

# MINNESOTA • REVENUE

## Tax Year 2010 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2010. 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 2010 sample contains 36,224 records from a total of 2,633,000 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 5.3 percent of Minnesota tax liability (before credits) even though they reported 25 percent of the all-filer total for federal adjusted gross income (FAGI), 23 percent of the all-filer total for itemized deductions, and 30 percent of the all-filer total for federal taxable income.

**Table A**

**Tax Year 2010 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	(\$2,410,337,243)	30,563	\$270,399,596	12,271	\$77,692,664	14,579	\$50,866,065	10,131	\$10,683,930	1,837	(\$100,102,939)	10,550	\$94,297,830	16,882
\$ 0 - \$ 4,999	492,427,573	182,816	434,352,503	139,036	26,124,249	46,116	24,214,711	21,612	1,109,179	2,149	30,029,528	17,757	(20,341,593)	19,357
5,000 - 9,999	1,448,614,720	194,265	1,099,890,227	154,803	31,102,208	44,544	20,868,964	20,707	1,170,296	2,489	122,736,654	26,859	5,761,620	14,683
10,000 - 19,999	4,852,417,409	326,264	3,320,684,686	249,059	99,358,928	91,662	71,305,433	43,103	3,699,072	9,320	282,209,230	41,604	2,039,927	31,947
20,000 - 29,999	7,254,934,308	291,431	5,478,804,676	243,320	108,434,662	82,032	87,003,468	42,019	13,510,386	23,602	233,005,560	30,103	13,605,036	27,353
30,000 - 39,999	8,580,127,882	245,969	6,846,728,652	215,984	83,781,218	90,464	75,011,420	41,184	21,616,849	38,797	224,303,037	32,173	24,730,941	28,633
40,000 - 49,999	8,824,586,466	196,949	6,872,567,300	171,840	90,556,358	88,264	84,097,606	41,532	33,942,581	54,169	235,181,711	28,673	27,520,195	28,411
50,000 - 99,999	43,965,873,120	613,772	33,699,097,320	544,800	439,480,211	343,143	476,145,965	184,535	168,994,885	226,113	1,162,825,628	103,620	289,649,287	131,030
100,000 - 249,999	43,168,624,968	309,010	33,893,448,515	286,488	443,356,671	226,874	579,905,957	148,514	168,023,174	162,481	1,115,252,096	59,069	756,480,560	116,103
250,000 - 499,999	11,372,798,075	34,295	7,806,588,372	31,080	180,449,489	30,787	309,473,990	25,069	30,980,923	10,875	357,533,869	8,120	617,708,332	23,095
500,000 & Over	19,728,296,563	14,234	8,260,137,910	12,520	683,561,428	13,800	1,009,696,291	12,106	83,475,008	4,833	344,236,989	3,505	3,606,956,914	11,990
Resident	147,278,363,842	2,439,569	107,982,699,759	2,061,199	2,263,898,086	1,072,264	2,788,589,868	590,512	537,206,284	536,665	4,007,211,364	362,032	5,418,409,049	449,484
Nonresident	47,944,531,746	129,887	16,565,902,062	117,696	2,812,543,639	73,555	4,213,340,881	42,650	395,892,757	44,760	459,054,728	23,942	13,049,602,541	37,995
<b>Totals</b>	<b>\$195,222,895,588</b>	<b>2,569,456</b>	<b>124,548,601,821</b>	<b>2,178,895</b>	<b>5,076,441,725</b>	<b>1,145,820</b>	<b>\$7,001,930,749</b>	<b>633,162</b>	<b>\$933,099,041</b>	<b>581,425</b>	<b>\$4,466,266,091</b>	<b>385,974</b>	<b>\$18,468,011,591</b>	<b>487,478</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	\$61,151,029	2,927	\$37,017,328	3,859	(\$671,801,377)	12,034	(\$83,966,213)	4,199	\$4,970,923	716	\$448,495	77	(\$1,909,981,166)	13,170
\$ 0 - \$ 4,999	10,761,153	4,601	33,178,206	12,967	(18,384,634)	6,232	397,140	2,772	7,500,265	3,183	571,855	264	(7,145,298)	10,049
5,000 - 9,999	51,690,278	11,423	106,595,211	20,487	13,176,221	7,806	(8,621,916)	3,615	52,710,104	12,568	1,279,384	222	(8,037,197)	10,153
10,000 - 19,999	184,797,680	31,888	544,213,348	60,636	67,171,327	22,060	(12,008,385)	5,990	342,001,313	42,035	14,272,966	10,994	10,361,593	15,044
20,000 - 29,999	213,705,346	27,242	596,481,125	50,761	98,908,154	22,203	(17,827,484)	7,375	420,490,960	45,382	118,489,991	44,759	32,523,310	19,294
30,000 - 39,999	219,017,500	24,270	606,487,705	41,990	91,590,387	22,436	(8,405,880)	6,580	297,845,034	31,934	217,618,307	40,654	3,854,447	16,023
40,000 - 49,999	220,636,026	23,510	722,083,066	40,822	76,943,941	20,409	11,316,215	6,009	206,087,549	23,953	342,080,729	36,318	28,863,182	15,383
50,000 - 99,999	1,229,370,772	83,635	3,468,294,639	147,682	778,493,598	95,917	77,714,104	22,999	635,845,020	73,783	1,857,670,429	117,904	187,388,443	57,447
100,000 - 249,999	1,113,498,547	42,474	2,220,638,390	73,264	1,848,965,325	77,533	125,056,400	12,433	225,751,380	22,686	905,395,970	44,492	263,707,832	38,713
250,000 - 499,999	268,430,452	5,200	245,787,231	5,897	1,480,456,204	15,324	48,587,322	1,300	7,810,141	796	103,316,039	4,533	164,252,238	6,136
500,000 & Over	232,060,387	2,139	127,185,274	2,710	5,359,039,321	9,224	12,977,602	499	901,465	78	50,997,111	2,101	239,845,521	4,057
Resident	3,805,119,168	259,309	8,707,961,523	461,074	9,124,558,467	311,178	145,218,546	73,771	2,201,914,153	257,114	3,612,141,276	302,318	(994,367,096)	205,468
Nonresident	403,151,994	12,057	538,705,338	23,197	10,346,755,415	34,866	(117,172,835)	4,725	175,294,841	20,893	264,876,687	15,600	(713,036,722)	16,333
<b>Totals</b>	<b>\$4,208,271,162</b>	<b>271,366</b>	<b>\$9,246,666,860</b>	<b>484,271</b>	<b>\$19,471,313,882</b>	<b>346,043</b>	<b>\$28,045,712</b>	<b>78,496</b>	<b>\$2,377,208,994</b>	<b>278,007</b>	<b>\$3,877,017,962</b>	<b>317,918</b>	<b>(\$1,707,403,818)</b>	<b>221,801</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	(\$2,366,200,323)	30,529	\$395,379	89	\$796,806	1,086	\$4,397,334	4,555	\$150,811,147	22,168	\$166,454,493	26,064	\$0	0
\$ 0 - \$ 4,999	521,609,474	178,022	2,015,334	504	3,307,229	4,937	2,821,159	15,262	865,763,002	174,536	456,279,575	93,735	8,613,492	8,149
5,000 - 9,999	1,490,581,211	194,265	704,983	466	5,691,293	8,086	10,022,986	23,468	1,203,760,009	183,801	707,343,966	133,008	92,475,826	57,262
10,000 - 19,999	4,954,467,290	326,264	11,756,827	2,701	20,081,772	27,154	25,340,457	34,854	2,099,902,851	290,851	1,806,467,717	301,440	1,133,198,918	217,401
20,000 - 29,999	7,389,993,753	291,431	14,465,132	5,214	28,267,577	34,767	23,807,529	25,524	1,838,938,282	244,462	1,858,764,897	288,532	3,055,358,580	264,115
30,000 - 39,999	8,718,940,969	245,969	24,027,154	6,163	27,957,076	32,063	23,935,065	24,435	1,398,514,699	173,508	1,692,242,945	245,236	4,513,620,289	238,860
40,000 - 49,999	8,968,395,521	196,949	27,857,777	6,902	26,847,526	30,773	23,616,892	21,308	918,269,401	105,777	1,375,659,496	196,835	5,200,327,309	194,762
50,000 - 99,999	44,573,329,953	613,772	91,206,001	23,518	92,342,490	105,343	115,750,180	81,349	2,307,448,495	220,611	5,517,080,955	613,616	28,796,499,369	611,331
100,000 - 249,999	43,709,015,985	309,010	41,396,427	7,977	34,569,795	41,711	96,271,003	48,022	241,127,510	20,557	3,358,399,715	308,990	31,697,226,156	308,473
250,000 - 499,999	11,622,360,066	34,295	3,828,990	404	0	0	31,991,141	8,470	5,478,875	503	394,130,836	34,277	9,053,618,178	34,274
500,000 & Over	20,064,402,352	14,234	2,028,121	210	0	0	26,352,455	4,773	724,934	73	160,477,503	14,221	16,892,501,306	14,205
Resident	149,646,896,252	2,434,741	219,682,125	54,148	239,861,563	285,920	384,306,201	292,020	11,030,739,204	1,436,847	17,493,302,097	2,255,953	100,443,439,424	1,948,831
Nonresident	48,574,339,669	129,865	14,158,208	3,194	17,235,594	18,987	60,753,828	21,924	493,462,299	59,666	1,053,756,283	125,517	41,233,123,661	121,036
<b>Totals</b>	<b>\$198,221,235,921</b>	<b>2,564,606</b>	<b>\$233,840,333</b>	<b>57,342</b>	<b>\$257,097,158</b>	<b>304,907</b>	<b>\$445,060,029</b>	<b>313,943</b>	<b>\$11,524,201,503</b>	<b>1,496,513</b>	<b>\$18,547,058,380</b>	<b>2,381,470</b>	<b>\$141,676,563,085</b>	<b>2,069,867</b>

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

**Table B**

**Tax Year 2010 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	\$244,696,540	8,390	\$50,482,089	6,070	\$17,100,771	5,925	\$37,891,033	7,085	\$56,576,140	7,790
\$ 0 - \$ 4,999	111,069,752	6,973	57,280,351	5,630	12,977,659	6,644	11,625,421	5,233	25,168,295	6,968
5,000 - 9,999	148,493,580	10,464	74,913,998	8,089	4,797,654	9,289	13,651,171	7,728	19,127,066	10,464
10,000 - 19,999	516,751,487	35,264	201,112,704	25,526	39,047,919	33,930	61,983,035	27,993	103,893,866	35,134
20,000 - 29,999	667,338,617	46,820	184,336,877	24,052	52,284,529	45,838	81,434,945	38,813	138,460,665	46,691
30,000 - 39,999	1,022,623,918	72,461	186,172,244	26,743	110,916,234	71,903	140,215,315	64,993	260,715,731	72,461
40,000 - 49,999	1,369,655,961	91,172	197,213,756	24,456	188,064,642	90,752	179,612,858	83,255	380,026,221	91,172
50,000 - 99,999	7,418,168,242	393,101	565,205,613	71,722	1,355,932,881	392,214	1,000,235,922	375,857	2,429,946,767	392,966
100,000 - 249,999	7,917,676,478	288,375	160,847,889	18,376	2,220,401,380	288,291	1,088,843,985	280,288	3,392,910,364	288,347
250,000 - 499,999	1,924,155,135	33,791	14,100,940	427	731,311,397	33,787	239,112,659	32,791	985,479,833	33,791
500,000 & Over	2,681,447,501	14,161	7,955,838	89	1,347,127,473	14,154	190,160,627	13,899	1,547,582,226	14,161
Resident	24,022,077,210	1,000,974	1,699,622,298	211,179	6,079,962,539	992,729	3,044,766,971	937,936	9,339,887,175	999,947
Nonresident	7,241,451,223	70,184	92,798,372	8,466	2,612,121,002	69,914	484,699,468	62,398	3,131,130,815	69,973
<b>Totals</b>	<b>\$31,263,528,433</b>	<b>1,071,158</b>	<b>\$1,792,420,670</b>	<b>219,645</b>	<b>\$8,692,083,541</b>	<b>1,062,642</b>	<b>\$3,529,466,439</b>	<b>1,000,334</b>	<b>\$12,471,017,990</b>	<b>1,069,919</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	\$86,085,680	6,279	\$20,535,462	1,339	\$19,334,929	4,782	\$4,260,687	1,866	\$1,804,230	675
\$ 0 - \$ 4,999	21,457,735	2,854	0	0	3,713,801	4,312	458,633	1,331	415,250	936
5,000 - 9,999	36,541,123	6,085	637,427	475	6,491,887	6,865	1,801,077	2,861	3,709,134	1,859
10,000 - 19,999	142,313,957	21,566	1,337,661	407	37,558,227	25,061	6,683,590	13,494	13,329,008	5,492
20,000 - 29,999	217,916,027	31,307	6,631,630	811	49,706,728	30,208	10,644,714	18,079	29,924,988	8,326
30,000 - 39,999	401,922,594	58,236	2,661,398	820	75,241,528	44,983	16,606,656	30,076	53,365,072	17,271
40,000 - 49,999	548,494,038	74,630	1,731,347	824	110,565,064	59,682	22,277,465	37,073	87,794,314	25,688
50,000 - 99,999	3,060,612,198	342,725	16,245,727	6,172	644,481,968	295,247	164,876,533	204,208	455,392,995	127,099
100,000 - 249,999	2,898,945,062	253,390	26,872,510	10,169	855,000,420	255,354	202,354,566	184,202	329,932,575	96,248
250,000 - 499,999	512,248,193	28,165	38,766,047	4,939	234,951,110	32,067	44,036,687	21,799	33,243,349	6,338
500,000 & Over	248,619,983	10,389	104,346,991	3,841	418,924,847	13,668	245,708,086	8,481	14,942,034	1,457
Resident	8,175,156,591	835,626	219,766,200	29,797	2,455,970,509	772,230	719,708,693	523,469	1,023,852,950	291,389
Nonresident	706,810,762	55,859	543,522,977	7,466	1,319,063,405	53,930	625,147,057	32,130	281,432,294	23,109
<b>Totals</b>	<b>\$8,881,967,353</b>	<b>891,485</b>	<b>\$763,289,178</b>	<b>37,264</b>	<b>\$3,775,033,913</b>	<b>826,160</b>	<b>\$1,344,855,750</b>	<b>555,599</b>	<b>\$1,305,285,244</b>	<b>314,498</b>

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

**Table C**

**Tax Year 2010 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	(\$2,966,856,512)	30,315	\$16,601,946	5,942	\$145,653,964	4,093	\$172,250,112	5,407	\$10,771,424	1,892	\$1,359,542	1,607
\$ 0 - \$ 4,999	(873,731,312)	157,733	12,326,517	7,556	2,651,418	2,062	18,261,581	11,059	1,150,445	2,353	1,700,618	5,509
5,000 - 9,999	(579,530,983)	180,661	4,125,653	9,094	10,376,851	3,693	41,848,981	12,965	1,190,954	2,615	3,115,040	6,348
10,000 - 19,999	449,762,639	321,461	35,804,479	33,984	13,085,701	6,647	116,475,920	31,256	3,948,349	9,618	9,454,928	19,428
20,000 - 29,999	2,884,743,491	290,439	44,455,862	45,127	42,669,485	9,398	142,928,266	35,774	13,509,386	23,602	14,501,907	24,048
30,000 - 39,999	4,467,506,161	245,756	101,692,603	71,989	42,870,272	8,966	120,363,958	30,612	21,616,964	38,797	14,792,135	22,767
40,000 - 49,999	5,160,122,352	196,861	173,110,864	90,906	49,102,792	10,048	75,156,363	26,386	34,489,026	54,244	11,810,701	19,548
50,000 - 99,999	28,723,657,283	613,651	1,196,977,242	391,248	346,490,038	39,995	437,833,967	98,308	168,968,471	226,303	46,139,523	72,424
100,000 - 249,999	31,652,082,154	309,010	2,033,463,543	288,103	329,374,293	34,649	193,747,672	31,658	168,064,961	162,483	5,932,153	9,033
250,000 - 499,999	9,048,260,647	34,295	718,793,485	33,760	261,714,853	11,441	126,179,624	7,900	31,314,080	10,889	82,825	180
500,000 & Over	16,885,673,343	14,234	1,344,127,848	14,147	767,894,673	8,351	428,832,705	5,925	83,527,200	4,862	26,161	51
Resident	94,851,689,263	2,394,416	5,681,480,041	991,856	2,011,884,341	139,344	1,873,879,149	297,249	538,551,259	537,659	108,915,532	180,944
Nonresident	39,745,445,560	129,207	2,562,874,059	69,211	1,604,197,639	17,347	333,669,338	15,144	391,831,718	44,655	3,488,473	6,964
<b>Totals</b>	<b>\$134,597,134,823</b>	<b>2,523,623</b>	<b>\$8,244,354,100</b>	<b>1,061,068</b>	<b>\$3,616,081,979</b>	<b>156,690</b>	<b>\$2,207,548,487</b>	<b>312,393</b>	<b>\$930,382,976</b>	<b>582,314</b>	<b>\$112,404,005</b>	<b>187,908</b>

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 22 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$915,231	714	\$2,272,039	180	\$0	0	\$93,013	96	\$1,606,870	3,764	\$436,802	820
\$ 0 - \$ 4,999	681,284	1,183	374,033	7,944	0	0	100,449	737	4,713,407	34,196	639,638	2,021
5,000 - 9,999	712,685	1,779	5,047,642	55,879	0	0	619,146	1,782	20,156,023	63,007	982,229	4,686
10,000 - 19,999	2,980,053	5,443	58,767,752	211,474	0	0	4,851,839	11,202	65,931,198	87,743	4,399,643	15,701
20,000 - 29,999	3,503,458	6,119	160,692,932	257,781	0	0	7,111,047	14,338	73,473,020	69,383	5,206,120	19,954
30,000 - 39,999	7,859,851	13,372	245,738,642	235,480	0	0	1,679,940	7,718	25,907,724	47,783	3,012,942	11,558
40,000 - 49,999	14,294,137	17,302	299,405,074	193,929	0	0	0	0	909,330	5,197	0	0
50,000 - 99,999	84,597,317	85,377	1,744,070,295	608,392	26,046,643	181,055	0	0	0	0	0	0
100,000 - 249,999	109,168,234	68,097	2,163,533,697	308,621	31,762,362	170,486	0	0	0	0	0	0
250,000 - 499,999	21,854,021	8,214	711,446,894	34,192	3,105,536	12,339	0	0	0	0	0	0
500,000 & Over	9,822,487	3,212	1,343,056,134	13,989	886,566	3,386	0	0	0	0	0	0
Resident	256,388,758	210,812	6,734,405,135	1,927,861	61,801,107	367,265	14,455,435	35,872	192,697,571	311,071	14,677,374	54,741
Nonresident	3,699,484	3,396	374,583,553	120,665	2,227,255	25,680	305,477	1,088	4,449,078	8,567	250,976	735
<b>Totals</b>	<b>\$260,088,242</b>	<b>214,208</b>	<b>\$7,108,988,688</b>	<b>2,048,526</b>	<b>\$64,028,362</b>	<b>392,945</b>	<b>\$14,760,912</b>	<b>36,960</b>	<b>\$197,146,649</b>	<b>319,638</b>	<b>\$14,928,350</b>	<b>55,476</b>

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