

**Table 10. Amount of Colorado Modifications  
1999 Individual Income Tax Returns**

**A. Dollar Amounts in Thousands**

Adjusted Gross Income Classes	Type of Colorado Modification								Total
	Additions				Subtractions				
	State Addback	Non-Colo Bond Interest	Lump Sum Distrn	Other Additions	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Other Sub- tractions	
Negative Income	\$10,885	\$5,616	\$419	\$15,797	3,705	\$8,460	\$417	\$15,727	\$4,409
\$ 0 to \$ 5,000	2,404	1,630	917	406	682	10,296	23	1,669	(7,312)
\$ 5,001 to \$ 10,000	3,229	1,461	2,374	598	2,427	59,974	229	1,840	(56,810)
\$ 10,001 to \$ 15,000	5,645	2,347	2,653	822	5,433	158,200	313	3,300	(155,779)
\$ 15,001 to \$ 20,000	9,970	2,481	2,885	891	6,984	236,277	580	4,413	(232,027)
\$ 20,001 to \$ 25,000	17,609	2,792	2,504	1,038	6,451	240,764	468	4,352	(228,090)
\$ 25,001 to \$ 35,000	69,428	6,731	5,571	2,355	13,975	449,304	1,130	10,875	(391,199)
\$ 35,001 to \$ 50,000	180,249	12,736	7,079	4,093	24,616	624,335	2,968	12,599	(460,361)
\$ 50,001 to \$ 75,000	406,257	21,854	10,044	6,010	42,848	845,181	6,001	15,214	(465,080)
\$ 75,001 to \$ 100,000	364,653	18,224	7,369	4,669	30,585	426,877	5,476	9,356	(77,379)
\$ 100,001 to \$ 250,000	713,257	56,957	13,243	13,130	74,170	489,499	26,268	18,331	188,319
\$ 250,001 and Over	639,219	107,060	1,711	24,725	151,099	85,170	75,106	38,852	422,488
<b>Total</b>	<b>\$2,422,806</b>	<b>\$239,889</b>	<b>\$56,770</b>	<b>\$74,533</b>	<b>362,975</b>	<b>\$3,634,338</b>	<b>\$118,980</b>	<b>\$136,528</b>	<b>(\$1,458,822)</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Type of Colorado Modification								Total
	Additions				Subtractions				
	State Addback	Non-Colo Bond Interest	Lump Sum Distrn	Other Additions	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Other Sub- tractions	
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.1	0.7	1.6	0.7	0.2	0.3	0.0	1.4	N/A
\$ 5,001 to \$ 10,000	0.1	0.6	4.2	1.0	0.7	1.7	0.2	1.5	N/A
\$ 10,001 to \$ 15,000	0.2	1.0	4.7	1.4	1.5	4.4	0.3	2.7	N/A
\$ 15,001 to \$ 20,000	0.4	1.1	5.1	1.5	1.9	6.5	0.5	3.7	N/A
\$ 20,001 to \$ 25,000	0.7	1.2	4.4	1.8	1.8	6.6	0.4	3.6	N/A
\$ 25,001 to \$ 35,000	2.9	2.9	9.9	4.0	3.9	12.4	1.0	9.0	N/A
\$ 35,001 to \$ 50,000	7.5	5.4	12.6	7.0	6.9	17.2	2.5	10.4	N/A
\$ 50,001 to \$ 75,000	16.8	9.3	17.8	10.2	11.9	23.3	5.1	12.6	N/A
\$ 75,001 to \$ 100,000	15.1	7.8	13.1	7.9	8.5	11.8	4.6	7.7	N/A
\$ 100,001 to \$ 250,000	29.6	24.3	23.5	22.4	20.6	13.5	22.2	15.2	N/A
\$ 250,001 and Over	26.5	45.7	3.0	42.1	42.1	2.3	63.3	32.2	N/A
<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>	<b>N/A</b>

**C. Average per Return**

Adjusted Gross Income Classes	Type of Colorado Modification								Total
	Additions				Subtractions				
	State Addback	Non-Colo Bond Interest	Lump Sum Distrn	Other Additions	U.S. Govt Interest	Pension Exclusion	Colo Capital Gains	Other Sub- tractions	
Negative Income	\$4,487	\$19,500	\$41,944	\$76,685	\$5,255	\$8,237	\$18,973	\$101,466	\$1,020
\$ 0 to \$ 5,000	1,236	6,196	6,326	2,032	678	3,709	584	11,920	(1,068)
\$ 5,001 to \$ 10,000	779	2,618	8,509	2,097	952	5,710	3,228	4,212	(3,092)
\$ 10,001 to \$ 15,000	682	3,021	7,209	1,915	1,362	8,473	2,607	4,962	(5,029)
\$ 15,001 to \$ 20,000	731	2,636	6,679	1,760	1,516	11,257	3,673	6,225	(6,092)
\$ 20,001 to \$ 25,000	836	2,900	5,374	2,052	1,480	12,977	3,442	6,325	(5,437)
\$ 25,001 to \$ 35,000	1,070	3,088	6,418	2,093	1,631	14,588	3,465	8,333	(3,982)
\$ 35,001 to \$ 50,000	1,482	3,375	7,972	2,323	1,797	17,174	6,094	7,517	(2,943)
\$ 50,001 to \$ 75,000	2,185	3,421	9,511	2,084	2,076	19,665	7,068	6,847	(2,134)
\$ 75,001 to \$ 100,000	3,202	3,756	13,957	2,138	2,177	20,595	9,994	7,264	(619)
\$ 100,001 to \$ 250,000	5,470	5,005	37,837	2,758	3,181	20,473	31,995	9,030	1,364
\$ 250,001 and Over	24,354	17,445	74,383	10,490	18,654	18,324	234,706	51,734	15,382
<b>Average</b>	<b>3,489</b>	<b>6,231</b>	<b>10,490</b>	<b>4,332</b>	<b>3,437</b>	<b>15,669</b>	<b>30,555</b>	<b>11,314</b>	<b>(1,614)</b>