

**State Income Tax Deduction for Colorado Source Capital Gains
Tax Years 2002 and 2003**

Adjusted Gross Income	2002			2003			Adjusted Gross Income
	Income Tax Reduction	Number of Taxpayers	Average Amount Per Taxpayer	Income Tax Reduction	Number of Taxpayers	Average Amount Per Taxpayer	
Negative Income	\$201,219.80	47	\$4,281	\$59,125.10	39	\$1,516	Negative Income
\$0 to \$5K	\$26,946.60	48	\$561	\$6,343.10	23	\$276	\$0 to \$5K
\$5K to \$10K	\$16,714.30	74	\$226	\$11,019.40	56	\$197	\$5K to \$10K
\$10K to \$15K	\$22,864.80	131	\$175	\$8,935.90	80	\$112	\$10K to \$15K
\$15K to \$20K	\$35,280.60	147	\$240	\$16,806.90	82	\$205	\$15K to \$20K
\$20K to \$25K	\$42,271.90	171	\$247	\$21,668.40	102	\$212	\$20K to \$25K
\$25K to \$35K	\$130,427.10	347	\$376	\$79,913.80	193	\$414	\$25K to \$35K
\$35K to \$50K	\$195,386.00	526	\$371	\$194,506.30	329	\$591	\$35K to \$50K
\$50K to \$75K	\$491,937.50	803	\$613	\$308,033.90	494	\$624	\$50K to \$75K
\$75K to \$100K	\$466,055.80	572	\$815	\$456,842.10	422	\$1,083	\$75K to \$100K
\$100K to \$250K	\$2,266,107.20	1,088	\$2,122	\$1,819,127.00	836	\$2,176	\$100K to \$250K
\$250K and Over	\$5,702,863.60	470	\$12,134	\$7,249,607.70	473	\$15,327	\$250K and Over
Total	\$9,598,175.20	4,404	\$2,179	\$10,231,929.60	3,129	\$3,270	Total

Source: Colorado Department of Revenue

**State Income Tax Deduction for Colorado Source Capital Gains
Tax Years 2004 and 2005**

Adjusted Gross Income	2004			2005			Adjusted Gross Income
	Income Tax Reduction	Number of Taxpayers	Average Amount Per Taxpayer	Income Tax Reduction	Number of Taxpayers	Average Amount Per Taxpayer	
Negative Income	\$31,693.74	31	\$1,022	\$199,371.50	52	\$3,834	Negative Income
\$0 to \$5K	\$7,767.29	24	\$324	\$63,023.66	34	\$1,854	\$0 to \$5K
\$5K to \$10K	\$14,405.78	43	\$335	\$54,996.07	64	\$859	\$5K to \$10K
\$10K to \$15K	\$12,960.57	89	\$146	\$11,772.70	69	\$171	\$10K to \$15K
\$15K to \$20K	\$26,567.87	88	\$302	\$26,229.88	113	\$232	\$15K to \$20K
\$20K to \$25K	\$26,434.99	75	\$352	\$63,637.96	121	\$526	\$20K to \$25K
\$25K to \$35K	\$65,457.09	189	\$346	\$145,954.73	254	\$575	\$25K to \$35K
\$35K to \$50K	\$207,242.97	318	\$652	\$199,526.15	398	\$501	\$35K to \$50K
\$50K to \$75K	\$370,917.17	506	\$733	\$506,417.36	761	\$665	\$50K to \$75K
\$75K to \$100K	\$491,957.87	469	\$1,049	\$720,052.97	761	\$946	\$75K to \$100K
\$100K to \$250K	\$3,085,673.22	1,169	\$2,640	\$4,808,514.28	1,983	\$2,425	\$100K to \$250K
\$250K and Over	\$14,611,082.68	758	\$19,276	\$25,894,336.66	1,400	\$18,496	\$250K and Over
Total	\$18,952,151.24	3,759	\$5,042	\$32,693,833.32	6,010	\$5,440	Total