

MINNESOTA • REVENUE

Tax Year 2006 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2006. 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 2006 sample contains 34,929 records from a total of 2,532,520 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 B

Tax Year 2006 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	\$212,857,382	9,175	\$40,005,971	6,088	\$18,936,378	5,333	\$24,090,819	8,059	\$44,229,174	9,110
\$ 0 - \$ 4,999	98,263,938	8,002	37,635,567	6,021	5,894,264	7,817	14,066,332	7,455	20,600,126	8,002
5,000 - 9,999	86,229,204	5,743	25,332,637	4,295	5,645,574	5,407	7,971,714	4,836	13,966,036	5,743
10,000 - 19,999	604,734,451	41,720	251,631,861	28,248	24,751,638	36,803	60,228,568	32,915	88,004,242	39,488
20,000 - 29,999	739,454,215	56,865	120,012,546	23,035	71,324,240	54,307	78,889,923	47,889	159,179,635	55,990
30,000 - 39,999	1,302,054,641	90,438	177,712,648	26,648	146,869,787	89,687	142,804,587	80,737	300,599,768	90,438
40,000 - 49,999	1,446,348,741	95,144	143,717,151	20,442	197,910,885	94,867	160,376,932	86,202	369,524,948	95,033
50,000 - 99,999	8,030,246,985	435,186	438,283,890	67,886	1,532,774,532	434,457	944,401,210	410,612	2,557,802,223	435,083
100,000 - 249,999	6,808,794,575	241,373	118,087,485	12,635	1,907,896,613	241,088	845,981,954	236,315	2,813,754,711	241,258
250,000 - 499,999	1,702,554,217	30,679	13,892,672	360	686,261,101	30,671	184,288,738	29,913	881,609,365	30,679
500,000 & Over	2,865,762,276	14,963	1,697,509	37	1,569,746,639	14,943	163,628,860	14,521	1,743,577,832	14,957
Resident	23,897,300,623	1,029,287	1,368,009,938	195,696	6,168,011,651	1,015,381	2,626,729,637	959,455	8,992,848,061	1,025,781
Nonresident	8,075,487,084	55,031	60,683,596	6,075	3,167,212,820	54,981	348,723,357	46,309	3,548,772,235	55,031
Totals	\$31,972,787,707	1,084,317	\$1,428,693,535	201,771	\$9,335,224,471	1,070,361	\$2,975,452,995	1,005,763	\$12,541,620,296	1,080,812

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	\$97,863,726	7,499	\$9,378,983	659	\$8,673,807	4,932	\$3,408,825	2,178	\$7,524,196	1,066
\$ 0 - \$ 4,999	34,610,909	5,108	131,311	1,067	1,004,991	5,553	806,784	1,142	1,294,296	508
5,000 - 9,999	37,658,301	3,790	124,275	199	5,165,765	3,935	584,048	1,844	3,670,618	573
10,000 - 19,999	187,091,002	25,943	1,836,922	659	39,579,263	28,328	6,460,457	14,051	10,160,837	3,986
20,000 - 29,999	353,595,821	44,082	1,551,160	519	57,390,963	37,891	9,561,144	22,891	30,567,336	11,471
30,000 - 39,999	619,147,034	76,506	4,225,174	854	93,473,436	65,255	20,901,846	39,037	62,963,240	22,198
40,000 - 49,999	702,647,383	82,103	6,684,092	1,692	48,331,853	68,459	20,428,497	41,625	83,058,475	28,532
50,000 - 99,999	3,638,193,485	386,530	34,085,110	9,487	685,020,587	363,682	174,936,545	250,238	503,591,659	156,884
100,000 - 249,999	2,652,920,602	214,302	49,598,908	13,621	726,979,269	225,196	172,033,386	165,013	241,536,841	71,794
250,000 - 499,999	474,597,729	25,091	56,730,513	5,516	226,488,112	29,425	62,249,470	20,316	28,634,219	5,382
500,000 & Over	284,882,440	10,913	225,268,316	5,012	509,468,981	14,393	361,594,968	9,401	12,654,868	1,464
Resident	9,083,208,431	881,867	389,614,764	39,285	2,401,577,029	847,050	832,965,970	567,736	985,656,585	303,859
Nonresident	638,523,958	42,086	1,125,934,944	7,139	1,458,543,256	44,883	1,579,661,891	28,848	272,938,692	17,353
Totals	\$9,721,732,389	923,954	\$1,515,549,708	46,424	\$3,860,120,285	891,933	\$2,412,627,861	596,584	\$1,258,595,277	321,213

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

Table C

Tax Year 2006 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	(\$1,700,896,118)	24,212	\$18,206,860	5,358	\$12,343,121	770	\$956,152,469	4,579	\$3,944,333	1,898	\$1,265,672	1,664
\$ 0 - \$ 4,999	(712,213,816)	173,703	5,297,544	8,769	1,163,001	1,491	197,251,927	10,314	701,429	2,670	985,382	2,172
5,000 - 9,999	(291,918,380)	168,973	6,452,830	6,554	2,800,380	2,308	195,333,868	9,736	2,501,479	3,108	1,565,874	3,581
10,000 - 19,999	844,837,998	310,678	23,112,767	37,447	6,423,159	4,024	441,367,341	34,769	17,702,472	14,566	12,492,214	18,079
20,000 - 29,999	3,235,413,212	286,600	73,390,887	56,179	12,021,067	5,256	98,848,108	34,266	14,583,797	24,578	13,406,766	25,597
30,000 - 39,999	4,706,180,119	247,382	136,739,625	89,310	27,144,373	4,772	68,865,318	28,227	26,639,434	51,766	13,616,031	21,558
40,000 - 49,999	5,234,200,183	195,831	180,379,847	94,677	19,346,263	5,763	61,724,312	23,687	33,940,667	55,928	12,020,257	18,841
50,000 - 99,999	28,671,964,974	605,183	1,382,235,638	434,213	98,948,219	24,322	157,114,722	74,671	167,784,995	262,220	34,509,217	50,372
100,000 - 249,999	26,305,920,723	256,269	1,794,425,989	241,121	157,808,957	23,871	89,968,536	26,391	121,478,350	132,154	5,337,581	7,653
250,000 - 499,999	8,518,327,017	31,197	662,416,568	30,610	94,505,442	8,900	72,698,308	7,356	19,869,061	8,559	356,148	353
500,000 & Over	18,596,907,905	15,202	1,493,292,779	14,914	258,737,149	7,701	417,581,704	6,299	79,808,191	5,960	188,442	133
Resident	93,408,723,815	2,315,230	5,775,951,334	1,019,152	691,241,129	89,178	2,756,906,612	260,294	488,954,207	563,407	95,743,584	150,003
Nonresident	45,141,592,084	109,298	3,030,946,762	50,880	720,046,154	10,558	624,988,601	24,577	289,542,847	26,460	1,612,824	3,811
Totals	\$138,550,315,900	2,424,528	\$8,806,898,097	1,070,032	\$1,411,287,284	99,736	\$3,381,895,213	284,872	\$778,497,054	589,867	\$97,356,407	153,814

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 23 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$717,893	409	\$268,945	178	\$0	0	\$140,924	177	\$1,411,309	4,405	\$476,090	905
\$ 0 - \$ 4,999	109,585	567	1,038,294	15,222	0	0	304,058	1,056	5,427,498	41,988	520,617	2,226
5,000 - 9,999	550,317	1,430	8,013,934	82,560	0	0	819,179	2,804	18,548,987	51,505	944,757	4,474
10,000 - 19,999	2,738,072	4,482	70,401,351	222,015	0	0	4,750,736	10,458	59,426,474	72,200	3,429,105	14,653
20,000 - 29,999	3,950,176	6,702	178,358,290	263,522	0	0	7,723,355	17,076	55,125,666	69,100	5,761,607	18,514
30,000 - 39,999	8,273,616	13,123	268,170,125	239,406	18,548	99	818,668	5,416	7,895,492	27,233	3,916,553	14,028
40,000 - 49,999	12,730,589	18,954	307,313,287	191,866	55,562	1,098	0	0	0	0	24,961	99
50,000 - 99,999	92,265,973	94,463	1,778,661,886	602,695	30,752,091	223,893	0	0	0	0	0	0
100,000 - 249,999	87,672,418	54,917	1,837,868,876	255,982	23,241,026	137,228	0	0	0	0	0	0
250,000 - 499,999	17,370,055	7,076	661,821,735	31,090	2,158,670	9,796	0	0	0	0	0	0
500,000 & Over	10,169,491	3,415	1,431,466,327	15,020	663,817	2,889	0	0	0	0	0	0
Resident	236,548,185	205,537	6,543,383,049	1,919,556	56,889,714	375,002	14,556,920	36,987	147,835,426	266,431	15,073,690	54,900
Nonresident	1,868,503	2,147	292,593,422	89,219	799,895	13,114	341,353	1,569	4,061,365	7,744	20,459	222
Totals	\$238,416,688	207,685	\$6,835,976,471	2,008,775	\$57,689,609	388,116	\$14,898,273	38,556	\$151,896,791	274,175	\$15,094,148	55,122

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