

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

Table with columns: 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.

Table with columns: 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.

Table with columns: 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.

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 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
30,000 - 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
500,000 & 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
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
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	Count	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 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	\$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
100,000 - 249,999	121,991,911	87,952	3,206,911,238	428,295	47,329,412	234,615	0	0	0	0	0	0
250,000 - 499,999	25,670,893	11,004	1,286,224,311	56,486	5,307,479	11,292	0	0	0	0	0	0
500,000 & Over	13,112,459	4,231	2,519,505,863	22,261	3,445,429	3,243	0	0	0	0	0	0
Resident	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
Nonresident	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.