

# MINNESOTA • REVENUE

## Tax Year 2002 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2002. 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 2002 sample contains 20,313 records from a total of 2,416,272 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 2002 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	(\$924,228,072)	24,740	\$225,574,511	8,106	\$47,393,823	15,206	\$20,187,919	12,529	\$9,977,875	2,731	(\$61,104,897)	4,624	\$50,401,913	16,926
\$ 0 - \$ 4,999	581,549,342	212,935	497,976,125	174,376	37,894,886	75,967	29,716,407	37,839	1,393,226	3,980	21,922,829	17,560	(24,602,003)	28,713
5,000 - 9,999	1,500,185,238	204,104	1,230,869,397	168,698	73,002,594	71,113	37,237,088	36,959	4,319,152	7,341	68,231,414	20,893	(7,371,380)	25,394
10,000 - 19,999	4,854,972,330	324,924	3,452,990,677	251,967	223,385,614	133,931	87,275,813	61,976	12,732,407	22,724	221,449,895	39,493	(11,508,563)	42,407
20,000 - 29,999	7,662,739,233	306,994	6,034,280,524	261,813	197,857,737	133,359	111,065,663	63,121	19,865,450	40,736	225,563,973	38,287	36,354,989	43,321
30,000 - 39,999	8,345,419,230	239,323	6,698,925,238	212,076	143,671,317	120,411	83,124,304	57,432	33,221,241	62,458	249,496,886	33,240	43,636,733	40,726
40,000 - 49,999	9,049,631,675	201,603	7,494,609,877	183,153	141,084,826	124,073	64,852,339	58,421	44,225,892	76,452	306,870,618	37,217	7,911,882	37,194
50,000 - 99,999	38,875,866,644	555,746	32,177,935,057	518,092	478,512,450	403,263	288,896,399	220,763	190,628,724	290,422	952,196,533	104,902	229,629,345	153,072
100,000 - 249,999	24,613,010,942	179,017	19,246,368,336	167,790	408,110,694	155,734	295,276,429	116,229	123,236,291	112,927	873,956,765	37,889	654,627,229	92,256
250,000 - 499,999	6,932,513,870	20,475	4,350,029,205	18,393	203,056,991	19,684	151,979,004	16,898	36,146,506	11,069	312,706,510	4,768	515,614,980	15,306
500,000 & Over	10,674,617,998	8,311	4,089,460,959	7,306	433,189,105	8,180	307,222,744	7,427	66,609,422	5,006	159,028,238	2,008	1,843,667,743	7,504
Resident	112,166,278,430	2,278,172	85,499,019,905	1,971,771	2,387,160,036	1,260,921	1,476,834,107	689,594	542,356,185	635,847	3,330,318,764	340,879	3,338,362,868	502,818
Nonresident	21,009,942,645	101,810	9,600,206,123	92,850	1,436,577,279	59,782	833,813,553	36,850	187,765,364	27,372	396,023,287	14,961	3,047,384,383	30,711
<b>Totals</b>	<b>\$133,176,221,075</b>	<b>2,379,982</b>	<b>\$95,099,226,028</b>	<b>2,064,621</b>	<b>\$3,823,737,315</b>	<b>1,320,704</b>	<b>\$2,310,647,660</b>	<b>726,444</b>	<b>\$730,121,549</b>	<b>663,219</b>	<b>\$3,726,342,051</b>	<b>355,841</b>	<b>\$6,385,747,251</b>	<b>533,529</b>

  

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	\$4,756,839	926	\$18,977,876	2,814	(\$455,667,952)	9,018	(\$172,886,676)	5,832	\$4,794,625	383	\$0	0	(\$576,439,884)	7,140
\$ 0 - \$ 4,999	10,794,205	3,534	18,947,927	9,247	3,785,227	5,143	(7,365,179)	2,949	4,416,290	3,612	113,649	114	5,992,670	8,555
5,000 - 9,999	24,717,136	9,667	101,619,320	20,478	2,517,759	11,644	(12,939,604)	3,977	16,229,481	5,626	4,543,206	1,011	(1,561,761)	4,706
10,000 - 19,999	181,652,117	34,035	552,304,235	68,327	119,841,912	27,403	(84,968,816)	9,946	126,601,191	26,609	6,369,987	4,018	19,866,498	18,003
20,000 - 29,999	157,444,087	25,881	659,669,867	56,878	92,523,390	27,356	(3,223,862)	11,092	124,527,426	30,398	66,462,980	40,557	24,136,965	13,160
30,000 - 39,999	139,812,880	19,703	623,797,858	42,228	147,141,077	25,443	(24,413,724)	9,595	117,115,152	21,139	167,064,485	37,786	12,295,352	12,755
40,000 - 49,999	103,412,884	14,080	594,233,762	35,853	119,328,866	26,685	(17,660,126)	8,508	99,235,078	20,789	198,643,610	26,895	23,516,792	14,174
50,000 - 99,999	474,424,524	43,540	2,451,441,189	115,562	630,124,625	85,359	(4,493,253)	18,514	261,690,078	54,034	907,934,352	72,144	153,069,622	47,043
100,000 - 249,999	252,432,752	13,165	977,512,034	34,855	1,573,531,029	51,461	(9,420,051)	4,906	42,483,590	7,439	280,972,583	18,268	159,389,618	25,584
250,000 - 499,999	36,749,761	1,106	106,506,057	3,468	1,191,153,191	12,129	(5,266,778)	343	1,954,422	323	36,880,980	2,236	101,761,341	5,417
500,000 & Over	31,561,093	731	56,180,618	1,711	3,449,997,085	5,870	(10,190,025)	280	623,143	64	22,581,143	1,276	306,883,655	2,784
Resident	1,417,758,278	166,369	6,161,190,744	391,422	6,874,276,209	287,513	(352,828,093)	75,942	799,670,476	170,415	1,691,566,976	204,303	228,910,868	159,322
Nonresident	115,242,228	4,659	330,500,724	18,667	5,372,243,691	23,865	(19,861,449)	2,677	77,471,801	12,868	96,622,384	8,330	(201,006,014)	9,123
<b>Totals</b>	<b>\$1,533,000,506</b>	<b>171,028</b>	<b>\$6,491,691,469</b>	<b>410,089</b>	<b>\$12,246,519,899</b>	<b>311,378</b>	<b>(\$372,689,541)</b>	<b>78,619</b>	<b>\$877,142,277</b>	<b>183,283</b>	<b>\$1,788,189,360</b>	<b>212,633</b>	<b>\$27,904,855</b>	<b>168,445</b>

  

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	(\$915,974,280)	24,740	\$16,765	4	\$335,537	727	\$1,643,761	3,952	\$86,697,501	20,506	\$95,427,621	15,296	\$0	0
\$ 0 - \$ 4,999	601,208,097	212,109	2,255,851	1,217	107,293	1,332	3,026,702	15,491	822,841,305	206,684	417,197,921	90,339	21,776,287	26,467
5,000 - 9,999	1,533,097,466	204,104	2,672,704	1,349	1,795,195	5,620	6,545,617	16,974	996,782,436	190,379	534,336,676	119,743	240,075,698	112,914
10,000 - 19,999	4,925,989,051	324,924	11,111,707	5,558	9,317,592	18,148	20,985,900	32,890	1,637,721,502	280,346	1,395,570,171	295,524	1,596,312,848	258,891
20,000 - 29,999	7,776,285,362	306,994	27,261,482	11,643	15,564,096	26,208	27,504,443	32,939	1,411,846,794	235,978	1,607,565,790	304,259	3,894,943,831	294,451
30,000 - 39,999	8,467,135,878	239,323	29,102,157	11,517	19,601,660	28,857	30,312,260	27,843	869,638,841	140,904	1,320,422,009	239,323	5,046,744,907	237,442
40,000 - 49,999	9,186,870,001	201,603	28,453,379	9,697	16,450,285	24,104	34,575,690	29,476	599,170,154	88,143	1,331,218,955	201,603	5,620,369,239	200,093
50,000 - 99,999	39,258,739,283	555,746	48,882,268	18,999	45,571,256	67,876	95,477,625	73,465	848,241,116	112,467	4,608,888,015	555,597	26,357,682,748	554,946
100,000 - 249,999	24,958,436,014	179,017	28,556,670	7,426	4,847,214	11,164	72,484,505	33,250	37,171,129	4,602	1,656,495,218	178,941	18,493,834,053	178,899
250,000 - 499,999	7,046,135,857	20,475	3,072,595	578	0	0	17,644,968	6,184	1,300,492	220	33,978,418	9,877	5,806,960,699	20,399
500,000 & Over	10,739,991,189	8,311	1,057,667	211	0	0	10,560,422	2,927	2,114,352	287	125,978	5	9,347,931,090	8,304
Resident	113,577,913,918	2,277,346	182,443,246	68,200	113,590,128	184,036	320,761,892	275,392	7,313,525,621	1,280,517	13,001,226,772	2,010,508	76,426,631,400	1,892,806
Nonresident	21,211,579,919	101,810	7,505,038	2,275	8,565,067	12,307	32,748,291	13,018	329,885,246	56,782	551,001,944	88,396	17,526,329,519	90,604
<b>Totals</b>	<b>\$134,789,493,838</b>	<b>2,379,156</b>	<b>\$189,948,284</b>	<b>70,476</b>	<b>\$122,155,195</b>	<b>196,343</b>	<b>\$353,510,183</b>	<b>288,410</b>	<b>\$7,643,410,867</b>	<b>1,337,299</b>	<b>\$13,552,228,716</b>	<b>2,098,904</b>	<b>\$93,952,960,919</b>	<b>1,983,410</b>

Note: Parts may not sum to totals due to rounding.

**Table B**

**Tax Year 2002 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	\$116,649,219	4,233	\$26,612,269	3,175	\$13,219,745	2,121	\$14,903,489	3,348	\$29,498,837	3,766
\$ 0 - \$ 4,999	98,820,758	6,019	52,733,822	4,418	1,758,841	3,547	7,315,394	5,445	9,397,818	5,559
5,000 - 9,999	176,477,525	13,086	90,033,502	8,791	4,573,247	7,440	14,393,290	10,221	20,770,687	11,351
10,000 - 19,999	571,689,200	44,578	264,150,156	29,348	23,844,337	31,739	46,703,355	34,863	74,742,336	41,200
20,000 - 29,999	859,197,335	70,814	199,781,475	33,482	79,105,451	67,127	71,317,153	61,681	156,989,783	69,741
30,000 - 39,999	1,127,777,014	98,419	131,475,960	26,312	157,446,913	96,498	103,549,274	88,563	272,869,793	97,867
40,000 - 49,999	1,526,039,275	113,460	109,251,616	21,179	249,146,383	112,091	136,173,384	105,867	400,967,171	113,333
50,000 - 99,999	7,086,557,639	443,076	225,842,600	46,000	1,579,690,490	441,924	687,817,144	426,093	2,352,330,789	442,722
100,000 - 249,999	4,426,820,575	174,415	44,325,965	5,325	1,441,326,363	174,287	443,730,487	170,547	1,933,689,261	174,338
250,000 - 499,999	1,093,466,388	20,234	19,688,680	320	481,229,242	20,097	92,241,521	19,694	580,553,651	20,232
500,000 & Over	1,331,849,660	8,019	521,294	27	782,936,151	7,953	65,251,740	7,894	855,128,611	8,008
Resident	18,415,344,588	996,353	1,164,417,340	178,377	4,814,277,164	964,825	1,683,396,232	934,216	6,686,938,739	988,117
Nonresident	3,169,387,304	44,909	58,600,885	6,282	1,105,242,979	43,748	196,479,838	37,349	1,334,707,949	44,589
<b>Totals</b>	<b>\$21,584,731,892</b>	<b>1,041,261</b>	<b>\$1,223,018,225</b>	<b>184,659</b>	<b>\$5,919,520,143</b>	<b>1,008,574</b>	<b>\$1,879,876,069</b>	<b>971,565</b>	<b>\$8,021,646,688</b>	<b>1,032,706</b>

Federal Adjusted Gross Income Range	Total Home Mortgage Interest Deduction (and Points)	Count	Investment Interest Deduction	Count	Charitable Contributions Deduction - Cash	Count	Charitable Contributions Deduction - Non-Cash	Count	Employee Business Expenses	Count
Less than Zero	\$41,189,162	2,891	\$10,870,522	568	\$1,978,496	2,729	\$2,214,381	817	\$291,124	265
\$ 0 - \$ 4,999	31,777,539	5,996	0	0	2,817,835	3,306	1,154,319	1,944	125,895	114
5,000 - 9,999	51,947,871	7,015	0	0	8,129,428	10,825	1,000,062	3,847	1,395,914	308
10,000 - 19,999	147,667,429	29,257	5,253,286	1,513	52,503,966	34,326	6,171,623	15,232	7,505,935	5,277
20,000 - 29,999	343,621,878	58,338	2,661,494	1,319	78,621,024	55,485	14,070,717	28,552	43,693,312	16,342
30,000 - 39,999	518,464,158	94,304	501,536	1,607	103,829,047	79,704	24,043,239	46,197	53,100,559	23,262
40,000 - 49,999	700,930,299	118,198	2,508,568	2,028	136,686,719	91,548	42,842,057	58,842	109,943,582	33,814
50,000 - 99,999	3,205,497,974	491,751	18,506,379	11,090	673,500,761	399,412	164,058,188	260,837	444,469,604	144,657
100,000 - 249,999	1,685,501,418	199,210	23,952,107	11,307	536,078,600	166,814	120,922,225	121,374	156,858,325	46,843
250,000 - 499,999	300,940,789	22,590	20,907,076	4,099	165,974,853	19,625	64,144,171	13,591	25,471,846	3,531
500,000 & Over	138,617,974	8,201	95,096,032	2,769	207,218,553	7,750	140,985,450	5,015	9,805,673	801
Resident	7,166,156,488	1,037,752	180,256,999	36,301	1,967,339,284	871,524	581,606,432	556,247	852,661,769	275,214
Nonresident	453,039,641	42,190	496,786,522	4,834	518,205,757	38,395	330,404,859	21,416	207,241,076	14,127
<b>Totals</b>	<b>\$7,619,196,130</b>	<b>1,079,943</b>	<b>\$677,043,521</b>	<b>41,135</b>	<b>\$2,485,545,040</b>	<b>909,919</b>	<b>\$912,011,291</b>	<b>577,663</b>	<b>\$1,059,902,845</b>	<b>289,342</b>

Note: Parts may not sum to totals due to rounding.

**Table C**

**Tax Year 2002 Minnesota Individual Income Tax Sample - Selected Fields from Minnesota Form M-1**

Federal Adjusted Gross Income Range	Federal Taxable Income	Count	State Income Tax Addition	Count	Total Other Additions	Count	Total Other Subtractions	Count	State Income Tax Refund Subtraction	Count	Nonitemizer Charitable Contributions	Count
Less than Zero	(\$1,178,370,447)	23,232	\$12,984,758	2,123	\$6,744,747	1,038	\$340,551	761	\$9,947,028	2,729	\$2,095,858	2,202
\$ 0 - \$ 4,999	(701,398,055)	148,395	1,822,686	4,707	471,552	1,217	3,054,380	3,140	1,466,358	4,909	758,475	3,915
5,000 - 9,999	(142,407,207)	186,063	4,800,116	7,599	801,771	1,001	7,726,643	3,709	4,682,360	8,289	1,639,887	5,568
10,000 - 19,999	1,308,325,512	315,680	22,950,179	32,062	1,950,289	3,327	16,589,839	11,372	13,117,545	23,157	12,458,466	23,599
20,000 - 29,999	3,795,622,706	305,496	74,893,376	67,095	6,103,420	4,770	51,305,011	11,141	21,608,253	41,357	12,588,283	25,318
30,000 - 39,999	5,029,886,637	239,021	146,426,176	96,071	9,707,907	2,442	15,005,334	8,647	34,479,321	62,595	11,943,783	20,362
40,000 - 49,999	5,593,661,221	201,374	228,880,018	111,862	4,465,606	2,728	30,121,560	8,376	45,286,541	76,777	12,034,747	19,133
50,000 - 99,999	26,331,086,404	555,558	1,433,148,114	442,117	19,211,585	10,693	96,443,881	20,400	187,406,025	290,533	19,412,524	34,680
100,000 - 249,999	18,492,386,813	179,017	1,370,555,836	174,118	18,074,499	10,676	47,282,035	14,056	121,079,368	112,890	1,010,139	1,795
250,000 - 499,999	5,803,669,415	20,475	460,734,320	20,097	25,547,994	3,461	25,725,550	4,012	35,583,630	10,943	42,672	71
500,000 & Over	9,340,590,858	8,311	708,460,957	7,945	54,201,115	2,524	141,786,184	2,597	64,441,500	4,927	243,845	171
Resident	73,673,053,857	2,182,623	4,465,656,536	965,797	147,280,485	43,878	435,380,968	88,211	539,097,929	639,106	74,228,679	136,815
Nonresident	16,796,080,384	99,866	1,020,947,815	41,706	242,100,182	4,516	208,715,472	14,669	177,864,333	25,569	3,205,822	3,590
<b>Totals</b>	<b>\$90,469,134,240</b>	<b>2,282,490</b>	<b>\$5,486,604,352</b>	<b>1,007,503</b>	<b>\$389,380,667</b>	<b>48,394</b>	<b>\$644,096,440</b>	<b>102,880</b>	<b>\$716,962,262</b>	<b>664,675</b>	<b>\$77,434,501</b>	<b>140,405</b>

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Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 27 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$1,437,293	530	\$138,315	14	\$0	0	\$0	0	\$747,749	2,667	\$397,027	1,363
\$ 0 - \$ 4,999	22,890	114	977,636	23,099	0	0	1,246,933	1,781	6,547,691	45,193	600,474	2,876
5,000 - 9,999	34,240	461	12,693,297	110,211	0	0	1,243,681	4,180	18,347,538	46,078	869,607	4,349
10,000 - 19,999	519,641	1,897	83,294,095	251,049	0	0	3,215,317	10,428	51,424,240	64,884	2,426,079	6,951
20,000 - 29,999	4,835,076	7,318	208,058,486	291,710	0	0	5,682,606	18,034	38,689,633	67,531	5,807,293	20,543
30,000 - 39,999	10,830,447	14,431	288,844,131	237,215	3,747	230	267,914	2,416	1,912,288	9,487	3,704,642	14,066
40,000 - 49,999	20,843,601	26,678	330,777,923	200,220	906,425	13,996	0	0	0	0	0	0
50,000 - 99,999	119,373,729	114,697	1,659,179,981	554,662	33,999,440	254,710	0	0	0	0	0	0
100,000 - 249,999	77,277,420	50,153	1,313,504,126	178,992	14,201,518	92,960	0	0	0	0	0	0
250,000 - 499,999	13,553,129	5,174	455,085,316	20,366	1,207,077	6,068	0	0	0	0	0	0
500,000 & Over	5,561,564	1,905	731,145,086	8,202	369,359	1,657	0	0	0	0	0	0
Resident	254,289,030	223,358	5,083,698,392	1,875,739	50,687,565	369,620	11,656,452	36,839	117,669,140	235,839	13,805,122	50,148
Nonresident	3,584,815	2,065	173,280,155	82,274	778,768	12,462	197,502	662	2,731,292	7,657	96,614	521
<b>Totals</b>	<b>\$257,873,845</b>	<b>225,423</b>	<b>\$5,256,978,546</b>	<b>1,958,013</b>	<b>\$51,466,334</b>	<b>382,081</b>	<b>\$11,853,954</b>	<b>37,501</b>	<b>\$120,400,432</b>	<b>243,496</b>	<b>\$13,901,736</b>	<b>50,669</b>

Note: Parts may not sum to totals due to rounding.