

**Table 20. Number of Returns Claiming Colorado Modifications
2009 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Type of Colorado Modification										Total
	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	7,014	2,390	3,436	1,493	4,517	48	152	504	219	13,727	
\$ 0 to \$ 5,000	2,301	1,401	2,482	1,351	7,415	16	113	2,277	201	14,254	
\$ 5,000 to \$ 10,000	3,932	1,812	3,982	1,856	13,324	13	162	3,934	322	23,201	
\$ 10,000 to \$ 15,000	6,504	2,088	5,673	2,341	20,022	21	233	5,662	438	33,441	
\$ 15,000 to \$ 20,000	9,695	1,969	8,009	2,328	20,044	29	272	6,292	517	36,981	
\$ 20,000 to \$ 25,000	13,756	2,003	10,963	2,388	19,719	34	291	6,918	587	40,998	
\$ 25,000 to \$ 35,000	41,974	4,014	31,081	4,492	36,564	76	719	14,676	1,052	92,152	
\$ 35,000 to \$ 50,000	90,672	6,569	66,269	6,836	48,183	128	1,291	20,084	1,554	152,183	
\$ 50,000 to \$ 75,000	161,705	11,188	117,586	11,159	69,325	295	2,992	26,076	2,646	231,711	
\$ 75,000 to \$ 100,000	137,944	9,530	98,356	9,180	46,734	294	4,398	15,649	2,072	174,478	
\$ 100,000 to \$ 250,000	239,981	23,169	167,604	17,452	61,516	738	15,043	12,344	3,225	266,862	
\$ 250,000 and over	38,988	11,406	19,084	5,816	8,227	585	4,027	308	975	40,427	
Total	754,466	77,539	534,525	66,692	355,589	2,277	29,693	114,723	13,808	1,120,415	

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Type of Colorado Modification										Total
	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	N/A
\$ 0 to \$ 5,000	0.3	1.9	0.5	2.1	2.1	0.7	0.4	2.0	1.5	13,727	
\$ 5,000 to \$ 10,000	0.5	2.4	0.7	2.8	3.8	0.6	0.5	3.4	2.4	14,254	
\$ 10,000 to \$ 15,000	0.9	2.8	1.1	3.6	5.7	0.9	0.8	5.0	3.2	23,201	
\$ 15,000 to \$ 20,000	1.3	2.6	1.5	3.6	5.7	1.3	0.9	5.5	3.8	33,441	
\$ 20,000 to \$ 25,000	1.8	2.7	2.1	3.7	5.6	1.5	1.0	6.1	4.3	40,998	
\$ 25,000 to \$ 35,000	5.6	5.3	5.9	6.9	10.4	3.4	2.4	12.8	7.7	92,152	
\$ 35,000 to \$ 50,000	12.1	8.7	12.5	10.5	13.7	5.7	4.4	17.6	11.4	152,183	
\$ 50,000 to \$ 75,000	21.6	14.9	22.1	17.1	19.7	13.2	10.1	22.8	19.5	231,711	
\$ 75,000 to \$ 100,000	18.5	12.7	18.5	14.1	13.3	13.2	14.9	13.7	15.2	174,478	
\$ 100,000 to \$ 250,000	32.1	30.8	31.6	26.8	17.5	33.1	50.9	10.8	23.7	266,862	
\$ 250,000 and over	5.2	15.2	3.6	8.9	2.3	26.2	13.6	0.3	7.2	40,427	
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1,120,415	

C. Percentage Distribution of Returns Within Income Classes

Adjusted Gross Income Classes	Type of Colorado Modification										Total
	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	20.9	7.1	10.2	4.5	13.5	0.1	0.5	1.5	0.7	40.9	
\$ 0 to \$ 5,000	2.8	1.7	3.0	1.6	9.0	0.0	0.1	2.8	0.2	17.3	
\$ 5,000 to \$ 10,000	3.3	1.5	3.3	1.6	11.1	0.0	0.1	3.3	0.3	19.4	
\$ 10,000 to \$ 15,000	4.7	1.5	4.1	1.7	14.4	0.0	0.2	4.1	0.3	24.0	
\$ 15,000 to \$ 20,000	6.8	1.4	5.6	1.6	14.0	0.0	0.2	4.4	0.4	25.9	
\$ 20,000 to \$ 25,000	9.9	1.4	7.9	1.7	14.1	0.0	0.2	5.0	0.4	29.4	
\$ 25,000 to \$ 35,000	17.1	1.6	12.6	1.8	14.9	0.0	0.3	6.0	0.4	37.5	
\$ 35,000 to \$ 50,000	32.5	2.4	23.8	2.5	17.3	0.0	0.5	7.2	0.6	54.6	
\$ 50,000 to \$ 75,000	51.9	3.6	37.8	3.6	22.3	0.1	1.0	8.4	0.8	74.4	
\$ 75,000 to \$ 100,000	69.0	4.8	49.2	4.6	23.4	0.1	2.2	7.8	1.0	87.3	
\$ 100,000 to \$ 250,000	86.0	8.3	60.1	6.3	22.1	0.3	5.4	4.4	1.2	95.7	
\$ 250,000 and over	95.3	27.9	46.7	14.2	20.1	1.4	9.8	0.8	2.4	98.8	
Average	37.5	3.9	26.6	3.3	17.7	0.1	1.5	5.7	0.7	55.7	