

MINNESOTA • REVENUE

Tax Year 2000 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2000. This is a stratified, random sample, produced annually, of Minnesota tax returns supplemented with federal return data. This allows the capture of data from the Federal form 1040 and supporting schedules regarding sources of income and details of itemized deductions as well as items from the Minnesota return not obtained during regular processing. The 2000 sample contains 21,585 records from a total of 2,442,043 in the tax filing population that year.

The tables show data distributed by federal adjusted gross income (FAGI) for Minnesota residents with an additional line for the total of nonresident filers. Table A contains federal data for all filers, Table B shows details of itemized deductions, and Table C has data from the Minnesota form M-1.

Table A

Tax Year 2000 Minnesota Individual Income Tax Sample - Selected Fields from Federal Form 1040

Federal Adjusted Gross Income Range	FAGI	Number of Returns	Wages	Count	Interest	Count	Dividends	Count	State Tax Refund	Count	Business Income (Schedule C)	Count	Capital Gains (Schedule D)	Count
Less than Zero	(\$598,560,423)	12,835	\$218,467,334	6,831	\$30,388,280	9,526	\$12,359,573	4,825	\$3,714,225	721	(\$53,978,943)	5,026	\$63,414,133	5,781
\$ 0 - 4,999	587,040,447	222,662	480,947,352	178,147	25,370,258	82,832	31,792,764	45,348	265,016	1,290	17,270,839	13,188	26,781,414	43,330
\$ 5,000 - 9,999	1,548,928,264	210,731	1,216,647,393	173,848	81,869,456	92,351	36,135,962	35,086	769,989	2,497	60,716,329	19,482	43,335,916	30,877
\$ 10,000 - 19,999	5,292,845,422	353,921	3,820,442,226	279,094	291,850,307	157,299	95,449,244	65,661	7,865,847	15,091	261,917,951	38,525	114,848,628	56,997
\$ 20,000 - 29,999	7,521,537,417	302,632	6,192,703,605	268,553	212,663,412	131,111	89,723,594	54,348	13,768,116	27,427	173,641,605	33,920	123,364,812	45,768
\$ 30,000 - 39,999	8,833,667,952	253,591	7,081,250,809	226,101	194,020,464	144,789	89,149,982	68,337	31,404,921	63,899	287,678,046	36,487	125,546,276	57,133
\$ 40,000 - 49,999	8,659,664,267	193,506	7,028,776,866	174,580	175,918,085	128,524	79,372,059	59,909	36,789,462	70,576	185,481,208	32,416	133,641,380	45,847
\$ 50,000 - 99,999	38,265,982,153	551,595	30,719,922,357	510,012	696,484,298	445,864	516,994,124	252,220	195,698,957	303,910	944,786,372	96,447	1,070,148,107	207,063
\$100,000 - 249,999	23,942,959,224	170,314	17,038,328,444	155,505	492,807,217	160,103	572,755,754	124,042	120,003,002	106,191	986,399,402	38,293	1,668,374,506	113,294
\$250,000 - 499,999	7,351,397,911	21,926	4,280,779,744	19,797	253,733,419	21,480	254,249,014	19,183	31,478,128	11,901	344,426,054	6,284	916,947,510	18,775
\$500,000 & Over	15,629,108,229	11,106	5,365,466,880	9,594	705,319,994	11,013	512,880,414	10,155	76,354,354	6,040	205,716,458	2,630	4,934,750,189	10,368
Resident	117,034,570,863	2,304,820	83,443,733,010	2,002,062	3,160,425,190	1,384,892	2,290,862,483	739,113	518,112,017	609,542	3,414,055,323	322,699	9,221,152,872	635,233
Nonresident	32,838,770,544	137,223	12,861,502,071	128,675	2,536,915,157	84,446	1,615,529,705	53,551	251,823,753	33,709	441,803,374	20,551	11,012,226,896	53,414
Totals	\$149,873,341,408	2,442,043	\$96,305,235,081	2,130,736	\$5,697,340,347	1,469,338	\$3,906,392,189	792,664	\$769,935,769	643,250	\$3,855,858,697	343,249	\$20,233,379,769	688,648

Federal Adjusted Gross Income Range	Taxable IRA Distributions	Count	Taxable Pensions	Count	Schedule E Income	Count	Farm Income	Count	Unemployment Compensation	Count	Taxable Social Security Benefits	Count	Other Income	Count
Less than Zero	\$4,017,844	702	\$26,373,638	2,377	(\$366,243,687)	5,512	(\$100,287,773)	4,913	\$769,967	135	\$0	0	(\$414,537,707)	6,290
\$ 0 - 4,999	14,691,051	1,915	12,643,639	5,532	262,223	5,081	(19,273,293)	2,505	2,016,439	1,275	0	0	(4,093,013)	6,382
\$ 5,000 - 9,999	22,409,618	8,629	82,847,316	19,306	24,454,855	10,183	(27,818,467)	4,851	6,494,851	2,557	343,848	110	15,351,880	8,717
\$ 10,000 - 19,999	165,992,991	32,112	491,422,798	66,226	58,992,692	25,165	(25,233,167)	10,704	43,316,867	16,340	2,296,659	1,883	19,341,233	12,327
\$ 20,000 - 29,999	105,922,193	21,600	488,001,626	44,874	154,798,028	25,237	(116,433,402)	11,545	44,372,854	14,361	51,760,443	29,165	19,708,078	11,958
\$ 30,000 - 39,999	173,852,828	21,966	527,620,528	44,215	174,813,313	24,315	(5,271,167)	10,831	45,562,440	14,181	150,571,808	37,145	40,455,215	16,455
\$ 40,000 - 49,999	131,899,903	17,341	565,437,269	36,913	104,256,938	22,454	15,028,652	9,918	47,563,290	12,171	194,592,357	27,062	18,578,177	11,260
\$ 50,000 - 99,999	689,324,061	65,692	1,946,280,650	104,370	640,986,324	83,137	59,167,856	20,125	99,960,174	28,940	782,189,907	68,983	158,952,196	48,575
\$100,000 - 249,999	470,528,423	21,589	964,044,643	33,518	1,259,065,942	54,752	59,034,663	4,893	15,876,361	4,038	295,805,862	21,245	158,125,820	21,465
\$250,000 - 499,999	63,618,634	1,654	101,314,200	4,152	1,065,061,817	12,170	(914,151)	730	1,097,752	173	43,811,254	2,784	72,348,475	5,341
\$500,000 & Over	118,528,820	833	96,971,638	2,280	3,355,395,953	7,757	5,518,284	325	344,020	68	30,654,345	1,822	277,536,401	3,570
Resident	1,960,786,367	194,035	5,302,957,946	363,764	6,471,844,397	275,762	(156,481,964)	81,339	307,375,015	94,241	1,552,026,482	190,200	361,766,755	152,340
Nonresident	137,942,910	8,232	414,780,246	19,370	4,041,166,874	28,325	729,203	3,554	35,304,819	8,709	87,239,616	8,562	(370,538,242)	14,793
Totals	\$2,098,729,276	202,267	\$5,717,738,192	383,133	\$10,513,011,271	304,087	(\$155,752,761)	84,893	\$342,679,834	102,950	\$1,639,266,098	198,762	(\$8,771,486)	167,133

Federal Adjusted Gross Income Range	Federal Gross Income	Count	IRA Deduction	Count	Student Loan Interest Deduction	Count	Self-Employment Tax Deduction	Count	Standard Deduction	Count	Personal Exemptions	Count	Federal Taxable Income	Count
Less than Zero	(\$593,837,945)	12,835	\$12,265	6	\$63,232	234	\$2,209,951	3,264	\$63,342,327	10,528	\$67,142,401	11,874	\$1,554,368	110
\$ 0 - 4,999	590,812,560	221,816	280,310	280	324,150	1,187	2,154,860	11,085	788,212,153	219,767	318,872,844	74,381	48,659,101	51,454
\$ 5,000 - 9,999	1,566,377,728	210,731	1,355,522	951	1,325,110	3,309	6,955,484	18,142	1,038,853,771	204,310	499,875,367	124,115	304,575,936	135,496
\$ 10,000 - 19,999	5,358,649,560	353,921	12,030,399	6,491	7,472,725	19,634	24,371,337	35,767	1,825,996,416	315,316	1,421,239,861	320,066	1,971,923,305	297,695
\$ 20,000 - 29,999	7,611,107,406	302,632	17,469,046	8,700	18,223,777	29,592	23,862,259	27,062	1,476,804,048	247,048	1,446,765,828	300,272	4,173,997,746	294,759
\$ 30,000 - 39,999	8,937,816,215	253,591	18,239,897	9,354	15,203,035	25,277	32,520,160	28,729	961,154,246	153,304	1,366,287,214	253,426	5,490,852,651	251,522
\$ 40,000 - 49,999	8,734,835,780	193,506	17,390,556	7,672	11,755,419	20,351	22,751,013	24,146	598,273,348	87,747	1,236,571,927	193,506	5,629,380,021	192,314
\$ 50,000 - 99,999	38,524,136,638	551,479	45,308,597	21,420	17,252,466	34,657	93,885,969	75,496	860,186,116	119,121	4,321,882,062	551,275	26,640,571,045	550,720
\$100,000 - 249,999	24,182,830,603	170,314	18,650,331	7,670	222,091	286	67,383,020	33,013	28,559,453	3,864	1,382,839,452	170,127	18,325,088,275	170,126
\$250,000 - 499,999	7,435,798,204	21,926	2,761,369	830	0	0	17,406,788	7,020	1,910,308	284	26,694,532	9,612	6,247,105,001	21,921
\$500,000 & Over	15,681,474,216	11,106	1,136,801	346	0	0	12,201,009	3,564	2,630,355	371	66,516	12	13,715,020,558	11,038
Resident	118,030,000,965	2,303,858	134,635,093	63,720	71,842,002	134,527	305,701,849	267,287	7,645,922,541	1,361,659	12,088,238,005	2,008,666	82,548,728,006	1,977,157
Nonresident	33,052,716,966	137,223	13,205,851	6,421	8,695,039	16,107	37,853,877	20,515	434,024,670	79,732	644,530,117	110,031	27,969,907,237	125,311
Totals	\$151,082,717,960	2,441,081	\$147,840,944	70,141	\$80,537,042	150,634	\$343,555,726	287,802	\$8,079,947,210	1,441,391	\$12,732,768,121	2,118,698	\$110,518,635,243	2,102,469

Table B

Tax Year 2000 Minnesota Individual Income Tax Sample - Selected Fields from Federal Schedule A (Itemizers Only)

Federal Adjusted Gross Income Range	Total Itemized Deductions	Count	Medical Expense Deduction	Count	State Income Tax Deduction	Count	Real Estate Taxes Deduction	Count	Total Taxes Deduction	Count
Less than Zero	\$63,074,995	2,308	\$9,232,555	1,588	\$8,844,320	1,727	\$7,753,026	1,807	\$16,933,741	2,174
\$ 0 - 4,999	31,574,932	2,615	10,543,247	2,015	1,527,047	1,034	5,242,258	2,070	7,111,863	2,504
\$ 5,000 - 9,999	72,840,365	6,141	39,973,204	4,470	1,134,107	3,048	5,839,610	4,130	7,699,683	4,505
\$ 10,000 - 19,999	420,000,289	38,180	171,412,295	25,270	20,927,525	28,294	39,924,490	32,615	65,776,914	36,554
\$ 20,000 - 29,999	569,442,369	55,584	90,530,467	19,431	59,027,861	50,887	57,064,201	47,778	124,532,828	54,934
\$ 30,000 - 39,999	1,098,819,499	100,005	123,611,381	23,441	159,364,843	97,997	120,948,589	89,796	294,844,422	100,049
\$ 40,000 - 49,999	1,234,915,031	105,759	118,802,672	17,051	218,771,338	104,082	121,114,461	96,687	357,488,376	105,128
\$ 50,000 - 99,999	6,473,875,998	432,309	197,169,255	35,346	1,513,371,104	430,116	694,685,150	415,001	2,308,481,848	432,267
\$100,000 - 249,999	4,227,982,807	166,450	67,315,042	5,437	1,378,109,296	165,982	483,768,034	160,195	1,917,172,723	166,417
\$250,000 - 499,999	1,075,587,812	21,642	817,115	54	507,439,869	21,621	117,898,292	21,220	634,979,841	21,639
\$500,000 & Over	1,907,253,934	10,735	2,546,786	30	1,111,640,925	10,683	98,839,114	10,445	1,220,445,056	10,728
Resident	17,175,368,031	941,729	831,954,018	134,133	4,980,158,236	915,472	1,753,077,224	881,743	6,955,467,295	936,899
Nonresident	5,050,434,862	57,296	33,567,749	3,884	1,803,065,505	55,695	217,046,863	49,808	2,057,006,762	57,269
Total	\$22,225,802,893	999,024	\$865,521,766	138,016	\$6,783,223,741	971,167	\$1,970,124,087	931,551	\$9,012,474,057	994,168

Federal Adjusted Gross Income Range	Home Mortgage Interest Deduction	Count	Investment Interest Deduction	Count	Charitable Contributions Deduction - Cash	Count	Charitable Contributions Deduction - Non-Cash	Count	Employee Business Expenses	Count
Less than Zero	\$20,617,498	1,505	\$9,137,643	367	\$3,758,779	1,066	\$577,326	565	\$1,471,330	316
\$ 0 - 4,999	5,081,993	784	6,498,913	434	2,080,632	2,125	254,305	508	0	0
\$ 5,000 - 9,999	17,680,634	3,003	103,705	110	5,245,727	4,402	560,867	2,322	245,653	551
\$ 10,000 - 19,999	114,261,914	22,223	847,605	392	41,711,579	32,278	4,487,483	12,572	10,895,790	6,590
\$ 20,000 - 29,999	226,998,885	42,099	1,552,373	1,317	62,197,289	40,559	10,828,271	20,304	37,339,499	14,234
\$ 30,000 - 39,999	468,025,017	83,570	4,532,388	2,598	80,777,991	77,735	20,024,659	43,185	78,671,912	29,501
\$ 40,000 - 49,999	551,808,150	90,333	4,481,582	1,930	105,770,091	85,271	21,144,636	49,144	72,571,117	36,060
\$ 50,000 - 99,999	2,739,374,972	384,712	16,411,216	10,831	635,384,460	392,373	135,819,455	244,824	395,302,440	166,199
\$100,000 - 249,999	1,418,616,912	140,556	56,512,814	15,322	496,085,902	157,921	151,760,282	108,478	170,662,182	45,511
\$250,000 - 499,999	280,497,045	17,422	42,469,102	5,144	137,850,856	21,067	58,680,600	12,928	26,874,903	3,647
\$500,000 & Over	169,951,632	7,625	197,927,809	4,639	267,782,343	10,256	359,043,612	6,492	10,234,794	1,433
Resident	6,012,914,654	793,832	340,475,149	43,084	1,838,645,649	825,053	763,181,495	501,321	804,269,620	304,042
Nonresident	556,492,042	45,693	883,926,054	7,649	682,994,844	48,139	1,286,383,459	27,521	210,779,877	21,780
Total	\$6,569,406,695	839,525	\$1,224,401,203	50,733	\$2,521,640,493	873,192	\$2,049,564,953	528,842	\$1,015,049,497	325,822

Table C

Tax Year 2000 Minnesota Individual Income Tax Sample - Selected Fields from Minnesota Form M-

Federal Adjusted Gross Income Range	Federal Taxable Income	Count	State Income Tax Addition	Count	Total Other Additions	Count	Total Subtractions	Count	State Income Tax Refund Subtraction	Count	Nonitemizer Charitable Contributions	Count
Less than Zero	(\$793,749,148)	11,664	\$9,243,860	1,727	\$1,207,911	250	\$19,536,410	3,851	\$3,682,963	719	\$150,874	300
\$ 0 - 4,999	(309,826,224)	137,485	1,514,871	880	1,227,758	280	11,482,805	14,546	383,237	2,190	177,985	331
\$ 5,000 - 9,999	64,470,811	185,348	1,263,553	3,399	3,296,921	1,685	41,031,805	25,291	955,547	3,839	2,027,815	4,531
\$ 10,000 - 19,999	1,783,965,755	344,724	21,555,484	29,635	3,410,523	3,472	148,597,525	73,766	6,638,676	14,745	9,904,625	18,923
\$ 20,000 - 29,999	4,146,231,197	301,150	54,611,785	50,997	7,120,699	2,856	105,031,349	72,650	12,010,907	26,582	8,909,453	19,146
\$ 30,000 - 39,999	5,462,090,689	252,920	144,070,905	97,043	9,822,328	3,174	121,176,176	106,892	31,944,110	63,072	11,881,232	18,520
\$ 40,000 - 49,999	5,618,803,870	193,296	195,986,736	103,172	1,637,496	2,707	125,830,770	105,985	35,744,493	68,263	8,092,309	11,360
\$ 50,000 - 99,999	26,618,268,158	551,204	1,379,865,454	429,320	23,758,369	11,938	660,692,037	395,095	195,458,202	300,027	16,470,511	29,893
249,999	18,319,577,127	170,314	1,313,856,988	165,894	46,799,522	10,832	360,263,931	135,188	118,846,911	104,328	1,073,776	1,674
499,999	6,246,021,133	21,926	487,184,784	21,638	18,679,321	3,771	103,820,342	17,210	30,783,126	11,747	272,044	183
\$500,000 & Over	13,708,910,301	11,106	1,005,940,054	10,684	85,809,458	3,256	327,730,802	9,229	73,761,623	5,916	504,730	212
Resident	80,864,763,669	2,181,138	4,615,094,473	914,390	202,770,306	44,220	2,025,193,952	959,703	510,209,795	601,428	59,465,354	105,074
Nonresident	26,835,422,978	135,554	1,633,892,149	51,728	401,437,886	5,384	974,901,257	52,908	233,911,511	29,884	1,662,555	3,070
Totals	\$107,700,186,647	2,316,692	\$6,248,986,623	966,118	\$604,208,192	49,604	\$3,000,095,209	1,012,611	\$744,121,306	631,312	\$61,127,909	108,144

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$541,383	234	\$165,246	15	\$0	0	\$222,532	339	\$679,206	2,096	\$274,287	519
\$ 0 - 4,999	362,483	453	2,372,954	48,814	0	0	192,582	754	5,260,753	34,801	1,488,470	3,218
\$ 5,000 - 9,999	155,897	639	15,767,847	132,054	0	0	789,424	1,619	13,795,838	38,963	749,836	1,816
\$ 10,000 - 19,999	2,719,773	4,092	101,265,625	288,636	0	0	5,095,001	14,462	54,029,414	66,698	4,970,302	11,371
\$ 20,000 - 29,999	9,624,409	9,171	224,903,566	293,288	0	0	3,967,475	14,023	23,822,138	50,969	6,322,912	17,652
\$ 30,000 - 39,999	15,201,640	18,868	315,032,620	250,972	25,238	661	203,694	2,521	113,321	2,095	5,212,528	16,046
\$ 40,000 - 49,999	19,384,230	25,251	330,870,297	192,204	2,123,135	23,990	0	0	0	0	0	0
\$ 50,000 - 99,999	104,304,325	103,441	1,669,584,928	549,974	36,337,844	270,665	0	0	0	0	0	0
\$100,000 - 249,999	58,203,106	35,542	1,306,088,192	170,015	12,658,652	82,586	0	0	0	0	0	0
\$250,000 - 499,999	11,211,464	4721	485,414,439	21,909	1,091,354	5,903	0	0	0	0	0	0
\$500,000 & Over	6,497,610	2227	1,068,522,989	10,968	437,236	2,089	0	0	0	0	0	0
Resident	228,206,321	204,640	5,519,988,703	1,958,850	52,673,457	385,893	10,470,708	33,718	97,700,670	195,623	19,018,335	50,621
Nonresident	1,394,137	2,671	216,565,338	91,543	882,466	16,273	416,922	2,022	3,388,564	8,485	44,307	459
Total	\$229,600,459	207,311	\$5,736,554,041	2,050,393	\$53,555,924	402,166	\$10,887,630	35,741	\$101,089,233	204,108	\$19,062,642	51,080