

# MINNESOTA • REVENUE

## Tax Year 2012 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2012. 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 2012 sample contains 38,317 records from a total of 2,708,676 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 5.48 percent of Minnesota tax liability (before credits) even though they reported 32 percent of the all-filer total for federal adjusted gross income (FAGI), 38 percent of the all-filer total for itemized deductions, and 36 percent of the all-filer total for federal taxable income.

**Table A**

**Tax Year 2012 Minnesota Individual Income Tax Sample - Selected Fields from Federal Form 1040**

Federal Adjusted Gross Income Range	FAGI	Number of Returns	Wages		Interest		Dividends		State Tax Refund		Business Income (Schedule C)		Capital Gains (Schedule D)	
			Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count
Less than Zero	(\$2,157,856,125)	25,882	\$172,942,884	7,916	\$70,033,595	12,499	\$38,648,879	9,632	\$11,915,333	1,196	(\$141,413,226)	8,745	\$104,104,374	13,232
\$ 0 - \$ 4,999	481,488,442	189,642	448,345,866	142,640	11,271,196	37,916	16,769,809	23,068	1,952,597	2,692	34,362,492	17,146	(2,347,503)	18,492
5,000 - 9,999	1,365,114,534	185,689	1,078,537,571	151,040	23,704,800	31,708	35,138,830	20,562	1,906,931	3,462	91,388,873	20,717	112,745	16,329
10,000 - 19,999	4,927,534,837	330,963	3,662,821,169	262,928	66,118,800	69,905	71,087,193	37,842	4,231,520	8,229	277,773,774	40,493	14,671,901	31,990
20,000 - 29,999	6,881,199,747	277,185	5,447,691,824	232,094	52,575,853	65,455	74,398,144	34,843	10,865,079	20,887	244,899,851	30,419	17,779,213	28,580
30,000 - 39,999	8,523,745,413	244,986	6,755,412,847	211,763	65,320,555	67,807	74,917,317	37,181	18,331,375	35,887	269,256,532	28,353	46,573,095	28,968
40,000 - 49,999	8,763,998,376	195,600	6,843,126,413	168,557	61,944,651	66,883	112,577,152	38,106	23,698,565	43,663	228,912,924	26,318	36,075,269	30,668
50,000 - 99,999	44,815,611,825	622,564	34,074,436,610	546,220	282,206,405	295,725	487,563,262	182,180	158,581,623	226,299	1,139,767,595	103,580	446,628,481	141,703
100,000 - 249,999	50,537,374,361	354,447	37,573,142,639	319,197	346,578,322	235,976	922,425,888	170,628	186,709,070	180,732	1,487,837,182	67,886	1,212,678,806	140,229
250,000 - 499,999	14,655,309,561	44,162	9,833,119,045	39,753	145,515,163	37,837	458,060,102	31,773	29,076,001	12,495	477,178,551	10,235	889,669,512	30,620
500,000 & Over	27,862,377,099	19,676	10,332,421,611	16,790	685,510,570	18,875	1,443,873,318	16,331	78,284,909	4,827	488,394,469	4,734	6,591,502,839	17,084
Resident	166,655,898,071	2,490,797	116,221,998,479	2,098,898	1,810,779,909	940,587	3,735,459,896	602,145	525,553,003	540,369	4,598,359,015	358,626	9,357,448,731	497,895
Nonresident	79,689,088,974	145,274	20,709,087,925	132,151	3,131,217,205	70,176	7,581,799,020	49,392	364,746,227	45,127	713,255,352	27,514	30,959,090,308	45,350
<b>Totals</b>	<b>\$246,344,987,045</b>	<b>2,636,071</b>	<b>\$136,931,086,403</b>	<b>2,231,049</b>	<b>\$4,941,997,114</b>	<b>1,010,763</b>	<b>\$11,317,258,916</b>	<b>651,537</b>	<b>\$890,299,230</b>	<b>585,496</b>	<b>\$5,311,614,367</b>	<b>386,141</b>	<b>\$40,316,539,039</b>	<b>543,246</b>

Federal Adjusted Gross Income Range	Taxable IRA Distributions	Count	Taxable Pensions		Schedule E Income		Farm Income		Unemployment Compensation		Taxable Social Security Benefits		Other Income	
			Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count
Less than Zero	\$56,075,465	2,969	\$30,792,348	3,406	(\$473,532,325)	10,354	(\$52,461,452)	4,423	\$1,079,462	228	\$12,895	29	(\$1,861,370,827)	12,090
\$ 0 - \$ 4,999	19,063,357	6,813	25,461,874	9,298	(31,603,622)	5,629	(2,021,080)	1,379	6,565,187	3,309	168,599	49	(9,076,647)	6,132
5,000 - 9,999	58,159,435	11,208	100,741,134	18,145	(98,140)	7,041	(3,316,987)	2,590	23,979,519	7,227	2,581,881	683	(1,051,350)	10,531
10,000 - 19,999	190,665,964	30,018	498,742,048	57,599	61,342,967	19,451	100,600	4,842	134,860,902	30,873	11,172,338	12,487	16,911,655	17,516
20,000 - 29,999	220,058,142	26,322	603,888,643	47,053	51,463,332	18,031	(9,959,611)	4,500	135,267,226	22,954	114,568,396	45,546	21,336,850	13,707
30,000 - 39,999	235,986,947	25,526	640,672,366	42,524	119,908,483	18,178	58,940,953	6,292	132,157,338	22,853	218,088,210	38,487	21,746,262	16,222
40,000 - 49,999	250,697,707	22,457	711,982,595	38,870	169,605,195	19,893	12,492,199	6,822	100,373,467	17,471	344,430,997	36,187	16,950,018	14,682
50,000 - 99,999	1,306,586,180	91,101	3,812,871,774	154,513	881,382,012	98,219	229,909,709	23,858	310,884,233	51,980	2,199,459,051	134,508	104,811,557	58,511
100,000 - 249,999	1,704,358,149	61,831	2,846,130,247	85,262	2,841,178,709	99,755	450,315,683	12,122	102,922,891	16,670	1,407,137,342	63,394	240,522,808	46,800
250,000 - 499,999	332,310,786	7,132	373,966,794	8,123	1,818,809,704	19,849	199,962,727	1,870	5,822,420	862	148,122,619	6,045	198,303,496	7,622
500,000 & Over	396,432,544	3,963	192,103,244	3,261	7,630,782,561	13,600	162,220,371	1,110	725,792	101	81,320,126	3,162	163,030,540	5,342
Resident	4,770,394,676	289,339	9,837,353,066	468,055	13,069,238,877	330,000	1,046,183,112	69,807	954,638,438	174,527	4,527,062,454	340,577	(1,087,885,638)	209,155
Nonresident	712,356,379	14,903	628,694,513	25,898	16,865,348,270	40,874	(32,830,553)	5,115	88,210,066	14,224	295,457,766	17,654	(2,115,028,213)	18,769
<b>Totals</b>	<b>\$5,482,751,056</b>	<b>304,243</b>	<b>\$10,466,047,579</b>	<b>493,953</b>	<b>\$29,934,587,147</b>	<b>370,874</b>	<b>\$1,013,352,559</b>	<b>74,922</b>	<b>\$1,042,848,503</b>	<b>188,752</b>	<b>\$4,822,520,220</b>	<b>358,231</b>	<b>(\$3,202,913,851)</b>	<b>227,924</b>

Federal Adjusted Gross Income Range	Federal Gross Income	Count	IRA Deduction		Student Loan Interest Deduction		Self-Employment Tax Deduction		Standard Deduction		Personal Exemptions		Federal Taxable Income	
			Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count
Less than Zero	(\$2,115,673,977)	25,505	\$208,477	39	\$1,711,305	1,893	\$5,850,902	4,992	\$127,443,359	17,270	\$140,223,856	22,510	\$0	0
\$ 0 - \$ 4,999	508,635,796	185,888	1,064,195	449	2,299,566	2,727	3,407,096	15,611	893,696,839	184,787	427,546,219	85,947	9,418,469	8,923
5,000 - 9,999	1,412,759,962	185,689	67,765	182	6,591,191	7,742	8,513,625	18,569	1,163,508,333	174,107	655,654,927	117,903	104,287,279	50,941
10,000 - 19,999	5,017,138,182	330,963	5,065,353	2,285	23,469,412	28,458	24,499,929	33,801	2,240,767,186	302,189	1,827,000,467	298,333	1,145,716,922	222,452
20,000 - 29,999	6,986,825,685	277,185	8,732,665	3,230	34,115,120	34,489	23,441,023	22,890	1,839,616,521	235,908	1,786,415,415	272,662	2,818,688,736	244,818
30,000 - 39,999	8,675,423,901	244,986	25,017,005	6,421	36,280,621	36,484	31,774,897	24,746	1,534,588,415	186,660	1,725,264,697	244,170	4,482,636,187	237,139
40,000 - 49,999	8,917,339,204	195,600	18,351,112	5,150	32,612,955	31,859	27,937,715	22,184	1,072,803,417	122,882	1,391,141,683	195,215	5,266,076,103	192,597
50,000 - 99,999	45,491,411,665	622,564	86,848,477	20,760	103,227,580	102,831	132,144,653	86,729	2,854,006,615	265,277	5,572,809,305	622,115	30,054,266,502	620,343
100,000 - 249,999	51,352,591,488	354,447	64,046,947	11,158	46,286,282	47,796	145,589,960	58,903	451,704,540	36,686	3,895,522,048	354,156	37,841,276,758	353,947
250,000 - 499,999	14,940,924,371	44,162	6,131,166	688	0	0	43,216,260	12,268	8,563,671	719	515,663,841	44,154	11,864,763,304	44,119
500,000 & Over	28,367,498,659	19,676	3,517,558	395	0	0	40,242,351	6,729	1,391,861	157	229,118,603	19,647	24,081,295,569	19,644
Resident	169,554,874,856	2,486,665	219,050,720	50,756	286,594,032	294,278	486,618,411	307,420	12,188,090,758	1,526,643	18,166,361,061	2,276,813	117,668,425,829	1,994,923
Nonresident	80,580,823,644	145,268	18,329,964	3,351	19,994,904	22,405	102,226,527	24,190	605,648,478	71,818	1,248,497,440	141,193	65,877,937,882	135,704
<b>Totals</b>	<b>\$250,135,698,501</b>	<b>2,631,933</b>	<b>\$237,380,683</b>	<b>54,106</b>	<b>\$306,588,936</b>	<b>316,683</b>	<b>\$588,844,939</b>	<b>331,610</b>	<b>\$12,793,739,235</b>	<b>1,598,462</b>	<b>\$19,414,858,501</b>	<b>2,418,006</b>	<b>\$183,546,363,710</b>	<b>2,130,627</b>

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

**Table B**

**Tax Year 2012 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	\$224,375,421	8,612	\$73,975,165	5,808	\$16,460,256	5,958	\$30,574,519	6,718	\$48,834,588	8,263
\$ 0 - \$ 4,999	84,757,697	4,799	25,843,746	3,225	17,528,637	3,768	6,376,466	2,984	25,124,924	4,528
5,000 - 9,999	183,115,903	11,582	76,911,871	8,951	8,574,143	10,826	20,482,862	8,392	30,589,219	11,449
10,000 - 19,999	434,793,713	28,775	184,749,796	20,864	29,436,369	26,230	49,416,774	22,904	83,434,103	28,114
20,000 - 29,999	660,648,999	41,276	228,073,694	23,690	51,854,034	39,790	78,742,733	34,855	135,274,028	40,742
30,000 - 39,999	838,033,356	58,326	175,198,569	23,547	93,698,810	57,273	109,782,756	50,667	211,515,682	57,744
40,000 - 49,999	1,075,503,272	72,718	182,610,871	21,407	154,060,398	72,286	150,250,464	65,896	314,632,930	72,714
50,000 - 99,999	6,412,012,346	357,287	542,286,964	72,238	1,331,622,017	356,744	873,928,636	334,429	2,275,908,609	357,139
100,000 - 249,999	8,390,758,880	317,761	244,359,962	22,916	2,573,439,020	317,606	1,217,191,710	307,205	3,886,834,575	317,741
250,000 - 499,999	2,268,965,353	43,443	33,090,021	503	938,865,873	43,432	280,046,349	41,718	1,237,988,999	43,440
500,000 & Over	3,580,957,061	19,519	8,185,110	137	1,886,787,387	19,490	250,071,861	18,794	2,151,035,473	19,515
Resident	24,153,922,002	964,097	1,775,285,770	203,286	7,102,326,944	953,402	3,066,865,130	894,563	10,401,173,131	961,389
Nonresident	14,678,692,542	73,454	86,870,936	7,196	3,821,937,331	73,253	548,183,212	63,423	4,415,801,821	73,451
<b>Totals</b>	<b>\$38,832,614,544</b>	<b>1,037,551</b>	<b>\$1,862,156,706</b>	<b>210,482</b>	<b>\$10,924,264,274</b>	<b>1,026,655</b>	<b>\$3,615,048,343</b>	<b>957,986</b>	<b>\$14,816,974,952</b>	<b>1,034,840</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	\$56,700,834	5,660	\$16,840,322	694	\$7,804,974	3,119	\$3,412,797	1,315	\$6,738,904	1,489
\$ 0 - \$ 4,999	13,552,749	1,943	1,777	134	2,322,604	2,194	910,373	1,408	13,669,246	701
5,000 - 9,999	48,575,329	6,958	200,679	314	10,361,793	6,275	1,137,073	3,119	9,926,761	1,434
10,000 - 19,999	109,316,202	16,379	827,392	727	32,317,124	19,303	4,805,570	11,032	13,943,414	2,816
20,000 - 29,999	169,726,549	27,350	2,328,853	965	50,498,240	27,613	9,641,260	15,309	28,723,570	7,304
30,000 - 39,999	269,586,210	44,436	22,259	121	72,286,119	38,164	17,040,126	24,298	67,626,397	16,131
40,000 - 49,999	373,731,042	58,137	4,258,718	1,469	84,210,331	48,257	21,629,897	29,834	68,189,245	21,941
50,000 - 99,999	2,320,003,808	303,347	9,538,922	4,420	566,049,674	265,077	123,578,801	180,921	460,941,852	116,612
100,000 - 249,999	2,617,885,150	270,480	30,670,772	11,540	917,794,444	281,102	243,536,384	204,282	355,387,469	96,886
250,000 - 499,999	516,692,028	34,607	16,437,973	4,907	312,523,499	40,375	78,352,607	28,624	35,489,265	7,812
500,000 & Over	274,017,123	13,711	142,477,111	4,834	531,659,919	18,718	272,892,131	11,575	13,428,991	1,839
Resident	6,769,787,023	783,008	223,604,778	30,125	2,587,828,721	750,197	776,937,019	511,717	1,074,065,113	274,965
Nonresident	611,475,506	55,379	655,944,278	7,964	3,966,713,299	56,496	1,845,509,721	37,927	332,046,005	21,339
<b>Totals</b>	<b>\$7,381,262,529</b>	<b>838,386</b>	<b>\$879,549,056</b>	<b>38,089</b>	<b>\$6,554,542,020</b>	<b>806,693</b>	<b>\$2,622,446,740</b>	<b>549,644</b>	<b>\$1,406,111,118</b>	<b>296,303</b>

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

**Table C**

**Tax Year 2012 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	(\$2,644,317,741)	25,404	\$14,855,372	5,906	\$166,255,902	7,964	\$195,099,092	6,964	\$11,192,491	1,198	\$1,768,066	1,536
\$ 0 - \$ 4,999	(860,799,930)	167,504	20,049,309	4,590	19,795,737	9,693	39,441,333	12,674	1,952,597	2,692	9,705,734	2,875
5,000 - 9,999	(588,204,786)	176,333	8,157,213	10,799	31,208,845	15,617	36,885,786	15,875	1,939,925	3,574	3,334,288	4,587
10,000 - 19,999	456,800,208	326,115	27,192,289	26,030	84,361,589	40,628	108,258,386	44,781	4,277,343	8,354	10,566,462	21,107
20,000 - 29,999	2,581,801,279	276,789	50,543,888	39,609	117,657,144	50,156	148,697,394	41,198	10,999,391	20,991	14,267,547	20,761
30,000 - 39,999	4,426,742,541	244,851	84,378,190	57,162	150,913,451	58,048	157,095,145	49,641	18,431,419	36,316	16,826,255	25,126
40,000 - 49,999	5,225,238,977	195,600	139,622,216	71,761	144,286,592	51,524	80,936,195	45,251	23,712,186	43,761	14,842,659	22,918
50,000 - 99,999	29,980,410,274	622,490	1,231,765,121	356,260	745,755,698	215,667	537,524,138	196,197	161,198,029	226,379	57,938,479	79,394
100,000 - 249,999	37,799,006,331	354,447	2,413,245,323	317,514	936,247,576	124,283	783,926,163	132,469	187,079,823	181,098	12,655,160	17,679
250,000 - 499,999	11,862,123,516	44,162	920,935,997	43,421	815,433,486	43,500	281,205,240	21,688	29,270,063	12,551	376,149	258
500,000 & Over	24,051,009,275	19,676	1,882,038,300	19,489	1,871,743,599	19,601	832,583,992	12,933	78,358,645	4,855	11,651	31
Resident	112,289,809,943	2,453,372	6,792,783,218	952,542	5,083,659,618	636,681	3,201,652,863	579,670	528,411,912	541,769	142,292,452	196,271
Nonresident	63,386,484,103	144,533	3,789,044,352	73,188	3,711,364,307	56,033	840,184,122	26,901	364,818,016	45,096	6,325,997	8,202
<b>Totals</b>	<b>\$175,676,294,046</b>	<b>2,597,906</b>	<b>\$10,581,827,571</b>	<b>1,025,730</b>	<b>\$8,795,023,925</b>	<b>692,714</b>	<b>\$4,041,836,986</b>	<b>606,571</b>	<b>\$893,229,928</b>	<b>586,865</b>	<b>\$148,618,448</b>	<b>204,473</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	\$730,485	438	\$2,795,192	500	\$1,186	17	\$35,026	60	\$938,584	3,024	\$232,609	485
\$ 0 - \$ 4,999	187,731	649	1,917,299	9,403	0	0	250,593	762	3,583,146	32,664	761,140	2,523
5,000 - 9,999	1,013,641	1,917	6,084,020	52,524	0	0	493,088	1,814	17,582,606	53,648	1,151,199	4,414
10,000 - 19,999	2,874,632	6,111	60,129,436	220,033	0	0	4,813,422	9,948	67,703,078	93,202	3,618,882	14,084
20,000 - 29,999	5,325,186	7,504	149,653,863	244,679	0	0	6,427,293	13,090	68,464,163	63,489	4,636,761	16,956
30,000 - 39,999	8,188,868	12,996	246,401,607	234,607	0	0	1,911,730	8,796	26,635,944	49,729	3,828,464	13,594
40,000 - 49,999	11,292,379	17,031	306,864,988	191,979	30,783	262	1,764	98	363,214	4,029	30,312	97
50,000 - 99,999	81,670,364	84,703	1,841,787,297	618,640	27,031,024	182,952	0	0	0	0	0	0
100,000 - 249,999	108,793,410	76,556	2,600,198,648	352,895	37,684,688	193,509	0	0	0	0	0	0
250,000 - 499,999	24,269,915	10,806	953,775,392	44,008	4,187,628	16,152	0	0	0	0	0	0
500,000 & Over	12,268,940	4,083	1,928,760,618	19,455	1,214,225	4,439	0	0	0	0	0	0
Resident	256,615,550	222,793	8,098,368,361	1,988,721	70,149,534	397,332	13,932,916	34,568	185,270,735	299,785	14,259,368	52,154
Nonresident	3,741,414	3,695	469,192,847	134,576	2,441,319	26,746	399,651	1,258	5,118,108	8,976	225,323	1,103
<b>Totals</b>	<b>\$260,356,964</b>	<b>226,488</b>	<b>\$8,567,561,208</b>	<b>2,123,297</b>	<b>\$72,590,854</b>	<b>424,078</b>	<b>\$14,332,566</b>	<b>35,826</b>	<b>\$190,388,843</b>	<b>308,761</b>	<b>\$14,484,691</b>	<b>53,258</b>

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