

**Table 20. Number of Returns Claiming Colorado Modifications
2011 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	5,169	1,926	2,461	1,067	4,815	23	111	572	179	11,599
\$ 0 to \$ 5,000	1,750	1,068	1,786	927	7,219	2	96	2,233	156	12,683
\$ 5,000 to \$ 10,000	2,702	1,353	2,628	1,388	12,256	0	107	3,572	294	19,931
\$ 10,000 to \$ 15,000	4,692	1,610	4,508	1,795	18,508	13	134	5,266	428	29,780
\$ 15,000 to \$ 20,000	7,089	1,733	5,920	1,844	19,641	14	178	6,335	444	33,880
\$ 20,000 to \$ 25,000	10,029	1,703	7,791	1,878	19,066	16	190	6,769	495	36,200
\$ 25,000 to \$ 35,000	32,271	3,447	24,105	3,608	37,103	37	517	15,056	1,057	83,278
\$ 35,000 to \$ 50,000	74,380	5,646	54,089	5,342	49,354	79	971	21,115	1,494	138,231
\$ 50,000 to \$ 75,000	143,397	10,349	101,945	9,065	74,257	186	2,833	27,728	2,437	219,328
\$ 75,000 to \$ 100,000	131,017	9,432	90,220	8,103	54,808	179	4,250	18,070	1,907	175,086
\$ 100,000 to \$ 250,000	269,614	24,576	179,563	17,123	82,586	580	18,159	16,455	3,533	306,956
\$ 250,000 and over	53,632	13,817	25,853	6,501	13,211	371	6,411	366	1,061	55,478
Total	735,743	76,661	500,868	58,641	392,823	1,500	33,958	123,536	13,487	1,122,431

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	0.2	1.4	0.4	1.6	1.9	0.1	0.3	1.8	1.2	1.2
\$ 5,000 to \$ 10,000	0.4	1.8	0.5	2.4	3.2	-	0.3	2.9	2.2	2.2
\$ 10,000 to \$ 15,000	0.6	2.2	0.9	3.1	4.8	0.9	0.4	4.3	3.2	3.2
\$ 15,000 to \$ 20,000	1.0	2.3	1.2	3.2	5.1	0.9	0.5	5.2	3.3	3.3
\$ 20,000 to \$ 25,000	1.4	2.3	1.6	3.3	4.9	1.1	0.6	5.5	3.7	3.7
\$ 25,000 to \$ 35,000	4.4	4.6	4.8	6.3	9.6	2.5	1.5	12.2	7.9	7.9
\$ 35,000 to \$ 50,000	10.2	7.6	10.9	9.3	12.7	5.4	2.9	17.2	11.2	11.2
\$ 50,000 to \$ 75,000	19.6	13.8	20.5	15.7	19.1	12.6	8.4	22.5	18.3	18.3
\$ 75,000 to \$ 100,000	17.9	12.6	18.1	14.1	14.1	12.1	12.6	14.7	14.3	14.3
\$ 100,000 to \$ 250,000	36.9	32.9	36.0	29.7	21.3	39.3	53.6	13.4	26.6	26.6
\$ 250,000 and over	7.3	18.5	5.2	11.3	3.4	25.1	18.9	0.3	8.0	8.0
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	17.5	6.5	8.3	3.6	16.3	0.1	0.4	1.9	0.6	39.3
\$ 0 to \$ 5,000	2.3	1.4	2.4	1.2	9.6	0.0	0.1	3.0	0.2	16.9
\$ 5,000 to \$ 10,000	2.5	1.2	2.4	1.3	11.1	0.0	0.1	3.2	0.3	18.1
\$ 10,000 to \$ 15,000	3.4	1.2	3.3	1.3	13.6	0.0	0.1	3.9	0.3	21.8
\$ 15,000 to \$ 20,000	4.9	1.2	4.1	1.3	13.6	0.0	0.1	4.4	0.3	23.5
\$ 20,000 to \$ 25,000	7.2	1.2	5.6	1.4	13.8	0.0	0.1	4.9	0.4	26.1
\$ 25,000 to \$ 35,000	13.0	1.4	9.7	1.5	15.0	0.0	0.2	6.1	0.4	33.6
\$ 35,000 to \$ 50,000	26.4	2.0	19.2	1.9	17.5	0.0	0.3	7.5	0.5	49.1
\$ 50,000 to \$ 75,000	45.5	3.3	32.4	2.9	23.6	0.1	0.9	8.8	0.8	69.6
\$ 75,000 to \$ 100,000	62.6	4.5	43.1	3.9	26.2	0.1	2.0	8.6	0.9	83.6
\$ 100,000 to \$ 250,000	82.7	7.5	55.1	5.3	25.3	0.2	5.6	5.0	1.1	94.2
\$ 250,000 and over	95.4	24.6	46.0	11.6	23.5	0.7	11.4	0.7	1.9	98.7
Average	35.5	3.7	24.2	2.8	19.0	0.1	1.6	6.0	0.7	54.2