

**Table 24. Amount and Number of Colorado Income Tax Credits Claimed  
2010 Individual Income Tax Returns**

**A. Refundable Credits**

Adjusted Gross Income Classes	Refundable Credits					
	Child Care Credit			Alternative Fuel Vehicle Credit		
	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit
Negative Income	\$0	0	\$0	\$32,492	10	\$3,157
\$ 0 to \$ 5,000	*	*	*	18,075	7	\$2,511
\$ 5,000 to \$ 10,000	297	5	\$58	8,322	4	\$2,022
\$ 10,000 to \$ 15,000	8,332	116	\$72	18,901	9	\$2,042
\$ 15,000 to \$ 20,000	157,103	1,398	\$112	55,537	27	\$2,083
\$ 20,000 to \$ 25,000	692,322	3,344	\$207	39,030	17	\$2,243
\$ 25,000 to \$ 35,000	1,428,845	8,142	\$175	104,699	43	\$2,435
\$ 35,000 to \$ 50,000	568,012	9,719	\$58	192,317	85	\$2,262
\$ 50,000 to \$ 75,000	331,209	6,930	\$48	505,038	208	\$2,426
\$ 75,000 to \$ 100,000	*	*	*	547,630	234	\$2,339
\$ 100,000 to \$ 250,000	0	0	\$0	1,853,095	702	\$2,641
\$ 250,000 and over	0	0	\$0	520,860	168	\$3,105
<b>Total</b>	<b>\$3,186,300</b>	<b>29,657</b>	<b>\$107</b>	<b>\$3,895,996</b>	<b>1,515</b>	<b>\$2,572</b>

**B. Non-Refundable Credits**

Adjusted Gross Income Classes	Non-Refundable Credits								
	Enterprise Zone Credits			Colorado Minimum Tax Credit			Child Care Center Credit		
	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit
Negative Income	\$69,579	25	\$2,820	\$5,681	15	\$369	*	*	*
\$ 0 to \$ 5,000	9,412	5	\$1,835	*	*	*	0	0	\$0
\$ 5,000 to \$ 10,000	1,096	17	\$63	*	*	*	*	*	*
\$ 10,000 to \$ 15,000	17,344	117	\$148	396	4	\$96	785	9	\$85
\$ 15,000 to \$ 20,000	33,323	131	\$255	362	6	\$59	1,365	9	\$148
\$ 20,000 to \$ 25,000	38,695	175	\$221	1,077	14	\$75	6,061	28	\$219
\$ 25,000 to \$ 35,000	140,088	513	\$273	3,290	41	\$80	13,902	59	\$235
\$ 35,000 to \$ 50,000	445,961	1,153	\$387	14,777	101	\$146	38,008	117	\$326
\$ 50,000 to \$ 75,000	959,852	2,108	\$455	56,310	225	\$250	109,948	242	\$455
\$ 75,000 to \$ 100,000	1,154,036	2,242	\$515	68,205	319	\$214	114,155	202	\$564
\$ 100,000 to \$ 250,000	3,811,933	6,181	\$617	626,019	2,584	\$242	212,472	384	\$554
\$ 250,000 and over	7,454,869	3,764	\$1,980	1,421,619	2,397	\$593	350,652	139	\$2,521
<b>Total</b>	<b>\$14,136,188</b>	<b>16,432</b>	<b>\$860</b>	<b>\$2,198,237</b>	<b>5,712</b>	<b>\$385</b>	<b>\$848,244</b>	<b>1,192</b>	<b>\$712</b>

Adjusted Gross Income Classes	Non-Refundable Credits								
	Child Care Contribution Credit			Long-Term Care Insurance			Gross Conservation Easement		
	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit	Amount	No. of Returns	Average Credit
Negative Income	\$75,166	20	\$3,847	\$6,120	39	\$157	*	*	*
\$ 0 to \$ 5,000	180	3	\$58	6,146	43	\$142	*	*	*
\$ 5,000 to \$ 10,000	2,822	4	\$688	8,409	56	\$151	0	0	\$0
\$ 10,000 to \$ 15,000	1,529	21	\$74	19,246	153	\$126	*	*	*
\$ 15,000 to \$ 20,000	2,588	30	\$87	28,585	222	\$128	*	*	*
\$ 20,000 to \$ 25,000	8,787	57	\$153	41,102	328	\$125	*	*	*
\$ 25,000 to \$ 35,000	29,777	180	\$166	122,732	880	\$139	10,358	11	\$921
\$ 35,000 to \$ 50,000	104,767	456	\$230	357,469	2,489	\$144	15,405	21	\$717
\$ 50,000 to \$ 75,000	384,973	1,369	\$281	908,992	5,226	\$174	55,502	46	\$1,204
\$ 75,000 to \$ 100,000	643,844	1,756	\$367	1,068,621	4,507	\$237	83,949	42	\$1,995
\$ 100,000 to \$ 250,000	4,510,120	7,169	\$629	1,101,627	4,521	\$244	914,090	196	\$4,666
\$ 250,000 and over	16,185,902	4,979	\$3,251	770	4	\$188	29,814,768	542	\$55,047
<b>Total</b>	<b>\$21,950,456</b>	<b>16,042</b>	<b>\$1,368</b>	<b>\$3,669,819</b>	<b>18,469</b>	<b>\$199</b>	<b>\$30,955,094</b>	<b>866</b>	<b>\$35,762</b>

Adjusted Gross Income Classes	Non-Refundable Credits		
	Other Non-Refundable Credits**		
	Amount	No. of Returns	Average Credit
Negative Income	\$45,359	27	\$1,699
\$ 0 to \$ 5,000	30,789	11	\$2,733
\$ 5,000 to \$ 10,000	3,246	59	\$55
\$ 10,000 to \$ 15,000	56,875	817	\$70
\$ 15,000 to \$ 20,000	160,436	1,117	\$144
\$ 20,000 to \$ 25,000	227,636	1,178	\$193
\$ 25,000 to \$ 35,000	749,208	2,656	\$282
\$ 35,000 to \$ 50,000	1,870,172	4,892	\$382
\$ 50,000 to \$ 75,000	4,637,482	8,740	\$531
\$ 75,000 to \$ 100,000	5,556,658	8,293	\$670
\$ 100,000 to \$ 250,000	24,875,057	20,795	\$1,196
\$ 250,000 and over	118,345,177	11,140	\$10,623
<b>Total</b>	<b>\$156,558,095</b>	<b>59,725</b>	<b>\$2,621</b>

\* Data is non-disclosable for taxpayer confidentiality and is included in the total.

\*\*Other non-refundable credits include: plastic recycling investment credit, historic property preservation credit, employer child care facility investment credit, school-to-career investment credit, Colorado works program credit, contaminated land redevelopment credit, aircraft manufacturer new employee credit, job growth incentive tax credit, certified auction group license fee credit, and other carry forward credits from prior periods.