

**Table 24. Amount and Number of Colorado Income Tax Credits Claimed  
2012 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	0	0	\$0	\$17,511	11	\$1,531
\$ 0 to \$ 5,000	0	0	\$0	25,573	10	\$2,459
\$ 5,000 to \$ 10,000	0	0	\$0	23,422	12	\$1,877
\$ 10,000 to \$ 15,000	3,928	67	\$59	14,966	12	\$1,197
\$ 15,000 to \$ 20,000	108,519	1,130	\$96	41,735	34	\$1,216
\$ 20,000 to \$ 25,000	542,610	2,754	\$197	32,603	22	\$1,493
\$ 25,000 to \$ 35,000	1,337,073	7,586	\$176	64,534	57	\$1,131
\$ 35,000 to \$ 50,000	601,868	9,234	\$65	174,293	120	\$1,453
\$ 50,000 to \$ 75,000	327,028	6,621	\$49	388,031	245	\$1,583
\$ 75,000 to \$ 100,000	367	4	\$89	582,920	265	\$2,200
\$ 100,000 to \$ 250,000	*	*	*	2,009,310	878	\$2,290
\$ 250,000 and over	*	*	*	805,338	254	\$3,171
<b>Total</b>	<b>\$2,921,663</b>	<b>27,398</b>	<b>\$107</b>	<b>\$4,180,238</b>	<b>1,921</b>	<b>\$2,176</b>

**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	\$42,980	23	\$1,880	\$10,974	12	\$881	0	0	\$0
\$ 0 to \$ 5,000	*	*	*	*	*	*	*	*	*
\$ 5,000 to \$ 10,000	*	*	*	*	*	*	0	0	\$0
\$ 10,000 to \$ 15,000	8,049	58	\$138	136	8	\$16	*	*	*
\$ 15,000 to \$ 20,000	18,678	86	\$216	1,965	14	\$145	824	7	\$113
\$ 20,000 to \$ 25,000	22,795	100	\$228	3,361	27	\$124	2,129	15	\$146
\$ 25,000 to \$ 35,000	90,471	323	\$280	4,645	43	\$109	5,192	25	\$208
\$ 35,000 to \$ 50,000	299,870	707	\$424	14,029	97	\$144	26,879	58	\$464
\$ 50,000 to \$ 75,000	764,276	1,433	\$533	43,430	237	\$183	50,174	124	\$405
\$ 75,000 to \$ 100,000	937,554	1,639	\$572	86,991	280	\$310	45,594	94	\$484
\$ 100,000 to \$ 250,000	4,063,156	5,452	\$745	487,796	2,389	\$204	81,455	140	\$580
\$ 250,000 and over	9,500,034	3,855	\$2,464	1,486,083	2,830	\$525	86,754	40	\$2,164
<b>Total</b>	<b>\$15,748,570</b>	<b>13,682</b>	<b>\$1,151</b>	<b>\$2,139,412</b>	<b>5,939</b>	<b>\$360</b>	<b>\$299,067</b>	<b>505</b>	<b>\$593</b>

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	\$4,996	5	\$961	\$8,235	53	\$155	*	*	*
\$ 0 to \$ 5,000	*	*	*	5,773	38	\$150	0	0	\$0
\$ 5,000 to \$ 10,000	0	0	\$0	8,636	57	\$151	0	0	\$0
\$ 10,000 to \$ 15,000	0	0	\$0	17,893	150	\$119	*	*	*
\$ 15,000 to \$ 20,000	*	*	*	28,307	223	\$127	*	*	*
\$ 20,000 to \$ 25,000	*	*	*	36,498	291	\$125	1,981	4	\$477
\$ 25,000 to \$ 35,000	3,158	18	\$179	103,179	814	\$127	1,117	4	\$269
\$ 35,000 to \$ 50,000	3,564	21	\$172	330,419	2,424	\$136	8,599	17	\$518
\$ 50,000 to \$ 75,000	23,875	87	\$274	892,609	5,467	\$163	31,551	33	\$953
\$ 75,000 to \$ 100,000	39,877	86	\$464	1,016,557	4,352	\$234	55,376	30	\$1,845
\$ 100,000 to \$ 250,000	348,704	320	\$1,089	1,131,376	4,549	\$249	490,300	120	\$4,094
\$ 250,000 and over	1,626,276	224	\$7,254	1,243	5	\$240	9,436,022	290	\$32,485
<b>Total</b>	<b>\$2,051,455</b>	<b>766</b>	<b>\$2,678</b>	<b>\$3,580,723</b>	<b>18,423</b>	<b>\$194</b>	<b>\$10,033,747</b>	<b>505</b>	<b>\$19,888</b>

Adjusted Gross Income Classes	Non-Refundable Credits		
	Other Non-Refundable Credits**		
	Amount	No. of Returns	Average Credit
Negative Income	\$47,224	30	\$1,568
\$ 0 to \$ 5,000	1,358	7	\$186
\$ 5,000 to \$ 10,000	3,228	15	\$221
\$ 10,000 to \$ 15,000	38,531	710	\$54
\$ 15,000 to \$ 20,000	172,793	1,053	\$164
\$ 20,000 to \$ 25,000	193,806	1,104	\$176
\$ 25,000 to \$ 35,000	595,014	2,490	\$239
\$ 35,000 to \$ 50,000	1,631,917	4,450	\$367
\$ 50,000 to \$ 75,000	4,335,888	8,378	\$518
\$ 75,000 to \$ 100,000	5,781,736	8,442	\$685
\$ 100,000 to \$ 250,000	29,811,878	23,916	\$1,247
\$ 250,000 and over	160,474,596	14,600	\$10,992
<b>Total</b>	<b>\$203,087,968</b>	<b>65,193</b>	<b>\$3,115</b>

\* 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.