Table 21. Amount of Colorado Modifications
2006 Individual Income Tax Returns

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Type of Colorado Modification: Additions: State Addback	Additions: Other Additions	Subtractions: State Refund	Subtractions: U.S. Govt Interest	Subtractions: Pension Exclusion	Subtractions: Colo Capital Gains	Subtractions: Tuition Invest-ment	Subtractions: Qualified Contri-butions	Subtractions: Other Sub-tractions	Total
Negative Income	$14,402	$18,466	$4,104	$2,409	$24,339	$6,108	$773	$257	$2,963	($8,083)
$ 0 to $ 5,000	2,579	2,300	988	658	17,452	202	936	828	537	(16,722)
$ 5,001 to $ 10,000	3,563	2,444	1,590	1,540	62,466	257	939	2,672	1,074	(64,532)
$ 10,001 to $ 15,000	6,238	3,024	2,290	2,702	158,152	312	1,009	3,896	2,496	(161,596)
$ 15,001 to $ 20,000	9,186	3,676	3,249	3,655	224,415	642	1,706	4,926	3,994	(229,724)
$ 20,001 to $ 25,000	16,176	3,705	4,415	4,037	247,904	455	1,163	5,556	4,652	(248,300)
$ 25,001 to $ 35,000	55,005	8,621	15,460	8,691	537,460	1,346	2,282	12,992	9,586	(524,192)
$ 35,001 to $ 50,000	154,620	16,600	35,270	14,364	826,541	3,103	3,685	18,139	14,513	(744,394)
$ 50,001 to $ 75,000	371,138	32,790	63,783	28,287	1,350,560	8,353	8,130	24,047	36,829	(1,116,062)
$ 75,001 to $ 100,000	415,411	30,937	56,649	25,018	963,240	12,839	12,904	13,531	27,689	(665,521)
$ 100,001 to $ 250,000	1,112,687	113,614	114,268	64,366	1,235,773	99,038	74,559	10,500	44,241	(416,444)
$ 250,001 and Over	1,091,621	307,437	94,713	103,437	225,284	606,752	84,130	1,440	56,966	226,337
Total	$3,252,627	$543,613	$396,778	$259,164	$5,873,585	$739,406	$192,216	$98,784	$205,540	($3,969,233)

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Type of Colorado Modification: Additions: State Addback	Additions: Other Additions	Subtractions: State Refund	Subtractions: U.S. Govt Interest	Subtractions: Pension Exclusion	Subtractions: Colo Capital Gains	Subtractions: Tuition Invest-ment	Subtractions: Qualified Contri-butions	Subtractions: Other Sub-tractions
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
$ 0 to $ 5,000	0.1	0.4	0.3	0.3	0.3	0.0	0.5	0.8	0.3
$ 5,001 to $ 10,000	0.1	0.5	0.4	0.6	1.1	0.0	0.5	2.7	0.5
$ 10,001 to $ 15,000	0.2	0.6	0.6	1.1	2.7	0.0	0.5	4.0	1.2
$ 15,001 to $ 20,000	0.3	0.7	0.8	1.4	3.8	0.1	0.9	5.0	2.0
$ 20,001 to $ 25,000	0.5	0.7	1.1	1.6	4.2	0.1	0.6	5.6	2.3
$ 25,001 to $ 35,000	1.7	1.6	3.9	3.4	9.2	0.2	1.2	13.2	4.7
$ 35,001 to $ 50,000	4.8	3.2	9.0	5.6	14.1	0.4	1.9	18.4	7.2
$ 50,001 to $ 75,000	11.5	6.2	16.2	11.0	23.1	1.1	4.2	24.4	18.2
$ 75,001 to $ 100,000	12.8	5.9	14.4	9.7	16.5	1.8	6.7	13.7	13.7
$ 100,001 to $ 250,000	34.4	21.6	29.1	25.1	21.1	13.5	38.9	10.7	21.8
$ 250,001 and Over	33.7	58.5	24.1	40.3	3.9	82.7	43.9	1.5	28.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Type of Colorado Modification: Additions: State Addback	Additions: Other Additions	Subtractions: State Refund	Subtractions: U.S. Govt Interest	Subtractions: Pension Exclusion	Subtractions: Colo Capital Gains	Subtractions: Tuition Invest-ment	Subtractions: Qualified Contri-butions	Subtractions: Other Sub-tractions	Total
Negative Income	$3,072	$20,725	$1,810	$3,011	$8,994	$122,154	$7,809	$1,690	$24,284	($932)
$ 0 to $ 5,000	1,258	3,539	472	796	3,628	6,972	5,670	712	3,401	(1,658)
$ 5,001 to $ 10,000	929	2,645	462	994	5,957	7,800	4,740	1,109	3,679	(3,375)
$ 10,001 to $ 15,000	886	2,560	457	1,244	8,895	7,254	3,943	1,096	5,254	(5,334)
$ 15,001 to $ 20,000	832	2,697	454	1,476	11,751	12,835	4,385	1,157	7,479	(6,391)
$ 20,001 to $ 25,000	1,046	2,733	449	1,639	13,793	8,117	3,461	1,212	8,219	(6,344)
$ 25,001 to $ 35,000	1,071	2,873	473	1,778	15,974	9,481	3,019	1,324	8,529	(5,502)
$ 35,001 to $ 50,000	1,454	3,270	493	1,883	18,876	11,491	3,105	1,410	8,914	(4,695)
$ 50,001 to $ 75,000	2,097	3,524	525	2,183	22,099	14,377	3,102	1,524	14,460	(4,748)
$ 75,001 to $ 100,000	2,938	3,654	584	2,323	24,156	21,399	3,515	1,546	13,914	(3,920)
$ 100,001 to $ 250,000	5,239	5,131	810	3,108	23,939	52,208	6,864	1,535	13,534	(1,778)
$ 250,001 and Over	24,823	21,809	4,415	11,893	21,790	393,739	21,700	2,250	42,896	4,856
Average	$4,189	$7,941	$770	$3,413	$18,751	$139,721	$7,872	$1,395	$14,646	($3,666)