

# MINNESOTA • REVENUE

## Tax Year 2011 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2011. 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 2011 sample contains 37,432 records from a total of 2,678,974 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 5.3 percent of Minnesota tax liability (before credits) even though they reported 24 percent of the all-filer total for federal adjusted gross income (FAGI), 27 percent of the all-filer total for itemized deductions, and 27 percent of the all-filer total for federal taxable income.

**Table A**

**Tax Year 2011 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                      | (\$2,483,925,086)        | 27,820            | \$257,873,984          | 10,467           | \$80,885,058         | 13,546           | \$49,662,335           | 10,504         | \$6,783,918          | 998            | (\$45,900,912)               | 8,617          | \$134,143,445              | 15,339         |
| \$ 0 - \$ 4,999                     | 486,384,877              | 192,511           | 420,592,260            | 146,879          | 19,251,455           | 49,445           | 19,274,321             | 21,445         | 116,980              | 685            | 33,320,938                   | 19,086         | (5,548,448)                | 17,168         |
| 5,000 - 9,999                       | 1,409,929,551            | 190,036           | 1,069,809,679          | 148,489          | 30,293,940           | 40,954           | 29,846,685             | 23,754         | 1,477,078            | 3,918          | 122,760,096                  | 22,957         | (13,079,195)               | 17,763         |
| 10,000 - 19,999                     | 5,011,602,168            | 338,027           | 3,536,572,132          | 259,661          | 87,027,961           | 88,422           | 75,202,556             | 42,092         | 7,291,588            | 11,612         | 285,243,487                  | 43,770         | 16,808,895                 | 33,432         |
| 20,000 - 29,999                     | 7,110,576,470            | 285,767           | 5,466,166,662          | 238,207          | 80,671,311           | 79,300           | 82,277,088             | 40,870         | 12,489,879           | 23,509         | 251,137,923                  | 30,651         | 19,560,496                 | 31,383         |
| 30,000 - 39,999                     | 8,372,682,357            | 240,502           | 6,569,410,763          | 208,111          | 59,694,713           | 76,259           | 88,254,682             | 36,938         | 17,752,936           | 35,185         | 217,166,406                  | 28,922         | 50,663,176                 | 28,463         |
| 40,000 - 49,999                     | 8,843,690,625            | 197,135           | 6,916,306,885          | 169,911          | 104,400,575          | 81,029           | 86,070,805             | 39,230         | 31,797,776           | 50,930         | 184,016,463                  | 26,232         | 43,812,293                 | 30,862         |
| 50,000 - 99,999                     | 44,333,557,113           | 617,340           | 33,903,542,076         | 545,490          | 402,124,615          | 327,339          | 431,784,193            | 177,918        | 160,073,075          | 232,241        | 1,031,281,938                | 105,137        | 264,496,404                | 130,992        |
| 100,000 - 249,999                   | 46,737,127,688           | 330,896           | 36,569,901,528         | 306,156          | 381,889,647          | 238,782          | 683,407,043            | 161,976        | 171,450,998          | 170,916        | 1,295,445,602                | 65,298         | 797,247,233                | 130,629        |
| 250,000 - 499,999                   | 12,978,006,641           | 38,612            | 8,839,449,979          | 35,138           | 181,714,484          | 34,476           | 358,351,711            | 27,946         | 25,079,620           | 10,900         | 504,906,164                  | 9,343          | 564,936,433                | 27,070         |
| 500,000 & Over                      | 20,096,872,242           | 15,638            | 8,545,346,412          | 13,756           | 579,416,134          | 15,203           | 858,195,004            | 12,978         | 82,366,393           | 4,552          | 274,651,761                  | 3,608          | 3,308,621,817              | 13,345         |
| Resident                            | 152,896,504,646          | 2,474,282         | 112,094,972,359        | 2,082,265        | 2,007,369,893        | 1,044,756        | 2,762,326,423          | 595,651        | 516,680,242          | 545,446        | 4,154,029,865                | 363,622        | 5,181,662,552              | 476,445        |
| Nonresident                         | 47,308,235,543           | 136,270           | 18,924,144,760         | 124,216          | 2,803,340,866        | 74,169           | 3,480,036,239          | 42,303         | 362,318,991          | 42,238         | 735,503,974                  | 23,593         | 10,643,395,803             | 37,797         |
| <b>Totals</b>                       | <b>\$200,204,740,189</b> | <b>2,610,552</b>  | <b>131,019,117,119</b> | <b>2,206,481</b> | <b>4,810,710,758</b> | <b>1,118,925</b> | <b>\$6,242,362,662</b> | <b>637,954</b> | <b>\$878,999,233</b> | <b>587,684</b> | <b>\$4,889,533,839</b>       | <b>387,215</b> | <b>\$15,825,058,355</b>    | <b>514,242</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                      | \$37,797,884              | 2,237          | \$33,619,497           | 3,878          | (\$735,331,855)         | 10,201         | (\$69,192,090)       | 3,452         | \$5,250,580               | 560            | \$125,039                        | 33             | (\$1,984,494,868)        | 12,410         |
| \$ 0 - \$ 4,999                     | 11,784,423                | 5,634          | 24,576,679             | 12,212         | (1,572,853)             | 4,208          | (23,269,649)         | 1,373         | 7,054,370                 | 3,046          | 0                                | 0              | (6,032,390)              | 6,026          |
| 5,000 - 9,999                       | 49,061,865                | 11,833         | 136,286,462            | 26,071         | 8,258,571               | 8,339          | (1,874,928)          | 1,537         | 30,966,231                | 8,569          | 1,284,688                        | 163            | (3,771,582)              | 7,940          |
| 10,000 - 19,999                     | 194,928,544               | 33,094         | 555,342,515            | 60,968         | 64,453,126              | 22,377         | (5,366,953)          | 6,354         | 239,533,462               | 38,651         | 16,796,599                       | 11,435         | 19,560,324               | 16,184         |
| 20,000 - 29,999                     | 210,451,061               | 28,849         | 650,631,133            | 52,687         | 79,820,669              | 19,167         | 27,559,563           | 4,598         | 207,347,523               | 33,880         | 122,911,257                      | 49,348         | 19,226,824               | 16,274         |
| 30,000 - 39,999                     | 253,265,176               | 25,530         | 667,805,995            | 46,290         | 125,750,674             | 22,107         | 31,390,983           | 5,573         | 171,174,012               | 26,405         | 232,772,048                      | 40,750         | 23,528,441               | 15,482         |
| 40,000 - 49,999                     | 216,674,338               | 22,609         | 672,473,250            | 39,897         | 148,881,241             | 22,895         | 24,055,238           | 6,704         | 141,190,675               | 21,353         | 327,202,867                      | 34,598         | 59,536,452               | 16,922         |
| 50,000 - 99,999                     | 1,218,077,515             | 86,365         | 3,618,992,033          | 152,221        | 1,145,288,084           | 102,749        | 136,217,281          | 22,812        | 512,760,667               | 71,792         | 1,896,571,901                    | 120,659        | 207,761,060              | 57,506         |
| 100,000 - 249,999                   | 1,397,504,670             | 50,681         | 2,179,803,104          | 73,769         | 2,354,960,116           | 81,636         | 256,991,808          | 9,620         | 170,283,650               | 22,180         | 1,038,678,394                    | 48,208         | 177,590,165              | 39,025         |
| 250,000 - 499,999                   | 289,985,212               | 6,267          | 280,311,945            | 7,158          | 1,789,666,304           | 17,725         | 119,580,733          | 1,594         | 12,680,531                | 983            | 119,461,087                      | 5,037          | 199,950,493              | 7,541          |
| 500,000 & Over                      | 275,050,066               | 2,909          | 137,887,566            | 3,007          | 5,738,488,264           | 10,126         | 67,248,786           | 602           | 1,110,496                 | 152            | 56,960,236                       | 2,295          | 483,419,274              | 4,338          |
| Resident                            | 4,154,580,756             | 276,008        | 8,957,730,178          | 478,159        | 10,718,662,339          | 321,529        | 563,340,772          | 64,218        | 1,499,352,196             | 227,572        | 3,812,764,116                    | 312,525        | (803,725,806)            | 199,650        |
| Nonresident                         | 454,578,029               | 12,039         | 575,841,650            | 24,637         | 11,005,812,070          | 35,009         | (64,031,070)         | 4,841         | 119,400,827               | 18,460         | 233,026,623                      | 14,472         | (1,149,545,545)          | 16,741         |
| <b>Totals</b>                       | <b>\$4,609,158,785</b>    | <b>288,047</b> | <b>\$9,533,571,828</b> | <b>502,795</b> | <b>\$21,724,474,409</b> | <b>356,538</b> | <b>\$499,309,702</b> | <b>69,059</b> | <b>\$1,618,753,024</b>    | <b>246,032</b> | <b>\$4,045,790,739</b>           | <b>326,997</b> | <b>(\$1,953,271,351)</b> | <b>216,392</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                      | (\$2,401,442,143)        | 27,628           | \$245,666            | 60            | \$779,738                       | 1,129          | \$5,337,960                   | 5,167          | \$133,761,291           | 19,661           | \$150,787,879           | 23,028           | \$0                      | 0                |
| \$ 0 - \$ 4,999                     | 510,736,125              | 188,117          | 534,468              | 134           | 2,343,992                       | 2,568          | 2,820,123                     | 14,141         | 879,901,421             | 185,535          | 453,135,301             | 94,108           | 9,256,613                | 8,448            |
| 5,000 - 9,999                       | 1,461,556,990            | 190,036          | 1,336,169            | 401           | 4,936,221                       | 6,032          | 10,867,304                    | 22,908         | 1,193,855,762           | 180,868          | 707,695,273             | 131,691          | 91,864,877               | 51,017           |
| 10,000 - 19,999                     | 5,115,557,309            | 338,027          | 10,723,250           | 3,854         | 19,890,504                      | 27,640         | 26,535,287                    | 37,500         | 2,232,170,056           | 305,076          | 1,868,365,345           | 311,163          | 1,162,617,359            | 225,830          |
| 20,000 - 29,999                     | 7,238,552,804            | 285,767          | 15,082,383           | 4,415         | 30,881,674                      | 34,803         | 27,022,158                    | 26,737         | 1,843,028,095           | 237,862          | 1,888,601,256           | 283,746          | 2,893,163,820            | 251,208          |
| 30,000 - 39,999                     | 8,522,620,182            | 240,502          | 22,569,733           | 6,030         | 35,530,150                      | 34,546         | 28,297,045                    | 24,036         | 1,422,752,637           | 177,564          | 1,667,021,263           | 240,364          | 4,457,151,292            | 232,584          |
| 40,000 - 49,999                     | 8,989,167,070            | 197,135          | 23,919,264           | 6,724         | 29,059,369                      | 30,332         | 25,383,079                    | 22,340         | 1,013,474,817           | 115,847          | 1,401,606,597           | 196,793          | 5,252,578,004            | 194,155          |
| 50,000 - 99,999                     | 45,005,134,293           | 617,340          | 93,345,224           | 20,901        | 96,602,371                      | 101,749        | 127,370,224                   | 84,636         | 2,497,987,308           | 237,188          | 5,547,210,365           | 616,583          | 29,412,766,063           | 615,502          |
| 100,000 - 249,999                   | 47,487,540,563           | 330,896          | 48,220,131           | 9,209         | 41,493,372                      | 46,116         | 125,196,285                   | 53,270         | 311,183,066             | 26,118           | 3,629,530,259           | 330,895          | 34,571,937,813           | 330,644          |
| 250,000 - 499,999                   | 13,284,167,340           | 38,612           | 6,397,155            | 676           | 40,273,846                      | 10,607         | 6,219,954                     | 549            | 438,527,013             | 38,591           | 1,022,667,140           | 38,591           | 10,422,667,140           | 38,528           |
| 500,000 & Over                      | 20,432,610,327           | 15,638           | 2,134,492            | 237           | 0                               | 0              | 28,339,713                    | 4,935          | 1,034,492               | 100              | 181,669,897             | 15,624           | 17,016,156,312           | 15,618           |
| Resident                            | 155,646,220,860          | 2,469,696        | 224,507,935          | 52,639        | 261,517,391                     | 284,914        | 447,443,023                   | 306,277        | 11,535,368,898          | 1,486,368        | 17,934,150,448          | 2,282,584        | 105,290,159,293          | 1,963,535        |
| Nonresident                         | 48,038,315,853           | 136,270          | 16,411,336           | 3,336         | 20,806,697                      | 20,596         | 75,276,618                    | 22,598         | 542,145,279             | 65,146           | 1,126,217,038           | 132,529          | 39,418,177,061           | 126,868          |
| <b>Totals</b>                       | <b>\$203,684,536,713</b> | <b>2,605,966</b> | <b>\$240,919,271</b> | <b>55,975</b> | <b>\$282,324,088</b>            | <b>305,511</b> | <b>\$522,719,641</b>          | <b>328,874</b> | <b>\$12,077,514,177</b> | <b>1,551,514</b> | <b>\$19,060,367,485</b> | <b>2,415,114</b> | <b>\$144,708,336,354</b> | <b>2,090,402</b> |

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

**Table B**

**Tax Year 2011 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     |
|-------------------------------------|---------------------------|-----------|---------------------------|---------|----------------------------|-----------|-----------------------------|---------|-----------------------|-----------|
| <b>Less than Zero</b>               | \$269,738,295             | 8,144     | \$44,775,123              | 5,419   | \$35,204,698               | 6,219     | \$45,154,226                | 7,511   | \$81,690,167          | 8,115     |
| <b>\$ 0 - \$ 4,999</b>              | 93,490,699                | 6,812     | 43,570,989                | 4,459   | 8,829,707                  | 5,567     | 9,643,685                   | 3,762   | 18,887,289            | 6,300     |
| <b>5,000 - 9,999</b>                | 121,739,841               | 9,168     | 50,466,767                | 6,518   | 4,890,947                  | 8,696     | 17,738,917                  | 7,508   | 23,411,986            | 9,113     |
| <b>10,000 - 19,999</b>              | 485,239,857               | 32,951    | 176,735,544               | 24,067  | 31,729,364                 | 31,344    | 54,585,210                  | 26,085  | 89,191,819            | 32,683    |
| <b>20,000 - 29,999</b>              | 711,478,714               | 47,769    | 230,145,157               | 23,957  | 57,337,140                 | 46,431    | 86,282,559                  | 40,274  | 148,656,945           | 47,634    |
| <b>30,000 - 39,999</b>              | 889,936,174               | 62,938    | 163,307,833               | 22,011  | 103,682,915                | 62,235    | 124,735,315                 | 55,920  | 236,662,237           | 62,938    |
| <b>40,000 - 49,999</b>              | 1,195,084,272             | 81,186    | 150,664,886               | 22,815  | 164,034,704                | 80,624    | 160,732,256                 | 73,608  | 337,726,296           | 81,010    |
| <b>50,000 - 99,999</b>              | 6,905,181,596             | 380,152   | 544,836,814               | 74,968  | 1,385,523,235              | 379,495   | 928,473,174                 | 358,515 | 2,390,342,373         | 379,911   |
| <b>100,000 - 249,999</b>            | 8,246,909,372             | 304,778   | 189,995,291               | 19,317  | 2,478,032,202              | 304,556   | 1,144,132,823               | 294,245 | 3,720,595,196         | 304,778   |
| <b>250,000 - 499,999</b>            | 2,117,732,323             | 38,063    | 19,385,893                | 478     | 846,709,787                | 38,033    | 266,675,544                 | 36,938  | 1,130,944,120         | 38,063    |
| <b>500,000 &amp; Over</b>           | 2,933,722,885             | 15,538    | 5,119,282                 | 83      | 1,539,557,306              | 15,512    | 203,517,358                 | 15,062  | 1,754,474,808         | 15,536    |
| <b>Resident</b>                     | 23,970,254,030            | 987,498   | 1,619,003,581             | 204,092 | 6,655,532,005              | 978,711   | 3,041,671,066               | 919,427 | 9,932,583,234         | 986,082   |
| <b>Nonresident</b>                  | 8,722,100,934             | 70,606    | 90,229,659                | 7,540   | 3,234,357,896              | 70,528    | 492,910,605                 | 61,377  | 3,765,556,133         | 70,603    |
| <b>Totals</b>                       | \$32,692,354,964          | 1,058,104 | \$1,709,233,240           | 211,632 | \$9,889,889,902            | 1,049,239 | \$3,534,581,672             | 980,804 | \$13,698,139,367      | 1,056,685 |

| 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   |
|-------------------------------------|---|---------|-------------------------------|--------|---|---------|---|---------|----------------------------|---------|
| <b>Less than Zero</b>               | \$89,596,703  | 6,305   | \$23,527,309                  | 1,045  | \$18,379,108                              | 4,208   | \$3,080,025                                   | 1,579   | \$2,611,608                | 610     |
| <b>\$ 0 - \$ 4,999</b>              | 19,960,235  | 3,020   | 0                             | 0      | 7,259,538                                 | 3,487   | 444,642                                       | 1,186   | 482,491                    | 134     |
| <b>5,000 - 9,999</b>                | 34,547,483  | 5,401   | 25,115                        | 135    | 7,179,145                                 | 6,945   | 1,458,094                                     | 2,994   | 1,939,348                  | 472     |
| <b>10,000 - 19,999</b>              | 122,388,693   | 18,800  | 1,307,462                     | 615    | 40,297,477                                | 21,985  | 6,315,986                                     | 11,751  | 18,782,468                 | 5,186   |
| <b>20,000 - 29,999</b>              | 228,760,471   | 32,706  | 1,011,261                     | 609    | 46,366,351                                | 29,102  | 10,697,076                                    | 17,334  | 25,302,594                 | 8,317   |
| <b>30,000 - 39,999</b>              | 336,880,925   | 49,681  | 3,039,696                     | 598    | 63,014,140                                | 40,401  | 15,280,617                                    | 25,548  | 39,189,459                 | 13,825  |
| <b>40,000 - 49,999</b>              | 450,394,238   | 65,732  | 9,632,188                     | 2,093  | 91,274,087                                | 53,211  | 34,409,137                                    | 35,003  | 91,370,210                 | 23,328  |
| <b>50,000 - 99,999</b>              | 2,651,535,002                                       | 323,871 | 17,629,492                    | 6,678  | 637,476,596                               | 294,724 | 133,050,172                                   | 205,029 | 458,472,815                | 129,249 |
| <b>100,000 - 249,999</b>            | 2,808,566,212                                       | 264,188 | 30,086,641                    | 10,129 | 829,228,740                               | 268,560 | 274,019,771                                   | 196,722 | 377,697,391                | 100,310 |
| <b>250,000 - 499,999</b>            | 513,117,720   | 30,547  | 23,117,070                    | 5,082  | 253,751,938                               | 35,734  | 69,144,768                                    | 24,155  | 26,310,438                 | 5,612   |
| <b>500,000 &amp; Over</b>           | 247,028,637   | 11,348  | 98,722,941                    | 3,787  | 463,136,539                               | 14,911  | 213,990,900                                   | 9,369   | 15,809,089                 | 1,695   |
| <b>Resident</b>                     | 7,502,776,320                                       | 811,600 | 208,099,177                   | 30,771 | 2,457,363,660                             | 773,268 | 761,891,187                                   | 530,671 | 1,057,967,911              | 288,739 |
| <b>Nonresident</b>                  | 657,383,651   | 54,378  | 538,562,065                   | 7,037  | 1,887,081,913                             | 54,649  | 920,975,923                                   | 34,069  | 306,512,801                | 23,360  |
| <b>Totals</b>                       | \$8,160,159,971                                     | 865,978 | \$746,661,242                 | 37,809 | \$4,344,445,573                           | 827,917 | \$1,682,867,110                               | 564,740 | \$1,364,480,712            | 312,098 |

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

**Table C**

**Tax Year 2011 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                      | (\$3,035,208,010)        | 27,656           | \$34,992,957              | 6,229            | \$333,076,988          | 9,189          | \$158,945,886            | 8,375          | \$6,786,559                         | 1,000          | \$1,959,360                          | 2,339          |
| \$ 0 - \$ 4,999                     | (850,989,251)            | 164,104          | 7,968,559                 | 6,640            | 17,980,367             | 8,241          | 33,649,676               | 15,542         | 116,980                             | 685            | 1,846,713                            | 2,767          |
| 5,000 - 9,999                       | (567,347,985)            | 177,218          | 4,947,165                 | 10,002           | 34,128,338             | 15,596         | 43,518,266               | 20,477         | 1,464,943                           | 3,672          | 5,743,739                            | 9,069          |
| 10,000 - 19,999                     | 440,687,767              | 333,677          | 29,989,157                | 31,116           | 133,767,147            | 45,284         | 151,073,177              | 47,750         | 7,354,823                           | 11,845         | 13,331,510                           | 20,732         |
| 20,000 - 29,999                     | 2,669,593,289            | 284,676          | 56,069,564                | 46,493           | 141,028,058            | 55,773         | 154,434,849              | 44,868         | 12,745,204                          | 23,644         | 15,635,982                           | 23,964         |
| 30,000 - 39,999                     | 4,389,750,150            | 240,355          | 94,924,479                | 61,676           | 184,804,178            | 55,127         | 105,100,804              | 47,392         | 17,859,004                          | 35,187         | 13,715,739                           | 22,180         |
| 40,000 - 49,999                     | 5,227,159,146            | 196,813          | 150,735,944               | 80,318           | 186,911,019            | 56,233         | 126,553,147              | 44,288         | 31,591,681                          | 51,032         | 14,612,467                           | 19,790         |
| 50,000 - 99,999                     | 29,382,818,055           | 617,340          | 1,296,733,349             | 378,816          | 820,834,353            | 196,775        | 553,440,187              | 190,712        | 160,534,159                         | 232,173        | 48,020,193                           | 70,689         |
| 100,000 - 249,999                   | 34,550,304,975           | 330,896          | 2,343,279,306             | 304,451          | 786,069,561            | 112,397        | 457,664,232              | 121,697        | 171,620,181                         | 170,825        | 7,636,167                            | 11,882         |
| 250,000 - 499,999                   | 10,415,498,493           | 38,612           | 833,186,448               | 38,005           | 841,930,869            | 37,949         | 214,000,155              | 18,770         | 25,335,496                          | 10,920         | 122,881                              | 267            |
| 500,000 & Over                      | 16,981,001,514           | 15,638           | 1,536,134,703             | 15,496           | 1,684,917,235          | 15,543         | 564,337,025              | 10,092         | 82,321,502                          | 4,584          | 31,013                               | 22             |
| Resident                            | 99,603,268,144           | 2,426,985        | 6,388,961,631             | 979,243          | 5,165,448,111          | 608,106        | 2,562,717,405            | 569,964        | 517,730,532                         | 545,567        | 122,655,762                          | 183,700        |
| Nonresident                         | 36,917,561,832           | 135,966          | 3,195,704,388             | 70,987           | 3,423,923,398          | 53,414         | 626,940,108              | 25,083         | 357,517,146                         | 42,114         | 4,839,960                            | 6,661          |
| <b>Totals</b>                       | <b>\$136,520,829,976</b> | <b>2,562,951</b> | <b>\$9,584,666,019</b>    | <b>1,050,230</b> | <b>\$8,589,371,510</b> | <b>661,520</b> | <b>\$3,189,657,513</b>   | <b>595,047</b> | <b>\$875,247,679</b>                | <b>587,681</b> | <b>\$127,495,722</b>                 | <b>190,361</b> |

| 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                      | \$1,094,463                     | 530            | \$5,752,781                            | 369              | \$604               | 6              | \$89,379              | 101           | \$1,406,130           | 4,283          | \$245,949           | 577           |
| \$ 0 - \$ 4,999                     | 402,502                         | 985            | 641,806                                | 10,596           | 0                   | 0              | 256,065               | 719           | 4,614,779             | 38,548         | 565,934             | 1,933         |
| 5,000 - 9,999                       | 754,997                         | 1,452          | 5,329,579                              | 52,219           | 0                   | 0              | 1,077,866             | 2,508         | 18,767,955            | 58,826         | 1,290,839           | 4,052         |
| 10,000 - 19,999                     | 2,409,098                       | 5,851          | 62,183,009                             | 220,730          | 0                   | 0              | 4,594,826             | 9,451         | 67,490,958            | 94,845         | 3,433,833           | 12,732        |
| 20,000 - 29,999                     | 3,733,108                       | 6,965          | 155,742,466                            | 250,630          | 0                   | 0              | 5,681,795             | 13,286        | 76,757,874            | 69,053         | 4,945,067           | 18,757        |
| 30,000 - 39,999                     | 8,685,336                       | 13,654         | 249,249,248                            | 232,077          | 0                   | 0              | 1,787,627             | 8,277         | 30,407,207            | 48,627         | 3,850,748           | 12,174        |
| 40,000 - 49,999                     | 11,955,722                      | 15,712         | 307,310,065                            | 193,249          | 23,640              | 310            | 0                     | 0             | 3,159,837             | 11,448         | 10,183              | 103           |
| 50,000 - 99,999                     | 88,910,959                      | 87,969         | 1,821,454,956                          | 613,553          | 27,110,516          | 184,233        | 0                     | 0             | 0                     | 0              | 0                   | 0             |
| 100,000 - 249,999                   | 109,120,544                     | 75,448         | 2,393,159,699                          | 330,152          | 35,746,306          | 187,368        | 0                     | 0             | 0                     | 0              | 0                   | 0             |
| 250,000 - 499,999                   | 20,825,686                      | 8,818          | 847,978,225                            | 38,504           | 3,633,877           | 14,281         | 0                     | 0             | 0                     | 0              | 0                   | 0             |
| 500,000 & Over                      | 11,476,821                      | 3,762          | 1,413,080,651                          | 15,383           | 1,015,265           | 3,840          | 0                     | 0             | 0                     | 0              | 0                   | 0             |
| Resident                            | 259,369,236                     | 221,147        | 7,261,882,485                          | 1,957,462        | 67,530,208          | 390,037        | 13,487,557            | 34,343        | 202,604,739           | 325,631        | 14,342,552          | 50,328        |
| Nonresident                         | 5,710,921                       | 4,204          | 402,881,869                            | 127,022          | 2,407,535           | 25,905         | 796,865               | 1,456         | 6,820,620             | 10,833         | 279,767             | 1,058         |
| <b>Totals</b>                       | <b>\$265,080,157</b>            | <b>225,350</b> | <b>\$7,664,764,354</b>                 | <b>2,084,484</b> | <b>\$69,937,743</b> | <b>415,942</b> | <b>\$14,284,422</b>   | <b>35,798</b> | <b>\$209,425,359</b>  | <b>336,463</b> | <b>\$14,622,319</b> | <b>51,385</b> |

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