

**Table 20. Number of Returns Claiming Colorado Modifications
2006 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Type of Colorado Modification										Total
	Additions		Subtractions							Other Sub- tractions	
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions			
Negative Income	4,689	891	2,267	800	2,706	50	99	152	122		8,669
\$ 0 to \$ 5,000	2,050	650	2,094	827	4,810	29	165	1,163	158		10,083
\$ 5,001 to \$ 10,000	3,835	924	3,439	1,550	10,487	33	198	2,409	292		19,121
\$ 10,001 to \$ 15,000	7,038	1,181	5,008	2,173	17,780	42	256	3,555	475		30,298
\$ 15,001 to \$ 20,000	11,041	1,363	7,154	2,476	19,098	50	389	4,259	534		35,946
\$ 20,001 to \$ 25,000	15,467	1,356	9,839	2,463	17,973	56	336	4,584	566		39,138
\$ 25,001 to \$ 35,000	51,339	3,001	32,691	4,887	33,646	142	756	9,813	1,124		95,265
\$ 35,001 to \$ 50,000	106,307	5,076	71,497	7,630	43,789	270	1,187	12,861	1,628		158,549
\$ 50,001 to \$ 75,000	177,014	9,306	121,522	12,957	61,114	581	2,621	15,776	2,547		235,080
\$ 75,001 to \$ 100,000	141,378	8,466	96,996	10,770	39,875	600	3,671	8,752	1,990		169,796
\$ 100,001 to \$ 250,000	212,381	22,143	141,029	20,710	51,622	1,897	10,863	6,841	3,269		234,213
\$ 250,001 and Over	43,977	14,097	21,454	8,697	10,339	1,541	3,877	640	1,328		46,609
Total	776,517	68,453	514,988	75,939	313,239	5,292	24,417	70,805	14,034		1,082,767

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Type of Colorado Modification										Total
	Additions		Subtractions							Other Sub- tractions	
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions			
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	1.0	0.4	1.1	1.5	0.6	0.7	1.6	1.1		
\$ 5,001 to \$ 10,000	0.5	1.4	0.7	2.1	3.4	0.6	0.8	3.4	2.1		
\$ 10,001 to \$ 15,000	0.9	1.7	1.0	2.9	5.7	0.8	1.1	5.0	3.4		
\$ 15,001 to \$ 20,000	1.4	2.0	1.4	3.3	6.2	1.0	1.6	6.0	3.8		
\$ 20,001 to \$ 25,000	2.0	2.0	1.9	3.3	5.8	1.1	1.4	6.5	4.1		
\$ 25,001 to \$ 35,000	6.7	4.4	6.4	6.5	10.8	2.7	3.1	13.9	8.1		
\$ 35,001 to \$ 50,000	13.8	7.5	13.9	10.2	14.1	5.2	4.9	18.2	11.7		
\$ 50,001 to \$ 75,000	22.9	13.8	23.7	17.2	19.7	11.1	10.8	22.3	18.3		
\$ 75,001 to \$ 100,000	18.3	12.5	18.9	14.3	12.8	11.4	15.1	12.4	14.3		
\$ 100,001 to \$ 250,000	27.5	32.8	27.5	27.6	16.6	36.2	44.7	9.7	23.5		
\$ 250,001 and Over	5.7	20.9	4.2	11.6	3.3	29.4	15.9	0.9	9.5		
Total	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							Other Sub- tractions	
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions			
Negative Income	20.1	3.8	9.7	3.4	11.6	0.2	0.4	0.7	0.5		37.1
\$ 0 to \$ 5,000	2.8	0.9	2.9	1.1	6.6	0.0	0.2	1.6	0.2		13.9
\$ 5,001 to \$ 10,000	3.5	0.9	3.2	1.4	9.7	0.0	0.2	2.2	0.3		17.6
\$ 10,001 to \$ 15,000	5.5	0.9	3.9	1.7	14.0	0.0	0.2	2.8	0.4		23.8
\$ 15,001 to \$ 20,000	8.2	1.0	5.3	1.8	14.2	0.0	0.3	3.2	0.4		26.6
\$ 20,001 to \$ 25,000	11.8	1.0	7.5	1.9	13.7	0.0	0.3	3.5	0.4		29.9
\$ 25,001 to \$ 35,000	21.4	1.3	13.6	2.0	14.0	0.1	0.3	4.1	0.5		39.7
\$ 35,001 to \$ 50,000	39.1	1.9	26.3	2.8	16.1	0.1	0.4	4.7	0.6		58.3
\$ 50,001 to \$ 75,000	58.5	3.1	40.1	4.3	20.2	0.2	0.9	5.2	0.8		77.6
\$ 75,001 to \$ 100,000	74.7	4.5	51.2	5.7	21.1	0.3	1.9	4.6	1.1		89.7
\$ 100,001 to \$ 250,000	87.3	9.1	58.0	8.5	21.2	0.8	4.5	2.8	1.3		96.3
\$ 250,001 and Over	92.9	29.8	45.3	18.4	21.8	3.3	8.2	1.4	2.8		98.5
Average	41.0	3.6	27.2	4.0	16.6	0.3	1.3	3.7	0.7		57.2

23,376
72,400
108,412
127,061
134,933
130,926
240,034
272,040
302,778
189,359
243,206
47,342
1,891,867