

**Table 20. Number of Returns Claiming Colorado Modifications
2010 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	5,606	2,051	2,689	1,217	4,760	35	122	506	176	12,119
\$ 0 to \$ 5,000	1,938	1,164	1,989	1,039	7,374	8	99	2,177	162	13,179
\$ 5,000 to \$ 10,000	3,077	1,484	2,975	1,497	12,390	14	109	3,626	308	20,654
\$ 10,000 to \$ 15,000	5,215	1,794	4,360	2,013	19,051	22	160	5,389	432	30,781
\$ 15,000 to \$ 20,000	7,776	1,789	6,226	2,116	19,629	24	164	6,258	450	34,396
\$ 20,000 to \$ 25,000	11,254	1,799	8,664	2,021	19,321	23	218	6,858	497	37,928
\$ 25,000 to \$ 35,000	37,299	3,667	27,276	3,986	37,096	77	497	14,932	1,085	88,321
\$ 35,000 to \$ 50,000	82,900	6,015	58,651	5,925	48,861	128	1,035	20,068	1,605	144,891
\$ 50,000 to \$ 75,000	154,387	10,592	108,856	9,888	71,610	233	2,882	25,784	2,287	225,914
\$ 75,000 to \$ 100,000	136,729	9,438	94,297	8,518	51,133	238	4,035	15,827	1,878	175,727
\$ 100,000 to \$ 250,000	259,380	24,239	178,748	17,375	74,176	726	16,457	13,494	3,227	290,360
\$ 250,000 and over	46,717	12,806	23,201	6,112	11,202	463	5,060	278	1,011	48,473
Total	752,280	76,838	517,931	61,707	376,603	1,990	30,840	115,198	13,119	1,122,742

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.3	1.6	0.4	1.7	2.0	0.4	0.3	1.9	1.2	1.2
\$ 5,000 to \$ 10,000	0.4	2.0	0.6	2.5	3.3	0.7	0.4	3.2	2.4	2.4
\$ 10,000 to \$ 15,000	0.7	2.4	0.8	3.3	5.1	1.1	0.5	4.7	3.3	3.3
\$ 15,000 to \$ 20,000	1.0	2.4	1.2	3.5	5.3	1.2	0.5	5.5	3.5	3.5
\$ 20,000 to \$ 25,000	1.5	2.4	1.7	3.3	5.2	1.2	0.7	6.0	3.8	3.8
\$ 25,000 to \$ 35,000	5.0	4.9	5.3	6.6	10.0	3.9	1.6	13.0	8.4	8.4
\$ 35,000 to \$ 50,000	11.1	8.0	11.4	9.8	13.1	6.5	3.4	17.5	12.4	12.4
\$ 50,000 to \$ 75,000	20.7	14.2	21.1	16.3	19.3	11.9	9.4	22.5	17.7	17.7
\$ 75,000 to \$ 100,000	18.3	12.6	18.3	14.1	13.8	12.2	13.1	13.8	14.5	14.5
\$ 100,000 to \$ 250,000	34.7	32.4	34.7	28.7	19.9	37.1	53.6	11.8	24.9	24.9
\$ 250,000 and over	6.3	17.1	4.5	10.1	3.0	23.7	16.5	0.2	7.8	7.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Percentage Distribution of Returns Within Income Classes

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	18.4	6.7	8.8	4.0	15.6	0.1	0.4	1.7	0.6	39.8
\$ 0 to \$ 5,000	2.6	1.5	2.6	1.4	9.7	0.0	0.1	2.9	0.2	17.4
\$ 5,000 to \$ 10,000	2.7	1.3	2.6	1.3	10.8	0.0	0.1	3.2	0.3	17.9
\$ 10,000 to \$ 15,000	3.7	1.3	3.1	1.4	13.6	0.0	0.1	3.8	0.3	22.0
\$ 15,000 to \$ 20,000	5.4	1.2	4.3	1.5	13.6	0.0	0.1	4.3	0.3	23.8
\$ 20,000 to \$ 25,000	8.0	1.3	6.1	1.4	13.7	0.0	0.2	4.9	0.4	26.9
\$ 25,000 to \$ 35,000	15.0	1.5	11.0	1.6	14.9	0.0	0.2	6.0	0.4	35.6
\$ 35,000 to \$ 50,000	29.8	2.2	21.1	2.1	17.6	0.0	0.4	7.2	0.6	52.1
\$ 50,000 to \$ 75,000	49.5	3.4	34.9	3.2	23.0	0.1	0.9	8.3	0.7	72.5
\$ 75,000 to \$ 100,000	66.7	4.6	46.0	4.2	25.0	0.1	2.0	7.7	0.9	85.8
\$ 100,000 to \$ 250,000	84.9	7.9	58.5	5.7	24.3	0.2	5.4	4.4	1.1	95.1
\$ 250,000 and over	95.2	26.1	47.3	12.5	22.8	0.9	10.3	0.6	2.1	98.8
Average	36.8	3.8	25.3	3.0	18.4	0.1	1.5	5.6	0.6	54.9