

MINNESOTA • REVENUE

Tax Year 2009 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2009. 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 2009 sample contains 35,404 records from a total of 2,610,702 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 3.7 percent of Minnesota tax liability (before credits) even though they reported 21 percent of the all-filer total for federal adjusted gross income (FAGI), 24 percent of the all-filer total for itemized deductions, and 24 percent of the all-filer total for federal taxable income.

Table A

Tax Year 2009 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	(\$2,766,141,028)	38,288	\$377,337,033	13,648	\$139,110,876	20,090	\$48,886,980	14,256	\$18,525,670	2,722	(\$163,644,922)	14,482	\$159,401,758	20,785
\$ 0 - \$ 4,999	509,152,621	215,447	437,811,733	150,348	33,530,537	61,778	23,648,524	24,478	2,600,104	2,068	40,180,536	15,926	(612,444)	18,698
5,000 - 9,999	1,551,855,272	208,872	1,145,604,837	163,531	80,903,470	65,735	37,194,664	24,238	2,203,002	3,131	154,210,943	27,382	(8,499,509)	15,968
10,000 - 19,999	4,951,130,683	332,776	3,404,057,742	251,805	141,698,702	102,229	80,684,333	48,992	9,523,465	15,600	325,842,242	46,831	(20,321,563)	30,417
20,000 - 29,999	7,193,714,460	288,419	5,550,645,442	242,666	141,369,446	97,779	85,447,192	47,611	19,156,055	29,444	259,622,348	33,886	6,641,443	29,641
30,000 - 39,999	8,370,066,656	240,567	6,563,217,795	208,890	126,331,260	88,884	78,008,053	43,440	26,414,592	45,016	266,443,658	31,266	8,469,564	24,621
40,000 - 49,999	8,926,686,707	199,077	7,080,566,932	175,879	126,997,910	95,421	83,911,405	45,970	37,692,327	54,946	181,558,890	25,578	5,473,559	25,094
50,000 - 99,999	43,654,141,978	607,816	34,234,449,194	545,705	571,277,731	353,160	407,827,468	195,487	189,046,966	248,277	869,017,985	103,008	161,694,029	120,119
100,000 - 249,999	40,984,996,285	292,472	32,689,261,984	272,785	471,312,576	224,091	532,608,262	154,581	182,321,648	157,640	1,135,321,120	54,866	444,896,654	102,324
250,000 - 499,999	10,016,648,982	30,156	6,939,555,571	27,656	189,101,843	27,379	275,245,993	23,485	29,926,020	8,689	383,282,917	7,817	394,551,303	20,650
500,000 & Over	14,851,574,611	11,881	6,538,094,757	10,429	464,058,386	11,591	684,002,106	10,280	95,305,200	4,693	249,869,797	2,870	1,709,597,197	9,824
Resident	138,243,827,228	2,465,770	104,960,603,019	2,063,343	2,485,692,736	1,148,137	2,337,464,980	632,818	612,714,990	572,226	3,701,705,514	363,911	2,861,291,990	418,142
Nonresident	36,150,231,137	84,657	12,787,439,640	75,005	2,706,713,125	48,600	2,689,710,811	31,757	404,163,698	24,572	424,997,310	17,276	4,916,662,075	27,373
Totals	\$174,394,058,365	2,550,427	\$117,748,042,659	2,138,348	\$5,192,405,861	1,196,738	\$5,027,175,790	664,576	\$1,016,878,688	596,798	\$4,126,702,823	381,187	\$7,777,954,065	445,515

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	\$40,965,316	2,202	\$44,163,048	4,433	(\$1,601,932,480)	14,357	(\$159,017,639)	5,126	\$6,714,194	1,064	\$295,828	40	(\$1,358,952,665)	13,671
\$ 0 - \$ 4,999	12,485,604	4,308	37,437,189	16,061	(30,902,916)	4,479	(16,196,264)	1,424	7,806,612	2,776	0	0	(6,127,353)	6,645
5,000 - 9,999	33,199,003	9,669	115,099,425	22,565	2,431,398	8,875	(2,058,704)	3,543	54,072,326	10,806	1,377,627	483	6,230,804	8,201
10,000 - 19,999	182,009,521	33,035	571,213,510	64,590	85,876,113	23,150	(33,467,479)	5,107	272,301,937	35,627	16,144,850	12,303	23,907,578	15,290
20,000 - 29,999	166,117,188	22,754	607,649,006	51,735	90,521,541	27,513	(34,029,995)	7,322	291,570,692	34,156	117,042,734	47,548	41,548,101	16,479
30,000 - 39,999	181,720,398	22,272	710,933,952	48,821	59,553,414	23,364	(10,119,435)	7,292	191,590,483	24,202	238,762,090	43,854	48,320,824	14,157
40,000 - 49,999	220,024,323	18,973	688,375,976	40,136	98,912,343	23,831	(5,404,836)	5,133	185,882,594	20,302	319,678,331	34,477	33,459,635	16,186
50,000 - 99,999	914,783,656	65,760	3,429,973,839	143,710	840,144,979	102,986	171,063,963	22,333	515,128,537	66,088	1,736,715,245	110,007	147,578,326	56,562
100,000 - 249,999	839,446,689	30,295	2,080,447,866	67,422	1,840,230,038	73,569	144,126,144	7,677	139,550,522	17,058	837,123,812	40,334	220,563,323	35,283
250,000 - 499,999	136,971,795	2,236	214,553,709	5,299	1,373,075,405	13,838	73,431,559	1,351	7,446,554	723	73,427,152	3,346	144,189,697	6,252
500,000 & Over	44,252,808	562	88,511,713	1,927	4,763,439,792	8,183	15,630,252	493	860,806	103	38,312,682	1,570	347,313,876	3,721
Resident	2,771,976,300	212,066	8,588,359,234	466,699	7,521,349,627	324,145	143,957,566	66,799	1,672,925,258	212,905	3,378,880,351	293,963	(351,967,853)	192,448
Nonresident	175,671,263	5,166	326,620,425	15,885	12,321,532,587	26,502	(48,203,943)	2,836	62,546,382	8,806	173,173,587	10,300	(702,101,646)	9,549
Totals	\$2,947,647,563	217,232	\$8,914,979,658	482,584	\$19,842,882,214	350,647	\$95,753,623	69,635	\$1,735,471,641	221,711	\$3,552,053,937	304,263	(\$1,054,069,499)	201,996

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	(\$2,706,974,161)	38,243	\$371,229	114	\$4,514,566	3,494	\$4,343,011	5,550	\$180,079,928	27,904	\$192,775,711	30,745	\$0	0
\$ 0 - \$ 4,999	534,943,181	201,447	64,941	130	2,991,255	4,259	2,864,842	12,360	1,077,336,965	206,737	599,499,064	121,078	6,023,109	8,966
5,000 - 9,999	1,619,119,256	208,872	3,292,275	610	7,116,416	10,627	13,502,070	25,447	1,304,451,833	197,944	742,679,064	143,192	107,185,603	61,487
10,000 - 19,999	5,063,824,050	332,776	6,947,281	3,374	18,179,858	27,273	27,201,842	38,577	2,164,871,598	292,422	1,864,238,765	309,295	1,119,184,545	215,212
20,000 - 29,999	7,340,483,564	288,419	25,448,191	7,468	28,591,515	35,142	27,021,069	26,693	1,845,097,894	235,316	1,840,483,699	285,907	2,911,933,957	254,850
30,000 - 39,999	8,503,569,691	240,567	23,313,284	5,593	24,664,177	32,264	29,458,655	25,582	1,412,927,899	166,216	1,650,506,538	239,818	4,258,756,257	232,364
40,000 - 49,999	9,064,155,988	199,077	30,545,146	6,480	57,485,257	30,154	22,300,881	20,958	1,045,779,640	115,448	1,409,191,880	198,684	5,216,952,514	196,796
50,000 - 99,999	44,258,922,264	607,816	94,453,773	23,788	88,069,135	105,305	112,496,492	81,110	2,450,615,277	218,231	5,582,878,753	606,944	28,052,097,021	605,207
100,000 - 249,999	41,592,696,823	292,472	52,698,603	9,125	30,212,767	38,154	107,428,798	48,733	289,182,321	23,388	3,201,810,607	292,383	29,699,190,232	292,055
250,000 - 499,999	10,247,536,455	30,156	4,593,659	492	8,146	9	30,926,758	8,980	4,929,622	424	278,816,814	30,149	7,976,085,691	30,087
500,000 & Over	15,087,676,907	11,881	1,992,409	204	0	0	21,100,765	4,189	448,972	61	91,206,670	11,868	12,644,043,951	11,840
Resident	140,605,954,017	2,451,726	243,720,790	57,377	231,833,092	286,682	398,645,183	298,179	11,775,721,950	1,484,091	17,454,087,564	2,270,062	91,991,452,882	1,908,864
Nonresident	36,689,979,113	84,657	5,482,953	1,301	15,525,450	14,041	65,035,790	16,825	376,707,351	44,078	630,213,135	82,643	29,533,997,443	75,801
Totals	\$177,295,933,130	2,536,383	\$249,203,743	58,678	\$247,358,542	300,722	\$463,680,974	315,003	\$12,152,429,302	1,528,170	\$18,084,300,699	2,352,705	\$121,525,450,325	1,984,665

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

Table B

Tax Year 2009 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	\$375,869,237	10,382	\$56,593,201	7,772	\$50,229,484	7,551	\$54,518,133	9,638	\$106,968,383	10,274
\$ 0 - \$ 4,999	147,660,969	8,592	96,492,677	7,072	3,510,766	6,537	9,513,195	5,279	14,444,426	7,534
5,000 - 9,999	174,003,595	10,928	70,833,428	8,577	6,864,320	10,047	23,119,034	9,674	30,979,053	10,928
10,000 - 19,999	638,986,518	40,188	295,367,593	29,400	31,451,662	38,088	87,488,170	32,714	122,580,826	39,562
20,000 - 29,999	815,646,817	52,943	216,065,303	26,945	66,382,512	51,509	99,049,877	44,801	173,854,430	52,533
30,000 - 39,999	1,115,438,527	74,351	186,320,919	25,442	116,047,261	72,836	148,971,489	66,894	276,335,568	73,980
40,000 - 49,999	1,283,526,031	83,629	162,876,557	23,165	174,015,499	83,303	164,967,412	76,582	351,240,511	83,408
50,000 - 99,999	7,627,961,571	389,495	549,067,931	72,276	1,370,643,281	388,745	989,033,866	371,173	2,456,738,807	389,290
100,000 - 249,999	7,817,369,331	269,054	145,793,868	16,529	2,142,552,292	268,877	1,076,064,642	262,336	3,327,460,280	269,053
250,000 - 499,999	1,776,670,510	29,731	10,060,853	421	698,683,961	29,721	213,691,640	28,822	923,331,750	29,731
500,000 & Over	2,136,741,591	11,821	4,943,676	26	1,141,633,430	11,807	159,647,613	11,469	1,309,004,667	11,820
Resident	23,909,874,695	981,113	1,794,416,005	217,625	5,802,014,467	969,022	3,026,065,073	919,382	9,092,938,702	978,113
Nonresident	7,601,676,338	40,517	50,882,929	5,956	2,788,535,301	40,352	369,937,553	34,404	3,185,504,697	40,504
Totals	\$31,511,551,033	1,021,631	\$1,845,298,935	223,582	\$8,590,549,768	1,009,374	\$3,396,002,626	953,785	\$12,278,443,400	1,018,617

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	\$124,940,162	9,013	\$48,720,493	1,911	\$19,566,743	5,626	\$3,439,955	2,586	\$4,834,370	2,088
\$ 0 - \$ 4,999	25,875,274	4,035	0	0	5,891,562	4,167	449,040	1,511	1,386,354	447
5,000 - 9,999	53,631,375	7,292	1,225,489	350	9,778,551	6,534	1,002,068	3,636	3,358,970	1,104
10,000 - 19,999	150,217,894	22,993	172,619	451	43,005,791	28,339	5,678,582	13,843	11,020,884	5,811
20,000 - 29,999	282,613,875	36,093	2,833,622	1,525	59,374,735	32,907	8,648,126	17,411	43,805,807	10,611
30,000 - 39,999	458,066,344	60,665	760,759	362	67,631,433	44,830	16,745,153	29,657	69,059,737	16,654
40,000 - 49,999	551,569,785	69,387	2,446,761	1,250	91,424,954	55,572	18,264,509	35,624	83,078,481	23,645
50,000 - 99,999	3,260,876,449	343,011	8,715,741	6,439	628,253,208	300,210	152,034,091	214,057	478,560,795	136,076
100,000 - 249,999	3,019,132,724	240,733	32,546,808	12,565	773,071,744	239,781	165,941,054	174,042	339,770,245	87,860
250,000 - 499,999	498,036,009	24,545	29,831,879	3,958	215,045,155	27,991	59,445,417	19,259	28,137,642	5,418
500,000 & Over	236,328,582	8,742	76,033,616	3,168	335,112,559	11,286	154,331,822	6,953	12,132,006	1,207
Resident	8,661,288,471	826,511	203,287,787	31,978	2,248,156,435	757,242	585,979,817	518,579	1,075,145,290	290,922
Nonresident	469,315,102	29,384	561,254,869	6,622	2,225,887,934	32,657	474,466,970	19,490	265,497,718	12,616
Totals	\$9,130,603,573	855,895	\$764,542,656	38,599	\$4,474,044,370	789,899	\$1,060,446,787	538,070	\$1,340,643,009	303,537

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

Table C

Tax Year 2009 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	(\$3,494,621,398)	36,727	\$50,614,564	7,565	\$139,866,227	13,676	\$74,974,389	6,373	\$18,532,897	2,725	\$1,283,849	1,795
\$ 0 - \$ 4,999	(1,202,074,189)	185,635	4,267,386	8,082	30,715,553	19,787	34,288,710	12,399	2,635,995	2,849	1,895,238	4,398
5,000 - 9,999	(613,321,708)	193,518	6,833,672	9,877	60,544,123	36,080	44,270,440	15,888	2,203,002	3,131	3,785,530	7,406
10,000 - 19,999	312,606,340	327,946	30,712,724	38,381	185,479,661	89,674	120,212,104	38,908	9,942,025	16,099	12,037,306	23,210
20,000 - 29,999	2,697,092,830	287,217	63,909,684	51,438	154,900,565	98,412	149,051,042	38,088	19,706,431	29,760	14,961,834	24,650
30,000 - 39,999	4,191,621,897	240,044	111,535,968	72,851	162,414,159	82,369	97,558,554	29,213	27,574,114	45,048	15,491,663	22,100
40,000 - 49,999	5,186,960,346	198,755	164,886,022	83,320	118,510,680	71,914	74,371,288	27,414	38,337,900	55,112	15,004,652	21,606
50,000 - 99,999	27,993,846,362	607,729	1,285,860,740	388,305	676,306,843	244,122	387,960,776	98,191	189,458,473	248,010	48,056,619	71,316
100,000 - 249,999	29,676,904,882	292,452	2,027,327,183	268,722	387,264,837	91,092	170,262,739	31,830	183,353,510	157,694	5,415,239	10,995
250,000 - 499,999	7,956,234,280	30,156	679,400,010	29,718	181,001,639	10,914	105,088,001	6,597	29,965,865	8,711	66,702	170
500,000 & Over	12,624,120,339	11,881	1,126,678,691	11,789	520,718,109	7,183	433,924,817	5,343	95,795,201	4,703	17,959	21
Resident	85,329,369,980	2,412,059	5,552,026,645	970,046	2,617,722,396	765,223	1,691,962,862	310,245	617,505,415	573,842	118,016,591	187,667
Nonresident	27,603,178,213	84,116	2,812,187,154	40,320	1,370,432,748	31,671	224,463,244	11,891	401,843,808	24,704	6,258,310	5,719
Totals	\$112,932,548,193	2,496,176	\$8,364,213,799	1,010,365	\$3,988,155,144	796,894	\$1,916,426,106	322,136	\$1,019,349,222	598,546	\$124,274,901	193,386

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 22 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$1,212,655	674	\$1,193,272	209	\$759	7	\$116,240	153	\$1,781,943	4,568	\$381,561	891
\$ 0 - \$ 4,999	260,330	924	383,589	9,617	0	0	511,543	1,539	5,139,403	41,972	835,761	3,442
5,000 - 9,999	680,329	1,256	6,306,456	66,683	0	0	686,706	2,250	18,682,275	60,165	1,035,147	3,855
10,000 - 19,999	3,793,029	6,343	63,709,641	213,659	0	0	4,618,019	9,918	67,758,812	92,275	3,815,934	15,727
20,000 - 29,999	4,445,093	7,551	158,640,149	252,169	0	0	4,422,779	10,316	66,322,274	65,961	4,855,527	18,093
30,000 - 39,999	11,189,139	14,012	239,437,199	230,701	0	0	1,217,243	5,527	24,877,577	48,205	3,008,079	11,831
40,000 - 49,999	12,661,318	18,236	304,864,336	195,492	0	0	0	0	891,069	5,797	0	0
50,000 - 99,999	94,285,126	97,558	1,732,482,320	603,310	25,767,816	183,089	0	0	0	0	0	0
100,000 - 249,999	117,055,954	71,687	2,056,132,672	291,969	30,801,801	162,924	0	0	0	0	0	0
250,000 - 499,999	17,754,431	7,475	623,347,201	30,049	2,519,373	9,891	0	0	0	0	0	0
500,000 & Over	8,844,537	2,768	987,021,498	11,639	728,389	2,700	0	0	0	0	0	0
Resident	272,181,938	228,483	6,173,518,334	1,905,498	59,818,139	358,610	11,572,531	29,704	185,453,353	318,942	13,932,009	53,839
Nonresident	2,277,265	1,457	236,594,501	75,516	623,394	10,520	78,397	550	4,193,278	7,730	156,309	302
Totals	\$274,459,203	229,940	\$6,410,112,835	1,981,014	\$60,441,533	369,130	\$11,650,928	30,254	\$189,646,631	326,673	\$14,088,317	54,141

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