

**Table 22. Colorado Returns by Liability Status
2009 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	No. of Returns	Federal AGI	Colorado Net Tax	Amount Owed	No. of Returns *	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	171	(\$64,097)	\$318	\$262	33,364	(\$3,464,013)	\$368	\$20,218
\$ 0 to \$ 5,000	764	1,695	243	157	81,576	212,698	116	5,578
\$ 5,000 to \$ 10,000	1,865	16,130	274	188	117,666	895,899	272	17,680
\$ 10,000 to \$ 15,000	11,565	145,943	1,759	1,306	127,940	1,603,870	7,945	26,724
\$ 15,000 to \$ 20,000	14,937	262,768	4,614	2,826	128,068	2,239,799	21,508	33,045
\$ 20,000 to \$ 25,000	18,028	406,576	7,937	4,125	121,598	2,731,068	36,635	36,777
\$ 25,000 to \$ 35,000	39,225	1,176,241	26,069	10,664	206,606	6,159,703	111,041	72,056
\$ 35,000 to \$ 50,000	58,184	2,462,041	57,790	20,467	220,583	9,252,099	209,111	93,466
\$ 50,000 to \$ 75,000	79,579	4,934,048	127,020	37,080	231,742	14,242,422	362,753	124,752
\$ 75,000 to \$ 100,000	58,974	5,110,677	146,634	35,663	140,967	12,186,612	345,052	92,019
\$ 100,000 to \$ 250,000	85,546	12,193,948	407,457	93,123	193,379	27,340,151	888,769	186,502
\$ 250,000 and over	14,155	8,422,793	324,286	118,120	26,741	17,464,691	596,344	175,657
Total	382,993	\$35,068,763	\$1,104,400	\$323,981	1,630,231	\$90,865,000	\$2,579,913	\$884,475

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	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	0.0	5.1	0.2	0.0	0.6
\$ 5,000 to \$ 10,000	0.5	0.0	0.0	0.1	7.4	0.9	0.0	2.0
\$ 10,000 to \$ 15,000	3.0	0.4	0.2	0.4	8.0	1.7	0.3	3.1
\$ 15,000 to \$ 20,000	3.9	0.7	0.4	0.9	8.0	2.4	0.8	3.8
\$ 20,000 to \$ 25,000	4.7	1.2	0.7	1.3	7.6	2.9	1.4	4.3
\$ 25,000 to \$ 35,000	10.2	3.3	2.4	3.3	12.9	6.5	4.3	8.3
\$ 35,000 to \$ 50,000	15.2	7.0	5.2	6.3	13.8	9.8	8.1	10.8
\$ 50,000 to \$ 75,000	20.8	14.0	11.5	11.5	14.5	15.1	14.1	14.4
\$ 75,000 to \$ 100,000	15.4	14.5	13.3	11.0	8.8	12.9	13.4	10.6
\$ 100,000 to \$ 250,000	22.3	34.7	36.9	28.8	12.1	29.0	34.5	21.6
\$ 250,000 and over	3.7	24.0	29.4	36.5	1.7	18.5	23.1	20.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return

Adjusted Gross Income Classes	Federal AGI	Colorado Net Tax	Amount Owed	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	(\$374,836)	\$1,857	\$1,531	(\$103,825)	\$11	\$606
\$ 0 to \$ 5,000	2,219	318	205	2,607	1	68
\$ 5,000 to \$ 10,000	8,649	147	101	7,614	2	150
\$ 10,000 to \$ 15,000	12,619	152	113	12,536	62	209
\$ 15,000 to \$ 20,000	17,592	309	189	17,489	168	258
\$ 20,000 to \$ 25,000	22,552	440	229	22,460	301	302
\$ 25,000 to \$ 35,000	29,987	665	272	29,814	537	349
\$ 35,000 to \$ 50,000	42,315	993	352	41,944	948	424
\$ 50,000 to \$ 75,000	62,002	1,596	466	61,458	1,565	538
\$ 75,000 to \$ 100,000	86,660	2,486	605	86,450	2,448	653
\$ 100,000 to \$ 250,000	142,543	4,763	1,089	141,381	4,596	964
\$ 250,000 and over	595,040	22,910	8,345	653,105	22,301	6,569
Average	\$91,565	\$2,884	\$846	\$55,737	\$1,583	\$543

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