

**Table 20. Number of Returns Claiming Colorado Modifications
2008 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Type of Colorado Modification									Total
	Additions		Subtractions							
	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	6,820	1,801	3,056	1,311	3,603	60	137	422	190	12,077
\$ 0 to \$ 5,000	2,233	997	2,012	1,004	6,053	11	112	1,726	155	11,843
\$ 5,000 to \$ 10,000	3,795	1,337	3,214	1,668	11,625	17	147	2,955	257	20,097
\$ 10,000 to \$ 15,000	6,480	1,585	4,488	2,172	18,565	23	135	4,450	381	30,221
\$ 15,000 to \$ 20,000	9,610	1,665	6,259	2,492	19,192	26	146	5,211	466	34,376
\$ 20,000 to \$ 25,000	12,928	1,747	8,517	2,331	18,523	29	185	5,553	496	37,018
\$ 25,000 to \$ 35,000	42,917	3,408	28,078	4,764	34,852	77	446	12,208	1,027	88,639
\$ 35,000 to \$ 50,000	95,233	5,985	63,071	7,321	46,396	146	899	16,924	1,707	151,931
\$ 50,000 to \$ 75,000	170,200	10,585	113,691	12,420	67,212	302	2,673	21,925	2,830	235,763
\$ 75,000 to \$ 100,000	144,311	9,549	93,418	10,513	45,787	320	4,030	13,225	2,156	178,729
\$ 100,000 to \$ 250,000	248,156	24,408	155,587	21,088	61,539	1,016	13,795	10,590	3,697	273,504
\$ 250,000 and over	45,972	13,959	21,157	7,975	10,410	1,017	4,127	400	1,199	47,716
Total	788,655	77,026	502,548	75,059	343,757	3,044	26,832	95,589	14,561	1,121,913

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Type of Colorado Modification									Total
	Additions		Subtractions							
	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	1.3	0.4	1.4	1.8	0.4	0.4	1.8	1.1	1.1
\$ 5,000 to \$ 10,000	0.5	1.8	0.6	2.3	3.4	0.6	0.6	3.1	1.8	1.8
\$ 10,000 to \$ 15,000	0.8	2.1	0.9	2.9	5.5	0.8	0.5	4.7	2.7	2.7
\$ 15,000 to \$ 20,000	1.2	2.2	1.3	3.4	5.6	0.9	0.5	5.5	3.2	3.2
\$ 20,000 to \$ 25,000	1.7	2.3	1.7	3.2	5.4	1.0	0.7	5.8	3.5	3.5
\$ 25,000 to \$ 35,000	5.5	4.5	5.6	6.5	10.2	2.6	1.7	12.8	7.1	7.1
\$ 35,000 to \$ 50,000	12.2	8.0	12.6	9.9	13.6	4.9	3.4	17.8	11.9	11.9
\$ 50,000 to \$ 75,000	21.8	14.1	22.8	16.8	19.8	10.1	10.0	23.0	19.7	19.7
\$ 75,000 to \$ 100,000	18.5	12.7	18.7	14.3	13.5	10.7	15.1	13.9	15.0	15.0
\$ 100,000 to \$ 250,000	31.7	32.4	31.1	28.6	18.1	34.0	51.7	11.1	25.7	25.7
\$ 250,000 and over	5.9	18.6	4.2	10.8	3.1	34.1	15.5	0.4	8.3	8.3
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									Total
	Additions		Subtractions							
	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	23.1	6.1	10.3	4.4	12.2	0.2	0.5	1.4	0.6	40.8
\$ 0 to \$ 5,000	2.9	1.3	2.6	1.3	7.9	0.0	0.1	2.2	0.2	15.4
\$ 5,000 to \$ 10,000	3.4	1.2	2.9	1.5	10.5	0.0	0.1	2.7	0.2	18.2
\$ 10,000 to \$ 15,000	5.1	1.2	3.5	1.7	14.5	0.0	0.1	3.5	0.3	23.6
\$ 15,000 to \$ 20,000	7.0	1.2	4.6	1.8	14.0	0.0	0.1	3.8	0.3	25.1
\$ 20,000 to \$ 25,000	9.6	1.3	6.3	1.7	13.8	0.0	0.1	4.1	0.4	27.6
\$ 25,000 to \$ 35,000	17.3	1.4	11.3	1.9	14.0	0.0	0.2	4.9	0.4	35.7
\$ 35,000 to \$ 50,000	33.3	2.1	22.0	2.6	16.2	0.1	0.3	5.9	0.6	53.1
\$ 50,000 to \$ 75,000	53.1	3.3	35.4	3.9	21.0	0.1	0.8	6.8	0.9	73.5
\$ 75,000 to \$ 100,000	70.1	4.6	45.4	5.1	22.2	0.2	2.0	6.4	1.0	86.8
\$ 100,000 to \$ 250,000	86.6	8.5	54.3	7.4	21.5	0.4	4.8	3.7	1.3	95.4
\$ 250,000 and over	95.0	28.9	43.7	16.5	21.5	2.1	8.5	0.8	2.5	98.6
Average	39.2	3.8	25.0	3.7	17.1	0.2	1.3	4.7	0.7	55.7