

**Table 2. Colorado Returns Classified by Type of Deduction  
2010 Individual Income Tax Returns**

**A. Dollar Amounts in Thousands**

Adjusted Gross Income Classes	Standard Deduction Returns			Itemized Returns		
	No. of Returns	Federal AGI	Colorado Net Tax	No. of Returns	Federal AGI	Colorado Net Tax
Negative Income	17,063	(\$847,371)	\$160	13,381	(\$2,623,599)	\$734
\$ 0 to \$ 5,000	68,183	174,501	346	7,553	17,755	82
\$ 5,000 to \$ 10,000	105,303	783,601	464	9,772	72,506	98
\$ 10,000 to \$ 15,000	125,601	1,533,163	9,099	14,454	177,502	390
\$ 15,000 to \$ 20,000	127,501	2,175,354	24,632	16,968	289,776	1,386
\$ 20,000 to \$ 25,000	120,812	2,651,428	40,747	20,372	448,972	3,652
\$ 25,000 to \$ 35,000	194,472	5,649,629	113,258	53,847	1,590,493	21,955
\$ 35,000 to \$ 50,000	176,245	7,179,820	176,923	101,881	4,245,895	85,106
\$ 50,000 to \$ 75,000	137,809	8,169,187	222,911	173,863	10,572,217	260,599
\$ 75,000 to \$ 100,000	58,663	4,886,414	143,244	146,216	12,370,795	348,931
\$ 100,000 to \$ 250,000	37,850	4,713,238	154,945	267,484	37,757,534	1,245,102
\$ 250,000 and over	823	335,704	12,578	48,236	30,923,260	1,158,973
<b>Total</b>	<b>1,170,322</b>	<b>\$37,404,667</b>	<b>\$899,306</b>	<b>874,029</b>	<b>\$95,843,106</b>	<b>\$3,127,007</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Standard Deduction Returns			Itemized Returns		
	No. of Returns	Federal AGI	Colorado Net Tax	No. of Returns	Federal AGI	Colorado Net Tax
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	5.9	0.5	0.0	0.9	0.0	0.0
\$ 5,000 to \$ 10,000	9.1	2.0	0.1	1.1	0.1	0.0
\$ 10,000 to \$ 15,000	10.9	4.0	1.0	1.7	0.2	0.0
\$ 15,000 to \$ 20,000	11.1	5.7	2.7	2.0	0.3	0.0
\$ 20,000 to \$ 25,000	10.5	6.9	4.5	2.4	0.5	0.1
\$ 25,000 to \$ 35,000	16.9	14.8	12.6	6.3	1.6	0.7
\$ 35,000 to \$ 50,000	15.3	18.8	19.7	11.8	4.3	2.7
\$ 50,000 to \$ 75,000	11.9	21.4	24.8	20.2	10.7	8.3
\$ 75,000 to \$ 100,000	5.1	12.8	15.9	17.0	12.6	11.2
\$ 100,000 to \$ 250,000	3.3	12.3	17.2	31.1	38.3	39.8
\$ 250,000 and over	0.1	0.9	1.4	5.6	31.4	37.1
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**C. Average per Return**

Adjusted Gross Income Classes	Standard Deduction Returns		Itemized Returns	
	Federal AGI	Colorado Net Tax	Federal AGI	Colorado Net Tax
Negative Income	(\$49,663)	\$9	(\$196,066)	\$55
\$ 0 to \$ 5,000	2,559	5	2,351	11
\$ 5,000 to \$ 10,000	7,441	4	7,419	10
\$ 10,000 to \$ 15,000	12,207	72	12,281	27
\$ 15,000 to \$ 20,000	17,062	193	17,078	82
\$ 20,000 to \$ 25,000	21,947	337	22,038	179
\$ 25,000 to \$ 35,000	29,051	582	29,537	408
\$ 35,000 to \$ 50,000	40,738	1,004	41,675	835
\$ 50,000 to \$ 75,000	59,279	1,618	60,808	1,499
\$ 75,000 to \$ 100,000	83,296	2,442	84,606	2,386
\$ 100,000 to \$ 250,000	124,525	4,094	141,158	4,655
\$ 250,000 and over	407,996	15,286	641,076	24,027
<b>Average</b>	<b>\$31,961</b>	<b>\$768</b>	<b>\$109,657</b>	<b>\$3,578</b>