

Colorado Statistics of Income

For Income Tax Year 2013



Prepared By
Colorado Department of Revenue
Office of Research and Analysis

Introduction

This Colorado Statistics of Income (SOI) publication reports on income and taxes for individuals filing income tax returns for tax year 2013. The data used in this report are drawn from a merged file of state and federal tax returns. Information reported in the following tables pertains to only full year resident returns. Information from returns filed by part year residents who have moved into or out of the state, as well as those filed by nonresidents who are required to pay Colorado income taxes, are not included in the merged file used to compile this report. Tables 1A, 1B, and 1C report the number of returns, federal Adjusted Gross Income (AGI), gross and net state income taxes, and federal taxes filed by all Colorado residents.

Returns filed by dependents, typically children with jobs who still live with their parents, are excluded from the data reported in the remaining tables. In this manner, the information reported in these tables more closely approximates the income data of households filing tax returns. The tables in the SOI report federal adjusted gross income, sources of income, modifications, deductions,

federal and state income tax, and several other key variables from the merged tax returns. Tables of regional and county level information are also in this report.

Colorado adjusted gross income is no longer used in the SOI reports as a measure of income for Colorado residents. Rather, the tables in this publication use federal adjusted gross income as a measure of the income of Colorado residents. Federal adjusted gross income is a standard measure of income and facilitates the comparison of Colorado income data to that of other states as well as national income data. This change may hamper the comparison of income data with SOI reports prior to 1999. The largest single group affected is likely to be seniors that receive taxable pensions. Up to \$24,000 of taxable pension income per spouse (this amount has changed over time) was an allowable deduction under the Colorado adjusted gross income measure. This income is not exempted from taxation under federal codes and is included in federal adjusted gross income

Statistics of Income

Individual Income Tax, Income Tax Year 2013

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**Table 1A. Federal AGI and Taxes, All Full-Year Resident Returns
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	20,745	(\$1,478,518)	\$214	\$337	\$9,031
\$ 0 to \$ 5,000	75,579	\$196,150	\$685	\$670	\$7,821
\$ 5,000 to \$ 10,000	116,468	\$894,451	\$497	\$494	\$19,777
\$ 10,000 to \$ 15,000	143,151	\$1,797,216	\$8,748	\$8,706	\$47,616
\$ 15,000 to \$ 20,000	147,443	\$2,578,781	\$26,898	\$26,738	\$83,940
\$ 20,000 to \$ 25,000	142,264	\$3,197,100	\$46,249	\$46,024	\$130,133
\$ 25,000 to \$ 35,000	253,592	\$7,569,935	\$144,141	\$143,416	\$403,090
\$ 35,000 to \$ 50,000	288,777	\$12,134,442	\$288,483	\$286,520	\$840,928
\$ 50,000 to \$ 75,000	324,317	\$19,990,028	\$537,754	\$532,315	\$1,789,692
\$ 75,000 to \$ 100,000	214,588	\$18,590,767	\$551,682	\$544,654	\$1,903,496
\$ 100,000 to \$ 250,000	350,750	\$50,815,382	\$1,760,643	\$1,727,285	\$7,219,319
\$ 250,000 and over	60,321	\$32,807,169	\$1,378,152	\$1,274,419	\$8,491,156
Subtotal ¹	2,137,995	\$149,092,903	\$4,744,146	\$4,591,578	\$20,946,000
Returns with zero exemptions	133,136	\$931,916	\$17,478	\$17,085	\$53,319
Total ¹	2,271,132	\$150,024,818	\$4,761,624	\$4,608,663	\$20,999,319

B. Percentage Distribution by Income Class (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.6	0.1	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	5.5	0.6	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	6.8	1.2	0.2	0.2	0.2
\$ 15,000 to \$ 20,000	7.0	1.7	0.6	0.6	0.4
\$ 20,000 to \$ 25,000	6.7	2.1	1.0	1.0	0.6
\$ 25,000 to \$ 35,000	12.0	5.0	3.0	3.1	1.9
\$ 35,000 to \$ 50,000	13.6	8.1	6.1	6.2	4.0
\$ 50,000 to \$ 75,000	15.3	13.3	11.3	11.6	8.5
\$ 75,000 to \$ 100,000	10.1	12.3	11.6	11.9	9.1
\$ 100,000 to \$ 250,000	16.6	33.7	37.1	37.6	34.5
\$ 250,000 and over	2.8	21.8	29.1	27.8	40.6
Total ¹	100.0	100.0	100.0	100.0	100.0

C. Average per Return (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	(\$71,270)	\$10	\$16	\$435
\$ 0 to \$ 5,000	\$2,595	\$9	\$9	\$103
\$ 5,000 to \$ 10,000	\$7,680	\$4	\$4	\$170
\$ 10,000 to \$ 15,000	\$12,555	\$61	\$61	\$333
\$ 15,000 to \$ 20,000	\$17,490	\$182	\$181	\$569
\$ 20,000 to \$ 25,000	\$22,473	\$325	\$324	\$915
\$ 25,000 to \$ 35,000	\$29,851	\$568	\$566	\$1,590
\$ 35,000 to \$ 50,000	\$42,020	\$999	\$992	\$2,912
\$ 50,000 to \$ 75,000	\$61,637	\$1,658	\$1,641	\$5,518
\$ 75,000 to \$ 100,000	\$86,635	\$2,571	\$2,538	\$8,870
\$ 100,000 to \$ 250,000	\$144,876	\$5,020	\$4,925	\$20,582
\$ 250,000 and over	\$543,881	\$22,847	\$21,127	\$140,767
Average	\$69,735	\$2,219	\$2,148	\$9,797

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 1B. Federal AGI and Taxes, Taxable Full-Year Resident Returns
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	115	(\$10,031)	\$214	\$209	\$513
\$ 0 to \$ 5,000	1,021	\$2,235	\$685	\$664	\$1,017
\$ 5,000 to \$ 10,000	1,624	\$12,509	\$497	\$474	\$319
\$ 10,000 to \$ 15,000	73,116	\$919,657	\$8,748	\$8,705	\$23,892
\$ 15,000 to \$ 20,000	88,437	\$1,556,120	\$26,898	\$26,736	\$59,484
\$ 20,000 to \$ 25,000	103,045	\$2,320,532	\$46,249	\$46,017	\$108,470
\$ 25,000 to \$ 35,000	209,856	\$6,286,028	\$144,141	\$143,412	\$359,807
\$ 35,000 to \$ 50,000	266,306	\$11,208,068	\$288,483	\$286,518	\$804,646
\$ 50,000 to \$ 75,000	312,489	\$19,288,743	\$537,754	\$532,306	\$1,751,323
\$ 75,000 to \$ 100,000	212,579	\$18,420,023	\$551,682	\$544,643	\$1,894,698
\$ 100,000 to \$ 250,000	349,743	\$50,684,969	\$1,760,643	\$1,727,242	\$7,209,622
\$ 250,000 and over	60,253	\$32,737,789	\$1,378,152	\$1,274,372	\$8,477,074
Subtotal ¹	1,678,584	\$143,426,642	\$4,744,146	\$4,591,297	\$20,690,866
Returns with zero exemptions	62,853	\$720,373	\$17,478	\$17,084	\$51,759
Total ¹	1,741,437	\$144,147,015	\$4,761,624	\$4,608,382	\$20,742,624

B. Percentage Distribution by Income Class (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.1	0.0	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	0.1	0.0	0.0	0.0	0.0
\$ 10,000 to \$ 15,000	4.4	0.6	0.2	0.2	0.1
\$ 15,000 to \$ 20,000	5.3	1.1	0.6	0.6	0.3
\$ 20,000 to \$ 25,000	6.1	1.6	1.0	1.0	0.5
\$ 25,000 to \$ 35,000	12.5	4.4	3.0	3.1	1.7
\$ 35,000 to \$ 50,000	15.9	7.8	6.1	6.2	3.9
\$ 50,000 to \$ 75,000	18.6	13.4	11.3	11.6	8.5
\$ 75,000 to \$ 100,000	12.7	12.8	11.6	11.9	9.2
\$ 100,000 to \$ 250,000	20.8	35.3	37.1	37.6	34.8
\$ 250,000 and over	3.6	22.8	29.1	27.8	41.0
Total ¹	100.0	100.0	100.0	100.0	100.0

C. Average per Return (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	(\$86,994)	\$1,855	\$1,808	\$4,445
\$ 0 to \$ 5,000	\$2,189	\$671	\$650	\$996
\$ 5,000 to \$ 10,000	\$7,701	\$306	\$292	\$196
\$ 10,000 to \$ 15,000	\$12,578	\$120	\$119	\$327
\$ 15,000 to \$ 20,000	\$17,596	\$304	\$302	\$673
\$ 20,000 to \$ 25,000	\$22,520	\$449	\$447	\$1,053
\$ 25,000 to \$ 35,000	\$29,954	\$687	\$683	\$1,715
\$ 35,000 to \$ 50,000	\$42,087	\$1,083	\$1,076	\$3,022
\$ 50,000 to \$ 75,000	\$61,726	\$1,721	\$1,703	\$5,604
\$ 75,000 to \$ 100,000	\$86,650	\$2,595	\$2,562	\$8,913
\$ 100,000 to \$ 250,000	\$144,921	\$5,034	\$4,939	\$20,614
\$ 250,000 and over	\$543,342	\$22,873	\$21,150	\$140,692
Average	\$85,445	\$2,826	\$2,735	\$12,326

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 1C. Federal AGI and Taxes, Non-Taxable Full-Year Resident Returns
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	20,630	(\$1,468,487)	\$0	\$128	\$8,518
\$ 0 to \$ 5,000	74,558	\$193,916	\$0	\$6	\$6,804
\$ 5,000 to \$ 10,000	114,844	\$881,942	\$0	\$20	\$19,458
\$ 10,000 to \$ 15,000	70,035	\$877,559	\$0	\$1	\$23,724
\$ 15,000 to \$ 20,000	59,006	\$1,022,660	\$0	\$3	\$24,456
\$ 20,000 to \$ 25,000	39,219	\$876,568	\$0	\$7	\$21,663
\$ 25,000 to \$ 35,000	43,736	\$1,283,907	\$0	\$4	\$43,283
\$ 35,000 to \$ 50,000	22,471	\$926,374	\$0	\$3	\$36,282
\$ 50,000 to \$ 75,000	11,828	\$701,285	\$0	\$9	\$38,369
\$ 75,000 to \$ 100,000	2,009	\$170,744	\$0	\$11	\$8,798
\$ 100,000 to \$ 250,000	1,007	\$130,413	\$0	\$43	\$9,697
\$ 250,000 and over	68	\$69,380	\$0	\$47	\$14,082
Subtotal ¹	459,411	\$5,666,261	\$0	\$281	\$255,134
Returns with zero exemptions	70,284	\$211,542	\$0	\$1	\$1,560
Total ¹	529,695	\$5,877,803	\$0	\$281	\$256,695

B. Percentage Distribution by Income Class (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	17.0	2.7	NA	3.7	2.8
\$ 5,000 to \$ 10,000	26.2	12.4	NA	13.3	7.9
\$ 10,000 to \$ 15,000	16.0	12.3	NA	0.5	9.6
\$ 15,000 to \$ 20,000	13.4	14.3	NA	1.7	9.9
\$ 20,000 to \$ 25,000	8.9	12.3	NA	4.3	8.8
\$ 25,000 to \$ 35,000	10.0	18.0	NA	2.6	17.6
\$ 35,000 to \$ 50,000	5.1	13.0	NA	1.7	14.7
\$ 50,000 to \$ 75,000	2.7	9.8	NA	6.0	15.6
\$ 75,000 to \$ 100,000	0.5	2.4	NA	7.2	3.6
\$ 100,000 to \$ 250,000	0.2	1.8	NA	28.4	3.9
\$ 250,000 and over	0.0	1.0	NA	30.6	5.7
Total ¹	100.0	100.0	NA	100.0	100.0

C. Average per Return (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income		(\$71,182)	\$0	\$6	\$413
\$ 0 to \$ 5,000		\$2,601	\$0	\$0	\$91
\$ 5,000 to \$ 10,000		\$7,679	\$0	\$0	\$169
\$ 10,000 to \$ 15,000		\$12,530	\$0	\$0	\$339
\$ 15,000 to \$ 20,000		\$17,332	\$0	\$0	\$414
\$ 20,000 to \$ 25,000		\$22,351	\$0	\$0	\$552
\$ 25,000 to \$ 35,000		\$29,356	\$0	\$0	\$990
\$ 35,000 to \$ 50,000		\$41,225	\$0	\$0	\$1,615
\$ 50,000 to \$ 75,000		\$59,290	\$0	\$1	\$3,244
\$ 75,000 to \$ 100,000		\$85,006	\$0	\$5	\$4,380
\$ 100,000 to \$ 250,000		\$129,455	\$0	\$43	\$9,626
\$ 250,000 and over		\$1,021,440	\$0	\$687	\$207,323
Average		\$12,334	\$0	\$1	\$555

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 2. Colorado Returns Classified by Type of Deduction
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Standard Deduction Returns			Itemized Returns		
	Number of Returns	Federal AGI	Colorado Net Tax	Number of Returns	Federal AGI	Colorado Net Tax
Negative Income	14,103	(\$608,153)	\$57	6,643	(\$870,364)	\$280
\$ 0 to \$ 5,000	69,768	\$182,828	\$358	5,811	\$13,323	\$311
\$ 5,000 to \$ 10,000	109,492	\$841,003	\$401	6,977	\$53,448	\$94
\$ 10,000 to \$ 15,000	132,160	\$1,658,225	\$8,445	10,992	\$138,991	\$260
\$ 15,000 to \$ 20,000	134,781	\$2,356,646	\$25,690	12,662	\$222,135	\$1,049
\$ 20,000 to \$ 25,000	127,669	\$2,867,480	\$43,403	14,595	\$329,620	\$2,621
\$ 25,000 to \$ 35,000	214,929	\$6,398,635	\$127,209	38,663	\$1,171,300	\$16,207
\$ 35,000 to \$ 50,000	210,353	\$8,782,062	\$215,606	78,425	\$3,352,381	\$70,915
\$ 50,000 to \$ 75,000	181,365	\$11,062,138	\$301,924	142,952	\$8,927,890	\$230,391
\$ 75,000 to \$ 100,000	86,287	\$7,412,345	\$219,466	128,301	\$11,178,422	\$325,188
\$ 100,000 to \$ 250,000	64,817	\$8,367,611	\$277,143	285,934	\$42,447,771	\$1,450,142
\$ 250,000 and over	1,931	\$1,147,796	\$44,162	58,390	\$31,659,373	\$1,230,257
Total ¹	1,347,654	\$50,468,614	\$1,263,864	790,342	\$98,624,288	\$3,327,714

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Standard Deduction Returns			Itemized Returns		
	Number of Returns	Federal AGI	Colorado Net Tax	Number of Returns	Federal AGI	Colorado Net Tax
Negative Income	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	5.2	0.4	0.0	0.7	0.0	0.0
\$ 5,000 to \$ 10,000	8.2	1.6	0.0	0.9	0.1	0.0
\$ 10,000 to \$ 15,000	9.9	3.2	0.7	1.4	0.1	0.0
\$ 15,000 to \$ 20,000	10.1	4.6	2.0	1.6	0.2	0.0
\$ 20,000 to \$ 25,000	9.6	5.6	3.4	1.9	0.3	0.1
\$ 25,000 to \$ 35,000	16.1	12.5	10.1	4.9	1.2	0.5
\$ 35,000 to \$ 50,000	15.8	17.2	17.1	10.0	3.4	2.1
\$ 50,000 to \$ 75,000	13.6	21.7	23.9	18.2	9.0	6.9
\$ 75,000 to \$ 100,000	6.5	14.5	17.4	16.4	11.2	9.8
\$ 100,000 to \$ 250,000	4.9	16.4	21.9	36.5	42.7	43.6
\$ 250,000 and over	0.1	2.2	3.5	7.5	31.8	37.0
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Standard Deduction Returns		Itemized Returns	
	Federal AGI	Colorado Net Tax	Federal AGI	Colorado Net Tax
Negative Income	(\$43,123)	\$4	(\$131,029)	\$42
\$ 0 to \$ 5,000	\$2,621	\$5	\$2,293	\$54
\$ 5,000 to \$ 10,000	\$7,681	\$4	\$7,661	\$13
\$ 10,000 to \$ 15,000	\$12,547	\$64	\$12,645	\$24
\$ 15,000 to \$ 20,000	\$17,485	\$191	\$17,544	\$83
\$ 20,000 to \$ 25,000	\$22,460	\$340	\$22,585	\$180
\$ 25,000 to \$ 35,000	\$29,771	\$592	\$30,295	\$419
\$ 35,000 to \$ 50,000	\$41,749	\$1,025	\$42,747	\$904
\$ 50,000 to \$ 75,000	\$60,994	\$1,665	\$62,454	\$1,612
\$ 75,000 to \$ 100,000	\$85,903	\$2,543	\$87,127	\$2,535
\$ 100,000 to \$ 250,000	\$129,096	\$4,276	\$148,453	\$5,072
\$ 250,000 and over	\$594,530	\$22,875	\$542,206	\$21,070
Average	\$37,449	\$938	\$124,787	\$4,210

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 3. Colorado Returns Classified by Filing Status
2013 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total ¹
Negative Income	11,835	7,489	505	897	19	20,745
\$ 0 to \$ 5,000	58,510	8,626	1,488	6,898	56	75,579
\$ 5,000 to \$ 10,000	85,678	11,807	1,827	17,094	63	116,468
\$ 10,000 to \$ 15,000	95,122	17,718	2,144	28,088	79	143,151
\$ 15,000 to \$ 20,000	91,001	22,574	2,441	31,358	69	147,443
\$ 20,000 to \$ 25,000	83,706	26,506	2,592	29,382	79	142,264
\$ 25,000 to \$ 35,000	141,487	56,393	5,271	50,290	151	253,592
\$ 35,000 to \$ 50,000	152,504	86,813	7,034	42,246	179	288,777
\$ 50,000 to \$ 75,000	132,556	153,380	6,201	31,999	181	324,317
\$ 75,000 to \$ 100,000	52,665	147,009	2,530	12,285	98	214,588
\$ 100,000 to \$ 250,000	44,832	292,677	2,064	11,068	110	350,750
\$ 250,000 and over	6,032	52,533	330	1,404	22	60,321
Total ¹	955,928	883,524	34,428	263,010	1,106	2,137,995

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total
Negative Income	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	6.2	1.0	4.4	2.6	5.2	3.6
\$ 5,000 to \$ 10,000	9.1	1.3	5.4	6.5	5.8	5.5
\$ 10,000 to \$ 15,000	10.1	2.0	6.3	10.7	7.3	6.8
\$ 15,000 to \$ 20,000	9.6	2.6	7.2	12.0	6.4	7.0
\$ 20,000 to \$ 25,000	8.9	3.0	7.6	11.2	7.2	6.7
\$ 25,000 to \$ 35,000	15.0	6.4	15.5	19.2	13.9	12.0
\$ 35,000 to \$ 50,000	16.2	9.9	20.7	16.1	16.5	13.6
\$ 50,000 to \$ 75,000	14.0	17.5	18.3	12.2	16.7	15.3
\$ 75,000 to \$ 100,000	5.6	16.8	7.5	4.7	9.0	10.1
\$ 100,000 to \$ 250,000	4.7	33.4	6.1	4.2	10.1	16.6
\$ 250,000 and over	0.6	6.0	1.0	0.5	2.0	2.8
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0

C. Percentage Distribution of Returns Within Income Classes

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total ¹
Negative Income	57.1	36.1	2.4	4.3	0.1	100.0
\$ 0 to \$ 5,000	77.4	11.4	2.0	9.1	0.1	100.0
\$ 5,000 to \$ 10,000	73.6	10.1	1.6	14.7	0.1	100.0
\$ 10,000 to \$ 15,000	66.4	12.4	1.5	19.6	0.1	100.0
\$ 15,000 to \$ 20,000	61.7	15.3	1.7	21.3	0.0	100.0
\$ 20,000 to \$ 25,000	58.8	18.6	1.8	20.7	0.1	100.0
\$ 25,000 to \$ 35,000	55.8	22.2	2.1	19.8	0.1	100.0
\$ 35,000 to \$ 50,000	52.8	30.1	2.4	14.6	0.1	100.0
\$ 50,000 to \$ 75,000	40.9	47.3	1.9	9.9	0.1	100.0
\$ 75,000 to \$ 100,000	24.5	68.5	1.2	5.7	0.0	100.0
\$ 100,000 to \$ 250,000	12.8	83.4	0.6	3.2	0.0	100.0
\$ 250,000 and over	10.0	87.1	0.5	2.3	0.0	100.0
Total	44.7	41.3	1.6	12.3	0.1	100.0

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 4. Federal AGI Classified by Filing Status
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total ¹
Negative Income	(\$409,348)	(\$964,890)	(\$36,668)	(\$66,680)	(\$932)	(\$1,478,518)
\$ 0 to \$ 5,000	\$152,061	\$20,539	\$3,084	\$20,343	\$125	\$196,150
\$ 5,000 to \$ 10,000	\$653,137	\$91,251	\$14,132	\$135,450	\$481	\$894,451
\$ 10,000 to \$ 15,000	\$1,189,805	\$224,317	\$26,822	\$355,287	\$985	\$1,797,216
\$ 15,000 to \$ 20,000	\$1,589,852	\$396,721	\$42,986	\$547,986	\$1,235	\$2,578,781
\$ 20,000 to \$ 25,000	\$1,878,986	\$597,537	\$58,316	\$660,515	\$1,746	\$3,197,100
\$ 25,000 to \$ 35,000	\$4,219,252	\$1,694,623	\$158,508	\$1,493,047	\$4,504	\$7,569,935
\$ 35,000 to \$ 50,000	\$6,389,816	\$3,685,408	\$295,475	\$1,756,211	\$7,532	\$12,134,442
\$ 50,000 to \$ 75,000	\$8,040,195	\$9,619,405	\$376,469	\$1,942,895	\$11,063	\$19,990,028
\$ 75,000 to \$ 100,000	\$4,502,860	\$12,812,997	\$216,616	\$1,049,881	\$8,413	\$18,590,767
\$ 100,000 to \$ 250,000	\$6,173,726	\$42,818,869	\$281,973	\$1,525,718	\$15,096	\$50,815,382
\$ 250,000 and over	\$3,552,426	\$28,263,027	\$251,951	\$726,201	\$13,564	\$32,807,169
Total ¹	\$37,932,768	\$99,259,804	\$1,689,665	\$10,146,853	\$63,813	\$149,092,903

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total
Negative Income	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.4	0.0	0.2	0.2	0.2	0.1
\$ 5,000 to \$ 10,000	1.7	0.1	0.8	1.3	0.7	0.6
\$ 10,000 to \$ 15,000	3.1	0.2	1.6	3.5	1.5	1.2
\$ 15,000 to \$ 20,000	4.1	0.4	2.5	5.4	1.9	1.7
\$ 20,000 to \$ 25,000	4.9	0.6	3.4	6.5	2.7	2.1
\$ 25,000 to \$ 35,000	11.0	1.7	9.2	14.6	7.0	5.0
\$ 35,000 to \$ 50,000	16.7	3.7	17.1	17.2	11.6	8.1
\$ 50,000 to \$ 75,000	21.0	9.6	21.8	19.0	17.1	13.3
\$ 75,000 to \$ 100,000	11.7	12.8	12.5	10.3	13.0	12.3
\$ 100,000 to \$ 250,000	16.1	42.7	16.3	14.9	23.3	33.7
\$ 250,000 and over	9.3	28.2	14.6	7.1	20.9	21.8
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total
Negative Income	(\$34,587)	(\$128,835)	(\$72,622)	(\$74,340)	(\$49,649)	(\$71,270)
\$ 0 to \$ 5,000	\$2,599	\$2,381	\$2,072	\$2,949	\$2,225	\$2,595
\$ 5,000 to \$ 10,000	\$7,623	\$7,729	\$7,735	\$7,924	\$7,663	\$7,680
\$ 10,000 to \$ 15,000	\$12,508	\$12,660	\$12,512	\$12,649	\$12,421	\$12,555
\$ 15,000 to \$ 20,000	\$17,471	\$17,574	\$17,610	\$17,475	\$17,807	\$17,490
\$ 20,000 to \$ 25,000	\$22,448	\$22,544	\$22,495	\$22,481	\$22,219	\$22,473
\$ 25,000 to \$ 35,000	\$29,821	\$30,050	\$30,070	\$29,689	\$29,873	\$29,851
\$ 35,000 to \$ 50,000	\$41,899	\$42,452	\$42,004	\$41,571	\$42,014	\$42,020
\$ 50,000 to \$ 75,000	\$60,655	\$62,716	\$60,709	\$60,717	\$61,085	\$61,637
\$ 75,000 to \$ 100,000	\$85,500	\$87,158	\$85,611	\$85,460	\$85,537	\$86,635
\$ 100,000 to \$ 250,000	\$137,708	\$146,301	\$136,647	\$137,846	\$137,750	\$144,876
\$ 250,000 and over	\$588,976	\$538,010	\$762,535	\$517,073	\$627,424	\$543,881
Average	\$39,682	\$112,345	\$49,078	\$38,580	\$57,716	\$69,735

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 5. Colorado Net Tax Classified by Filing Status
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total ¹
Negative Income	\$80	\$244	\$3	\$9	\$0	\$337
\$ 0 to \$ 5,000	\$350	\$248	\$20	\$52	\$0	\$670
\$ 5,000 to \$ 10,000	\$346	\$66	\$29	\$54	\$0	\$494
\$ 10,000 to \$ 15,000	\$8,307	\$64	\$224	\$109	\$1	\$8,706
\$ 15,000 to \$ 20,000	\$25,051	\$83	\$649	\$955	\$0	\$26,738
\$ 20,000 to \$ 25,000	\$39,881	\$575	\$1,173	\$4,392	\$3	\$46,024
\$ 25,000 to \$ 35,000	\$108,838	\$8,639	\$3,932	\$21,971	\$36	\$143,416
\$ 35,000 to \$ 50,000	\$189,267	\$48,486	\$8,595	\$40,060	\$114	\$286,520
\$ 50,000 to \$ 75,000	\$256,620	\$206,395	\$12,252	\$56,806	\$242	\$532,315
\$ 75,000 to \$ 100,000	\$154,361	\$348,155	\$7,445	\$34,465	\$227	\$544,654
\$ 100,000 to \$ 250,000	\$225,603	\$1,435,544	\$10,322	\$55,334	\$482	\$1,727,285
\$ 250,000 and over	\$134,973	\$1,101,036	\$9,308	\$28,530	\$572	\$1,274,419
Total ¹	\$1,143,677	\$3,149,535	\$53,951	\$242,737	\$1,677	\$4,591,578

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total
Negative Income	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.0	0.0	0.0	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	0.0	0.0	0.1	0.0	0.0	0.0
\$ 10,000 to \$ 15,000	0.7	0.0	0.4	0.0	0.1	0.2
\$ 15,000 to \$ 20,000	2.2	0.0	1.2	0.4	0.0	0.6
\$ 20,000 to \$ 25,000	3.5	0.0	2.2	1.8	0.2	1.0
\$ 25,000 to \$ 35,000	9.5	0.3	7.3	9.1	2.2	3.1
\$ 35,000 to \$ 50,000	16.6	1.5	15.9	16.5	6.8	6.2
\$ 50,000 to \$ 75,000	22.4	6.6	22.7	23.4	14.4	11.6
\$ 75,000 to \$ 100,000	13.5	11.1	13.8	14.2	13.5	11.9
\$ 100,000 to \$ 250,000	19.7	45.6	19.1	22.8	28.8	37.6
\$ 250,000 and over	11.8	35.0	17.3	11.8	34.1	27.8
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Single	Married Joint	Married Separate	Head of Household	Widow/ Widower	Total
Negative Income	\$7	\$33	\$6	\$10	\$0	\$16
\$ 0 to \$ 5,000	\$6	\$29	\$13	\$7	\$0	\$9
\$ 5,000 to \$ 10,000	\$4	\$6	\$16	\$3	\$0	\$4
\$ 10,000 to \$ 15,000	\$87	\$4	\$105	\$4	\$16	\$61
\$ 15,000 to \$ 20,000	\$275	\$4	\$266	\$30	\$2	\$181
\$ 20,000 to \$ 25,000	\$476	\$22	\$452	\$149	\$36	\$324
\$ 25,000 to \$ 35,000	\$769	\$153	\$746	\$437	\$240	\$566
\$ 35,000 to \$ 50,000	\$1,241	\$559	\$1,222	\$948	\$633	\$992
\$ 50,000 to \$ 75,000	\$1,936	\$1,346	\$1,976	\$1,775	\$1,337	\$1,641
\$ 75,000 to \$ 100,000	\$2,931	\$2,368	\$2,942	\$2,805	\$2,310	\$2,538
\$ 100,000 to \$ 250,000	\$5,032	\$4,905	\$5,002	\$4,999	\$4,401	\$4,925
\$ 250,000 and over	\$22,378	\$20,959	\$28,172	\$20,314	\$26,440	\$21,127
Average	\$1,196	\$3,565	\$1,567	\$923	\$1,517	\$2,148

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 6. Colorado Returns Classified by Number of Exemptions
2013 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Number of Exemptions						Total ¹
	One	Two	Three	Four	Five	Six or More	
Negative Income	12,130	6,284	1,038	831	325	138	20,745
\$ 0 to \$ 5,000	57,729	12,682	3,109	1,370	475	214	75,579
\$ 5,000 to \$ 10,000	82,432	22,271	7,316	3,131	970	349	116,468
\$ 10,000 to \$ 15,000	91,066	28,252	14,020	6,746	2,234	832	143,151
\$ 15,000 to \$ 20,000	88,346	29,427	16,088	8,964	3,320	1,299	147,443
\$ 20,000 to \$ 25,000	82,241	28,977	14,444	10,242	4,446	1,914	142,264
\$ 25,000 to \$ 35,000	141,157	54,664	24,565	17,331	9,897	5,977	253,592
\$ 35,000 to \$ 50,000	154,833	67,151	26,164	20,662	10,937	9,031	288,777
\$ 50,000 to \$ 75,000	134,955	101,805	34,955	30,290	13,673	8,639	324,317
\$ 75,000 to \$ 100,000	53,652	86,234	29,483	29,612	10,682	4,926	214,588
\$ 100,000 to \$ 250,000	45,238	147,150	57,721	70,968	22,162	7,512	350,750
\$ 250,000 and over	6,199	23,496	9,040	14,658	5,312	1,616	60,321
Total ¹	949,979	608,393	237,944	214,803	84,432	42,445	2,137,995

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Exemptions						Total
	One	Two	Three	Four	Five	Six or More	
Negative Income	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	6.2	2.1	1.3	0.6	0.6	0.5	3.6
\$ 5,000 to \$ 10,000	8.8	3.7	3.1	1.5	1.2	0.8	5.5
\$ 10,000 to \$ 15,000	9.7	4.7	5.9	3.2	2.7	2.0	6.8
\$ 15,000 to \$ 20,000	9.4	4.9	6.8	4.2	3.9	3.1	7.0
\$ 20,000 to \$ 25,000	8.8	4.8	6.1	4.8	5.3	4.5	6.7
\$ 25,000 to \$ 35,000	15.1	9.1	10.4	8.1	11.8	14.1	12.0
\$ 35,000 to \$ 50,000	16.5	11.2	11.0	9.7	13.0	21.3	13.6
\$ 50,000 to \$ 75,000	14.4	16.9	14.8	14.2	16.3	20.4	15.3
\$ 75,000 to \$ 100,000	5.7	14.3	12.4	13.8	12.7	11.6	10.1
\$ 100,000 to \$ 250,000	4.8	24.4	24.4	33.2	26.3	17.8	16.6
\$ 250,000 and over	0.7	3.9	3.8	6.9	6.3	3.8	2.8
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Percentage Distribution of Federal AGI Within Income Classes

Adjusted Gross Income Classes	Number of Exemptions						Total ¹
	One	Two	Three	Four	Five	Six or More	
Negative Income	58.5	30.3	5.0	4.0	1.6	0.7	100.0
\$ 0 to \$ 5,000	76.4	16.8	4.1	1.8	0.6	0.3	100.0
\$ 5,000 to \$ 10,000	70.8	19.1	6.3	2.7	0.8	0.3	100.0
\$ 10,000 to \$ 15,000	63.6	19.7	9.8	4.7	1.6	0.6	100.0
\$ 15,000 to \$ 20,000	59.9	20.0	10.9	6.1	2.3	0.9	100.0
\$ 20,000 to \$ 25,000	57.8	20.4	10.2	7.2	3.1	1.3	100.0
\$ 25,000 to \$ 35,000	55.7	21.6	9.7	6.8	3.9	2.4	100.0
\$ 35,000 to \$ 50,000	53.6	23.3	9.1	7.2	3.8	3.1	100.0
\$ 50,000 to \$ 75,000	41.6	31.4	10.8	9.3	4.2	2.7	100.0
\$ 75,000 to \$ 100,000	25.0	40.2	13.7	13.8	5.0	2.3	100.0
\$ 100,000 to \$ 250,000	12.9	42.0	16.5	20.2	6.3	2.1	100.0
\$ 250,000 and over	10.3	39.0	15.0	24.3	8.8	2.7	100.0
Total	44.4	28.5	11.1	10.0	3.9	2.0	100.0

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

**Table 7. Federal AGI Classified by Number of Exemptions
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Number of Exemptions						Total ¹
	One	Two	Three	Four	Five	Six or More	
Negative Income	(\$439,355)	(\$603,895)	(\$152,951)	(\$186,636)	(\$60,816)	(\$34,866)	(\$1,478,518)
\$ 0 to \$ 5,000	\$148,494	\$32,924	\$8,954	\$3,879	\$1,317	\$582	\$196,150
\$ 5,000 to \$ 10,000	\$627,827	\$174,280	\$57,453	\$24,596	\$7,596	\$2,699	\$894,451
\$ 10,000 to \$ 15,000	\$1,139,084	\$353,687	\$178,522	\$86,526	\$28,620	\$10,777	\$1,797,216
\$ 15,000 to \$ 20,000	\$1,544,038	\$515,150	\$280,831	\$157,367	\$58,478	\$22,917	\$2,578,781
\$ 20,000 to \$ 25,000	\$1,846,437	\$651,667	\$324,343	\$230,799	\$100,587	\$43,267	\$3,197,100
\$ 25,000 to \$ 35,000	\$4,212,270	\$1,633,050	\$731,565	\$516,201	\$295,416	\$181,433	\$7,569,935
\$ 35,000 to \$ 50,000	\$6,488,910	\$2,835,816	\$1,100,419	\$870,720	\$459,976	\$378,602	\$12,134,442
\$ 50,000 to \$ 75,000	\$8,186,350	\$6,349,135	\$2,178,442	\$1,897,665	\$849,152	\$529,284	\$19,990,028
\$ 75,000 to \$ 100,000	\$4,587,210	\$7,497,330	\$2,564,608	\$2,587,248	\$929,002	\$425,369	\$18,590,767
\$ 100,000 to \$ 250,000	\$6,219,133	\$21,242,512	\$8,430,231	\$10,560,568	\$3,279,176	\$1,083,762	\$50,815,382
\$ 250,000 and over	\$3,717,521	\$12,657,194	\$4,877,185	\$7,627,169	\$2,970,731	\$957,368	\$32,807,169
Total ¹	\$38,277,918	\$53,338,852	\$20,579,602	\$24,376,102	\$8,919,234	\$3,601,195	\$149,092,903

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Exemptions						Total
	One	Two	Three	Four	Five	Six or More	
Negative Income	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.4	0.1	0.0	0.0	0.0	0.0	0.1
\$ 5,000 to \$ 10,000	1.6	0.3	0.3	0.1	0.1	0.1	0.6
\$ 10,000 to \$ 15,000	2.9	0.7	0.9	0.4	0.3	0.3	1.2
\$ 15,000 to \$ 20,000	4.0	1.0	1.4	0.6	0.7	0.6	1.7
\$ 20,000 to \$ 25,000	4.8	1.2	1.6	0.9	1.1	1.2	2.1
\$ 25,000 to \$ 35,000	10.9	3.0	3.5	2.1	3.3	5.0	5.0
\$ 35,000 to \$ 50,000	16.8	5.3	5.3	3.5	5.1	10.4	8.1
\$ 50,000 to \$ 75,000	21.1	11.8	10.5	7.7	9.5	14.6	13.3
\$ 75,000 to \$ 100,000	11.8	13.9	12.4	10.5	10.3	11.7	12.3
\$ 100,000 to \$ 250,000	16.1	39.4	40.7	43.0	36.5	29.8	33.7
\$ 250,000 and over	9.6	23.5	23.5	31.1	33.1	26.3	21.8
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Number of Exemptions						Total
	One	Two	Three	Four	Five	Six or More	
Negative Income	(\$36,222)	(\$96,106)	(\$147,325)	(\$224,511)	(\$187,382)	(\$252,526)	(\$71,270)
\$ 0 to \$ 5,000	\$2,572	\$2,596	\$2,880	\$2,831	\$2,770	\$2,724	\$2,595
\$ 5,000 to \$ 10,000	\$7,616	\$7,825	\$7,853	\$7,857	\$7,833	\$7,741	\$7,680
\$ 10,000 to \$ 15,000	\$12,508	\$12,519	\$12,733	\$12,825	\$12,811	\$12,956	\$12,555
\$ 15,000 to \$ 20,000	\$17,477	\$17,506	\$17,456	\$17,556	\$17,616	\$17,647	\$17,490
\$ 20,000 to \$ 25,000	\$22,452	\$22,489	\$22,455	\$22,535	\$22,623	\$22,611	\$22,473
\$ 25,000 to \$ 35,000	\$29,841	\$29,874	\$29,780	\$29,785	\$29,848	\$30,354	\$29,851
\$ 35,000 to \$ 50,000	\$41,909	\$42,231	\$42,058	\$42,141	\$42,058	\$41,922	\$42,020
\$ 50,000 to \$ 75,000	\$60,660	\$62,366	\$62,321	\$62,651	\$62,106	\$61,267	\$61,637
\$ 75,000 to \$ 100,000	\$85,499	\$86,942	\$86,987	\$87,373	\$86,969	\$86,359	\$86,635
\$ 100,000 to \$ 250,000	\$137,476	\$144,359	\$146,051	\$148,808	\$147,966	\$144,276	\$144,876
\$ 250,000 and over	\$599,666	\$538,704	\$539,508	\$520,358	\$559,264	\$592,376	\$543,881
Average	\$40,293	\$87,672	\$86,489	\$113,481	\$105,638	\$84,844	\$69,735

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

**Table 8. Colorado Net Tax Classified by Number of Exemptions
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Number of Exemptions						Total ¹
	One	Two	Three	Four	Five	Six or More	
Negative Income	\$83	\$153	\$15	\$71	\$12	\$3	\$337
\$ 0 to \$ 5,000	\$183	\$412	\$28	\$17	\$30	\$0	\$670
\$ 5,000 to \$ 10,000	\$388	\$92	\$7	\$6	\$0	\$2	\$494
\$ 10,000 to \$ 15,000	\$8,485	\$163	\$43	\$14	\$1	\$0	\$8,706
\$ 15,000 to \$ 20,000	\$25,300	\$1,303	\$91	\$29	\$11	\$5	\$26,738
\$ 20,000 to \$ 25,000	\$40,159	\$4,810	\$973	\$61	\$16	\$5	\$46,024
\$ 25,000 to \$ 35,000	\$110,033	\$21,849	\$8,353	\$2,671	\$451	\$59	\$143,416
\$ 35,000 to \$ 50,000	\$193,322	\$51,888	\$21,317	\$13,063	\$5,009	\$1,922	\$286,520
\$ 50,000 to \$ 75,000	\$262,612	\$142,416	\$56,555	\$44,884	\$17,509	\$8,339	\$532,315
\$ 75,000 to \$ 100,000	\$157,935	\$198,103	\$78,407	\$75,411	\$24,831	\$9,968	\$544,654
\$ 100,000 to \$ 250,000	\$228,170	\$694,223	\$297,951	\$365,796	\$108,327	\$32,818	\$1,727,285
\$ 250,000 and over	\$140,350	\$482,561	\$196,263	\$303,551	\$116,976	\$34,717	\$1,274,419
Total ¹	\$1,167,019	\$1,597,973	\$660,002	\$805,575	\$273,172	\$87,837	\$4,591,578

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Exemptions						Total
	One	Two	Three	Four	Five	Six or More	
Negative Income	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$ 10,000 to \$ 15,000	0.7	0.0	0.0	0.0	0.0	0.0	0.2
\$ 15,000 to \$ 20,000	2.2	0.1	0.0	0.0	0.0	0.0	0.6
\$ 20,000 to \$ 25,000	3.4	0.3	0.1	0.0	0.0	0.0	1.0
\$ 25,000 to \$ 35,000	9.4	1.4	1.3	0.3	0.2	0.1	3.1
\$ 35,000 to \$ 50,000	16.6	3.2	3.2	1.6	1.8	2.2	6.2
\$ 50,000 to \$ 75,000	22.5	8.9	8.6	5.6	6.4	9.5	11.6
\$ 75,000 to \$ 100,000	13.5	12.4	11.9	9.4	9.1	11.3	11.9
\$ 100,000 to \$ 250,000	19.6	43.4	45.1	45.4	39.7	37.4	37.6
\$ 250,000 and over	12.0	30.2	29.7	37.7	42.8	39.5	27.8
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Number of Exemptions						Total
	One	Two	Three	Four	Five	Six or More	
Negative Income	\$7	\$24	\$15	\$86	\$37	\$19	\$16
\$ 0 to \$ 5,000	\$3	\$32	\$9	\$12	\$63	\$2	\$9
\$ 5,000 to \$ 10,000	\$5	\$4	\$1	\$2	\$0	\$5	\$4
\$ 10,000 to \$ 15,000	\$93	\$6	\$3	\$2	\$0	\$0	\$61
\$ 15,000 to \$ 20,000	\$286	\$44	\$6	\$3	\$3	\$4	\$181
\$ 20,000 to \$ 25,000	\$488	\$166	\$67	\$6	\$4	\$2	\$324
\$ 25,000 to \$ 35,000	\$780	\$400	\$340	\$154	\$46	\$10	\$566
\$ 35,000 to \$ 50,000	\$1,249	\$773	\$815	\$632	\$458	\$213	\$992
\$ 50,000 to \$ 75,000	\$1,946	\$1,399	\$1,618	\$1,482	\$1,281	\$965	\$1,641
\$ 75,000 to \$ 100,000	\$2,944	\$2,297	\$2,659	\$2,547	\$2,325	\$2,024	\$2,538
\$ 100,000 to \$ 250,000	\$5,044	\$4,718	\$5,162	\$5,154	\$4,888	\$4,369	\$4,925
\$ 250,000 and over	\$22,640	\$20,538	\$21,710	\$20,710	\$22,022	\$21,481	\$21,127
Average	\$1,228	\$2,627	\$2,774	\$3,750	\$3,235	\$2,069	\$2,148

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

**Table 9. Federal AGI and Taxes, Returns of Residents 65 and Older
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	7,559	(\$582,082)	\$119	\$137	\$2,476
\$ 0 to \$ 5,000	16,039	\$36,801	\$77	\$67	\$1,252
\$ 5,000 to \$ 10,000	18,128	\$138,239	\$74	\$56	\$2,103
\$ 10,000 to \$ 15,000	23,811	\$298,582	\$254	\$250	\$3,854
\$ 15,000 to \$ 20,000	21,073	\$366,836	\$805	\$790	\$7,730
\$ 20,000 to \$ 25,000	18,405	\$413,453	\$1,056	\$1,034	\$11,711
\$ 25,000 to \$ 35,000	31,584	\$942,832	\$3,669	\$3,579	\$41,610
\$ 35,000 to \$ 50,000	39,207	\$1,659,681	\$12,094	\$11,743	\$106,948
\$ 50,000 to \$ 75,000	57,497	\$3,566,406	\$46,881	\$45,468	\$321,911
\$ 75,000 to \$ 100,000	41,359	\$3,585,116	\$65,488	\$63,336	\$370,158
\$ 100,000 to \$ 250,000	60,602	\$8,685,845	\$238,032	\$228,708	\$1,213,799
\$ 250,000 and over	10,491	\$5,940,571	\$237,366	\$210,700	\$1,445,919
Subtotal ¹	345,754	\$25,052,280	\$605,915	\$565,867	\$3,529,470
Returns with zero exemptions	484	\$3,948	\$81	\$49	\$356
Total ¹	346,239	\$25,056,227	\$605,996	\$565,916	\$3,529,826

B. Percentage Distribution by Income Class (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	4.7	0.1	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	5.4	0.5	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	7.0	1.2	0.0	0.0	0.1
\$ 15,000 to \$ 20,000	6.2	1.4	0.1	0.1	0.2
\$ 20,000 to \$ 25,000	5.4	1.6	0.2	0.2	0.3
\$ 25,000 to \$ 35,000	9.3	3.7	0.6	0.6	1.2
\$ 35,000 to \$ 50,000	11.6	6.5	2.0	2.1	3.0
\$ 50,000 to \$ 75,000	17.0	13.9	7.7	8.0	9.1
\$ 75,000 to \$ 100,000	12.2	14.0	10.8	11.2	10.5
\$ 100,000 to \$ 250,000	17.9	33.9	39.3	40.4	34.4
\$ 250,000 and over	3.1	23.2	39.2	37.2	41.0
Total ¹	100.0	100.0	100.0	100.0	100.0

C. Average per Return (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Taxes
Negative Income	(\$77,008)	\$16	\$18	\$328
\$ 0 to \$ 5,000	\$2,294	\$5	\$4	\$78
\$ 5,000 to \$ 10,000	\$7,626	\$4	\$3	\$116
\$ 10,000 to \$ 15,000	\$12,540	\$11	\$11	\$162
\$ 15,000 to \$ 20,000	\$17,408	\$38	\$37	\$367
\$ 20,000 to \$ 25,000	\$22,465	\$57	\$56	\$636
\$ 25,000 to \$ 35,000	\$29,851	\$116	\$113	\$1,317
\$ 35,000 to \$ 50,000	\$42,331	\$308	\$300	\$2,728
\$ 50,000 to \$ 75,000	\$62,028	\$815	\$791	\$5,599
\$ 75,000 to \$ 100,000	\$86,683	\$1,583	\$1,531	\$8,950
\$ 100,000 to \$ 250,000	\$143,326	\$3,928	\$3,774	\$20,029
\$ 250,000 and over	\$566,272	\$22,626	\$20,085	\$137,829
Average	\$72,457	\$1,752	\$1,637	\$10,208

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 10. Number of Returns by Type of Deduction to Total Income
2013 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Production	Moving Expenses	Self-Empl Tax Dedn	Self-Empl Health Ins	Self-Empl Retirement	Alimony Paid	Tuition Deduction	Other Deduction	Total ¹
Negative Income	118	195	1,405	394	114	153	3,653	1,985	51	257	1,629	194	7,414
\$ 0 to \$ 5,000	186	229	NR	193	53	230	11,642	2,028	33	105	2,920	418	16,913
\$ 5,000 to \$ 10,000	443	440	5,094	267	95	516	18,941	2,544	75	181	4,314	502	27,799
\$ 10,000 to \$ 15,000	768	840	7,421	425	114	705	22,157	3,007	110	240	1,655	670	32,126
\$ 15,000 to \$ 20,000	1,143	1,320	10,269	606	130	899	18,208	3,174	132	250	1,397	594	31,494
\$ 20,000 to \$ 25,000	1,377	1,601	12,757	801	170	1,037	14,863	3,132	169	289	1,168	607	30,863
\$ 25,000 to \$ 35,000	4,295	4,215	29,358	2,074	314	1,785	23,357	5,714	417	634	1,903	1,200	60,479
\$ 35,000 to \$ 50,000	8,353	7,200	41,669	3,907	660	2,056	28,045	7,989	628	1,371	2,329	1,602	82,431
\$ 50,000 to \$ 75,000	11,797	10,363	51,133	6,782	1,299	2,202	37,145	11,792	1,288	2,737	5,381	3,069	107,848
\$ 75,000 to \$ 100,000	9,921	8,453	29,581	5,885	1,480	1,249	28,576	9,425	1,441	2,380	2,006	1,788	73,519
\$ 100,000 to \$ 250,000	17,988	14,410	40,496	14,371	4,817	1,871	56,515	22,793	6,665	4,758	10,665	4,208	136,892
\$ 250,000 and over	1,122	1,817	NR	5,571	3,550	304	16,303	10,940	4,594	1,339	0	491	26,845
Total ²	57,512	51,083	231,830	41,276	12,795	13,008	279,405	84,523	15,602	14,539	35,366	15,341	634,622

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Production	Moving Expenses	Self-Empl Tax Dedn	Self-Empl Health Ins	Self-Empl Retirement	Alimony Paid	Tuition Deduction	Other Deduction	Total ¹
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.3	0.4	NR	0.5	0.4	1.8	4.2	2.5	0.2	0.7	8.7	2.8	2.7
\$ 5,000 to \$ 10,000	0.8	0.9	2.2	0.7	0.7	4.0	6.9	3.1	0.5	1.3	12.8	3.3	4.4
\$ 10,000 to \$ 15,000	1.3	1.7	3.2	1.0	0.9	5.5	8.0	3.6	0.7	1.7	4.9	4.4	5.1
\$ 15,000 to \$ 20,000	2.0	2.6	4.5	1.5	1.0	7.0	6.6	3.8	0.8	1.8	4.1	3.9	5.0
\$ 20,000 to \$ 25,000	2.4	3.1	5.5	2.0	1.3	8.1	5.4	3.8	1.1	2.0	3.5	4.0	4.9
\$ 25,000 to \$ 35,000	7.5	8.3	12.7	5.1	2.5	13.9	8.5	6.9	2.7	4.4	5.6	7.9	9.6
\$ 35,000 to \$ 50,000	14.6	14.1	18.1	9.6	5.2	16.0	10.2	9.7	4.0	9.6	6.9	10.6	13.1
\$ 50,000 to \$ 75,000	20.6	20.4	22.2	16.6	10.2	17.1	13.5	14.3	8.3	19.2	15.9	20.3	17.2
\$ 75,000 to \$ 100,000	17.3	16.6	12.8	14.4	11.7	9.7	10.4	11.4	9.3	16.7	5.9	11.8	11.7
\$ 100,000 to \$ 250,000	31.3	28.3	17.6	35.2	38.0	14.6	20.5	27.6	42.9	33.3	31.6	27.8	21.8
\$ 250,000 and over	2.0	3.6	NR	13.6	28.0	2.4	5.9	13.3	29.5	9.4	0.0	3.2	4.3
Total ²	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Percentage Distribution of Itemized Deductions Within Income Classes ³

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Production	Moving Expenses	Self-Empl Tax Dedn	Self-Empl Health Ins	Self-Empl Retirement	Alimony Paid	Tuition Deduction	Other Deduction
Negative Income	1.6	2.6	19.0	5.3	1.5	2.1	49.3	26.8	0.7	3.5	22.0	2.6
\$ 0 to \$ 5,000	1.1	1.4	15.6	1.1	0.3	1.4	68.8	12.0	0.2	0.6	17.3	2.5
\$ 5,000 to \$ 10,000	1.6	1.6	18.3	1.0	0.3	1.9	68.1	9.2	0.3	0.7	15.5	1.8
\$ 10,000 to \$ 15,000	2.4	2.6	23.1	1.3	0.4	2.2	69.0	9.4	0.3	0.7	5.2	2.1
\$ 15,000 to \$ 20,000	3.6	4.2	32.6	1.9	0.4	2.9	57.8	10.1	0.4	0.8	4.4	1.9
\$ 20,000 to \$ 25,000	4.5	5.2	41.3	2.6	0.6	3.4	48.2	10.1	0.5	0.9	3.8	2.0
\$ 25,000 to \$ 35,000	7.1	7.0	48.5	3.4	0.5	3.0	38.6	9.4	0.7	1.0	3.1	2.0
\$ 35,000 to \$ 50,000	10.1	8.7	50.6	4.7	0.8	2.5	34.0	9.7	0.8	1.7	2.8	1.9
\$ 50,000 to \$ 75,000	10.9	9.6	47.4	6.3	1.2	2.0	34.4	10.9	1.2	2.5	5.0	2.8
\$ 75,000 to \$ 100,000	13.5	11.5	40.2	8.0	2.0	1.7	38.9	12.8	2.0	3.2	2.7	2.4
\$ 100,000 to \$ 250,000	13.1	10.5	29.6	10.5	3.5	1.4	41.3	16.7	4.9	3.5	7.8	3.1
\$ 250,000 and over	4.2	6.8	0.0	20.8	13.2	1.1	60.7	40.8	17.1	5.0	0.0	1.8
Total	9.1	8.0	36.5	6.5	2.0	2.0	44.0	13.3	2.5	2.3	5.6	2.4

¹ The total is not a sum of the twelve types of deductions presented. The total represents the number of returns claiming any number of deductions. Multiple deductions can be claimed on a single return.

² Figures in this table might not sum to total due to rounding.

³ For each income class, the percentages represent the number of returns claiming each deduction out of the total number of returns claiming any number of deductions (see footnote 1) per income class.

NR = Not releasable due to confidentiality requirements. Total includes NR data.

NA = Not Applicable

Table 11. Adjustments to Total Income by Type of Deduction

2013 Individual Income Tax Returns

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Production	Moving Expenses	Self-Empd Tax Dedn	Self-Empd Health Ins	Self-Empd Retirement	Alimony Paid	Tuition Deduction	Other Deduction	Total ¹
Negative Income	\$27	\$898	\$1,605	\$1,506	\$3,549	\$532	\$6,846	\$10,240	\$547	\$5,716	\$5,874	\$1,446	\$35,378
\$ 0 to \$ 5,000	\$37	\$761	NR	\$599	\$41	\$531	\$6,128	\$6,444	\$193	\$1,078	\$9,687	\$297	\$24,855
\$ 5,000 to \$ 10,000	\$99	\$1,411	\$4,223	\$748	\$74	\$994	\$18,520	\$8,738	\$323	\$1,710	\$13,148	\$245	\$40,948
\$ 10,000 to \$ 15,000	\$157	\$2,636	\$5,958	\$1,182	\$75	\$1,120	\$30,856	\$10,581	\$571	\$2,216	\$4,588	\$312	\$44,779
\$ 15,000 to \$ 20,000	\$254	\$4,231	\$8,852	\$1,557	\$231	\$1,484	\$31,174	\$12,021	\$709	\$2,071	\$3,565	\$475	\$51,015
\$ 20,000 to \$ 25,000	\$299	\$5,350	\$11,358	\$2,048	\$392	\$1,832	\$28,787	\$12,494	\$1,307	\$2,840	\$2,774	\$413	\$55,506
\$ 25,000 to \$ 35,000	\$984	\$14,328	\$27,931	\$4,722	\$635	\$3,017	\$50,401	\$24,532	\$2,507	\$5,595	\$4,315	\$999	\$114,729
\$ 35,000 to \$ 50,000	\$1,968	\$27,561	\$43,712	\$9,375	\$1,226	\$3,806	\$64,960	\$37,766	\$5,084	\$13,313	\$4,677	\$1,373	\$182,306
\$ 50,000 to \$ 75,000	\$2,905	\$45,421	\$49,649	\$19,097	\$3,086	\$4,720	\$93,667	\$60,261	\$11,854	\$32,023	\$10,138	\$2,157	\$288,178
\$ 75,000 to \$ 100,000	\$2,578	\$41,001	\$34,730	\$18,816	\$4,823	\$3,118	\$82,215	\$54,792	\$15,522	\$33,715	\$3,580	\$1,477	\$255,290
\$ 100,000 to \$ 250,000	\$4,667	\$81,753	\$40,355	\$56,239	\$25,092	\$6,558	\$229,056	\$168,288	\$108,775	\$100,450	\$19,712	\$3,739	\$730,254
\$ 250,000 and over	\$272	\$17,969	NR	\$28,821	\$126,329	\$1,937	\$140,680	\$118,859	\$144,605	\$71,094	\$0	\$1,257	\$581,612
Total ²	\$14,248	\$243,320	\$230,595	\$144,709	\$165,554	\$29,648	\$783,290	\$525,015	\$291,997	\$271,822	\$82,057	\$14,190	\$2,404,850

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Production	Moving Expenses	Self-Empd Tax Dedn	Self-Empd Health Ins	Self-Empd Retirement	Alimony Paid	Tuition Deduction	Other Deduction	Total
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.3	0.3	NR	0.4	1.8	1.8	0.8	1.3	0.1	0.4	12.7	2.3	1.0
\$ 5,000 to \$ 10,000	0.7	0.6	1.8	0.5	3.4	3.4	2.4	1.7	0.1	0.6	17.3	1.9	1.7
\$ 10,000 to \$ 15,000	1.1	1.1	2.6	0.8	3.8	3.8	4.0	2.1	0.2	0.8	6.0	2.4	1.9
\$ 15,000 to \$ 20,000	1.8	1.7	3.9	1.1	5.1	5.1	4.0	2.3	0.2	0.8	4.7	3.7	2.2
\$ 20,000 to \$ 25,000	2.1	2.2	5.0	1.4	6.3	6.3	3.7	2.4	0.4	1.1	3.6	3.2	2.3
\$ 25,000 to \$ 35,000	6.9	5.9	12.2	3.3	10.4	10.4	6.5	4.8	0.9	2.1	5.7	7.8	4.8
\$ 35,000 to \$ 50,000	13.8	11.4	19.1	6.5	13.1	13.1	8.4	7.3	1.7	5.0	6.1	10.8	7.7
\$ 50,000 to \$ 75,000	20.4	18.7	21.7	13.3	16.2	16.2	12.1	11.7	4.1	12.0	13.3	16.9	12.2
\$ 75,000 to \$ 100,000	18.1	16.9	15.2	13.1	10.7	10.7	10.6	10.6	5.3	12.7	4.7	11.6	10.8
\$ 100,000 to \$ 250,000	32.8	33.7	17.6	39.3	22.5	22.5	29.5	32.7	37.3	37.7	25.9	29.3	30.8
\$ 250,000 and over	1.9	7.4	NR	20.1	6.7	6.7	18.1	23.1	49.6	26.7	0.0	9.9	24.5
Total ²	100.0	100.0	100.0	100.0	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	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Production	Moving Expenses	Self-Empd Tax Dedn	Self-Empd Health Ins	Self-Empd Retirement	Alimony Paid	Tuition Deduction	Other Deduction	Total
Negative Income	\$230	\$4,605	\$1,142	\$3,822	\$31,209	\$3,469	\$1,874	\$5,158	\$10,793	\$22,263	\$3,606	\$7,449	\$4,772
\$ 0 to \$ 5,000	\$200	\$3,325	NR	\$3,102	\$766	\$2,308	\$526	\$3,179	\$5,832	\$10,284	\$3,318	\$710	\$1,470
\$ 5,000 to \$ 10,000	\$224	\$3,211	\$829	\$2,799	\$781	\$1,926	\$978	\$3,435	\$4,330	\$9,454	\$3,048	\$487	\$1,473
\$ 10,000 to \$ 15,000	\$204	\$3,137	\$803	\$2,777	\$661	\$1,588	\$1,393	\$3,519	\$5,201	\$9,241	\$2,773	\$466	\$1,394
\$ 15,000 to \$ 20,000	\$223	\$3,204	\$862	\$2,569	\$1,782	\$1,651	\$1,712	\$3,788	\$5,383	\$8,271	\$2,553	\$801	\$1,620
\$ 20,000 to \$ 25,000	\$217	\$3,342	\$890	\$2,555	\$2,311	\$1,766	\$1,937	\$3,990	\$7,746	\$9,831	\$2,375	\$681	\$1,798
\$ 25,000 to \$ 35,000	\$229	\$3,400	\$951	\$2,277	\$2,022	\$1,690	\$2,158	\$4,293	\$6,012	\$8,824	\$2,267	\$833	\$1,897
\$ 35,000 to \$ 50,000	\$236	\$3,828	\$1,049	\$2,400	\$1,857	\$1,851	\$2,316	\$4,727	\$8,095	\$9,713	\$2,008	\$857	\$2,212
\$ 50,000 to \$ 75,000	\$246	\$4,383	\$971	\$2,816	\$2,376	\$2,144	\$2,522	\$5,110	\$9,202	\$11,701	\$1,884	\$703	\$2,672
\$ 75,000 to \$ 100,000	\$260	\$4,851	\$1,174	\$3,197	\$3,258	\$2,496	\$2,877	\$5,813	\$10,773	\$14,167	\$1,785	\$826	\$3,472
\$ 100,000 to \$ 250,000	\$259	\$5,673	\$997	\$3,913	\$5,209	\$3,504	\$4,053	\$7,383	\$16,319	\$21,111	\$1,848	\$889	\$5,335
\$ 250,000 and over	\$243	\$9,890	NR	\$5,174	\$35,585	\$6,374	\$8,629	\$10,864	\$31,477	\$53,113	\$0	\$2,563	\$21,666
Average	\$248	\$4,763	\$995	\$3,506	\$12,939	\$2,279	\$2,803	\$6,211	\$18,715	\$18,696	\$2,320	\$925	\$3,789

¹ The total is not a sum of the twelve types of deductions presented. The total represents the dollar amounts of any number of deductions claimed. Multiple deductions can be claimed on a single return.

² Figures in this table might not sum to total due to rounding.

NR = Not releasable due to confidentiality requirements. Total includes NR data.

NA = Not Applicable

**Table 12. Amount of Federal Exemptions, Deductions, and Taxable Income
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Federal AGI	Personal Exemption	Standard Deduction	Itemized Deduction	Total Deductions	Federal Taxable Income
Negative Income	(\$1,478,518)	\$131,260	\$124,270	\$162,140	(\$1,480,678)	\$2,161
\$ 0 to \$ 5,000	\$196,150	\$396,492	\$516,424	\$87,014	\$187,735	\$8,416
\$ 5,000 to \$ 10,000	\$894,451	\$657,282	\$806,874	\$106,603	\$891,130	\$3,321
\$ 10,000 to \$ 15,000	\$1,797,216	\$908,889	\$1,014,683	\$161,690	\$1,600,516	\$196,700
\$ 15,000 to \$ 20,000	\$2,578,781	\$999,006	\$1,061,423	\$204,308	\$1,946,334	\$632,447
\$ 20,000 to \$ 25,000	\$3,197,100	\$1,009,482	\$1,027,263	\$1,219,249	\$2,102,024	\$1,095,075
\$ 25,000 to \$ 35,000	\$7,569,935	\$1,875,832	\$1,775,744	\$574,597	\$4,100,906	\$3,469,028
\$ 35,000 to \$ 50,000	\$12,134,442	\$2,201,886	\$1,845,573	\$1,265,592	\$5,143,889	\$6,990,553
\$ 50,000 to \$ 75,000	\$19,990,028	\$2,692,954	\$1,823,250	\$2,391,496	\$6,848,970	\$13,141,058
\$ 75,000 to \$ 100,000	\$18,590,767	\$2,021,534	\$979,484	\$2,451,387	\$5,433,562	\$13,157,205
\$ 100,000 to \$ 250,000	\$50,815,382	\$3,725,861	\$783,904	\$7,727,322	\$11,502,839	\$39,312,543
\$ 250,000 and over	\$32,807,169	\$685,577	\$25,444	\$3,371,197	\$3,753,631	\$29,053,538
Total ¹	\$149,092,903	\$17,306,055	\$11,784,335	\$19,722,597	\$42,030,858	\$107,062,045

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Federal AGI	Personal Exemption	Standard Deduction	Itemized Deduction	Total Deductions	Federal Taxable Income
Negative Income	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.1	2.3	4.4	0.4	0.4	0.0
\$ 5,000 to \$ 10,000	0.6	3.8	6.9	0.5	2.0	0.0
\$ 10,000 to \$ 15,000	1.2	5.3	8.7	0.8	3.7	0.2
\$ 15,000 to \$ 20,000	1.7	5.8	9.1	1.0	4.5	0.6
\$ 20,000 to \$ 25,000	2.1	5.9	8.8	6.2	4.8	1.0
\$ 25,000 to \$ 35,000	5.0	10.9	15.2	2.9	9.4	3.2
\$ 35,000 to \$ 50,000	8.1	12.8	15.8	6.5	11.8	6.5
\$ 50,000 to \$ 75,000	13.3	15.7	15.6	12.2	15.7	12.3
\$ 75,000 to \$ 100,000	12.3	11.8	8.4	12.5	12.5	12.3
\$ 100,000 to \$ 250,000	33.7	21.7	6.7	39.5	26.4	36.7
\$ 250,000 and over	21.8	4.0	0.2	17.2	8.6	27.1
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Federal AGI	Personal Exemption	Standard Deduction	Itemized Deduction	Total Deductions	Federal Taxable Income
Negative Income	(\$71,270)	\$6,327	\$5,990	\$7,816	(\$71,374)	\$104
\$ 0 to \$ 5,000	\$2,595	\$5,246	\$6,833	\$1,151	\$2,484	\$111
\$ 5,000 to \$ 10,000	\$7,680	\$5,643	\$6,928	\$915	\$7,651	\$29
\$ 10,000 to \$ 15,000	\$12,555	\$6,349	\$7,088	\$1,130	\$11,181	\$1,374
\$ 15,000 to \$ 20,000	\$17,490	\$6,776	\$7,199	\$1,386	\$13,201	\$4,289
\$ 20,000 to \$ 25,000	\$22,473	\$7,096	\$7,221	\$8,570	\$14,776	\$7,698
\$ 25,000 to \$ 35,000	\$29,851	\$7,397	\$7,002	\$2,266	\$16,171	\$13,680
\$ 35,000 to \$ 50,000	\$42,020	\$7,625	\$6,391	\$4,383	\$17,813	\$24,207
\$ 50,000 to \$ 75,000	\$61,637	\$8,303	\$5,622	\$7,374	\$21,118	\$40,519
\$ 75,000 to \$ 100,000	\$86,635	\$9,421	\$4,564	\$11,424	\$25,321	\$61,314
\$ 100,000 to \$ 250,000	\$144,876	\$10,623	\$2,235	\$22,031	\$32,795	\$112,081
\$ 250,000 and over	\$543,881	\$11,366	\$422	\$55,888	\$62,228	\$481,652
Average	\$69,735	\$8,095	\$5,512	\$9,225	\$19,659	\$50,076

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 13. Number of Returns Classified by Source of Taxable Income
2013 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Wage Income	Taxable Interest	Dividend Income	Capital Gains	Pension & Social Sec	Business Income	Farm Income	Rents/Royalties	Other Income	Total ¹
Negative Income	7,075	9,494	6,516	9,147	4,671	9,248	1,810	9,630	11,978	20,317
\$ 0 to \$ 5,000	45,660	14,145	8,600	7,884	10,294	15,117	613	5,094	10,343	71,812
\$ 5,000 to \$ 10,000	88,745	17,249	11,218	10,373	17,178	21,659	736	7,146	16,537	116,462
\$ 10,000 to \$ 15,000	111,118	22,534	14,036	12,382	25,060	25,229	829	8,699	23,877	143,149
\$ 15,000 to \$ 20,000	121,455	22,686	14,329	12,353	25,810	21,505	914	8,822	26,497	147,439
\$ 20,000 to \$ 25,000	121,160	22,667	14,120	12,342	26,282	18,293	916	9,021	27,757	142,263
\$ 25,000 to \$ 35,000	221,664	45,740	28,284	24,296	51,439	30,256	1,731	18,338	59,855	253,587
\$ 35,000 to \$ 50,000	253,659	69,204	43,347	36,958	69,648	37,590	2,651	29,010	100,786	288,776
\$ 50,000 to \$ 75,000	279,759	113,417	73,086	63,915	104,609	51,029	4,125	51,054	164,126	324,315
\$ 75,000 to \$ 100,000	187,214	96,304	65,721	58,275	79,478	38,854	3,233	46,523	139,225	214,588
\$ 100,000 to \$ 250,000	315,486	208,580	159,813	148,402	132,269	72,935	5,888	103,368	294,656	350,749
\$ 250,000 and over	53,230	51,938	44,145	45,553	19,678	15,123	1,563	32,929	58,901	60,321
Total ²	1,806,226	693,959	483,214	441,881	566,417	356,837	25,009	329,634	934,539	2,133,776

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Wage Income	Taxable Interest	Dividend Income	Capital Gains	Pension & Social Sec	Business Income	Farm Income	Rents/Royalties	Other Income	Total ¹
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	2.5	2.1	1.8	1.8	1.8	4.3	2.6	1.6	1.1	3.4
\$ 5,000 to \$ 10,000	4.9	2.5	2.4	2.4	3.1	6.2	3.2	2.2	1.8	5.5
\$ 10,000 to \$ 15,000	6.2	3.3	2.9	2.9	4.5	7.3	3.6	2.7	2.6	6.8
\$ 15,000 to \$ 20,000	6.8	3.3	3.0	2.9	4.6	6.2	3.9	2.8	2.9	7.0
\$ 20,000 to \$ 25,000	6.7	3.3	3.0	2.9	4.7	5.3	3.9	2.8	3.0	6.7
\$ 25,000 to \$ 35,000	12.3	6.7	5.9	5.6	9.2	8.7	7.5	5.7	6.5	12.0
\$ 35,000 to \$ 50,000	14.1	10.1	9.1	8.5	12.4	10.8	11.4	9.1	10.9	13.7
\$ 50,000 to \$ 75,000	15.5	16.6	15.3	14.8	18.6	14.7	17.8	16.0	17.8	15.3
\$ 75,000 to \$ 100,000	10.4	14.1	13.8	13.5	14.1	11.2	13.9	14.5	15.1	10.2
\$ 100,000 to \$ 250,000	17.5	30.5	33.5	34.3	23.5	21.0	25.4	32.3	31.9	16.6
\$ 250,000 and over	3.0	7.6	9.3	10.5	3.5	4.4	6.7	10.3	6.4	2.9
Total ²	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Percentage Distribution of Sources of Income Within Income Classes ³

Adjusted Gross Income Classes	Wage Income	Taxable Interest	Dividend Income	Capital Gains	Pension & Social Sec	Business Income	Farm Income	Rents/Royalties	Other Income
Negative Income	34.8	46.7	32.1	45.0	23.0	45.5	8.9	47.4	59.0
\$ 0 to \$ 5,000	63.6	19.7	12.0	11.0	14.3	21.1	0.9	7.1	14.4
\$ 5,000 to \$ 10,000	76.2	14.8	9.6	8.9	14.8	18.6	0.6	6.1	14.2
\$ 10,000 to \$ 15,000	77.6	15.7	9.8	8.6	17.5	17.6	0.6	6.1	16.7
\$ 15,000 to \$ 20,000	82.4	15.4	9.7	8.4	17.5	14.6	0.6	6.0	18.0
\$ 20,000 to \$ 25,000	85.2	15.9	9.9	8.7	18.5	12.9	0.6	6.3	19.5
\$ 25,000 to \$ 35,000	87.4	18.0	11.2	9.6	20.3	11.9	0.7	7.2	23.6
\$ 35,000 to \$ 50,000	87.8	24.0	15.0	12.8	24.1	13.0	0.9	10.0	34.9
\$ 50,000 to \$ 75,000	86.3	35.0	22.5	19.7	32.3	15.7	1.3	15.7	50.6
\$ 75,000 to \$ 100,000	87.2	44.9	30.6	27.2	37.0	18.1	1.5	21.7	64.9
\$ 100,000 to \$ 250,000	89.9	59.5	45.6	42.3	37.7	20.8	1.7	29.5	84.0
\$ 250,000 and over	88.2	86.1	73.2	75.5	32.6	25.1	2.6	54.6	97.6
Total	84.6	32.5	22.6	20.7	26.5	16.7	1.2	15.4	43.8

¹ The total is not a sum of the sources of income presented. The total represents the number of returns reporting any source of income. Multiple sources of income can be reported on a single return.

² Figures in this table might not sum to total due to rounding.

³ For each income class, the percentages represent the number of returns reporting each source of income out of the total number of returns reporting any source of income (see footnote 1) per income class.

NA = Not Applicable

**Table 14. Colorado Income by Source of Taxable Income
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Wage Income	Taxable Interest	Dividend Income	Capital Gains	Pension & Social Sec	Business Income	Farm Income	Rents/Royalties	Other Income	Total ¹
Negative Income	\$187,879	\$25,285	\$30,533	\$77,185	\$67,564	(\$86,400)	(\$60,253)	(\$304,893)	(\$1,161,758)	(\$1,224,857)
\$ 0 to \$ 5,000	\$194,423	\$6,959	\$11,227	(\$2,567)	\$34,419	\$28,057	(\$3,992)	(\$7,476)	(\$12,899)	\$248,151
\$ 5,000 to \$ 10,000	\$674,771	\$11,971	\$20,416	\$1,123	\$103,357	\$109,751	(\$4,816)	\$3,565	\$33,992	\$954,129
\$ 10,000 to \$ 15,000	\$1,308,486	\$17,958	\$28,853	\$7,687	\$229,356	\$191,379	(\$4,872)	\$10,629	\$73,707	\$1,863,182
\$ 15,000 to \$ 20,000	\$2,004,144	\$18,267	\$31,476	\$11,138	\$291,057	\$187,907	(\$4,076)	\$18,367	\$104,643	\$2,662,924
\$ 20,000 to \$ 25,000	\$2,564,900	\$18,511	\$31,918	\$16,846	\$353,312	\$165,929	(\$4,992)	\$20,129	\$107,053	\$3,273,607
\$ 25,000 to \$ 35,000	\$6,233,222	\$35,748	\$64,879	\$38,150	\$844,574	\$275,700	(\$10,262)	\$55,512	\$207,149	\$7,744,671
\$ 35,000 to \$ 50,000	\$9,889,441	\$55,161	\$109,494	\$76,421	\$1,558,131	\$343,801	(\$15,677)	\$113,392	\$403,155	\$12,533,318
\$ 50,000 to \$ 75,000	\$15,399,076	\$105,698	\$221,149	\$187,647	\$3,338,799	\$481,332	(\$20,428)	\$282,407	\$797,946	\$20,793,626
\$ 75,000 to \$ 100,000	\$14,051,145	\$97,733	\$232,530	\$248,053	\$3,206,563	\$429,213	(\$9,779)	\$359,836	\$683,082	\$19,298,377
\$ 100,000 to \$ 250,000	\$38,144,070	\$294,944	\$867,812	\$1,342,061	\$6,744,209	\$1,344,923	\$2,324	\$2,288,866	\$2,247,628	\$53,276,838
\$ 250,000 and over	\$17,663,513	\$408,313	\$1,676,084	\$4,175,282	\$1,281,620	\$963,334	\$22,684	\$6,722,016	\$2,428,470	\$35,341,316
Total ¹	\$108,315,071	\$1,096,547	\$3,326,371	\$6,179,026	\$18,052,960	\$4,434,927	(\$114,139)	\$9,562,349	\$5,912,169	\$156,765,282

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Wage Income	Taxable Interest	Dividend Income	Capital Gains	Pension & Social Sec	Business Income	Farm Income	Rents/Royalties	Other Income	Total
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.2	0.6	0.3	(0.0)	0.2	0.6	7.4	(0.1)	(0.2)	0.2
\$ 5,000 to \$ 10,000	0.6	1.1	0.6	0.0	0.6	2.4	8.9	0.0	0.5	0.6
\$ 10,000 to \$ 15,000	1.2	1.7	0.9	0.1	1.3	4.2	9.0	0.1	1.0	1.2
\$ 15,000 to \$ 20,000	1.9	1.7	1.0	0.2	1.6	4.2	7.6	0.2	1.5	1.7
\$ 20,000 to \$ 25,000	2.4	1.7	1.0	0.3	2.0	3.7	9.3	0.2	1.5	2.1
\$ 25,000 to \$ 35,000	5.8	3.3	2.0	0.6	4.7	6.1	19.0	0.6	2.9	4.9
\$ 35,000 to \$ 50,000	9.1	5.1	3.3	1.3	8.7	7.6	29.1	1.1	5.7	7.9
\$ 50,000 to \$ 75,000	14.2	9.9	6.7	3.1	18.6	10.6	37.9	2.9	11.3	13.2
\$ 75,000 to \$ 100,000	13.0	9.1	7.1	4.1	17.8	9.5	18.1	3.6	9.7	12.2
\$ 100,000 to \$ 250,000	35.3	27.5	26.3	22.0	37.5	29.7	(4.3)	23.2	31.8	33.7
\$ 250,000 and over	16.3	38.1	50.9	68.4	7.1	21.3	(42.1)	68.1	34.3	22.4
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Percentage Distribution By Source of Income

Adjusted Gross Income Classes	Wage Income	Taxable Interest	Dividend Income	Capital Gains	Pension & Social Sec	Business Income	Farm Income	Rents/Royalties	Other Income	Total ¹
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	71.3	2.6	4.1	(0.9)	12.6	10.3	NA	NA	NA	100.0
\$ 5,000 to \$ 10,000	70.4	1.2	2.1	0.1	10.8	11.4	NA	0.4	3.5	100.0
\$ 10,000 to \$ 15,000	70.0	1.0	1.5	0.4	12.3	10.2	NA	0.6	3.9	100.0
\$ 15,000 to \$ 20,000	75.1	0.7	1.2	0.4	10.9	7.0	NA	0.7	3.9	100.0
\$ 20,000 to \$ 25,000	78.2	0.6	1.0	0.5	10.8	5.1	NA	0.6	3.3	100.0
\$ 25,000 to \$ 35,000	80.4	0.5	0.8	0.5	10.9	3.6	NA	0.7	2.7	100.0
\$ 35,000 to \$ 50,000	78.8	0.4	0.9	0.6	12.4	2.7	NA	0.9	3.2	100.0
\$ 50,000 to \$ 75,000	74.0	0.5	1.1	0.9	16.0	2.3	NA	1.4	3.8	100.0
\$ 75,000 to \$ 100,000	72.8	0.5	1.2	1.3	16.6	2.2	NA	1.9	3.5	100.0
\$ 100,000 to \$ 250,000	71.6	0.6	1.6	2.5	12.7	2.5	NA	4.3	4.2	100.0
\$ 250,000 and over	50.0	1.2	4.7	11.8	3.6	2.7	NA	19.0	6.9	100.0
Total	69.0	0.7	2.1	3.9	11.5	2.8	NA	6.1	3.8	100.0

D. Average per Return

Adjusted Gross Income Classes	Wage Income	Taxable Interest	Dividend Income	Capital Gains	Pension & Social Sec	Business Income	Farm Income	Rents/Royalties	Other Income	Total
Negative Income	\$26,557	\$2,663	\$4,686	\$8,438	\$14,464	(\$9,343)	(\$33,288)	(\$31,662)	(\$96,990)	(\$60,288)
\$ 0 to \$ 5,000	\$4,258	\$492	\$1,305	(\$326)	\$3,344	\$1,856	(\$6,514)	(\$1,468)	(\$1,247)	\$3,456
\$ 5,000 to \$ 10,000	\$7,603	\$694	\$1,820	\$108	\$6,017	\$5,067	(\$6,543)	\$499	\$2,056	\$8,193
\$ 10,000 to \$ 15,000	\$11,776	\$797	\$2,056	\$621	\$9,152	\$7,586	(\$5,874)	\$1,222	\$3,087	\$13,016
\$ 15,000 to \$ 20,000	\$16,501	\$805	\$2,197	\$902	\$11,277	\$8,738	(\$4,461)	\$2,082	\$3,949	\$18,061
\$ 20,000 to \$ 25,000	\$21,169	\$817	\$2,260	\$1,365	\$13,443	\$9,071	(\$5,450)	\$2,231	\$3,857	\$23,011
\$ 25,000 to \$ 35,000	\$28,120	\$782	\$2,294	\$1,570	\$16,419	\$9,112	(\$5,930)	\$3,027	\$3,461	\$30,541
\$ 35,000 to \$ 50,000	\$38,987	\$797	\$2,526	\$2,068	\$22,371	\$9,146	(\$5,913)	\$3,909	\$4,000	\$43,401
\$ 50,000 to \$ 75,000	\$55,044	\$932	\$3,026	\$2,936	\$31,917	\$9,432	(\$4,952)	\$5,532	\$4,862	\$64,116
\$ 75,000 to \$ 100,000	\$75,054	\$1,015	\$3,538	\$4,257	\$40,345	\$11,047	(\$3,024)	\$7,734	\$4,906	\$89,932
\$ 100,000 to \$ 250,000	\$120,906	\$1,414	\$5,430	\$9,043	\$50,989	\$18,440	\$395	\$22,143	\$7,628	\$151,894
\$ 250,000 and over	\$331,834	\$7,862	\$37,968	\$91,658	\$65,130	\$63,699	\$14,510	\$204,134	\$41,229	\$585,892
Average	\$59,968	\$1,580	\$6,884	\$13,983	\$31,872	\$12,428	(\$4,564)	\$29,009	\$6,326	\$73,468

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 15. Number of Returns by Type of Itemized Deduction
2013 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	Other Interest	Contributions	Other Deductions	Total ¹
Negative Income	5,029	4,687	5,539	3,720	4,507	1,660	27	4,150	6,641
\$ 0 to \$ 5,000	4,125	4,627	4,063	3,115	3,310	884	3,214	2,644	5,811
\$ 5,000 to \$ 10,000	4,864	5,990	5,269	4,099	4,209	1,183	4,478	2,767	6,977
\$ 10,000 to \$ 15,000	7,553	9,772	8,432	6,882	6,827	1,945	7,421	3,618	10,992
\$ 15,000 to \$ 20,000	7,719	11,637	9,663	8,152	7,926	2,369	8,643	3,843	12,664
\$ 20,000 to \$ 25,000	7,673	13,720	11,266	9,766	9,638	3,156	10,254	4,344	14,595
\$ 25,000 to \$ 35,000	16,476	37,312	30,812	27,209	28,268	10,819	27,145	10,803	38,663
\$ 35,000 to \$ 50,000	22,722	77,273	66,493	59,462	63,780	26,338	56,440	20,097	78,424
\$ 50,000 to \$ 75,000	32,540	141,899	127,837	115,570	122,663	49,756	111,685	34,775	142,953
\$ 75,000 to \$ 100,000	21,325	127,919	119,219	108,858	114,061	46,169	107,017	28,756	128,301
\$ 100,000 to \$ 250,000	22,843	285,607	271,917	251,420	254,515	54,159	257,155	55,974	285,934
\$ 250,000 and over	876	58,345	55,503	48,315	45,614	16,020	55,119	10,677	58,390
Total ²	153,743	778,788	716,015	646,567	665,318	214,459	648,597	182,447	790,343

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	Other Interest	Contributions	Other Deductions	Total ¹
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	2.8	0.6	0.6	0.5	0.5	0.4	0.5	1.5	0.7
\$ 5,000 to \$ 10,000	3.3	0.8	0.7	0.6	0.6	0.6	0.7	1.6	0.9
\$ 10,000 to \$ 15,000	5.1	1.3	1.2	1.1	1.0	0.9	1.1	2.0	1.4
\$ 15,000 to \$ 20,000	5.2	1.5	1.4	1.3	1.2	1.1	1.3	2.2	1.6
\$ 20,000 to \$ 25,000	5.2	1.8	1.6	1.5	1.5	1.5	1.6	2.4	1.9
\$ 25,000 to \$ 35,000	11.1	4.8	4.3	4.2	4.3	5.1	4.2	6.1	4.9
\$ 35,000 to \$ 50,000	15.3	10.0	9.4	9.2	9.7	12.4	8.7	11.3	10.0
\$ 50,000 to \$ 75,000	21.9	18.3	18.0	18.0	18.6	23.4	17.2	19.5	18.2
\$ 75,000 to \$ 100,000	14.3	16.5	16.8	16.9	17.3	21.7	16.5	16.1	16.4
\$ 100,000 to \$ 250,000	15.4	36.9	38.3	39.1	38.5	25.5	39.6	31.4	36.5
\$ 250,000 and over	0.6	7.5	7.8	7.5	6.9	7.5	8.5	6.0	7.5
Total ²	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Percentage Distribution of Itemized Deductions Within Income Classes ³

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	Other Interest	Contributions	Other Deductions
Negative Income	75.7	70.6	83.4	56.0	67.9	25.0	0.4	62.5
\$ 0 to \$ 5,000	71.0	79.6	69.9	53.6	57.0	15.2	55.3	45.5
\$ 5,000 to \$ 10,000	69.7	85.9	75.5	58.8	60.3	17.0	64.2	39.7
\$ 10,000 to \$ 15,000	68.7	88.9	76.7	62.6	62.1	17.7	67.5	32.9
\$ 15,000 to \$ 20,000	61.0	91.9	76.3	64.4	62.6	18.7	68.3	30.3
\$ 20,000 to \$ 25,000	52.6	94.0	77.2	66.9	66.0	21.6	70.3	29.8
\$ 25,000 to \$ 35,000	42.6	96.5	79.7	70.4	73.1	28.0	70.2	27.9
\$ 35,000 to \$ 50,000	29.0	98.5	84.8	75.8	81.3	33.6	72.0	25.6
\$ 50,000 to \$ 75,000	22.8	99.3	89.4	80.8	85.8	34.8	78.1	24.3
\$ 75,000 to \$ 100,000	16.6	99.7	92.9	84.8	88.9	36.0	83.4	22.4
\$ 100,000 to \$ 250,000	8.0	99.9	95.1	87.9	89.0	18.9	89.9	19.6
\$ 250,000 and over	1.5	99.9	95.1	82.7	78.1	27.4	94.4	18.3
Total	19.5	98.5	90.6	81.8	84.2	27.1	82.1	23.1

¹ The total is not a sum of the deductions presented. The total represents the number of returns claiming any number of deductions. Multiple deductions can be claimed on a single return.

² Figures in this table might not sum to total due to rounding.

³ For each income class, the percentages represent the number of returns claiming each deduction out of the total number of returns claiming any number of deductions (see footnote 1) per income class.

NA = Not Applicable

Table 16. Type and Amount of Itemized Deductions
2013 Individual Income Tax Returns
A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contributions	Other Deductions	Total ²
Negative Income	\$51,360	\$13,479	\$18,762	\$2,015	\$52,389	\$4,796	\$70	\$19,372	\$162,164
\$ 0 to \$ 5,000	\$39,369	\$4,685	\$7,244	\$1,207	\$25,361	\$1,048	\$2,536	\$6,006	\$87,413
\$ 5,000 to \$ 10,000	\$44,151	\$5,602	\$9,077	\$1,633	\$30,876	\$1,522	\$6,087	\$8,776	\$107,609
\$ 10,000 to \$ 15,000	\$64,146	\$7,151	\$13,503	\$2,502	\$47,802	\$2,197	\$12,369	\$13,129	\$162,671
\$ 15,000 to \$ 20,000	\$67,659	\$21,836	\$15,584	\$3,410	\$56,873	\$2,588	\$16,299	\$21,095	\$205,273
\$ 20,000 to \$ 25,000	\$70,159	\$12,559	\$18,170	\$4,270	\$69,795	\$3,791	\$20,789	\$24,190	\$223,578
\$ 25,000 to \$ 35,000	\$138,228	\$44,080	\$47,119	\$10,169	\$200,793	\$13,356	\$55,848	\$67,001	\$576,511
\$ 35,000 to \$ 50,000	\$186,182	\$199,987	\$99,586	\$19,037	\$471,148	\$35,500	\$117,524	\$140,201	\$1,268,914
\$ 50,000 to \$ 75,000	\$276,448	\$311,588	\$215,155	\$35,748	\$980,858	\$73,468	\$271,009	\$227,846	\$2,391,942
\$ 75,000 to \$ 100,000	\$190,581	\$398,108	\$236,730	\$37,945	\$1,014,619	\$73,848	\$308,256	\$194,879	\$2,454,724
\$ 100,000 to \$ 250,000	\$239,123	\$1,661,594	\$736,161	\$119,247	\$2,672,296	\$51,252	\$1,043,197	\$474,098	\$6,996,156
\$ 250,000 and over	\$24,617	\$1,514,406	\$312,623	\$2,311,814	\$703,794	\$94,795	\$818,963	\$300,520	\$6,080,861
Total ¹	\$1,392,024	\$4,195,074	\$1,729,713	\$2,548,999	\$6,326,605	\$358,161	\$2,672,947	\$1,497,114	\$20,717,815

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contributions	Other Deductions	Total ²
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	2.9	0.1	0.4	0.0	0.4	0.3	0.1	0.4	0.4
\$ 5,000 to \$ 10,000	3.3	0.1	0.5	0.1	0.5	0.4	0.2	0.6	0.5
\$ 10,000 to \$ 15,000	4.8	0.2	0.8	0.1	0.8	0.6	0.5	0.9	0.8
\$ 15,000 to \$ 20,000	5.0	0.5	0.9	0.1	0.9	0.7	0.6	1.4	1.0
\$ 20,000 to \$ 25,000	5.2	0.3	1.1	0.2	1.1	1.1	0.8	1.6	1.1
\$ 25,000 to \$ 35,000	10.3	1.1	2.8	0.4	3.2	3.8	2.1	4.5	2.8
\$ 35,000 to \$ 50,000	13.9	4.8	5.8	0.7	7.5	10.0	4.4	9.5	6.2
\$ 50,000 to \$ 75,000	20.6	7.5	12.6	1.4	15.6	20.8	10.1	15.4	11.6
\$ 75,000 to \$ 100,000	14.2	9.5	13.8	1.5	16.2	20.9	11.5	13.2	11.9
\$ 100,000 to \$ 250,000	17.8	39.7	43.0	4.7	42.6	14.5	39.0	32.1	34.0
\$ 250,000 and over	1.8	36.2	18.3	90.8	11.2	26.8	30.6	20.3	29.6
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average Deductions

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contributions	Other Deductions	Total ²
Negative Income	\$10,212	\$2,876	\$3,387	\$542	\$11,623	\$2,890	\$0	\$4,668	\$24,417
\$ 0 to \$ 5,000	\$9,544	\$1,013	\$1,783	\$388	\$7,661	\$1,185	\$789	\$2,272	\$15,043
\$ 5,000 to \$ 10,000	\$9,077	\$935	\$1,723	\$398	\$7,336	\$1,286	\$1,359	\$3,172	\$15,424
\$ 10,000 to \$ 15,000	\$8,493	\$732	\$1,601	\$364	\$7,002	\$1,130	\$1,667	\$3,628	\$14,799
\$ 15,000 to \$ 20,000	\$8,766	\$1,876	\$1,613	\$418	\$7,176	\$1,092	\$1,886	\$5,490	\$16,209
\$ 20,000 to \$ 25,000	\$9,144	\$915	\$1,613	\$437	\$7,242	\$1,201	\$2,027	\$5,568	\$15,319
\$ 25,000 to \$ 35,000	\$8,390	\$1,181	\$1,529	\$374	\$7,103	\$1,234	\$2,057	\$6,202	\$14,911
\$ 35,000 to \$ 50,000	\$8,194	\$2,588	\$1,498	\$320	\$7,387	\$1,348	\$2,082	\$6,976	\$16,180
\$ 50,000 to \$ 75,000	\$8,496	\$2,196	\$1,683	\$309	\$7,996	\$1,477	\$2,427	\$6,552	\$16,732
\$ 75,000 to \$ 100,000	\$8,937	\$3,112	\$1,986	\$349	\$8,895	\$1,600	\$2,880	\$6,777	\$19,133
\$ 100,000 to \$ 250,000	\$10,468	\$5,818	\$2,707	\$474	\$10,500	\$946	\$4,057	\$8,470	\$24,468
\$ 250,000 and over	\$28,101	\$25,956	\$5,633	\$47,849	\$15,429	\$5,917	\$14,858	\$28,147	\$104,142
Average	\$9,054	\$5,387	\$2,416	\$3,942	\$9,509	\$1,670	\$4,121	\$8,206	\$26,214

¹ Figures in this table might not sum to total due to rounding.

² Filers may claim itemized deductions; however, unless specifically requested otherwise, the IRS assigns standard deductions to filers when their itemized deductions are less than applicable standard deductions.

NA = Not Applicable

**Table 17. Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Region	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Average Federal AGI	Average Colorado Gross Tax	Average Colorado Net Tax	Average Federal Tax
Region 1	26,570	\$1,457,818	\$42,582	\$39,386	\$186,205	\$54,868	\$1,603	\$1,482	\$7,008
Region 2	239,278	\$15,822,707	\$487,330	\$475,156	\$2,043,766	\$66,127	\$2,037	\$1,986	\$8,541
Region 3	1,220,859	\$92,090,560	\$3,020,485	\$2,938,700	\$13,561,196	\$75,431	\$2,474	\$2,407	\$11,108
Region 4	239,186	\$15,182,297	\$448,864	\$438,257	\$1,869,138	\$63,475	\$1,877	\$1,832	\$7,815
Region 5	13,406	\$929,815	\$28,896	\$27,680	\$122,162	\$69,359	\$2,155	\$2,065	\$9,113
Region 6	16,484	\$736,535	\$19,144	\$18,067	\$81,312	\$44,681	\$1,161	\$1,096	\$4,933
Region 7	60,065	\$2,903,692	\$75,492	\$74,297	\$302,921	\$48,343	\$1,257	\$1,237	\$5,043
Region 8	16,403	\$697,881	\$17,686	\$16,392	\$70,540	\$42,546	\$1,078	\$999	\$4,300
Region 9	34,173	\$2,060,857	\$59,406	\$51,818	\$271,607	\$60,306	\$1,738	\$1,516	\$7,948
Region 10	37,005	\$1,891,893	\$52,306	\$48,939	\$215,246	\$51,126	\$1,413	\$1,323	\$5,817
Region 11	87,338	\$5,140,437	\$151,929	\$146,922	\$622,274	\$58,857	\$1,740	\$1,682	\$7,125
Region 12	55,248	\$3,874,124	\$129,425	\$121,926	\$574,514	\$70,122	\$2,343	\$2,207	\$10,399
Region 13	26,051	\$1,276,432	\$33,114	\$31,621	\$137,500	\$48,998	\$1,271	\$1,214	\$5,278
Region 14	7,342	\$313,915	\$7,744	\$7,349	\$30,978	\$42,755	\$1,055	\$1,001	\$4,219
Region 15	58,588	\$4,713,939	\$169,743	\$155,067	\$856,641	\$80,459	\$2,897	\$2,647	\$14,621
Total ¹	2,137,995	\$149,092,903	\$4,744,146	\$4,591,578	\$20,946,000	\$69,735	\$2,219	\$2,148	\$9,797

Percent of State Total						Percent of State Average			
Region	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Average Federal AGI	Average Colorado Gross Tax	Average Colorado Net Tax	Average Federal Tax
Region 1	1.2	1.0	0.9	0.9	0.9	78.7	72.2	69.0	71.5
Region 2	11.2	10.6	10.3	10.3	9.8	94.8	91.8	92.5	87.2
Region 3	57.1	61.8	63.7	64.0	64.7	108.2	111.5	112.1	113.4
Region 4	11.2	10.2	9.5	9.5	8.9	91.0	84.6	85.3	79.8
Region 5	0.6	0.6	0.6	0.6	0.6	99.5	97.1	96.1	93.0
Region 6	0.8	0.5	0.4	0.4	0.4	64.1	52.3	51.0	50.3
Region 7	2.8	1.9	1.6	1.6	1.4	69.3	56.6	57.6	51.5
Region 8	0.8	0.5	0.4	0.4	0.3	61.0	48.6	46.5	43.9
Region 9	1.6	1.4	1.3	1.1	1.3	86.5	78.3	70.6	81.1
Region 10	1.7	1.3	1.1	1.1	1.0	73.3	63.7	61.6	59.4
Region 11	4.1	3.4	3.2	3.2	3.0	84.4	78.4	78.3	72.7
Region 12	2.6	2.6	2.7	2.7	2.7	100.6	105.6	102.8	106.1
Region 13	1.2	0.9	0.7	0.7	0.7	70.3	57.3	56.5	53.9
Region 14	0.3	0.2	0.2	0.2	0.1	61.3	47.5	46.6	43.1
Region 15	2.7	3.2	3.6	3.4	4.1	115.4	130.6	123.2	149.2
Total ¹	100.0	100.0	100.0	100.0	100.0				

¹ Figures in this table might not sum to total due to rounding.

(Table 17 continued on next page)

**Table 17 (cont'd). Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Region 1					Region 2				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	454	(\$31,393)	\$48	\$42	\$561	2,385	(\$168,892)	\$2	\$10	\$912
\$ 0 to \$ 5,000	1,002	\$2,709	\$2	\$2	\$97	8,301	\$21,980	\$35	\$34	\$765
\$ 5,000 to \$ 10,000	1,538	\$11,857	\$3	\$3	\$249	13,172	\$101,212	\$30	\$30	\$1,940
\$ 10,000 to \$ 15,000	1,921	\$24,141	\$97	\$95	\$552	15,799	\$198,274	\$1,012	\$1,008	\$4,564
\$ 15,000 to \$ 20,000	1,974	\$34,598	\$300	\$291	\$1,133	16,338	\$285,552	\$3,120	\$3,109	\$8,910
\$ 20,000 to \$ 25,000	1,884	\$42,371	\$540	\$522	\$1,664	15,543	\$349,096	\$5,181	\$5,158	\$14,094
\$ 25,000 to \$ 35,000	3,972	\$118,697	\$2,028	\$1,974	\$5,580	27,915	\$832,600	\$15,577	\$15,515	\$43,290
\$ 35,000 to \$ 50,000	4,129	\$172,751	\$3,704	\$3,556	\$10,557	31,172	\$1,311,054	\$30,034	\$29,849	\$86,785
\$ 50,000 to \$ 75,000	4,079	\$250,689	\$6,227	\$5,937	\$20,159	37,475	\$2,317,165	\$60,340	\$59,748	\$193,013
\$ 75,000 to \$ 100,000	2,483	\$214,490	\$6,306	\$5,991	\$21,387	26,536	\$2,299,106	\$67,090	\$66,330	\$221,702
\$ 100,000 to \$ 250,000	2,731	\$381,661	\$13,203	\$12,171	\$57,464	39,341	\$5,587,181	\$192,247	\$188,798	\$773,699
\$ 250,000 and over	403	\$235,246	\$10,123	\$8,803	\$66,803	5,302	\$2,688,380	\$112,663	\$105,567	\$694,091
Total ¹	26,570	\$1,457,818	\$42,582	\$39,386	\$186,205	239,278	\$15,822,707	\$487,330	\$475,156	\$2,043,766

Region 1 contains Logan, Morgan, Yuma, Washington, Phillips, and Sedgwick counties.
Region 2 contains Larimer and Weld counties.

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.8	0.2	0.0	0.0	0.1	3.5	0.1	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	5.9	0.8	0.0	0.0	0.1	5.6	0.6	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	7.4	1.6	0.2	0.2	0.3	6.7	1.2	0.2	0.2	0.2
\$ 15,000 to \$ 20,000	7.6	2.3	0.7	0.7	0.6	6.9	1.8	0.6	0.7	0.4
\$ 20,000 to \$ 25,000	7.2	2.8	1.3	1.3	0.9	6.6	2.2	1.1	1.1	0.7
\$ 25,000 to \$ 35,000	15.2	8.0	4.8	5.0	3.0	11.8	5.2	3.2	3.3	2.1
\$ 35,000 to \$ 50,000	15.8	11.6	8.7	9.0	5.7	13.2	8.2	6.2	6.3	4.2
\$ 50,000 to \$ 75,000	15.6	16.8	14.6	15.1	10.9	15.8	14.5	12.4	12.6	9.4
\$ 75,000 to \$ 100,000	9.5	14.4	14.8	15.2	11.5	11.2	14.4	13.8	14.0	10.9
\$ 100,000 to \$ 250,000	10.5	25.6	31.0	30.9	31.0	16.6	34.9	39.4	39.7	37.9
\$ 250,000 and over	1.5	15.8	23.8	22.4	36.0	2.2	16.8	23.1	22.2	34.0
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$69,112)	\$105	\$93	\$1,235	(\$70,825)	\$1	\$4	\$383
\$ 0 to \$ 5,000	\$2,702	\$2	\$2	\$97	\$2,648	\$4	\$4	\$92
\$ 5,000 to \$ 10,000	\$7,709	\$2	\$2	\$162	\$7,684	\$2	\$2	\$147
\$ 10,000 to \$ 15,000	\$12,569	\$50	\$49	\$287	\$12,549	\$64	\$64	\$289
\$ 15,000 to \$ 20,000	\$17,531	\$152	\$148	\$574	\$17,478	\$191	\$190	\$545
\$ 20,000 to \$ 25,000	\$22,495	\$287	\$277	\$883	\$22,460	\$333	\$332	\$907
\$ 25,000 to \$ 35,000	\$29,885	\$511	\$497	\$1,405	\$29,827	\$558	\$556	\$1,551
\$ 35,000 to \$ 50,000	\$41,834	\$897	\$861	\$2,557	\$42,058	\$963	\$958	\$2,784
\$ 50,000 to \$ 75,000	\$61,463	\$1,527	\$1,456	\$4,942	\$61,833	\$1,610	\$1,594	\$5,150
\$ 75,000 to \$ 100,000	\$86,382	\$2,540	\$2,413	\$8,613	\$86,641	\$2,528	\$2,500	\$8,355
\$ 100,000 to \$ 250,000	\$139,743	\$4,834	\$4,456	\$21,040	\$142,020	\$4,887	\$4,799	\$19,667
\$ 250,000 and over	\$583,735	\$25,120	\$21,843	\$165,763	\$507,044	\$21,249	\$19,911	\$130,910
Average	\$54,868	\$1,603	\$1,482	\$7,008	\$66,127	\$2,037	\$1,986	\$8,541

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

(Table 17 continued on next page)

**Table 17 (cont'd). Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Region 3					Region 4				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	9,551	(\$599,182)	\$113	\$156	\$4,229	2,055	(\$98,546)	\$6	\$32	\$808
\$ 0 to \$ 5,000	39,088	\$100,851	\$293	\$289	\$4,063	8,889	\$23,083	\$107	\$103	\$829
\$ 5,000 to \$ 10,000	60,651	\$466,539	\$244	\$241	\$11,280	13,590	\$104,162	\$35	\$35	\$2,030
\$ 10,000 to \$ 15,000	76,041	\$955,769	\$4,668	\$4,656	\$27,118	17,023	\$213,568	\$1,006	\$1,003	\$5,232
\$ 15,000 to \$ 20,000	79,128	\$1,383,845	\$14,382	\$14,314	\$46,084	17,322	\$303,037	\$3,156	\$3,143	\$9,473
\$ 20,000 to \$ 25,000	77,080	\$1,733,516	\$25,254	\$25,180	\$71,189	16,200	\$363,619	\$5,134	\$5,115	\$14,364
\$ 25,000 to \$ 35,000	141,091	\$4,216,598	\$82,578	\$82,326	\$227,528	28,273	\$842,706	\$15,456	\$15,387	\$43,664
\$ 35,000 to \$ 50,000	166,104	\$6,984,134	\$172,657	\$171,940	\$498,540	31,196	\$1,309,222	\$29,101	\$28,918	\$86,669
\$ 50,000 to \$ 75,000	185,233	\$11,410,168	\$319,071	\$317,009	\$1,064,909	35,868	\$2,215,585	\$55,829	\$55,353	\$188,250
\$ 75,000 to \$ 100,000	122,460	\$10,616,250	\$321,714	\$318,917	\$1,123,653	25,035	\$2,169,505	\$61,986	\$61,345	\$211,708
\$ 100,000 to \$ 250,000	222,149	\$32,610,132	\$1,143,201	\$1,126,438	\$4,695,341	39,302	\$5,611,825	\$189,312	\$186,209	\$774,782
\$ 250,000 and over	42,284	\$22,211,942	\$936,309	\$877,233	\$5,787,261	4,433	\$2,124,529	\$87,736	\$81,613	\$531,330
Total ¹	1,220,859	\$92,090,560	\$3,020,485	\$2,938,700	\$13,561,196	239,186	\$15,182,297	\$448,864	\$438,257	\$1,869,138

Region 3 contains Adams, Arapahoe, Boulder, Broomfield, Denver, Douglas, Jefferson, Clear Creek, and Gilpin counties.
Region 4 contains El Paso, Teller, and Park counties.

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.2	0.1	0.0	0.0	0.0	3.7	0.2	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	5.0	0.5	0.0	0.0	0.1	5.7	0.7	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	6.3	1.0	0.2	0.2	0.2	7.2	1.4	0.2	0.2	0.3
\$ 15,000 to \$ 20,000	6.5	1.5	0.5	0.5	0.3	7.3	2.0	0.7	0.7	0.5
\$ 20,000 to \$ 25,000	6.4	1.9	0.8	0.9	0.5	6.8	2.4	1.1	1.2	0.8
\$ 25,000 to \$ 35,000	11.6	4.5	2.7	2.8	1.7	11.9	5.5	3.4	3.5	2.3
\$ 35,000 to \$ 50,000	13.7	7.5	5.7	5.9	3.7	13.2	8.6	6.5	6.6	4.6
\$ 50,000 to \$ 75,000	15.3	12.3	10.6	10.8	7.9	15.1	14.5	12.4	12.6	10.1
\$ 75,000 to \$ 100,000	10.1	11.5	10.7	10.9	8.3	10.6	14.2	13.8	14.0	11.3
\$ 100,000 to \$ 250,000	18.3	35.2	37.8	38.3	34.6	16.6	36.7	42.2	42.5	41.5
\$ 250,000 and over	3.5	24.0	31.0	29.9	42.7	1.9	13.9	19.5	18.6	28.4
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$62,736)	\$12	\$16	\$443	(\$47,943)	\$3	\$16	\$393
\$ 0 to \$ 5,000	\$2,580	\$8	\$7	\$104	\$2,597	\$12	\$12	\$93
\$ 5,000 to \$ 10,000	\$7,692	\$4	\$4	\$186	\$7,664	\$3	\$3	\$149
\$ 10,000 to \$ 15,000	\$12,569	\$61	\$61	\$357	\$12,546	\$59	\$59	\$307
\$ 15,000 to \$ 20,000	\$17,489	\$182	\$181	\$582	\$17,495	\$182	\$181	\$547
\$ 20,000 to \$ 25,000	\$22,490	\$328	\$327	\$924	\$22,445	\$317	\$316	\$887
\$ 25,000 to \$ 35,000	\$29,886	\$585	\$583	\$1,613	\$29,806	\$547	\$544	\$1,544
\$ 35,000 to \$ 50,000	\$42,047	\$1,039	\$1,035	\$3,001	\$41,968	\$933	\$927	\$2,778
\$ 50,000 to \$ 75,000	\$61,599	\$1,723	\$1,711	\$5,749	\$61,771	\$1,557	\$1,543	\$5,248
\$ 75,000 to \$ 100,000	\$86,692	\$2,627	\$2,604	\$9,176	\$86,660	\$2,476	\$2,450	\$8,457
\$ 100,000 to \$ 250,000	\$146,794	\$5,146	\$5,071	\$21,136	\$142,789	\$4,817	\$4,738	\$19,714
\$ 250,000 and over	\$525,310	\$22,144	\$20,746	\$136,868	\$479,249	\$19,791	\$18,410	\$119,857
Average	\$75,431	\$2,474	\$2,407	\$11,108	\$63,475	\$1,877	\$1,832	\$7,815

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

(Table 17 continued on next page)

**Table 17 (cont'd). Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Region 5					Region 6				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	284	(\$25,607)	\$0	\$1	\$170	329	(\$16,264)	\$0	\$1	\$141
\$ 0 to \$ 5,000	407	\$1,092	\$0	\$0	\$44	893	\$2,216	\$0	\$0	\$139
\$ 5,000 to \$ 10,000	647	\$5,020	\$14	\$14	\$145	1,206	\$9,231	\$0	\$1	\$253
\$ 10,000 to \$ 15,000	809	\$10,111	\$43	\$43	\$288	1,502	\$18,735	\$60	\$60	\$465
\$ 15,000 to \$ 20,000	795	\$13,869	\$128	\$124	\$525	1,530	\$26,796	\$214	\$210	\$806
\$ 20,000 to \$ 25,000	816	\$18,264	\$246	\$239	\$818	1,438	\$32,312	\$369	\$367	\$1,188
\$ 25,000 to \$ 35,000	1,394	\$41,722	\$710	\$695	\$2,315	2,423	\$72,066	\$1,113	\$1,095	\$3,367
\$ 35,000 to \$ 50,000	1,590	\$67,003	\$1,360	\$1,315	\$4,335	2,295	\$95,927	\$1,884	\$1,824	\$5,804
\$ 50,000 to \$ 75,000	2,066	\$128,270	\$3,111	\$2,990	\$10,268	2,365	\$144,427	\$3,420	\$3,290	\$11,793
\$ 75,000 to \$ 100,000	1,537	\$133,756	\$3,834	\$3,695	\$12,982	1,176	\$101,444	\$2,920	\$2,806	\$10,238
\$ 100,000 to \$ 250,000	2,717	\$390,808	\$13,402	\$12,928	\$54,748	1,168	\$163,187	\$5,532	\$5,168	\$24,193
\$ 250,000 and over	344	\$145,506	\$6,049	\$5,636	\$35,524	160	\$86,459	\$3,631	\$3,247	\$22,924
Total ¹	13,406	\$929,815	\$28,896	\$27,680	\$122,162	16,484	\$736,535	\$19,144	\$18,067	\$81,312

Region 5 contains Kit Carson, Lincoln, Elbert, and Cheyenne counties.

Region 6 contains Otero, Prowers, Baca, Bent, Crowley, and Kiowa counties.

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.1	0.1	0.0	0.0	0.0	5.5	0.3	0.0	0.0	0.2
\$ 5,000 to \$ 10,000	4.9	0.5	0.0	0.0	0.1	7.5	1.2	0.0	0.0	0.3
\$ 10,000 to \$ 15,000	6.2	1.1	0.1	0.2	0.2	9.3	2.5	0.3	0.3	0.6
\$ 15,000 to \$ 20,000	6.1	1.5	0.4	0.4	0.4	9.5	3.6	1.1	1.2	1.0
\$ 20,000 to \$ 25,000	6.2	1.9	0.9	0.9	0.7	8.9	4.3	1.9	2.0	1.5
\$ 25,000 to \$ 35,000	10.6	4.4	2.5	2.5	1.9	15.0	9.6	5.8	6.1	4.1
\$ 35,000 to \$ 50,000	12.1	7.0	4.7	4.8	3.6	14.2	12.7	9.8	10.1	7.1
\$ 50,000 to \$ 75,000	15.7	13.4	10.8	10.8	8.4	14.6	19.2	17.9	18.2	14.5
\$ 75,000 to \$ 100,000	11.7	14.0	13.3	13.4	10.6	7.3	13.5	15.3	15.5	12.6
\$ 100,000 to \$ 250,000	20.7	40.9	46.4	46.7	44.9	7.2	21.7	28.9	28.6	29.8
\$ 250,000 and over	2.6	15.2	20.9	20.4	29.1	1.0	11.5	19.0	18.0	28.2
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$90,278)	\$0	\$2	\$601	(\$49,441)	\$1	\$2	\$429
\$ 0 to \$ 5,000	\$2,684	\$0	\$0	\$107	\$2,480	\$0	\$1	\$156
\$ 5,000 to \$ 10,000	\$7,764	\$21	\$21	\$225	\$7,652	\$0	\$0	\$210
\$ 10,000 to \$ 15,000	\$12,497	\$53	\$53	\$356	\$12,474	\$40	\$40	\$310
\$ 15,000 to \$ 20,000	\$17,452	\$161	\$157	\$660	\$17,519	\$140	\$137	\$527
\$ 20,000 to \$ 25,000	\$22,373	\$301	\$293	\$1,002	\$22,473	\$256	\$255	\$827
\$ 25,000 to \$ 35,000	\$29,932	\$509	\$498	\$1,661	\$29,740	\$459	\$452	\$1,389
\$ 35,000 to \$ 50,000	\$42,133	\$855	\$827	\$2,726	\$41,797	\$821	\$795	\$2,529
\$ 50,000 to \$ 75,000	\$62,085	\$1,506	\$1,447	\$4,970	\$61,074	\$1,446	\$1,391	\$4,987
\$ 75,000 to \$ 100,000	\$87,016	\$2,494	\$2,404	\$8,445	\$86,297	\$2,484	\$2,387	\$8,710
\$ 100,000 to \$ 250,000	\$143,847	\$4,933	\$4,759	\$20,152	\$139,737	\$4,737	\$4,425	\$20,717
\$ 250,000 and over	\$422,398	\$17,561	\$16,360	\$103,124	\$540,511	\$22,702	\$20,296	\$143,313
Average	\$69,359	\$2,155	\$2,065	\$9,113	\$44,681	\$1,161	\$1,096	\$4,933

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

(Table 17 continued on next page)

**Table 17 (cont'd). Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Region 7					Region 8				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	450	(\$18,358)	\$2	\$2	\$75	319	(\$12,605)	\$9	\$9	\$143
\$ 0 to \$ 5,000	2,711	\$7,509	\$9	\$8	\$127	975	\$2,622	\$3	\$3	\$111
\$ 5,000 to \$ 10,000	4,500	\$34,403	\$10	\$10	\$480	1,439	\$10,945	\$2	\$2	\$253
\$ 10,000 to \$ 15,000	5,472	\$68,398	\$261	\$260	\$1,304	1,577	\$19,729	\$77	\$75	\$514
\$ 15,000 to \$ 20,000	5,349	\$93,504	\$792	\$789	\$2,338	1,579	\$27,576	\$223	\$221	\$822
\$ 20,000 to \$ 25,000	4,738	\$106,512	\$1,249	\$1,246	\$3,492	1,509	\$33,785	\$392	\$388	\$1,145
\$ 25,000 to \$ 35,000	8,067	\$240,834	\$3,867	\$3,858	\$10,894	2,205	\$65,411	\$1,048	\$1,029	\$3,049
\$ 35,000 to \$ 50,000	8,283	\$346,925	\$7,239	\$7,217	\$21,880	2,255	\$94,561	\$1,887	\$1,840	\$5,561
\$ 50,000 to \$ 75,000	9,211	\$567,433	\$13,803	\$13,704	\$47,103	2,134	\$130,584	\$3,097	\$2,977	\$10,369
\$ 75,000 to \$ 100,000	5,406	\$467,191	\$12,994	\$12,877	\$45,505	1,106	\$95,122	\$2,633	\$2,510	\$9,278
\$ 100,000 to \$ 250,000	5,376	\$726,185	\$24,102	\$23,632	\$99,286	1,142	\$159,019	\$5,385	\$4,912	\$23,286
\$ 250,000 and over	503	\$263,157	\$11,164	\$10,694	\$70,438	164	\$71,132	\$2,930	\$2,426	\$16,011
Total ¹	60,065	\$2,903,692	\$75,492	\$74,297	\$302,921	16,403	\$697,881	\$17,686	\$16,392	\$70,540

Region 7 contains Pueblo county.

Region 8 contains Rio Grande, Conejos, Alamosa, Saguache, Costilla, and Mineral counties.

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	4.5	0.3	0.0	0.0	0.0	6.1	0.4	0.0	0.0	0.2
\$ 5,000 to \$ 10,000	7.5	1.2	0.0	0.0	0.2	8.9	1.5	0.0	0.0	0.4
\$ 10,000 to \$ 15,000	9.2	2.3	0.3	0.4	0.4	9.8	2.8	0.4	0.5	0.7
\$ 15,000 to \$ 20,000	9.0	3.2	1.0	1.1	0.8	9.8	3.9	1.3	1.3	1.2
\$ 20,000 to \$ 25,000	7.9	3.6	1.7	1.7	1.2	9.4	4.8	2.2	2.4	1.6
\$ 25,000 to \$ 35,000	13.5	8.2	5.1	5.2	3.6	13.7	9.2	5.9	6.3	4.3
\$ 35,000 to \$ 50,000	13.9	11.9	9.6	9.7	7.2	14.0	13.3	10.7	11.2	7.9
\$ 50,000 to \$ 75,000	15.5	19.4	18.3	18.4	15.6	13.3	18.4	17.5	18.2	14.7
\$ 75,000 to \$ 100,000	9.1	16.0	17.2	17.3	15.0	6.9	13.4	14.9	15.3	13.2
\$ 100,000 to \$ 250,000	9.0	24.9	31.9	31.8	32.8	7.1	22.4	30.5	30.0	33.1
\$ 250,000 and over	0.8	9.0	14.8	14.4	23.3	1.0	10.0	16.6	14.8	22.7
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$40,821)	\$5	\$5	\$168	(\$39,527)	\$29	\$29	\$450
\$ 0 to \$ 5,000	\$2,770	\$3	\$3	\$47	\$2,689	\$3	\$3	\$113
\$ 5,000 to \$ 10,000	\$7,646	\$2	\$2	\$107	\$7,604	\$1	\$2	\$176
\$ 10,000 to \$ 15,000	\$12,500	\$48	\$48	\$238	\$12,513	\$49	\$48	\$326
\$ 15,000 to \$ 20,000	\$17,482	\$148	\$147	\$437	\$17,469	\$141	\$140	\$521
\$ 20,000 to \$ 25,000	\$22,478	\$263	\$263	\$737	\$22,386	\$260	\$257	\$759
\$ 25,000 to \$ 35,000	\$29,856	\$479	\$478	\$1,351	\$29,666	\$475	\$467	\$1,383
\$ 35,000 to \$ 50,000	\$41,883	\$874	\$871	\$2,642	\$41,943	\$837	\$816	\$2,466
\$ 50,000 to \$ 75,000	\$61,604	\$1,498	\$1,488	\$5,114	\$61,198	\$1,451	\$1,395	\$4,859
\$ 75,000 to \$ 100,000	\$86,427	\$2,404	\$2,382	\$8,418	\$85,986	\$2,381	\$2,269	\$8,387
\$ 100,000 to \$ 250,000	\$135,068	\$4,483	\$4,395	\$18,467	\$139,305	\$4,717	\$4,303	\$20,399
\$ 250,000 and over	\$523,348	\$22,202	\$21,267	\$140,083	\$432,975	\$17,832	\$14,767	\$97,455
Average	\$48,343	\$1,257	\$1,237	\$5,043	\$42,546	\$1,078	\$999	\$4,300

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

(Table 17 continued on next page)

**Table 17 (cont'd). Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Region 9					Region 10				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	599	(\$34,961)	\$7	\$7	\$176	768	(\$55,520)	\$19	\$19	\$207
\$ 0 to \$ 5,000	1,475	\$3,882	\$4	\$4	\$158	1,702	\$4,380	\$5	\$7	\$195
\$ 5,000 to \$ 10,000	2,185	\$16,773	\$25	\$25	\$459	2,585	\$19,814	\$8	\$8	\$511
\$ 10,000 to \$ 15,000	2,562	\$32,037	\$151	\$150	\$908	3,003	\$37,655	\$160	\$158	\$1,171
\$ 15,000 to \$ 20,000	2,549	\$44,632	\$469	\$464	\$1,649	2,986	\$52,217	\$487	\$481	\$1,784
\$ 20,000 to \$ 25,000	2,331	\$52,413	\$749	\$739	\$2,327	2,910	\$65,416	\$830	\$824	\$2,743
\$ 25,000 to \$ 35,000	4,090	\$122,092	\$2,240	\$2,182	\$7,033	4,569	\$136,169	\$2,239	\$2,220	\$7,113
\$ 35,000 to \$ 50,000	4,504	\$189,153	\$4,113	\$3,955	\$13,191	4,954	\$207,687	\$4,251	\$4,190	\$13,669
\$ 50,000 to \$ 75,000	5,177	\$319,732	\$7,628	\$7,150	\$28,647	5,767	\$355,903	\$8,423	\$8,248	\$28,668
\$ 75,000 to \$ 100,000	3,459	\$299,694	\$7,974	\$7,385	\$30,644	3,618	\$312,335	\$8,734	\$8,495	\$29,947
\$ 100,000 to \$ 250,000	4,523	\$638,638	\$20,286	\$18,339	\$91,090	3,658	\$502,046	\$16,520	\$15,746	\$67,478
\$ 250,000 and over	720	\$376,770	\$15,759	\$11,418	\$95,326	484	\$253,792	\$10,628	\$8,542	\$61,759
Total ¹	34,173	\$2,060,857	\$59,406	\$51,818	\$271,607	37,005	\$1,891,893	\$52,306	\$48,939	\$215,246

Region 9 contains La Plata, Montezuma, Archuleta, San Juan, and Dolores counties.

Region 10 contains Delta, Montrose, Gunnison, San Miguel, Ouray, and Hinsdale counties.

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	4.4	0.2	0.0	0.0	0.1	4.7	0.2	0.0	0.0	0.1
\$ 5,000 to \$ 10,000	6.5	0.8	0.0	0.0	0.2	7.1	1.0	0.0	0.0	0.2
\$ 10,000 to \$ 15,000	7.6	1.5	0.3	0.3	0.3	8.3	1.9	0.3	0.3	0.5
\$ 15,000 to \$ 20,000	7.6	2.1	0.8	0.9	0.6	8.2	2.7	0.9	1.0	0.8
\$ 20,000 to \$ 25,000	6.9	2.5	1.3	1.4	0.9	8.0	3.4	1.6	1.7	1.3
\$ 25,000 to \$ 35,000	12.2	5.8	3.8	4.2	2.6	12.6	7.0	4.3	4.5	3.3
\$ 35,000 to \$ 50,000	13.4	9.0	6.9	7.6	4.9	13.7	10.7	8.1	8.6	6.4
\$ 50,000 to \$ 75,000	15.4	15.3	12.8	13.8	10.6	15.9	18.3	16.1	16.9	13.3
\$ 75,000 to \$ 100,000	10.3	14.3	13.4	14.3	11.3	10.0	16.0	16.7	17.4	13.9
\$ 100,000 to \$ 250,000	13.5	30.5	34.2	35.4	33.6	10.1	25.8	31.6	32.2	31.4
\$ 250,000 and over	2.1	18.0	26.5	22.0	35.1	1.3	13.0	20.3	17.5	28.7
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$58,377)	\$11	\$12	\$293	(\$72,291)	\$25	\$24	\$270
\$ 0 to \$ 5,000	\$2,632	\$3	\$3	\$107	\$2,573	\$3	\$4	\$114
\$ 5,000 to \$ 10,000	\$7,678	\$11	\$11	\$210	\$7,666	\$3	\$3	\$198
\$ 10,000 to \$ 15,000	\$12,503	\$59	\$59	\$354	\$12,539	\$53	\$53	\$390
\$ 15,000 to \$ 20,000	\$17,507	\$184	\$182	\$647	\$17,486	\$163	\$161	\$597
\$ 20,000 to \$ 25,000	\$22,488	\$321	\$317	\$998	\$22,480	\$285	\$283	\$943
\$ 25,000 to \$ 35,000	\$29,849	\$548	\$533	\$1,720	\$29,801	\$490	\$486	\$1,557
\$ 35,000 to \$ 50,000	\$41,995	\$913	\$878	\$2,929	\$41,922	\$858	\$846	\$2,759
\$ 50,000 to \$ 75,000	\$61,765	\$1,474	\$1,381	\$5,534	\$61,709	\$1,460	\$1,430	\$4,971
\$ 75,000 to \$ 100,000	\$86,650	\$2,306	\$2,135	\$8,860	\$86,332	\$2,414	\$2,348	\$8,278
\$ 100,000 to \$ 250,000	\$141,195	\$4,485	\$4,055	\$20,139	\$137,233	\$4,516	\$4,304	\$18,445
\$ 250,000 and over	\$523,327	\$21,889	\$15,860	\$132,406	\$524,540	\$21,967	\$17,655	\$127,643
Average	\$60,306	\$1,738	\$1,516	\$7,948	\$51,126	\$1,413	\$1,323	\$5,817

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

(Table 17 continued on next page)

**Table 17 (cont'd). Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Region 11					Region 12				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	1,051	(\$59,501)	\$1	\$5	\$418	972	(\$113,777)	\$0	\$15	\$621
\$ 0 to \$ 5,000	3,461	\$9,091	\$91	\$83	\$256	1,458	\$3,775	\$6	\$6	\$249
\$ 5,000 to \$ 10,000	5,347	\$40,691	\$27	\$27	\$743	2,439	\$18,834	\$15	\$15	\$529
\$ 10,000 to \$ 15,000	6,286	\$78,971	\$363	\$360	\$1,818	3,307	\$41,644	\$254	\$250	\$1,426
\$ 15,000 to \$ 20,000	6,357	\$111,140	\$1,134	\$1,128	\$3,471	3,704	\$64,775	\$851	\$844	\$2,616
\$ 20,000 to \$ 25,000	6,018	\$135,223	\$1,837	\$1,825	\$5,315	4,212	\$94,709	\$1,657	\$1,643	\$4,678
\$ 25,000 to \$ 35,000	10,280	\$306,992	\$5,545	\$5,504	\$15,960	7,865	\$234,434	\$5,270	\$5,245	\$14,981
\$ 35,000 to \$ 50,000	11,814	\$497,750	\$11,119	\$11,022	\$32,464	8,475	\$354,569	\$9,448	\$9,391	\$27,453
\$ 50,000 to \$ 75,000	14,351	\$886,251	\$22,756	\$22,440	\$73,533	8,084	\$495,616	\$14,117	\$13,987	\$45,408
\$ 75,000 to \$ 100,000	9,585	\$828,859	\$24,369	\$23,915	\$80,054	5,025	\$435,838	\$13,198	\$12,989	\$43,863
\$ 100,000 to \$ 250,000	11,360	\$1,561,342	\$53,237	\$51,661	\$210,568	7,756	\$1,123,137	\$37,831	\$36,872	\$153,827
\$ 250,000 and over	1,428	\$743,627	\$31,451	\$28,952	\$197,674	1,952	\$1,120,571	\$46,779	\$40,668	\$278,864
Total ¹	87,338	\$5,140,437	\$151,929	\$146,922	\$622,274	55,248	\$3,874,124	\$129,425	\$121,926	\$574,514

Region 11 contains Mesa, Garfield, Moffat, and Rio Blanco counties.

Region 12 contains Routt, Eagle, Grand, Pitkin, Jackson, and Summit counties.

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	4.0	0.2	0.1	0.1	0.0	2.7	0.1	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	6.2	0.8	0.0	0.0	0.1	4.5	0.5	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	7.3	1.5	0.2	0.2	0.3	6.1	1.0	0.2	0.2	0.2
\$ 15,000 to \$ 20,000	7.4	2.1	0.7	0.8	0.6	6.8	1.6	0.7	0.7	0.5
\$ 20,000 to \$ 25,000	7.0	2.6	1.2	1.2	0.9	7.8	2.4	1.3	1.3	0.8
\$ 25,000 to \$ 35,000	11.9	5.9	3.6	3.7	2.6	14.5	5.9	4.1	4.3	2.6
\$ 35,000 to \$ 50,000	13.7	9.6	7.3	7.5	5.2	15.6	8.9	7.3	7.7	4.8
\$ 50,000 to \$ 75,000	16.6	17.0	15.0	15.3	11.8	14.9	12.4	10.9	11.5	7.9
\$ 75,000 to \$ 100,000	11.1	15.9	16.0	16.3	12.9	9.3	10.9	10.2	10.7	7.6
\$ 100,000 to \$ 250,000	13.2	30.0	35.0	35.2	33.9	14.3	28.2	29.2	30.2	26.8
\$ 250,000 and over	1.7	14.3	20.7	19.7	31.8	3.6	28.1	36.1	33.4	48.6
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$56,598)	\$1	\$5	\$397	(\$117,026)	\$0	\$15	\$639
\$ 0 to \$ 5,000	\$2,627	\$26	\$24	\$74	\$2,590	\$4	\$4	\$171
\$ 5,000 to \$ 10,000	\$7,610	\$5	\$5	\$139	\$7,722	\$6	\$6	\$217
\$ 10,000 to \$ 15,000	\$12,563	\$58	\$57	\$289	\$12,593	\$77	\$76	\$431
\$ 15,000 to \$ 20,000	\$17,484	\$178	\$178	\$546	\$17,489	\$230	\$228	\$706
\$ 20,000 to \$ 25,000	\$22,469	\$305	\$303	\$883	\$22,486	\$393	\$390	\$1,111
\$ 25,000 to \$ 35,000	\$29,864	\$539	\$535	\$1,553	\$29,807	\$670	\$667	\$1,905
\$ 35,000 to \$ 50,000	\$42,132	\$941	\$933	\$2,748	\$41,835	\$1,115	\$1,108	\$3,239
\$ 50,000 to \$ 75,000	\$61,754	\$1,586	\$1,564	\$5,124	\$61,309	\$1,746	\$1,730	\$5,617
\$ 75,000 to \$ 100,000	\$86,479	\$2,543	\$2,495	\$8,352	\$86,737	\$2,626	\$2,585	\$8,729
\$ 100,000 to \$ 250,000	\$137,443	\$4,686	\$4,548	\$18,536	\$144,806	\$4,878	\$4,754	\$19,833
\$ 250,000 and over	\$520,791	\$22,026	\$20,276	\$138,439	\$574,174	\$23,970	\$20,838	\$142,888
Average	\$58,857	\$1,740	\$1,682	\$7,125	\$70,122	\$2,343	\$2,207	\$10,399

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

(Table 17 continued on next page)

**Table 17 (cont'd). Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Region 13					Region 14				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	422	(\$39,440)	\$4	\$4	\$73	153	(\$8,716)	\$0	\$0	\$41
\$ 0 to \$ 5,000	1,273	\$3,312	\$1	\$1	\$115	410	\$1,156	\$1	\$1	\$48
\$ 5,000 to \$ 10,000	1,805	\$13,837	\$3	\$3	\$317	629	\$4,832	\$1	\$1	\$85
\$ 10,000 to \$ 15,000	2,120	\$26,583	\$118	\$118	\$722	717	\$8,987	\$33	\$33	\$201
\$ 15,000 to \$ 20,000	2,089	\$36,466	\$313	\$312	\$1,178	665	\$11,620	\$90	\$90	\$328
\$ 20,000 to \$ 25,000	1,812	\$40,611	\$479	\$473	\$1,552	575	\$12,876	\$129	\$127	\$437
\$ 25,000 to \$ 35,000	3,062	\$91,064	\$1,372	\$1,363	\$4,738	948	\$28,119	\$420	\$413	\$1,308
\$ 35,000 to \$ 50,000	3,835	\$161,767	\$3,193	\$3,158	\$10,537	956	\$40,008	\$770	\$757	\$2,651
\$ 50,000 to \$ 75,000	4,401	\$271,169	\$6,195	\$6,105	\$22,573	1,047	\$64,470	\$1,489	\$1,444	\$5,394
\$ 75,000 to \$ 100,000	2,541	\$218,256	\$5,824	\$5,666	\$20,976	576	\$49,571	\$1,362	\$1,310	\$4,846
\$ 100,000 to \$ 250,000	2,426	\$328,321	\$10,505	\$10,156	\$44,560	626	\$84,782	\$2,783	\$2,635	\$11,844
\$ 250,000 and over	264	\$124,486	\$5,106	\$4,262	\$30,159	39	\$16,210	\$666	\$539	\$3,796
Total ¹	26,051	\$1,276,432	\$33,114	\$31,621	\$137,500	7,342	\$313,915	\$7,744	\$7,349	\$30,978

Region 13 contains Fremont, Chaffee, Lake, and Custer counties.

Region 14 contains Las Animas and Huerfano counties.

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	5.0	0.3	0.0	0.0	0.1	5.7	0.4	0.0	0.0	0.2
\$ 5,000 to \$ 10,000	7.0	1.1	0.0	0.0	0.2	8.8	1.5	0.0	0.0	0.3
\$ 10,000 to \$ 15,000	8.3	2.0	0.4	0.4	0.5	10.0	2.8	0.4	0.4	0.6
\$ 15,000 to \$ 20,000	8.1	2.8	0.9	1.0	0.9	9.2	3.6	1.2	1.2	1.1
\$ 20,000 to \$ 25,000	7.1	3.1	1.4	1.5	1.1	8.0	4.0	1.7	1.7	1.4
\$ 25,000 to \$ 35,000	11.9	6.9	4.1	4.3	3.4	13.2	8.7	5.4	5.6	4.2
\$ 35,000 to \$ 50,000	15.0	12.3	9.6	10.0	7.7	13.3	12.4	9.9	10.3	8.6
\$ 50,000 to \$ 75,000	17.2	20.6	18.7	19.3	16.4	14.6	20.0	19.2	19.7	17.4
\$ 75,000 to \$ 100,000	9.9	16.6	17.6	17.9	15.3	8.0	15.4	17.6	17.8	15.7
\$ 100,000 to \$ 250,000	9.5	25.0	31.7	32.1	32.4	8.7	26.3	35.9	35.9	38.3
\$ 250,000 and over	1.0	9.5	15.4	13.5	21.9	0.5	5.0	8.6	7.3	12.3
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$93,380)	\$11	\$9	\$174	(\$56,799)	\$0	\$0	\$267
\$ 0 to \$ 5,000	\$2,602	\$1	\$1	\$90	\$2,820	\$3	\$3	\$117
\$ 5,000 to \$ 10,000	\$7,667	\$2	\$2	\$175	\$7,681	\$1	\$1	\$135
\$ 10,000 to \$ 15,000	\$12,540	\$56	\$55	\$341	\$12,526	\$46	\$46	\$280
\$ 15,000 to \$ 20,000	\$17,459	\$150	\$149	\$564	\$17,480	\$136	\$135	\$493
\$ 20,000 to \$ 25,000	\$22,407	\$264	\$261	\$856	\$22,408	\$224	\$221	\$760
\$ 25,000 to \$ 35,000	\$29,736	\$448	\$445	\$1,547	\$29,647	\$443	\$436	\$1,379
\$ 35,000 to \$ 50,000	\$42,185	\$833	\$824	\$2,748	\$41,858	\$805	\$792	\$2,774
\$ 50,000 to \$ 75,000	\$61,614	\$1,408	\$1,387	\$5,129	\$61,572	\$1,422	\$1,379	\$5,152
\$ 75,000 to \$ 100,000	\$85,879	\$2,292	\$2,229	\$8,253	\$86,003	\$2,364	\$2,273	\$8,407
\$ 100,000 to \$ 250,000	\$135,352	\$4,331	\$4,187	\$18,370	\$135,362	\$4,443	\$4,207	\$18,910
\$ 250,000 and over	\$470,708	\$19,308	\$16,114	\$114,036	\$418,071	\$17,175	\$13,889	\$97,903
Average	\$48,998	\$1,271	\$1,214	\$5,278	\$42,755	\$1,055	\$1,001	\$4,219

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

(Table 17 continued on next page)

**Table 17 (cont'd). Federal AGI and Taxes by Planning Region
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Region 15					State Total				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	953	(\$195,755)	\$2	\$34	\$453	20,745	(\$1,478,518)	\$214	\$337	\$9,031
\$ 0 to \$ 5,000	3,534	\$8,494	\$127	\$127	\$626	75,579	\$196,150	\$685	\$670	\$7,821
\$ 5,000 to \$ 10,000	4,736	\$36,301	\$81	\$80	\$505	116,468	\$894,451	\$497	\$494	\$19,777
\$ 10,000 to \$ 15,000	5,012	\$62,614	\$446	\$437	\$1,335	143,151	\$1,797,216	\$8,748	\$8,706	\$47,616
\$ 15,000 to \$ 20,000	5,081	\$89,153	\$1,240	\$1,217	\$2,823	147,443	\$2,578,781	\$26,898	\$26,738	\$83,940
\$ 20,000 to \$ 25,000	5,198	\$116,376	\$2,204	\$2,176	\$5,127	142,264	\$3,197,100	\$46,249	\$46,024	\$130,133
\$ 25,000 to \$ 35,000	7,438	\$220,430	\$4,678	\$4,612	\$12,270	253,592	\$7,569,935	\$144,141	\$143,416	\$403,090
\$ 35,000 to \$ 50,000	7,215	\$301,932	\$7,722	\$7,589	\$20,833	288,777	\$12,134,442	\$288,483	\$286,520	\$840,928
\$ 50,000 to \$ 75,000	7,059	\$432,566	\$12,249	\$11,932	\$39,607	324,317	\$19,990,028	\$537,754	\$532,315	\$1,789,692
\$ 75,000 to \$ 100,000	4,046	\$349,349	\$10,742	\$10,422	\$36,713	214,588	\$18,590,767	\$551,682	\$544,654	\$1,903,496
\$ 100,000 to \$ 250,000	6,476	\$947,118	\$33,096	\$31,620	\$137,153	350,750	\$50,815,382	\$1,760,643	\$1,727,285	\$7,219,319
\$ 250,000 and over	1,841	\$2,345,361	\$97,156	\$84,821	\$599,198	60,321	\$32,807,169	\$1,378,152	\$1,274,419	\$8,491,156
Total ¹	58,588	\$4,713,939	\$169,743	\$155,067	\$856,641	2,137,995	\$149,092,903	\$4,744,146	\$4,591,578	\$20,946,000

Region 15 contains those returns which could not be allocated to a region based on the address.

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	6.0	0.2	0.1	0.1	0.1	3.6	0.1	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	8.1	0.8	0.0	0.1	0.1	5.5	0.6	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	8.6	1.3	0.3	0.3	0.2	6.8	1.2	0.2	0.2	0.2
\$ 15,000 to \$ 20,000	8.7	1.9	0.7	0.8	0.3	7.0	1.7	0.6	0.6	0.4
\$ 20,000 to \$ 25,000	8.9	2.5	1.3	1.4	0.6	6.7	2.1	1.0	1.0	0.6
\$ 25,000 to \$ 35,000	12.7	4.7	2.8	3.0	1.4	12.0	5.0	3.0	3.1	1.9
\$ 35,000 to \$ 50,000	12.3	6.4	4.5	4.9	2.4	13.6	8.1	6.1	6.2	4.0
\$ 50,000 to \$ 75,000	12.0	9.2	7.2	7.7	4.6	15.3	13.3	11.3	11.6	8.5
\$ 75,000 to \$ 100,000	6.9	7.4	6.3	6.7	4.3	10.1	12.3	11.6	11.9	9.1
\$ 100,000 to \$ 250,000	11.1	20.1	19.5	20.4	16.0	16.6	33.7	37.1	37.6	34.5
\$ 250,000 and over	3.1	49.8	57.2	54.7	69.9	2.8	21.8	29.1	27.8	40.6
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$205,464)	\$2	\$36	\$475	(\$71,270)	\$10	\$16	\$435
\$ 0 to \$ 5,000	\$2,403	\$36	\$36	\$177	\$2,595	\$9	\$9	\$103
\$ 5,000 to \$ 10,000	\$7,665	\$17	\$17	\$107	\$7,680	\$4	\$4	\$170
\$ 10,000 to \$ 15,000	\$12,492	\$89	\$87	\$266	\$12,555	\$61	\$61	\$333
\$ 15,000 to \$ 20,000	\$17,546	\$244	\$240	\$556	\$17,490	\$182	\$181	\$569
\$ 20,000 to \$ 25,000	\$22,391	\$424	\$419	\$986	\$22,473	\$325	\$324	\$915
\$ 25,000 to \$ 35,000	\$29,635	\$629	\$620	\$1,650	\$29,851	\$568	\$566	\$1,590
\$ 35,000 to \$ 50,000	\$41,848	\$1,070	\$1,052	\$2,888	\$42,020	\$999	\$992	\$2,912
\$ 50,000 to \$ 75,000	\$61,281	\$1,735	\$1,690	\$5,611	\$61,637	\$1,658	\$1,641	\$5,518
\$ 75,000 to \$ 100,000	\$86,344	\$2,655	\$2,576	\$9,074	\$86,635	\$2,571	\$2,538	\$8,870
\$ 100,000 to \$ 250,000	\$146,258	\$5,111	\$4,883	\$21,180	\$144,876	\$5,020	\$4,925	\$20,582
\$ 250,000 and over	\$1,274,072	\$52,778	\$46,077	\$325,502	\$543,881	\$22,847	\$21,127	\$140,767
Average	\$80,459	\$2,897	\$2,647	\$14,621	\$69,735	\$2,219	\$2,148	\$9,797

¹ Figures in this table might not sum to total due to rounding.

NA = Not Applicable

**Table 18. Federal AGI and Taxes by County
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

County	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Average Federal AGI	Average Colorado Gross Tax	Average Colorado Net Tax	Average Federal Tax
Adams	198,492	\$10,850,561	\$313,122	\$309,363	\$1,156,889	\$54,665	\$1,578	\$1,559	\$5,828
Alamosa	5,646	\$254,232	\$6,671	\$6,327	\$25,638	\$45,028	\$1,181	\$1,121	\$4,541
Arapahoe	241,731	\$16,997,508	\$541,252	\$525,910	\$2,423,118	\$70,316	\$2,239	\$2,176	\$10,024
Archuleta	4,467	\$254,229	\$7,077	\$5,250	\$34,231	\$56,914	\$1,584	\$1,175	\$7,663
Baca	1,354	\$54,658	\$1,376	\$1,198	\$6,440	\$40,380	\$1,016	\$885	\$4,758
Bent	1,347	\$57,170	\$1,354	\$1,264	\$5,798	\$42,434	\$1,005	\$939	\$4,304
Boulder	116,035	\$10,463,433	\$361,996	\$350,832	\$1,721,301	\$90,175	\$3,120	\$3,024	\$14,834
Broomfield	41,735	\$3,501,863	\$116,846	\$114,287	\$499,236	\$83,908	\$2,800	\$2,738	\$11,962
Chaffee	7,142	\$382,523	\$10,440	\$9,765	\$45,091	\$53,556	\$1,462	\$1,367	\$6,313
Cheyenne	725	\$44,985	\$1,593	\$1,380	\$7,469	\$62,021	\$2,196	\$1,902	\$10,297
Clear Creek	2,465	\$126,688	\$3,680	\$3,655	\$14,060	\$51,391	\$1,493	\$1,483	\$5,703
Conejos	2,659	\$97,403	\$2,112	\$1,906	\$7,572	\$36,636	\$794	\$717	\$2,848
Costilla	1,080	\$38,699	\$858	\$768	\$3,621	\$35,832	\$795	\$711	\$3,352
Crowley	974	\$34,970	\$789	\$774	\$2,916	\$35,888	\$809	\$794	\$2,992
Custer	1,553	\$89,936	\$2,298	\$2,158	\$11,439	\$57,921	\$1,480	\$1,390	\$7,367
Delta	11,233	\$516,535	\$13,123	\$12,632	\$50,916	\$45,985	\$1,168	\$1,125	\$4,533
Denver	254,286	\$17,381,500	\$584,271	\$565,635	\$2,739,750	\$68,354	\$2,298	\$2,224	\$10,774
Dolores	659	\$31,059	\$837	\$692	\$3,168	\$47,132	\$1,270	\$1,049	\$4,807
Douglas	115,913	\$13,430,059	\$472,072	\$459,868	\$2,205,162	\$115,863	\$4,073	\$3,967	\$19,024
Eagle	20,462	\$1,398,543	\$46,244	\$43,848	\$213,383	\$68,348	\$2,260	\$2,143	\$9,842
El Paso	226,369	\$14,371,177	\$425,916	\$415,886	\$1,775,038	\$63,486	\$1,882	\$1,837	\$7,841
Elbert	7,939	\$643,463	\$20,202	\$19,788	\$84,048	\$81,047	\$2,545	\$2,492	\$10,586
Fremont	14,777	\$681,986	\$17,049	\$16,408	\$68,682	\$46,153	\$1,154	\$1,110	\$4,648
Garfield	22,511	\$1,409,922	\$42,989	\$41,797	\$176,420	\$62,634	\$1,910	\$1,857	\$7,837
Gilpin	2,083	\$120,900	\$3,634	\$3,542	\$14,241	\$58,044	\$1,744	\$1,701	\$6,837
Grand	5,553	\$321,838	\$9,697	\$9,421	\$40,293	\$57,959	\$1,746	\$1,697	\$7,256
Gunnison	5,654	\$327,661	\$10,163	\$8,718	\$42,696	\$57,957	\$1,798	\$1,542	\$7,552
Hinsdale	282	\$17,624	\$474	\$441	\$2,178	\$62,425	\$1,680	\$1,563	\$7,714
Huerfano	2,247	\$86,083	\$1,884	\$1,820	\$7,961	\$38,306	\$839	\$810	\$3,543
Jackson	542	\$25,091	\$703	\$677	\$2,698	\$46,278	\$1,297	\$1,248	\$4,976
Jefferson	248,119	\$19,218,048	\$623,613	\$605,607	\$2,787,437	\$77,455	\$2,513	\$2,441	\$11,234
Kiowa	1,732	\$113,431	\$3,611	\$3,281	\$18,118	\$65,504	\$2,085	\$1,895	\$10,463
Kit Carson	2,970	\$154,224	\$4,614	\$4,223	\$20,476	\$51,932	\$1,554	\$1,422	\$6,895
La Plata	19,513	\$1,301,392	\$38,720	\$34,627	\$178,722	\$66,693	\$1,984	\$1,775	\$9,159
Lake	2,579	\$121,988	\$3,328	\$3,290	\$12,287	\$47,302	\$1,290	\$1,276	\$4,765
Larimer	125,615	\$8,480,536	\$264,317	\$257,109	\$1,135,689	\$67,512	\$2,104	\$2,047	\$9,041
Las Animas	5,095	\$227,832	\$5,859	\$5,529	\$23,017	\$44,718	\$1,150	\$1,085	\$4,518
Lincoln	1,771	\$87,142	\$2,487	\$2,290	\$10,169	\$49,193	\$1,404	\$1,292	\$5,741
Logan	7,338	\$432,099	\$12,954	\$11,937	\$59,795	\$58,884	\$1,765	\$1,627	\$8,149
Mesa	57,541	\$3,284,918	\$95,384	\$91,947	\$395,557	\$57,088	\$1,658	\$1,598	\$6,874
Mineral	334	\$18,819	\$486	\$418	\$2,174	\$56,274	\$1,455	\$1,249	\$6,499
Moffat	4,943	\$297,948	\$9,063	\$8,870	\$33,789	\$60,271	\$1,833	\$1,794	\$6,835
Montezuma	9,275	\$463,053	\$12,481	\$10,999	\$54,154	\$49,926	\$1,346	\$1,186	\$5,839
Montrose	15,269	\$750,375	\$19,583	\$18,916	\$79,454	\$49,145	\$1,283	\$1,239	\$5,204
Morgan	11,131	\$553,646	\$15,360	\$14,955	\$60,261	\$49,738	\$1,380	\$1,344	\$5,414
Otero	6,778	\$278,343	\$6,786	\$6,590	\$26,353	\$41,067	\$1,001	\$972	\$3,888
Ouray	1,612	\$99,816	\$3,042	\$2,742	\$13,451	\$61,925	\$1,887	\$1,701	\$8,345
Park	5,384	\$326,111	\$9,229	\$9,054	\$37,594	\$60,574	\$1,714	\$1,682	\$6,983
Phillips	1,819	\$124,029	\$3,962	\$3,436	\$19,805	\$68,196	\$2,179	\$1,889	\$10,889
Pitkin	6,233	\$521,613	\$19,368	\$17,375	\$91,128	\$83,692	\$3,108	\$2,788	\$14,621
Prowers	4,300	\$197,963	\$5,229	\$4,960	\$21,686	\$46,041	\$1,216	\$1,154	\$5,044
Pueblo	60,065	\$2,903,692	\$75,492	\$74,297	\$302,921	\$48,343	\$1,257	\$1,237	\$5,043
Rio Blanco	2,343	\$147,650	\$4,493	\$4,308	\$16,508	\$63,023	\$1,918	\$1,839	\$7,046
Rio Grande	4,376	\$203,024	\$5,367	\$5,015	\$22,164	\$46,396	\$1,227	\$1,146	\$5,065
Routt	9,696	\$750,134	\$25,880	\$24,534	\$118,839	\$77,369	\$2,669	\$2,530	\$12,257
Saguache	2,308	\$85,704	\$2,191	\$1,959	\$9,372	\$37,134	\$949	\$849	\$4,061
San Juan	260	\$11,124	\$292	\$251	\$1,333	\$42,863	\$1,124	\$967	\$5,136
San Miguel	2,955	\$179,882	\$5,920	\$5,491	\$26,551	\$60,866	\$2,003	\$1,858	\$8,984
Sedgwick	878	\$42,876	\$1,180	\$1,006	\$5,052	\$48,815	\$1,343	\$1,145	\$5,752
Summit	12,763	\$856,905	\$27,532	\$26,072	\$120,173	\$67,139	\$2,157	\$2,043	\$9,416
Teller	7,433	\$485,009	\$13,718	\$13,316	\$56,505	\$65,252	\$1,846	\$1,791	\$7,602
Washington	1,644	\$84,967	\$2,459	\$2,220	\$10,593	\$51,697	\$1,496	\$1,351	\$6,445
Weld	113,663	\$7,342,171	\$223,013	\$218,047	\$908,077	\$64,596	\$1,962	\$1,918	\$7,989
Yuma	3,760	\$220,201	\$6,666	\$5,832	\$30,699	\$58,569	\$1,773	\$1,551	\$8,165
Unknown	58,588	\$4,713,939	\$169,743	\$155,067	\$856,641	\$80,459	\$2,897	\$2,647	\$14,621
Total ¹	2,137,995	\$149,092,903	\$4,744,146	\$4,591,578	\$20,946,000	\$69,735	\$2,219	\$2,148	\$9,797

¹ Figures in this table might not sum to total due to rounding.

**Table 19. Federal AGI and Taxes by Major County
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Denver					Jefferson				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	2,039	(\$109,255)	\$20	\$29	\$829	2,017	(\$133,804)	\$15	\$26	\$711
\$ 0 to \$ 5,000	9,416	\$24,285	\$115	\$114	\$906	7,543	\$19,207	\$30	\$30	\$784
\$ 5,000 to \$ 10,000	14,714	\$113,369	\$80	\$63	\$2,912	11,510	\$88,331	\$49	\$63	\$2,046
\$ 10,000 to \$ 15,000	18,722	\$235,550	\$1,122	\$1,119	\$7,261	14,127	\$177,491	\$893	\$891	\$4,750
\$ 15,000 to \$ 20,000	19,492	\$340,545	\$3,538	\$3,525	\$11,297	14,809	\$259,051	\$2,846	\$2,834	\$9,068
\$ 20,000 to \$ 25,000	18,698	\$420,809	\$6,206	\$6,197	\$17,163	14,148	\$318,114	\$4,816	\$4,801	\$13,830
\$ 25,000 to \$ 35,000	33,777	\$1,008,751	\$20,713	\$20,650	\$56,074	26,287	\$786,159	\$15,705	\$15,661	\$45,507
\$ 35,000 to \$ 50,000	39,058	\$1,641,149	\$43,994	\$43,821	\$126,921	32,187	\$1,355,297	\$32,743	\$32,599	\$100,495
\$ 50,000 to \$ 75,000	37,163	\$2,268,902	\$69,524	\$69,084	\$239,900	39,560	\$2,446,304	\$66,413	\$65,898	\$230,698
\$ 75,000 to \$ 100,000	19,728	\$1,703,107	\$55,962	\$55,393	\$211,488	27,916	\$2,421,154	\$70,947	\$70,283	\$254,134
\$ 100,000 to \$ 250,000	32,825	\$4,890,714	\$177,836	\$174,230	\$768,589	49,648	\$7,231,679	\$250,079	\$246,502	\$1,033,810
\$ 250,000 and over	8,654	\$4,843,572	\$205,162	\$191,409	\$1,296,411	8,367	\$4,249,065	\$179,077	\$166,018	\$1,091,605
Total ¹	254,286	\$17,381,500	\$584,271	\$565,635	\$2,739,750	248,119	\$19,218,048	\$623,613	\$605,607	\$2,787,437

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.7	0.1	0.0	0.0	0.0	3.1	0.1	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	5.8	0.6	0.0	0.0	0.1	4.7	0.5	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	7.4	1.3	0.2	0.2	0.3	5.7	0.9	0.1	0.1	0.2
\$ 15,000 to \$ 20,000	7.7	1.9	0.6	0.6	0.4	6.0	1.3	0.5	0.5	0.3
\$ 20,000 to \$ 25,000	7.4	2.4	1.1	1.1	0.6	5.7	1.6	0.8	0.8	0.5
\$ 25,000 to \$ 35,000	13.4	5.8	3.5	3.7	2.0	10.7	4.1	2.5	2.6	1.6
\$ 35,000 to \$ 50,000	15.5	9.4	7.5	7.7	4.6	13.1	7.0	5.3	5.4	3.6
\$ 50,000 to \$ 75,000	14.7	13.0	11.9	12.2	8.8	16.1	12.6	10.6	10.9	8.3
\$ 75,000 to \$ 100,000	7.8	9.7	9.6	9.8	7.7	11.3	12.5	11.4	11.6	9.1
\$ 100,000 to \$ 250,000	13.0	28.0	30.4	30.8	28.1	20.2	37.4	40.1	40.7	37.1
\$ 250,000 and over	3.4	27.7	35.1	33.8	47.3	3.4	22.0	28.7	27.4	39.2
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$53,595)	\$10	\$14	\$407	(\$66,353)	\$8	\$13	\$353
\$ 0 to \$ 5,000	\$2,579	\$12	\$12	\$96	\$2,546	\$4	\$4	\$104
\$ 5,000 to \$ 10,000	\$7,705	\$5	\$4	\$198	\$7,675	\$4	\$5	\$178
\$ 10,000 to \$ 15,000	\$12,582	\$60	\$60	\$388	\$12,564	\$63	\$63	\$336
\$ 15,000 to \$ 20,000	\$17,471	\$181	\$181	\$580	\$17,492	\$192	\$191	\$612
\$ 20,000 to \$ 25,000	\$22,506	\$332	\$331	\$918	\$22,485	\$340	\$339	\$978
\$ 25,000 to \$ 35,000	\$29,865	\$613	\$611	\$1,660	\$29,907	\$597	\$596	\$1,731
\$ 35,000 to \$ 50,000	\$42,018	\$1,126	\$1,122	\$3,250	\$42,107	\$1,017	\$1,013	\$3,122
\$ 50,000 to \$ 75,000	\$61,052	\$1,871	\$1,859	\$6,455	\$61,838	\$1,679	\$1,666	\$5,832
\$ 75,000 to \$ 100,000	\$86,328	\$2,837	\$2,808	\$10,720	\$86,730	\$2,541	\$2,518	\$9,104
\$ 100,000 to \$ 250,000	\$148,995	\$5,418	\$5,308	\$23,415	\$145,658	\$5,037	\$4,965	\$20,823
\$ 250,000 and over	\$559,665	\$23,706	\$22,117	\$149,798	\$507,814	\$21,402	\$19,841	\$130,460
Average	\$68,354	\$2,298	\$2,224	\$10,774	\$77,455	\$2,513	\$2,441	\$11,234

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

(Table 19 continued on next page)

**Table 19 (cont'd). Federal AGI and Taxes by Major County
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Arapahoe					El Paso				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	1,676	(\$110,272)	\$3	\$4	\$728	1,873	(\$92,954)	\$6	\$15	\$651
\$ 0 to \$ 5,000	8,045	\$21,149	\$70	\$66	\$798	8,399	\$21,938	\$103	\$100	\$769
\$ 5,000 to \$ 10,000	12,675	\$97,786	\$44	\$44	\$2,373	12,962	\$99,353	\$34	\$35	\$1,901
\$ 10,000 to \$ 15,000	16,319	\$205,094	\$901	\$898	\$5,694	16,236	\$203,665	\$966	\$963	\$4,938
\$ 15,000 to \$ 20,000	17,030	\$297,650	\$2,885	\$2,861	\$9,442	16,531	\$289,177	\$3,024	\$3,012	\$8,944
\$ 20,000 to \$ 25,000	16,524	\$371,403	\$5,091	\$5,075	\$14,293	15,479	\$347,438	\$4,926	\$4,909	\$13,634
\$ 25,000 to \$ 35,000	29,862	\$892,030	\$16,648	\$16,600	\$44,590	26,990	\$804,356	\$14,827	\$14,764	\$41,509
\$ 35,000 to \$ 50,000	34,309	\$1,440,525	\$34,762	\$34,632	\$96,240	29,541	\$1,239,367	\$27,686	\$27,512	\$81,971
\$ 50,000 to \$ 75,000	36,875	\$2,267,600	\$62,037	\$61,697	\$203,067	33,656	\$2,077,848	\$52,490	\$52,050	\$176,273
\$ 75,000 to \$ 100,000	23,133	\$2,003,143	\$59,898	\$59,413	\$205,863	23,386	\$2,026,199	\$57,985	\$57,394	\$197,663
\$ 100,000 to \$ 250,000	38,213	\$5,541,588	\$191,959	\$189,319	\$783,785	37,058	\$5,301,491	\$179,014	\$176,143	\$732,203
\$ 250,000 and over	7,070	\$3,969,813	\$166,954	\$155,302	\$1,056,247	4,259	\$2,053,299	\$84,856	\$78,991	\$514,582
Total ¹	241,731	\$16,997,508	\$541,252	\$525,910	\$2,423,118	226,369	\$14,371,177	\$425,916	\$415,886	\$1,775,038

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.4	0.1	0.0	0.0	0.0	3.7	0.2	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	5.3	0.6	0.0	0.0	0.1	5.8	0.7	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	6.8	1.2	0.2	0.2	0.2	7.2	1.4	0.2	0.2	0.3
\$ 15,000 to \$ 20,000	7.1	1.7	0.5	0.5	0.4	7.4	2.0	0.7	0.7	0.5
\$ 20,000 to \$ 25,000	6.9	2.2	0.9	1.0	0.6	6.9	2.4	1.2	1.2	0.8
\$ 25,000 to \$ 35,000	12.4	5.2	3.1	3.2	1.8	12.0	5.6	3.5	3.6	2.3
\$ 35,000 to \$ 50,000	14.3	8.4	6.4	6.6	4.0	13.2	8.6	6.5	6.6	4.6
\$ 50,000 to \$ 75,000	15.4	13.3	11.5	11.7	8.4	15.0	14.4	12.3	12.5	9.9
\$ 75,000 to \$ 100,000	9.6	11.7	11.1	11.3	8.5	10.4	14.0	13.6	13.8	11.1
\$ 100,000 to \$ 250,000	15.9	32.4	35.5	36.0	32.4	16.5	36.7	42.0	42.4	41.3
\$ 250,000 and over	2.9	23.2	30.8	29.5	43.6	1.9	14.2	19.9	19.0	29.0
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$65,786)	\$2	\$2	\$434	(\$49,638)	\$3	\$8	\$348
\$ 0 to \$ 5,000	\$2,629	\$9	\$8	\$99	\$2,612	\$12	\$12	\$92
\$ 5,000 to \$ 10,000	\$7,715	\$3	\$3	\$187	\$7,665	\$3	\$3	\$147
\$ 10,000 to \$ 15,000	\$12,568	\$55	\$55	\$349	\$12,544	\$59	\$59	\$304
\$ 15,000 to \$ 20,000	\$17,478	\$169	\$168	\$554	\$17,493	\$183	\$182	\$541
\$ 20,000 to \$ 25,000	\$22,476	\$308	\$307	\$865	\$22,445	\$318	\$317	\$881
\$ 25,000 to \$ 35,000	\$29,872	\$558	\$556	\$1,493	\$29,802	\$549	\$547	\$1,538
\$ 35,000 to \$ 50,000	\$41,987	\$1,013	\$1,009	\$2,805	\$41,955	\$937	\$931	\$2,775
\$ 50,000 to \$ 75,000	\$61,494	\$1,682	\$1,673	\$5,507	\$61,738	\$1,560	\$1,547	\$5,238
\$ 75,000 to \$ 100,000	\$86,593	\$2,589	\$2,568	\$8,899	\$86,641	\$2,479	\$2,454	\$8,452
\$ 100,000 to \$ 250,000	\$145,019	\$5,023	\$4,954	\$20,511	\$143,060	\$4,831	\$4,753	\$19,758
\$ 250,000 and over	\$561,471	\$23,613	\$21,965	\$149,390	\$482,090	\$19,923	\$18,546	\$120,818
Average	\$70,316	\$2,239	\$2,176	\$10,024	\$63,486	\$1,882	\$1,837	\$7,841

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

(Table 19 continued on next page)

**Table 19 (cont'd). Federal AGI and Taxes by Major County
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Boulder					Adams				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	1,535	(\$106,560)	\$13	\$21	\$758	977	(\$46,406)	\$3	\$13	\$366
\$ 0 to \$ 5,000	4,223	\$10,478	\$21	\$21	\$520	6,345	\$16,861	\$43	\$43	\$698
\$ 5,000 to \$ 10,000	5,739	\$43,872	\$21	\$21	\$1,149	10,935	\$84,293	\$27	\$28	\$1,925
\$ 10,000 to \$ 15,000	6,635	\$83,060	\$538	\$539	\$2,544	14,171	\$178,411	\$772	\$771	\$4,835
\$ 15,000 to \$ 20,000	6,849	\$119,862	\$1,465	\$1,456	\$4,535	14,754	\$258,116	\$2,326	\$2,322	\$7,847
\$ 20,000 to \$ 25,000	6,769	\$152,119	\$2,524	\$2,506	\$7,328	14,542	\$327,055	\$4,331	\$4,325	\$12,055
\$ 25,000 to \$ 35,000	11,807	\$352,340	\$7,315	\$7,270	\$21,629	27,560	\$823,700	\$15,092	\$15,068	\$38,840
\$ 35,000 to \$ 50,000	13,253	\$557,010	\$13,777	\$13,678	\$42,814	31,535	\$1,323,586	\$31,256	\$31,171	\$83,362
\$ 50,000 to \$ 75,000	15,526	\$959,838	\$26,491	\$26,243	\$94,144	32,547	\$1,999,088	\$54,801	\$54,547	\$166,491
\$ 75,000 to \$ 100,000	11,362	\$987,823	\$29,655	\$29,332	\$107,956	19,267	\$1,666,417	\$50,738	\$50,449	\$162,624
\$ 100,000 to \$ 250,000	25,980	\$3,931,174	\$137,962	\$135,524	\$573,451	24,042	\$3,309,565	\$115,363	\$114,135	\$450,007
\$ 250,000 and over	6,356	\$3,372,418	\$142,215	\$134,223	\$864,473	1,817	\$909,873	\$38,370	\$36,493	\$227,839
Total ¹	116,035	\$10,463,433	\$361,996	\$350,832	\$1,721,301	198,492	\$10,850,561	\$313,122	\$309,363	\$1,156,889

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.7	0.1	0.0	0.0	0.0	3.2	0.2	0.0	0.0	0.1
\$ 5,000 to \$ 10,000	5.0	0.4	0.0	0.0	0.1	5.5	0.8	0.0	0.0	0.2
\$ 10,000 to \$ 15,000	5.8	0.8	0.1	0.2	0.1	7.2	1.6	0.2	0.2	0.4
\$ 15,000 to \$ 20,000	6.0	1.1	0.4	0.4	0.3	7.5	2.4	0.7	0.8	0.7
\$ 20,000 to \$ 25,000	5.9	1.4	0.7	0.7	0.4	7.4	3.0	1.4	1.4	1.0
\$ 25,000 to \$ 35,000	10.3	3.3	2.0	2.1	1.3	14.0	7.6	4.8	4.9	3.4
\$ 35,000 to \$ 50,000	11.6	5.3	3.8	3.9	2.5	16.0	12.1	10.0	10.1	7.2
\$ 50,000 to \$ 75,000	13.6	9.1	7.3	7.5	5.5	16.5	18.3	17.5	17.6	14.4
\$ 75,000 to \$ 100,000	9.9	9.3	8.2	8.4	6.3	9.8	15.3	16.2	16.3	14.1
\$ 100,000 to \$ 250,000	22.7	37.2	38.1	38.6	33.3	12.2	30.4	36.8	36.9	38.9
\$ 250,000 and over	5.6	31.9	39.3	38.3	50.2	0.9	8.3	12.3	11.8	19.7
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$69,436)	\$8	\$14	\$494	(\$47,480)	\$3	\$14	\$374
\$ 0 to \$ 5,000	\$2,481	\$5	\$5	\$123	\$2,658	\$7	\$7	\$110
\$ 5,000 to \$ 10,000	\$7,645	\$4	\$4	\$200	\$7,709	\$3	\$3	\$176
\$ 10,000 to \$ 15,000	\$12,518	\$81	\$81	\$383	\$12,589	\$54	\$54	\$341
\$ 15,000 to \$ 20,000	\$17,501	\$214	\$213	\$662	\$17,495	\$158	\$157	\$532
\$ 20,000 to \$ 25,000	\$22,472	\$373	\$370	\$1,082	\$22,491	\$298	\$297	\$829
\$ 25,000 to \$ 35,000	\$29,842	\$620	\$616	\$1,832	\$29,888	\$548	\$547	\$1,409
\$ 35,000 to \$ 50,000	\$42,029	\$1,040	\$1,032	\$3,231	\$41,972	\$991	\$988	\$2,643
\$ 50,000 to \$ 75,000	\$61,822	\$1,706	\$1,690	\$6,064	\$61,421	\$1,684	\$1,676	\$5,115
\$ 75,000 to \$ 100,000	\$86,941	\$2,610	\$2,582	\$9,501	\$86,490	\$2,633	\$2,618	\$8,441
\$ 100,000 to \$ 250,000	\$151,315	\$5,310	\$5,216	\$22,073	\$137,655	\$4,798	\$4,747	\$18,717
\$ 250,000 and over	\$530,561	\$22,374	\$21,116	\$136,002	\$500,797	\$21,119	\$20,086	\$125,403
Average	\$90,175	\$3,120	\$3,024	\$14,834	\$54,665	\$1,578	\$1,559	\$5,828

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

(Table 19 continued on next page)

**Table 19 (cont'd). Federal AGI and Taxes by Major County
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Larimer					Pueblo				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	1,364	(\$87,928)	\$1	\$4	\$450	450	(\$18,358)	\$2	\$2	\$75
\$ 0 to \$ 5,000	4,779	\$12,459	\$25	\$23	\$450	2,711	\$7,509	\$9	\$8	\$127
\$ 5,000 to \$ 10,000	7,214	\$55,376	\$20	\$20	\$968	4,500	\$34,403	\$10	\$10	\$480
\$ 10,000 to \$ 15,000	8,441	\$105,835	\$592	\$590	\$2,485	5,472	\$68,398	\$261	\$260	\$1,304
\$ 15,000 to \$ 20,000	8,874	\$155,023	\$1,845	\$1,838	\$5,076	5,349	\$93,504	\$792	\$789	\$2,338
\$ 20,000 to \$ 25,000	8,260	\$185,413	\$2,977	\$2,959	\$8,066	4,738	\$106,512	\$1,249	\$1,246	\$3,492
\$ 25,000 to \$ 35,000	14,020	\$419,252	\$8,379	\$8,341	\$24,273	8,067	\$240,834	\$3,867	\$3,858	\$10,894
\$ 35,000 to \$ 50,000	15,801	\$663,323	\$15,515	\$15,395	\$46,724	8,283	\$346,925	\$7,239	\$7,217	\$21,880
\$ 50,000 to \$ 75,000	18,883	\$1,167,290	\$30,478	\$30,095	\$102,057	9,211	\$567,433	\$13,803	\$13,704	\$47,103
\$ 75,000 to \$ 100,000	13,576	\$1,175,690	\$33,834	\$33,360	\$115,508	5,406	\$467,191	\$12,994	\$12,877	\$45,505
\$ 100,000 to \$ 250,000	21,310	\$3,057,179	\$104,802	\$102,626	\$426,235	5,376	\$726,185	\$24,102	\$23,632	\$99,286
\$ 250,000 and over	3,093	\$1,571,623	\$65,848	\$61,859	\$403,396	503	\$263,157	\$11,164	\$10,694	\$70,438
Total ¹	125,615	\$8,480,536	\$264,317	\$257,109	\$1,135,689	60,065	\$2,903,692	\$75,492	\$74,297	\$302,921

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.8	0.1	0.0	0.0	0.0	4.5	0.3	0.0	0.0	0.0
\$ 5,000 to \$ 10,000	5.8	0.6	0.0	0.0	0.1	7.5	1.2	0.0	0.0	0.2
\$ 10,000 to \$ 15,000	6.8	1.2	0.2	0.2	0.2	9.2	2.3	0.3	0.4	0.4
\$ 15,000 to \$ 20,000	7.1	1.8	0.7	0.7	0.4	9.0	3.2	1.0	1.1	0.8
\$ 20,000 to \$ 25,000	6.6	2.2	1.1	1.2	0.7	7.9	3.6	1.7	1.7	1.2
\$ 25,000 to \$ 35,000	11.3	4.9	3.2	3.2	2.1	13.5	8.2	5.1	5.2	3.6
\$ 35,000 to \$ 50,000	12.7	7.7	5.9	6.0	4.1	13.9	11.9	9.6	9.7	7.2
\$ 50,000 to \$ 75,000	15.2	13.6	11.5	11.7	9.0	15.5	19.4	18.3	18.4	15.6
\$ 75,000 to \$ 100,000	10.9	13.7	12.8	13.0	10.2	9.1	16.0	17.2	17.3	15.0
\$ 100,000 to \$ 250,000	17.2	35.7	39.7	39.9	37.5	9.0	24.9	31.9	31.8	32.8
\$ 250,000 and over	2.5	18.3	24.9	24.1	35.5	0.8	9.0	14.8	14.4	23.3
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$64,463)	\$1	\$3	\$330	(\$40,821)	\$5	\$5	\$168
\$ 0 to \$ 5,000	\$2,607	\$5	\$5	\$94	\$2,770	\$3	\$3	\$47
\$ 5,000 to \$ 10,000	\$7,676	\$3	\$3	\$134	\$7,646	\$2	\$2	\$107
\$ 10,000 to \$ 15,000	\$12,538	\$70	\$70	\$294	\$12,500	\$48	\$48	\$238
\$ 15,000 to \$ 20,000	\$17,469	\$208	\$207	\$572	\$17,482	\$148	\$147	\$437
\$ 20,000 to \$ 25,000	\$22,448	\$360	\$358	\$977	\$22,478	\$263	\$263	\$737
\$ 25,000 to \$ 35,000	\$29,904	\$598	\$595	\$1,731	\$29,856	\$479	\$478	\$1,351
\$ 35,000 to \$ 50,000	\$41,980	\$982	\$974	\$2,957	\$41,883	\$874	\$871	\$2,642
\$ 50,000 to \$ 75,000	\$61,817	\$1,614	\$1,594	\$5,405	\$61,604	\$1,498	\$1,488	\$5,114
\$ 75,000 to \$ 100,000	\$86,600	\$2,492	\$2,457	\$8,508	\$86,427	\$2,404	\$2,382	\$8,418
\$ 100,000 to \$ 250,000	\$143,465	\$4,918	\$4,816	\$20,002	\$135,068	\$4,483	\$4,395	\$18,467
\$ 250,000 and over	\$508,107	\$21,289	\$19,999	\$130,419	\$523,348	\$22,202	\$21,267	\$140,083
Average	\$67,512	\$2,104	\$2,047	\$9,041	\$48,343	\$1,257	\$1,237	\$5,043

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

(Table 19 continued on next page)

**Table 19 (cont'd). Federal AGI and Taxes by Major County
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Weld					Mesa				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	1,021	(\$80,964)	\$0	\$6	\$463	640	(\$33,601)	\$0	\$2	\$182
\$ 0 to \$ 5,000	3,522	\$9,520	\$10	\$11	\$315	2,511	\$6,542	\$78	\$78	\$170
\$ 5,000 to \$ 10,000	5,958	\$45,835	\$10	\$10	\$972	3,800	\$28,835	\$24	\$25	\$427
\$ 10,000 to \$ 15,000	7,358	\$92,439	\$419	\$418	\$2,079	4,408	\$55,327	\$253	\$252	\$1,136
\$ 15,000 to \$ 20,000	7,463	\$130,529	\$1,275	\$1,272	\$3,834	4,442	\$77,753	\$805	\$800	\$2,290
\$ 20,000 to \$ 25,000	7,283	\$163,683	\$2,204	\$2,199	\$6,028	4,132	\$92,796	\$1,264	\$1,259	\$3,496
\$ 25,000 to \$ 35,000	13,895	\$413,348	\$7,198	\$7,174	\$19,016	6,709	\$199,913	\$3,554	\$3,526	\$10,284
\$ 35,000 to \$ 50,000	15,371	\$647,732	\$14,519	\$14,454	\$40,061	7,585	\$319,223	\$6,910	\$6,838	\$20,621
\$ 50,000 to \$ 75,000	18,592	\$1,149,874	\$29,862	\$29,654	\$90,956	9,383	\$579,335	\$14,520	\$14,288	\$48,184
\$ 75,000 to \$ 100,000	12,960	\$1,123,416	\$33,256	\$32,970	\$106,195	6,059	\$524,357	\$15,208	\$14,897	\$50,381
\$ 100,000 to \$ 250,000	18,031	\$2,530,001	\$87,445	\$86,172	\$347,464	6,971	\$961,127	\$32,670	\$31,521	\$130,987
\$ 250,000 and over	2,209	\$1,116,757	\$46,816	\$43,708	\$290,695	901	\$473,310	\$20,097	\$18,462	\$127,399
Total ¹	113,663	\$7,342,171	\$223,013	\$218,047	\$908,077	57,541	\$3,284,918	\$95,384	\$91,947	\$395,557

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	3.1	0.1	0.0	0.0	0.0	4.4	0.2	0.1	0.1	0.0
\$ 5,000 to \$ 10,000	5.3	0.6	0.0	0.0	0.1	6.7	0.9	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	6.5	1.2	0.2	0.2	0.2	7.7	1.7	0.3	0.3	0.3
\$ 15,000 to \$ 20,000	6.6	1.8	0.6	0.6	0.4	7.8	2.3	0.8	0.9	0.6
\$ 20,000 to \$ 25,000	6.5	2.2	1.0	1.0	0.7	7.3	2.8	1.3	1.4	0.9
\$ 25,000 to \$ 35,000	12.3	5.6	3.2	3.3	2.1	11.8	6.0	3.7	3.8	2.6
\$ 35,000 to \$ 50,000	13.6	8.7	6.5	6.6	4.4	13.3	9.6	7.2	7.4	5.2
\$ 50,000 to \$ 75,000	16.5	15.5	13.4	13.6	10.0	16.5	17.5	15.2	15.5	12.2
\$ 75,000 to \$ 100,000	11.5	15.1	14.9	15.1	11.7	10.6	15.8	15.9	16.2	12.7
\$ 100,000 to \$ 250,000	16.0	34.1	39.2	39.5	38.3	12.3	29.0	34.3	34.3	33.1
\$ 250,000 and over	2.0	15.0	21.0	20.0	32.0	1.6	14.3	21.1	20.1	32.2
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$79,328)	\$0	\$6	\$453	(\$52,510)	\$0	\$3	\$284
\$ 0 to \$ 5,000	\$2,703	\$3	\$3	\$90	\$2,605	\$31	\$31	\$68
\$ 5,000 to \$ 10,000	\$7,693	\$2	\$2	\$163	\$7,589	\$6	\$6	\$112
\$ 10,000 to \$ 15,000	\$12,562	\$57	\$57	\$283	\$12,551	\$58	\$57	\$258
\$ 15,000 to \$ 20,000	\$17,489	\$171	\$170	\$514	\$17,503	\$181	\$180	\$516
\$ 20,000 to \$ 25,000	\$22,473	\$303	\$302	\$828	\$22,459	\$306	\$305	\$846
\$ 25,000 to \$ 35,000	\$29,749	\$518	\$516	\$1,369	\$29,799	\$530	\$526	\$1,533
\$ 35,000 to \$ 50,000	\$42,139	\$945	\$940	\$2,606	\$42,088	\$911	\$902	\$2,719
\$ 50,000 to \$ 75,000	\$61,849	\$1,606	\$1,595	\$4,892	\$61,743	\$1,547	\$1,523	\$5,135
\$ 75,000 to \$ 100,000	\$86,685	\$2,566	\$2,544	\$8,194	\$86,542	\$2,510	\$2,459	\$8,315
\$ 100,000 to \$ 250,000	\$140,313	\$4,850	\$4,779	\$19,270	\$137,870	\$4,686	\$4,522	\$18,790
\$ 250,000 and over	\$505,555	\$21,193	\$19,787	\$131,597	\$525,393	\$22,309	\$20,494	\$141,418
Average	\$64,596	\$1,962	\$1,918	\$7,989	\$57,088	\$1,658	\$1,598	\$6,874

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

(Table 19 continued on next page)

**Table 19 (cont'd). Federal AGI and Taxes by Major County
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Douglas					Remainder of State				
	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	940	(\$72,546)	\$57	\$61	\$715	6,215	(\$585,872)	\$92	\$154	\$3,103
\$ 0 to \$ 5,000	2,280	\$5,627	\$15	\$15	\$249	15,806	\$40,575	\$168	\$162	\$2,036
\$ 5,000 to \$ 10,000	3,258	\$24,898	\$18	\$18	\$575	23,204	\$178,099	\$159	\$160	\$4,051
\$ 10,000 to \$ 15,000	3,861	\$48,516	\$282	\$281	\$1,317	27,400	\$343,430	\$1,747	\$1,725	\$9,273
\$ 15,000 to \$ 20,000	3,908	\$68,487	\$819	\$813	\$2,490	27,942	\$489,084	\$5,280	\$5,216	\$16,779
\$ 20,000 to \$ 25,000	4,034	\$90,819	\$1,405	\$1,397	\$4,054	27,656	\$620,940	\$9,257	\$9,152	\$26,696
\$ 25,000 to \$ 35,000	7,399	\$221,836	\$4,335	\$4,318	\$13,096	47,221	\$1,407,415	\$26,506	\$26,188	\$77,377
\$ 35,000 to \$ 50,000	10,133	\$428,934	\$10,145	\$10,090	\$30,839	51,723	\$2,171,373	\$49,938	\$49,113	\$148,999
\$ 50,000 to \$ 75,000	15,974	\$998,515	\$26,686	\$26,485	\$86,840	56,946	\$3,508,000	\$90,651	\$88,570	\$303,980
\$ 75,000 to \$ 100,000	15,143	\$1,321,379	\$38,724	\$38,391	\$127,880	36,652	\$3,170,890	\$92,481	\$89,895	\$318,301
\$ 100,000 to \$ 250,000	40,433	\$6,102,244	\$213,453	\$210,838	\$857,898	50,863	\$7,232,435	\$245,959	\$236,644	\$1,015,604
\$ 250,000 and over	8,551	\$4,191,350	\$176,134	\$167,162	\$1,079,210	8,540	\$5,792,932	\$241,460	\$210,097	\$1,468,861
Total ¹	115,913	\$13,430,059	\$472,072	\$459,868	\$2,205,162	380,166	\$24,369,301	\$763,698	\$717,075	\$3,395,059

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Number of Returns	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	2.0	0.0	0.0	0.0	0.0	4.2	0.2	0.0	0.0	0.1
\$ 5,000 to \$ 10,000	2.8	0.2	0.0	0.0	0.0	6.2	0.7	0.0	0.0	0.1
\$ 10,000 to \$ 15,000	3.4	0.4	0.1	0.1	0.1	7.3	1.4	0.2	0.2	0.3
\$ 15,000 to \$ 20,000	3.4	0.5	0.2	0.2	0.1	7.5	2.0	0.7	0.7	0.5
\$ 20,000 to \$ 25,000	3.5	0.7	0.3	0.3	0.2	7.4	2.5	1.2	1.3	0.8
\$ 25,000 to \$ 35,000	6.4	1.6	0.9	0.9	0.6	12.6	5.6	3.5	3.7	2.3
\$ 35,000 to \$ 50,000	8.8	3.2	2.1	2.2	1.4	13.8	8.7	6.5	6.9	4.4
\$ 50,000 to \$ 75,000	13.9	7.4	5.7	5.8	3.9	15.2	14.1	11.9	12.4	9.0
\$ 75,000 to \$ 100,000	13.2	9.8	8.2	8.3	5.8	9.8	12.7	12.1	12.5	9.4
\$ 100,000 to \$ 250,000	35.2	45.2	45.2	45.9	38.9	13.6	29.0	32.2	33.0	29.9
\$ 250,000 and over	7.4	31.0	37.3	36.4	49.0	2.3	23.2	31.6	29.3	43.3
Total ¹	100.0	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	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax	Federal AGI	Colorado Gross Tax	Colorado Net Tax	Federal Tax
Negative Income	(\$77,146)	\$61	\$65	\$761	(\$94,270)	\$15	\$25	\$499
\$ 0 to \$ 5,000	\$2,468	\$7	\$7	\$109	\$2,567	\$11	\$10	\$129
\$ 5,000 to \$ 10,000	\$7,641	\$5	\$5	\$176	\$7,675	\$7	\$7	\$175
\$ 10,000 to \$ 15,000	\$12,565	\$73	\$73	\$341	\$12,534	\$64	\$63	\$338
\$ 15,000 to \$ 20,000	\$17,525	\$209	\$208	\$637	\$17,504	\$189	\$187	\$600
\$ 20,000 to \$ 25,000	\$22,512	\$348	\$346	\$1,005	\$22,452	\$335	\$331	\$965
\$ 25,000 to \$ 35,000	\$29,983	\$586	\$584	\$1,770	\$29,805	\$561	\$555	\$1,639
\$ 35,000 to \$ 50,000	\$42,332	\$1,001	\$996	\$3,044	\$41,981	\$966	\$950	\$2,881
\$ 50,000 to \$ 75,000	\$62,507	\$1,671	\$1,658	\$5,436	\$61,602	\$1,592	\$1,555	\$5,338
\$ 75,000 to \$ 100,000	\$87,262	\$2,557	\$2,535	\$8,445	\$86,513	\$2,523	\$2,453	\$8,684
\$ 100,000 to \$ 250,000	\$150,924	\$5,279	\$5,215	\$21,218	\$142,194	\$4,836	\$4,653	\$19,967
\$ 250,000 and over	\$490,172	\$20,599	\$19,549	\$126,212	\$678,368	\$28,276	\$24,603	\$172,008
Average	\$115,863	\$4,073	\$3,967	\$19,024	\$64,102	\$2,009	\$1,886	\$8,930

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 20. Number of Returns Claiming Colorado Modifications
2013 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Type of Colorado Modification									Total ¹
	Additions		Subtractions							
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colorado Capital Gains	Tuition Investment	Qualified Contributions	Other Subtractions	
Negative Income	2,646	1,205	1,099	587	3,803	13	113	593	67	7,529
\$ 0 to \$ 5,000	1,537	931	1,250	725	7,840	7	79	2,561	72	12,674
\$ 5,000 to \$ 10,000	2,332	1,239	1,918	1,110	13,078	9	133	4,513	98	20,210
\$ 10,000 to \$ 15,000	4,244	1,535	3,014	1,448	19,887	17	163	6,375	138	29,858
\$ 15,000 to \$ 20,000	6,139	1,592	4,269	1,502	20,016	15	193	7,373	154	32,466
\$ 20,000 to \$ 25,000	8,234	1,550	5,674	1,430	19,974	28	208	7,931	154	34,553
\$ 25,000 to \$ 35,000	26,707	3,145	18,306	2,907	38,001	61	532	17,452	375	78,152
\$ 35,000 to \$ 50,000	63,945	5,384	44,782	4,347	50,717	134	1,191	25,770	593	130,703
\$ 50,000 to \$ 75,000	126,632	10,041	89,749	7,755	77,685	258	3,396	35,857	880	212,074
\$ 75,000 to \$ 100,000	120,109	9,721	81,684	6,650	58,139	327	5,105	24,263	811	172,212
\$ 100,000 to \$ 250,000	278,335	28,315	178,339	15,940	92,874	1,074	23,475	23,766	1,906	325,899
\$ 250,000 and over	57,532	14,824	25,314	5,739	14,852	692	8,577	859	845	59,737
Total ²	698,393	79,482	455,399	50,141	416,867	2,636	43,163	157,313	6,093	1,116,067

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	Colorado Capital Gains	Tuition Investment	Qualified Contributions	Other Subtractions	
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.2	1.2	0.3	1.5	1.9	0.3	0.2	1.6	1.2	1.2
\$ 5,000 to \$ 10,000	0.3	1.6	0.4	2.2	3.2	0.3	0.3	2.9	1.6	1.6
\$ 10,000 to \$ 15,000	0.6	2.0	0.7	2.9	4.8	0.7	0.4	4.1	2.3	2.3
\$ 15,000 to \$ 20,000	0.9	2.0	0.9	3.0	4.8	0.6	0.4	4.7	2.6	2.6
\$ 20,000 to \$ 25,000	1.2	2.0	1.2	2.9	4.8	1.1	0.5	5.1	2.6	2.6
\$ 25,000 to \$ 35,000	3.8	4.0	4.0	5.9	9.2	2.3	1.2	11.1	6.2	6.2
\$ 35,000 to \$ 50,000	9.2	6.9	9.9	8.8	12.3	5.1	2.8	16.4	9.8	9.8
\$ 50,000 to \$ 75,000	18.2	12.8	19.8	15.6	18.8	9.8	7.9	22.9	14.6	14.6
\$ 75,000 to \$ 100,000	17.3	12.4	18.0	13.4	14.1	12.5	11.9	15.5	13.5	13.5
\$ 100,000 to \$ 250,000	40.0	36.2	39.3	32.2	22.5	41.0	54.5	15.2	31.6	31.6
\$ 250,000 and over	8.3	18.9	5.6	11.6	3.6	26.4	19.9	0.5	14.0	14.0
Total ²	100.0	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 ³

Adjusted Gross Income Classes	Type of Colorado Modification									Total
	Additions		Subtractions							
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colorado Capital Gains	Tuition Investment	Qualified Contributions	Other Subtractions	
Negative Income	12.8	5.8	5.3	2.8	18.3	0.1	0.5	2.9	0.3	36.3
\$ 0 to \$ 5,000	2.0	1.2	1.7	1.0	10.4	0.0	0.1	3.4	0.1	16.8
\$ 5,000 to \$ 10,000	2.0	1.1	1.6	1.0	11.2	0.0	0.1	3.9	0.1	17.4
\$ 10,000 to \$ 15,000	3.0	1.1	2.1	1.0	13.9	0.0	0.1	4.5	0.1	20.9
\$ 15,000 to \$ 20,000	4.2	1.1	2.9	1.0	13.6	0.0	0.1	5.0	0.1	22.0
\$ 20,000 to \$ 25,000	5.8	1.1	4.0	1.0	14.0	0.0	0.1	5.6	0.1	24.3
\$ 25,000 to \$ 35,000	10.5	1.2	7.2	1.1	15.0	0.0	0.2	6.9	0.1	30.8
\$ 35,000 to \$ 50,000	22.1	1.9	15.5	1.5	17.6	0.0	0.4	8.9	0.2	45.3
\$ 50,000 to \$ 75,000	39.0	3.1	27.7	2.4	24.0	0.1	1.0	11.1	0.3	65.4
\$ 75,000 to \$ 100,000	56.0	4.5	38.1	3.1	27.1	0.2	2.4	11.3	0.4	80.3
\$ 100,000 to \$ 250,000	79.4	8.1	50.8	4.5	26.5	0.3	6.7	6.8	0.5	92.9
\$ 250,000 and over	95.4	24.6	42.0	9.5	24.6	1.1	14.2	1.4	1.4	99.0
Total	32.7	3.7	21.3	2.3	19.5	0.1	2.0	7.4	0.3	52.2

¹ The total is not a sum of the modifications presented. The total represents the number of returns claiming any number of modifications. Multiple modifications can be claimed on a single return.

² Figures in this table might not sum to total due to rounding.

³ For each income class, the percentages represent the number of returns claiming each modification out of the total number of returns per income class. Total number of returns per income class is shown in Table 1A.

NA = Not Applicable

**Table 21. Amount of Colorado Modifications
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Type of Colorado Modification									Total ¹
	Additions		Subtractions							
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colorado Capital Gains	Tuition Investment	Qualified Contributions	Other Subtractions	
Negative Income	\$11,610	\$15,154	(\$2,337)	(\$1,082)	(\$36,232)	(\$131)	(\$1,133)	(\$1,555)	(\$332)	(\$16,039)
\$ 0 to \$ 5,000	\$3,181	\$2,971	(\$784)	(\$370)	(\$28,326)	(\$9)	(\$566)	(\$2,677)	(\$888)	(\$27,470)
\$ 5,000 to \$ 10,000	\$3,381	\$2,902	(\$968)	(\$907)	(\$84,340)	(\$46)	(\$631)	(\$5,267)	(\$251)	(\$86,127)
\$ 10,000 to \$ 15,000	\$4,154	\$4,155	(\$1,461)	(\$1,473)	(\$195,740)	(\$122)	(\$713)	(\$7,794)	(\$323)	(\$199,317)
\$ 15,000 to \$ 20,000	\$6,533	\$4,841	(\$2,087)	(\$1,396)	(\$250,127)	(\$105)	(\$653)	(\$8,920)	(\$364)	(\$252,278)
\$ 20,000 to \$ 25,000	\$8,372	\$4,334	(\$2,717)	(\$1,685)	(\$298,895)	(\$283)	(\$782)	(\$10,446)	(\$509)	(\$302,611)
\$ 25,000 to \$ 35,000	\$30,804	\$9,458	(\$8,466)	(\$3,571)	(\$648,484)	(\$836)	(\$2,209)	(\$23,885)	(\$941)	(\$648,131)
\$ 35,000 to \$ 50,000	\$173,779	\$17,388	(\$21,278)	(\$5,640)	(\$991,858)	(\$1,817)	(\$3,412)	(\$37,340)	(\$1,376)	(\$871,553)
\$ 50,000 to \$ 75,000	\$260,206	\$35,965	(\$47,990)	(\$11,839)	(\$1,766,660)	(\$4,863)	(\$11,170)	(\$56,739)	(\$2,618)	(\$1,605,708)
\$ 75,000 to \$ 100,000	\$336,958	\$36,193	(\$48,726)	(\$10,210)	(\$1,484,714)	(\$9,585)	(\$18,570)	(\$40,064)	(\$2,005)	(\$1,240,722)
\$ 100,000 to \$ 250,000	\$1,466,022	\$127,865	(\$139,285)	(\$28,722)	(\$2,432,862)	(\$47,967)	(\$150,048)	(\$37,545)	(\$6,557)	(\$1,249,099)
\$ 250,000 and over	\$1,210,605	\$209,365	(\$71,056)	(\$21,548)	(\$353,856)	(\$42,868)	(\$153,060)	(\$2,134)	(\$8,104)	\$767,345
Total ¹	\$3,515,607	\$470,591	(\$347,155)	(\$88,445)	(\$8,572,093)	(\$108,632)	(\$342,947)	(\$234,366)	(\$24,268)	(\$5,731,709)

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Type of Colorado Modification									Total ¹
	Additions		Subtractions							
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colorado Capital Gains	Tuition Investment	Qualified Contributions	Other Subtractions	
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.1	0.7	0.2	0.4	0.3	0.0	0.2	1.1	3.7	
\$ 5,000 to \$ 10,000	0.1	0.6	0.3	1.0	1.0	0.0	0.2	2.3	1.0	
\$ 10,000 to \$ 15,000	0.1	0.9	0.4	1.7	2.3	0.1	0.2	3.3	1.3	
\$ 15,000 to \$ 20,000	0.2	1.1	0.6	1.6	2.9	0.1	0.2	3.8	1.5	
\$ 20,000 to \$ 25,000	0.2	1.0	0.8	1.9	3.5	0.3	0.2	4.5	2.1	
\$ 25,000 to \$ 35,000	0.9	2.1	2.5	4.1	7.6	0.8	0.6	10.3	3.9	
\$ 35,000 to \$ 50,000	5.0	3.8	6.2	6.5	11.6	1.7	1.0	16.0	5.7	
\$ 50,000 to \$ 75,000	7.4	7.9	13.9	13.6	20.7	4.5	3.3	24.4	10.9	
\$ 75,000 to \$ 100,000	9.6	7.9	14.1	11.7	17.4	8.8	5.4	17.2	8.4	
\$ 100,000 to \$ 250,000	41.8	28.1	40.4	32.9	28.5	44.2	43.9	16.1	27.4	
\$ 250,000 and over	34.5	46.0	20.6	24.7	4.1	39.5	44.8	0.9	33.9	
Total ¹	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							
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colorado Capital Gains	Tuition Investment	Qualified Contributions	Other Subtractions	
Negative Income	\$4,389	\$12,581	(\$2,126)	(\$1,844)	(\$9,527)	(\$9,889)	(\$10,058)	(\$2,623)	(\$4,928)	(\$2,130)
\$ 0 to \$ 5,000	\$2,069	\$3,189	(\$627)	(\$511)	(\$3,613)	(\$1,409)	(\$7,193)	(\$1,045)	(\$12,371)	(\$2,167)
\$ 5,000 to \$ 10,000	\$1,450	\$2,343	(\$505)	(\$817)	(\$6,449)	(\$5,227)	(\$4,761)	(\$1,167)	(\$2,558)	(\$4,262)
\$ 10,000 to \$ 15,000	\$979	\$2,707	(\$485)	(\$1,017)	(\$9,843)	(\$6,963)	(\$4,363)	(\$1,223)	(\$2,345)	(\$6,676)
\$ 15,000 to \$ 20,000	\$1,064	\$3,040	(\$489)	(\$929)	(\$12,496)	(\$6,880)	(\$3,391)	(\$1,210)	(\$2,359)	(\$7,771)
\$ 20,000 to \$ 25,000	\$1,017	\$2,796	(\$479)	(\$1,179)	(\$14,964)	(\$9,976)	(\$3,762)	(\$1,317)	(\$3,305)	(\$8,758)
\$ 25,000 to \$ 35,000	\$1,153	\$3,007	(\$462)	(\$1,228)	(\$17,065)	(\$13,731)	(\$4,149)	(\$1,369)	(\$2,509)	(\$8,293)
\$ 35,000 to \$ 50,000	\$2,718	\$3,230	(\$475)	(\$1,297)	(\$19,557)	(\$13,556)	(\$2,866)	(\$1,449)	(\$2,320)	(\$6,668)
\$ 50,000 to \$ 75,000	\$2,055	\$3,582	(\$535)	(\$1,527)	(\$22,741)	(\$18,829)	(\$3,290)	(\$1,582)	(\$2,975)	(\$7,571)
\$ 75,000 to \$ 100,000	\$2,805	\$3,723	(\$597)	(\$1,535)	(\$25,537)	(\$29,340)	(\$3,637)	(\$1,651)	(\$2,474)	(\$7,205)
\$ 100,000 to \$ 250,000	\$5,267	\$4,516	(\$781)	(\$1,802)	(\$26,195)	(\$44,644)	(\$6,392)	(\$1,580)	(\$3,441)	(\$3,833)
\$ 250,000 and over	\$21,042	\$14,124	(\$2,807)	(\$3,755)	(\$23,825)	(\$61,981)	(\$17,846)	(\$2,484)	(\$9,591)	\$12,845
Average	\$5,034	\$5,921	(\$762)	(\$1,764)	(\$20,563)	(\$41,214)	(\$7,945)	(\$1,490)	(\$3,983)	(\$5,136)

¹ Figures in this table might not sum to total due to rounding.
NA = Not Applicable

**Table 22. Colorado Returns by Liability Status
2013 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Positive Tax Liability				Zero or Negative Tax Liability ²			
	Number of Returns	Federal AGI	Colorado Net Tax	Amount Owed	Number of Returns	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	121	(\$15,746)	\$200	\$116	20,625	(\$1,462,772)	\$137	\$6,432
\$ 0 to \$ 5,000	751	\$1,577	\$272	\$153	74,828	\$194,574	\$398	\$4,244
\$ 5,000 to \$ 10,000	798	\$6,072	\$275	\$184	115,670	\$888,379	\$219	\$16,273
\$ 10,000 to \$ 15,000	11,062	\$140,217	\$1,589	\$1,106	132,090	\$1,656,999	\$7,117	\$26,529
\$ 15,000 to \$ 20,000	15,127	\$266,578	\$4,675	\$2,791	132,316	\$2,312,202	\$22,063	\$32,089
\$ 20,000 to \$ 25,000	18,960	\$427,876	\$8,465	\$4,219	123,304	\$2,769,224	\$37,559	\$34,798
\$ 25,000 to \$ 35,000	44,065	\$1,325,301	\$29,724	\$12,137	209,527	\$6,244,634	\$113,691	\$67,066
\$ 35,000 to \$ 50,000	68,465	\$2,900,200	\$70,066	\$24,311	220,313	\$9,234,242	\$216,455	\$81,760
\$ 50,000 to \$ 75,000	98,423	\$6,113,313	\$161,902	\$48,326	225,894	\$13,876,715	\$370,413	\$101,109
\$ 75,000 to \$ 100,000	79,040	\$6,865,895	\$199,980	\$50,056	135,548	\$11,724,872	\$344,674	\$71,307
\$ 100,000 to \$ 250,000	143,352	\$20,913,168	\$715,259	\$159,007	207,399	\$29,902,214	\$1,012,026	\$143,845
\$ 250,000 and over	29,007	\$15,610,533	\$623,688	\$166,731	31,314	\$17,196,636	\$650,731	\$62,040
Total ¹	509,169	\$54,554,984	\$1,816,095	\$469,139	1,628,826	\$94,537,918	\$2,775,483	\$647,492

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Positive Tax Liability				Zero or Negative Tax Liability			
	Number of Returns	Federal AGI	Colorado Net Tax	Amount Owed	Number of Returns	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	NA	NA	NA	NA	NA	NA	NA	NA
\$ 0 to \$ 5,000	0.1	0.0	0.0	0.0	4.7	0.2	0.0	0.7
\$ 5,000 to \$ 10,000	0.2	0.0	0.0	0.0	7.2	0.9	0.0	2.5
\$ 10,000 to \$ 15,000	2.2	0.3	0.1	0.2	8.2	1.7	0.3	4.1
\$ 15,000 to \$ 20,000	3.0	0.5	0.3	0.6	8.2	2.4	0.8	5.0
\$ 20,000 to \$ 25,000	3.7	0.8	0.5	0.9	7.7	2.9	1.4	5.4
\$ 25,000 to \$ 35,000	8.7	2.4	1.6	2.6	13.0	6.5	4.1	10.5
\$ 35,000 to \$ 50,000	13.4	5.3	3.9	5.2	13.7	9.6	7.8	12.8
\$ 50,000 to \$ 75,000	19.3	11.2	8.9	10.3	14.0	14.5	13.3	15.8
\$ 75,000 to \$ 100,000	15.5	12.6	11.0	10.7	8.4	12.2	12.4	11.1
\$ 100,000 to \$ 250,000	28.2	38.3	39.4	33.9	12.9	31.1	36.5	22.4
\$ 250,000 and over	5.7	28.6	34.3	35.5	1.9	17.9	23.4	9.7
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Positive Tax Liability			Zero or Negative Tax Liability		
	Federal AGI	Colorado Net Tax	Amount Owed	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	(\$130,622)	\$1,660	\$966	(\$70,923)	\$7	\$312
\$ 0 to \$ 5,000	\$2,100	\$362	\$204	\$2,600	\$5	\$57
\$ 5,000 to \$ 10,000	\$7,608	\$345	\$230	\$7,680	\$2	\$141
\$ 10,000 to \$ 15,000	\$12,676	\$144	\$100	\$12,544	\$54	\$201
\$ 15,000 to \$ 20,000	\$17,622	\$309	\$185	\$17,475	\$167	\$243
\$ 20,000 to \$ 25,000	\$22,568	\$446	\$223	\$22,458	\$305	\$282
\$ 25,000 to \$ 35,000	\$30,076	\$675	\$275	\$29,803	\$543	\$320
\$ 35,000 to \$ 50,000	\$42,360	\$1,023	\$355	\$41,914	\$982	\$371
\$ 50,000 to \$ 75,000	\$62,113	\$1,645	\$491	\$61,430	\$1,640	\$448
\$ 75,000 to \$ 100,000	\$86,866	\$2,530	\$633	\$86,500	\$2,543	\$526
\$ 100,000 to \$ 250,000	\$145,887	\$4,990	\$1,109	\$144,178	\$4,880	\$694
\$ 250,000 and over	\$538,164	\$21,501	\$5,748	\$549,176	\$20,781	\$1,981
Average	\$107,145	\$3,567	\$921	\$58,041	\$1,704	\$398

¹ Figures in this table might not sum to total due to rounding.

² Includes zero tax liability returns where no cash was owed and negative tax liability returns resulting in refunds distributed.

NA = Not Applicable

**Table 23. Amount and Number of Colorado Tax Checkoff Donations
2013 Individual Income Tax Returns**

Adjusted Gross Income Classes	Non-game Wildlife			Domestic Abuse			Homeless Prevention			Multiple Sclerosis		
	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation
Negative Income	\$144	19	\$8	\$236	20	\$12	\$187	20	\$9	\$20	8	\$3
\$ 0 to \$ 5,000	\$819	138	\$6	\$1,015	119	\$9	\$697	124	\$6	\$251	52	\$5
\$ 5,000 to \$ 10,000	\$2,396	289	\$8	\$2,646	245	\$11	\$2,466	244	\$10	\$584	115	\$5
\$ 10,000 to \$ 15,000	\$3,967	421	\$9	\$3,668	356	\$10	\$3,736	344	\$11	\$885	172	\$5
\$ 15,000 to \$ 20,000	\$3,408	368	\$9	\$2,955	353	\$8	\$2,529	312	\$8	\$1,274	166	\$8
\$ 20,000 to \$ 25,000	\$34,410	413	\$83	\$3,784	375	\$10	\$2,957	316	\$9	\$1,284	183	\$7
\$ 25,000 to \$ 35,000	\$8,099	919	\$9	\$7,210	817	\$9	\$6,507	725	\$9	\$2,549	387	\$7
\$ 35,000 to \$ 50,000	\$14,618	1,467	\$10	\$10,707	1,216	\$9	\$9,300	1,117	\$8	\$4,662	612	\$8
\$ 50,000 to \$ 75,000	\$23,662	2,139	\$11	\$21,202	1,845	\$11	\$17,738	1,625	\$11	\$11,018	917	\$12
\$ 75,000 to \$ 100,000	\$21,057	1,603	\$13	\$18,171	1,390	\$13	\$13,992	1,164	\$12	\$7,361	707	\$10
\$ 100,000 to \$ 250,000	\$51,291	3,087	\$17	\$48,363	2,646	\$18	\$38,387	2,250	\$17	\$16,967	1,285	\$13
\$ 250,000 and over	\$10,554	339	\$31	\$8,766	288	\$30	\$8,211	269	\$31	\$3,658	149	\$25
Total ¹	\$174,425	11,201	\$16	\$128,724	9,671	\$13	\$106,708	8,509	\$13	\$50,513	4,754	\$11

Adjusted Gross Income Classes	Veterans Cemetery			Pet Overpopulation Fund			CO Healthy Rivers Fund			Alzheimer's Association		
	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation
Negative Income	\$89	11	\$8	\$126	21	\$6	\$109	20	\$6	\$296	14	\$21
\$ 0 to \$ 5,000	\$711	54	\$13	\$1,604	139	\$12	\$674	109	\$6	\$1,209	77	\$16
\$ 5,000 to \$ 10,000	\$678	112	\$6	\$2,777	302	\$9	\$2,012	231	\$9	\$1,099	163	\$7
\$ 10,000 to \$ 15,000	\$829	153	\$5	\$4,020	404	\$10	\$2,317	310	\$7	\$1,847	234	\$8
\$ 15,000 to \$ 20,000	\$1,027	158	\$7	\$3,854	419	\$9	\$1,959	272	\$7	\$3,431	276	\$12
\$ 20,000 to \$ 25,000	\$944	167	\$6	\$4,381	445	\$10	\$2,953	330	\$9	\$1,898	259	\$7
\$ 25,000 to \$ 35,000	\$1,963	356	\$6	\$9,594	1,004	\$10	\$5,091	699	\$7	\$5,077	591	\$9
\$ 35,000 to \$ 50,000	\$3,214	534	\$6	\$16,888	1,563	\$11	\$7,907	1,039	\$8	\$9,212	942	\$10
\$ 50,000 to \$ 75,000	\$5,939	812	\$7	\$28,064	2,240	\$13	\$15,398	1,583	\$10	\$18,942	1,487	\$13
\$ 75,000 to \$ 100,000	\$5,343	589	\$9	\$21,587	1,499	\$14	\$13,728	1,188	\$12	\$14,607	1,127	\$13
\$ 100,000 to \$ 250,000	\$10,384	998	\$10	\$41,621	2,581	\$16	\$32,763	2,287	\$14	\$39,731	2,057	\$19
\$ 250,000 and over	\$2,647	114	\$23	\$7,713	273	\$28	\$7,749	271	\$29	\$9,028	218	\$41
Total ¹	\$33,768	4,057	\$8	\$142,228	10,890	\$13	\$92,660	8,340	\$11	\$106,378	7,445	\$14

¹ Figures in this table might not sum to total due to rounding.

(Table 23 continued on next page)

**Table 23. (cont'd) Amount and Number of Colorado Tax Checkoff Donations
2013 Individual Income Tax Returns**

Adjusted Gross Income Classes	Military Family Relief			Women's Cancers Fund			Make-A-Wish Fund			Public Education Fund		
	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation
Negative Income	\$290	24	\$12	\$65	12	\$5	\$180	15	\$12	\$326	18	\$18
\$ 0 to \$ 5,000	\$734	89	\$8	\$568	95	\$6	\$957	114	\$8	\$980	116	\$8
\$ 5,000 to \$ 10,000	\$2,448	198	\$12	\$1,637	200	\$8	\$3,923	292	\$13	\$1,616	206	\$8
\$ 10,000 to \$ 15,000	\$4,240	309	\$14	\$3,091	292	\$11	\$3,903	342	\$11	\$2,842	276	\$10
\$ 15,000 to \$ 20,000	\$4,366	345	\$13	\$2,607	272	\$10	\$5,417	358	\$15	\$2,991	268	\$11
\$ 20,000 to \$ 25,000	\$4,867	349	\$14	\$2,530	289	\$9	\$4,980	400	\$12	\$3,126	273	\$11
\$ 25,000 to \$ 35,000	\$7,856	717	\$11	\$6,659	644	\$10	\$8,331	803	\$10	\$4,923	573	\$9
\$ 35,000 to \$ 50,000	\$13,116	1,090	\$12	\$7,717	923	\$8	\$11,708	1,090	\$11	\$7,625	858	\$9
\$ 50,000 to \$ 75,000	\$28,129	1,739	\$16	\$14,063	1,299	\$11	\$18,689	1,588	\$12	\$11,026	1,155	\$10
\$ 75,000 to \$ 100,000	\$20,521	1,343	\$15	\$12,233	1,007	\$12	\$15,636	1,257	\$12	\$9,827	879	\$11
\$ 100,000 to \$ 250,000	\$59,132	2,609	\$23	\$22,893	1,770	\$13	\$38,877	2,333	\$17	\$23,373	1,634	\$14
\$ 250,000 and over	\$20,029	300	\$67	\$5,627	187	\$30	\$9,034	263	\$34	\$6,062	188	\$32
Total ¹	\$165,729	9,113	\$18	\$79,691	6,991	\$11	\$121,636	8,855	\$14	\$74,717	6,443	\$12

Adjusted Gross Income Classes	Unwanted Horse Fund			Goodwill Industries Fund			Mental Health Fund			Total Donations		
	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation	Amount of Donation	Number of Returns	Average Donation ²
Negative Income	\$146	16	\$9	\$332	7	\$50	\$201	14	\$14	\$2,747	80	\$34
\$ 0 to \$ 5,000	\$830	94	\$9	\$606	39	\$15	\$369	74	\$5	\$12,024	479	\$25
\$ 5,000 to \$ 10,000	\$1,500	206	\$7	\$691	82	\$8	\$1,025	155	\$7	\$27,499	1,018	\$27
\$ 10,000 to \$ 15,000	\$2,354	310	\$8	\$3,172	137	\$23	\$1,436	214	\$7	\$42,309	1,301	\$33
\$ 15,000 to \$ 20,000	\$2,116	284	\$7	\$2,493	126	\$20	\$2,024	222	\$9	\$42,452	1,339	\$32
\$ 20,000 to \$ 25,000	\$2,775	322	\$9	\$2,439	123	\$20	\$1,898	209	\$9	\$75,227	1,431	\$53
\$ 25,000 to \$ 35,000	\$5,528	669	\$8	\$6,003	268	\$22	\$3,262	475	\$7	\$88,653	2,905	\$31
\$ 35,000 to \$ 50,000	\$9,793	1,080	\$9	\$7,022	402	\$17	\$5,432	724	\$8	\$138,922	4,245	\$33
\$ 50,000 to \$ 75,000	\$16,703	1,490	\$11	\$10,750	636	\$17	\$9,833	1,067	\$9	\$251,158	6,026	\$42
\$ 75,000 to \$ 100,000	\$13,751	1,013	\$14	\$8,934	439	\$20	\$8,215	781	\$11	\$204,963	4,457	\$46
\$ 100,000 to \$ 250,000	\$27,026	1,694	\$16	\$15,556	815	\$19	\$21,606	1,443	\$15	\$487,971	7,847	\$62
\$ 250,000 and over	\$5,159	194	\$27	\$1,536	92	\$17	\$6,468	189	\$34	\$112,240	858	\$131
Total ¹	\$87,682	7,372	\$12	\$59,535	3,166	\$19	\$61,768	5,568	\$11	\$1,486,163	31,986	\$46

¹ Figures in this table might not sum to total due to rounding.

² Average Donation in Total Donations is the average amount donated per return in total.

**Table 24. Amount and Number of Colorado Income Tax Credits Claimed
2013 Individual Income Tax Returns**

A. Refundable Credits

Adjusted Gross Income Classes	Refundable Credits								
	Child Care Credit			Alternative Fuel Vehicle Credit			Authorized Instream Flow Credit		
	Amount	Number of Returns	Average Credit	Amount	Number of Returns	Average Credit	Amount	Number of Returns	Average Credit
Negative Income	\$0	0	\$0	\$23,652	11	\$2,141	\$0	0	\$0
\$ 0 to \$ 5,000	\$751	4	\$176	\$1,086	3	\$328	\$0	0	\$0
\$ 5,000 to \$ 10,000	NR	NR	NR	\$32,270	15	\$2,092	\$0	0	\$0
\$ 10,000 to \$ 15,000	\$6,126	94	\$65	\$6,327	15	\$417	\$0	0	\$0
\$ 15,000 to \$ 20,000	\$130,833	1,241	\$105	\$34,455	22	\$1,598	\$0	0	\$0
\$ 20,000 to \$ 25,000	\$598,225	2,923	\$205	\$27,570	29	\$947	\$0	0	\$0
\$ 25,000 to \$ 35,000	\$1,314,356	7,788	\$169	\$57,081	57	\$1,005	\$0	0	\$0
\$ 35,000 to \$ 50,000	\$480,074	9,190	\$52	\$186,618	119	\$1,565	\$0	0	\$0
\$ 50,000 to \$ 75,000	\$274,588	5,532	\$50	\$379,491	259	\$1,465	NR	NR	NR
\$ 75,000 to \$ 100,000	NR	NR	NR	\$565,013	293	\$1,926	NR	NR	NR
\$ 100,000 to \$ 250,000	\$0	0	\$0	\$2,052,992	897	\$2,290	NR	NR	NR
\$ 250,000 and over	\$0	0	\$0	\$1,107,978	284	\$3,895	NR	NR	NR
Total ¹	\$2,805,689	26,778	\$105	\$4,474,532	2,005	\$2,232	\$2,728	12	\$233

B. Non-Refundable Credits

Adjusted Gross Income Classes	Non-Refundable Credits								
	Enterprise Zone Credits			Colorado Minimum Tax Credit			Child Care Center Credit		
	Amount	Number of Returns	Average Credit	Amount	Number of Returns	Average Credit	Amount	Number of Returns	Average Credit
Negative Income	\$8,861	6	\$1,475	NR	NR	NR	\$0	0	\$0
\$ 0 to \$ 5,000	NR	NR	NR	NR	NR	NR	\$0	0	\$0
\$ 5,000 to \$ 10,000	NR	NR	NR	NR	NR	NR	NR	NR	NR
\$ 10,000 to \$ 15,000	\$3,259	36	\$90	\$141	4	\$33	NR	NR	NR
\$ 15,000 to \$ 20,000	\$14,339	69	\$207	\$483	11	\$45	\$1,107	5	\$208
\$ 20,000 to \$ 25,000	\$23,112	101	\$228	\$1,916	19	\$99	\$2,656	17	\$156
\$ 25,000 to \$ 35,000	\$64,447	282	\$228	\$5,236	50	\$104	\$8,134	35	\$231
\$ 35,000 to \$ 50,000	\$234,009	620	\$377	\$12,782	77	\$166	\$25,982	54	\$478
\$ 50,000 to \$ 75,000	\$658,745	1,325	\$497	\$29,680	163	\$182	\$54,548	112	\$487
\$ 75,000 to \$ 100,000	\$803,067	1,484	\$541	\$51,887	234	\$221	\$52,146	103	\$508
\$ 100,000 to \$ 250,000	\$3,583,253	5,140	\$697	\$307,805	1,881	\$164	\$79,490	146	\$546
\$ 250,000 and over	\$5,680,850	3,070	\$1,850	\$819,372	1,819	\$450	\$49,757	51	\$976
Total ¹	\$11,074,983	12,139	\$912	\$1,229,713	4,264	\$288	\$274,076	525	\$522

Adjusted Gross Income Classes	Non-Refundable Credits								
	Child Care Contribution Credit			Long-Term Care Insurance			Gross Conservation Easement		
	Amount	Number of Returns	Average Credit	Amount	Number of Returns	Average Credit	Amount	Number of Returns	Average Credit
Negative Income	\$12,573	4	\$2,867	\$6,050	39	\$156	\$0	0	\$0
\$ 0 to \$ 5,000	NR	NR	NR	\$6,549	42	\$156	NR	NR	NR
\$ 5,000 to \$ 10,000	NR	NR	NR	\$8,088	56	\$144	\$0	0	\$0
\$ 10,000 to \$ 15,000	\$1,681	11	\$157	\$18,992	150	\$126	NR	NR	NR
\$ 15,000 to \$ 20,000	\$2,074	25	\$84	\$28,900	211	\$137	NR	NR	NR
\$ 20,000 to \$ 25,000	\$3,519	34	\$103	\$38,658	309	\$125	\$554	3	\$173
\$ 25,000 to \$ 35,000	\$16,506	129	\$128	\$98,515	724	\$136	\$7,528	12	\$641
\$ 35,000 to \$ 50,000	\$62,987	343	\$184	\$330,752	2,356	\$140	\$13,893	18	\$761
\$ 50,000 to \$ 75,000	\$322,106	1,149	\$280	\$854,591	5,023	\$170	\$48,665	30	\$1,606
\$ 75,000 to \$ 100,000	\$439,791	1,427	\$308	\$1,008,817	4,103	\$246	\$65,669	28	\$2,311
\$ 100,000 to \$ 250,000	\$3,338,465	6,733	\$496	\$1,011,617	3,928	\$258	\$413,203	88	\$4,699
\$ 250,000 and over	\$7,994,919	4,858	\$1,646	\$1,143	4	\$263	\$4,187,305	161	\$26,063
Total ¹	\$12,194,951	14,717	\$829	\$3,412,671	16,945	\$201	\$4,745,963	345	\$13,760

Adjusted Gross Income Classes	Other Non-Refundable Credits ²		
	Amount	Number of Returns	Average Credit
	Negative Income	\$6,263	9
\$ 0 to \$ 5,000	\$11,657	10	\$1,167
\$ 5,000 to \$ 10,000	\$24,610	14	\$1,748
\$ 10,000 to \$ 15,000	\$39,493	716	\$55
\$ 15,000 to \$ 20,000	\$133,779	1,070	\$125
\$ 20,000 to \$ 25,000	\$186,708	1,145	\$163
\$ 25,000 to \$ 35,000	\$571,022	2,343	\$244
\$ 35,000 to \$ 50,000	\$1,360,709	3,924	\$347
\$ 50,000 to \$ 75,000	\$3,542,045	6,985	\$507
\$ 75,000 to \$ 100,000	\$4,673,912	6,692	\$698
\$ 100,000 to \$ 250,000	\$24,857,428	17,957	\$1,384
\$ 250,000 and over	\$85,343,067	9,487	\$8,995
Total ¹	\$120,750,693	50,352	\$2,398

¹ Figures in this table might not sum to total due to rounding.

² 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, CO Innovation tax credit, and other carry forward credits from prior periods.
NR = Not releasable due to confidentiality requirements. Total includes NR data.