

MINNESOTA • REVENUE

Tax Year 2005 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2005. 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 2005 sample contains 22,888 records from a total of 2,480,951 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 2005 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	(\$865,153,838)	20,016	\$123,468,876	8,215	\$35,113,878	10,606	\$17,007,331	7,090	\$1,741,781	624	(\$20,806,054)	6,623	\$62,108,096	7,903
\$ 0 - \$ 4,999	529,844,218	195,953	574,080,084	163,690	26,770,868	49,970	19,154,325	30,910	1,412,550	1,851	(7,697,049)	19,182	2,003,450	28,773
5,000 - 9,999	1,468,327,602	201,753	1,207,450,722	169,406	39,000,992	55,725	29,447,679	28,474	632,981	2,432	101,255,781	25,264	15,389,253	23,353
10,000 - 19,999	4,876,252,858	326,114	3,577,250,706	254,066	160,615,541	118,468	122,138,228	60,162	7,288,526	13,773	252,925,520	38,531	86,483,589	50,262
20,000 - 29,999	7,067,336,832	283,829	5,615,733,084	240,522	172,885,233	103,942	88,599,295	54,619	13,429,502	28,840	278,125,792	35,708	67,506,460	45,912
30,000 - 39,999	8,555,988,075	244,978	6,969,800,361	217,423	138,713,318	108,109	70,285,388	50,850	21,694,179	48,782	203,353,482	34,285	67,501,046	41,784
40,000 - 49,999	8,818,481,060	196,277	7,066,456,937	175,407	143,132,683	105,234	93,999,363	51,814	33,482,109	58,733	177,161,805	32,451	101,288,825	42,414
50,000 - 99,999	42,355,686,919	598,241	33,871,915,729	544,207	507,695,116	389,141	426,933,427	225,434	157,552,390	248,820	1,174,124,113	116,633	589,226,921	180,560
100,000 - 249,999	31,265,470,621	223,834	24,086,302,342	207,180	394,985,835	184,534	547,929,418	132,573	107,534,909	116,558	894,859,089	48,529	1,340,488,480	118,490
250,000 - 499,999	9,627,866,069	28,709	6,145,042,913	25,956	183,763,397	27,233	284,131,528	23,163	17,341,775	7,530	395,047,944	7,024	1,011,363,376	23,266
500,000 & Over	19,449,134,896	13,587	6,493,368,606	11,771	703,586,312	13,412	807,510,880	11,908	63,385,024	5,301	296,840,726	3,321	5,401,687,212	12,238
Resident	133,149,235,309	2,333,292	95,730,870,359	2,017,844	2,506,263,173	1,166,374	2,507,136,862	676,996	425,495,726	533,243	3,745,191,151	367,550	8,745,046,708	574,955
Nonresident	42,096,273,554	106,767	12,463,482,952	95,538	2,922,789,683	60,855	2,109,758,105	39,595	260,250,428	28,872	611,986,126	18,911	13,806,231,971	39,667
Totals	\$175,245,508,864	2,440,059	\$108,194,353,312	2,113,382	\$5,429,052,856	1,227,229	\$4,616,894,967	716,592	\$685,746,154	562,114	\$4,357,177,277	386,461	\$22,551,278,679	614,622

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	\$8,964,890	1,106	\$3,532,205	1,079	(\$324,600,862)	7,016	(\$67,519,417)	3,764	\$28,772	6	\$0	0	(\$688,139,692)	7,968
\$ 0 - \$ 4,999	8,796,299	4,795	23,162,046	8,451	(59,689,430)	6,763	(20,438,607)	2,220	4,953,177	2,548	980,624	816	(42,628,196)	7,963
5,000 - 9,999	32,095,065	10,000	105,754,641	20,320	(5,803,580)	7,549	(21,082,460)	3,310	10,229,030	6,375	1,855,200	372	1,078,473	4,705
10,000 - 19,999	149,252,465	32,053	501,033,005	61,510	20,458,186	22,515	(27,530,702)	7,044	79,165,493	22,487	10,218,025	6,799	4,895,295	13,195
20,000 - 29,999	182,787,194	26,683	595,303,845	52,916	5,118,456	21,183	(10,790,494)	8,880	63,668,149	20,921	69,009,532	39,094	26,149,934	11,429
30,000 - 39,999	172,498,644	21,541	645,793,662	43,979	103,584,412	22,035	(42,483,490)	9,764	89,039,438	18,990	182,203,041	38,808	25,498,781	14,043
40,000 - 49,999	175,398,386	19,227	705,543,705	40,272	47,521,024	26,820	(8,760,872)	8,351	82,452,658	17,491	274,122,266	33,470	42,488,114	11,899
50,000 - 99,999	788,608,613	64,570	3,033,294,074	127,864	680,415,635	90,340	29,314,341	21,581	195,958,031	44,740	1,195,166,392	90,058	197,563,339	49,527
100,000 - 249,999	464,447,107	20,736	1,422,699,033	43,750	1,701,091,963	58,326	33,645,146	5,850	26,062,618	7,115	442,171,902	25,876	200,431,177	29,988
250,000 - 499,999	99,656,796	2,872	148,297,273	4,888	1,310,484,426	14,459	(1,091,251)	763	890,631	285	68,623,791	3,513	127,708,329	5,056
500,000 & Over	44,248,440	1,129	117,365,155	2,682	5,301,670,388	10,024	(19,759,496)	549	331,445	44	39,742,542	2,008	352,051,338	4,252
Resident	2,126,753,899	204,711	7,301,778,644	407,710	8,780,250,617	287,030	(156,497,301)	72,076	552,779,442	141,003	2,284,093,316	240,813	247,096,891	160,025
Nonresident	194,789,154	7,304	400,048,832	16,179	10,148,625,545	27,718	(44,265,098)	2,787	34,358,852	7,569	129,096,412	10,410	(795,931,299)	10,666
Totals	\$2,321,543,053	212,015	\$7,701,827,476	423,889	\$18,928,876,162	314,749	(\$200,762,399)	74,863	\$587,138,294	148,572	\$2,413,189,728	251,224	(\$548,834,408)	170,691

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	(\$842,378,721)	20,016	\$216,931	163	\$148,148	644	\$3,615,811	3,676	\$89,503,551	14,423	\$99,389,359	16,220	\$0	0
\$ 0 - \$ 4,999	546,295,654	194,740	273,050	109	1,502,019	2,388	1,932,177	11,709	785,648,974	188,899	386,106,691	84,386	16,066,761	13,415
5,000 - 9,999	1,516,319,117	201,753	1,512,931	323	2,492,077	7,658	8,556,811	21,312	1,111,121,177	194,569	597,525,808	125,845	185,932,917	101,772
10,000 - 19,999	4,980,289,373	326,114	13,191,111	4,908	12,342,527	26,336	22,338,357	34,464	1,777,131,459	281,017	1,471,857,605	288,726	1,478,723,104	240,781
20,000 - 29,999	7,189,142,069	283,829	17,527,886	6,889	17,823,617	35,291	27,431,818	28,862	1,489,287,769	222,227	1,551,970,954	278,735	3,316,384,563	267,709
30,000 - 39,999	8,689,566,461	244,978	29,533,158	8,863	21,753,919	33,661	23,190,489	25,397	1,094,364,142	155,684	1,406,760,566	244,596	4,926,007,266	241,557
40,000 - 49,999	8,958,688,758	196,277	30,277,378	8,559	15,818,042	25,976	23,957,423	23,721	770,798,575	93,847	1,332,520,195	195,612	5,304,513,220	193,945
50,000 - 99,999	42,955,509,332	598,241	98,437,825	26,832	63,573,042	91,226	118,465,278	86,337	1,525,121,377	161,047	5,043,385,128	597,311	28,114,722,219	596,542
100,000 - 249,999	31,731,546,594	223,834	34,536,080	7,863	10,974,943	18,527	81,593,284	40,399	80,034,511	8,043	2,155,711,392	223,595	23,259,636,355	223,831
250,000 - 499,999	9,804,829,342	28,709	5,128,205	793	0	0	23,515,185	7,506	6,002,803	636	72,432,889	15,950	8,091,911,256	28,706
500,000 & Over	19,633,777,323	13,587	2,088,820	330	0	0	22,765,253	4,958	3,001,381	325	0	0	17,172,024,470	13,587
Resident	135,163,585,303	2,332,079	232,723,374	65,633	146,428,333	241,707	357,361,888	288,339	8,732,015,719	1,320,716	14,117,660,587	2,070,976	91,865,922,132	1,921,847
Nonresident	42,457,675,361	106,767	10,329,889	2,689	11,714,349	18,913	45,335,462	17,707	368,111,551	54,211	584,233,348	92,115	37,031,040,724	100,967
Totals	\$177,621,260,664	2,438,846	\$243,053,262	68,322	\$158,142,682	260,620	\$402,697,350	306,047	\$9,100,127,270	1,374,928	\$14,701,893,935	2,163,092	\$128,896,962,856	2,022,814

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

Table B

Tax Year 2005 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	\$121,531,059	5,593	\$22,220,588	3,655	\$15,318,407	3,709	\$12,945,795	4,794	\$29,503,964	5,496
\$ 0 - \$ 4,999	110,086,819	6,412	35,736,858	3,655	6,979,888	6,227	12,174,806	6,135	19,674,662	6,227
5,000 - 9,999	93,227,988	7,184	43,131,711	5,724	3,566,714	5,860	11,071,093	6,415	15,391,987	7,092
10,000 - 19,999	659,723,425	45,097	203,068,398	28,969	42,211,054	42,415	68,158,507	36,862	116,202,007	44,896
20,000 - 29,999	815,340,119	61,602	210,845,950	27,738	69,055,173	60,787	82,552,943	53,653	158,057,025	61,493
30,000 - 39,999	1,165,400,451	89,294	162,803,410	27,102	145,020,264	89,185	122,367,543	79,042	278,108,640	89,294
40,000 - 49,999	1,462,675,362	102,431	127,357,021	25,054	220,389,103	102,321	162,130,524	91,991	399,973,821	102,431
50,000 - 99,999	7,710,897,846	437,064	383,514,774	62,389	1,565,527,344	436,510	863,078,611	413,121	2,512,315,084	436,769
100,000 - 249,999	5,770,801,649	215,791	51,988,889	9,446	1,731,576,431	215,725	693,810,132	210,609	2,481,105,041	215,725
250,000 - 499,999	1,458,151,143	28,073	2,060,790	167	642,648,994	28,044	161,954,817	27,456	815,855,797	28,073
500,000 & Over	2,274,595,240	13,262	4,281,876	64	1,306,502,435	13,251	142,132,608	12,912	1,457,500,018	13,261
Resident	21,642,431,101	1,011,805	1,247,010,263	193,964	5,748,795,807	1,004,035	2,332,377,379	942,990	8,283,688,044	1,010,756
Nonresident	5,401,634,177	52,552	49,648,913	7,954	2,450,453,545	52,306	314,401,399	46,714	2,794,898,590	52,359
Totals	\$27,044,065,278	1,064,357	\$1,296,659,176	201,918	\$8,199,249,353	1,056,342	\$2,646,778,778	989,704	\$11,078,586,635	1,063,115

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	\$57,634,194	4,424	\$6,337,702	555	\$5,119,925	3,380	\$4,729,636	1,228	\$769,975	205
\$ 0 - \$ 4,999	43,619,492	4,505	915,560	1,018	3,109,857	4,108	1,036,451	2,055	6,058,415	1,851
5,000 - 9,999	24,975,467	4,528	3,886	93	7,547,657	5,211	1,348,866	1,521	0	0
10,000 - 19,999	232,244,633	26,500	4,628,157	1,298	43,015,695	37,353	7,216,242	19,397	22,660,392	6,605
20,000 - 29,999	311,569,719	44,669	2,179,949	750	66,756,902	44,262	13,190,333	25,356	38,784,146	13,947
30,000 - 39,999	513,736,269	73,244	1,226,403	881	97,689,369	67,285	25,265,608	43,002	77,899,686	23,061
40,000 - 49,999	683,611,495	87,853	2,776,324	1,566	122,744,927	80,841	27,818,596	49,813	84,151,204	31,747
50,000 - 99,999	3,393,566,326	391,517	9,276,594	7,049	790,986,661	377,077	184,349,639	263,257	442,135,931	151,605
100,000 - 249,999	2,174,016,260	192,655	17,042,591	11,157	695,955,463	204,548	150,766,216	156,631	244,035,075	66,763
250,000 - 499,999	414,475,597	23,399	24,259,784	4,515	204,833,946	27,128	59,320,386	18,543	24,372,658	4,464
500,000 & Over	231,258,310	9,661	161,642,522	4,710	489,067,490	12,910	288,378,448	8,401	10,509,302	1,377
Resident	8,080,707,762	862,955	230,289,473	33,591	2,526,827,893	864,105	763,420,422	589,206	951,376,784	301,625
Nonresident	573,535,548	41,738	536,009,830	7,441	1,119,760,877	44,470	733,443,599	28,388	229,395,872	15,727
Totals	\$8,654,243,311	904,693	\$766,299,303	41,032	\$3,646,588,770	908,575	\$1,496,864,021	617,594	\$1,180,772,656	317,352

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

Table C

Tax Year 2005 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	(\$1,172,333,930)	19,479	\$13,555,026	3,804	\$24,153,551	229	\$7,387,608	992	\$1,742,111	624	\$153,201	537
\$ 0 - \$ 4,999	(655,250,288)	153,029	7,013,510	6,441	1,846,818	860	29,128,638	6,585	2,132,502	2,920	1,113,033	4,192
5,000 - 9,999	(285,016,031)	188,632	4,470,886	5,757	467,013	590	27,093,224	6,853	762,559	3,501	5,987,139	7,904
10,000 - 19,999	989,418,963	319,636	42,370,807	42,722	7,409,463	5,285	68,778,627	15,412	7,660,121	14,402	13,253,336	25,065
20,000 - 29,999	3,212,902,183	283,611	66,075,596	60,197	1,627,179	3,526	81,712,970	7,975	13,732,340	29,037	13,937,083	24,889
30,000 - 39,999	4,886,576,356	244,760	132,556,035	88,300	6,746,823	3,159	75,963,987	4,706	22,464,797	49,177	14,822,420	22,622
40,000 - 49,999	5,264,173,491	196,168	207,648,035	102,715	5,091,996	4,551	32,475,513	2,728	33,436,859	58,624	13,381,383	22,510
50,000 - 99,999	28,074,484,436	598,241	1,477,672,356	437,273	68,234,113	15,926	95,465,512	5,597	157,657,688	249,230	37,360,144	55,364
100,000 - 249,999	23,258,561,213	223,834	1,666,317,233	215,720	47,089,476	14,077	24,179,552	2,109	107,976,422	116,492	1,826,318	3,474
250,000 - 499,999	8,091,270,209	28,709	619,354,873	28,003	31,145,000	5,467	26,853,987	540	16,938,513	7,502	444,504	388
500,000 & Over	17,172,024,235	13,587	1,177,273,135	13,180	189,535,262	5,501	202,740,551	418	63,611,842	5,323	298,523	215
Resident	88,836,810,837	2,269,686	5,414,307,491	1,004,112	383,346,694	59,170	671,780,170	53,915	428,115,753	536,833	102,577,083	167,160
Nonresident	35,769,316,880	105,953	2,235,584,802	50,265	529,364,682	9,560	387,517,871	13,176	258,401,941	27,106	2,718,940	4,816
Totals	\$124,606,127,717	2,375,639	\$7,649,892,293	1,054,377	\$912,711,376	68,731	\$1,059,298,041	67,091	\$686,517,695	563,938	\$105,296,023	171,975

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 26 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$1,070,474	511	\$1,023,394	222	\$0	0	\$114,693	161	\$638,694	2,419	\$5,380	7
\$ 0 - \$ 4,999	382,944	972	779,169	13,102	1,588	215	92,613	586	6,000,501	42,805	1,032,528	3,512
5,000 - 9,999	450,172	923	9,805,095	100,390	0	0	1,571,939	3,257	21,706,092	53,136	1,289,450	4,117
10,000 - 19,999	2,503,521	4,591	77,642,875	240,158	2,403	109	5,864,691	12,437	57,186,679	68,562	4,592,116	14,042
20,000 - 29,999	4,989,864	5,834	178,925,096	266,233	0	0	7,080,484	16,675	45,717,528	64,136	6,102,907	20,814
30,000 - 39,999	13,006,563	11,500	278,956,716	239,348	0	0	519,271	4,219	5,170,787	19,500	3,426,463	13,948
40,000 - 49,999	18,395,287	22,243	314,150,849	193,817	313,180	4,590	0	0	0	0	57,341	109
50,000 - 99,999	114,818,464	109,072	1,769,278,477	596,477	34,143,933	249,725	0	0	0	0	0	0
100,000 - 249,999	91,815,390	54,764	1,640,882,101	223,604	19,598,479	118,476	0	0	0	0	0	0
250,000 - 499,999	14,866,974	7,010	633,036,324	28,653	1,942,789	9,074	0	0	0	0	0	0
500,000 & Over	9,906,260	3,343	1,323,752,805	13,440	566,494	2,429	0	0	0	0	0	0
Resident	272,205,912	220,762	6,228,232,902	1,915,443	56,568,867	384,618	15,243,690	37,334	136,420,281	250,558	16,506,185	56,550
Nonresident	4,112,398	3,151	247,604,344	89,079	888,596	13,121	129,937	871	2,541,563	5,878	107,874	1,073
Totals	\$276,318,310	223,912	\$6,475,837,246	2,004,522	\$57,457,462	397,739	\$15,373,628	38,206	\$138,961,845	256,436	\$16,614,058	57,623

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