

**Table 21. Amount of Colorado Modifications
2009 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Type of Colorado Modification									Total
	Additions		Subtractions							
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	\$45,039	\$46,184	\$13,854	\$4,626	\$44,025	\$2,075	\$1,596	\$771	\$2,064	\$22,212
\$ 0 to \$ 5,000	8,342	4,452	2,126	764	27,699	334	488	1,974	739	(21,331)
\$ 5,000 to \$ 10,000	5,041	4,887	2,571	1,513	82,632	56	684	4,306	1,284	(83,119)
\$ 10,000 to \$ 15,000	6,888	6,025	3,532	2,802	186,355	199	830	6,743	2,507	(190,056)
\$ 15,000 to \$ 20,000	9,820	6,322	4,672	2,790	241,805	379	1,188	7,678	3,235	(245,605)
\$ 20,000 to \$ 25,000	14,760	6,366	6,279	3,103	277,860	581	1,281	8,853	4,610	(281,441)
\$ 25,000 to \$ 35,000	49,145	15,110	17,065	6,015	598,434	901	2,693	19,584	8,120	(588,558)
\$ 35,000 to \$ 50,000	137,226	26,350	37,804	10,654	915,998	1,884	4,162	29,301	14,963	(851,189)
\$ 50,000 to \$ 75,000	346,948	45,874	74,638	19,133	1,539,603	6,282	8,999	41,678	36,781	(1,334,291)
\$ 75,000 to \$ 100,000	410,206	42,222	69,809	16,761	1,155,481	8,385	15,723	26,421	30,071	(870,224)
\$ 100,000 to \$ 250,000	1,290,757	126,983	165,885	38,302	1,502,368	47,281	88,115	19,798	35,873	(479,883)
\$ 250,000 and over	1,034,645	230,176	124,925	57,621	185,744	242,080	70,829	636	25,370	557,615
Total	\$3,358,818	\$560,950	\$523,162	\$164,085	\$6,758,005	\$310,437	\$196,589	\$167,743	\$165,617	(\$4,365,870)

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Type of Colorado Modification									Total
	Additions		Subtractions							
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.3	0.9	0.4	0.5	0.4	0.1	0.3	1.2	0.5	0.5
\$ 5,000 to \$ 10,000	0.2	0.9	0.5	0.9	1.2	0.0	0.4	2.6	0.8	0.8
\$ 10,000 to \$ 15,000	0.2	1.2	0.7	1.8	2.8	0.1	0.4	4.0	1.5	1.5
\$ 15,000 to \$ 20,000	0.3	1.2	0.9	1.7	3.6	0.1	0.6	4.6	2.0	2.0
\$ 20,000 to \$ 25,000	0.4	1.2	1.2	1.9	4.1	0.2	0.7	5.3	2.8	2.8
\$ 25,000 to \$ 35,000	1.5	2.9	3.4	3.8	8.9	0.3	1.4	11.7	5.0	5.0
\$ 35,000 to \$ 50,000	4.1	5.1	7.4	6.7	13.6	0.6	2.1	17.5	9.1	9.1
\$ 50,000 to \$ 75,000	10.5	8.9	14.7	12.0	22.9	2.0	4.6	25.0	22.5	22.5
\$ 75,000 to \$ 100,000	12.4	8.2	13.7	10.5	17.2	2.7	8.1	15.8	18.4	18.4
\$ 100,000 to \$ 250,000	39.0	24.7	32.6	24.0	22.4	15.3	45.2	11.9	21.9	21.9
\$ 250,000 and over	31.2	44.7	24.5	36.1	2.8	78.5	36.3	0.4	15.5	15.5
Total	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	Type of Colorado Modification									Total
	Additions		Subtractions							
	State Addback	Other Additions	State Refund	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Tuition Invest- ment	Qualified Contri- butions	Other Sub- tractions	
Negative Income	\$6,421	\$19,324	\$4,032	\$3,099	\$9,747	\$43,225	\$10,499	\$1,530	\$9,425	\$1,618
\$ 0 to \$ 5,000	3,626	3,178	857	566	3,735	20,898	4,319	867	3,675	(1,496)
\$ 5,000 to \$ 10,000	1,282	2,697	646	815	6,202	4,337	4,225	1,094	3,988	(3,582)
\$ 10,000 to \$ 15,000	1,059	2,886	623	1,197	9,308	9,478	3,564	1,191	5,723	(5,683)
\$ 15,000 to \$ 20,000	1,013	3,211	583	1,199	12,064	13,059	4,368	1,220	6,257	(6,641)
\$ 20,000 to \$ 25,000	1,073	3,178	573	1,299	14,091	17,093	4,403	1,280	7,853	(6,865)
\$ 25,000 to \$ 35,000	1,171	3,764	549	1,339	16,367	11,852	3,746	1,334	7,719	(6,387)
\$ 35,000 to \$ 50,000	1,513	4,011	570	1,558	19,011	14,720	3,223	1,459	9,629	(5,593)
\$ 50,000 to \$ 75,000	2,146	4,100	635	1,715	22,208	21,294	3,008	1,598	13,901	(5,758)
\$ 75,000 to \$ 100,000	2,974	4,430	710	1,826	24,725	28,521	3,575	1,688	14,513	(4,988)
\$ 100,000 to \$ 250,000	5,379	5,481	990	2,195	24,422	64,066	5,858	1,604	11,123	(1,798)
\$ 250,000 and over	26,538	20,180	6,546	9,907	22,577	413,812	17,588	2,066	26,021	13,793
Average	\$4,452	\$7,234	\$979	\$2,460	\$19,005	\$136,336	\$6,621	\$1,462	\$11,994	(\$3,897)