

**Table 21. Amount of Colorado Modifications
2011 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

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		
Negative Income	\$33,319	\$35,220	\$10,376	\$7,804	\$48,256	\$929	\$972	\$982	\$942	(\$1,724)
\$ 0 to \$ 5,000	2,670	3,427	1,038	658	26,811	55	646	1,876	398	(25,385)
\$ 5,000 to \$ 10,000	3,012	4,470	1,379	995	74,914	0	469	3,769	1,401	(75,446)
\$ 10,000 to \$ 15,000	4,120	4,952	2,146	1,874	171,956	42	548	5,827	2,807	(176,129)
\$ 15,000 to \$ 20,000	6,544	4,543	2,946	2,303	234,596	138	643	7,559	2,972	(240,070)
\$ 20,000 to \$ 25,000	9,168	7,286	3,985	2,126	269,372	143	599	8,374	3,664	(271,809)
\$ 25,000 to \$ 35,000	34,803	13,215	12,485	4,943	599,741	325	1,543	19,781	10,137	(600,936)
\$ 35,000 to \$ 50,000	116,902	21,858	27,662	7,067	928,483	800	2,665	29,725	18,759	(876,400)
\$ 50,000 to \$ 75,000	285,704	41,281	57,826	14,303	1,634,635	3,099	8,678	43,239	37,078	(1,471,873)
\$ 75,000 to \$ 100,000	359,050	39,516	441,453	444,322	1,373,037	4,344	14,670	29,437	29,983	(1,938,681)
\$ 100,000 to \$ 250,000	1,367,088	130,584	152,973	35,220	2,095,483	23,296	106,151	25,686	46,960	(988,098)
\$ 250,000 and over	1,492,626	278,351	117,974	41,297	310,875	23,324	114,196	697	9,876	1,152,738
Total	\$3,715,005	\$584,704	\$832,244	\$562,912	\$7,768,160	\$56,495	\$251,781	\$176,952	\$164,978	(\$5,513,814)

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		
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	0.1	0.6	0.1	0.1	0.3	0.1	0.3	1.1	0.2	
\$ 5,000 to \$ 10,000	0.1	0.8	0.2	0.2	1.0	-	0.2	2.1	0.9	
\$ 10,000 to \$ 15,000	0.1	0.9	0.3	0.3	2.2	0.1	0.2	3.3	1.7	
\$ 15,000 to \$ 20,000	0.2	0.8	0.4	0.4	3.0	0.2	0.3	4.3	1.8	
\$ 20,000 to \$ 25,000	0.2	1.3	0.5	0.4	3.5	0.3	0.2	4.8	2.2	
\$ 25,000 to \$ 35,000	0.9	2.4	1.5	0.9	7.8	0.6	0.6	11.2	6.2	
\$ 35,000 to \$ 50,000	3.2	4.0	3.4	1.3	12.0	1.4	1.1	16.9	11.4	
\$ 50,000 to \$ 75,000	7.8	7.5	7.0	2.6	21.2	5.6	3.5	24.6	22.6	
\$ 75,000 to \$ 100,000	9.8	7.2	53.7	80.0	17.8	7.8	5.8	16.7	18.3	
\$ 100,000 to \$ 250,000	37.1	23.8	18.6	6.3	27.1	41.9	42.3	14.6	28.6	
\$ 250,000 and over	40.5	50.7	14.4	7.4	4.0	42.0	45.5	0.4	6.0	
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	

C. Average per Return

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		
Negative Income	\$6,446	\$18,284	\$4,216	\$7,311	\$10,021	\$40,319	\$8,756	\$1,717	\$5,260	-\$149
\$ 0 to \$ 5,000	1,526	3,208	581	709	3,714	26,308	6,699	840	2,551	-2,001
\$ 5,000 to \$ 10,000	1,115	3,303	525	717	6,113	#DIV/0!	4,388	1,055	4,760	-3,785
\$ 10,000 to \$ 15,000	878	3,076	476	1,044	9,291	3,323	4,090	1,107	6,551	-5,914
\$ 15,000 to \$ 20,000	923	2,622	498	1,249	11,944	10,154	3,613	1,193	6,694	-7,086
\$ 20,000 to \$ 25,000	914	4,279	512	1,132	14,128	9,096	3,145	1,237	7,401	-7,508
\$ 25,000 to \$ 35,000	1,078	3,833	518	1,370	16,164	8,869	2,985	1,314	9,588	-7,216
\$ 35,000 to \$ 50,000	1,572	3,871	511	1,323	18,813	10,086	2,744	1,408	12,554	-6,340
\$ 50,000 to \$ 75,000	1,992	3,989	567	1,578	22,013	16,631	3,063	1,559	15,214	-6,711
\$ 75,000 to \$ 100,000	2,740	4,190	4,893	54,838	25,052	24,289	3,452	1,629	15,724	-11,073
\$ 100,000 to \$ 250,000	5,071	5,313	852	2,057	25,373	40,151	5,846	1,561	13,291	-3,219
\$ 250,000 and over	27,831	20,145	4,563	6,352	23,531	62,838	17,812	1,906	9,310	20,778
Average	\$5,049	\$7,627	\$1,662	\$9,599	\$19,775	\$37,675	\$7,414	\$1,432	\$12,233	-\$4,912