

**Table 24. Amount and Number of Colorado Income Tax Credits Claimed
2011 Individual Income Tax Returns**

A. Refundable Credits

Adjusted Gross Income Classes	Refundable Credits					
	Child Care Credit			Alternative Fuel Vehicle Credit		
	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit
Negative Income	*	*	*	\$65,924	15	\$4,495
\$ 0 to \$ 5,000	1,103	5	\$212	15,693	6	\$2,496
\$ 5,000 to \$ 10,000	1,241	6	\$198	5,457	3	\$1,736
\$ 10,000 to \$ 15,000	5,244	87	\$60	15,628	5	\$2,983
\$ 15,000 to \$ 20,000	131,931	1,215	\$109	38,166	15	\$2,605
\$ 20,000 to \$ 25,000	588,127	2,884	\$204	26,325	10	\$2,521
\$ 25,000 to \$ 35,000	1,400,096	7,843	\$179	105,765	32	\$3,271
\$ 35,000 to \$ 50,000	641,794	9,649	\$67	199,007	68	\$2,942
\$ 50,000 to \$ 75,000	341,152	6,952	\$49	489,104	157	\$3,122
\$ 75,000 to \$ 100,000	*	*	*	596,644	184	\$3,248
\$ 100,000 to \$ 250,000	205	4	\$49	1,987,597	571	\$3,483
\$ 250,000 and over	0	0	\$0	782,142	197	\$3,972
Total	\$3,111,026	28,648	\$109	\$4,327,451	1,262	\$3,428

B. Non-Refundable Credits

Adjusted Gross Income Classes	Non-Refundable Credits								
	Enterprise Zone Credits			Colorado Minimum Tax Credit			Child Care Center Credit		
	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit
Negative Income	\$99,123	31	\$3,158	\$9,318	14	\$686	0	0	\$0
\$ 0 to \$ 5,000	7,645	14	\$564	*	*	*	0	0	\$0
\$ 5,000 to \$ 10,000	3,507	12	\$305	*	*	*	*	*	*
\$ 10,000 to \$ 15,000	10,821	108	\$100	533	13	\$42	*	*	*
\$ 15,000 to \$ 20,000	25,268	123	\$205	1,147	10	\$110	1,237	10	\$118
\$ 20,000 to \$ 25,000	39,058	177	\$221	1,369	18	\$77	2,497	10	\$238
\$ 25,000 to \$ 35,000	130,294	508	\$256	5,673	45	\$127	6,277	27	\$231
\$ 35,000 to \$ 50,000	381,957	1,042	\$366	12,874	91	\$141	24,245	76	\$319
\$ 50,000 to \$ 75,000	1,003,909	2,248	\$447	39,642	225	\$176	67,723	164	\$413
\$ 75,000 to \$ 100,000	1,170,409	2,351	\$498	71,136	333	\$214	50,589	107	\$473
\$ 100,000 to \$ 250,000	4,263,179	6,996	\$609	531,757	2,475	\$215	78,112	164	\$477
\$ 250,000 and over	8,436,456	4,252	\$1,984	1,218,460	2,344	\$520	104,142	58	\$1,794
Total	\$15,571,627	17,861	\$872	\$1,892,634	5,572	\$340	\$335,072	620	\$541

Adjusted Gross Income Classes	Non-Refundable Credits								
	Child Care Contribution Credit			Long-Term Care Insurance			Gross Conservation Easement		
	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit
Negative Income	\$30,173	7	\$4,115	\$7,712	48	\$160	*	*	*
\$ 0 to \$ 5,000	*	*	*	6,843	46	\$148	0	0	\$0
\$ 5,000 to \$ 10,000	*	*	*	9,746	65	\$150	*	*	*
\$ 10,000 to \$ 15,000	259	7	\$35	22,356	180	\$124	0	0	\$0
\$ 15,000 to \$ 20,000	1,639	14	\$121	38,463	280	\$138	800	3	\$255
\$ 20,000 to \$ 25,000	897	8	\$107	41,262	319	\$129	*	*	*
\$ 25,000 to \$ 35,000	5,835	33	\$175	114,346	872	\$131	2,255	6	\$360
\$ 35,000 to \$ 50,000	17,996	92	\$196	350,148	2,466	\$142	22,483	24	\$940
\$ 50,000 to \$ 75,000	67,221	200	\$337	890,630	5,373	\$166	34,808	35	\$986
\$ 75,000 to \$ 100,000	92,486	232	\$399	983,574	4,189	\$235	83,547	50	\$1,677
\$ 100,000 to \$ 250,000	612,018	669	\$914	1,036,704	4,101	\$253	566,801	135	\$4,209
\$ 250,000 and over	2,613,886	368	\$7,101	1,093	4	\$262	12,736,026	383	\$33,242
Total	\$3,442,645	1,632	\$2,109	\$3,502,877	17,943	\$195	\$13,590,172	641	\$21,187

Adjusted Gross Income Classes	Non-Refundable Credits		
	Other Non-Refundable Credits**		
	Amount	No. of Returns	Average Credit
Negative Income	\$209,184	47	\$4,450
\$ 0 to \$ 5,000	104,654	22	\$4,778
\$ 5,000 to \$ 10,000	3,609	24	\$150
\$ 10,000 to \$ 15,000	45,496	783	\$58
\$ 15,000 to \$ 20,000	131,747	1,083	\$122
\$ 20,000 to \$ 25,000	200,386	1,179	\$170
\$ 25,000 to \$ 35,000	645,503	2,665	\$242
\$ 35,000 to \$ 50,000	1,646,418	4,685	\$351
\$ 50,000 to \$ 75,000	4,480,081	9,100	\$492
\$ 75,000 to \$ 100,000	5,767,696	8,946	\$645
\$ 100,000 to \$ 250,000	27,239,824	23,502	\$1,159
\$ 250,000 and over	110,957,567	12,986	\$8,544
Total	\$151,432,165	65,023	\$2,329

* Data is non-disclosable for taxpayer confidentiality and is included in the total.

**Other non-refundable credits include: plastic recycling investment credit, historic property preservation credit, employer child care facility investment credit, school-to-career investment credit, Colorado works program credit, contaminated land redevelopment credit, aircraft manufacturer new employee credit, job growth incentive tax credit, certified auction group license fee credit, and other carry forward credits from prior periods.