

**Table 20. Number of Returns Claiming Colorado Modifications
2012 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	4,496	1,900	1,780	911	4,817	29	111	608	104	10,638	
\$ 0 to \$ 5,000	1,538	931	1,301	823	7,325	6	78	2,165	69	11,997	
\$ 5,000 to \$ 10,000	2,430	1,257	2,106	1,081	12,091	6	104	3,578	124	18,835	
\$ 10,000 to \$ 15,000	4,323	1,512	3,296	1,554	18,414	12	127	5,324	163	28,227	
\$ 15,000 to \$ 20,000	6,454	1,636	4,440	1,614	19,202	26	167	6,160	150	31,316	
\$ 20,000 to \$ 25,000	8,714	1,562	6,146	1,563	18,987	17	205	6,733	197	33,714	
\$ 25,000 to \$ 35,000	28,378	3,296	19,770	3,120	36,931	48	481	14,934	377	77,545	
\$ 35,000 to \$ 50,000	67,521	5,431	47,265	4,668	49,269	107	952	21,928	561	130,850	
\$ 50,000 to \$ 75,000	132,754	10,159	93,062	8,035	75,862	269	2,884	29,900	919	211,592	
\$ 75,000 to \$ 100,000	125,546	9,621	84,684	7,208	57,627	254	4,237	20,568	759	173,377	
\$ 100,000 to \$ 250,000	278,503	27,241	179,297	16,506	90,470	876	19,847	19,860	1,938	321,849	
\$ 250,000 and over	61,799	16,500	28,184	7,122	16,552	855	7,634	614	983	64,398	
Total	722,454	81,044	471,332	54,202	407,547	2,506	36,827	132,372	6,343	1,114,339	

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	1.2	0.3	1.5	1.8	0.3	0.2	1.6	1.1		
\$ 5,000 to \$ 10,000	0.3	1.6	0.4	2.0	3.0	0.3	0.3	2.7	2.0		
\$ 10,000 to \$ 15,000	0.6	1.9	0.7	2.9	4.6	0.5	0.3	4.0	2.6		
\$ 15,000 to \$ 20,000	0.9	2.1	0.9	3.0	4.8	1.1	0.5	4.7	2.4		
\$ 20,000 to \$ 25,000	1.2	2.0	1.3	2.9	4.7	0.7	0.6	5.1	3.2		
\$ 25,000 to \$ 35,000	4.0	4.2	4.2	5.9	9.2	1.9	1.3	11.3	6.0		
\$ 35,000 to \$ 50,000	9.4	6.9	10.1	8.8	12.2	4.3	2.6	16.6	9.0		
\$ 50,000 to \$ 75,000	18.5	12.8	19.8	15.1	18.8	10.9	7.9	22.7	14.7		
\$ 75,000 to \$ 100,000	17.5	12.2	18.0	13.5	14.3	10.3	11.5	15.6	12.2		
\$ 100,000 to \$ 250,000	38.8	34.4	38.2	31.0	22.5	35.4	54.1	15.1	31.1		
\$ 250,000 and over	8.6	20.8	6.0	13.4	4.1	34.5	20.8	0.5	15.7		
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								
	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	16.2	6.8	6.4	3.3	17.3	0.1	0.4	2.2	0.4	38.3	
\$ 0 to \$ 5,000	2.2	1.3	1.8	1.2	10.3	0.0	0.1	3.0	0.1	16.8	
\$ 5,000 to \$ 10,000	2.3	1.2	2.0	1.0	11.3	0.0	0.1	3.3	0.1	17.6	
\$ 10,000 to \$ 15,000	3.2	1.1	2.5	1.2	13.7	0.0	0.1	4.0	0.1	21.1	
\$ 15,000 to \$ 20,000	4.5	1.2	3.1	1.1	13.5	0.0	0.1	4.3	0.1	22.0	
\$ 20,000 to \$ 25,000	6.4	1.2	4.5	1.2	14.0	0.0	0.2	5.0	0.1	24.9	
\$ 25,000 to \$ 35,000	11.5	1.3	8.0	1.3	15.0	0.0	0.2	6.1	0.2	31.4	
\$ 35,000 to \$ 50,000	23.9	1.9	16.7	1.7	17.5	0.0	0.3	7.8	0.2	46.4	
\$ 50,000 to \$ 75,000	41.9	3.2	29.4	2.5	24.0	0.1	0.9	9.4	0.3	66.8	
\$ 75,000 to \$ 100,000	58.9	4.5	39.7	3.4	27.0	0.1	2.0	9.6	0.4	81.3	
\$ 100,000 to \$ 250,000	80.6	7.9	51.9	4.8	26.2	0.3	5.7	5.7	0.6	93.1	
\$ 250,000 and over	94.6	25.3	43.1	10.9	25.3	1.3	11.7	0.9	1.5	98.6	
Average	34.6	3.9	22.6	2.6	19.5	0.1	1.8	6.3	0.3	53.4	