

**Table 21. Amount of Colorado Modifications  
2010 Individual Income Tax Returns**

**A. Dollar Amounts in Thousands**

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	\$24,941	\$36,175	\$13,183	\$9,590	\$48,244	\$1,182	\$1,462	\$849	\$1,624	(\$15,018)
\$ 0 to \$ 5,000	2,479	3,566	1,190	665	28,491	267	535	1,787	512	(27,402)
\$ 5,000 to \$ 10,000	3,443	4,289	1,772	1,204	75,704	63	344	3,819	1,259	(76,432)
\$ 10,000 to \$ 15,000	4,902	5,657	2,484	1,865	177,244	76	361	6,059	2,714	(180,244)
\$ 15,000 to \$ 20,000	6,661	5,295	3,272	2,465	236,061	258	423	7,364	3,235	(241,122)
\$ 20,000 to \$ 25,000	10,424	5,623	4,376	2,370	274,321	266	384	8,564	3,916	(278,151)
\$ 25,000 to \$ 35,000	43,358	14,213	14,125	5,454	599,726	877	1,195	19,443	10,779	(594,027)
\$ 35,000 to \$ 50,000	119,427	25,823	31,690	7,777	929,213	1,653	2,453	28,128	22,231	(877,895)
\$ 50,000 to \$ 75,000	309,939	46,631	66,815	16,269	1,592,977	3,938	7,588	39,912	30,475	(1,401,403)
\$ 75,000 to \$ 100,000	381,775	41,845	64,158	14,728	1,275,853	5,327	13,086	25,688	29,983	(1,005,204)
\$ 100,000 to \$ 250,000	1,316,780	139,730	168,358	35,760	1,857,829	30,002	96,092	20,946	39,349	(791,827)
\$ 250,000 and over	1,358,001	260,306	120,907	41,174	259,045	29,215	91,590	481	37,190	1,038,706
<b>Total</b>	<b>\$3,582,130</b>	<b>\$589,154</b>	<b>\$492,330</b>	<b>\$139,321</b>	<b>\$7,354,709</b>	<b>\$73,123</b>	<b>\$215,512</b>	<b>\$163,041</b>	<b>\$183,266</b>	<b>(\$4,450,020)</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.1	0.6	0.2	0.5	0.4	0.4	0.3	1.1	0.3	
\$ 5,000 to \$ 10,000	0.1	0.8	0.4	0.9	1.0	0.1	0.2	2.4	0.7	
\$ 10,000 to \$ 15,000	0.1	1.0	0.5	1.4	2.4	0.1	0.2	3.7	1.5	
\$ 15,000 to \$ 20,000	0.2	1.0	0.7	1.9	3.2	0.4	0.2	4.5	1.8	
\$ 20,000 to \$ 25,000	0.3	1.0	0.9	1.8	3.8	0.4	0.2	5.3	2.2	
\$ 25,000 to \$ 35,000	1.2	2.6	2.9	4.2	8.2	1.2	0.6	12.0	5.9	
\$ 35,000 to \$ 50,000	3.4	4.7	6.6	6.0	12.7	2.3	1.1	17.3	12.2	
\$ 50,000 to \$ 75,000	8.7	8.4	13.9	12.5	21.8	5.5	3.5	24.6	16.8	
\$ 75,000 to \$ 100,000	10.7	7.6	13.4	11.4	17.5	7.4	6.1	15.8	16.5	
\$ 100,000 to \$ 250,000	37.0	25.3	35.1	27.6	25.4	41.7	44.9	12.9	21.7	
\$ 250,000 and over	38.2	47.1	25.2	31.7	3.5	40.6	42.8	0.3	20.5	
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	

**C. Average per Return**

Adjusted Gross Income Classes	Type of Colorado Modification									
	Additions		Subtractions							Total
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	\$4,449	\$17,639	\$4,902	\$7,877	\$10,136	\$33,802	\$11,937	\$1,676	\$9,231	-\$1,239
\$ 0 to \$ 5,000	1,279	3,065	598	640	3,864	32,396	5,417	821	3,168	-2,079
\$ 5,000 to \$ 10,000	1,119	2,890	596	804	6,110	4,342	3,157	1,053	4,091	-3,701
\$ 10,000 to \$ 15,000	940	3,154	570	926	9,304	3,521	2,249	1,124	6,281	-5,856
\$ 15,000 to \$ 20,000	857	2,960	526	1,165	12,026	10,910	2,576	1,177	7,189	-7,010
\$ 20,000 to \$ 25,000	926	3,126	505	1,173	14,198	11,765	1,759	1,249	7,877	-7,334
\$ 25,000 to \$ 35,000	1,162	3,876	518	1,368	16,167	11,394	2,405	1,302	9,933	-6,726
\$ 35,000 to \$ 50,000	1,441	4,293	540	1,313	19,018	12,912	2,370	1,402	13,847	-6,059
\$ 50,000 to \$ 75,000	2,008	4,403	614	1,645	22,245	16,929	2,633	1,548	13,323	-6,203
\$ 75,000 to \$ 100,000	2,792	4,434	680	1,729	24,952	22,374	3,243	1,623	15,962	-5,720
\$ 100,000 to \$ 250,000	5,077	5,765	942	2,058	25,046	41,351	5,839	1,552	12,195	-2,727
\$ 250,000 and over	29,068	20,326	5,211	6,737	23,125	63,041	18,099	1,727	36,768	21,429
<b>Average</b>	<b>\$4,762</b>	<b>\$7,667</b>	<b>\$951</b>	<b>\$2,258</b>	<b>\$19,529</b>	<b>\$36,743</b>	<b>\$6,988</b>	<b>\$1,415</b>	<b>\$13,969</b>	<b>-\$3,964</b>