

### Tax Year 2015 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2015. 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 2015 sample contains 39,636 records from a total of 2,856,479 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 5.68 percent of Minnesota tax liability (before credits) even though they reported 33 percent of the all-filer total for federal adjusted gross income (FAGI), 39.7 percent of the all-filer total for itemized deductions, and 36.5 percent of the all-filer total for federal taxable income.

## Table A Tax Year 2015 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	(\$2,226,961,221)	23,564	\$236,385,240	9,210	\$48,794,364	11,174	\$49,362,644	7,404	\$3,318,285	1,129	(\$63,318,926)	8,073	\$112,390,314	10,765
\$ 0 - \$ 4,999	452,158,848	182,830	417,655,391	132,516	5,982,976	27,185	13,886,390	19,250	466,577	1,029	35,032,663	15,387	931,816	17,705
5,000 - 9,999	1,365,743,653	185,131	1,102,158,989	151,323	11,734,224	29,153	23,058,142	19,171	509,423	1,508	90,857,109	19,142	11,759,319	18,891
10,000 - 19,999	4,629,487,137	311,396	3,451,544,024	244,551	33,190,388	54,034	70,414,181	34,728	4,308,367	5,901	335,030,567	38,643	38,016,375	29,150
20,000 - 29,999	7,107,858,444	284,767	5,656,657,583	240,236	39,001,596	51,238	70,694,548	33,261	7,969,578	13,283	295,551,752	32,691	57,194,452	29,212
30,000 - 39,999	8,842,721,535	253,759	7,310,787,650	222,951	38,621,045	55,348	48,133,215	29,630	13,749,642	22,864	237,526,247	30,424	71,529,869	26,076
40,000 - 49,999	9,281,185,344	207,221	7,411,559,640	177,057	41,650,602	58,869	73,235,085	34,834	15,953,593	31,659	214,827,770	23,767	74,932,311	30,454
50,000 - 99,999	46,890,065,248	648,553	34,924,607,193	554,144	228,991,971	259,317	531,672,819	169,697	128,019,187	178,055	1,331,039,380	103,542	663,750,127	144,320
100,000 - 249,999	62,340,425,492	428,970	47,553,104,861	388,554	286,063,110	235,044	1,076,524,913	184,436	178,126,217	196,334	1,414,315,243	80,314	1,610,498,396	164,514
250,000 - 499,999	18,907,215,692	56,634	12,660,267,572	51,352	173,741,567	44,721	558,841,893	40,523	34,806,919	14,053	805,089,924	14,235	1,277,145,663	39,966
500,000 & Over	30,160,433,610	22,530	12,236,154,898	19,677	479,065,119	20,790	1,336,785,624	18,511	150,313,876	7,248	607,501,479	5,906	6,504,571,910	19,018
Resident	187,750,333,780	2,605,355	132,960,883,041	2,191,570	1,386,836,962	846,871	3,852,609,454	591,444	537,541,664	473,065	5,303,453,208	372,124	10,422,720,551	530,072
Nonresident	92,742,540,574	162,975	25,811,988,612	149,107	3,545,680,314	67,924	8,576,870,521	53,454	662,584,132	46,168	1,048,308,494	29,090	34,740,224,512	47,660
Totals	\$280,492,874,354	2,768,330	\$158,772,871,654	2,340,678	\$4,932,517,276	914,796	\$12,429,479,975	644,898	\$1,200,125,795	519,232	\$6,351,761,702	401,215	\$45,162,945,063	577,732

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	\$43,625,550	3,137	\$46,968,361	3,758	(\$388,472,978)	9,494	(\$237,501,146)	5,215	\$2,219,044	272	\$76,835	15	(\$1,925,537,656)	12,576
\$ 0 - \$ 4,999	21,932,038	7,102	26,643,722	12,226	(11,363,242)	4,718	(12,639,066)	2,138	539,537	592	177,284	41	(28,320,366)	14,195
5,000 - 9,999	40,302,679	10,834	114,853,008	22,540	18,252,967	7,372	(20,785,159)	2,233	7,362,787	2,621	1,003,820	348	(4,670,078)	5,440
10,000 - 19,999	177,133,011	29,563	522,190,571	57,307	36,020,539	13,236	(32,437,415)	4,523	46,826,580	13,169	16,987,003	15,427	19,991,642	11,644
20,000 - 29,999	243,869,742	27,109	545,806,221	46,890	99,288,396	16,459	(41,395,167)	5,435	71,818,759	16,488	136,934,557	44,796	39,407,202	13,226
30,000 - 39,999	230,311,789	22,441	599,359,921	43,998	119,719,642	19,079	(23,554,747)	4,608	60,871,855	14,349	249,487,455	40,277	14,808,539	13,657
40,000 - 49,999	237,083,327	23,050	717,994,695	37,479	193,023,649	19,801	(1,435,165)	5,351	62,446,640	11,251	372,705,716	37,140	35,988,426	12,439
50,000 - 99,999	1,650,860,347	104,408	4,130,378,167	166,896	1,177,548,845	96,415	(163,984,196)	22,783	215,685,581	39,937	2,571,609,493	146,232	150,043,123	56,613
100,000 - 249,999	1,566,831,493	61,922	3,595,563,272	101,988	3,570,055,875	108,177	192,760,639	13,559	107,313,516	20,649	1,571,012,489	68,727	305,604,299	45,619
250,000 - 499,999	380,797,888	8,859	489,407,447	11,421	2,470,845,852	25,046	66,233,124	2,361	4,346,132	746	225,763,923	8,522	125,759,785	9,469
500,000 & Over	212,256,093	3,359	175,189,476	3,932	8,412,910,368	14,727	51,993,998	801	1,105,910	179	98,777,230	3,542	402,341,150	6,138
Resident	4,805,003,957	301,784	10,964,354,862	508,434	15,697,829,914	334,524	(222,744,299)	69,007	580,536,342	120,253	5,244,535,806	365,068	(864,583,935)	201,015
Nonresident	497,479,369	14,808	596,532,824	24,937	18,022,092,036	42,733	(51,569,881)	3,959	83,719,166	14,860	379,334,864	17,865	(1,076,071,866)	18,519
Totals	\$5,302,483,327	316,592	\$11,560,887,686	533,371	\$33,719,921,950	377,257	(\$274,314,180)	72,966	\$664,255,508	135,113	\$5,623,870,669	382,933	(\$1,940,655,801)	219,534

Federal Adjusted					Student Loan		Self-							
Gross Income	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
Less than Zero	(\$2,183,691,725)	22,958	\$1,447,872	462	\$1,353,352	1,689	\$4,397,335	4,300	\$152,116,878	16,864	\$153,144,435	22,695	\$0	0
\$ 0 - \$ 4,999	471,597,779	177,391	0	0	820,697	1,825	3,756,241	13,641	945,366,645	177,499	466,355,495	88,344	8,124,784	8,772
5,000 - 9,999	1,399,166,337	185,131	2,004,892	470	4,590,872	5,360	7,795,464	17,546	1,261,791,149	179,142	587,728,217	103,537	102,159,343	57,447
10,000 - 19,999	4,720,466,493	311,396	6,090,496	1,790	19,433,414	23,862	29,221,567	36,853	2,245,318,435	290,274	1,705,702,858	270,583	1,052,843,391	207,991
20,000 - 29,999	7,233,329,826	284,767	14,672,924	4,789	37,221,424	37,638	28,029,611	28,899	2,078,892,759	254,562	1,897,332,475	275,594	2,863,596,501	248,658
30,000 - 39,999	8,992,583,683	253,759	22,664,615	5,987	51,712,880	43,922	27,754,485	24,073	1,742,972,324	209,504	1,751,150,509	253,337	4,767,154,055	245,546
40,000 - 49,999	9,437,524,254	207,221	20,794,560	5,011	46,836,013	38,681	25,756,845	18,490	1,309,641,332	147,126	1,501,484,382	207,006	5,626,091,710	204,353
50,000 - 99,999	47,625,010,585	648,553	102,495,211	21,021	125,757,380	111,195	138,611,850	85,782	3,753,030,764	340,429	5,783,205,765	648,465	31,965,899,597	646,483
100,000 - 249,999	63,252,748,785	428,970	94,949,138	15,754	61,612,268	60,038	141,237,055	68,512	670,135,747	53,121	4,910,494,729	428,915	46,927,671,348	428,102
250,000 - 499,999	19,322,582,417	56,634	12,552,442	1,319	0	0	52,325,156	14,550	12,177,491	985	480,934,472	48,985	15,587,184,371	56,510
500,000 & Over	30,744,569,367	22,530	5,013,341	458	0	0	42,364,501	7,744	3,488,966	303	0	0	26,108,516,593	22,498
Resident	191,015,887,801	2,599,311	282,685,491	57,061	349,338,299	324,210	501,250,111	320,390	14,174,932,490	1,669,810	19,237,533,337	2,347,461	135,009,241,693	2,126,361
Nonresident	93,833,220,094	162,975	19,215,076	3,438	27,563,010	26,952	117,309,690	27,716	761,487,047	85,898	1,228,552,308	144,365	76,176,188,624	153,815
Totals	\$284,849,107,895	2,762,285	\$301,900,567	60,499	\$376,901,309	351,162	\$618,559,801	348,107	\$14,936,419,536	1,755,708	\$20,466,085,645	2,491,827	\$211,185,430,318	2,280,175

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

## Table B

# Tax Year 2015 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	Less than Zero		\$194,215,816	6,694	\$55,797,623	5,373	\$29,629,804	4,833	\$26,928,343	5,466	\$59,305,317	6,346	
\$	0	- \$	4,999	78,310,088	4,637	48,359,351	3,049	6,150,781	3,423	5,449,823	2,072	12,522,655	3,980
5	,000	-	9,999	103,797,062	5,901	58,198,442	3,903	6,777,941	4,948	6,332,276	3,926	13,704,287	5,860
10	,000	-	19,999	322,044,482	21,025	142,415,418	13,401	15,888,954	19,875	38,101,829	15,140	55,652,233	21,025
20,000 - 29,999		478,612,895	30,107	148,373,221	17,863	46,982,332	29,439	57,943,697	24,163	110,291,780	30,061		
30	30,000 - 39,999		39,999	651,859,415	44,255	164,629,742	16,404	72,774,521	43,558	81,926,549	37,435	162,530,012	43,957
40	,000	-	49,999	903,553,854	60,095	207,033,024	18,899	135,563,395	59,735	110,563,068	52,195	258,687,898	60,009
50	,000	-	99,999	5,465,834,184	308,124	658,909,054	62,893	1,165,998,246	307,360	741,392,147	282,043	1,974,760,941	308,002
100	,000	-	249,999	9,871,082,656	375,849	271,474,615	24,342	3,226,339,849	375,202	1,452,229,026	361,512	4,814,448,729	375,576
250	,000	-	499,999	2,857,447,363	55,649	27,030,380	745	1,370,481,730	55,630	364,719,611	53,837	1,764,572,289	55,649
500	500,000 & Over		4,086,936,864	22,227	7,831,130	162	2,813,464,082	22,218	286,140,814	21,442	3,116,023,516	22,225	
Resid	Resident		25,013,694,680	934,563	1,790,051,999	167,033	8,890,051,637	926,221	3,171,727,182	859,229	12,342,499,656	932,690	
Nonre	Nonresident		16,464,256,931	76,635	77,957,623	7,055	6,704,219,391	76,461	706,738,542	67,163	7,458,923,091	76,631	
	Totals		\$41,477,951,612	1,011,198	\$1,868,009,622	174,088	\$15,594,271,027	1,002,682	\$3,878,465,724	926,392	\$19,801,422,747	1,009,321	

Federal Adjusted Gross Income Range	Total Home Mortgage Interest Deduction (and Points)	Count	Investment Interest Deduction Cour		Charitable Contributions Deduction - Cash	Count	Charitable Contributions Deduction - Non-Cash	Count	Employee Business Expenses	Count
Less than Zero	\$39,477,278	3,536	\$12,000,869	916	\$17,318,404	2,863	\$4,127,793	1,188	\$2,755,101	592
\$ 0 - \$ 4,999	11,806,799	1,574	405	81	2,969,334	1,553	1,145,353	1,447	0	0
5,000 - 9,999	16,254,278	2,567	0	0	3,306,696	3,302	1,128,026	1,743	7,385,271	693
10,000 - 19,999	58,529,077	9,919	837,696	485	25,737,468	12,685	3,410,028	5,730	15,979,719	2,886
20,000 - 29,999	109,371,656	18,243	382,532	335	47,275,352	21,015	5,679,563	11,072	32,049,641	5,269
30,000 - 39,999	176,912,860	31,835	76,011	256	54,882,478	27,254	11,939,281	18,196	48,971,736	11,615
40,000 - 49,999	249,678,182	45,846	450,197	740	164,515,106	37,320	17,977,811	26,084	66,431,883	15,225
50,000 - 99,999	1,596,102,958	246,402	7,265,883	4,615	507,223,240	219,831	124,560,492	155,461	447,636,239	96,150
100,000 - 249,999	2,703,607,155	320,778	30,521,709	10,446	1,040,435,673	321,967	290,856,403	236,106	483,598,480	116,487
250,000 - 499,999	533,966,704	44,204	19,653,560	5,347	347,458,872	51,094	128,029,601	36,548	58,932,932	10,091
500,000 & Over	272,831,936	15,538	104,584,483	4,748	668,019,044	21,004	370,017,741	13,553	24,682,782	2,780
Resident	5,768,538,883	740,441	175,773,346	27,970	2,879,141,667	719,888	958,872,091	507,127	1,188,423,784	261,788
Nonresident	575,357,366	57,032	714,627,749	9,221	3,935,617,894	60,185	3,360,976,039	40,132	457,663,051	22,952
Totals	\$6,343,896,249	797,473	\$890,401,095	37,191	\$6,814,759,561	780,072	\$4,319,848,130	547,259	\$1,646,086,835	284,739

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

## Table C

### Tax Year 2015 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	(\$2,722,112,889)	23,431	\$28,663,389	4,979	\$117,698,607	6,208	\$152,673,994	6,788	\$3,318,285	1,129	\$10,531,015	2,044
\$ 0 - \$ 4,999	(982,740,773)	171,566	4,786,974	2,862	7,201,583	3,671	26,148,045	11,152	466,577	1,029	2,308,709	3,146
5,000 - 9,999	(547,478,853)	178,844	5,867,550	5,105	11,540,848	6,098	53,110,980	16,056	564,390	2,251	2,649,712	5,089
10,000 - 19,999	374,315,266	309,071	15,998,747	19,204	35,944,109	10,316	132,628,566	43,485	4,308,757	6,096	11,663,412	20,018
20,000 - 29,999	2,666,740,294	283,857	42,367,766	29,393	37,521,245	10,540	170,838,512	39,883	7,962,762	13,283	14,940,171	21,050
30,000 - 39,999	4,703,703,658	253,603	61,905,870	43,031	35,471,541	18,574	136,427,412	46,030	14,066,808	23,012	18,091,951	26,298
40,000 - 49,999	5,568,098,541	207,221	117,272,872	59,286	76,817,761	21,159	197,556,909	47,870	16,330,849	31,790	18,741,488	24,798
50,000 - 99,999	31,894,598,352	648,516	950,943,829	305,490	434,212,445	115,590	739,730,812	193,134	128,051,518	177,834	69,299,088	95,293
100,000 - 249,999	46,882,338,348	428,970	2,795,743,524	375,342	771,464,754	124,745	757,691,484	155,613	178,240,982	196,379	13,845,637	22,585
250,000 - 499,999	15,556,541,717	56,634	1,318,313,947	55,544	652,306,457	53,442	387,444,748	25,095	35,071,056	14,072	508,158	450
500,000 & Over	26,072,550,581	22,530	2,596,768,505	22,146	1,482,385,808	19,191	1,176,600,675	14,523	150,982,893	7,261	376,734	165
Resident	129,466,554,243	2,584,243	7,938,632,973	922,382	3,662,565,159	389,534	3,930,852,135	599,628	539,364,877	474,137	162,956,074	220,935
Nonresident	74,476,783,499	161,860	6,223,425,073	76,654	2,370,016,581	42,111	1,096,926,569	29,937	662,584,138	46,166	6,381,157	9,586
Totals	\$203,943,337,742	2,746,103	\$14,162,058,046	999,036	\$6,032,581,741	431,645	\$5,027,778,704	629,565	\$1,201,949,015	520,303	\$169,337,231	230,520

	Federal Adjusted Gross Income		Dependent Education		Tax Liability (Line 20 on		Marriage		Dependent		Working		Education	
	Range		Subtraction	Count	the M1 Form)	Count	Credit	Count	Care Credit	Count	Family Credit	Count	Credit	Count
Le	Less than Zero		\$700,071	371	\$1,745,217	321	\$0	0	\$57,630	72	\$1,180,031	3,677	\$194,725	482
\$	0	- \$ 4,999	421,842	1,183	602,459	9,256	0	0	168,299	929	4,316,246	31,014	621,459	1,883
	5,000	- 9,999	373,090	1,274	5,732,269	58,444	0	0	717,493	1,570	16,960,454	46,799	887,339	3,705
	10,000	- 19,999	3,264,456	6,928	55,345,671	202,935	0	0	3,104,691	6,772	80,511,976	92,417	3,299,640	14,267
	20,000	- 29,999	2,078,514	5,533	150,376,545	242,074	0	0	5,961,992	11,691	93,981,936	67,496	4,344,190	16,826
	30,000	- 39,999	6,335,535	11,533	255,691,304	243,348	0	0	2,507,618	9,197	45,975,331	55,734	3,700,657	13,908
	40,000	- 49,999	9,442,564	15,187	316,964,813	201,170	2,582	91	0	0	8,014,818	20,253	0	0
	50,000	- 99,999	67,071,860	69,436	1,911,503,696	643,473	21,222,880	145,219	0	0	0	0	0	0
1	00,000	- 249,999	121,991,911	87,952	3,206,911,238	428,295	47,329,412	234,615	0	0	0	0	0	0
2	50,000	- 499,999	25,670,893	11,004	1,286,224,311	56,486	5,307,479	11,292	0	0	0	0	0	0
5	00,000	& Over	13,112,459	4,231	2,519,505,863	22,261	3,445,429	3,243	0	0	0	0	0	0
Re	sident		250,463,193	214,634	9,710,603,387	2,108,063	77,307,783	394,460	12,517,723	30,232	250,940,791	317,390	13,048,011	51,071
No	nresider	nt	5,333,561	4,167	584,917,684	154,097	3,282,662	30,287	255,918	1,309	3,088,496	5,049	247,005	1,471
	Totals		\$255,796,754	218,800	\$10,295,521,071	2,262,161	\$80,590,445	424,748	\$12,773,641	31,541	\$254,029,287	322,440	\$13,295,016	52,542

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