

**Table 12. Colorado Returns by Liability Status
1999 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	No. of Returns	Federal AGI	Colorado Net Tax	Cash with Returns	No. of Returns	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	133	(\$55,274)	\$252	\$128	4,391	(\$458,820)	\$106	\$4,543
\$ 0 to \$ 5,000	1,434	3,401	1,231	928	46,311	139,209	559	4,437
\$ 5,001 to \$ 10,000	9,186	77,941	4,993	4,742	85,235	648,704	2,604	15,542
\$ 10,001 to \$ 15,000	20,061	254,055	10,789	9,283	98,676	1,240,061	14,912	24,113
\$ 15,001 to \$ 20,000	25,604	449,047	11,251	7,100	108,360	1,898,428	33,285	33,049
\$ 20,001 to \$ 25,000	26,015	584,995	15,400	7,918	106,020	2,381,588	51,163	36,662
\$ 25,001 to \$ 35,000	49,856	1,493,448	39,737	16,516	178,748	5,321,399	134,411	70,942
\$ 35,001 to \$ 50,000	65,382	2,762,812	74,918	27,010	185,558	7,785,254	216,786	84,739
\$ 50,001 to \$ 75,000	84,780	5,225,876	157,498	48,510	183,730	11,230,870	345,108	90,053
\$ 75,001 to \$ 100,000	46,712	4,022,972	134,879	37,656	88,359	7,584,310	255,241	48,809
\$ 100,001 to \$ 250,000	62,868	9,127,077	344,323	98,369	79,394	10,913,200	396,804	70,167
\$ 250,001 and Over	15,232	10,092,108	441,535	152,358	12,648	10,128,647	416,537	77,257
Total	407,263	\$34,038,457	\$1,236,807	\$410,516	1,177,430	\$58,812,849	\$1,867,517	\$560,312

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

Adjusted Gross Income Classes	No. of Returns	Federal AGI	Colorado Net Tax	Cash with Returns	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	0.4	0.0	0.1	0.2	3.9	0.2	0.0	0.8
\$ 5,001 to \$ 10,000	2.3	0.2	0.4	1.2	7.3	1.1	0.1	2.8
\$ 10,001 to \$ 15,000	4.9	0.7	0.9	2.3	8.4	2.1	0.8	4.3
\$ 15,001 to \$ 20,000	6.3	1.3	0.9	1.7	9.2	3.2	1.8	5.9
\$ 20,001 to \$ 25,000	6.4	1.7	1.2	1.9	9.0	4.0	2.7	6.6
\$ 25,001 to \$ 35,000	12.2	4.4	3.2	4.0	15.2	9.0	7.2	12.8
\$ 35,001 to \$ 50,000	16.1	8.1	6.1	6.6	15.8	13.1	11.6	15.2
\$ 50,001 to \$ 75,000	20.8	15.3	12.7	11.8	15.7	18.9	18.5	16.2
\$ 75,001 to \$ 100,000	11.5	11.8	10.9	9.2	7.5	12.8	13.7	8.8
\$ 100,001 to \$ 250,000	15.4	26.8	27.8	24.0	6.8	18.4	21.2	12.6
\$ 250,001 and Over	3.7	29.6	35.7	37.1	1.1	17.1	22.3	13.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average per Return (excludes returns with zero exemptions)

Adjusted Gross Income Classes	Federal AGI	Colorado Net Tax	Cash with Returns	Federal AGI	Colorado Net Tax	Amount Refunded
Negative Income	(\$415,598)	\$1,895	\$961	(\$104,491)	\$24	\$1,035
\$ 0 to \$ 5,000	2,372	858	647	3,006	12	96
\$ 5,001 to \$ 10,000	8,485	544	516	7,611	31	182
\$ 10,001 to \$ 15,000	12,664	538	463	12,567	151	244
\$ 15,001 to \$ 20,000	17,538	439	277	17,520	307	305
\$ 20,001 to \$ 25,000	22,487	592	304	22,464	483	346
\$ 25,001 to \$ 35,000	29,955	797	331	29,770	752	397
\$ 35,001 to \$ 50,000	42,256	1,146	413	41,956	1,168	457
\$ 50,001 to \$ 75,000	61,640	1,858	572	61,127	1,878	490
\$ 75,001 to \$ 100,000	86,123	2,887	806	85,835	2,889	552
\$ 100,001 to \$ 250,000	145,178	5,477	1,565	137,456	4,998	884
\$ 250,001 and Over	662,560	28,987	10,002	800,810	32,933	6,108
Average	\$83,579	\$3,037	\$1,008	\$49,950	\$1,586	\$476

Note 1: The data reported in "Cash with Returns" and "Amount Refunded" do not include amounts from the state sales tax refund credit.

Note 2: The remainder of filers did not owe nor received refunds.