

**Table 21. Amount of Colorado Modifications
2008 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	\$68,455	\$35,450	\$15,696	\$7,145	\$34,513	\$10,700	\$1,578	\$1,129	\$9,683	\$23,462
\$ 0 to \$ 5,000	4,275	2,733	1,110	754	22,407	187	665	1,596	372	(20,083)
\$ 5,000 to \$ 10,000	6,320	3,105	2,180	1,609	69,769	420	670	3,502	866	(69,592)
\$ 10,000 to \$ 15,000	7,951	4,247	2,472	2,701	168,977	279	375	5,696	2,087	(170,390)
\$ 15,000 to \$ 20,000	11,159	4,876	3,353	3,296	228,729	204	473	6,409	3,105	(229,534)
\$ 20,000 to \$ 25,000	16,319	5,486	4,063	2,707	257,493	333	433	6,995	3,385	(253,603)
\$ 25,000 to \$ 35,000	54,328	10,830	14,724	8,071	565,525	1,207	962	16,344	8,585	(550,260)
\$ 35,000 to \$ 50,000	150,582	21,442	32,097	12,438	885,019	2,702	2,565	23,653	13,972	(800,421)
\$ 50,000 to \$ 75,000	379,932	44,508	64,507	24,512	1,500,467	6,509	7,578	34,679	36,805	(1,250,618)
\$ 75,000 to \$ 100,000	446,022	41,445	59,174	22,427	1,129,295	10,537	13,436	21,254	29,095	(797,750)
\$ 100,000 to \$ 250,000	1,400,938	133,711	138,175	59,234	1,507,983	59,496	77,987	16,629	41,867	(366,721)
\$ 250,000 and over	1,401,996	326,342	123,646	99,715	235,109	619,003	74,031	834	44,857	531,144
Total	\$3,948,277	\$634,175	\$461,196	\$244,608	\$6,605,286	\$711,577	\$180,754	\$138,721	\$194,678	(\$3,954,367)

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	0.5	0.2	0.3	0.3	0.0	0.4	1.2	0.2	
\$ 5,000 to \$ 10,000	0.2	0.5	0.5	0.7	1.1	0.1	0.4	2.5	0.5	
\$ 10,000 to \$ 15,000	0.2	0.7	0.6	1.1	2.6	0.0	0.2	4.1	1.1	
\$ 15,000 to \$ 20,000	0.3	0.8	0.8	1.4	3.5	0.0	0.3	4.7	1.7	
\$ 20,000 to \$ 25,000	0.4	0.9	0.9	1.1	3.9	0.0	0.2	5.1	1.8	
\$ 25,000 to \$ 35,000	1.4	1.8	3.3	3.4	8.6	0.2	0.5	11.9	4.6	
\$ 35,000 to \$ 50,000	3.9	3.6	7.2	5.2	13.5	0.4	1.4	17.2	7.6	
\$ 50,000 to \$ 75,000	9.8	7.4	14.5	10.3	22.8	0.9	4.2	25.2	19.9	
\$ 75,000 to \$ 100,000	11.5	6.9	13.3	9.4	17.2	1.5	7.5	15.4	15.7	
\$ 100,000 to \$ 250,000	36.1	22.3	31.0	24.9	22.9	8.5	43.5	12.1	22.6	
\$ 250,000 and over	36.1	54.5	27.8	42.0	3.6	88.3	41.3	0.6	24.2	
Total	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									
	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	\$10,037	\$19,684	\$5,136	\$5,450	\$9,579	\$178,336	\$11,516	\$2,675	\$50,962	\$1,943
\$ 0 to \$ 5,000	1,914	2,742	552	751	3,702	16,977	5,941	925	2,401	(1,696)
\$ 5,000 to \$ 10,000	1,665	2,322	678	965	6,002	24,704	4,558	1,185	3,368	(3,463)
\$ 10,000 to \$ 15,000	1,227	2,679	551	1,244	9,102	12,144	2,781	1,280	5,478	(5,638)
\$ 15,000 to \$ 20,000	1,161	2,929	536	1,323	11,918	7,850	3,240	1,230	6,663	(6,677)
\$ 20,000 to \$ 25,000	1,262	3,140	477	1,161	13,901	11,481	2,339	1,260	6,825	(6,851)
\$ 25,000 to \$ 35,000	1,266	3,178	524	1,694	16,226	15,677	2,158	1,339	8,359	(6,208)
\$ 35,000 to \$ 50,000	1,581	3,583	509	1,699	19,075	18,508	2,853	1,398	8,185	(5,268)
\$ 50,000 to \$ 75,000	2,232	4,205	567	1,974	22,324	21,553	2,835	1,582	13,005	(5,305)
\$ 75,000 to \$ 100,000	3,091	4,340	633	2,133	24,664	32,927	3,334	1,607	13,495	(4,463)
\$ 100,000 to \$ 250,000	5,645	5,478	888	2,809	24,505	58,559	5,653	1,570	11,325	(1,341)
\$ 250,000 and over	30,497	23,379	5,844	12,503	22,585	608,656	17,938	2,084	37,412	11,131
Average	\$5,006	\$8,233	\$918	\$3,259	\$19,215	\$233,764	\$6,737	\$1,451	\$13,370	(\$3,525)