MINNESOTA · REVENUE

Tax Year 2008 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2008. 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 2008 sample contains 35,278 records from a total of 2,607,271 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.

Total incomes and deductions shown for nonresidents are the totals claimed on their federal tax returns. Much of that income is not allocated to Minnesota. As a result, nonresidents account for only 4.2 percent of Minnesota tax liability (before credits) even though they reported 21 percent of the all-filer total for federal adjusted gross income (FAGI), 23 percent of the all-filer total for itemized deductions, and 24 percent of the all-filer total for federal taxable income.

Tax Research Mail Station 2230 St. Paul, MN 55146-2230 Tel: 651-296-3425 Fax: 651-556-3103 Minnesota Relay (TTY) 711 An equal opportunity employer

Table A

Tax Year 2008 Minnesota Individual Income Tax Sample - Selected Fields from Federal Form 1040

Federal Adjusted		Number									Business			
Gross Income		of							State Tax		Income		Capital Gains	
Range	FAGI	Returns	Wages	Count	Interest	Count	Dividends	Count	Refund	Count	(Schedule C)	Count	(Schedule D)	Count
Less than Zero	(\$2,025,598,938)	29,042	\$303,358,702	12,551	\$109,440,736	17,553	\$59,123,876	12,107	\$13,553,526	1,998	(\$125,180,842)	9,006	\$163,589,428	14,982
\$ 0 - \$ 4,999	511,818,398	203,336	469,051,281	152,836	25,930,703	56,409	27,523,956	29,423	280,311	910	26,580,031	17,589	144,684,390	24,243
5,000 - 9,999	1,457,615,244	198,153	1,148,801,547	161,695	53,547,267	64,993	34,546,137	29,827	1,523,803	2,589	118,835,185	23,675	4,608,771	24,739
10,000 - 19,999	4,714,800,439	314,132	3,490,146,652	246,323	187,819,803	105,224	98,175,351	51,308	5,052,383	11,017	266,830,261	42,445	12,927,570	37,554
20,000 - 29,999	7,246,566,542	290,917	5,720,203,314	246,704	156,414,586	96,629	98,122,644	45,638	14,261,540	21,243	290,642,445	35,452	22,741,357	33,802
30,000 - 39,999	8,592,984,693	247,336	7,023,933,037	217,433	146,172,038	99,080	83,207,332	49,334	24,563,027	43,542	227,976,265	33,431	41,295,827	33,273
40,000 - 49,999	9,042,076,692	201,285	7,218,518,218	176,739	170,011,763	100,062	95,421,554	50,044	31,672,499	52,861	203,100,102	30,240	43,024,809	36,165
50,000 - 99,999	44,677,137,953	622,688	35,235,035,276	560,715	697,142,283	391,736	563,893,246	210,854	168,347,229	237,548	1,069,452,826	116,112	238,061,530	150,243
100,000 - 249,999	41,910,404,326	299,209	33,155,282,809	280,052	604,217,112	239,881	780,900,916	166,792	152,431,849	148,850	979,662,274	61,051	638,384,803	121,703
250,000 - 499,999	11,225,013,814	33,589	7,486,748,847	30,153	285,934,193	31,470	374,735,619	26,793	27,130,764	8,972	505,539,317	9,153	652,781,754	23,976
500,000 & Over	20,867,080,758	14,346	8,904,320,675	12,585	681,931,416	14,084	1,009,985,086	12,585	88,627,216	4,985	308,290,717	3,503	4,353,371,208	12,629
Resident	148,219,899,920	2,454,035	110,155,400,359	2,097,787	3,118,561,899	1,217,120	3,225,635,719	684,707	527,444,148	534,515	3,871,728,581	381,656	6,315,471,447	513,309
Nonresident	39,580,706,294	92,619	13,961,391,746	82,900	2,824,442,243	55,305	3,099,891,575	34,711	292,590,196	24,600	669,742,813	15,888	9,881,210,810	30,735
Totals	\$187,800,606,214	2,546,654	\$124,116,792,105	2,180,687	\$5,943,004,141	1,272,425	\$6,325,527,294	719,418	\$820,034,343	559,114	\$4,541,471,394	397,544	\$16,196,682,257	544,044

Federal Adjusted	Taxable										Taxable			
Gross Income	IRA		Taxable		Schedule E				Unemployment		Social Security			
Range	Distributions	Count	Pensions	Count	Income	Count	Farm Income	Count	Compensation	Count	Benefits	Count	Other Income	Count
Less than Zero	\$39,123,808	1,994	\$48,279,701	3,420	(\$1,245,266,298)	11,191	(\$158,830,296)	5,745	\$1,877,885	383	\$104,518	10	(\$1,092,720,916)	11,399
\$ 0 - \$ 4,999	11,302,611	5,068	27,385,291	9,661	(9,052,534)	5,855	(15,488,248)	2,557	6,226,595	2,143	475,712	198	(127,856,564)	8,483
5,000 - 9,999	38,075,770	9,594	109,066,621	22,092	(18,291,390)	9,307	(12,200,201)	1,712	20,423,243	6,360	4,067,082	674	16,488,199	9,761
10,000 - 19,999	168,034,896	33,986	491,700,824	58,238	19,488,247	20,920	(9,855,196)	6,709	99,230,446	24,233	8,446,045	8,976	(21,425,514)	15,599
20,000 - 29,999	197,618,783	27,644	613,536,157	53,221	64,418,353	23,009	11,529,176	5,281	132,557,942	27,629	92,236,301	44,090	(30,646,579)	14,953
30,000 - 39,999	192,076,774	22,867	550,091,674	41,110	88,699,795	20,367	(2,299,701)	6,916	109,807,570	21,823	197,495,203	38,524	35,088,979	15,112
40,000 - 49,999	197,369,645	22,500	695,689,187	40,652	66,507,567	27,145	16,699,237	6,588	92,789,585	16,460	311,520,221	34,307	20,914,632	16,420
50,000 - 99,999	1,039,473,542	77,326	3,350,724,099	145,129	599,581,458	91,878	124,988,446	20,295	272,436,090	49,624	1,669,835,430	115,358	153,685,708	57,225
100,000 - 249,999	958,141,942	33,498	2,020,375,553	61,556	1,975,127,677	73,333	142,578,371	8,523	75,375,322	14,678	745,639,508	38,402	216,067,038	38,396
250,000 - 499,999	209,907,308	3,521	213,809,908	5,739	1,333,573,767	15,569	78,681,467	1,518	3,337,044	504	92,096,899	4,468	174,092,203	6,866
500,000 & Over	78,029,561	1,279	102,306,428	2,387	5,117,051,347	9,657	68,684	534	703,557	91	44,644,399	1,961	464,776,135	4,491
Resident	3,129,154,641	239,277	8,222,965,444	443,204	7,991,837,989	308,230	175,871,739	66,378	814,765,280	163,928	3,166,561,320	286,969	(191,536,679)	198,704
Nonresident	277,131,183	7,634	384,586,351	15,335	8,881,045,714	26,785	(40,103,191)	2,653	39,290,560	6,585	182,522,163	10,431	(294,452,321)	12,258
Totals	\$3,406,285,823	246,911	\$8,607,551,795	458,539	\$16,872,883,704	335,015	\$135,768,548	69,031	\$854,055,840	170,513	\$3,349,083,483	297,401	(\$485,989,000)	210,963

	ederal Adjus	sted					Student Loan		Self-							
	Gross Incom	ne	Federal				Interest		Employment		Standard		Personal		Federal	
	Range		Gross Income	Count	IRA Deduction	Count	Deduction	Count	Tax Deduction	Count	Deduction	Count	Exemptions	Count	Taxable Income	Count
Le	ss than Zero		(\$1,975,608,521)	28,989	\$249,260	69	\$1,195,943	2,033	\$3,819,727	5,367	\$127,478,520	19,565	\$160,420,526	24,407	\$0	0
\$	0 - \$	4,999	559,074,563	195,815	0	0	3,351,397	6,289	3,671,412	15,297	894,648,783	195,184	471,012,200	99,130	14,383,317	15,283
	5,000 -	9,999	1,522,325,722	198,153	1,147,236	536	5,741,915	9,372	9,863,150	21,925	1,155,777,095	187,422	632,046,973	127,576	124,110,488	76,404
	10,000 - 1	9,999	4,825,810,281	314,132	6,930,407	1,990	16,292,173	26,029	24,599,311	35,809	1,925,960,896	274,934	1,620,418,430	290,573	1,207,249,318	215,017
	20,000 - 2	9,999	7,381,385,807	290,917	19,215,895	5,425	21,493,710	32,429	28,377,685	28,713	1,759,204,961	240,245	1,780,147,727	287,769	3,126,942,003	261,072
	30,000 - 3	9,999	8,734,355,310	247,336	24,435,033	6,854	29,920,299	39,531	28,247,709	24,833	1,327,932,218	172,356	1,564,951,268	246,302	4,629,341,830	239,200
	40,000 - 4	19,999	9,186,123,193	201,285	27,993,046	7,182	26,793,163	32,526	27,282,987	23,527	941,380,046	109,866	1,359,545,825	201,163	5,329,960,458	197,501
	50,000 - 9	9,999	45,289,996,434	622,688	98,378,010	22,207	88,721,013	103,935	119,426,086	90,141	2,224,651,599	211,579	5,378,032,365	622,403	29,200,715,143	619,545
1	00,000 - 24	19,999	42,527,683,922	299,209	48,151,521	9,073	28,043,762	37,047	99,307,035	50,344	224,355,813	19,291	3,105,729,402	298,995	30,354,505,522	298,711
2	50,000 - 49	9,999	11,450,816,504	33,589	4,518,161	528	0	0	33,055,958	10,038	6,555,582	607	288,086,017	33,576	8,958,084,519	33,498
5	00,000 & Ove	er	21,152,555,711	14,346	1,909,561	215	0	0	23,015,364	4,845	1,341,988	129	103,604,979	14,337	17,651,506,609	14,291
Re	Resident		150,654,518,925	2,446,461	232,928,130	54,079	221,553,375	289,191	400,666,424	310,839	10,589,287,501	1,431,178	16,463,995,713	2,246,231	100,596,799,206	1,970,520
No	Nonresident		40,092,133,041	92,497	7,055,828	1,693	13,273,605	15,927	53,714,531	16,688	359,584,899	46,565	630,028,344	88,694	32,082,762,752	85,883
	Totals		\$190,746,651,966	2,538,959	\$239,983,958	55,773	\$234,826,980	305,118	\$454,380,955	327,526	\$10,948,872,400	1,477,743	\$17,094,024,057	2,334,926	\$132,679,561,958	2,056,403

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

Table B

Tax Year 2008 Minnesota Individual Income Tax Sample - Selected Fields from Federal Schedule A (Itemizers Only)

F	edera	l Adjı	usted			Medical							
	Gross	s Inco	ome	Total Itemized		Expense		State Income		Real Estate		Total Taxes	
	Range			Deductions	Count	Deduction	Count	Tax Deduction	Count	Taxes Deduction	Count	Deduction	Count
Less	Less than Zero			\$343,870,906	9,462	\$43,643,975	6,117	\$55,200,670	6,466	\$44,045,711	8,711	\$101,101,427	9,122
\$	0	- \$	4,999	117,082,789	7,219	24,803,985	3,652	22,147,700	7,151	9,257,860	4,050	32,529,557	7,219
	5,000	-	9,999	164,541,202	10,731	71,785,275	7,579	16,039,531	10,146	15,433,143	8,657	32,280,261	10,322
1	0,000	-	19,999	587,196,409	38,903	199,317,843	24,690	40,521,859	36,711	60,345,996	29,688	104,306,796	38,049
2	20,000 - 29,999		29,999	808,170,133	50,558	263,960,150	27,108	63,569,182	49,317	90,145,225	42,403	158,392,766	50,241
3	30,000 - 39,999		39,999	1,146,477,163	74,980	200,743,860	25,601	120,345,090	74,564	133,249,850	65,823	262,672,934	74,707
4	10,000	-	49,999	1,473,242,475	91,255	197,289,992	24,449	206,774,499	90,599	174,197,323	81,073	392,793,337	90,976
	50,000	-	99,999	7,951,590,013	410,925	526,099,189	71,941	1,534,466,073	410,601	992,355,512	387,896	2,603,721,887	410,816
10	00,000	-	249,999	8,299,733,033	279,882	125,159,729	14,753	2,370,380,483	279,734	1,040,097,032	270,892	3,484,977,652	279,845
25	50,000	-	499,999	2,030,610,567	32,982	16,631,475	448	819,117,922	32,967	221,442,228	31,999	1,053,947,337	32,980
50	500,000 & Over		ver	3,493,363,889	14,217	6,929,426	77	1,572,576,130	14,201	176,395,623	13,908	1,757,755,386	14,217
Res	Resident			26,415,878,581	1,021,113	1,676,364,900	206,414	6,821,139,138	1,012,456	2,956,965,503	945,101	9,984,479,339	1,018,493
Non	Nonresident			8,076,927,042	45,863	51,277,612	5,762	2,676,594,538	45,601	336,174,416	37,967	3,041,356,218	45,765
	T	otals		\$34,492,805,623	1,066,976	\$1,727,642,511	212,177	\$9,497,733,676	1,058,057	\$3,293,139,920	983,068	\$13,025,835,557	1,064,258

				Total				Charitable		Charitable			
	Federa	Adju	sted	Home Mortgage		Investment		Contributions		Contributions		Employee	
	Gross	Inco	me	Interest Deduction		Interest		Deduction -		Deduction -		Business	
	Range			(and Points)	Count	Deduction	Count	Cash	Count	Non-Cash	Count	Expenses	Count
Le	Less than Zero		\$129,136,581	7,371	\$26,674,672	1,257	(\$6,632,003)	5,001	\$3,654,490	1,977	\$2,663,098	576	
\$	0	- \$	4,999	40,009,608	3,362	217	54	2,072,013	3,358	246,792	739	1,451,661	334
	5,000	-	9,999	45,778,183	6,664	1,227,655	542	8,777,660	5,520	1,049,101	2,816	1,318,068	632
	10,000	-	19,999	192,598,848	23,446	2,883,301	737	54,842,069	24,509	4,161,595	10,823	27,234,587	4,269
	20,000	-	29,999	273,647,425	34,197	1,232,446	860	57,948,121	31,872	8,629,331	17,648	20,562,246	7,549
	30,000	-	39,999	506,450,051	59,944	991,848	666	73,647,986	48,592	40,481,196	30,395	62,643,543	18,676
	40,000	-	49,999	645,899,906	76,630	437,532	1,126	102,774,689	58,974	18,514,270	36,662	89,644,795	26,908
	50,000	-	99,999	3,482,737,166	358,799	20,634,782	8,754	629,484,317	319,747	143,158,448	217,854	488,897,013	140,292
	100,000	-	249,999	3,213,321,568	251,084	34,010,055	10,306	831,991,268	249,397	182,001,764	180,822	329,262,844	86,556
	250,000	-	499,999	555,534,962	26,996	33,412,100	5,140	237,273,135	31,359	48,209,321	21,383	33,934,780	5,431
	500,000	& O\	er	294,032,790	10,728	150,875,880	4,365	514,929,057	13,689	297,430,723	8,356	14,043,662	1,308
R	esident			9,379,147,086	859,222	272,380,489	33,807	2,507,108,313	792,017	747,537,032	529,475	1,071,656,298	292,533
N	Nonresident			572,050,657	32,789	953,698,036	5,903	2,012,683,097	35,762	883,958,030	21,002	283,544,752	13,898
	To	otals		\$9,951,197,743	892,011	\$1,226,078,525	39,710	\$4,519,791,410	827,779	\$1,631,495,061	550,477	\$1,355,201,050	306,431

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

Table C

Tax Year 2008 Minnesota Individual Income Tax Sample - Selected Fields from Minnesota Form M-1

Federal Ad	justed									State Income		Nonitemizer	
Gross Inc	come	Federal		State Income		Total Other		Total Other		Tax Refund		Charitable	
Range	е	Taxable Income	Count	Tax Addition	Count	Additions	Count	Subtractions	Count	Subtraction	Count	Contributions	Count
Less than Zero		(\$2,620,760,019)	27,170	\$53,474,931	6,641	\$161,549,275	9,244	\$43,476,010	5,971	\$13,414,474	1,911	\$1,163,198	1,940
\$ 0 -	\$ 4,999	(812,173,994)	165,740	23,106,362	8,306	13,098,572	9,847	35,064,253	10,615	753,282	4,305	890,377	3,658
5,000 -	9,999	(460,187,539)	184,976	16,041,292	11,494	22,614,804	19,070	42,051,809	14,776	1,479,577	2,499	2,810,718	6,474
10,000 -	19,999	608,876,282	308,786	38,661,248	36,491	66,788,094	47,136	108,537,455	35,036	5,229,794	10,852	14,860,069	21,610
20,000 -	29,999	2,906,483,060	289,602	60,333,431	48,683	84,116,041	49,377	97,939,792	32,285	14,231,257	21,279	14,098,022	23,146
30,000 -	39,999	4,559,281,393	246,813	111,500,289	74,037	51,932,262	50,153	83,485,503	29,883	25,251,881	43,707	15,971,995	23,272
40,000 -	49,999	5,270,908,891	201,171	193,156,518	90,554	105,980,010	49,499	52,138,470	26,391	32,760,624	53,175	14,507,310	21,738
50,000 -	99,999	29,118,284,028	622,605	1,412,685,819	410,278	446,519,583	164,549	238,849,803	82,673	168,018,632	237,388	44,879,739	65,564
100,000 -	249,999	30,279,897,243	299,209	2,243,097,756	279,878	465,821,786	71,739	138,109,348	27,340	152,484,353	148,785	5,900,103	9,063
250,000 -	499,999	8,898,417,428	33,589	797,400,616	32,852	218,034,706	11,540	98,770,083	7,223	27,516,667	9,049	200,145	297
500,000 &	Over	17,269,607,832	14,346	1,549,398,610	14,190	678,814,225	8,379	418,653,327	5,763	89,055,656	5,000	30,220	25
Resident		95,018,634,606	2,394,008	6,498,856,873	1,013,404	2,315,269,357	490,532	1,357,075,854	277,955	530,196,199	537,949	115,311,896	176,787
Nonresident		30,504,051,069	92,616	2,605,837,869	45,323	1,290,976,824	23,486	199,720,466	10,769	292,648,230	24,408	2,895,296	3,931
Totals		\$125,522,685,675	2,486,624	\$9,104,694,742	1,058,727	\$3,606,246,181	514,018	\$1,556,796,320	288,725	\$822,844,428	562,356	\$118,207,192	180,718

	Federal	Adju	sted	Dependent		Tax Liability									
	Gross	Inco	me	Education		(Line 23 on		Marriage		Dependent		Working		Education	
	Rai	nge		Subtraction	Count	the M1 Form)	Count	Credit	Count	Care Credit	Count	Family Credit	Count	Credit	Count
Le	Less than Zero			\$1,109,207	631	\$2,165,575	193	\$0	0	\$73,653	237	\$1,388,717	5,180	\$273,838	613
\$	0	- \$	4,999	284,417	695	1,198,953	15,442	0	0	174,246	1,289	5,183,505	39,090	483,444	1,935
	5,000	-	9,999	880,319	1,488	6,729,285	79,133	0	0	793,867	1,894	18,326,467	53,865	1,123,434	4,609
	10,000	-	19,999	4,557,347	5,601	64,785,725	214,540	0	0	4,366,162	10,988	64,100,240	81,743	4,064,524	13,854
	20,000	-	29,999	3,765,198	6,493	169,216,379	259,612	0	0	7,822,825	15,534	63,829,461	66,635	5,124,732	20,104
	30,000	-	39,999	10,538,530	14,539	256,097,967	238,087	0	0	971,666	5,946	16,444,835	41,085	3,960,239	14,390
	40,000	-	49,999	13,270,613	18,786	314,556,400	197,244	16,616	196	0	0	200,218	2,391	24,622	114
	50,000	-	99,999	100,226,367	93,421	1,815,307,116	618,538	30,094,918	204,834	0	0	0	0	0	0
	100,000	- :	249,999	116,289,326	68,371	2,127,701,529	298,900	28,939,946	161,783	0	0	0	0	0	0
	250,000		499,999	19,790,392	8,084	710,378,237	33,417	2,751,482	11,626	0	0	0	0	0	0
	500,000	& Ov	/er	10,076,665	3,342	1,413,544,298	14,115	761,061	2,981	0	0	0	0	0	0
Re	Resident			280,788,381	221,450	6,881,681,466	1,969,221	62,564,023	381,420	14,202,418	35,888	169,473,444	289,988	15,054,833	55,619
No	nresiden	nt		2,057,583	2,112	299,256,724	84,474	933,420	13,009	205,055	456	3,328,179	6,008	123,495	864
	Totals		\$282,845,964	223,562	\$7,180,938,190	2,053,695	\$63,497,443	394,429	\$14,407,474	36,344	\$172,801,622	295,996	\$15,178,328	56,483	

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