusted gross incomes which averaged \$9,048 and \$8,778, respectively. Of course, these income figures are exclusive of transfer payments which when included in adjusted broad income significantly reduce the regional average income differentials.

Although marked variations also are discernable in the average normal tax liabilities of the regions, ranging from \$337 in the South Platte Valley to \$190 in the San Juan Basin, the ranking of the regions on this basis does not follow that for the average income because of differences in the magnitude of taxpayer income tax deductions (including federal tax) and personal exemptions. Thus, the average value of deductions and exemptions in the Denver area were considerably larger than those taken by taxpayers in the South Platte Valley, since the latter had the lower average income but higher average normal tax liability.

Similarly, when the regional relative tax burdens are compared, the state income tax expressed as a percentage of the adjusted gross income for the San Luis Valley was greater than that for the Denver Metropolitan Region although

the average income was almost one-fourth smaller. For all regions, as shown in Table K, the relative burden of the state income tax ranged from a high of 2.80 percent for the South Platte Valley to a low of 2.17 percent for both the San Juan Basin and Pikes Peak regions.

Distribution by Major Counties

The nine most populous counties in Colorado comprising the "Front Range" represented 80 percent of the resident taxpayers and accounted for about 83 percent of both the adjusted gross income and state normal tax liability.^{17/} The five largest counties in the Denver Metropolitan Region--Denver Jefferson, Arapahoe, Adams and Boulder--represented almost 60 percent of the state's total resident population. The City and County of Denver alone accounted for almost 23 percent of the state's taxpayers, followed by Jefferson County with about 12 percent and Arapahoe County with 10 percent. El Paso ranked next with nine percent and the smallest three of the "Big Nine"--Pueblo, Larimer and Weld--each accounted for about four percent of the state's resident households, income and normal tax liability.

The reported adjusted gross income for these major counties in fiscal year 1975 totaled \$8.7 billion, and for the individual counties the income ranged from a high of \$2.4 billion for Denver to a low of \$373 million for Weld County. The total incomes for Jefferson and Arapahoe Counties also exceeded one billion--\$1.5 and \$1.2 billion respectively. The other five counties, ranked by income in millions of dollars, were: El Paso (\$846), Adams (\$788), Boulder (\$673), Pueblo (\$447) and Larimer (\$430).

The combined normal income tax liability for these major counties totaled \$207 million or, as noted, almost 83 percent of the state total. Denver alone accounted for \$59 million or 24 percent, followed by Jefferson and Arapahoe with \$37 and \$30 million of normal tax, or 15 and 14 percent, respectively. Of the nine, Weld County had the smallest tax, about \$9 million or less than four percent of the state total. In short, the percentage distribution of the state income tax among these counties closely parallels the distribution of income.

As in the case of the regional analysis, when the tax returns are classified by adjusted gross income strata, the pattern of income distribution within each county differs widely among counties.^{18/} For example, as shown in Table M,

^{17/} The other 54 counties of the state were not treated on an individual basis because of their relatively small populations.

^{18/} The county classification by adjusted gross income strata are provided in the detailed Statistics of Income, Tables 24-25.

TABLE M. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR COUNTIES OF STATE,
FISCAL YEAR 1975

Major Counties	Households		Percent of Households in Region with AGI		Average per Household		State Tax as Percent of AGI
	Number of Returns	Percent Distri- bution	Under \$5,000	\$25,000 and Over	Adjusted Gross Income	Normal Tax Liability	
Denver	199,817	22.6	25.4	6.9	\$12,121	\$295	2.43
Jefferson	103,992	11.8	16.4	10.2	14,334	355	2.47
Arapahoe	86,269	9.7	20.8	11.7	14,232	350	2.46
Adams	72,635	8.2	25.5	3.4	10,843	235	2.17
Boulder	52,815	6.0	24.3	8.2	12,735	306	2.40
El Paso	79,587	9.0	31.2	5.2	10,627	231	2.18
Pueblo	39,365	4.4	28.1	5.3	11,351	267	2.35
Larimer	38,895	4.4	32.0	6.4	11,059	250	2.26
Weld	<u>34,163</u>	<u>3.9</u>	<u>29.8</u>	<u>5.4</u>	<u>10,932</u>	<u>267</u>	<u>2.45</u>
Total--Nine Counties	707,538	80.0	24.8	7.4	\$12,291	\$293	2.38
Total--Rest of State ^a	166,706	18.8	32.5	5.8	10,430	254	2.44
Total--Out of State ^b	<u>10,995</u>	<u>1.2</u>	<u>38.1</u>	<u>3.9</u>	<u>9,146</u>	<u>181</u>	<u>1.98</u>
Total State Residents	885,239	100.0	26.4	7.0	\$11,902	\$284	2.39

^aOther 54 counties

^bFull-year and part-year residents residing out of state

only one out of every six taxpayers in Jefferson County had incomes of less than \$5,000, whereas in Larimer and El Paso Counties the ratio was about one out of three. At the upper end of the income scale, Arapahoe County ranked first with almost 12 percent of its households in the "\$25,000 and over" category, followed by Jefferson with 10 percent. On the other hand, in Adams County less than four percent of the taxpayers reported adjusted gross incomes in excess of \$25,000, and in El Paso and Pueblo Counties the ratio was only five percent.

Significant income variations among the counties also are revealed when the average adjusted gross incomes for the counties are compared. As shown in Table M, Jefferson County ranked first with an average household income of \$14,334, followed by Arapahoe with \$14,232. Boulder ranked third with an average income of \$12,735 which exceeded the Denver County average of \$12,121. El Paso ranked lowest among the nine major counties with an average income of \$10,627, exceeded by both Adams and Weld Counties which had averages of \$10,843 and \$10,932, respectively. In general, the average normal tax liability for these counties followed the income ordering, and ranged from a high of \$355 for Jefferson County to a low \$231 for El Paso.

Finally, when the tax liability of each county is expressed as a percentage of adjusted gross income, the income tax burdens vary from highs of 2.47 and 2.46 percent for Jefferson and Arapahoe to lows of 2.17 and 2.18 for Adams and El Paso Counties. Weld County had the third highest relative tax burden which actually exceeded those for Denver, Boulder and Pueblo Counties even though the average incomes of the latter were markedly higher. As indicated, this variance between income and tax burden is attributable to differences in the magnitudes of the average taxpayer deductions and exemptions among the counties. In a similar manner, the relative tax burden for these nine major counties as a group was lower than the average for the other 54 counties of the state--2.38 percent compared with 2.44 percent--notwithstanding the fact that the Front Range counties' average income was almost 18 percent higher than that for the rest of the state.

COLORADO STATISTICS OF INCOME
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TABLE 1. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL INCOME TAX,
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Colorado State Income Tax Liability ^b				Federal Tax
			Normal Tax	AS-3 Credit ^c	Surtax	Total Tax	
A. Total dollar amounts in thousands:							
under \$3,000	147,166	\$ 228,216	\$ 1,273	\$ 3	\$ 134	\$ 1,404	\$ 7,120
\$3,000 to \$5,000	102,356	405,408	5,075	12	--	5,063	24,673
\$5,000 to \$8,000	144,793	938,271	14,660	53	107	14,714	82,616
\$8,000 to \$10,000	83,147	749,001	12,907	41	104	12,970	77,254
\$10,000 to \$15,000	182,295	2,255,798	43,900	153	279	44,026	241,167
\$15,000 to \$25,000	181,655	3,453,774	86,366	261	415	86,520	455,556
\$25,000 to \$50,000	52,129	1,673,498	56,075	337	1,267	57,005	292,324
\$50,000 to \$100,000	8,291	538,788	20,521	240	1,451	21,732	139,813
\$100,000 and over	2,133	368,557	12,746	376	2,096	14,466	145,765
Total	903,965	\$10,611,312	\$253,523	\$1,475	\$5,853	\$257,901	\$1,466,288
B. Percentage distribution:							
under \$3,000	16.3	2.2	.5	.2	2.3	.5	.5
\$3,000 to \$5,000	11.3	3.8	2.0	.8	--	2.0	1.7
\$5,000 to \$8,000	16.0	8.8	5.8	3.6	1.8	5.7	5.6
\$8,000 to \$10,000	9.2	7.1	5.1	2.8	1.8	5.0	5.3
\$10,000 to \$15,000	20.2	21.3	17.3	10.4	4.8	17.1	16.4
\$15,000 to \$25,000	20.1	32.5	34.1	17.7	7.1	33.6	31.1
\$25,000 to \$50,000	5.8	15.8	22.1	22.8	21.6	22.1	19.9
\$50,000 to \$100,000	.9	5.1	8.1	16.3	24.8	8.4	9.5
\$100,000 and over	.2	3.5	5.0	25.5	35.8	5.6	9.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:							
under \$3,000		\$ 1,551	\$ 9	\$ *	\$ 1	\$ 10	\$ 48
\$3,000 to \$5,000		3,961	50	*	--	50	241
\$5,000 to \$8,000		6,480	101	*	1	102	571
\$8,000 to \$10,000		9,008	155	*	1	156	929
\$10,000 to \$15,000		12,374	241	1	2	242	1,323
\$15,000 to \$25,000		19,013	475	1	2	476	2,508
\$25,000 to \$50,000		32,103	1,076	6	24	1,094	5,608
\$50,000 to \$100,000		64,985	2,475	29	175	2,621	16,863
\$100,000 and over		172,788	5,976	176	982	6,782	68,338
Total		\$ 11,739	\$ 280	\$ 2	\$ 7	\$ 285	\$ 1,622

^a Full-year, part-year and non-resident returns

^b Excludes oil and gas gross production tax

^c Credit taken for income tax paid other states

*Less than \$0.50

Note: Totals may not equal sum of the items due to rounding. Averages based on all returns.

TABLE 2. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY TAX STATUS,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Non-Taxable Returns		Taxable Returns		
	Number of Returns	Adjusted Gross Income	Number of Returns	Adjusted Gross Income	Net Taxable Income
A. Total dollar amounts in thousands:					
under \$3,000	80,573	\$ 92,342	66,593	\$ 135,874	\$ 51,372
\$3,000 to \$5,000	12,305	45,858	90,051	359,550	186,231
\$5,000 to \$8,000	5,209	32,702	139,584	905,569	468,778
\$8,000 to \$10,000	505	4,486	82,642	744,515	379,787
\$10,000 to \$15,000	900	10,453	181,395	2,245,344	1,170,008
\$15,000 to \$25,000	220	4,430	181,435	3,449,344	1,956,822
\$25,000 to \$50,000	81	2,897	52,048	1,670,602	994,578
\$50,000 to \$100,000	34	2,869	8,257	535,919	303,888
\$100,000 and over	17	3,356	2,116	365,201	172,321
Total	99,844	\$199,393	804,121	\$10,411,919	\$5,683,785
B. Percentage distribution:					
under \$3,000	80.7	46.3	8.3	1.3	.9
\$3,000 to \$5,000	12.3	23.0	11.2	3.5	3.3
\$5,000 to \$8,000	5.2	16.4	17.4	8.7	8.2
\$8,000 to \$10,000	.5	2.2	10.3	7.2	6.7
\$10,000 to \$15,000	.9	5.2	22.5	21.6	20.6
\$15,000 to \$25,000	.2	2.2	22.6	33.1	34.4
\$25,000 to \$50,000	.1	1.5	6.5	16.0	17.5
\$50,000 to \$100,000	*	1.4	1.0	5.1	5.3
\$100,000 and over	*	1.7	.3	3.5	3.0
Total	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:					
under \$3,000		\$ 1,146		\$ 2,040	\$ 771
\$3,000 to \$5,000		3,727		3,993	2,068
\$5,000 to \$8,000		6,278		6,488	3,358
\$8,000 to \$10,000		8,883		9,009	4,596
\$10,000 to \$15,000		11,614		12,378	6,450
\$15,000 to \$25,000		20,136		19,011	10,785
\$25,000 to \$50,000		35,765		32,097	19,109
\$50,000 to \$100,000		84,382		64,905	36,804
\$100,000 and over		197,412		172,590	81,437
Total		\$ 1,997		\$ 12,948	\$ 7,068

^aFull-year, part-year and non-resident returns

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 3. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY TYPE OF RETURN,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Table/Standard Returns			Itemized Returns		
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Total dollar amounts in thousands:						
under \$3,000	124,922	\$ 195,118	\$ 978	22,244	\$ 33,099	\$ 295
\$3,000 to \$5,000	84,068	330,815	4,620	18,288	74,593	455
\$5,000 to \$8,000	101,645	651,867	11,937	43,148	286,403	2,723
\$8,000 to \$10,000	46,672	419,949	8,872	36,475	329,052	4,034
\$10,000 to \$15,000	66,907	808,214	20,030	115,388	1,447,584	23,870
\$15,000 to \$25,000	30,064	540,915	16,974	151,591	2,912,859	69,393
\$25,000 to \$50,000	3,618	113,200	4,843	48,511	1,560,298	51,232
\$50,000 to \$100,000	473	30,170	1,499	7,818	508,618	19,022
\$100,000 and over	64	10,056	427	2,069	358,502	12,319
Total	458,433	\$3,100,304	\$70,180	445,532	\$7,511,008	\$183,343
B. Percentage distribution:						
under \$3,000	27.2	6.3	1.4	5.0	.4	.2
\$3,000 to \$5,000	18.3	10.7	6.6	4.1	1.0	.3
\$5,000 to \$8,000	22.2	21.0	17.0	9.7	3.8	1.4
\$8,000 to \$10,000	10.2	13.5	12.6	8.2	4.4	2.2
\$10,000 to \$15,000	14.6	26.1	28.5	25.9	19.3	13.0
\$15,000 to \$25,000	6.6	17.4	24.2	34.0	38.8	37.8
\$25,000 to \$50,000	.8	3.7	6.9	10.9	20.8	27.9
\$50,000 to \$100,000	.1	1.0	2.1	1.8	6.8	10.4
\$100,000 and over	*	.3	.6	.5	4.8	6.7
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:						
under \$3,000		\$ 1,562	\$ 8		\$ 1,488	\$ 13
\$3,000 to \$5,000		3,935	55		4,079	25
\$5,000 to \$8,000		6,413	117		6,639	63
\$8,000 to \$10,000		8,998	190		9,021	111
\$10,000 to \$15,000		12,080	299		12,545	207
\$15,000 to \$25,000		17,992	565		19,215	458
\$25,000 to \$50,000		31,288	1,339		32,164	1,056
\$50,000 to \$100,000		63,784	3,169		65,057	2,433
\$100,000 and over		157,125	6,672		173,273	5,954
Total		\$ 6,763	\$ 153		\$ 16,859	\$ 412

^aFull-year, part-year and non-resident returns

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 4. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY FILING STATUS,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Single Returns			Joint Returns			Married-Separate Returns		
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Total dollar amounts in thousands:									
under \$3,000	99,445	\$ 165,248	\$ 1,008	41,862	\$ 54,506	\$ 202	5,859	\$ 8,462	\$ 63
\$3,000 to \$5,000	68,915	271,428	4,190	28,327	113,901	656	5,114	20,079	228
\$5,000 to \$8,000	83,155	529,270	10,202	47,707	314,184	3,271	13,931	94,817	1,187
\$8,000 to \$10,000	35,798	320,078	6,929	34,832	314,457	4,404	12,517	114,466	1,574
\$10,000 to \$15,000	40,378	482,618	12,323	92,400	1,147,985	21,050	49,517	625,195	10,528
\$15,000 to \$25,000	14,076	254,703	8,382	77,489	1,448,432	38,212	90,090	1,750,639	39,772
\$25,000 to \$50,000	2,845	95,359	3,609	23,177	754,110	27,016	26,107	824,029	25,450
\$50,000 to \$100,000	607	42,524	1,661	3,754	241,347	9,589	3,930	254,918	9,271
\$100,000 and over	180	30,614	998	681	114,811	4,094	1,272	223,132	7,654
Total	345,399	\$2,191,842	\$49,302	350,229	\$4,503,733	\$108,494	208,337	\$3,915,737	\$95,727
B. Percentage distribution:									
under \$3,000	28.8	7.5	2.0	12.0	1.2	.2	2.8	.2	.1
\$3,000 to \$5,000	20.0	12.4	8.5	8.1	2.5	.6	2.5	.5	.2
\$5,000 to \$8,000	24.1	24.1	20.7	13.6	7.0	3.0	6.7	2.4	1.2
\$8,000 to \$10,000	10.4	14.6	14.1	9.9	7.0	4.0	6.0	2.9	1.6
\$10,000 to \$15,000	11.7	22.0	25.0	26.4	25.5	19.4	23.8	16.0	11.0
\$15,000 to \$25,000	4.1	11.6	17.0	22.1	32.2	35.2	43.2	44.7	41.5
\$25,000 to \$50,000	.8	4.4	7.3	6.6	16.7	24.9	12.5	21.0	26.6
\$50,000 to \$100,000	.2	1.9	3.4	1.1	5.4	8.8	1.9	6.5	9.7
\$100,000 and over	*	1.4	2.0	.2	2.5	3.8	.6	5.7	8.0
Total	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		\$ 1,662	\$ 10		\$ 1,302	\$ 5		\$ 1,444	\$ 11
\$3,000 to \$5,000		3,939	61		4,021	23		3,926	45
\$5,000 to \$8,000		6,365	123		6,586	69		6,806	85
\$8,000 to \$10,000		8,941	194		9,028	126		9,145	126
\$10,000 to \$15,000		11,952	305		12,424	228		12,626	213
\$15,000 to \$25,000		18,095	595		18,692	493		19,432	441
\$25,000 to \$50,000		33,518	1,269		32,537	1,166		31,564	975
\$50,000 to \$100,000		70,056	2,736		64,291	2,554		64,865	2,359
\$100,000 and over		170,078	5,544		168,592	6,012		175,418	6,017
Total		\$ 6,346	\$ 143		\$ 12,859	\$ 310		\$ 18,795	\$ 459

^a Full-year, part-year and non-resident returns

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 5. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY RESIDENCY,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Full-Year Resident Returns			Part-Year Resident Returns			Non-Resident Returns		
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Total dollar amounts in thousands:									
under \$3,000	107,452	\$ 171,930	\$ 677	27,184	\$ 41,661	\$ 364	12,530	\$14,625	\$ 232
\$3,000 to \$5,000	86,278	342,881	4,362	13,058	50,862	505	3,020	11,665	208
\$5,000 to \$8,000	133,015	863,236	13,593	10,443	66,989	883	1,335	8,046	183
\$8,000 to \$10,000	75,991	685,095	11,919	6,759	60,446	900	397	3,460	88
\$10,000 to \$15,000	173,035	2,141,005	42,194	8,582	106,721	1,487	678	8,072	219
\$15,000 to \$25,000	175,426	3,336,603	84,194	5,877	110,029	1,916	352	7,142	257
\$25,000 to \$50,000	50,608	1,622,770	54,880	1,222	40,465	749	299	10,264	446
\$50,000 to \$100,000	8,065	523,667	20,104	148	9,605	191	78	5,516	226
\$100,000 and over	2,075	358,863	12,406	21	3,045	48	37	6,649	292
Total	811,945	\$10,046,050	\$244,329	73,294	\$489,823	\$7,043	18,726	\$75,439	\$2,151
B. Percentage distribution:									
under \$3,000	13.2	1.7	.3	37.1	8.5	5.2	66.9	19.4	10.8
\$3,000 to \$5,000	10.6	3.4	1.8	17.8	10.4	7.2	16.1	15.5	9.7
\$5,000 to \$8,000	16.4	8.6	5.5	14.2	13.7	12.5	7.1	10.7	8.5
\$8,000 to \$10,000	9.4	6.8	4.9	9.2	12.3	12.8	2.1	4.6	4.1
\$10,000 to \$15,000	21.3	21.3	17.3	11.7	21.8	21.1	3.6	10.7	10.2
\$15,000 to \$25,000	21.6	33.2	34.5	8.0	22.5	27.2	1.9	9.5	11.9
\$25,000 to \$50,000	6.2	16.2	22.5	1.7	8.3	10.6	1.6	13.6	20.7
\$50,000 to \$100,000	1.0	5.2	8.2	.2	2.0	2.7	.4	7.3	10.5
\$100,000 and over	.3	3.6	5.1	*	.6	.7	.2	8.8	13.6
Total	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		\$ 1,600	\$ 6		\$ 1,533	\$ 13		\$ 1,167	\$ 19
\$3,000 to \$5,000		3,974	51		3,895	39		3,863	69
\$5,000 to \$8,000		6,490	102		6,415	85		6,027	137
\$8,000 to \$10,000		9,015	157		8,943	133		8,715	222
\$10,000 to \$15,000		12,373	244		12,435	173		11,906	323
\$15,000 to \$25,000		19,020	480		18,722	326		20,290	730
\$25,000 to \$50,000		32,065	1,084		33,114	613		34,328	1,492
\$50,000 to \$100,000		64,931	2,493		64,899	1,291		70,718	2,897
\$100,000 and over		172,946	5,979		145,000	2,286		179,703	7,892
Total		\$ 12,373	\$ 301		\$ 6,683	\$ 96		\$ 4,029	\$ 115

^aFull-year, part-year and non-resident returns

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 6. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 CLASSIFIED BY TYPE OF EXEMPTIONS,
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Normal Exemp- tions	Old Age Exemp- tions	Blind and Retarded Exemptions	Total Personal Exemptions
A. Total number of returns reporting exemptions:				
under \$3,000	147,166	19,919	210	147,166
\$3,000 to \$5,000	102,356	13,743	---	102,356
\$5,000 to \$8,000	144,793	15,189	300	144,793
\$8,000 to \$10,000	83,147	5,864	595	83,147
\$10,000 to \$15,000	182,295	9,584	1,139	182,295
\$15,000 to \$25,000	181,655	6,306	1,380	181,655
\$25,000 to \$50,000	52,129	3,691	629	52,129
\$50,000 to \$100,000	8,291	1,093	30	8,291
\$100,000 and over	<u>2,133</u>	<u>394</u>	<u>11</u>	<u>2,133</u>
Total	903,965	75,783	4,294	903,965
B. Total number of exemptions claimed:				
under \$3,000	261,569	22,614	210	284,393
\$3,000 to \$5,000	175,583	19,218	---	194,801
\$5,000 to \$8,000	296,803	20,210	300	317,313
\$8,000 to \$10,000	202,935	7,902	740	211,577
\$10,000 to \$15,000	566,940	13,732	1,199	581,871
\$15,000 to \$25,000	619,211	8,761	1,634	629,606
\$25,000 to \$50,000	186,416	5,306	629	192,351
\$50,000 to \$100,000	30,588	1,458	30	32,076
\$100,000 and over	<u>7,093</u>	<u>637</u>	<u>11</u>	<u>7,741</u>
Total	2,347,138	99,838	4,753	2,451,729
C. Average number of exemptions per return:				
under \$3,000	1.78	1.14	1.00	1.93
\$3,000 to \$5,000	1.72	1.40	---	1.90
\$5,000 to \$8,000	2.05	1.33	1.00	2.19
\$8,000 to \$10,000	2.44	1.35	1.24	2.54
\$10,000 to \$15,000	3.11	1.43	1.05	3.19
\$15,000 to \$25,000	3.41	1.39	1.18	3.47
\$25,000 to \$50,000	3.58	1.44	1.00	3.69
\$50,000 to \$100,000	3.69	1.33	1.00	3.87
\$100,000 and over	<u>3.33</u>	<u>1.62</u>	<u>1.00</u>	<u>3.63</u>
Total	2.60	1.32	1.11	2.71

^aFull-year, part-year and non-resident returns

Note: Totals may not equal sum of the items due to rounding.

TABLE 7. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 FOOD SALES TAX AND OLD AGE PROPERTY TAX CREDITS,
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Food Sales Tax Credits			Old Age Property Tax Credits	
	Number of Households	Number of Exemptions	Value of Exemptions (\$000)	Number of Households	Value of Credit (\$000)
A. Total for all households:					
under \$3,000	123,881	208,686	\$ 1,330	2,651	\$ 373
\$3,000 to \$5,000	86,354	145,803	969	328	35
\$5,000 to \$8,000	135,976	280,773	1,899	86	4
\$8,000 to \$10,000	80,894	196,319	1,335	--	--
\$10,000 to \$15,000	179,405	556,966	3,824	--	--
\$15,000 to \$25,000	179,446	609,884	4,213	--	--
\$25,000 to \$50,000	51,410	182,863	1,263	--	--
\$50,000 to \$100,000	8,129	29,799	207	--	--
\$100,000 and over	2,078	6,902	48	--	--
Subtotal	847,573	2,217,995	\$15,088	3,065	\$ 412
Filed for credit only	145,230	273,032	1,910	41,366	5,821
Total	992,803	2,491,027	\$16,998	44,431	\$6,233
B. Percentage distribution:					
under \$3,000	12.5	8.4	7.8	6.0	6.0
\$3,000 to \$5,000	8.7	5.8	5.7	.7	.5
\$5,000 to \$8,000	13.7	11.3	11.2	.2	.1
\$8,000 to \$10,000	8.1	7.9	7.9	--	--
\$10,000 to \$15,000	18.1	22.4	22.5	--	--
\$15,000 to \$25,000	18.1	24.5	24.8	--	--
\$25,000 to \$50,000	5.2	7.3	7.4	--	--
\$50,000 to \$100,000	.8	1.2	1.2	--	--
\$100,000 and over	.2	.3	.3	--	--
Subtotal	85.4	89.0	88.8	6.9	6.6
Filed for credit only	14.6	11.0	11.2	93.1	93.4
Total	100.0	100.0	100.0	100.0	100.0
C. Average per household:					
under \$3,000		1.68	\$10.74		\$140.70
\$3,000 to \$5,000		1.69	11.22		106.71
\$5,000 to \$8,000		2.06	13.97		46.51
\$8,000 to \$10,000		2.43	16.50		---
\$10,000 to \$15,000		3.10	21.31		---
\$15,000 to \$25,000		3.40	23.48		---
\$25,000 to \$50,000		3.56	24.57		---
\$50,000 to \$100,000		3.67	25.46		---
\$100,000 and over		3.32	23.10		---
Subtotal		2.62	\$17.80		\$134.42
Filed for credit only		1.88	13.15		140.72
Total		2.51	\$17.12		\$140.28

^aFull-year and part-year residents filing regular returns filed for food tax credit only

Note: Totals may not equal sum of the items due to rounding.

TABLE 8. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY VALUE OF EXEMPTIONS AND DEDUCTIONS,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions					Exemptions and Deductions Used Against AGI ^b	Net Taxable Income ^c
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax	Total		
A. Dollar amounts in thousands:								
under \$3,000	\$ 228,216	\$ 177,017	\$101,317	\$ 19,727	\$ 7,120	\$ 305,181	\$ 176,844	\$ 51,372
\$3,000 to \$5,000	405,408	136,846	42,281	33,099	24,673	236,899	219,177	186,231
\$5,000 to \$8,000	938,271	231,415	68,084	98,278	82,616	480,393	469,493	468,778
\$8,000 to \$10,000	749,001	156,176	41,723	95,439	77,254	370,592	369,214	379,787
\$10,000 to \$15,000	2,255,798	433,547	66,156	347,945	241,167	1,088,815	1,085,790	1,170,008
\$15,000 to \$25,000	3,453,774	470,491	29,830	541,471	455,556	1,497,348	1,496,952	1,956,822
\$25,000 to \$50,000	1,673,498	143,882	3,612	239,732	292,324	679,550	678,920	994,578
\$50,000 to \$100,000	538,788	23,994	469	73,122	139,813	237,398	234,900	303,888
\$100,000 and over	368,557	5,770	64	45,201	145,765	196,800	196,236	172,321
Total	\$10,611,312	\$1,779,138	\$353,537	\$1,494,013	\$1,466,288	\$5,092,976	\$4,927,527	\$5,683,785
B. Percentage distribution:								
under \$3,000	2.2	9.9	28.7	1.3	.5	6.0	3.6	.9
\$3,000 to \$5,000	3.8	7.7	12.0	2.2	1.7	4.7	4.4	3.3
\$5,000 to \$8,000	8.8	13.0	19.3	6.6	5.6	9.4	9.5	8.2
\$8,000 to \$10,000	7.1	8.8	11.8	6.4	5.3	7.3	7.5	6.7
\$10,000 to \$15,000	21.3	24.4	18.7	23.3	16.4	21.4	22.0	20.6
\$15,000 to \$25,000	32.5	26.4	8.4	36.2	31.1	29.4	30.4	34.4
\$25,000 to \$50,000	15.8	8.1	1.0	16.0	19.9	13.3	13.8	17.5
\$50,000 to \$100,000	5.1	1.3	.1	4.9	9.5	4.7	4.8	5.3
\$100,000 and over	3.5	.3	*	3.0	9.9	3.9	4.0	3.0
Total	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	\$ 1,551	\$1,203	\$ 811	\$ 887	\$ 48	\$ 2,074	\$ 1,202	\$ 349
\$3,000 to \$5,000	3,961	1,337	503	1,810	241	2,314	2,141	1,820
\$5,000 to \$8,000	6,480	1,598	670	2,278	571	3,318	3,243	3,237
\$8,000 to \$10,000	9,008	1,878	894	2,617	929	4,457	4,440	4,568
\$10,000 to \$15,000	12,374	2,378	989	3,015	1,323	5,973	5,956	6,418
\$15,000 to \$25,000	19,013	2,590	992	3,572	2,508	8,243	8,241	10,772
\$25,000 to \$50,000	32,103	2,760	998	4,942	5,608	13,036	13,024	19,079
\$50,000 to \$100,000	64,985	2,894	992	9,353	16,833	28,633	28,332	36,653
\$100,000 and over	172,788	2,705	1,000	21,847	68,338	92,264	92,000	80,788
Total	\$ 11,739	\$1,968	\$ 771	\$ 3,353	\$ 1,622	\$ 5,634	\$ 5,451	\$ 6,288

^aFull-year, part-year and non-resident returns

^bTotal exemptions and deductions exceeded by \$165.4 million the total adjusted gross income of \$199.4 million reported on non-taxable returns

^cIncludes taxable and non-taxable returns

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 9. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER OF RETURNS CLASSIFIED BY ITEMIZED DEDUCTIONS,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Total with Itemized Deduc- tions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deduc- tions
A. Total number of returns:										
under \$3,000	22,244	6,471	6,945	5,931	4,731	8,496	7,381	3,156	1,020	9,123
\$3,000 to \$5,000	18,288	12,845	11,320	8,720	7,655	14,570	11,900	8,605	1,560	10,663
\$5,000 to \$8,000	43,148	34,969	34,585	34,485	28,499	40,978	40,073	32,842	2,387	35,122
\$8,000 to \$10,000	36,475	28,891	31,691	33,911	27,542	35,941	35,285	29,940	1,722	30,824
\$10,000 to \$15,000	115,388	92,995	105,222	108,742	94,522	114,491	113,295	102,053	7,199	105,363
\$15,000 to \$25,000	151,591	115,447	142,416	145,526	136,997	150,860	149,505	134,568	8,228	137,212
\$25,000 to \$50,000	48,511	37,013	46,196	43,527	44,658	48,112	46,940	40,682	2,989	41,826
\$50,000 to \$100,000	7,818	5,149	7,382	6,400	7,031	7,714	7,269	6,000	721	6,274
\$100,000 and over	2,069	1,303	1,967	1,683	1,794	2,026	1,880	1,500	237	1,808
Total	445,532	335,083	387,724	388,925	353,429	423,188	413,528	359,346	26,068	378,215
B. Percentage distribution:										
under \$3,000	5.0	1.9	1.8	1.5	1.3	2.0	1.8	.9	3.9	2.4
\$3,000 to \$5,000	4.1	3.8	2.9	2.2	2.2	3.4	2.9	2.4	6.0	2.8
\$5,000 to \$8,000	9.7	10.4	8.9	8.9	8.1	9.7	9.7	9.1	9.2	9.3
\$8,000 to \$10,000	8.2	8.6	8.2	8.7	7.8	8.5	8.5	8.3	6.6	8.1
\$10,000 to \$15,000	25.9	27.8	27.1	28.0	26.7	27.1	27.4	28.4	27.6	27.9
\$15,000 to \$25,000	34.0	34.5	36.7	37.4	38.8	35.6	36.2	37.4	31.6	36.3
\$25,000 to \$50,000	10.9	11.0	11.9	11.2	12.6	11.4	11.4	11.3	11.5	11.1
\$50,000 to \$100,000	1.8	1.5	1.9	1.6	2.0	1.8	1.8	1.7	2.8	1.7
\$100,000 and over	.5	.4	.5	.4	.5	.5	.4	.4	.9	.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. As percentage of total of itemized returns:										
under \$3,000	100.0	29.1	31.2	26.7	21.3	38.2	33.2	14.2	4.6	41.0
\$3,000 to \$5,000	100.0	70.2	61.9	47.7	41.9	79.7	65.1	47.1	8.5	58.3
\$5,000 to \$8,000	100.0	81.0	80.2	79.9	66.0	95.0	92.9	76.1	5.5	81.4
\$8,000 to \$10,000	100.0	79.2	86.9	93.0	75.5	98.5	96.7	82.1	4.7	84.5
\$10,000 to \$15,000	100.0	80.6	91.2	94.0	81.9	99.2	98.2	88.4	6.2	91.3
\$15,000 to \$25,000	100.0	76.2	93.9	96.0	90.4	99.5	98.6	88.8	5.4	90.5
\$25,000 to \$50,000	100.0	76.3	95.2	89.7	92.1	99.2	96.8	83.9	6.2	86.2
\$50,000 to \$100,000	100.0	65.9	94.4	81.9	89.9	98.7	93.0	76.7	9.2	80.3
\$100,000 and over	100.0	63.0	95.1	81.3	86.7	97.9	90.9	72.5	11.5	87.4
Total	100.0	75.2	87.0	87.3	79.3	95.0	92.8	80.7	5.8	84.9

^aFull-year, part-year and non-resident returns

Note: Totals may not equal sum of the items due to rounding.

TABLE 10. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Total Itemized Deductions	Medical Expense	Contri- butions	Interest Expense	Real Estate Tax	General Sales Tax	Gas Tax	Personal Property Tax	Casualty Losses	Other Itemized Deductions
under \$3,000	\$ 19,727	\$ 3,659	\$ 1,936	\$ 4,664	\$ 2,194	\$ 834	\$ 335	\$ 177	\$ 1,668	\$ 4,260
\$3,000 to \$5,000	33,099	9,530	5,499	8,560	2,639	1,947	680	514	466	3,264
\$5,000 to \$8,000	98,278	23,350	8,876	33,329	10,067	6,791	2,788	1,821	1,591	9,665
\$8,000 to \$10,000	95,439	13,193	8,616	40,840	10,517	6,952	2,786	2,101	601	9,833
\$10,000 to \$15,000	347,945	39,905	34,058	149,849	37,414	29,373	10,202	6,612	3,515	37,017
\$15,000 to \$25,000	541,471	38,648	57,144	245,363	65,097	51,889	15,390	10,131	3,650	54,159
\$25,000 to \$50,000	239,732	12,631	35,758	100,107	30,394	22,149	4,593	3,373	2,311	28,216
\$50,000 to \$100,000	73,122	2,100	15,093	28,736	7,260	5,437	617	813	2,336	10,730
\$100,000 and over	45,201	950	14,557	17,175	2,886	1,844	166	210	672	6,741
Total	\$1,494,013	\$143,966	\$181,537	\$628,623	\$168,468	\$127,216	\$37,557	\$25,752	\$17,010	\$163,885
under \$3,000	1.3	2.5	1.1	.7	1.3	.7	.9	.7	9.8	2.6
\$3,000 to \$5,000	2.2	6.6	3.0	1.4	1.6	1.5	1.8	2.0	2.7	2.0
\$5,000 to \$8,000	6.6	16.2	4.9	5.3	6.0	5.3	7.4	7.1	9.4	5.9
\$8,000 to \$10,000	6.4	9.2	4.7	6.5	6.2	5.5	7.4	8.2	3.5	6.0
\$10,000 to \$15,000	23.3	27.7	18.8	23.8	22.2	23.1	27.2	25.7	20.7	22.6
\$15,000 to \$25,000	36.2	26.8	31.5	39.0	38.6	40.8	41.0	39.3	21.5	33.0
\$25,000 to \$50,000	16.0	8.8	19.7	15.9	18.0	17.4	12.2	13.1	14.8	17.2
\$50,000 to \$100,000	4.9	1.5	8.3	4.6	4.3	4.3	1.6	3.2	13.7	6.5
\$100,000 and over	3.0	.7	8.0	2.7	1.7	1.4	.4	.8	4.0	4.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
under \$3,000	100.0	18.5	9.8	23.6	11.1	4.2	1.7	.9	8.5	21.6
\$3,000 to \$5,000	100.0	28.8	28.8	25.9	8.0	5.9	2.1	1.6	1.4	9.9
\$5,000 to \$8,000	100.0	23.8	9.0	33.9	10.2	6.9	2.8	1.9	1.6	9.8
\$8,000 to \$10,000	100.0	13.8	9.0	42.8	11.0	7.3	2.9	2.2	.6	10.3
\$10,000 to \$15,000	100.0	11.5	9.8	43.1	10.8	8.4	2.9	1.9	1.0	10.6
\$15,000 to \$25,000	100.0	7.1	10.6	45.3	12.0	9.6	2.8	1.9	.7	10.0
\$25,000 to \$50,000	100.0	5.3	14.9	41.8	12.7	9.2	1.9	1.4	1.0	11.8
\$50,000 to \$100,000	100.0	2.9	20.6	39.3	9.9	7.4	.8	1.1	3.2	14.7
\$100,000 and over	100.0	2.1	32.2	38.0	6.4	4.1	.4	.5	1.5	14.9
Total	100.0	9.6	12.2	42.1	11.3	8.5	2.5	1.7	1.1	11.0

A. Total dollar amounts in thousands:

B. Percentage distribution:

C. Value of itemized deductions as percentage of total itemized deductions:

^aIncludes full-year, part-year and non-resident returns

Note: Totals may not equal sum of the items due to rounding.

TABLE 11. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL INCOME TAX
 FULL YEAR RESIDENT TAXPAYERS,
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Total dollar amounts in thousands:				
under \$3,000	134,636	\$ 213,591	\$ 1,041	\$ 4,703
\$3,000 to \$5,000	99,336	393,743	4,867	22,719
\$5,000 to \$8,000	143,458	930,225	14,476	81,213
\$8,000 to \$10,000	82,750	745,541	12,819	76,584
\$10,000 to \$15,000	181,617	2,247,726	43,681	239,505
\$15,000 to \$25,000	181,303	3,446,632	86,110	453,916
\$25,000 to \$50,000	51,830	1,663,235	55,629	289,364
\$50,000 to \$100,000	8,213	533,272	20,295	137,783
\$100,000 and over	2,096	361,908	12,454	143,000
Total	885,239	\$10,535,873	\$251,372	\$1,448,787
B. Percentage distribution:				
under \$3,000	15.2	2.0	.4	.3
\$3,000 to \$5,000	11.2	3.7	1.9	1.6
\$5,000 to \$8,000	16.2	8.8	5.8	5.6
\$8,000 to \$10,000	9.3	7.1	5.1	5.3
\$10,000 to \$15,000	20.5	21.3	17.4	16.5
\$15,000 to \$25,000	20.5	32.7	34.3	31.3
\$25,000 to \$50,000	5.9	15.8	22.1	20.0
\$50,000 to \$100,000	.9	5.1	8.1	9.5
\$100,000 and over	.2	3.4	5.0	9.9
Total	100.0	100.0	100.0	100.0
C. Average dollar amount per return:				
under \$3,000		\$ 1,586	\$ 8	\$ 35
\$3,000 to \$5,000		3,964	49	229
\$5,000 to \$8,000		6,484	101	566
\$8,000 to \$10,000		9,010	155	925
\$10,000 to \$15,000		12,376	241	1,319
\$15,000 to \$25,000		19,010	475	2,504
\$25,000 to \$50,000		32,090	1,073	5,583
\$50,000 to \$100,000		64,930	2,471	16,776
\$100,000 and over		172,666	5,942	68,225
Total		\$ 11,902	\$ 284	\$ 1,637

^aFull-year and part-year residents only

Note: Totals may not equal sum of the items due to rounding.

TABLE 12. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER OF RETURNS CLASSIFIED BY SIZE OF HOUSEHOLD,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Total Returns	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Total number of households:						
under \$3,000	134,636	85,685	25,085	11,941	4,830	7,095
\$3,000 to \$5,000	99,336	63,380	19,974	9,053	3,144	3,785
\$5,000 to \$8,000	143,458	70,220	36,286	15,447	10,875	10,630
\$8,000 to \$10,000	82,750	28,353	21,787	14,437	10,386	7,787
\$10,000 to \$15,000	181,617	29,470	50,269	29,888	39,234	32,756
\$15,000 to \$25,000	181,303	10,034	54,618	32,796	45,029	38,826
\$25,000 to \$50,000	51,830	2,042	14,315	9,270	12,827	13,376
\$50,000 to \$100,000	8,213	369	2,406	1,392	1,394	2,652
\$100,000 and over	2,096	128	762	365	339	502
Total	885,239	289,681	225,502	124,589	128,058	117,409
B. Percentage distribution:						
under \$3,000	15.2	29.6	11.1	9.6	3.8	6.0
\$3,000 to \$5,000	11.2	21.9	8.9	7.3	2.4	3.2
\$5,000 to \$8,000	16.2	24.2	16.1	12.4	8.5	9.1
\$8,000 to \$10,000	9.3	9.8	9.7	11.6	8.1	6.6
\$10,000 to \$15,000	20.5	10.2	22.3	24.0	30.6	27.9
\$15,000 to \$25,000	20.5	3.5	24.2	26.3	35.2	33.1
\$25,000 to \$50,000	5.9	.7	6.3	7.4	10.0	11.4
\$50,000 to \$100,000	.9	.1	1.1	1.1	1.1	2.3
\$100,000 and over	.2	*	.3	.3	.3	.4
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. As percentage of adjusted gross income class:						
under \$3,000	100.0	63.6	18.6	8.9	3.6	5.3
\$3,000 to \$5,000	100.0	63.8	20.1	9.1	3.2	3.8
\$5,000 to \$8,000	100.0	48.9	25.3	10.8	7.6	7.4
\$8,000 to \$10,000	100.0	34.3	26.3	17.4	12.6	9.4
\$10,000 to \$15,000	100.0	16.2	27.7	16.5	21.6	18.0
\$15,000 to \$25,000	100.0	5.5	30.1	18.1	24.9	21.4
\$25,000 to \$50,000	100.0	3.9	27.6	17.9	24.8	25.8
\$50,000 to \$100,000	100.0	4.5	29.3	16.9	17.0	32.3
\$100,000 and over	100.0	6.1	36.4	17.4	16.2	23.9
Total	100.0	32.7	25.5	14.1	14.5	13.2

^aFull-year and part-year residents only

*Less than 0.05 percent.

Note: Totals may not equal sum of the items due to rounding.

TABLE 13. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 ADJUSTED GROSS INCOME CLASSIFIED BY SIZE OF HOUSEHOLD,
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Adjusted Gross Income	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Total dollar amounts in thousands:						
under \$3,000	\$ 213,591	\$ 140,691	\$ 44,707	\$ 15,763	\$ 6,237	\$ 6,194
\$3,000 to \$5,000	393,743	249,098	80,208	36,488	13,112	14,837
\$5,000 to \$8,000	930,225	446,629	237,355	102,672	73,457	70,112
\$8,000 to \$10,000	745,541	253,994	196,424	131,274	93,641	70,208
\$10,000 to \$15,000	2,247,726	351,574	621,689	370,629	490,863	412,972
\$15,000 to \$25,000	3,446,632	181,544	1,038,657	624,667	859,711	742,053
\$25,000 to \$50,000	1,663,235	68,249	464,134	293,953	411,637	425,261
\$50,000 to \$100,000	533,272	26,029	158,971	91,388	93,015	163,869
\$100,000 and over	361,908	22,524	134,937	56,012	54,585	93,849
Total	\$10,535,873	\$1,740,333	\$2,977,083	\$1,722,845	\$2,096,258	\$1,999,354
B. Percentage distribution:						
under \$3,000	2.0	8.1	1.5	.9	.3	.3
\$3,000 to \$5,000	3.7	14.3	2.7	2.1	.6	.7
\$5,000 to \$8,000	8.8	25.7	8.0	6.0	3.5	3.5
\$8,000 to \$10,000	7.1	14.6	6.6	7.6	4.5	3.5
\$10,000 to \$15,000	21.3	20.2	20.9	21.5	23.4	20.7
\$15,000 to \$25,000	32.7	10.4	34.9	36.3	41.0	37.1
\$25,000 to \$50,000	15.8	3.9	15.6	17.1	19.6	21.3
\$50,000 to \$100,000	5.1	1.5	5.3	5.3	4.4	8.2
\$100,000 and over	3.4	1.3	4.5	3.2	2.6	4.7
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:						
under \$3,000	\$ 1,586	\$ 1,642	\$ 1,782	\$ 1,320	\$ 1,291	\$ 873
\$3,000 to \$5,000	3,964	3,930	4,016	4,030	4,170	3,920
\$5,000 to \$8,000	6,484	6,360	6,541	6,647	6,755	6,596
\$8,000 to \$10,000	9,010	8,958	9,016	9,093	9,016	9,016
\$10,000 to \$15,000	12,376	11,930	12,367	12,401	12,511	12,608
\$15,000 to \$25,000	19,010	18,093	19,017	19,047	19,092	19,112
\$25,000 to \$50,000	32,090	33,423	32,423	31,710	32,091	31,793
\$50,000 to \$100,000	64,930	70,539	66,073	65,652	66,725	61,791
\$100,000 and over	172,666	175,969	177,083	153,458	161,018	186,950
Total	\$ 11,902	\$ 6,008	\$ 13,202	\$ 13,828	\$ 16,370	\$ 17,029

^aFull-year and part-year residents only

Note: Totals may not equal sum of the items due to rounding.

TABLE 14. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 NORMAL TAX LIABILITY CLASSIFIED BY SIZE OF HOUSEHOLD,
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Normal Tax	Size of Household				
		One Person	Two Person	Three Person	Four Person	Five or More
A. Total dollar amounts in thousands:						
under \$3,000	\$ 1,041	\$ 885	\$ 126	\$ 17	\$ 9	\$ 3
\$3,000 to \$5,000	4,867	4,009	588	217	51	3
\$5,000 to \$8,000	14,476	9,154	3,172	1,185	665	302
\$8,000 to \$10,000	12,819	5,867	3,457	1,861	1,097	536
\$10,000 to \$15,000	43,681	9,607	13,645	7,019	8,252	5,156
\$15,000 to \$25,000	86,110	6,274	28,576	15,882	20,312	15,066
\$25,000 to \$50,000	55,629	2,703	16,579	9,918	13,423	13,007
\$50,000 to \$100,000	20,295	1,048	6,189	3,580	3,556	5,922
\$100,000 and over	12,454	710	4,704	1,998	1,971	3,070
Total	\$251,372	\$40,257	\$77,037	\$41,676	\$49,336	\$43,066
B. Percentage distribution:						
under \$3,000	.4	2.2	.2	*	*	*
\$3,000 to \$5,000	1.9	9.9	.8	.5	.1	*
\$5,000 to \$8,000	5.8	22.7	4.1	2.8	1.4	.7
\$8,000 to \$10,000	5.1	14.6	4.5	4.5	2.2	1.2
\$10,000 to \$15,000	17.4	23.9	17.7	16.8	16.7	12.0
\$15,000 to \$25,000	34.3	15.6	37.1	38.1	41.2	35.0
\$25,000 to \$50,000	22.1	6.7	21.5	23.8	27.2	30.2
\$50,000 to \$100,000	8.1	2.6	8.0	8.6	7.2	13.8
\$100,000 and over	5.0	1.8	6.1	4.8	4.0	7.1
Total	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:						
under \$3,000	\$ 8	\$ 10	\$ 5	\$ 1	\$ 2	\$ **
\$3,000 to \$5,000	49	63	29	24	16	1
\$5,000 to \$8,000	101	130	87	77	61	28
\$8,000 to \$10,000	155	207	159	129	106	69
\$10,000 to \$15,000	241	326	271	235	210	157
\$15,000 to \$25,000	475	625	523	484	451	388
\$25,000 to \$50,000	1,073	1,324	1,158	1,070	1,046	972
\$50,000 to \$100,000	2,471	2,840	2,572	2,572	2,551	2,233
\$100,000 and over	5,942	5,547	6,173	5,474	5,814	6,116
Total	\$ 284	\$ 139	\$ 342	\$ 335	\$ 385	\$ 367

^aFull-year and part-year residents only

*Less than 0.05 percent

**Less than \$.50

Note: Totals may not equal sum of the items due to rounding.

TABLE 15. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER OF RETURNS CLASSIFIED BY SOURCE OF INCOME,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Number of Returns	Wage Income	Net Property Income ^b		Business Income		Farm Income		Pension Income	Misc. Income
			Positive	Negative	Positive	Negative	Positive	Negative		
A. Total number of returns reporting income by source:										
Negative income	12,103	5,433	8,382	1,065	690	7,286	253	4,118	6	4,175
under \$3,000	127,533	105,578	34,218	2,380	5,160	3,255	490	815	1,600	6,785
\$3,000 to \$5,000	99,336	84,712	37,340	1,245	6,451	2,460	1,730	1,622	5,598	5,926
\$5,000 to \$8,000	143,458	128,614	58,008	4,258	11,945	4,070	2,956	2,244	5,936	12,584
\$8,000 to \$10,000	82,750	76,092	36,108	3,090	8,017	2,860	1,493	1,674	3,615	8,997
\$10,000 to \$15,000	181,617	170,475	98,596	8,136	22,276	8,244	3,281	3,108	9,766	21,699
\$15,000 to \$25,000	181,303	170,927	126,973	11,849	25,285	9,427	4,152	3,320	9,297	27,378
\$25,000 to \$50,000	51,830	44,573	43,688	4,585	15,744	5,696	3,086	1,166	3,485	13,899
\$50,000 to \$100,000	8,213	5,926	7,198	857	4,218	1,314	797	330	230	3,531
\$100,000 and over	2,096	1,419	2,004	75	1,088	477	181	117	111	1,117
Total	885,239	793,749	452,515	37,540	100,874	45,089	18,419	18,514	39,644	106,091
B. Percentage distribution by adjusted gross income classes:										
Negative income	1.4	.7	1.8	2.8	.7	16.2	1.4	22.2	*	3.9
under \$3,000	13.8	13.3	7.6	6.4	5.1	7.2	2.7	4.4	4.0	6.4
\$3,000 to \$5,000	11.2	10.7	8.3	3.3	6.4	5.5	9.4	8.8	14.1	5.6
\$5,000 to \$8,000	16.2	16.2	12.8	11.3	11.8	9.0	16.0	12.1	15.0	11.9
\$8,000 to \$10,000	9.3	9.6	8.0	8.2	7.9	6.3	8.1	9.0	9.1	8.5
\$10,000 to \$15,000	20.5	21.5	21.8	21.7	22.1	18.3	17.8	16.8	24.6	20.5
\$15,000 to \$25,000	20.5	21.5	28.1	31.6	25.1	20.9	22.5	17.9	23.5	25.8
\$25,000 to \$50,000	5.9	5.6	9.7	12.2	15.6	12.6	16.8	6.3	8.8	13.1
\$50,000 to \$100,000	.9	.7	1.6	2.3	4.2	2.9	4.3	1.8	.6	3.3
\$100,000 and over	.2	.2	.4	.2	1.1	1.1	1.0	.6	.3	1.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by source of income:										
Negative income	100.0	44.9	69.3	8.8	5.7	60.2	2.1	34.0	*	34.5
under \$3,000	100.0	86.2	27.9	1.9	4.2	2.7	.4	.7	1.3	5.5
\$3,000 to \$5,000	100.0	85.3	37.6	1.3	6.5	2.5	1.7	1.6	5.6	6.0
\$5,000 to \$8,000	100.0	89.7	40.4	3.0	8.3	2.8	2.1	1.6	4.1	8.8
\$8,000 to \$10,000	100.0	92.0	43.6	3.7	9.7	3.5	1.8	2.0	4.4	10.9
\$10,000 to \$15,000	100.0	93.9	54.3	4.5	12.3	4.5	1.8	1.7	5.4	11.9
\$15,000 to \$25,000	100.0	94.3	70.0	6.5	13.9	5.2	2.3	1.8	5.1	15.1
\$25,000 to \$50,000	100.0	86.0	84.3	8.8	30.4	11.0	6.0	2.2	6.7	26.8
\$50,000 to \$100,000	100.0	72.3	87.6	10.4	51.4	16.0	9.7	4.0	2.8	43.0
\$100,000 and over	100.0	67.7	95.6	3.6	51.9	22.8	8.6	5.6	5.3	53.3
Total	100.0	89.7	51.1	4.2	11.4	5.1	2.1	2.1	4.5	12.0

^aFull-year and part-year resident returns only

^bIncludes net dividends, interest, rents, royalty and capital gains income

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 16. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 COLORADO INCOME CLASSIFIED BY SOURCE OF INCOME,
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Colorado Income	Net Property Income ^c		Business Income		Farm Income		Pension Income	Misc. Income
		Positive	Negative	Positive	Negative	Positive	Negative		
Negative income	\$ -174,167	\$ 61,262	\$ 3,206	\$ 12,761	\$ 186,051	\$ 818	\$ 96,911	\$ 120	\$ -32,000
under \$3,000	213,591	33,727	1,042	8,250	4,866	398	6,717	1,596	543
\$3,000 to \$5,000	393,743	43,730	1,572	15,735	8,248	3,689	4,338	9,822	3,152
\$5,000 to \$8,000	930,225	90,153	3,141	43,224	8,678	8,435	9,973	12,044	10,629
\$8,000 to \$10,000	745,541	50,612	2,857	39,312	4,925	6,886	4,657	8,809	12,605
\$10,000 to \$15,000	2,247,726	114,105	9,760	97,407	19,277	15,337	8,147	28,771	20,465
\$15,000 to \$25,000	3,446,632	182,277	11,589	166,121	17,359	34,923	9,078	33,248	24,710
\$25,000 to \$50,000	1,140,199	230,126	6,488	249,764	29,586	51,183	14,246	16,356	25,926
\$50,000 to \$100,000	533,272	144,636	2,696	157,817	24,940	27,478	9,311	2,013	15,954
\$100,000 and over	361,908	180,967	755	78,536	17,131	14,989	3,745	1,352	13,060
Total	\$10,361,706	\$1,131,595	\$43,107	\$868,928	\$321,060	\$164,136	\$167,124	\$114,132	\$95,044
A. Total dollar amounts in thousands:									
Negative income	-1.7	5.4	7.4	1.5	57.9	.5	58.0	.1	-33.7
under \$3,000	2.1	3.0	2.4	.9	1.5	.2	4.0	1.4	1.6
\$3,000 to \$5,000	3.8	3.9	3.6	1.8	2.6	2.3	2.6	8.6	3.3
\$5,000 to \$8,000	9.0	8.0	7.3	5.0	2.7	5.1	6.0	10.6	11.2
\$8,000 to \$10,000	7.2	4.5	6.6	4.5	1.5	4.2	2.8	7.7	13.3
\$10,000 to \$15,000	21.7	10.1	22.6	11.2	6.0	9.3	4.9	25.2	21.5
\$15,000 to \$25,000	33.3	16.1	26.9	19.1	5.4	21.3	5.4	29.1	26.0
\$25,000 to \$50,000	16.1	20.3	15.1	28.7	9.2	31.2	8.5	14.3	27.3
\$50,000 to \$100,000	5.1	12.8	6.3	18.2	7.8	16.7	5.6	1.8	16.8
\$100,000 and over	3.5	16.0	1.8	9.0	5.3	9.1	2.2	1.2	13.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
B. Percentage distribution by adjusted gross income classes:									
Negative income	100.0	-35.2	1.8	-7.3	106.8	-.5	55.6	-.1	18.4
under \$3,000	100.0	15.8	.5	3.9	2.3	.2	3.1	.7	.3
\$3,000 to \$5,000	100.0	11.1	.4	4.0	2.1	.9	1.1	2.5	.8
\$5,000 to \$8,000	100.0	9.7	.3	4.6	.9	.9	.6	1.3	1.1
\$8,000 to \$10,000	100.0	6.8	.4	5.3	.7	.9	.6	1.2	1.7
\$10,000 to \$15,000	100.0	5.1	.4	4.3	.9	.7	.9	1.3	.9
\$15,000 to \$25,000	100.0	5.3	.3	4.8	.5	1.0	.3	1.0	.7
\$25,000 to \$50,000	100.0	13.8	.4	15.0	1.8	3.1	.9	1.0	1.6
\$50,000 to \$100,000	100.0	41.7	.5	29.6	4.7	5.2	1.7	.4	3.0
\$100,000 and over	100.0	26.1	.2	21.7	4.7	4.1	1.0	.4	3.6
Total	100.0	82.2	.4	8.4	3.1	1.6	1.6	1.1	.9
C. Percentage distribution by source of income:									

^aFull-year and part-year residents only
^bColorado income is less than adjusted gross income by amount of negative income treated as zero for adjusted gross income purposes
^cIncludes net dividends, interest, rents, royalty and capital gains income

Note: Totals may not equal sum of the items due to rounding.

TABLE 17. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY PRIMARY SOURCE OF INCOME,^b
FISCAL YEAR 1975

Adjusted Gross Income Classes	Primary Wage Income				Primary Property Income ^c				Primary Business Income			
	Number of Returns	Wage Income	Adjusted Gross Income	Normal Tax	Number of Returns	Property Income	Adjusted Gross Income	Normal Tax	Number of Returns	Business Income	Adjusted Gross Income	Normal Tax
A. Total dollar amounts in thousands:												
under \$3,000	102,856	\$ 179,721	\$ 177,491	\$ 961	25,270	\$ 78,881	\$ 25,349	\$ 42	3,665	\$ 19,729	\$ 6,279	\$ 20
\$3,000 to \$5,000	79,485	324,357	316,403	4,393	10,458	34,621	39,974	254	3,820	13,498	15,686	80
\$5,000 to \$8,000	121,276	774,064	786,776	12,822	11,079	68,593	71,677	845	6,416	36,545	41,431	404
\$8,000 to \$10,000	71,427	631,433	643,064	11,445	4,155	35,433	37,793	596	4,105	33,686	37,281	387
\$10,000 to \$15,000	164,012	1,980,317	2,031,548	39,684	5,895	59,268	70,923	1,262	6,924	72,243	86,646	1,589
\$15,000 to \$25,000	164,253	3,007,860	3,116,692	76,910	5,261	83,618	98,558	2,614	7,447	123,873	145,284	3,911
\$25,000 to \$50,000	37,329	1,079,377	1,167,276	37,327	4,038	126,637	136,629	4,822	6,948	205,813	240,924	8,839
\$50,000 to \$100,000	3,298	190,955	208,934	7,877	1,495	104,359	98,109	3,350	2,410	135,305	160,611	6,204
\$100,000 and over	524	65,451	75,197	2,802	880	154,673	170,764	5,352	434	61,241	75,375	2,784
Total	744,460	\$8,233,536	\$8,523,381	\$194,221	68,531	\$746,083	\$749,776	\$19,137	42,169	\$701,933	\$809,517	\$24,218
B. Percentage distribution:												
under \$3,000	13.8	2.2	2.1	.5	36.8	10.6	3.4	.2	8.7	2.8	.8	.1
\$3,000 to \$5,000	10.7	3.9	3.7	2.3	15.3	4.6	5.3	1.3	9.1	1.9	1.9	.3
\$5,000 to \$8,000	16.3	9.4	9.2	6.6	16.2	9.2	9.6	4.4	15.2	5.2	5.1	1.7
\$8,000 to \$10,000	9.6	7.7	7.5	5.9	6.1	4.8	5.0	3.1	9.7	4.8	4.6	1.6
\$10,000 to \$15,000	22.0	24.1	23.8	20.4	8.6	7.9	9.5	6.6	16.4	10.3	10.7	6.6
\$15,000 to \$25,000	22.1	36.5	36.6	39.6	7.7	11.2	13.1	13.7	17.7	17.6	17.9	16.1
\$25,000 to \$50,000	5.0	13.1	13.7	19.2	5.9	17.0	18.2	25.2	16.5	29.3	29.8	36.5
\$50,000 to \$100,000	.4	2.3	2.5	4.1	2.2	14.0	13.1	17.5	5.7	19.3	19.8	25.6
\$100,000 and over	.1	.8	.9	1.4	1.3	20.7	22.8	28.0	1.0	8.7	9.3	11.5
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

Note: See footnotes at end of table.
Totals may not equal sum of items due to rounding.

TABLE 17. (CONCLUDED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY PRIMARY SOURCE OF REVENUE,^b
FISCAL YEAR 1975

Adjusted Gross Income Classes	Primary Farm Income				Primary Pension Income				All Other Income ^c		
	Number of Returns	Farm Income	Adjusted Gross Income	Normal Tax	Number of Returns	Pension Income	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax
A. Total dollar amount in thousands:											
under \$3,000	353	\$ 1,031	\$ 239	\$ 2	470	\$ 494	\$ 506	\$ 1	2,020	\$ 3,728	\$ 15
\$3,000 to \$5,000	975	3,310	4,074	18	2,113	6,255	7,935	55	2,483	9,670	66
\$5,000 to \$8,000	1,406	7,211	8,873	143	1,610	7,700	10,419	121	1,672	11,049	143
\$8,000 to \$10,000	781	6,138	6,919	131	730	4,951	6,403	101	1,552	14,081	158
\$10,000 to \$15,000	1,157	11,995	14,100	344	1,436	12,565	17,426	315	2,193	27,083	486
\$15,000 to \$25,000	1,842	28,774	35,183	1,179	602	8,264	11,796	358	1,900	39,120	1,138
\$25,000 to \$50,000	1,573	45,051	50,266	2,198	50	771	1,407	40	1,894	66,732	2,404
\$50,000 to \$100,000	445	24,984	28,265	1,341	18	996	1,053	51	547	36,300	1,474
\$100,000 and over	99	13,556	14,278	628	2	345	520	19	156	25,773	869
Total	8,631	\$142,051	\$162,197	\$5,984	7,031	\$42,340	\$57,466	\$1,061	14,417	\$233,536	\$6,752
B. Percentage distribution:											
under \$3,000	4.1	.7	.1	*	6.7	1.2	.9	.1	14.0	1.6	.2
\$3,000 to \$5,000	11.3	2.3	2.5	.3	30.1	14.8	13.8	5.2	17.2	4.1	1.0
\$5,000 to \$8,000	16.3	5.1	5.5	2.4	22.9	18.2	18.1	11.4	11.6	4.7	2.1
\$8,000 to \$10,000	9.0	4.3	4.3	2.2	10.4	11.7	11.2	9.5	10.8	6.0	2.3
\$10,000 to \$15,000	13.4	8.4	8.7	5.7	20.4	29.7	30.3	29.7	15.2	11.6	7.2
\$15,000 to \$25,000	21.3	20.3	21.7	19.7	8.6	19.5	20.5	33.7	13.2	16.8	16.9
\$25,000 to \$50,000	18.2	31.7	31.0	36.7	.7	1.8	2.4	3.8	13.1	28.6	35.6
\$50,000 to \$100,000	5.2	17.6	17.4	22.4	.3	2.3	1.8	4.8	3.8	15.5	21.8
\$100,000 and over	1.1	9.5	8.8	10.5	*	.8	.9	1.8	1.1	11.0	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

^a Full-year and part-year residents only

^b Particular type of income was 50% or more of reported adjusted gross income

^c Consists of those reporting other miscellaneous forms of income as primary source, or returns with no primary source of income

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 18. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER OF RETURNS CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD,^b
FISCAL YEAR 1975

Adjusted Gross Income Classes	Total House- holds	Mgr. and Self- Employed	Profes- sional	Clerical and Sub- Profes- sional	Sales and Mdsing	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- employed)	Military	Retired	All Other ^c
A. Total number of returns by occupation of head of household:											
under \$3,000	134,636	7,025	5,435	14,235	3,335	15,875	13,070	5,443	2,775	14,345	53,098
\$3,000 to \$5,000	99,336	3,565	5,512	10,985	6,460	12,330	10,665	1,490	2,936	12,176	33,217
\$5,000 to \$8,000	143,458	6,389	13,237	26,943	6,455	15,577	22,257	2,732	3,015	11,540	35,313
\$8,000 to \$10,000	82,750	4,085	10,363	14,828	5,881	5,316	16,015	1,560	1,191	4,519	18,992
\$10,000 to \$15,000	181,617	7,470	36,918	26,750	10,712	15,711	36,774	1,974	1,178	6,078	38,052
\$15,000 to \$25,000	181,303	13,694	49,686	34,549	10,726	11,482	25,956	2,532	942	2,521	29,215
\$25,000 to \$50,000	51,830	10,482	17,706	6,005	2,868	1,427	2,111	1,902	219	1,137	7,973
\$50,000 to \$100,000	8,213	3,031	2,366	543	262	149	34	518	---	155	1,155
\$100,000 and over	2,096	797	304	50	65	18	24	99	---	82	657
Total	885,239	56,538	141,527	134,888	46,764	77,885	126,906	18,250	12,256	52,553	217,672
B. Percentage distribution:											
under \$3,000	15.2	12.4	3.8	10.6	7.1	20.4	10.3	29.8	22.6	27.3	24.4
\$3,000 to \$5,000	11.2	6.3	3.9	8.1	13.8	15.8	8.4	8.2	24.0	23.2	15.3
\$5,000 to \$8,000	16.2	11.3	9.4	20.0	13.8	20.0	17.5	15.0	24.6	22.0	16.2
\$8,000 to \$10,000	9.3	7.2	7.3	11.0	12.6	6.8	12.6	8.5	9.7	8.6	8.7
\$10,000 to \$15,000	20.5	13.2	26.1	19.8	22.9	20.2	29.0	10.8	9.6	11.6	17.5
\$15,000 to \$25,000	20.5	24.2	35.1	25.6	22.9	14.7	20.5	13.9	7.7	4.8	13.4
\$25,000 to \$50,000	5.9	18.5	12.5	4.5	6.1	1.8	1.7	10.4	1.8	2.1	3.7
\$50,000 to \$100,000	.9	5.4	1.7	.4	.6	.2	*	2.8	---	.3	.5
\$100,000 and over	.2	1.4	.2	*	.1	*	*	.5	---	.2	.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by occupation of head of household:											
under \$3,000	100.0	5.2	4.0	10.6	2.5	11.8	9.7	4.0	2.1	10.7	39.4
\$3,000 to \$5,000	100.0	3.6	5.5	11.1	6.5	12.4	10.7	1.5	3.0	12.3	33.4
\$5,000 to \$8,000	100.0	4.5	9.2	18.8	4.5	10.9	15.5	1.9	2.1	8.0	24.6
\$8,000 to \$10,000	100.0	4.9	12.5	17.9	7.1	6.4	19.4	1.9	1.4	5.5	23.0
\$10,000 to \$15,000	100.0	4.1	20.3	14.7	5.9	8.7	20.2	1.1	.6	3.3	21.0
\$15,000 to \$25,000	100.0	7.6	27.4	19.1	5.9	6.3	14.3	1.4	.5	1.4	16.1
\$25,000 to \$50,000	100.0	20.2	34.2	11.6	5.5	2.8	4.1	3.7	.4	2.2	15.4
\$50,000 to \$100,000	100.0	36.9	28.8	6.6	3.2	1.8	.4	6.3	---	1.9	14.1
\$100,000 and over	100.0	38.0	14.5	2.4	3.1	.9	1.1	4.7	---	3.9	31.3
Total	100.0	6.4	16.0	15.2	5.3	8.8	14.3	2.1	1.4	5.9	24.6

^a Full-year and part-year resident returns only

^b As reported by taxpayers on income tax return. In the case of merged married-separate returns, the spouse with the largest adjusted gross income was designated as head of household

^c Includes miscellaneous occupations and returns not reporting occupation

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 19. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 ADJUSTED GROSS INCOME CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD,^b
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Total Adjusted Gross Income	Managerial and Self- Employed	Professional	Clerical & Sub-Pro- fessional	Sales & Merchan- dising	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- Employed)	Military	Retired	All Other ^c
A. Total adjusted gross income in thousands:											
under \$3,000	\$ 213,591	\$ 5,496	\$ 9,021	\$ 21,946	\$ 5,633	\$ 27,218	\$ 26,087	\$ 2,180	\$ 6,423	\$ 25,566	\$ 84,021
\$3,000 to \$5,000	393,743	14,496	21,887	44,907	26,481	48,243	43,157	5,913	12,107	46,259	130,293
\$5,000 to \$8,000	930,225	40,975	87,167	172,392	42,117	100,646	147,102	17,816	19,791	74,791	227,428
\$8,000 to \$10,000	745,541	37,096	93,878	132,520	54,024	47,807	144,259	14,148	10,406	40,644	170,759
\$10,000 to \$15,000	2,247,726	92,637	463,661	332,187	132,463	193,776	455,529	24,090	14,279	73,856	465,248
\$15,000 to \$25,000	3,446,632	279,066	953,171	672,764	204,628	212,330	470,626	47,789	17,572	45,193	543,493
\$25,000 to \$50,000	1,663,235	352,260	563,245	181,509	90,566	41,221	64,206	63,456	6,465	39,843	260,464
\$50,000 to \$100,000	533,272	204,103	151,043	35,638	14,476	8,753	1,865	32,400	---	9,866	75,128
\$100,000 and over	361,908	142,154	47,703	8,037	10,488	4,594	4,386	16,030	---	12,398	116,118
Total	\$10,535,873	\$1,168,283	\$2,390,776	\$1,601,900	\$580,876	\$684,588	\$1,357,217	\$223,822	\$87,043	\$368,416	\$2,072,952
B. Percentage distribution:											
under \$3,000	2.0	.5	.4	1.4	1.0	4.0	1.9	1.0	7.4	6.9	4.1
\$3,000 to \$5,000	3.7	1.2	.9	2.8	4.6	7.0	3.2	2.6	13.9	12.6	6.3
\$5,000 to \$8,000	8.8	3.5	3.6	10.8	7.3	14.7	10.8	8.0	22.7	20.3	11.0
\$8,000 to \$10,000	7.1	3.2	3.9	8.3	9.3	7.0	10.6	6.3	12.0	11.0	8.2
\$10,000 to \$15,000	21.3	7.9	19.4	20.7	22.8	28.3	33.6	10.8	16.4	20.0	22.4
\$15,000 to \$25,000	32.7	23.9	39.9	42.0	35.2	31.0	34.7	21.3	20.2	12.3	26.2
\$25,000 to \$50,000	15.8	30.2	23.6	11.3	15.6	6.0	4.7	28.3	7.4	10.8	12.6
\$50,000 to \$100,000	5.1	17.5	6.3	2.2	2.5	1.3	.1	14.5	---	2.7	3.6
\$100,000 and over	3.4	12.2	2.0	.5	1.8	.7	.3	7.2	---	3.4	5.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage distribution by occupation of head of household:											
under \$3,000	100.0	2.6	4.2	10.3	2.6	12.7	12.2	1.0	3.0	12.0	39.3
\$3,000 to \$5,000	100.0	3.7	5.6	11.4	6.7	12.3	11.0	1.5	3.1	11.7	33.1
\$5,000 to \$8,000	100.0	4.4	9.4	18.5	4.5	10.8	15.8	1.9	2.1	8.1	24.4
\$8,000 to \$10,000	100.0	5.0	12.6	17.8	7.2	6.4	19.3	1.9	1.4	5.5	22.9
\$10,000 to \$15,000	100.0	4.1	20.6	14.8	5.9	8.6	20.3	1.1	.6	3.3	20.7
\$15,000 to \$25,000	100.0	8.1	27.7	19.5	5.9	6.2	13.7	1.4	.5	1.3	15.8
\$25,000 to \$50,000	100.0	21.2	33.9	10.9	5.4	2.5	3.9	3.8	.4	2.4	15.7
\$50,000 to \$100,000	100.0	38.3	28.3	6.7	2.7	1.6	.3	6.1	---	1.9	14.1
\$100,000 and over	100.0	39.3	13.2	2.2	2.9	1.3	1.2	4.4	---	3.4	32.1
Total	100.0	11.1	22.7	15.2	5.5	6.5	12.9	2.1	.8	3.5	19.7

^a Full-year and part-year resident returns

^b As reported by taxpayers on income tax return. In the case of merged married-separate returns, the spouse with the largest adjusted gross income was designated as head of household

^c Includes miscellaneous occupations and returns not reporting occupations

Note: Totals may not equal sum of the items due to rounding.

TABLE 20. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 NORMAL TAX CLASSIFIED BY OCCUPATION OF HEAD OF HOUSEHOLD,^b
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Total Normal Tax	Mgr. and Self- Employed	Profes- sional	Clerical and Sub- Profes- sional	Sales & Mdsing.	Service Occupa- tions	Craftsmen, Mechanics and Operatives	Farmers (Self- Employed)	Military	Retired	All Other ^c
A. Total normal tax liability in thousands:											
under \$3,000	\$ 1,041	\$ 19	\$ 86	\$ 148	\$ 38	\$ 139	\$ 164	\$ 9	\$ 61	\$ 34	\$ 343
\$3,000 to \$5,000	4,867	110	310	746	296	644	591	24	186	217	1,743
\$5,000 to \$8,000	14,476	335	1,382	3,220	646	1,605	2,166	235	302	870	3,715
\$8,000 to \$10,000	12,819	399	1,788	2,547	838	753	2,527	242	151	558	3,016
\$10,000 to \$15,000	43,681	1,667	9,187	6,642	2,249	3,541	9,037	547	245	1,323	9,243
\$15,000 to \$25,000	86,110	7,592	24,279	15,739	4,958	4,970	11,908	1,597	402	1,176	13,489
\$25,000 to \$50,000	55,629	12,462	17,875	5,502	3,030	1,138	2,186	2,833	205	1,526	8,872
\$50,000 to \$100,000	20,295	7,465	5,694	1,395	533	355	74	1,554	---	390	2,835
\$100,000 and over	12,454	4,818	1,602	292	372	159	143	663	---	426	3,979
Total	\$251,372	\$34,867	\$62,203	\$36,231	\$12,960	\$13,304	\$28,796	\$7,704	\$1,552	\$6,520	\$47,235
B. Percentage distribution:											
under \$3,000	.4	.1	.1	.4	.3	1.0	.6	.1	3.9	.5	.7
\$3,000 to \$5,000	1.9	.3	.5	2.1	2.3	4.8	2.1	.3	12.0	3.3	3.7
\$5,000 to \$8,000	5.8	1.0	2.2	8.9	5.0	12.1	7.5	3.1	19.5	13.3	7.9
\$8,000 to \$10,000	5.1	1.1	2.9	7.0	6.5	5.7	8.8	3.1	9.7	8.6	6.4
\$10,000 to \$15,000	17.4	4.8	14.8	18.3	17.3	26.6	31.4	7.1	15.8	20.3	19.6
\$15,000 to \$25,000	34.3	21.8	39.0	43.4	38.3	37.4	41.4	20.7	25.9	18.0	28.6
\$25,000 to \$50,000	22.1	35.8	28.7	15.2	23.4	8.6	7.6	36.8	13.2	23.4	18.8
\$50,000 to \$100,000	8.1	21.4	9.2	3.9	4.1	2.7	.2	20.2	---	6.0	6.0
\$100,000 and over	5.0	13.8	2.6	.8	2.9	1.2	.5	8.6	---	6.5	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 occupation of head of household:											
under \$3,000	100.0	1.8	8.2	14.2	3.7	13.4	15.8	.9	5.9	3.3	32.9
\$3,000 to \$5,000	100.0	2.3	6.4	15.3	6.1	13.2	12.1	.5	3.8	4.5	35.8
\$5,000 to \$8,000	100.0	2.3	9.5	22.2	4.5	11.1	15.0	1.6	2.1	6.0	25.7
\$8,000 to \$10,000	100.0	3.1	13.9	19.9	6.5	5.9	19.7	1.9	1.2	4.4	23.5
\$10,000 to \$15,000	100.0	3.8	21.0	15.2	5.1	8.1	20.7	1.3	.6	3.0	21.2
\$15,000 to \$25,000	100.0	8.8	28.2	18.3	5.8	5.8	13.8	1.9	.5	1.4	15.6
\$25,000 to \$50,000	100.0	22.4	32.1	9.9	5.4	2.0	3.9	5.1	.4	2.7	16.0
\$50,000 to \$100,000	100.0	36.8	28.1	6.9	2.6	1.7	.4	7.7	---	1.9	14.0
\$100,000 and over	100.0	38.7	12.9	2.3	3.0	1.3	1.1	5.3	---	3.4	31.9
Total	100.0	13.9	24.7	14.4	5.2	5.3	11.5	3.1	.6	2.6	18.8

^a Full-year and part-year residents only

^b As reported by taxpayers on income tax return. In the case of merged married-separate returns, the spouse with the largest adjusted gross income was designated as head of household

^c Includes miscellaneous occupations and not reported

Note: Totals may not equal sum of the items due to rounding.

TABLE 21. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER, ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL TAX
CLASSIFIED BY MAJOR PLANNING REGIONS,^b
FISCAL YEAR 1975

	All Returns		Adjusted Gross Income			Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
Region 1--South Platte Valley	21,534	2.4	\$ 259,063	2.5	\$12,030	\$ 7,257	2.9	\$337	\$ 36,943	2.5	\$1,716
Region 2--Northern Front Range	73,058	8.2	803,617	7.6	11,000	18,861	7.5	258	103,747	7.2	1,420
Region 3--Denver Metropolitan	522,487	59.0	6,710,528	63.7	12,843	162,156	64.5	310	957,511	66.1	1,833
Region 4--Pikes Peak	82,733	9.4	877,196	8.3	10,603	19,035	7.6	230	110,306	7.6	1,333
Region 5--High Plains	7,018	.8	78,099	.7	11,128	2,126	.8	303	11,420	.8	1,627
Region 6--Lower Arkansas Valley	16,832	1.9	165,119	1.6	9,810	4,021	1.6	239	20,355	1.4	1,209
Region 7--Spanish Peaks	44,690	5.1	492,293	4.7	11,016	11,518	4.6	258	62,801	4.3	1,405
Region 8--San Luis Valley	10,678	1.2	104,250	1.0	9,763	2,579	1.0	242	13,865	1.0	1,298
Region 9--San Juan Basin	14,238	1.6	124,976	1.2	8,778	2,709	1.1	190	14,354	1.0	1,008
Region 10--Black Canyon	15,819	1.8	143,123	1.4	9,048	3,254	1.3	206	16,066	1.1	1,016
Region 11--Plateau	31,314	3.5	340,084	3.2	10,860	8,015	3.2	256	44,381	3.1	1,417
Region 12--Northern Mountain	19,222	2.2	193,387	1.8	10,061	4,667	1.9	243	26,729	1.8	1,391
Region 13--Upper Arkansas Valley	14,621	1.7	143,577	1.4	9,820	3,183	1.3	218	16,861	1.2	1,153
Region 14--Out of State ^c	10,995	1.2	100,561	.9	9,146	1,991	.8	181	13,448	.9	1,223
Total	885,239	100.0	\$10,535,873	100.0	\$11,902	\$251,372	100.0	\$284	\$1,448,787	100.0	\$1,637

^aFull-year and part-year residents only

^bSee Figure 1 for counties in each region

^cFull-year and part-year residents residing out-of-state

Note: Totals may not equal sum of the items due to rounding.

TABLE 22. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY MAJOR PLANNING REGIONS,^b
FISCAL YEAR 1975

Adjusted Gross Income Classes	Region 1--South Platte Valley				Region 2--Northern Front Range				Region 3--Denver Metropolitan			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Total dollar amounts in thousands:												
under \$3,000	3,601	\$ 4,690	\$ 21	\$ 50	13,574	\$ 21,911	\$ 86	\$ 448	66,113	\$ 110,237	\$ 560	\$ 2,260
\$3,000 to \$5,000	2,172	8,991	111	644	9,048	37,386	505	2,175	52,372	204,550	2,490	11,748
\$5,000 to \$8,000	3,979	25,606	336	1,747	11,624	75,158	1,081	6,197	82,202	534,136	8,708	49,654
\$8,000 to \$10,000	2,395	21,936	372	2,075	5,830	52,146	908	5,187	48,572	438,466	7,853	47,528
\$10,000 to \$15,000	4,317	53,273	1,105	5,726	14,746	183,985	3,513	18,873	109,271	1,350,690	26,337	145,996
\$15,000 to \$25,000	3,169	58,588	1,671	7,316	13,876	259,469	6,545	33,265	121,547	2,328,638	57,694	308,379
\$25,000 to \$50,000	1,425	48,316	1,942	8,980	3,626	115,446	4,024	19,844	35,655	1,142,595	37,253	198,465
\$50,000 to \$100,000	392	25,335	1,185	5,817	635	39,435	1,550	9,933	5,338	348,505	12,784	91,863
\$100,000 and over	84	12,329	514	4,588	99	18,682	649	7,825	1,417	252,711	8,476	101,617
Total	21,534	\$259,063	\$7,257	\$36,943	73,058	\$803,617	\$18,861	\$103,747	522,487	\$6,710,528	\$162,156	\$957,511
B. Percentage distribution:												
under \$3,000	16.7	1.8	.3	.1	18.6	2.7	.5	.4	12.7	1.6	.3	.2
\$3,000 to \$5,000	10.1	3.5	1.5	1.7	12.4	4.7	2.7	2.1	10.0	3.0	1.5	1.2
\$5,000 to \$8,000	18.5	9.9	4.6	4.7	15.9	9.4	5.7	6.0	15.7	8.0	5.4	5.2
\$8,000 to \$10,000	11.1	8.5	5.1	5.6	8.0	6.5	4.8	5.0	9.3	6.5	4.8	5.0
\$10,000 to \$15,000	20.0	20.6	15.2	15.5	20.2	22.9	18.6	18.2	21.0	20.1	16.2	15.2
\$15,000 to \$25,000	14.7	22.6	23.0	19.8	19.0	32.3	34.7	32.1	23.3	34.7	35.6	32.2
\$25,000 to \$50,000	6.6	18.7	26.8	24.3	5.0	14.4	21.3	19.1	6.8	17.0	23.0	20.7
\$50,000 to \$100,000	1.8	9.7	16.3	15.8	.9	4.9	8.2	9.6	1.0	5.2	7.9	9.6
\$100,000 and over	.4	4.8	7.1	12.4	.1	2.3	3.4	7.5	.3	3.8	5.2	10.6
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		\$ 1,302	\$ 6	\$ 14		\$ 1,614	\$ 6	\$ 33		\$ 1,667	\$ 8	\$ 34
\$3,000 to \$5,000		4,140	51	297		4,132	56	240		3,906	48	224
\$5,000 to \$8,000		6,435	84	439		6,466	93	533		6,498	106	604
\$8,000 to \$10,000		9,159	155	866		8,944	156	890		9,027	162	979
\$10,000 to \$15,000		12,340	256	1,326		12,477	238	1,280		12,361	241	1,336
\$15,000 to \$25,000		18,488	527	2,309		18,699	472	2,397		19,158	475	2,537
\$25,000 to \$50,000		33,906	1,363	6,302		31,838	1,110	5,473		32,046	1,045	5,566
\$50,000 to \$100,000		64,630	3,023	14,839		62,102	2,441	15,643		65,288	2,395	17,209
\$100,000 and over		146,774	6,119	54,619		188,707	6,556	79,040		178,342	5,982	71,713
Total		\$ 12,030	\$ 337	\$ 1,716		\$ 11,000	\$ 258	\$ 1,420		\$ 12,843	\$ 310	\$ 1,833

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 22. (CONTINUED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
 CLASSIFIED BY MAJOR PLANNING REGIONS,^b
 FISCAL YEAR 1975

Adjusted Gross Income Classes	Region 4--Pikes Peak				Region 5--High Plains				Region 6--Lower Arkansas Valley			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Total dollar amounts in thousands:												
Under \$3,000	16,138	\$ 26,395	\$ 135	\$ 670	1,366	\$ 1,633	\$ 8	\$ 28	3,060	\$ 3,848	\$ 13	\$ 64
\$3,000 to \$5,000	9,493	37,184	488	2,407	932	3,991	49	202	2,655	10,785	127	605
\$5,000 to \$8,000	13,586	88,548	1,301	7,035	1,341	8,865	121	638	3,284	21,281	288	1,472
\$8,000 to \$10,000	8,041	71,905	1,020	6,331	749	6,750	102	584	1,793	16,040	258	1,374
\$10,000 to \$15,000	16,698	207,118	3,687	21,056	1,169	14,319	305	1,482	3,080	37,671	792	4,067
\$15,000 to \$25,000	14,524	272,355	6,569	35,527	858	15,929	448	2,036	2,068	38,842	1,902	5,076
\$25,000 to \$50,000	3,561	113,848	3,684	19,245	479	15,933	639	2,955	726	23,975	928	4,089
\$50,000 to \$100,000	509	32,196	1,187	7,503	100	6,327	276	1,686	150	10,022	424	2,548
\$100,000 and over	183	27,647	965	10,532	24	4,353	178	1,809	16	2,656	98	1,061
Total	82,733	\$877,196	\$19,035	\$110,306	7,018	\$78,099	\$2,126	\$11,420	16,832	\$165,119	\$4,021	\$20,355
B. Percentage distribution:												
under \$3,000	19.5	3.0	.7	.6	19.5	2.1	.4	.2	18.2	2.3	.3	.3
\$3,000 to \$5,000	11.5	4.2	2.6	2.2	13.3	5.1	2.3	1.8	15.8	6.5	3.2	3.0
\$5,000 to \$8,000	16.4	10.1	6.8	6.4	19.1	11.4	5.7	5.6	19.5	12.9	7.2	7.2
\$8,000 to \$10,000	9.7	8.2	5.4	5.7	10.7	8.6	4.8	5.1	10.7	9.7	6.4	6.8
\$10,000 to \$15,000	20.2	23.6	19.4	19.1	16.7	18.3	14.3	13.0	18.3	22.8	19.7	20.0
\$15,000 to \$25,000	17.6	31.0	34.5	32.2	12.2	20.4	21.1	17.8	12.3	23.5	27.2	24.9
\$25,000 to \$50,000	4.3	13.0	19.4	17.4	6.8	20.4	30.1	25.9	4.3	14.5	23.1	20.1
\$50,000 to \$100,000	.6	3.7	6.2	6.8	1.4	8.1	13.0	14.8	.9	6.1	10.5	12.5
\$100,000 and over	.2	3.2	5.1	9.5	.3	5.6	8.4	15.8	.1	1.6	2.4	5.2
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		\$ 1,636	\$ 8	\$ 42		\$ 1,195	\$ 6	\$ 20		\$ 1,258	\$ 4	\$ 21
\$3,000 to \$5,000		3,917	51	254		4,282	53	217		4,062	48	228
\$5,000 to \$8,000		6,518	96	518		6,610	90	476		6,480	88	448
\$8,000 to \$10,000		8,942	126	787		9,012	136	780		8,946	144	766
\$10,000 to \$15,000		12,404	221	1,261		12,249	261	1,268		12,231	257	1,320
\$15,000 to \$25,000		18,752	452	2,446		18,565	522	2,373		18,782	528	2,455
\$25,000 to \$50,000		31,971	1,035	5,404		33,263	1,334	6,169		33,023	1,278	5,632
\$50,000 to \$100,000		63,253	2,332	14,741		63,270	2,760	16,860		66,813	2,827	16,987
\$100,000 and over		151,077	5,273	57,552		181,375	7,417	75,375		166,000	6,125	66,313
Total		\$ 10,630	\$ 230	\$ 1,333		\$ 11,128	\$ 303	\$ 1,627		\$ 9,810	\$ 239	\$ 1,209

Note: See footnotes at end of table.
 Totals may not equal sum of the items due to rounding.

TABLE 22. (CONTINUED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY MAJOR PLANNING REGIONS,^b
FISCAL YEAR 1975

Adjusted Gross Income Classes	Region 7--Spanish Peaks				Region 8--San Luis Valley				Region 9--San Juan Basin			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Total dollar amounts in thousands:												
under \$3,000	7,140	\$ 10,662	\$ 50	\$ 316	2,548	\$ 4,539	\$ 19	\$ 70	3,401	\$ 4,288	\$ 20	\$ 68
\$3,000 to \$5,000	5,870	23,203	315	1,450	1,533	6,254	60	241	2,325	9,217	100	396
\$5,000 to \$8,000	6,375	41,922	710	3,772	1,953	12,431	153	863	2,576	16,345	214	1,166
\$8,000 to \$10,000	3,986	35,876	601	3,458	1,320	11,788	181	1,006	1,200	10,530	170	969
\$10,000 to \$15,000	9,810	122,665	2,469	12,966	1,684	20,852	418	2,150	2,402	29,434	559	2,946
\$15,000 to \$25,000	9,193	173,212	4,318	22,745	1,133	20,740	549	2,576	1,796	33,799	835	4,356
\$25,000 to \$50,000	2,044	62,785	2,188	11,225	324	10,935	433	1,921	445	14,699	537	2,666
\$50,000 to \$100,000	234	16,228	645	4,662	121	8,212	379	2,133	83	5,135	223	1,321
\$100,000 and over	38	5,741	222	2,206	62	8,499	386	2,904	10	1,531	50	465
Total	44,690	\$492,293	\$11,518	\$62,801	10,678	\$104,250	\$2,579	\$13,865	14,238	\$124,976	\$2,709	\$14,354
B. Percentage distribution:												
under \$3,000	16.0	2.2	.4	.5	23.9	4.4	.7	.5	23.9	3.4	.7	.5
\$3,000 to \$5,000	13.1	4.7	2.7	2.3	14.4	6.0	2.3	1.7	16.3	7.4	3.7	2.8
\$5,000 to \$8,000	14.3	8.5	6.2	6.0	18.3	12.0	5.9	6.2	18.1	13.1	7.9	8.1
\$8,000 to \$10,000	8.9	7.3	5.2	5.5	12.4	11.3	7.0	7.3	8.4	8.4	6.3	6.8
\$10,000 to \$15,000	22.0	24.9	21.4	20.6	15.8	20.0	16.2	15.5	16.9	23.6	20.6	20.5
\$15,000 to \$25,000	20.6	35.2	37.5	36.2	10.6	19.9	21.3	18.6	12.6	27.0	30.8	30.3
\$25,000 to \$50,000	4.6	12.8	19.0	17.9	3.0	10.5	16.8	13.9	3.1	11.8	19.8	18.6
\$50,000 to \$100,000	.5	3.3	5.6	7.4	1.1	7.7	14.7	15.4	.6	4.1	8.2	9.2
\$100,000 and over	.1	1.2	1.9	3.5	.6	8.2	15.0	20.9	.1	1.2	1.9	3.2
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		\$ 1,493	\$ 7	\$ 44		\$ 1,781	\$ 7	\$ 27		\$ 1,261	\$ 6	\$ 20
\$3,000 to \$5,000		3,953	54	247		4,080	39	157		3,964	43	170
\$5,000 to \$8,000		6,576	111	592		6,365	78	442		6,345	83	453
\$8,000 to \$10,000		9,001	151	868		8,930	137	762		8,775	142	808
\$10,000 to \$15,000		12,504	252	1,322		12,382	248	1,277		12,254	233	1,226
\$15,000 to \$25,000		18,841	470	2,474		18,305	485	2,274		18,819	465	2,425
\$25,000 to \$50,000		30,717	1,070	5,492		33,750	1,336	5,929		33,031	1,207	5,991
\$50,000 to \$100,000		69,350	2,756	19,923		67,868	3,132	17,628		61,867	2,807	15,916
\$100,000 and over		151,079	5,842	58,053		137,081	6,226	46,839		153,100	5,000	46,500
Total		\$ 11,016	\$ 258	\$ 1,405		\$ 9,763	\$ 242	\$ 1,298		\$ 8,778	\$ 190	\$ 1,008

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 22. (CONTINUED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY MAJOR PLANNING REGIONS,^b
FISCAL YEAR 1975

Adjusted Gross Income Classes	Region 10--Black Canyon				Region 11--Plateau				Region 12--Northern Mountain			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Total dollar amounts in thousands:												
under \$3,000	3,482	\$ 4,933	\$ 17	\$ 64	4,995	\$ 6,488	\$ 25	\$ 131	4,280	\$ 6,704	\$ 40	\$ 205
\$3,000 to \$5,000	2,210	8,876	85	392	4,036	15,984	184	769	3,126	12,258	181	767
\$5,000 to \$8,000	2,955	18,935	271	1,396	5,496	34,960	489	2,677	3,336	21,460	342	1,967
\$8,000 to \$10,000	1,574	14,171	248	1,400	2,666	24,237	390	2,320	1,793	16,143	296	1,759
\$10,000 to \$15,000	3,157	38,838	789	3,945	7,306	90,408	1,752	9,260	2,964	36,556	746	3,982
\$15,000 to \$25,000	1,820	34,378	947	4,505	4,974	92,209	2,421	12,317	2,742	52,056	1,374	7,108
\$25,000 to \$50,000	545	17,134	648	2,740	1,486	47,303	1,626	8,279	737	25,007	910	4,490
\$50,000 to \$100,000	64	4,003	171	987	301	19,445	777	5,010	179	11,744	454	2,700
\$100,000 and over	12	1,855	78	637	54	9,050	350	3,619	65	11,457	324	3,751
Total	15,819	\$143,123	\$3,254	\$16,066	31,314	\$340,084	\$8,015	\$44,381	19,222	\$193,387	\$4,667	\$26,729
B. Percentage distribution:												
under \$3,000	22.0	3.4	.5	.4	16.0	1.9	.3	.3	22.3	3.5	.9	.8
\$3,000 to \$5,000	14.0	6.2	2.6	2.4	12.9	4.7	2.3	1.7	16.3	6.3	3.9	2.9
\$5,000 to \$8,000	18.7	13.2	8.3	8.7	17.6	10.3	6.1	6.0	17.4	11.1	7.3	7.4
\$8,000 to \$10,000	10.0	9.9	7.6	8.7	8.5	7.1	4.9	5.2	9.3	8.3	6.3	6.6
\$10,000 to \$15,000	20.0	27.1	24.2	24.6	23.3	26.6	21.9	20.9	15.4	18.9	16.0	14.9
\$15,000 to \$25,000	11.5	24.0	29.1	28.0	15.9	27.1	30.2	27.8	14.3	26.9	29.4	26.6
\$25,000 to \$50,000	3.4	12.0	19.9	17.1	4.7	13.9	20.3	18.7	3.8	12.9	19.5	16.8
\$50,000 to \$100,000	.4	2.8	5.3	6.1	1.0	5.7	9.7	11.3	.9	6.1	9.7	10.1
\$100,000 and over	.1	1.3	2.4	4.0	.2	2.7	4.4	8.2	.3	5.9	6.9	14.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
under \$3,000		\$ 1,417	\$ 5	\$ 18		\$ 1,299	\$ 5	\$ 26		\$ 1,566	\$ 9	\$ 48
\$3,000 to \$5,000		4,016	38	177		3,960	46	191		3,921	58	245
\$5,000 to \$8,000		6,408	92	472		6,361	89	487		6,433	103	590
\$8,000 to \$10,000		9,003	158	889		9,091	146	870		9,033	165	981
\$10,000 to \$15,000		12,302	250	1,250		12,374	240	1,267		12,333	252	1,343
\$15,000 to \$25,000		18,889	520	2,475		18,538	487	2,476		18,985	501	2,592
\$25,000 to \$50,000		31,439	1,189	5,028		31,832	1,094	5,571		33,931	1,235	6,092
\$50,000 to \$100,000		62,547	2,672	15,422		64,601	2,581	16,645		65,609	2,536	15,084
\$100,000 and over		154,583	6,500	53,083		167,593	6,481	67,019		176,262	4,985	57,708
Total		\$ 9,048	\$ 206	\$ 1,016		\$ 10,860	\$ 256	\$ 1,417		\$ 10,061	\$ 243	\$ 1,391

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 22. (CONCLUDED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY MAJOR PLANNING REGIONS,^b
FISCAL YEAR 1975

Adjusted Gross Income Classes	Region 13--Upper Arkansas Valley			Region 14--Out of State ^c			Total Full-Year and Part-Year Returns					
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
under \$3,000	2,455	\$ 3,363	\$ 17	\$ 74	2,483	\$ 3,901	\$ 29	\$ 254	134,636	\$ 213,591	\$ 1,041	\$ 4,703
\$3,000 to \$5,000	1,860	7,746	85	370	1,704	7,318	87	554	99,336	393,743	4,867	22,719
\$5,000 to \$8,000	2,564	16,505	230	1,233	2,187	14,073	232	1,393	143,458	930,225	14,476	81,213
\$8,000 to \$10,000	1,670	15,148	253	1,452	1,161	10,406	165	1,141	82,750	745,541	12,819	76,584
\$10,000 to \$15,000	3,240	40,322	832	4,448	1,773	21,594	378	2,607	181,617	2,247,726	43,681	239,505
\$15,000 to \$25,000	2,340	42,380	1,122	5,659	1,263	24,040	525	3,053	181,303	3,446,632	86,110	453,916
\$25,000 to \$50,000	430	13,303	470	2,239	347	11,957	346	2,228	51,830	1,663,235	55,629	289,364
\$50,000 to \$100,000	54	3,322	138	814	53	3,361	103	804	8,213	533,272	20,295	137,783
\$100,000 and over	8	1,488	38	572	24	3,911	126	1,414	2,096	361,908	12,454	143,000
Total	14,621	\$143,577	\$3,183	\$16,861	10,995	\$100,561	\$1,991	\$13,448	885,239	\$10,535,873	\$251,372	\$1,448,787
under \$3,000	16.8	2.3	.5	.4	22.6	3.9	1.5	1.9	15.2	2.0	.4	.3
\$3,000 to \$5,000	12.7	5.4	2.7	2.2	15.5	7.3	4.4	4.1	11.2	3.7	1.9	1.6
\$5,000 to \$8,000	17.5	11.5	7.2	7.3	19.9	14.0	11.7	10.4	16.2	8.8	5.8	5.6
\$8,000 to \$10,000	11.4	10.6	7.9	8.6	10.6	10.3	8.3	8.5	9.3	7.1	5.1	5.3
\$10,000 to \$15,000	22.2	28.1	26.1	26.4	16.1	21.5	19.0	19.4	20.5	21.3	17.4	16.5
\$15,000 to \$25,000	16.0	29.5	35.2	33.6	11.5	23.9	26.4	22.7	20.5	32.7	34.3	31.3
\$25,000 to \$50,000	2.9	9.3	14.8	13.3	3.2	11.9	17.4	16.6	5.9	15.8	22.1	20.0
\$50,000 to \$100,000	.4	2.3	4.3	4.8	.5	3.3	5.1	6.0	.9	5.1	8.1	9.5
\$100,000 and over	.1	1.0	1.2	3.4	.2	3.9	6.3	10.5	.2	3.4	5.0	9.9
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
under \$3,000	\$ 1,370	\$ 6	\$ 6	\$ 30	\$ 1,571	\$ 12	\$ 102	\$ 35	\$ 1,586	\$ 8	\$ 8	\$ 35
\$3,000 to \$5,000	4,165	46	46	199	4,295	51	325	229	3,964	49	49	229
\$5,000 to \$8,000	6,437	90	90	481	6,435	106	637	566	6,484	101	101	566
\$8,000 to \$10,000	9,071	151	151	869	8,963	142	983	925	9,010	155	155	925
\$10,000 to \$15,000	12,445	257	257	1,373	12,179	213	1,470	1,319	12,376	241	241	1,319
\$15,000 to \$25,000	18,111	479	479	2,418	19,034	416	2,417	2,504	19,010	475	475	2,504
\$25,000 to \$50,000	30,937	1,093	1,093	5,207	33,458	997	6,421	5,583	32,090	1,073	1,073	5,583
\$50,000 to \$100,000	61,519	2,556	2,556	15,074	63,415	1,943	15,170	16,776	64,930	2,471	2,471	16,776
\$100,000 and over	186,000	4,750	4,750	71,500	162,958	5,250	58,917	68,225	172,666	5,942	5,942	68,225
Total	\$ 9,820	\$ 218	\$ 218	\$ 1,153	\$ 9,146	\$ 181	\$ 1,223	\$ 1,637	\$ 11,902	\$ 284	\$ 284	\$ 1,637

A. Total dollar amounts in thousands:

B. Percentage distribution:

C. Average dollar amount per return:

^aFull-year and part-year residents only
^bSee Figure 1 for counties in each region
^cFull-year and part-year residents residing out of state

Note: Totals may not equal sum of the items due to rounding.

TABLE 23. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER OF RETURNS AND COLORADO INCOME CLASSIFIED BY
SOURCE OF INCOME AND MAJOR PLANNING REGIONS,^b
FISCAL YEAR 1975

	Total	Wage Income	Property Income ^c	Business Income	Farm Income		Pension Income	Misc. Income
					Positive	Negative		
<u>Region 1--South Platte Valley</u>								
Number of Returns	21,534	16,802	12,996	3,953	3,732	1,792	419	2,022
Percent distribution	100.0	78.0	60.4	18.4	17.3	8.3	1.9	9.3
Colorado Income (\$000)	\$257,604	\$139,193	\$40,422	\$26,866	\$55,298	\$9,624	\$1,713	\$3,735
Percent distribution	100.0	54.0	15.7	10.4	21.5	3.7	.7	1.4
Dollar average per return	\$11,963	\$8,284	\$3,110	\$6,796	\$14,817	\$5,371	\$4,088	\$1,866
<u>Region 2--Northern Front Range</u>								
Number of Returns	73,058	63,144	43,433	11,465	3,112	2,912	2,782	10,867
Percent distribution	100.0	86.4	59.5	15.7	4.3	4.0	3.8	14.9
Colorado Income (\$000)	\$773,400	\$611,410	\$90,985	\$72,556	\$30,088	\$13,323	\$10,500	\$-28,818
Percent distribution	100.0	79.1	11.8	9.4	3.9	1.7	1.4	-3.7
Dollar average per return	\$10,586	\$9,683	\$2,095	\$6,328	\$9,668	\$4,575	\$3,774	\$2,625
<u>Region 3--Denver Metropolitan</u>								
Number of Returns	522,487	479,541	295,615	82,730	4,639	3,724	22,996	62,682
Percent distribution	100.0	91.8	56.6	15.8	.9	.7	4.4	12.0
Colorado Income (\$000)	\$6,599,293	\$5,622,482	\$611,796	\$236,202	\$15,434	\$41,842	\$57,974	\$97,247
Percent distribution	100.0	85.2	9.3	3.6	.2	.6	.9	1.5
Dollar average per return	\$12,631	\$11,725	\$2,070	\$2,855	\$3,327	\$11,236	\$2,521	\$1,551
<u>Region 4--Pikes Peak</u>								
Number of Returns	82,733	74,476	41,888	14,063	417	990	8,320	9,331
Percent distribution	100.0	89.9	50.6	17.0	.5	1.2	10.0	11.3
Colorado Income (\$000)	\$874,679	\$695,292	\$81,229	\$60,857	\$157	\$2,886	\$30,868	\$9,162
Percent distribution	100.0	79.5	9.3	7.0	*	.3	3.5	1.0
Dollar average per return	\$10,572	\$9,336	\$1,939	\$4,327	\$376	\$2,915	\$3,710	\$982
<u>Region 5--High Plains</u>								
Number of Returns	7,018	5,064	4,158	1,417	1,333	899	164	1,061
Percent distribution	100.0	72.2	59.2	20.2	19.0	12.8	2.3	15.1
Colorado Income (\$000)	\$70,884	\$40,261	\$19,145	\$-2,097	\$17,828	\$5,456	\$666	\$537
Percent distribution	100.0	56.8	27.0	-3.0	25.2	7.7	.9	.8
Dollar average per return	\$10,100	\$7,950	\$4,604	\$-1,480	\$13,374	\$6,069	\$4,061	\$506

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 23. (CONTINUED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER OF RETURNS AND COLORADO INCOME CLASSIFIED BY
SOURCE OF INCOME AND MAJOR PLANNING REGIONS,^b
FISCAL YEAR 1975

	Total	Wage Income	Property Income ^c	Business Income	Farm Income		Pension Income	Misc. Income
					Positive	Negative		
<u>Region 6--Lower Arkansas Valley</u>								
Number of Returns	16,832	13,258	8,877	3,892	1,798	1,630	574	2,412
Percent distribution	100.0	78.8	52.7	23.1	10.7	9.7	3.4	14.3
Colorado Income (\$000)	\$149,200	\$112,145	\$22,905	\$11,341	\$16,576	\$16,086	\$1,371	\$929
Percent distribution	100.0	75.2	15.4	7.6	11.1	10.8	.9	.6
Dollar average per return	\$8,864	\$8,459	\$2,580	\$2,914	\$9,219	\$9,858	\$2,389	\$385
<u>Region 7--Spanish Peaks</u>								
Number of Returns	44,690	40,230	22,463	5,995	302	587	997	4,633
Percent distribution	100.0	90.0	50.3	13.4	.7	1.3	2.2	10.4
Colorado Income (\$000)	\$516,903	\$429,736	\$60,268	\$33,539	\$326	\$8,332	\$2,652	\$-1,286
Percent distribution	100.0	83.1	11.7	6.5	.1	1.6	.5	-.3
Dollar average per return	\$11,566	\$10,682	\$2,683	\$5,594	\$1,079	\$14,194	\$2,660	\$-278
<u>Region 8--San Luis Valley</u>								
Number of Returns	10,678	9,242	4,723	1,677	800	809	96	1,035
Percent distribution	100.0	86.6	44.2	15.7	7.5	7.6	.9	9.7
Colorado Income (\$000)	\$103,189	\$69,926	\$11,168	\$13,309	\$13,428	\$5,174	\$172	\$360
Percent distribution	100.0	67.8	10.8	12.9	13.0	5.0	.2	.3
Dollar average per return	\$9,664	\$7,566	\$2,365	\$7,936	\$16,785	\$6,396	\$1,792	\$348
<u>Region 9--San Juan Basin</u>								
Number of Returns	14,238	12,016	7,465	3,288	634	800	348	1,904
Percent distribution	100.0	84.4	52.4	23.1	4.5	5.6	2.4	13.4
Colorado Income (\$000)	\$105,607	\$96,149	\$14,965	\$8,307	\$3,303	\$20,692	\$850	\$2,725
Percent distribution	100.0	91.0	14.2	7.9	3.1	19.6	.8	2.6
Dollar average per return	\$7,417	\$8,002	\$2,005	\$2,526	\$5,210	\$25,865	\$2,443	\$1,431
<u>Region 10--Black Canyon</u>								
Number of Returns	15,819	12,949	9,516	3,482	781	1,527	498	1,979
Percent distribution	100.0	81.9	60.2	22.0	4.9	9.7	3.1	12.5
Colorado Income (\$000)	\$139,134	\$101,142	\$22,944	\$14,731	\$5,637	\$7,849	\$1,184	\$1,345
Percent distribution	100.0	72.7	16.5	10.6	4.1	5.6	.9	1.0
Dollar average per return	\$8,795	\$7,811	\$2,411	\$4,231	\$7,218	\$5,140	\$2,378	\$680

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 23. (CONCLUDED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER OF RETURNS AND COLORADO INCOME CLASSIFIED BY
SOURCE OF INCOME AND MAJOR PLANNING REGIONS,^b
FISCAL YEAR 1975

	Total	Wage Income	Property Income ^c	Business Income	Farm Income		Pension Income	Misc. Income
					Positive	Negative		
<u>Region 11--Plateau</u>								
Number of Returns	31,314	27,292	17,246	6,154	436	1,633	1,087	3,275
Percent distribution	100.0	87.2	55.1	19.7	1.4	5.2	3.5	10.5
Colorado Income (\$000)	\$336,554	\$262,376	\$50,591	\$37,295	\$3,546	\$22,500	\$2,046	\$3,200
Percent distribution	100.0	78.0	15.0	11.1	1.1	6.7	.6	1.0
Dollar average per return	\$10,748	\$9,614	\$2,933	\$6,060	\$8,133	\$13,778	\$1,882	\$977
<u>Region 12--Northern Mountain</u>								
Number of Returns	19,222	17,334	8,620	4,202	90	518	462	2,362
Percent distribution	100.0	90.2	44.8	21.9	.5	2.7	2.4	12.3
Colorado Income (\$000)	\$190,884	\$138,763	\$32,099	\$20,483	\$519	\$6,158	\$939	\$4,239
Percent distribution	100.0	72.7	16.8	10.7	.3	3.2	.5	2.2
Dollar average per return	\$9,930	\$8,005	\$3,724	\$4,875	\$5,767	\$11,888	\$2,032	\$1,795
<u>Region 13--Upper Arkansas Valley</u>								
Number of Returns	14,621	12,767	7,677	2,769	221	606	579	1,361
Percent distribution	100.0	87.3	52.5	18.9	1.5	4.1	4.0	9.3
Colorado Income (\$000)	\$142,446	\$119,310	\$17,375	\$10,334	\$564	\$6,906	\$1,415	\$354
Percent distribution	100.0	83.8	12.2	7.3	.4	4.8	1.0	.2
Dollar average per return	\$9,743	\$9,345	\$2,263	\$3,732	\$2,552	\$11,396	\$2,444	\$260
<u>Region 14--Out of State^d</u>								
Number of Returns	10,995	9,634	5,378	876	124	87	322	1,187
Percent distribution	100.0	87.6	48.9	8.0	1.1	.8	2.9	10.8
Colorado Income (\$000)	\$101,929	\$80,977	\$12,594	\$4,143	\$1,432	\$314	\$1,782	\$1,316
Percent distribution	100.0	79.4	12.4	4.1	1.4	.3	1.7	1.3
Dollar average per return	\$9,270	\$8,405	\$2,342	\$4,729	\$11,548	\$3,609	\$5,534	\$1,109
<u>Total</u>								
Number of Returns	885,239	793,749	490,055	145,963	18,419	18,514	39,644	106,091
Percent distribution	100.0	89.7	55.3	16.5	2.1	2.1	4.5	12.0
Colorado Income (\$000)	\$10,361,706	\$8,519,162	\$1,088,488	\$547,868	\$164,136	\$167,124	\$114,132	\$95,044
Percent distribution	100.0	82.2	10.5	5.3	1.6	1.6	1.1	.9
Dollar average per return	\$11,705	\$10,733	\$2,221	\$3,753	\$8,911	\$9,027	\$2,879	\$896

^a Full-year and part-year residents only

^b Colorado income includes negative adjusted gross income. Except for farm income, dollar totals shown for each source of income category is net of negative income; i.e., reported positive income less reported losses

^c Includes net dividends, interest, rents, royalty and capital gains income

^d Full-year and part-year residents residing out of state

*Less than 0.05 percent

Note: Totals may not equal sum of the items due to rounding.

TABLE 24. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
NUMBER, ADJUSTED GROSS INCOME, NORMAL TAX AND FEDERAL TAX
CLASSIFIED BY MAJOR COUNTIES,
FISCAL YEAR 1975

	All Returns		Adjusted Gross Income		Normal Tax		Federal Tax	
	Number	Percent Distribution	Amount (\$000)	Percent Distribution	Amount (\$000)	Percent Distribution	Amount (\$000)	Percent Distribution
Denver	199,817	22.6	\$ 2,421,908	23.0	\$ 58,941	23.5	\$ 369,162	25.5
Jefferson	103,992	11.8	1,490,576	14.2	36,870	14.7	206,566	14.3
Arapahoe	86,269	9.7	1,227,745	11.7	30,201	12.0	180,274	12.4
Adams	72,635	8.2	787,600	7.5	17,079	6.8	93,057	6.4
Boulder	52,815	6.0	672,608	6.4	16,172	6.4	91,869	6.3
El Paso	79,587	9.0	845,757	8.0	18,415	7.3	106,836	7.4
Pueblo	39,365	4.4	446,820	4.2	10,500	4.2	57,741	4.0
Larimer	38,895	4.4	430,145	4.1	9,725	3.9	54,669	3.8
Weid	34,163	3.9	373,472	3.5	9,137	3.6	49,079	3.4
Rest of State	166,706	18.8	1,738,683	16.5	42,343	16.8	226,087	15.6
Out of State ^b	10,995	1.2	100,561	.9	1,991	.8	13,448	.9
	885,239	100.0	\$10,535,873	100.0	\$251,372	100.0	\$1,448,787	100.0
								\$1,637

^aFull-year and part-year returns only

^bFull-year and part-year residents residing out of state

Note: Totals may not equal sum of the items due to rounding.

TABLE 25. COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY MAJOR COUNTIES,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Denver				Jefferson				Arapahoe			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Total dollar amounts in thousands:												
under \$3,000	26,955	\$ 52,581	\$ 270	\$ 914	9,707	\$ 15,115	\$ 78	\$ 542	9,750	\$ 13,825	\$ 98	\$ 332
\$3,000 to \$5,000	23,785	92,712	1,144	5,375	7,380	28,170	339	1,673	8,153	31,131	334	1,742
\$5,000 to \$8,000	37,033	240,140	3,895	22,290	13,036	86,576	1,498	8,492	13,940	90,944	1,494	8,845
\$8,000 to \$10,000	19,739	178,886	3,442	20,541	10,334	93,896	1,566	9,877	6,841	61,548	1,026	6,326
\$10,000 to \$15,000	41,331	503,699	10,238	57,895	21,631	270,731	5,117	27,728	16,319	203,315	3,762	20,679
\$15,000 to \$25,000	36,959	705,913	18,219	98,173	31,375	602,971	14,915	77,503	21,180	406,845	9,617	52,111
\$25,000 to \$50,000	11,038	357,922	11,643	64,108	9,554	310,988	10,301	54,161	8,105	259,860	8,299	43,902
\$50,000 to \$100,000	2,285	154,186	5,715	42,399	786	50,191	1,922	13,786	1,627	104,713	3,627	25,801
\$100,000 and over	692	135,869	4,375	57,467	189	31,939	1,135	12,804	354	55,563	1,943	20,536
Total	199,817	\$2,421,908	\$58,941	\$369,162	103,992	\$1,490,576	\$36,870	\$206,566	86,269	\$1,227,745	\$30,201	\$180,274
B. Percentage distribution:												
under \$3,000	13.5	2.2	.5	.2	9.3	1.0	.2	.3	11.3	1.1	.3	.2
\$3,000 to \$5,000	11.9	3.8	1.9	1.5	7.1	1.9	.9	.8	9.5	2.5	1.1	1.0
\$5,000 to \$8,000	18.5	9.9	6.6	6.0	12.5	5.8	4.1	4.1	16.2	7.4	4.9	4.9
\$8,000 to \$10,000	9.9	7.4	5.8	5.6	9.9	6.3	4.2	4.8	7.9	5.0	3.4	3.5
\$10,000 to \$15,000	20.7	20.8	17.4	15.7	20.8	18.2	13.9	13.4	18.9	16.6	12.5	11.5
\$15,000 to \$25,000	18.5	29.1	30.9	26.6	30.2	40.5	40.5	37.5	24.6	33.1	31.8	28.9
\$25,000 to \$50,000	5.5	14.8	19.8	17.4	9.2	20.9	27.9	26.2	9.4	21.2	27.5	24.3
\$50,000 to \$100,000	1.1	6.4	9.7	11.5	.8	3.4	5.2	6.7	1.9	8.5	12.0	14.3
\$100,000 and over	.3	5.6	7.4	15.6	.2	2.1	3.1	6.2	.4	4.5	6.4	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		\$ 1,951	\$ 10	\$ 34		\$ 1,557	\$ 8	\$ 56		\$ 1,418	\$ 10	\$ 34
\$3,000 to \$5,000		3,898	48	226		3,817	46	227		3,818	41	214
\$5,000 to \$8,000		6,484	105	602		6,641	115	651		6,524	107	635
\$8,000 to \$10,000		9,063	174	1,041		9,086	152	956		8,997	150	925
\$10,000 to \$15,000		12,187	248	1,401		12,516	237	1,282		12,459	231	1,267
\$15,000 to \$25,000		19,100	493	2,656		19,218	475	2,470		19,209	454	2,460
\$25,000 to \$50,000		32,426	1,055	5,808		32,551	1,078	5,669		32,062	1,024	5,417
\$50,000 to \$100,000		67,477	2,501	18,555		63,856	2,445	17,539		64,360	2,229	15,858
\$100,000 and over		196,342	6,322	83,045		168,989	6,005	67,746		156,958	5,489	58,011
Total		\$ 12,121	\$ 295	\$ 1,848		\$ 14,334	\$ 355	\$ 1,986		\$ 14,232	\$ 350	\$ 2,090

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 25. (CONTINUED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY MAJOR COUNTIES,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Adams				Boulder				El Paso			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Total dollar amounts in thousands:												
under \$3,000	11,150	\$ 15,624	\$ 45	\$ 156	8,550	\$ 13,093	\$ 70	\$ 316	15,608	\$ 25,323	\$ 135	\$ 671
\$3,000 to \$5,000	7,370	29,963	429	1,734	4,295	16,502	190	949	9,257	36,271	471	2,341
\$5,000 to \$8,000	9,906	62,766	955	5,109	7,687	49,867	827	4,760	12,806	83,991	1,243	6,717
\$8,000 to \$10,000	7,930	70,890	1,182	6,918	3,147	28,313	523	3,225	7,706	68,800	973	6,057
\$10,000 to \$15,000	17,298	216,700	4,201	22,702	11,283	140,115	2,663	15,062	15,898	197,355	3,528	20,137
\$15,000 to \$25,000	16,475	307,258	7,403	40,284	13,542	265,645	6,567	35,029	14,132	264,305	6,356	34,403
\$25,000 to \$50,000	2,309	69,248	2,255	11,576	3,897	121,257	3,934	20,663	3,536	112,995	3,649	19,149
\$50,000 to \$100,000	175	11,343	474	3,145	305	19,939	758	4,880	465	29,923	1,125	7,237
\$100,000 and over	22	3,807	135	1,433	109	17,876	640	6,985	179	26,794	935	10,125
Total	72,635	\$787,600	\$17,079	\$93,057	52,815	\$672,608	\$16,172	\$91,869	79,587	\$845,757	\$18,415	\$106,836
B. Percentage distribution:												
under \$3,000	15.4	2.0	.3	.2	16.2	1.9	.4	.3	19.6	3.0	.7	.6
\$3,000 to \$5,000	10.1	3.8	2.5	1.9	8.1	2.5	1.2	1.0	11.6	4.3	2.6	2.2
\$5,000 to \$8,000	13.6	8.0	5.6	5.5	14.6	7.4	5.1	5.2	16.1	9.9	6.7	6.3
\$8,000 to \$10,000	10.9	9.0	6.9	7.4	6.0	4.2	3.2	3.5	9.7	8.1	5.3	5.7
\$10,000 to \$15,000	23.8	27.5	24.6	24.4	21.4	20.8	16.5	16.4	20.0	23.3	19.2	18.8
\$15,000 to \$25,000	22.7	39.0	43.3	43.3	25.6	39.5	40.6	38.1	17.8	31.3	34.5	32.2
\$25,000 to \$50,000	3.2	8.8	13.2	12.4	7.4	18.0	24.3	22.5	4.4	13.4	19.8	17.9
\$50,000 to \$100,000	.2	1.4	2.8	3.4	.6	3.0	4.7	5.3	.6	3.5	6.1	6.8
\$100,000 and over	*	.5	.8	1.5	.2	2.7	4.0	7.6	.2	3.2	5.1	9.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average dollar amount per return:												
under \$3,000		\$ 1,401	\$ 4	\$ 14		\$ 1,531	\$ 8	\$ 37		\$ 1,622	\$ 9	\$ 43
\$3,000 to \$5,000		4,066	58	235		3,842	44	221		3,918	51	253
\$5,000 to \$8,000		6,336	96	516		6,487	108	619		6,559	97	525
\$8,000 to \$10,000		8,939	149	872		8,997	166	1,025		8,928	126	786
\$10,000 to \$15,000		12,527	243	1,312		12,418	236	1,335		12,414	222	1,267
\$15,000 to \$25,000		18,650	449	2,445		19,616	485	2,587		18,703	450	2,434
\$25,000 to \$50,000		29,990	977	5,013		31,115	1,009	5,302		31,956	1,032	5,415
\$50,000 to \$100,000		64,817	2,709	17,971		65,374	2,485	16,000		64,351	2,419	15,563
\$100,000 and over		173,045	6,136	65,136		164,000	5,872	64,083		149,687	5,223	56,564
Total		\$ 10,843	\$ 235	\$ 1,281		\$ 12,735	\$ 306	\$ 1,739		\$ 10,627	\$ 231	\$ 1,342

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 25. (CONTINUED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS, ^a
CLASSIFIED BY MAJOR COUNTIES,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Pueblo			Larimer			Weld					
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
under \$3,000	5,905	\$ 8,860	\$ 48	\$ 284	7,464	\$ 12,650	\$ 57	\$ 344	6,110	\$ 9,262	\$ 29	\$ 104
\$3,000 to \$5,000	5,150	20,464	268	1,274	4,970	20,663	286	1,249	4,077	16,723	220	926
\$5,000 to \$8,000	5,401	35,625	607	3,226	5,521	35,277	471	2,676	6,103	39,881	610	3,522
\$8,000 to \$10,000	3,316	29,847	493	2,856	3,469	31,079	550	3,159	2,361	21,066	358	2,027
\$10,000 to \$15,000	8,722	109,447	2,223	11,687	7,882	97,753	1,730	9,526	6,864	86,232	1,783	9,347
\$15,000 to \$25,000	8,814	165,948	4,101	21,667	7,092	133,746	3,145	16,287	6,784	125,723	3,400	16,978
\$25,000 to \$50,000	1,799	55,814	1,942	10,232	2,055	65,349	2,243	11,611	1,571	50,097	1,781	8,233
\$50,000 to \$100,000	222	15,297	604	4,360	385	23,787	905	6,017	250	15,648	645	3,917
\$100,000 and over	36	5,519	215	2,155	56	9,842	338	3,799	43	8,840	311	4,026
Total	39,365	\$446,820	\$10,500	\$57,741	38,895	\$430,145	\$9,725	\$54,669	34,163	\$373,472	\$9,137	\$49,079
under \$3,000	15.0	2.0	.5	.5	19.2	2.9	.6	.6	17.9	2.5	.3	.2
\$3,000 to \$5,000	13.1	4.6	2.5	2.2	12.8	4.8	2.9	2.3	11.9	4.5	2.4	1.9
\$5,000 to \$8,000	13.7	8.0	5.8	5.6	14.2	8.2	4.8	4.9	17.9	10.7	6.7	7.2
\$8,000 to \$10,000	8.4	6.7	4.7	4.9	8.9	7.2	5.7	5.8	6.9	5.6	3.9	4.1
\$10,000 to \$15,000	22.2	24.5	21.2	20.2	20.3	22.7	17.8	17.4	20.1	23.1	19.5	19.0
\$15,000 to \$25,000	22.4	37.1	39.1	37.5	18.2	31.1	32.3	29.8	19.9	33.7	37.2	34.6
\$25,000 to \$50,000	4.6	12.5	18.5	17.7	5.3	15.2	23.1	21.2	4.6	13.4	19.5	16.8
\$50,000 to \$100,000	.6	3.4	5.8	7.6	1.0	5.5	9.3	11.0	.7	4.2	7.1	8.0
\$100,000 and over	.1	1.2	2.0	3.7	.1	2.3	3.5	6.9	.1	2.4	3.4	8.2
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
under \$3,000	\$ 1,500	\$ 48	\$ 8	\$ 48	\$ 1,695	\$ 8	\$ 46	\$ 17	\$ 1,516	\$ 5	\$ 17	
\$3,000 to \$5,000	3,974	247	52	247	4,158	58	251	227	4,102	54	227	
\$5,000 to \$8,000	6,596	597	112	597	6,390	85	485	577	6,535	100	577	
\$8,000 to \$10,000	9,001	861	149	861	8,959	159	911	859	8,922	152	859	
\$10,000 to \$15,000	12,548	1,340	255	1,340	12,402	219	1,209	1,362	12,563	260	1,362	
\$15,000 to \$25,000	18,828	2,458	465	2,458	18,859	443	2,297	2,503	18,532	501	2,503	
\$25,000 to \$50,000	31,025	1,079	1,079	5,688	31,800	1,091	5,650	5,241	31,889	1,134	5,241	
\$50,000 to \$100,000	68,905	2,721	2,721	19,640	61,784	2,351	15,629	15,668	62,592	2,580	15,668	
\$100,000 and over	153,306	59,861	5,972	59,861	175,750	6,036	67,839	93,628	205,581	7,233	93,628	
Total	\$ 11,351	\$ 1,467	\$ 267	\$ 1,467	\$ 11,059	\$ 250	\$ 1,406	\$ 1,437	\$ 10,932	\$ 267	\$ 1,437	

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 25. (CONCLUDED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY MAJOR COUNTIES,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Rest of State			Out of State ^b			Total			
	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
under \$3,000	30,954	\$ 43,358	\$ 182	2,483	\$ 3,901	\$ 29	134,636	\$ 213,591	\$ 1,041	\$ 4,703
\$3,000 to \$5,000	23,194	93,826	1,100	1,704	7,318	87	99,336	393,743	4,867	22,719
\$5,000 to \$8,000	29,838	191,084	2,645	2,187	14,073	232	143,458	930,225	14,476	81,213
\$8,000 to \$10,000	16,746	150,810	2,540	1,161	10,406	165	82,750	745,541	12,819	76,584
\$10,000 to \$15,000	32,616	400,785	8,057	1,773	21,594	378	181,617	2,247,726	43,681	239,505
\$15,000 to \$25,000	23,687	444,239	11,861	1,263	24,040	525	181,303	3,446,632	86,110	453,916
\$25,000 to \$50,000	7,619	247,748	9,235	347	11,957	346	51,830	1,663,235	55,629	289,364
\$50,000 to \$100,000	1,660	104,884	4,418	53	3,361	103	8,213	533,272	20,295	137,783
\$100,000 and over	392	61,948	2,303	24	3,911	126	2,096	361,908	12,454	143,000
Total	166,706	\$1,738,683	\$42,343	10,995	\$100,561	\$1,991	885,239	\$10,535,873	\$251,372	\$1,448,787
under \$3,000	18.6	2.5	.4	22.6	3.9	1.5	15.2	2.0	.4	3
\$3,000 to \$5,000	13.9	5.4	2.6	15.5	7.3	4.4	11.2	3.7	1.9	1.6
\$5,000 to \$8,000	17.9	11.0	6.3	19.9	14.0	11.7	16.2	8.8	5.8	5.6
\$8,000 to \$10,000	10.0	8.7	6.0	10.6	10.3	8.3	9.3	7.1	5.1	5.3
\$10,000 to \$15,000	19.6	23.1	19.0	16.1	21.5	19.0	20.5	21.3	17.4	16.5
\$15,000 to \$25,000	14.2	25.6	28.0	11.5	23.9	26.4	20.5	32.7	34.3	31.3
\$25,000 to \$50,000	4.6	14.2	21.8	3.2	11.9	17.4	5.9	15.8	22.1	20.0
\$50,000 to \$100,000	1.0	6.0	10.4	.5	3.3	5.1	.9	5.1	8.1	9.5
\$100,000 and over	.2	3.6	5.4	.2	3.9	6.3	.2	3.4	5.0	9.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
under \$3,000	\$ 1,401	\$ 38	\$ 25	\$ 1,571	\$ 12	\$ 102	\$ 1,586	\$ 8	\$ 35	
\$3,000 to \$5,000	4,045	47	211	4,295	51	325	3,964	49	229	
\$5,000 to \$8,000	6,404	89	475	6,435	106	637	6,484	101	566	
\$8,000 to \$10,000	9,006	152	863	8,963	142	983	9,010	155	925	
\$10,000 to \$15,000	12,288	247	1,292	12,179	213	1,470	12,376	241	1,319	
\$15,000 to \$25,000	18,755	501	2,467	19,034	416	2,416	19,010	475	2,504	
\$25,000 to \$50,000	32,517	1,212	5,710	34,458	997	6,421	32,090	1,073	5,583	
\$50,000 to \$100,000	63,183	2,661	15,324	63,415	1,943	15,170	64,930	2,471	16,776	
\$100,000 and over	158,031	5,875	56,778	162,958	5,250	58,917	172,666	5,942	68,225	
Total	\$ 10,430	\$ 254	\$ 1,356	\$ 9,146	\$ 181	\$ 1,223	\$ 11,902	\$ 284	\$ 1,637	

A. Total dollar amounts in thousands:

B. Percentage distribution:

C. Average dollar amount per return:

^a Full-year and part-year residents only
^b Full-year and part-year residents residing out of state

Note: Totals may not equal sum of the items due to rounding.

TABLE 25. (CONTINUED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS, ^a
CLASSIFIED BY MAJOR COUNTIES,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Pueblo			Larimer			Weld					
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
under \$3,000	5,905	\$ 8,860	\$ 48	\$ 284	7,464	\$ 12,650	\$ 57	\$ 344	6,110	\$ 9,262	\$ 29	\$ 104
\$3,000 to \$5,000	5,150	20,464	268	1,274	4,970	20,663	286	1,249	4,077	16,723	220	926
\$5,000 to \$8,000	5,401	35,625	607	3,226	5,521	35,277	471	2,676	6,103	39,881	610	3,522
\$8,000 to \$10,000	3,316	29,847	493	2,856	3,469	31,079	550	3,159	2,361	21,066	358	2,027
\$10,000 to \$15,000	8,722	109,447	2,223	11,687	7,882	97,753	1,730	9,526	6,864	86,232	1,783	9,347
\$15,000 to \$25,000	8,814	165,948	4,101	21,667	7,092	133,746	3,145	16,287	6,784	125,723	3,400	16,978
\$25,000 to \$50,000	1,799	55,814	1,942	10,232	2,055	65,349	2,243	11,611	1,571	50,097	1,781	8,233
\$50,000 to \$100,000	222	15,297	604	4,360	385	23,787	905	6,017	250	15,648	645	3,917
\$100,000 and over	36	5,519	215	2,155	56	9,842	338	3,799	43	8,840	311	4,026
Total	39,365	\$446,820	\$10,500	\$57,741	38,895	\$430,145	\$9,725	\$54,669	34,163	\$373,472	\$9,137	\$49,079
under \$3,000	15.0	2.0	.5	.5	19.2	2.9	.6	.6	17.9	2.5	.3	.2
\$3,000 to \$5,000	13.1	4.6	2.5	2.2	12.8	4.8	2.9	2.3	11.9	4.5	2.4	1.9
\$5,000 to \$8,000	13.7	8.0	5.8	5.6	14.2	8.2	4.8	4.9	17.9	10.7	6.7	7.2
\$8,000 to \$10,000	8.4	6.7	4.7	4.9	8.9	7.2	5.7	5.8	6.9	5.6	3.9	4.1
\$10,000 to \$15,000	22.2	24.5	21.2	20.2	20.3	22.7	17.8	17.4	20.1	23.1	19.5	19.0
\$15,000 to \$25,000	22.4	37.1	39.1	37.5	18.2	31.1	32.3	29.8	19.9	33.7	37.2	34.6
\$25,000 to \$50,000	4.6	12.5	18.5	17.7	5.3	15.2	23.1	21.2	4.6	13.4	19.5	16.8
\$50,000 to \$100,000	.6	3.4	5.8	7.6	1.0	5.5	9.3	11.0	.7	4.2	7.1	8.0
\$100,000 and over	.1	1.2	2.0	3.7	.1	2.3	3.5	6.9	.1	2.4	3.4	8.2
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
under \$3,000	\$ 1,500	\$ 48	\$ 8	\$ 48	\$ 1,695	\$ 8	\$ 46	\$ 46	\$ 1,516	\$ 5	\$ 17	\$ 17
\$3,000 to \$5,000	3,974	247	52	247	4,158	58	251	251	4,102	54	227	227
\$5,000 to \$8,000	6,596	597	112	597	6,390	85	485	485	6,535	100	577	577
\$8,000 to \$10,000	9,001	861	149	861	8,959	159	911	911	8,922	152	859	859
\$10,000 to \$15,000	12,548	1,340	255	1,340	12,402	219	1,209	1,209	12,563	260	1,362	1,362
\$15,000 to \$25,000	18,828	2,458	465	2,458	18,859	443	2,297	2,297	18,532	501	2,503	2,503
\$25,000 to \$50,000	31,025	5,688	1,079	5,688	31,800	1,091	5,650	5,650	31,889	1,134	5,241	5,241
\$50,000 to \$100,000	68,905	19,640	2,721	19,640	61,784	2,351	15,629	15,629	62,592	2,580	15,668	15,668
\$100,000 and over	153,306	59,861	5,972	59,861	175,750	6,036	67,839	67,839	205,581	7,233	93,628	93,628
Total	\$ 11,351	\$ 1,467	\$ 267	\$ 1,467	\$ 11,059	\$ 250	\$ 1,406	\$ 1,406	\$ 10,932	\$ 267	\$ 1,437	\$ 1,437

Note: See footnotes at end of table.
Totals may not equal sum of the items due to rounding.

TABLE 25. (CONCLUDED) COLORADO STATE INDIVIDUAL INCOME TAX RETURNS,^a
CLASSIFIED BY MAJOR COUNTIES,
FISCAL YEAR 1975

Adjusted Gross Income Classes	Rest of State				Out of State ^b				Total			
	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Normal Tax	Federal Tax
A. Total dollar amounts in thousands:												
under \$3,000	30,954	\$ 43,358	\$ 182	\$ 786	2,483	\$ 3,901	\$ 29	\$ 254	134,636	\$ 213,591	\$ 1,041	\$ 4,703
\$3,000 to \$5,000	23,194	93,826	1,100	4,902	1,704	7,318	87	554	99,336	393,743	4,867	22,719
\$5,000 to \$8,000	29,838	191,084	2,645	14,184	2,187	14,073	232	1,393	143,458	930,225	14,476	81,213
\$8,000 to \$10,000	16,746	150,810	2,540	14,455	1,161	10,406	165	1,141	82,750	745,541	12,819	76,584
\$10,000 to \$15,000	32,616	400,785	8,057	42,136	1,773	21,594	378	2,607	181,617	2,247,726	43,681	239,505
\$15,000 to \$25,000	23,687	444,239	11,861	58,427	1,263	24,040	525	3,052	181,303	3,446,632	86,110	453,916
\$25,000 to \$50,000	7,619	247,748	9,235	43,502	347	11,957	346	2,228	51,830	1,663,235	55,629	289,364
\$50,000 to \$100,000	1,660	104,884	4,418	25,438	53	3,361	103	804	8,213	533,272	20,295	137,783
\$100,000 and over	392	61,948	2,303	22,257	24	3,911	126	1,414	2,096	361,908	12,454	143,000
Total	166,706	\$1,738,683	\$42,343	\$226,087	10,995	\$100,561	\$1,991	\$13,448	885,239	\$10,535,873	\$251,372	\$1,448,787
B. Percentage distribution:												
under \$3,000	18.6	2.5	.4	.3	22.6	3.9	1.5	1.9	15.2	2.0	.4	.3
\$3,000 to \$5,000	13.9	5.4	2.6	2.2	15.5	7.3	4.4	4.1	11.2	3.7	1.9	1.6
\$5,000 to \$8,000	17.9	11.0	6.3	6.3	19.9	14.0	11.7	10.4	16.2	8.8	5.8	5.6
\$8,000 to \$10,000	10.0	8.7	6.0	6.4	10.6	10.3	8.3	8.5	9.3	7.1	5.1	5.3
\$10,000 to \$15,000	19.6	23.1	19.0	18.6	16.1	21.5	19.0	19.4	20.5	21.3	17.4	16.5
\$15,000 to \$25,000	14.2	25.6	28.0	25.8	11.5	23.9	26.4	26.7	20.5	32.7	34.3	31.3
\$25,000 to \$50,000	4.6	14.2	21.8	19.2	3.2	11.9	17.4	16.6	5.9	15.8	22.1	20.0
\$50,000 to \$100,000	1.0	6.0	10.4	11.3	.5	3.3	5.1	6.0	.9	5.1	8.1	9.5
\$100,000 and over	.2	3.6	5.4	9.8	.2	3.9	6.3	10.5	.2	3.4	5.0	9.9
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		\$ 1,401	\$ 38	\$ 25		\$ 1,571	\$ 12	\$ 102		\$ 1,586	\$ 8	\$ 35
\$3,000 to \$5,000		4,045	47	211		4,295	51	325		3,964	49	229
\$5,000 to \$8,000		6,404	89	475		6,435	106	637		6,484	101	566
\$8,000 to \$10,000		9,006	152	863		8,963	142	983		9,010	155	925
\$10,000 to \$15,000		12,288	247	1,292		12,179	213	1,470		12,376	241	1,319
\$15,000 to \$25,000		18,755	501	2,467		19,034	416	2,416		19,010	475	2,504
\$25,000 to \$50,000		32,517	1,212	5,710		34,458	997	6,421		32,090	1,073	5,583
\$50,000 to \$100,000		63,183	2,661	15,324		63,415	1,943	15,170		64,930	2,471	16,776
\$100,000 and over		158,031	5,875	56,778		162,958	5,250	58,917		172,666	5,942	68,225
Total		\$ 10,430	\$ 254	\$ 1,356		\$ 9,146	\$ 181	\$ 1,223		\$ 11,902	\$ 284	\$ 1,637

^a Full-year and part-year residents only

^b Full-year and part-year residents residing out of state

Note: Totals may not equal sum of the items due to rounding.

APPENDIX A

JOB TITLES COMPRISING CSI OCCUPATIONAL CATEGORIES

	<u>D.O.T. Code^a</u>
1. <u>Managerial and Self-Employed</u>	
Self-employed proprietors engaged in business Managers and officials--includes officers of companies and other key managerial positions in such areas as production, sales, budgeting, personnel, public relations and advertising.	0-1
2. <u>Professional</u>	
Includes such professional occupations as:	
Physicians Teachers Dieticians	
Dentists Librarians Commercial artists	
Lawyers Architects Designers	
Engineers Scientists Accountants	
Professors Registered Nurses Airplane pilots	
Also salaried managerial occupations not included in 1 above.	0-1
3. <u>Sub-Professional and Clerical</u>	
Includes such sub-professionals as draftsmen and kindred oc- cupations and technicians supporting professional personnel in the fields of engineering, science, medicine and health.	0-1
Clerical category includes secretaries, stenographers, typists and office machine operators, office clerks and related occu- pations, production and stock clerks, and other clerical and kindred occupations not classified in the above clerical occu- pations.	201-249
4. <u>Sales and Merchandising Occupations</u>	
Selling occupations include all occupations engaged in selling commodities, investments, real estate and services.	250-294
Merchandising occupations include occupations related to sel- ling and merchandising but not involving actual participation in sales transactions, such as shoppers, demonstrators, models, displaymen and window trimmers.	295-299
5. <u>Service Occupations</u>	
Include the following types:	
Food and lodging occupations	310-329
Amusement, recreation, arts and kindred occupations	960-979
Personal service occupations	330-339
Apparel and furnishings services	361-369
Protective services	371-379

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

*Not included in non-agricultural civilian labor force.

^aU.S. Department of Labor, Dictionary of Occupational Titles, 1965.

APPENDIX B
DESCRIPTION AND LIMITATIONS OF STATISTICAL SAMPLE

An important element of the Colorado Statistics of Income Report was the sampling of the 1974 state individual income tax returns filed in 1975. This appendix describes the sampling program and indicates the statistical reliability of the sample. Income tax data as extensive as that required for the CSI analysis could be obtained only on a sample basis if the data were to be reasonably current and the study completed within the prescribed time limits. The sample was designed to achieve a high degree of sampling reliability at minimum cost.

The Sample

To meet the data needs of the CSI study, a replicated stratified random sample was constructed consisting of 10 income strata and 14 geographic regions. On the basis of data supplied from income tax returns filed in fiscal year 1974, it was estimated that the required sample size would be approximately 15,000 returns. In effect, the selection procedure required 14 regional mini-samples, each stratified on the basis of income. This technique involved 140 cells, each with an individual expansion factor. The purpose of the 140 cell sample was to provide accurate and reliable data on the basis of the 13 state planning regions plus out-of-state returns.

A major consideration in designing the sample was the need for income and tax data on a "household" rather than a "return" basis. No published data since CTPS (1972) are available on a household basis. Reports by the Revenue Department are on a return basis because the Colorado income tax does not have a "split income" provision for married taxpayers such as provided under the Federal income tax. As a result, more than 34 percent of the state income tax returns filed in 1975 were "married-separate" returns, that is, the husband and wife each filed a separate return on the respective shares of their combined income. For purposes of this study, the "married-separate" returns of a husband and wife were merged and treated as a single return in order to place the income and taxes of resident households on a comparable basis. As a result of the merging of the "married-separate" returns, the original sample was reduced from 17,705 on a return basis to 14,351 on a household basis.

Table B-1 presents the sample size and number of returns on a "merged" basis and also shows the statistical reliability of adjusted gross income and normal tax by income class. For example, the sampling error at one standard deviation on adjusted gross income for the \$10,000 to \$15,000 income stratum was 32/100 of one percent. This means that the chances are 95 out of 100 that the sample value for total adjusted gross income for this stratum, which was \$2,256 million, will not differ from the true value for this item obtained from a complete census of all returns by more than 64/100 of one percent in either direction. Table B-2 presents the sample size, number of merged returns, and statistical reliability of adjusted gross income and normal tax by the 13 major planning regions plus out-of-state returns.

Overall Sampling Reliability

Another indication of the overall reliability of the sample estimates is provided by comparing the adjusted gross income and normal tax liability derived from the sample with published Department of Revenue data. For example, the CSI estimate on the sample basis for the total adjusted gross income came within 14/100 of one percent of the amount reported for the Department of Revenue, and the CSI estimate of the total normal tax liability came within 64/100 of one percent of the Department of Revenue figure. Moreover, it should be noted that the slight amounts by which the sample estimates differ from the Department of Revenue universe figures reflects the fact that the controlled processing and editing of the sample data eliminated computational and tabulating errors. Revenue Department personnel transcribed the data from individual income tax returns to worksheets (a copy of the transcription worksheet is attached) and a series of 67 preprogrammed computer data checks were performed on each return before being accepted by the computer. It is believed that the quality of the survey data would not have been improved if based on a complete census of returns.

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

Adjusted Gross Income Classes	Estimated Number and Dollar Amounts on Merged Basis						
	Number in Sample		Number of Returns	Adjusted Gross Income		Normal Tax Liability	
	Returns	Merged		Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
under \$3,000	2,000	1,330	246,038	\$ 353,905	2.29	\$ 1,792	6.97
\$3,000 to \$5,000	1,387	853	108,556	426,793	.53	5,445	.49
\$5,000 to \$8,000	2,419	1,736	144,793	938,271	.45	14,660	.63
\$8,000 to \$10,000	1,696	1,333	83,147	749,001	.19	12,907	1.23
⊗ \$10,000 to \$15,000	3,409	2,912	182,295	2,255,798	.32	43,900	.42
\$15,000 to \$25,000	3,042	2,722	181,655	3,453,774	.16	86,367	.24
\$25,000 to \$50,000	1,423	1,238	52,129	1,673,498	.54	56,075	1.69
\$50,000 to \$100,000	675	599	8,291	538,788	1.30	20,521	2.27
\$100,000 and over	<u>1,654</u>	<u>1,628</u>	<u>2,133</u>	<u>368,557</u>	<u>.73</u>	<u>12,746</u>	<u>.69</u>
Total	17,705	14,351	1,009,037	\$10,758,385	.35	\$254,413	.34

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

Major Planning Regions	Estimated Number and Dollar Amounts on Merged Basis						
	Number in Sample		Number of Returns	Adjusted Gross Income		Normal Tax Liability	
	Returns	Merged		Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
1--South Platte Valley	706	563	23,294	\$ 261,702	4.13	\$ 7,270	4.97
2--Northern Front Range	1,199	942	80,333	814,046	1.29	18,941	2.65
3--Denver Metropolitan	6,591	5,170	591,124	6,807,857	.23	162,774	.15
4--Pikes Peak	1,158	926	91,658	888,293	2.38	19,084	3.39
49 5--High Plains	660	541	7,537	78,917	2.25	2,131	3.18
6--Lower Arkansas Valley	639	534	18,652	167,439	1.94	4,035	5.86
7--Spanish Peaks	1,127	923	48,606	497,867	.74	11,538	1.80
8--San Luis Valley	736	604	11,598	105,691	2.53	2,592	4.92
9--San Juan Basin	729	608	15,943	127,258	.96	2,722	3.82
10--Black Canyon	721	604	17,559	146,111	1.42	3,273	.96
11--Plateau	1,224	976	35,384	345,427	2.11	8,042	2.19
12--Northern Mountain	700	590	20,912	195,827	2.60	4,678	3.40
13--Upper Arkansas Valley	702	601	16,426	145,951	1.81	3,192	.38
14--Out of State	813	769	30,011	175,999	4.42	4,141	6.55
Total	17,705	14,351	1,009,037	\$10,758,385	.35	\$254,413	.34

INCOME TAX STUDY – TRANSCRIPTION WORKSHEET – 1974 RETURNS

Date _____
 Transcriber's Initials _____
 Verifier's Initials _____

Sequence Number _____
 Income Stratum _____
 Region _____
 County _____
 Validation Number _____

A. Basic Information

1. City Name _____
2. School District Number _____
3. Occupation (Line 2) _____
 Taxpayer (Line 2) _____
 Spouse (Line 4) _____
4. Filing Status (Line 5) _____
5. Resident Code (Lines 7, 8, 9) _____
6. Exemptions:
 - a) Normal Exemption (Lines 12 | 13 | 14) _____
 - b) Food Tax Credit Exemption _____
 - c) ~~Blind~~ Exemption (Line 16)
 - d) Blind Exemption (Line 16) _____
 - e) Monthly Retarded Exemp _____
 - f) ~~Blind~~ Exemption for N/Tax (Line 18) _____
7. Type of Return (Line 20) _____
8. Net Normal Tax (Line 22) _____
9. Form AS-3 Net Tax Credit _____
10. Surtax (Line 23) _____
11. Oil and Gas Tax:
 - a) Before Ad Valorem Tax Credit (Form 104G)
 - b) ~~After~~ Ad Valorem Tax Credit _____
12. Total Tax Liability (Line 25) _____
13. Food Tax Credit (Line 29) _____
14. Property Tax Credit (Line 30) _____
15. Sources of Income
 - a) Wages and Salaries (Line 37)
 - b) Wage Deductions (Lines 50 | 51 | 52)
 - c) Net Wages (Item a-b) _____
 - d) Dividends (Line 38) _____
 - e) Interest (Lines 39 | 56 | 61) _____
 - f) Rents and Royalties (Line 43) _____
 - g) Business Income (Lines 40 | 44 | 46)
 - h) S.E. Retire Plan (Line 53) _____
 - i) Net Business Income (Item g-h) _____
 - j) Capital Gains (Line 47) _____
 - k) Farm Income (Line 47) _____
 - l) Pension Income:
 - 1) Reported Federal (Line 42)
 - 2) Colorado Exemption (Line 63)
 - 3) Colo. Pension Income (Item 1-2) _____
 - m) Misc. (45 | 48 | 57 | 58) (62 | 64 | 65) _____
 - n) Colorado AGI (Line 67) _____
 - o) Federal Adj. (Line 68-59) _____
 - p) Federal AGI (Line 55) _____

B. Itemized Deductions

1. Net Medical Expense (Line 68) _____
2. Real Estate Tax (Line 70) _____
3. Gas Tax (Line 71) _____
4. General Sales Tax (Line 72) _____
5. Personal Property Tax (Line 73) _____
6. Interest Expense (Line 74) _____
7. Contributions (Line 75) _____
8. Casualty Losses (Line 76) _____
9. Other Deductions (Line 77) _____
10. Total Itemized (Line 80) _____
11. ~~NOTE~~ For M/S, Aml. Allocated _____

C. Computation for TABLE Tax Reduction

1. Amount Allocated to Taxpayer _____
2. Amount Allocated to Spouse (Line 85) _____

D. Tax Computation for ITEMIZED Returns

1. AGI (Line 86) _____
2. Allocated Itemized Deductions (Line 87) _____
3. Federal Tax Deduction (Line 89) _____
4. Value of Exemptions (Line 90) _____
5. Net Taxable Income (Line 92) _____
6. Normal Tax Liability (Line 93) _____

E. Tax Computation for STANDARD Returns

1. AGI (Line 86) _____
2. Standard Deduction (Line 88) _____
3. Federal Tax Deduction (Line 89) _____
4. Value of Exemptions (Line 90) _____
5. Net Taxable Income (Line 92) _____
6. Normal Tax Liability (Line 93) _____

F. Tax Computation for TABLE Returns

1. AGI (Line 67) _____
2. Tax Table AGI (Midpoint) _____
3. Standard Deduction _____
4. Federal Tax Deduction _____
5. Value of Exemptions _____
6. Net Taxable Income: (Item 2 (3 | 4 | 5)) _____
7. Normal Tax Liability _____