

# MINNESOTA • REVENUE

## **Tax Year 1999 Overview**

The data in the following tables are from the Minnesota individual income tax sample for tax year 1999. 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 1999 sample contains 22,905 records from a total of 2,396,305 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.

**Table A**

**Tax Year 1999 Minnesota Individual Income Tax Sample - Selected Fields From Federal Form 1040**

Federal Adjusted Gross Income Range	Federal Adjusted Gross Income	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	(\$493,610,485)	11,584	\$81,746,627	4,044	\$38,481,844	7,768	\$8,725,829	3,800	\$4,552,823	1,412	(\$22,019,957)	4,278	\$61,504,447	5,763
\$ 0 - 4,999	620,406,144	230,528	536,549,665	185,437	34,973,809	92,262	22,127,610	48,873	1,517,828	2,447	11,431,684	12,386	64,069,693	42,879
\$ 5,000 - 9,999	1,554,566,352	209,594	1,229,527,045	177,766	72,229,042	84,259	24,052,376	31,021	1,465,260	4,514	81,807,730	19,934	40,895,769	25,118
\$ 10,000 - 19,999	5,447,953,707	363,160	4,163,618,057	291,195	268,774,772	152,054	85,266,141	61,217	12,005,319	21,173	185,844,623	39,388	115,817,119	53,134
\$ 20,000 - 29,999	7,648,850,356	308,387	5,920,819,135	265,458	232,918,383	148,766	92,056,218	63,075	22,706,861	35,161	283,819,630	38,612	150,833,354	56,622
\$ 30,000 - 39,999	8,763,518,591	251,584	7,128,413,206	223,447	179,497,965	144,579	66,254,862	61,516	38,586,728	61,658	240,752,559	40,985	169,133,956	49,592
\$ 40,000 - 49,999	8,369,387,514	186,686	6,699,716,101	169,354	145,566,683	128,939	93,850,744	57,907	41,794,732	65,268	263,744,751	30,449	172,795,996	46,808
\$ 50,000 - 99,999	36,036,799,418	521,910	29,035,078,639	485,074	649,588,576	430,988	393,310,555	233,482	207,122,507	300,121	1,005,339,750	98,117	906,564,488	187,337
\$100,000 - 249,999	20,303,845,192	145,486	14,443,887,774	133,384	484,009,166	134,830	464,293,042	102,716	109,418,902	93,154	742,735,577	28,682	1,404,034,636	94,706
\$250,000 - 499,999	6,534,002,610	19,302	6,534,002,610	19,302	3,681,109,101	16,664	222,169,840	18,720	211,530,486	10,856	291,980,927	5,047	857,727,041	16,661
\$500,000 & Over	12,655,965,593	8,903	3,858,045,264	7,676	554,754,519	8,838	399,569,549	8,132	68,066,305	5,244	177,124,123	2,142	4,166,364,583	8,259
Resident	107,441,684,992	2,257,124	76,778,510,612	1,959,498	2,882,964,599	1,352,003	1,861,037,413	688,542	540,378,223	601,008	3,262,561,397	320,020	8,109,741,081	586,879
Nonresident	29,691,840,691	139,181	11,490,275,380	125,842	2,297,288,551	81,655	1,599,597,477	54,502	233,330,218	33,726	412,948,984	18,394	9,178,775,728	49,887
<b>Total</b>	<b>\$137,133,525,683</b>	<b>2,396,305</b>	<b>\$88,268,785,993</b>	<b>2,085,340</b>	<b>\$5,180,253,149</b>	<b>1,433,658</b>	<b>\$3,460,634,890</b>	<b>743,044</b>	<b>\$773,708,441</b>	<b>634,734</b>	<b>\$3,675,510,381</b>	<b>338,414</b>	<b>\$17,288,516,809</b>	<b>636,766</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	\$6,089,159	604	\$7,552,304	1,203	(\$241,837,361)	4,872	(\$55,417,143)	3,722	\$313,774	120	*	*	(\$369,489,859)	5,651
\$ 0 - 4,999	2,348,294	1,889	13,497,249	5,714	(1,045,792)	6,434	(28,508,146)	4,237	933,357	977	*	*	(26,839,290)	4,716
\$ 5,000 - 9,999	19,099,695	7,523	80,247,354	20,394	14,446,941	8,911	(9,722,410)	4,839	8,209,827	4,162	2,238,528	404	907,871	4,724
\$ 10,000 - 19,999	113,523,443	29,774	460,728,896	60,946	65,668,401	30,370	(8,748,031)	11,699	34,508,194	17,800	2,892,941	2,233	(7,205,734)	14,372
\$ 20,000 - 29,999	129,334,366	22,412	653,652,110	53,196	48,749,687	25,212	62,258,137	12,474	57,152,677	20,567	59,504,807	33,565	11,519,787	13,839
\$ 30,000 - 39,999	142,920,993	18,428	502,201,694	37,926	150,699,713	28,346	24,653,526	9,734	47,921,606	16,027	125,186,849	30,484	17,557,958	9,984
\$ 40,000 - 49,999	126,441,691	18,455	521,711,481	36,728	125,826,424	24,784	12,765,281	6,174	49,133,060	15,066	180,658,852	25,873	34,086,321	13,127
\$ 50,000 - 99,999	584,560,771	59,157	1,703,790,547	98,343	691,313,554	82,292	186,979,236	21,368	79,498,772	25,855	622,805,950	56,524	154,812,712	41,054
\$100,000 - 249,999	418,401,071	18,397	786,817,328	30,428	1,066,392,069	45,420	115,112,757	4,216	11,346,684	2,372	250,228,959	18,442	171,174,517	20,557
\$250,000 - 499,999	82,217,512	1,798	152,057,510	4,196	984,760,649	10,954	5,146,884	585	520,291	130	43,244,602	2,766	46,677,898	4,532
\$500,000 & Over	55,613,168	665	68,324,334	1,830	3,071,187,180	6,658	(3,334,070)	342	379,667	61	18,054,783	1,117	262,010,912	3,118
Resident	1,680,550,165	179,102	4,950,580,807	350,903	5,976,161,465	274,254	301,186,021	79,388	289,917,911	103,136	1,305,007,316	171,452	295,213,095	135,673
Nonresident	189,673,848	8,165	371,892,979	19,259	4,615,366,009	33,542	(46,123,035)	2,907	41,923,305	10,529	107,355,130	9,071	(488,074,755)	12,544
<b>Total</b>	<b>\$1,870,224,012</b>	<b>187,267</b>	<b>\$5,322,473,786</b>	<b>370,162</b>	<b>\$10,591,527,474</b>	<b>307,796</b>	<b>\$255,062,986</b>	<b>82,295</b>	<b>\$331,841,216</b>	<b>113,665</b>	<b>\$1,412,362,447</b>	<b>180,523</b>	<b>(\$192,861,659)</b>	<b>148,217</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	(\$488,587,418)	11,584	\$340,753	185	\$127,773	182	\$1,352,047	2,650	\$49,190,421	9,098	\$53,159,568	10,157	\$0	0
\$ 0 - 4,999	631,220,100	228,412	518,451	1,051	1,081,518	2,110	2,543,339	11,676	788,011,158	226,203	307,355,279	75,183	55,702,091	62,513
\$ 5,000 - 9,999	1,571,353,614	209,594	2,827,021	2,269	958,122	5,061	8,054,032	19,616	994,946,589	200,501	478,028,695	119,390	342,620,155	142,355
\$ 10,000 - 19,999	5,510,250,400	363,160	14,765,596	7,839	7,887,087	20,623	21,123,854	36,153	1,879,315,348	327,656	1,487,496,339	331,534	2,045,160,641	303,242
\$ 20,000 - 29,999	7,754,966,611	308,387	25,827,225	12,452	16,070,827	24,612	29,647,877	33,618	1,435,903,157	242,382	1,479,640,658	305,558	4,226,429,697	300,510
\$ 30,000 - 39,999	8,858,194,260	251,584	20,114,352	12,049	12,913,550	19,582	30,485,954	35,009	968,060,961	156,496	1,311,782,126	250,607	5,616,159,327	250,323
\$ 40,000 - 49,999	8,467,726,613	186,686	25,510,097	11,420	8,401,819	18,627	27,889,234	28,308	604,929,487	91,054	1,176,800,242	186,290	5,533,439,572	186,483
\$ 50,000 - 99,999	36,314,951,501	521,910	56,957,477	27,694	12,543,704	30,770	106,070,870	73,705	708,656,099	99,734	4,107,959,992	521,294	25,061,276,861	520,731
\$100,000 - 249,999	20,509,439,232	145,486	14,785,855	5,834	23,337	167	56,138,653	25,723	32,170,450	4,524	1,173,143,712	144,892	15,558,146,453	145,045
\$250,000 - 499,999	6,613,260,213	19,302	1,956,740	581	0	0	16,625,589	5,899	1,884,740	283	18,888,316	7,616	5,529,691,799	19,300
\$500,000 & Over	12,705,514,168	8,903	1,081,909	322	37,312	8	10,510,131	3,151	2,614,649	260	0	0	11,146,589,010	8,898
Resident	108,448,289,293	2,255,008	164,685,476	81,697	60,045,049	121,742	310,441,580	275,507	7,465,683,060	1,358,190	11,594,254,927	1,952,522	75,115,215,604	1,939,401
Nonresident	29,897,111,797	139,181	14,707,010	6,113	7,047,268	16,237	39,401,953	17,198	465,678,099	83,441	647,632,430	117,176	25,122,343,405	125,517
<b>Total</b>	<b>\$138,345,401,090</b>	<b>2,394,189</b>	<b>\$179,392,486</b>	<b>87,810</b>	<b>\$67,092,317</b>	<b>137,979</b>	<b>\$349,843,533</b>	<b>292,705</b>	<b>\$7,931,361,160</b>	<b>1,441,631</b>	<b>\$12,241,887,357</b>	<b>2,069,698</b>	<b>\$100,237,559,010</b>	<b>2,064,918</b>

\*Suppressed due to data privacy considerations.

**Table B**

**Tax Year 1999 Minnesota Individual Income Tax Sample - Selected Fields  
From Federal Schedule A (Itemizes 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	\$57,250,171	2,469	\$9,483,433	1,769	\$9,643,542	1,575	\$6,002,122	2,145	\$16,539,523	2,327
\$ 0 - 4,999	34,581,204	3,373	11,724,882	2,332	5,500,793	1,421	4,366,104	2,561	10,114,669	3,016
\$ 5,000 - 9,999	73,291,493	8,211	32,310,652	5,615	3,613,971	4,367	6,386,438	6,116	10,940,586	7,808
\$ 10,000 - 19,999	394,365,669	35,322	150,435,979	18,576	29,392,362	25,783	33,029,256	27,692	66,548,326	33,528
\$ 20,000 - 29,999	675,681,995	66,005	157,792,577	25,160	70,322,019	61,869	66,584,051	58,752	145,884,830	64,370
\$ 30,000 - 39,999	938,627,419	95,088	65,159,569	16,737	159,953,835	92,641	97,880,127	86,093	271,452,646	94,696
\$ 40,000 - 49,999	1,077,764,703	95,632	62,462,348	11,960	201,323,560	93,452	112,077,584	89,028	333,544,791	95,053
\$ 50,000 - 99,999	6,187,322,358	422,037	156,260,012	28,975	1,552,675,156	420,015	690,496,418	403,771	2,356,888,010	421,894
\$100,000 - 249,999	3,528,901,363	140,932	23,390,821	2,958	1,198,399,986	140,626	429,655,625	136,598	1,685,464,573	140,932
\$250,000 - 499,999	986,539,310	19,020	5,674,322	159	466,713,552	18,933	107,315,181	18,447	584,659,726	18,990
\$500,000 & Over	1,511,612,619	8,643	782,345	15	923,731,566	8,600	84,226,753	8,424	1,017,146,823	8,631
Resident	15,465,938,305	896,731	675,476,940	114,256	4,621,270,343	869,281	1,638,019,659	839,627	6,499,184,503	891,246
Nonresident	4,337,269,056	55,698	23,258,331	4,097	1,636,624,458	54,822	223,794,452	48,348	1,895,903,572	55,162
<b>Total</b>	<b>\$19,803,207,361</b>	<b>952,429</b>	<b>\$698,735,271</b>	<b>118,353</b>	<b>\$6,257,894,801</b>	<b>924,103</b>	<b>\$1,861,814,110</b>	<b>887,975</b>	<b>\$8,395,088,076</b>	<b>946,408</b>

Federal Adjusted Gross Income Range	Home Mortgage Interest Deduction	Count	Investment Interest Deduction	Count	Charitable Contributions Deduction - Cash	Count	Charitable Contributions Deduction - Non-Cash	Count
Less than Zero	\$16,293,686	1,763	\$9,933,162	208	\$2,396,062	1,047	\$726,844	235
\$ 0 - 4,999	10,079,459	1,978	20,507	39	3,043,279	2,196	520,121	1,206
\$ 5,000 - 9,999	24,524,108	4,798	62,500	41	3,668,108	4,898	357,361	1,114
\$ 10,000 - 19,999	109,218,374	22,407	3,424,261	1,337	35,457,547	27,526	4,163,072	9,454
\$ 20,000 - 29,999	260,862,769	49,315	2,558,967	1,315	47,901,740	49,529	32,852,164	24,628
\$ 30,000 - 39,999	421,880,772	81,300	519,933	40	81,232,215	77,401	25,005,673	43,231
\$ 40,000 - 49,999	469,642,393	81,476	1,984,335	1,199	104,408,862	80,573	17,640,576	44,228
\$ 50,000 - 99,999	2,494,101,336	371,175	25,454,544	10,929	585,023,894	380,740	128,757,993	226,645
\$100,000 - 249,999	1,134,096,934	116,152	46,436,868	13,872	426,012,858	135,794	101,417,449	88,540
\$250,000 - 499,999	229,380,654	14,610	40,497,536	4,916	133,979,560	18,581	59,603,931	12,046
\$500,000 & Over	127,261,954	6,088	145,393,667	3,494	332,863,607	8,394	219,516,353	5,072
Resident	5,297,342,438	751,062	276,286,279	37,390	1,755,987,732	786,679	590,561,536	456,400
Nonresident	488,916,813	43,404	810,337,357	7,434	634,066,941	45,712	745,023,515	25,482
<b>Total</b>	<b>\$5,786,259,250</b>	<b>794,466</b>	<b>\$1,086,623,636</b>	<b>44,824</b>	<b>\$2,390,054,673</b>	<b>832,390</b>	<b>\$1,335,585,051</b>	<b>481,882</b>

**Table C**

**Tax Year 1999 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 Addition	Count	Total Subtractions	Count	State Income Tax Refund Subtraction	Count	Nonitemizer Charitable Contributions	Count
Less than Zero	(\$687,877,833)	11,275	\$9,421,112	1,333	\$5,041,479	188	\$15,727,506	4,180	\$4,413,748	1,409	\$264,655	643
\$ 0 - 4,999	(272,631,013)	135,133	5,659,677	1,730	7,085,033	2,411	26,073,824	17,570	1,565,744	2,764	147,729	337
\$ 5,000 - 9,999	105,340,817	192,807	3,385,865	4,624	540,827	735	34,496,198	25,423	1,818,888	6,059	1,191,455	3,314
\$ 10,000 - 19,999	1,824,821,862	346,602	28,822,392	26,424	9,803,894	6,218	161,876,090	80,088	12,829,800	22,542	7,181,123	14,943
\$ 20,000 - 29,999	4,190,415,972	305,889	65,222,280	61,564	11,449,413	4,620	126,893,742	79,566	20,777,067	34,381	15,588,459	16,110
\$ 30,000 - 39,999	5,609,285,464	251,584	136,171,184	90,673	4,627,152	2,340	114,318,786	97,040	38,224,606	60,686	6,702,085	16,254
\$ 40,000 - 49,999	5,526,881,127	186,686	176,873,204	92,873	4,534,415	3,530	105,285,685	97,088	41,338,937	64,405	6,603,474	12,432
\$ 50,000 - 99,999	25,044,110,023	521,601	1,401,678,781	419,391	29,662,197	12,852	498,766,031	372,381	202,093,182	298,515	11,427,901	23,720
\$100,000 - 249,999	15,568,306,724	145,486	1,137,163,803	140,323	46,309,148	9,996	271,623,423	113,692	108,921,413	91,854	1,131,589	1,928
\$250,000 - 499,999	5,528,977,982	19,302	449,157,727	18,914	26,551,007	3,610	92,019,026	15,374	32,506,978	10,834	260,285	165
\$500,000 & Over	11,142,561,244	8,903	839,709,632	8,601	76,593,774	2,766	302,318,176	7,531	65,440,661	5,143	159,344	109
Resident	73,580,192,368	2,125,269	4,253,265,658	866,450	222,198,340	49,267	1,749,398,487	909,934	529,931,023	598,593	50,658,098	89,958
Nonresident	24,336,105,497	134,745	1,497,091,663	53,133	379,187,288	6,656	884,474,104	53,430	214,651,313	32,288	1,744,568	4,016
<b>Total</b>	<b>\$97,916,297,865</b>	<b>2,260,014</b>	<b>\$5,750,357,321</b>	<b>919,583</b>	<b>\$601,385,628</b>	<b>55,922</b>	<b>\$2,633,872,591</b>	<b>963,364</b>	<b>\$744,582,336</b>	<b>630,881</b>	<b>\$52,402,666</b>	<b>93,974</b>

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 11 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$126,790	114	\$605,455	80	\$0	0	\$39,298	101	\$487,953	1,676	\$159,802	290
\$ 0 - 4,999	119,729	196	2,991,931	61,912	0	0	391,391	1,215	4,307,213	33,305	1,038,636	3,131
\$ 5,000 - 9,999	152,886	752	18,641,605	138,808	0	0	932,047	2,617	13,831,350	44,730	1,670,828	5,969
\$ 10,000 - 19,999	1,621,634	3,462	108,504,273	296,083	0	0	6,081,095	12,927	49,149,008	69,521	4,731,858	15,280
\$ 20,000 - 29,999	5,980,362	7,810	236,396,789	298,319	0	0	4,241,064	14,304	20,570,783	54,143	7,446,290	18,960
\$ 30,000 - 39,999	9,433,119	13,827	331,960,282	249,926	92,068	1,712	111,016	2,397	14,064	335	4,792,357	12,705
\$ 40,000 - 49,999	20,113,052	23,784	334,724,887	186,341	2,749,903	31,801	0	0	0	0	389,359	383
\$ 50,000 - 99,999	101,491,754	100,822	1,633,500,941	520,887	36,274,475	262,348	0	0	0	0	0	0
\$100,000 - 249,999	46,855,335	30,244	1,146,180,390	145,406	10,240,804	68,259	0	0	0	0	0	0
\$250,000 - 499,999	10,231,895	4,027	444,068,665	19,249	999,927	5,079	0	0	0	0	0	0
\$500,000 & Over	4,948,197	1,659	874,324,087	8,755	309,777	1,617	0	0	0	0	0	0
Resident	201,074,752	186,698	5,131,899,305	1,925,766	50,666,954	370,816	11,795,911	33,560	88,360,371	203,710	20,229,130	56,718
Nonresident	2,401,647	2,054	222,245,436	93,369	729,562	13,303	186,729	1,460	2,341,127	7,379	61,603	365
<b>Total</b>	<b>\$203,476,400</b>	<b>188,752</b>	<b>\$5,354,144,741</b>	<b>2,019,134</b>	<b>\$51,396,516</b>	<b>384,119</b>	<b>\$11,982,640</b>	<b>35,020</b>	<b>\$90,701,497</b>	<b>211,089</b>	<b>\$20,290,733</b>	<b>57,083</b>