

**Table 22. Colorado Returns by Liability Status  
2010 Individual Income Tax Returns**

**A. Dollar Amounts in Thousands**

Adjusted Gross Income Classes	Positive Tax Liability				Zero or Negative Tax Liability			
	No. of Returns	Federal AGI	Colorado Net Tax	Amount Owed	No. of Returns *	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	268	(\$89,315)	\$532	\$416	30,176	(\$3,381,655)	\$362	\$11,348
\$ 0 to \$ 5,000	770	1,674	270	200	74,966	190,583	157	4,318
\$ 5,000 to \$ 10,000	1,608	13,180	310	216	113,467	842,927	252	15,519
\$ 10,000 to \$ 15,000	12,788	157,529	1,875	1,402	127,267	1,553,136	7,614	24,593
\$ 15,000 to \$ 20,000	16,490	283,522	5,095	3,203	127,979	2,181,607	20,923	29,733
\$ 20,000 to \$ 25,000	20,652	456,080	9,163	4,865	120,533	2,644,320	35,236	33,132
\$ 25,000 to \$ 35,000	44,609	1,309,718	29,322	12,501	203,710	5,930,404	105,890	64,325
\$ 35,000 to \$ 50,000	65,230	2,700,979	64,562	23,342	212,897	8,724,736	197,467	79,615
\$ 50,000 to \$ 75,000	90,931	5,508,607	142,215	44,622	220,741	13,232,797	341,295	101,702
\$ 75,000 to \$ 100,000	69,436	5,860,757	167,267	43,893	135,443	11,396,452	324,908	73,368
\$ 100,000 to \$ 250,000	109,077	15,246,073	508,253	122,810	196,257	27,224,700	891,794	142,160
\$ 250,000 and over	18,674	11,033,338	409,805	131,732	30,385	20,225,626	761,746	72,893
<b>Total</b>	<b>450,533</b>	<b>\$42,482,141</b>	<b>\$1,338,670</b>	<b>\$389,202</b>	<b>1,593,818</b>	<b>\$90,765,631</b>	<b>\$2,687,643</b>	<b>\$652,706</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Positive Tax Liability				Zero or Negative Tax Liability			
	No. of Returns	Federal AGI	Colorado Net Tax	Amount Owed	No. of Returns	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.2	0.0	0.0	0.1	4.8	0.2	0.0	0.7
\$ 5,000 to \$ 10,000	0.4	0.0	0.0	0.1	7.3	0.9	0.0	2.4
\$ 10,000 to \$ 15,000	2.8	0.4	0.1	0.4	8.1	1.6	0.3	3.8
\$ 15,000 to \$ 20,000	3.7	0.7	0.4	0.8	8.2	2.3	0.8	4.6
\$ 20,000 to \$ 25,000	4.6	1.1	0.7	1.3	7.7	2.8	1.3	5.2
\$ 25,000 to \$ 35,000	9.9	3.1	2.2	3.2	13.0	6.3	3.9	10.0
\$ 35,000 to \$ 50,000	14.5	6.3	4.8	6.0	13.6	9.3	7.3	12.4
\$ 50,000 to \$ 75,000	20.2	12.9	10.6	11.5	14.1	14.1	12.7	15.9
\$ 75,000 to \$ 100,000	15.4	13.8	12.5	11.3	8.7	12.1	12.1	11.4
\$ 100,000 to \$ 250,000	24.2	35.8	38.0	31.6	12.6	28.9	33.2	22.2
\$ 250,000 and over	4.1	25.9	30.6	33.9	1.9	21.5	28.3	11.4
<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>

**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	(\$333,544)	\$1,989	\$1,555	(\$112,064)	\$12	\$376
\$ 0 to \$ 5,000	2,173	351	260	2,542	2	58
\$ 5,000 to \$ 10,000	8,198	193	134	7,429	2	137
\$ 10,000 to \$ 15,000	12,319	147	110	12,204	60	193
\$ 15,000 to \$ 20,000	17,193	309	194	17,047	163	232
\$ 20,000 to \$ 25,000	22,084	444	236	21,939	292	275
\$ 25,000 to \$ 35,000	29,360	657	280	29,112	520	316
\$ 35,000 to \$ 50,000	41,407	990	358	40,981	928	374
\$ 50,000 to \$ 75,000	60,580	1,564	491	59,947	1,546	461
\$ 75,000 to \$ 100,000	84,405	2,409	632	84,142	2,399	542
\$ 100,000 to \$ 250,000	139,773	4,660	1,126	138,720	4,544	724
\$ 250,000 and over	590,827	21,945	7,054	665,647	25,070	2,399
<b>Average</b>	<b>\$94,293</b>	<b>\$2,971</b>	<b>\$864</b>	<b>\$56,949</b>	<b>\$1,686</b>	<b>\$410</b>

\* Includes returns where no cash was owed or refund distributed.