

**Table 9. Number of Returns Claiming Colorado Modifications  
1999 Individual Income Tax Returns**

**A. Number of Returns**

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	2,426	288	10	206	705	1,027	22	155	4,324
\$ 0 to \$ 5,000	1,945	263	145	200	1,006	2,776	39	140	6,846
\$ 5,001 to \$ 10,000	4,144	558	279	285	2,549	10,503	71	437	18,375
\$ 10,001 to \$ 15,000	8,272	777	368	429	3,990	18,672	120	665	30,979
\$ 15,001 to \$ 20,000	13,643	941	432	506	4,607	20,990	158	709	38,090
\$ 20,001 to \$ 25,000	21,074	963	466	506	4,360	18,553	136	688	41,955
\$ 25,001 to \$ 35,000	64,874	2,180	868	1,125	8,569	30,800	326	1,305	98,241
\$ 35,001 to \$ 50,000	121,623	3,774	888	1,762	13,699	36,354	487	1,676	156,440
\$ 50,001 to \$ 75,000	185,964	6,389	1,056	2,884	20,639	42,980	849	2,222	217,896
\$ 75,001 to \$ 100,000	113,897	4,852	528	2,184	14,049	20,727	548	1,288	125,024
\$ 100,001 to \$ 250,000	130,397	11,379	350	4,761	23,320	23,910	821	2,030	138,095
\$ 250,001 and Over	26,247	6,137	23	2,357	8,100	4,648	320	751	27,467
<b>Total</b>	<b>694,505</b>	<b>38,502</b>	<b>5,412</b>	<b>17,206</b>	<b>105,594</b>	<b>231,941</b>	<b>3,894</b>	<b>12,067</b>	<b>903,732</b>

**B. Percentage Distribution by Income Class (excludes returns with zero exemptions)**

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	0.3	0.7	2.7	1.2	1.0	1.2	1.0	1.2	0.8
\$ 5,001 to \$ 10,000	0.6	1.5	5.2	1.7	2.4	4.5	1.8	3.7	2.0
\$ 10,001 to \$ 15,000	1.2	2.0	6.8	2.5	3.8	8.1	3.1	5.6	3.4
\$ 15,001 to \$ 20,000	2.0	2.5	8.0	3.0	4.4	9.1	4.1	6.0	4.2
\$ 20,001 to \$ 25,000	3.0	2.5	8.6	3.0	4.2	8.0	3.5	5.8	4.7
\$ 25,001 to \$ 35,000	9.4	5.7	16.1	6.6	8.2	13.3	8.4	11.0	10.9
\$ 35,001 to \$ 50,000	17.6	9.9	16.4	10.4	13.1	15.7	12.6	14.1	17.4
\$ 50,001 to \$ 75,000	26.9	16.7	19.5	17.0	19.7	18.6	21.9	18.7	24.2
\$ 75,001 to \$ 100,000	16.5	12.7	9.8	12.8	13.4	9.0	14.2	10.8	13.9
\$ 100,001 to \$ 250,000	18.8	29.8	6.5	28.0	22.2	10.4	21.2	17.0	15.4
\$ 250,001 and Over	3.8	16.1	0.4	13.9	7.7	2.0	8.3	6.3	3.1
<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>100.1</b>	<b>100.0</b>	<b>100.0</b>

**C. Percentage Distribution of Returns Within Income Classes**

Adjusted Gross Income Classes	Type of Colorado Modification							
	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	56.1	6.7	0.2	4.8	16.3	23.8	0.5	3.6
\$ 0 to \$ 5,000	28.4	3.8	2.1	2.9	14.7	40.5	0.6	2.0
\$ 5,001 to \$ 10,000	22.6	3.0	1.5	1.6	13.9	57.2	0.4	2.4
\$ 10,001 to \$ 15,000	26.7	2.5	1.2	1.4	12.9	60.3	0.4	2.1
\$ 15,001 to \$ 20,000	35.8	2.5	1.1	1.3	12.1	55.1	0.4	1.9
\$ 20,001 to \$ 25,000	50.2	2.3	1.1	1.2	10.4	44.2	0.3	1.6
\$ 25,001 to \$ 35,000	66.0	2.2	0.9	1.1	8.7	31.4	0.3	1.3
\$ 35,001 to \$ 50,000	77.7	2.4	0.6	1.1	8.8	23.2	0.3	1.1
\$ 50,001 to \$ 75,000	85.3	2.9	0.5	1.3	9.5	19.7	0.4	1.0
\$ 75,001 to \$ 100,000	91.1	3.9	0.4	1.7	11.2	16.6	0.4	1.0
\$ 100,001 to \$ 250,000	94.4	8.2	0.3	3.4	16.9	17.3	0.6	1.5
\$ 250,001 and Over	95.6	22.3	0.1	8.6	29.5	16.9	1.2	2.7
<b>Total</b>	<b>76.8</b>	<b>4.3</b>	<b>0.6</b>	<b>1.9</b>	<b>11.7</b>	<b>25.7</b>	<b>0.4</b>	<b>1.3</b>