

**Table 20. Number of Returns Claiming Colorado Modifications
2007 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	4,989	970	2,254	815	2,799	56	102	202	114	9,065	
\$ 0 to \$ 5,000	1,977	594	1,734	853	6,179	15	113	1,423	171	11,272	
\$ 5,001 to \$ 10,000	3,358	871	2,787	1,348	10,841	27	169	2,340	251	18,481	
\$ 10,001 to \$ 15,000	6,440	1,109	4,351	1,946	17,309	37	235	3,705	385	28,997	
\$ 15,001 to \$ 20,000	9,724	1,233	6,166	2,333	18,576	55	311	4,620	486	34,147	
\$ 20,001 to \$ 25,000	14,020	1,261	8,822	2,124	17,677	52	334	4,903	493	37,366	
\$ 25,001 to \$ 35,000	45,754	2,747	28,801	4,513	33,099	100	691	10,793	1,075	90,215	
\$ 35,001 to \$ 50,000	99,195	4,838	65,303	7,416	44,302	235	1,253	14,334	1,488	153,564	
\$ 50,001 to \$ 75,000	173,749	9,134	113,922	12,530	64,669	478	2,787	18,414	2,555	236,763	
\$ 75,001 to \$ 100,000	144,457	8,752	92,685	11,150	44,586	527	4,039	10,827	2,005	177,362	
\$ 100,001 to \$ 250,000	237,407	24,989	147,997	23,390	61,675	1,677	13,208	9,217	3,505	263,953	
\$ 250,001 and Over	51,485	16,749	23,656	10,262	12,683	1,693	5,038	708	1,513	54,450	
Total	792,555	73,247	498,478	78,680	334,394	4,952	28,281	81,485	14,040	1,115,635	

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Type of Colorado Modification									
	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	
\$ 0 to \$ 5,000	0.3	0.8	0.3	1.1	1.9	0.3	0.4	1.8	1.2	
\$ 5,001 to \$ 10,000	0.4	1.2	0.6	1.7	3.3	0.6	0.6	2.9	1.8	
\$ 10,001 to \$ 15,000	0.8	1.5	0.9	2.5	5.2	0.8	0.8	4.6	2.8	
\$ 15,001 to \$ 20,000	1.2	1.7	1.2	3.0	5.6	1.1	1.1	5.7	3.5	
\$ 20,001 to \$ 25,000	1.8	1.7	1.8	2.7	5.3	1.1	1.2	6.0	3.5	
\$ 25,001 to \$ 35,000	5.8	3.8	5.8	5.8	10.0	2.0	2.5	13.3	7.7	
\$ 35,001 to \$ 50,000	12.6	6.7	13.2	9.5	13.4	4.8	4.4	17.6	10.7	
\$ 50,001 to \$ 75,000	22.1	12.6	23.0	16.1	19.5	9.8	9.9	22.7	18.3	
\$ 75,001 to \$ 100,000	18.3	12.1	18.7	14.3	13.4	10.8	14.3	13.3	14.4	
\$ 100,001 to \$ 250,000	30.1	34.6	29.8	30.0	18.6	34.3	46.9	11.3	25.2	
\$ 250,001 and Over	6.5	23.2	4.8	13.2	3.8	34.6	17.9	0.9	10.9	
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									
	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	21.3	4.1	9.6	3.5	12.0	0.2	0.4	0.9	0.5	38.8
\$ 0 to \$ 5,000	2.7	0.8	2.4	1.2	8.5	0.0	0.2	2.0	0.2	15.6
\$ 5,001 to \$ 10,000	3.1	0.8	2.6	1.2	10.0	0.0	0.2	2.2	0.2	17.0
\$ 10,001 to \$ 15,000	5.1	0.9	3.4	1.5	13.6	0.0	0.2	2.9	0.3	22.8
\$ 15,001 to \$ 20,000	7.2	0.9	4.6	1.7	13.8	0.0	0.2	3.4	0.4	25.3
\$ 20,001 to \$ 25,000	10.7	1.0	6.7	1.6	13.5	0.0	0.3	3.7	0.4	28.5
\$ 25,001 to \$ 35,000	19.1	1.1	12.0	1.9	13.8	0.0	0.3	4.5	0.4	37.6
\$ 35,001 to \$ 50,000	36.5	1.8	24.0	2.7	16.3	0.1	0.5	5.3	0.5	56.4
\$ 50,001 to \$ 75,000	57.4	3.0	37.6	4.1	21.4	0.2	0.9	6.1	0.8	78.2
\$ 75,001 to \$ 100,000	76.3	4.6	48.9	5.9	23.5	0.3	2.1	5.7	1.1	93.7
\$ 100,001 to \$ 250,000	97.6	10.3	60.9	9.6	25.4	0.7	5.4	3.8	1.4	108.5
\$ 250,001 and Over	108.8	35.4	50.0	21.7	26.8	3.6	10.6	1.5	3.2	115.0
Average	41.9	3.9	26.3	4.2	17.7	0.3	1.5	4.3	0.7	59.0