

MINNESOTA · REVENUE

Tax Year 2013 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2013. 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 2013 sample contains 39,106 records from a total of 2,757,596 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 5.95 percent of Minnesota tax liability (before credits) even though they reported 28 percent of the all-filer total for federal adjusted gross income (FAGI), 32 percent of the all-filer total for itemized deductions, and 32 percent of the all-filer total for federal taxable income.

Table A Tax Year 2013 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	(\$2,162,251,563)	24,490	\$218,257,686	8,963	\$73,186,608	12,499	\$38,193,629	7,104	\$2,304,055	669	(\$61,115,224)	9,059	\$11,887,252	12,236
\$ 0 - \$ 4,999	500,773,191	194,042	473,587,635	146,273	10,965,115	37,916	22,617,678	24,717	1,497,761	1,547	24,755,867	16,155	(9,428,418)	21,695
5,000 - 9,999	1,388,191,371	187,500	1,086,572,818	152,528	19,418,001	31,708	28,084,454	20,544	1,608,207	2,620	113,957,560	20,444	5,780,183	16,898
10,000 - 19,999	4,799,032,735	322,092	3,565,984,600	253,372	50,108,037	69,905	81,785,587	40,213	3,652,220	7,404	285,419,883	40,045	28,918,815	34,431
20,000 - 29,999	7,061,888,226	283,423	5,370,696,379	233,893	53,786,751	65,455	87,197,926	42,596	9,299,426	15,791	358,921,745	30,424	74,626,444	36,355
30,000 - 39,999	8,747,866,627	250,698	7,050,080,810	215,213	56,645,389	67,807	65,344,575	39,295	13,944,991	27,940	277,231,825	29,130	75,763,698	33,425
40,000 - 49,999	8,683,347,812	194,125	7,017,484,832	170,947	37,019,885	66,883	79,044,170	35,501	22,729,457	40,705	210,484,979	23,398	85,065,167	29,406
50,000 - 99,999	45,311,584,051	629,766	34,031,166,625	547,040	261,505,346	295,725	507,386,042	179,242	146,770,507	210,668	1,125,268,456	105,995	563,501,148	151,793
100,000 - 249,999	54,304,828,616	379,490	41,706,116,429	350,162	340,805,395	235,976	741,074,215	172,222	185,148,376	193,385	1,391,360,746	74,884	1,449,602,070	150,006
250,000 - 499,999	15,766,125,255	47,528	10,571,285,980	42,969	167,450,210	37,837	425,720,322	32,977	30,336,566	11,945	567,311,639	10,551	774,707,887	33,651
500,000 & Over	23,212,112,572	18,490	10,137,654,903	16,297	540,846,512	18,875	1,070,093,152	15,258	86,868,800	4,671	456,523,743	4,743	3,502,616,514	15,650
Resident	167,613,498,894	2,531,644	121,228,888,698	2,137,657	1,611,737,249	940,587	3,146,541,751	609,668	504,160,366	517,343	4,750,121,219	364,830	6,663,040,760	535,546
Nonresident	65,019,660,331	152,141	20,809,553,954	136,610	3,003,970,893	70,176	6,053,330,477	49,876	414,317,676	45,708	782,196,951	26,926	16,124,008,701	47,944
Totals	\$232,633,159,225	2,683,785	\$142,038,442,652	2,274,267	\$4,615,708,142	1,010,763	\$9,199,872,227	659,545	\$918,478,041	563,051	\$5,532,318,170	391,756	\$22,787,049,461	583,489

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	\$49,349,835	2,255	\$36,439,939	3,826	(\$498,989,075)	8,015	(\$108,195,315)	3,579	\$4,082,877	380	\$239,624	42	(\$1,902,010,793)	10,833
\$ 0 - \$ 4,999	15,255,123	5,511	33,745,083	14,708	2,041,259	4,197	(10,274,973)	1,977	1,853,509	831	84,001	48	(33,935,775)	11,657
5,000 - 9,999	57,277,650	12,604	106,460,135	21,025	8,893,872	5,177	(20,784,634)	2,236	19,474,307	6,429	2,194,913	345	(9,024,074)	8,090
10,000 - 19,999	217,385,599	33,586	506,221,493	56,121	70,930,088	18,536	(14,037,701)	5,882	87,548,602	20,290	18,923,914	15,535	(8,104,413)	19,961
20,000 - 29,999	253,132,102	30,106	640,801,588	52,781	158,012,728	17,451	(87,321,188)	4,172	110,865,418	21,472	136,114,516	50,137	37,619,542	14,275
30,000 - 39,999	218,628,760	25,541	718,276,785	45,759	87,043,239	22,183	13,897,525	6,329	83,178,320	16,530	226,830,511	39,227	28,105,933	15,914
40,000 - 49,999	215,871,251	21,305	623,326,241	36,413	158,198,349	19,481	(33,493,526)	4,467	78,737,717	11,946	305,789,324	31,458	18,903,667	15,526
50,000 - 99,999	1,449,469,841	97,177	3,781,940,089	164,140	1,110,701,500	103,678	117,720,324	21,483	262,264,891	47,884	2,361,092,828	140,161	255,031,618	55,565
100,000 - 249,999	1,480,585,102	54,806	3,003,214,941	89,013	2,796,425,227	100,642	254,432,630	12,305	109,804,314	15,486	1,339,759,975	63,020	217,005,000	41,038
250,000 - 499,999	256,742,068	7,309	372,462,648	9,049	2,330,734,578	22,886	274,962,545	2,630	4,402,352	773	159,821,569	6,338	173,176,541	8,580
500,000 & Over	107,293,834	2,383	140,095,683	3,069	6,968,228,789	11,943	94,371,703	816	488,030	51	65,378,188	2,388	383,848,452	5,108
Resident	4,320,991,163	292,585	9,962,984,625	495,903	13,192,220,555	334,190	481,277,391	65,876	762,700,336	142,071	4,616,229,364	348,699	(839,384,301)	206,547
Nonresident	356,468,542	15,181	716,131,190	28,731	18,171,409,394	45,207	60,615,560	4,519	88,058,081	13,596	373,565,686	21,713	(1,541,393,100)	18,184
Totals	\$4,677,459,705	307,766	\$10,679,115,815	524,634	\$31,363,629,949	379,397	\$541,892,951	70,396	\$850,758,417	155,667	\$4,989,795,050	370,412	(\$2,380,777,401)	224,732

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	(\$2,114,644,169)	25,505	\$851,703	117	\$1,377,676	1,230	\$4,683,064	4,992	\$146,657,111	17,270	\$149,433,040	22,510	\$0	0
\$ 0 - \$ 4,999	530,995,395	185,888	1,300,482	221	2,784,731	3,686	3,380,296	15,611	913,468,891	184,787	465,572,565	85,947	15,004,810	12,901
5,000 - 9,999	1,424,592,184	185,689	472,962	515	4,520,816	6,668	9,540,952	18,569	1,225,714,596	174,107	711,131,837	117,903	82,595,965	43,925
10,000 - 19,999	4,907,438,090	330,963	14,245,770	3,337	21,448,609	27,001	25,349,224	33,801	2,239,851,289	302,189	1,817,050,681	298,333	1,057,149,286	212,441
20,000 - 29,999	7,200,601,051	277,185	14,677,305	3,605	33,828,406	34,383	30,432,908	22,890	1,966,433,817	235,908	1,875,998,803	272,662	2,858,010,498	250,224
30,000 - 39,999	8,925,031,815	244,986	30,937,238	6,885	45,475,495	40,425	30,245,069	24,746	1,666,013,786	186,660	1,765,747,865	244,170	4,630,690,523	241,379
40,000 - 49,999	8,840,192,502	195,600	24,073,075	6,515	34,103,741	33,050	22,823,325	22,184	1,122,459,804	122,882	1,396,202,540	195,215	5,257,148,657	191,786
50,000 - 99,999	46,017,807,472	622,564	110,278,899	23,107	109,893,347	107,285	126,732,199	86,729	3,216,269,123	265,277	5,672,558,999	622,115	30,591,749,645	628,032
100,000 - 249,999	55,119,910,421	354,447	70,950,176	12,990	49,281,117	50,592	129,606,533	58,903	490,714,926	36,686	4,340,884,193	354,156	40,749,485,081	379,371
250,000 - 499,999	16,122,070,840	44,162	8,103,078	824	0	0	49,654,697	12,268	8,269,888	719	370,407,246	44,154	12,944,334,079	47,426
500,000 & Over	23,698,784,783	19,676	4,458,639	437	0	0	36,130,326	6,729	1,606,120	157	23,599	19,647	19,951,169,347	18,450
Resident	170,672,780,383	2,486,665	280,349,327	58,553	302,713,940	304,318	468,578,592	307,420	12,997,459,351	1,526,643	18,565,011,368	2,276,813	118,137,337,891	2,025,935
Nonresident	65,927,264,996	145,268	32,248,730	5,344	25,355,976	23,578	92,739,192	24,190	632,248,579	71,818	1,119,352,735	141,193	54,030,526,528	141,426
Totals	\$236,600,045,379	2,631,933	\$312,598,057	63,896	\$328,069,915	327,897	\$561,317,784	331,610	\$13,629,707,931	1,598,462	\$19,684,364,102	2,418,006	\$172,167,864,419	2,167,361

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

Table B**Tax Year 2013 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	\$207,769,680	6,381	\$54,744,130	5,073	\$35,892,894	4,311	\$33,873,319	5,486	\$70,952,513	5,885
\$ 0 - \$ 4,999	111,323,695	6,495	62,480,622	4,983	3,185,659	4,950	12,650,211	4,386	16,319,999	6,083
5,000 - 9,999	145,340,114	9,576	56,127,056	7,572	14,067,865	8,585	19,308,645	8,114	34,388,059	9,576
10,000 - 19,999	438,679,643	28,918	209,232,337	22,377	28,525,867	27,167	49,197,977	21,618	83,250,123	28,063
20,000 - 29,999	574,735,202	37,696	200,060,555	21,548	44,543,954	36,721	66,821,133	32,466	118,165,017	37,517
30,000 - 39,999	757,324,891	52,498	192,444,644	20,892	88,290,717	52,252	94,564,759	45,168	190,063,080	52,498
40,000 - 49,999	941,999,752	66,223	145,412,827	16,619	143,963,887	65,696	124,990,026	58,778	278,655,159	66,127
50,000 - 99,999	5,868,766,348	335,260	483,486,034	62,666	1,248,056,086	334,834	830,886,371	311,856	2,152,191,674	335,188
100,000 - 249,999	8,737,363,954	339,823	240,784,089	21,032	2,831,794,557	339,724	1,275,814,981	326,451	4,218,314,378	339,823
250,000 - 499,999	2,470,477,856	46,823	14,048,376	509	1,140,893,886	46,809	307,987,837	44,874	1,469,270,251	46,820
500,000 & Over	3,303,059,891	18,314	9,326,534	104	2,210,561,918	18,312	243,392,170	17,865	2,467,888,673	18,312
Resident	23,556,841,025	948,007	1,668,147,203	183,377	7,789,777,289	939,361	3,059,487,428	877,062	11,099,458,925	945,891
Nonresident	11,009,926,563	79,093	102,676,719	9,091	4,894,170,205	78,792	569,042,408	67,267	5,505,759,454	79,085
Totals	\$34,566,767,588	1,027,100	\$1,770,823,922	192,468	\$12,683,947,494	1,018,153	\$3,628,529,836	944,329	\$16,605,218,379	1,024,977

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	\$47,199,273	3,888	\$12,014,518	754	\$15,768,432	2,718	\$2,076,207	1,325	\$1,683,225	523
\$ 0 - \$ 4,999	21,344,699	3,344	555	1	3,003,113	3,215	374,244	500	3,112,992	225
5,000 - 9,999	37,710,216	6,045	37,300	136	12,915,961	6,155	1,160,916	2,384	291,015	409
10,000 - 19,999	84,574,466	13,872	87,254	262	25,230,614	18,200	4,843,165	9,840	10,956,963	3,254
20,000 - 29,999	145,687,226	23,536	1,220,884	1,027	55,015,896	24,092	8,326,482	13,038	18,796,346	5,659
30,000 - 39,999	224,570,772	38,297	791,836	783	67,814,421	34,479	14,010,449	21,365	41,154,276	12,213
40,000 - 49,999	320,379,659	51,530	1,182,723	840	73,352,200	40,407	16,514,419	27,472	60,275,690	17,475
50,000 - 99,999	2,008,360,630	277,250	12,435,752	5,326	556,451,832	252,318	127,461,085	180,194	410,156,958	105,572
100,000 - 249,999	2,592,370,063	294,474	39,108,589	10,046	970,121,093	296,898	276,719,151	211,011	414,410,833	104,705
250,000 - 499,999	490,318,521	36,857	31,638,847	5,263	302,890,756	43,433	73,773,099	29,948	52,367,389	8,969
500,000 & Over	243,119,177	12,996	91,544,242	4,882	538,273,717	17,491	293,999,780	11,023	20,532,317	1,821
Resident	6,215,634,700	762,090	190,062,500	29,320	2,620,838,033	739,405	819,258,996	508,102	1,033,738,002	260,825
Nonresident	581,134,510	58,755	495,214,810	7,742	2,760,318,798	59,857	1,954,184,540	40,065	385,408,870	25,144
Totals	\$6,796,769,210	820,844	\$685,277,310	37,062	\$5,381,156,831	799,263	\$2,773,443,536	548,167	\$1,419,146,872	285,968

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

Table C

Tax Year 2013 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	(\$2,646,896,685)	23,163	\$34,895,910	4,324	\$201,864,236	9,112	\$176,188,319	7,002	\$2,304,257	669	\$1,768,726	1,720
\$ 0 - \$ 4,999	(927,603,929)	174,946	3,202,449	5,608	20,873,153	9,822	28,466,372	13,978	1,500,235	1,684	687,578	2,657
5,000 - 9,999	(648,766,247)	173,988	13,092,528	8,585	29,842,569	13,961	47,218,946	16,017	1,671,541	3,085	4,732,585	7,257
10,000 - 19,999	327,513,188	318,409	26,029,737	26,281	102,663,370	42,841	115,070,365	43,226	3,760,452	7,600	9,250,962	18,357
20,000 - 29,999	2,657,836,378	282,444	41,839,113	36,636	152,300,350	53,404	176,107,485	48,369	9,453,493	15,957	18,112,416	25,677
30,000 - 39,999	4,553,134,601	250,698	76,636,956	51,333	177,452,791	60,309	154,811,168	50,412	14,291,886	27,940	16,646,296	26,429
40,000 - 49,999	5,221,144,328	193,898	127,860,155	64,948	181,678,699	51,340	97,981,619	45,009	23,127,253	40,801	12,114,445	21,000
50,000 - 99,999	30,557,126,948	629,765	1,128,056,085	332,928	858,005,694	235,464	563,701,314	195,479	146,783,548	210,712	58,744,588	85,892
100,000 - 249,999	40,741,398,853	379,490	2,647,677,052	339,721	857,333,912	127,732	536,777,047	137,029	185,266,260	193,665	12,440,010	17,584
250,000 - 499,999	12,917,626,213	47,528	1,107,606,460	46,729	663,391,857	46,030	378,769,362	23,161	30,292,137	11,968	463,492	319
500,000 & Over	19,907,206,297	18,490	2,067,392,252	18,298	1,263,564,784	16,543	970,657,175	12,294	86,950,889	4,685	184,961	77
Resident	112,659,719,944	2,492,818	7,274,288,696	935,391	4,508,971,414	666,559	3,245,749,172	591,977	505,401,951	518,765	135,146,057	206,969
Nonresident	52,249,425,841	152,141	4,576,738,611	78,362	2,403,447,311	64,845	1,016,098,701	30,986	415,779,894	45,714	5,954,696	9,710
Totals	\$164,909,145,785	2,644,959	\$11,851,027,307	1,013,753	\$6,912,418,725	731,405	\$4,261,847,873	622,964	\$921,181,845	564,479	\$141,100,753	216,679

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 20 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$876,093	446	\$3,075,692	222	\$0	0	\$49,014	76	\$1,511,311	3,024	\$239,018	390
\$ 0 - \$ 4,999	529,684	1,520	929,814	12,192	0	0	223,887	925	4,450,143	32,664	901,301	3,177
5,000 - 9,999	472,351	1,552	4,639,502	44,018	0	0	631,359	2,038	19,312,442	53,648	940,173	4,098
10,000 - 19,999	2,880,579	7,071	55,737,678	208,377	0	0	3,691,306	8,747	71,040,889	93,202	4,216,713	14,644
20,000 - 29,999	2,813,073	5,492	154,456,142	249,551	0	0	4,842,740	10,994	73,485,930	63,489	4,143,830	16,520
30,000 - 39,999	8,372,318	11,852	255,763,981	239,946	0	0	1,926,694	8,865	31,561,277	49,729	3,155,229	11,626
40,000 - 49,999	10,783,657	16,590	307,637,936	190,529	1,370	1	384	96	2,355,721	4,029	177,198	572
50,000 - 99,999	73,038,285	74,876	1,875,076,323	626,145	25,559,044	164,884	0	0	0	0	0	0
100,000 - 249,999	115,765,506	79,529	2,804,594,017	378,745	42,440,905	211,618	0	0	0	0	0	0
250,000 - 499,999	21,155,668	9,806	1,079,653,794	47,401	5,088,647	8,930	0	0	0	0	0	0
500,000 & Over	12,137,642	4,001	1,934,426,151	18,228	2,987,068	2,690	0	0	0	0	0	0
Resident	248,824,856	212,735	8,475,991,030	2,015,354	76,077,035	388,123	11,365,384	31,741	203,717,715	299,785	13,773,462	51,027
Nonresident	3,194,128	2,990	536,850,458	142,033	2,259,708	24,804	282,581	1,078	4,415,212	8,976	40,714	330
Totals	\$252,018,984	215,724	\$9,012,841,487	2,157,387	\$78,336,742	412,928	\$11,647,965	32,819	\$208,132,926	308,761	\$13,814,175	51,357

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