

**Table 21. Amount of Colorado Modifications  
2012 Individual Income Tax Returns**

**A. Dollar Amounts in Thousands**

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	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	\$27,361	\$32,660	\$5,692	\$2,172	\$49,114	\$844	\$1,383	\$1,838	\$125	(\$1,147)
\$ 0 to \$ 5,000	2,361	3,416	840	597	26,416	95	614	1,954	55	(24,794)
\$ 5,000 to \$ 10,000	2,765	4,256	1,117	978	74,601	21	472	4,090	248	(74,505)
\$ 10,000 to \$ 15,000	4,135	4,126	1,734	1,475	173,142	120	406	6,167	329	(175,111)
\$ 15,000 to \$ 20,000	6,216	4,379	2,191	1,770	230,389	327	755	7,465	215	(232,518)
\$ 20,000 to \$ 25,000	8,117	4,854	2,918	1,819	272,158	258	717	8,374	304	(273,577)
\$ 25,000 to \$ 35,000	30,290	10,689	956,320	3,764	606,997	500	1,262	19,831	704	(1,548,398)
\$ 35,000 to \$ 50,000	95,743	20,587	22,889	6,052	933,177	1,712	3,033	31,789	1,087	(883,409)
\$ 50,000 to \$ 75,000	264,951	36,779	50,577	13,915	1,676,922	4,977	8,470	47,302	1,570	(1,502,003)
\$ 75,000 to \$ 100,000	341,490	37,055	51,142	12,420	1,445,562	7,035	15,118	33,950	2,200	(1,188,881)
\$ 100,000 to \$ 250,000	1,406,949	136,469	146,658	33,155	2,323,209	37,799	119,617	31,582	3,940	(1,152,542)
\$ 250,000 and over	1,779,107	327,133	119,128	40,868	394,539	51,656	141,278	1,087	9,119	1,348,563
<b>Total</b>	<b>\$3,969,485</b>	<b>\$622,402</b>	<b>\$1,361,207</b>	<b>\$118,984</b>	<b>\$8,206,226</b>	<b>\$105,344</b>	<b>\$293,125</b>	<b>\$195,430</b>	<b>\$19,896</b>	<b>(\$5,708,324)</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	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	0.1	0.6	0.1	0.5	0.3	0.1	0.2	1.0	0.3	
\$ 5,000 to \$ 10,000	0.1	0.7	0.1	0.8	0.9	0.0	0.2	2.1	1.3	
\$ 10,000 to \$ 15,000	0.1	0.7	0.1	1.3	2.1	0.1	0.1	3.2	1.7	
\$ 15,000 to \$ 20,000	0.2	0.7	0.2	1.5	2.8	0.3	0.3	3.9	1.1	
\$ 20,000 to \$ 25,000	0.2	0.8	0.2	1.6	3.3	0.2	0.2	4.3	1.5	
\$ 25,000 to \$ 35,000	0.8	1.8	70.6	3.2	7.4	0.5	0.4	10.2	3.6	
\$ 35,000 to \$ 50,000	2.4	3.5	1.7	5.2	11.4	1.6	1.0	16.4	5.5	
\$ 50,000 to \$ 75,000	6.7	6.2	3.7	11.9	20.6	4.8	2.9	24.4	7.9	
\$ 75,000 to \$ 100,000	8.7	6.3	3.8	10.6	17.7	6.7	5.2	17.5	11.1	
\$ 100,000 to \$ 250,000	35.7	23.1	10.8	28.4	28.5	36.2	41.0	16.3	19.9	
\$ 250,000 and over	45.1	55.5	8.8	35.0	4.8	49.4	48.4	0.6	46.1	
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	

**C. Average per Return**

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	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	\$6,086	\$17,190	\$3,197	\$2,384	\$10,196	\$28,986	\$12,430	\$3,022	\$1,206	-\$108
\$ 0 to \$ 5,000	1,535	3,669	646	725	3,606	15,248	7,872	903	802	-2,067
\$ 5,000 to \$ 10,000	1,138	3,387	530	905	6,170	3,334	4,543	1,143	2,001	-3,956
\$ 10,000 to \$ 15,000	956	2,728	526	949	9,403	9,590	3,195	1,158	2,010	-6,204
\$ 15,000 to \$ 20,000	963	2,677	494	1,097	11,998	12,574	4,507	1,212	1,434	-7,425
\$ 20,000 to \$ 25,000	932	3,108	475	1,164	14,334	15,515	3,498	1,244	1,539	-8,115
\$ 25,000 to \$ 35,000	1,067	3,243	48,373	1,206	16,436	10,449	2,624	1,328	1,868	-19,968
\$ 35,000 to \$ 50,000	1,418	3,791	484	1,297	18,941	16,010	3,184	1,450	1,937	-6,751
\$ 50,000 to \$ 75,000	1,996	3,620	543	1,732	22,105	18,469	2,937	1,582	1,709	-7,099
\$ 75,000 to \$ 100,000	2,720	3,851	604	1,723	25,085	27,711	3,568	1,651	2,901	-6,857
\$ 100,000 to \$ 250,000	5,052	5,010	818	2,009	25,679	43,161	6,027	1,590	2,033	-3,581
\$ 250,000 and over	28,789	19,826	4,227	5,739	23,836	60,423	18,506	1,772	9,281	20,941
<b>Average</b>	<b>\$5,494</b>	<b>\$7,680</b>	<b>\$2,888</b>	<b>\$2,195</b>	<b>\$20,136</b>	<b>\$42,045</b>	<b>\$7,959</b>	<b>\$1,476</b>	<b>\$3,136</b>	<b>-\$5,123</b>