

**Table 21. Amount of Colorado Modifications
2007 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	\$24,342	\$22,071	\$4,845	\$3,129	\$26,110	\$10,468	\$676	\$361	\$2,775	(\$1,951)
\$ 0 to \$ 5,000	2,837	1,832	913	706	21,852	32	585	1,061	779	(21,259)
\$ 5,001 to \$ 10,000	3,726	1,963	1,286	1,211	64,803	95	622	2,600	942	(65,870)
\$ 10,001 to \$ 15,000	6,176	2,958	2,148	2,455	155,287	247	826	4,466	2,119	(158,413)
\$ 15,001 to \$ 20,000	8,824	3,481	2,951	3,484	214,598	264	1,179	5,563	3,122	(218,857)
\$ 20,001 to \$ 25,000	15,481	3,529	4,131	3,204	237,402	360	1,360	6,318	3,488	(237,254)
\$ 25,001 to \$ 35,000	49,844	7,828	13,500	7,320	519,693	985	2,168	14,689	9,117	(509,800)
\$ 35,001 to \$ 50,000	146,583	14,035	31,793	13,291	831,220	2,715	4,268	20,889	13,851	(757,409)
\$ 50,001 to \$ 75,000	365,706	29,870	60,769	27,063	1,424,017	8,148	9,049	30,354	36,423	(1,200,247)
\$ 75,001 to \$ 100,000	428,948	33,543	54,506	28,238	1,082,087	12,593	14,180	18,194	29,823	(777,129)
\$ 100,001 to \$ 250,000	1,257,166	124,006	123,061	77,769	1,504,789	84,843	86,764	15,554	46,443	(558,052)
\$ 250,001 and Over	1,381,066	398,915	128,127	160,778	286,373	754,852	104,835	1,533	68,287	275,197
Total	\$3,690,698	\$644,031	\$429,143	\$328,649	\$6,368,230	\$875,601	\$226,513	\$125,593	\$217,168	(\$4,231,043)

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	0.1	0.3	0.2	0.2	0.3	0.0	0.3	0.8	0.4	0.4
\$ 5,001 to \$ 10,000	0.1	0.3	0.3	0.4	1.0	0.0	0.3	2.1	0.4	0.4
\$ 10,001 to \$ 15,000	0.2	0.5	0.5	0.8	2.4	0.0	0.4	3.6	1.0	1.0
\$ 15,001 to \$ 20,000	0.2	0.6	0.7	1.1	3.4	0.0	0.5	4.4	1.5	1.5
\$ 20,001 to \$ 25,000	0.4	0.6	1.0	1.0	3.7	0.0	0.6	5.0	1.6	1.6
\$ 25,001 to \$ 35,000	1.4	1.3	3.2	2.2	8.2	0.1	1.0	11.7	4.3	4.3
\$ 35,001 to \$ 50,000	4.0	2.3	7.5	4.1	13.1	0.3	1.9	16.7	6.5	6.5
\$ 50,001 to \$ 75,000	10.0	4.8	14.3	8.3	22.5	0.9	4.0	24.2	17.0	17.0
\$ 75,001 to \$ 100,000	11.7	5.4	12.8	8.7	17.1	1.5	6.3	14.5	13.9	13.9
\$ 100,001 to \$ 250,000	34.3	19.9	29.0	23.9	23.7	9.8	38.4	12.4	21.7	21.7
\$ 250,001 and Over	37.7	64.1	30.2	49.4	4.5	87.3	46.4	1.2	31.9	31.9
Total	100.0	100.0	99.7	100.0	100.0	100.0	100.0	96.8	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	\$4,879	\$22,753	\$2,150	\$3,839	\$9,328	\$186,924	\$6,631	\$1,785	\$24,340	(\$215)
\$ 0 to \$ 5,000	1,435	3,083	526	828	3,536	2,165	5,176	745	4,556	(1,886)
\$ 5,001 to \$ 10,000	1,109	2,254	462	898	5,978	3,510	3,682	1,111	3,753	(3,564)
\$ 10,001 to \$ 15,000	959	2,668	494	1,262	8,971	6,664	3,515	1,205	5,503	(5,463)
\$ 15,001 to \$ 20,000	907	2,823	479	1,493	11,552	4,795	3,792	1,204	6,423	(6,409)
\$ 20,001 to \$ 25,000	1,104	2,798	468	1,509	13,430	6,925	4,070	1,289	7,075	(6,349)
\$ 25,001 to \$ 35,000	1,089	2,850	469	1,622	15,701	9,850	3,137	1,361	8,481	(5,651)
\$ 35,001 to \$ 50,000	1,478	2,901	487	1,792	18,763	11,554	3,406	1,457	9,308	(4,932)
\$ 50,001 to \$ 75,000	2,105	3,270	533	2,160	22,020	17,047	3,247	1,648	14,261	(5,069)
\$ 75,001 to \$ 100,000	2,969	3,833	588	2,533	24,270	23,895	3,511	1,680	14,874	(4,382)
\$ 100,001 to \$ 250,000	5,295	4,962	832	3,325	24,399	50,592	6,569	1,688	13,251	(2,114)
\$ 250,001 and Over	26,825	23,817	5,416	15,667	22,579	445,866	20,809	2,165	45,134	5,054
Average	\$4,657	\$8,793	\$861	\$4,177	\$19,044	\$176,818	\$8,009	\$1,541	\$15,469	(\$3,792)