

Tax Year 2018 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2018. 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 & supporting schedules regarding sources of income & details of itemized deductions as well as items from the Minnesota return not obtained during regular processing. The 2018 sample contains 39,343 records from a total of 2,947,711 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, & **Table C** has data from the Minnesota form M-1.

Total incomes & 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 5.78 percent of Minnesota tax liability (before credits) even though they reported 33.64 percent of the all-filer total for federal adjusted gross income (FAGI), 54.25 percent of the all-filer total for itemized deductions, & 35.76 percent of the all-filer total for federal taxable income.

Table A

Tax Year 2018 Minnesota Individual Income Tax Sample - Selected Fields from Federal Form 1040

| Federal Adjusted Gross Income Range | Number of Returns | | Wages | | Interest | | Dividends | | State Tax Refund | | Business Income (Schedule C) | | Capital Gains (Schedule D) | |
|-------------------------------------|--------------------------|------------------|--------------------------|------------------|-------------------------|------------------|--------------------------|----------------|-------------------------|----------------|------------------------------|----------------|----------------------------|----------------|
| | FAGI | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count |
| Less than Zero | \$ (3,738,122,724) | 22,106 | \$ 310,305,233 | 8,233 | \$ 242,187,126 | 11,095 | \$ 105,902,560 | 6,797 | \$ 8,948,005 | 1,089 | \$ (98,689,315) | 8,819 | \$ 440,146,165 | 10,282 |
| \$ 0 - 4,999 | 416,634,210 | 167,271 | 394,241,111 | 118,771 | 8,944,958 | 25,939 | 10,316,022 | 14,738 | 290,733 | 598 | 22,931,962 | 14,165 | 6,310,332 | 11,395 |
| \$ 5,000 - 9,999 | 1,218,037,443 | 164,787 | 978,974,565 | 136,455 | 9,401,378 | 27,471 | 18,869,273 | 15,567 | 1,368,895 | 2,326 | 76,125,970 | 17,073 | 16,862,282 | 12,915 |
| \$ 10,000 - 19,999 | 4,370,970,929 | 295,537 | 3,226,552,352 | 227,353 | 49,256,098 | 58,380 | 78,947,175 | 33,197 | 7,795,609 | 4,834 | 302,624,262 | 40,648 | 84,143,877 | 30,128 |
| \$ 20,000 - 29,999 | 7,217,291,805 | 288,494 | 5,674,275,761 | 237,901 | 40,067,795 | 58,943 | 72,411,778 | 32,770 | 6,773,815 | 8,972 | 302,325,065 | 32,371 | 63,155,950 | 27,548 |
| \$ 30,000 - 39,999 | 9,789,482,203 | 281,160 | 8,105,650,505 | 244,653 | 44,182,692 | 56,462 | 86,761,938 | 33,236 | 10,846,670 | 17,078 | 317,461,707 | 30,348 | 80,249,379 | 27,977 |
| \$ 40,000 - 49,999 | 10,439,276,422 | 233,166 | 8,573,354,798 | 207,022 | 36,838,825 | 58,622 | 78,714,371 | 32,824 | 15,643,531 | 25,667 | 254,543,164 | 28,967 | 89,772,662 | 29,098 |
| \$ 50,000 - 99,999 | 52,207,254,071 | 726,883 | 39,467,986,221 | 620,061 | 292,479,711 | 284,767 | 585,928,218 | 181,583 | 117,953,116 | 159,323 | 1,245,937,548 | 116,101 | 783,353,631 | 159,241 |
| \$100,000 - 249,999 | 79,119,226,793 | 543,850 | 58,573,745,658 | 479,409 | 553,128,659 | 321,460 | 1,384,081,091 | 238,417 | 238,164,181 | 217,381 | 1,700,058,080 | 100,154 | 2,607,953,465 | 208,438 |
| \$250,000 - 499,999 | 28,047,388,121 | 83,450 | 18,387,249,899 | 74,822 | 299,260,923 | 68,534 | 876,114,111 | 59,450 | 79,191,969 | 23,188 | 957,872,410 | 19,984 | 2,003,027,956 | 56,456 |
| \$500,000 & Over | 127,256,117,273 | 41,778 | 32,880,783,446 | 35,488 | 6,093,569,995 | 39,403 | 12,558,610,504 | 35,425 | 1,006,464,000 | 18,733 | 1,513,616,199 | 11,800 | 41,524,629,621 | 36,075 |
| Resident | 209,918,206,886 | 2,683,522 | 146,988,297,436 | 2,241,792 | 1,873,404,235 | 929,352 | 4,618,996,051 | 629,110 | 647,867,292 | 432,518 | 5,326,823,669 | 390,353 | 12,083,787,272 | 554,081 |
| Nonresident | 106,425,349,660 | 164,960 | 29,584,822,114 | 148,377 | 5,795,913,924 | 81,724 | 11,237,660,990 | 54,895 | 845,573,231 | 46,671 | 1,267,983,384 | 30,078 | 35,615,818,046 | 55,472 |
| TOTALS | \$316,343,556,545 | 2,848,482 | \$176,573,119,550 | 2,390,169 | \$ 7,669,318,159 | 1,011,076 | \$ 15,856,657,041 | 684,005 | \$ 1,493,440,524 | 479,189 | \$ 6,594,807,054 | 420,432 | \$ 47,699,605,318 | 609,553 |

| Federal Adjusted Gross Income Range | Taxable IRA Distributions and Pensions | | Schedule E Income | | Farm Income | | Taxable Unemployment Compensation | | Taxable Social Security Benefits | | Other Income | |
|-------------------------------------|--|----------------|--------------------------|----------------|-------------------------|---------------|-----------------------------------|----------------|----------------------------------|----------------|-------------------------|----------------|
| | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count |
| Less than Zero | \$ 99,873,916 | 5,741 | \$ (1,320,176,087) | 8,755 | \$ (255,777,961) | 5,375 | \$ 1,380,038 | 227 | \$ 132,046 | 37 | \$ (3,226,683,984) | 13,042 |
| \$ 0 - 4,999 | 44,048,761 | 16,691 | (1,588,432) | 4,841 | (5,802,476) | 1,758 | 2,188,046 | 814 | 760,297 | 285 | (47,978,239) | 14,742 |
| \$ 5,000 - 9,999 | 142,550,664 | 23,185 | 2,158,253 | 4,278 | (2,348,800) | 1,903 | 8,458,779 | 2,430 | 979,565 | 514 | (17,308,728) | 7,035 |
| \$ 10,000 - 19,999 | 643,205,921 | 61,377 | 16,788,175 | 15,011 | (23,950,236) | 3,910 | 34,662,659 | 8,170 | 23,901,751 | 17,917 | 3,038,689 | 13,179 |
| \$ 20,000 - 29,999 | 878,829,337 | 57,251 | 73,137,645 | 14,685 | (2,979,178) | 3,921 | 70,105,645 | 14,311 | 154,782,564 | 52,556 | (15,578,256) | 12,370 |
| \$ 30,000 - 39,999 | 891,787,960 | 54,328 | 86,964,300 | 15,810 | (44,446,771) | 5,206 | 51,782,408 | 9,800 | 270,603,542 | 42,396 | 3,622,275 | 12,911 |
| \$ 40,000 - 49,999 | 963,701,997 | 50,754 | 108,820,706 | 19,155 | (49,523,133) | 4,860 | 57,538,624 | 10,204 | 391,358,186 | 37,396 | 20,967,830 | 13,643 |
| \$ 50,000 - 99,999 | 6,138,240,862 | 216,345 | 900,357,700 | 90,567 | (180,646,553) | 19,473 | 237,362,012 | 36,405 | 3,057,877,623 | 167,143 | 108,687,284 | 53,729 |
| \$100,000 - 249,999 | 8,335,548,297 | 175,871 | 2,974,432,522 | 121,651 | (34,733,630) | 14,835 | 165,695,008 | 24,119 | 2,883,791,025 | 114,873 | 328,698,869 | 56,418 |
| \$250,000 - 499,999 | 1,527,711,444 | 24,128 | 3,847,449,011 | 38,819 | (54,643,181) | 2,943 | 8,164,835 | 1,295 | 372,909,950 | 13,063 | 157,106,671 | 12,875 |
| \$500,000 & Over | 937,576,609 | 11,127 | 27,733,259,905 | 29,386 | (98,290,308) | 1,460 | 970,415 | 166 | 208,335,950 | 6,541 | 2,322,209,735 | 11,177 |
| Resident | 19,120,192,017 | 661,217 | 15,289,921,534 | 316,474 | (571,467,931) | 60,850 | 570,914,506 | 97,213 | 6,907,862,799 | 432,109 | (930,189,304) | 202,274 |
| Nonresident | 1,482,883,753 | 35,581 | 19,131,682,161 | 46,484 | (181,674,295) | 4,794 | 67,393,963 | 10,727 | 457,569,701 | 20,613 | 566,971,451 | 18,846 |
| TOTALS | \$ 20,603,075,770 | 696,798 | \$ 34,421,603,695 | 362,958 | \$ (753,142,226) | 65,644 | \$ 638,308,470 | 107,940 | \$ 7,365,432,500 | 452,722 | \$ (363,217,854) | 221,119 |

| Federal Adjusted Gross Income Range | Federal Gross Income | | IRA Deduction | | Student Loan Interest Deduction | | Self-Employment Tax Deduction | | Standard Deduction | | Federal Taxable Income | |
|-------------------------------------|--------------------------|------------------|-----------------------|---------------|---------------------------------|----------------|-------------------------------|----------------|--------------------------|------------------|--------------------------|------------------|
| | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count | Count |
| Less than Zero | \$ (3,695,460,368) | 21,782 | \$ 529,999 | 77 | \$ 1,892,020 | 1,380 | \$ 6,088,588 | 4,420 | \$ 344,427,487 | 19,801 | \$ - | 0 |
| \$ 0 - 4,999 | 432,349,025 | 161,218 | 181,839 | 209 | 1,374,347 | 2,125 | 2,602,712 | 11,437 | 1,482,731,964 | 164,679 | 6,238,555 | 4,708 |
| \$ 5,000 - 9,999 | 1,242,765,345 | 164,787 | 143,950 | 72 | 2,967,331 | 3,827 | 7,498,745 | 17,727 | 1,836,902,703 | 163,212 | 15,654,536 | 5,905 |
| \$ 10,000 - 19,999 | 4,451,615,753 | 295,537 | 4,174,952 | 1,701 | 16,574,536 | 18,098 | 27,220,065 | 36,660 | 4,140,835,021 | 288,444 | 612,198,303 | 171,875 |
| \$ 20,000 - 29,999 | 7,336,209,090 | 288,494 | 17,070,739 | 4,296 | 33,372,998 | 31,502 | 29,857,672 | 26,528 | 4,278,963,285 | 281,553 | 2,831,552,586 | 265,091 |
| \$ 30,000 - 39,999 | 9,936,051,928 | 281,160 | 20,603,170 | 5,016 | 52,215,226 | 45,434 | 30,057,631 | 24,781 | 4,245,803,564 | 272,917 | 5,325,645,243 | 279,875 |
| \$ 40,000 - 49,999 | 10,574,622,318 | 233,166 | 19,074,896 | 4,797 | 49,447,452 | 42,117 | 25,186,932 | 22,757 | 3,484,569,534 | 218,405 | 6,589,641,651 | 231,872 |
| \$ 50,000 - 99,999 | 52,886,494,509 | 726,883 | 99,698,889 | 18,680 | 140,220,934 | 122,187 | 125,012,903 | 87,016 | 12,341,473,273 | 635,273 | 37,399,253,282 | 724,130 |
| \$100,000 - 249,999 | 80,049,834,708 | 543,850 | 73,871,845 | 13,532 | 86,493,421 | 76,803 | 171,298,003 | 81,525 | 9,704,621,728 | 414,264 | 64,690,875,017 | 543,316 |
| \$250,000 - 499,999 | 28,582,640,157 | 83,450 | 12,622,335 | 1,177 | - | 0 | 82,572,029 | 20,503 | 909,846,791 | 383,041 | 24,625,786,432 | 83,444 |
| \$500,000 & Over | 128,044,462,165 | 41,778 | 6,226,659 | 611 | - | 0 | 140,228,298 | 14,747 | 245,499,148 | 106,781 | 109,680,757,302 | 41,773 |
| Resident | 212,686,946,164 | 2,677,240 | 240,250,273 | 47,695 | 355,531,350 | 320,023 | 503,771,282 | 320,341 | 40,636,439,937 | 2,378,072 | 161,311,031,315 | 2,193,386 |
| Nonresident | 107,154,638,466 | 164,865 | 13,949,002 | 2,471 | 29,026,916 | 23,449 | 143,852,297 | 27,761 | 2,379,234,562 | 129,459 | 90,466,571,591 | 158,602 |
| TOTALS | \$319,841,584,630 | 2,842,105 | \$ 254,199,274 | 50,166 | \$ 384,558,266 | 343,473 | \$ 647,623,579 | 348,101 | \$ 43,015,674,499 | 2,507,531 | \$251,777,602,906 | 2,351,988 |

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

Table B

Tax Year 2018 Minnesota Individual Income Tax Sample - Selected Fields from Federal Schedule A (Itemizers Only)

| Federal Adjusted Gross Income Range | Total Itemized Deductions - 1040 | | Total Itemized Deductions | | Medical Expense Deduction | | State Income Tax Deduction | | Real Estate Taxes Deduction | | Total Taxes Deduction | |
|-------------------------------------|----------------------------------|----------------|---------------------------|----------------|---------------------------|---------------|----------------------------|----------------|-----------------------------|----------------|-------------------------|----------------|
| | Deductions | Count | Deductions | Count | Deduction | Count | Deduction | Count | Deduction | Count | Deduction | Count |
| Less than Zero | \$ 114,267,114 | 2,191 | \$ 114,278,080 | 2,192 | \$ 34,216,123 | 1,435 | \$ 73,580,116 | 1,764 | \$ 22,416,204 | 1,850 | \$ 13,923,489 | 2,160 |
| \$ 0 - 4,999 | 52,822,818 | 1,742 | 52,822,818 | 1,742 | 44,327,540 | 1,333 | 1,000,083 | 1,298 | 1,914,888 | 654 | 2,809,702 | 1,507 |
| \$ 5,000 - 9,999 | 37,263,560 | 1,575 | 37,263,560 | 1,575 | 27,010,236 | 1,165 | 2,945,539 | 1,543 | 3,315,186 | 724 | 5,559,297 | 1,575 |
| \$ 10,000 - 19,999 | 215,663,604 | 7,093 | 215,663,604 | 7,093 | 160,467,676 | 5,493 | 6,033,891 | 6,314 | 12,507,923 | 3,743 | 17,784,094 | 6,643 |
| \$ 20,000 - 29,999 | 194,499,426 | 6,941 | 194,499,426 | 6,941 | 136,448,768 | 5,276 | 7,127,585 | 6,460 | 14,092,452 | 4,543 | 20,433,666 | 6,804 |
| \$ 30,000 - 39,999 | 189,517,097 | 8,125 | 189,517,097 | 8,125 | 81,309,230 | 5,162 | 16,598,643 | 8,055 | 24,008,266 | 6,096 | 34,419,431 | 8,125 |
| \$ 40,000 - 49,999 | 340,054,268 | 14,574 | 340,054,268 | 14,574 | 140,650,996 | 7,573 | 33,321,089 | 14,448 | 39,857,151 | 11,410 | 76,566,085 | 14,519 |
| \$ 50,000 - 99,999 | 2,167,780,177 | 90,704 | 2,167,545,068 | 90,704 | 609,576,762 | 30,606 | 353,668,269 | 90,126 | 267,818,006 | 80,340 | 603,021,301 | 90,287 |
| \$100,000 - 249,999 | 3,934,053,010 | 129,454 | 3,933,801,312 | 129,454 | 422,660,214 | 21,493 | 1,096,236,168 | 129,228 | 571,435,686 | 122,286 | 1,214,077,744 | 129,454 |
| \$250,000 - 499,999 | 1,793,050,393 | 45,146 | 1,793,050,354 | 45,146 | 53,499,356 | 1,278 | 987,600,916 | 45,118 | 308,392,459 | 42,267 | 449,307,143 | 45,146 |
| \$500,000 & Over | 13,113,631,154 | 31,086 | 13,103,598,840 | 31,086 | 12,988,155 | 135 | 6,944,522,542 | 30,990 | 599,558,128 | 27,596 | 329,257,057 | 31,085 |
| Resident | 10,134,687,893 | 303,233 | 10,134,214,028 | 303,234 | 1,620,575,955 | 77,058 | 4,228,018,416 | 300,370 | 1,328,588,352 | 270,909 | 2,425,722,755 | 302,009 |
| Nonresident | 12,017,914,729 | 35,397 | 12,007,880,399 | 35,397 | 102,579,100 | 3,892 | 5,294,616,425 | 34,975 | 536,727,997 | 30,599 | 341,436,254 | 35,296 |
| TOTALS | \$ 22,152,602,622 | 338,630 | \$ 22,142,094,427 | 338,631 | \$ 1,723,155,056 | 80,950 | \$ 9,522,634,841 | 335,345 | \$ 1,865,316,350 | 301,509 | \$ 2,767,159,008 | 337,305 |

| Federal Adjusted Gross Income Range | Total Home Mortgage Interest Deduction (& Points) | | Investment Interest Deduction | | Charitable Contributions Deduction - Cash | | Charitable Contributions Deduction - Non-Cash | |
|-------------------------------------|---|----------------|-------------------------------|---------------|---|----------------|---|----------------|
| | Deduction | Count | Deduction | Count | Deduction - Cash | Count | Deduction - Non-Cash | Count |
| Less than Zero | \$ 25,934,124 | 1,597 | \$ 38,079,050 | 804 | \$ 35,454,579 | 1,229 | \$ 4,199,249 | 733 |
| \$ 0 - 4,999 | 4,477,815 | 654 | - | 0 | 549,300 | 445 | 417,544 | 445 |
| \$ 5,000 - 9,999 | 4,018,207 | 450 | - | 0 | 652,581 | 515 | 19,792 | 169 |
| \$ 10,000 - 19,999 | 20,804,513 | 2,217 | - | * | 10,917,054 | 3,909 | 923,339 | 1,409 |
| \$ 20,000 - 29,999 | 21,981,564 | 2,911 | - | * | 9,146,580 | 4,663 | 4,945,666 | 2,193 |
| \$ 30,000 - 39,999 | 43,969,429 | 5,111 | 5,113,257 | 390 | 14,388,864 | 6,003 | 5,806,507 | 3,905 |
| \$ 40,000 - 49,999 | 80,185,120 | 10,138 | 109,494 | 372 | 31,696,130 | 9,622 | 4,155,507 | 6,301 |
| \$ 50,000 - 99,999 | 572,517,811 | 71,078 | 23,295,525 | 1,380 | 273,285,220 | 62,515 | 51,545,917 | 43,143 |
| \$100,000 - 249,999 | 1,310,340,971 | 111,016 | 32,473,465 | 5,576 | 700,805,120 | 110,364 | 148,909,951 | 78,367 |
| \$250,000 - 499,999 | 617,373,054 | 39,744 | 45,162,967 | 4,992 | 420,162,673 | 40,922 | 159,985,181 | 28,216 |
| \$500,000 & Over | 457,192,428 | 23,141 | 1,765,241,889 | 10,665 | 5,427,983,080 | 29,699 | 4,099,028,092 | 17,652 |
| Resident | 2,746,182,786 | 241,107 | 247,502,897 | 15,249 | 2,075,475,618 | 239,322 | 695,078,686 | 164,724 |
| Nonresident | 412,612,249 | 26,947 | 1,661,972,749 | 8,931 | 4,849,565,563 | 30,564 | 3,784,858,058 | 17,808 |
| TOTALS | \$ 3,158,795,035 | 268,054 | \$ 1,909,475,646 | 24,180 | \$ 6,925,041,181 | 269,886 | \$ 4,479,936,744 | 182,532 |

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

*Counts less than 10 have \$ amount included in next higher non-zero FAGI range

Table C

Tax Year 2018 Minnesota Individual Income Tax Sample - Selected Fields from Minnesota Form M-1

| Federal Adjusted Gross Income Range | Federal Taxable Income | | State Income Tax Addition | | Total Other Additions | | Total Other Subtractions | | State Income Tax Refund Subtraction | | Nonitemizer Charitable Contributions | |
|-------------------------------------|---------------------------|------------------|---------------------------|----------------|-------------------------|----------------|--------------------------|----------------|-------------------------------------|----------------|--------------------------------------|----------------|
| | Income | Count | Income | Count | Income | Count | Income | Count | Income | Count | Income | Count |
| Less than Zero | \$ (5,405,762,851) | 21,785 | \$ 78,883,995 | 3,611 | \$ 332,777,392 | 4,430 | \$ 235,319,506 | 8,669 | \$ 9,599,455 | 1,175 | \$ 10,480,955 | 2,362 |
| \$ 0 - 4,999 | (399,653,270) | 70,994 | 2,887,894 | 2,518 | 9,731,000 | 952 | 42,690,726 | 13,262 | 294,723 | 905 | 2,830,450 | 4,590 |
| \$ 5,000 - 9,999 | (307,949,403) | 84,910 | 4,278,227 | 3,520 | 6,401,731 | 2,412 | 44,162,523 | 12,935 | 1,330,446 | 2,251 | 3,191,662 | 5,152 |
| \$ 10,000 - 19,999 | 292,599,218 | 240,146 | 10,645,725 | 14,373 | 32,785,935 | 5,412 | 150,063,890 | 50,658 | 9,385,709 | 4,960 | 13,390,122 | 17,797 |
| \$ 20,000 - 29,999 | 2,766,408,347 | 278,780 | 17,214,886 | 16,748 | 60,993,715 | 7,766 | 774,020,282 | 77,382 | 8,206,705 | 9,213 | 17,769,235 | 22,141 |
| \$ 30,000 - 39,999 | 5,327,734,325 | 280,104 | 31,858,836 | 22,919 | 73,656,258 | 6,943 | 356,040,454 | 74,204 | 11,022,919 | 17,469 | 22,430,217 | 26,512 |
| \$ 40,000 - 49,999 | 6,556,298,373 | 232,461 | 68,612,534 | 33,049 | 33,492,268 | 6,495 | 282,982,688 | 71,892 | 17,324,764 | 26,252 | 24,747,163 | 29,149 |
| \$ 50,000 - 99,999 | 37,363,137,342 | 725,123 | 608,294,306 | 175,148 | 247,527,798 | 40,503 | 1,455,350,107 | 313,911 | 118,146,574 | 159,615 | 129,982,837 | 141,103 |
| \$100,000 - 249,999 | 64,629,560,028 | 543,194 | 1,985,045,040 | 245,411 | 659,310,854 | 55,756 | 1,243,882,297 | 263,476 | 238,873,508 | 217,823 | 133,999,731 | 136,909 |
| \$250,000 - 499,999 | 24,587,068,426 | 83,376 | 1,164,794,886 | 52,443 | 629,464,672 | 23,087 | 557,206,696 | 50,042 | 80,069,407 | 23,443 | 30,216,337 | 19,981 |
| \$500,000 & Over | 109,573,237,046 | 41,758 | 4,725,883,114 | 22,503 | 5,572,275,181 | 21,495 | 3,179,448,502 | 30,962 | 999,625,869 | 18,784 | 135,575,601 | 14,702 |
| Resident | 157,376,386,802 | 2,440,591 | 4,889,785,176 | 547,601 | 3,719,276,063 | 155,236 | 6,260,958,739 | 912,156 | 655,936,791 | 435,074 | 403,400,766 | 393,904 |
| Nonresident | 87,606,290,780 | 162,040 | 3,808,614,267 | 44,642 | 3,939,140,741 | 20,017 | 2,060,208,931 | 55,236 | 837,943,289 | 46,815 | 121,213,543 | 26,495 |
| TOTALS | \$ 244,982,677,582 | 2,602,631 | \$ 8,698,399,442 | 592,243 | \$ 7,658,416,804 | 175,253 | \$ 8,321,167,670 | 967,392 | \$ 1,493,880,080 | 481,889 | \$ 524,614,308 | 420,399 |

| Federal Adjusted Gross Income Range | Dependent Education Subtraction | | Tax Liability (Line 21 on the M1 Form) | | Marriage Credit | | Dependent Care Credit | | Working Family Credit | | Education Credit | |
|-------------------------------------|---------------------------------|----------------|--|------------------|----------------------|----------------|-----------------------|---------------|-----------------------|----------------|---------------------|---------------|
| | Subtraction | Count | Income | Count | Income | Count | Income | Count | Income | Count | Income | Count |
| Less than Zero | \$ 660,352 | 396 | \$ 10,449,207 | 446 | \$ 10,698 | 11 | \$ 64,144 | 70 | \$ 1,048,455 | 2,917 | \$ 122,541 | 331 |
| \$ 0 - 4,999 | 130,760 | 521 | 781,656 | 3,694 | - | * | 92,337 | 326 | 3,191,180 | 27,817 | 216,911 | 958 |
| \$ 5,000 - 9,999 | 682,447 | 1,229 | 4,385,317 | 42,352 | - | 0 | 500,719 | 865 | 13,161,769 | 42,013 | 439,207 | 2,002 |
| \$ 10,000 - 19,999 | 1,979,857 | 3,167 | 49,799,162 | 184,966 | - | * | 2,311,408 | 3,975 | 65,594,533 | 83,212 | 1,624,972 | 8,424 |
| \$ 20,000 - 29,999 | 1,999,968 | 3,746 | 145,489,765 | 238,749 | 4,394 | 73 | 5,825,541 | 9,032 | 91,085,718 | 62,579 | 2,846,823 | 12,583 |
| \$ 30,000 - 39,999 | 6,712,033 | 10,154 | 265,238,332 | 266,481 | 15,783 | 82 | 6,474,000 | 11,239 | 57,064,282 | 63,943 | 2,430,791 | 10,445 |
| \$ 40,000 - 49,999 | 9,494,572 | 13,792 | 345,481,943 | 227,861 | - | 0 | 4,688,119 | 8,544 | 11,342,602 | 22,685 | - | 0 |
| \$ 50,000 - 99,999 | 51,246,025 | 54,095 | 2,043,806,143 | 716,894 | 19,931,546 | 136,343 | 5,148,001 | 14,736 | 119,393 | 1591 | - | 0 |
| \$100,000 - 249,999 | 99,821,818 | 79,433 | 3,838,797,852 | 542,473 | 60,802,881 | 298,253 | - | 0 | - | 0 | - | 0 |
| \$250,000 - 499,999 | 29,711,504 | 14,138 | 1,683,042,784 | 83,303 | 9,608,716 | 19,497 | - | 0 | - | 0 | - | 0 |
| \$500,000 & Over | 17,343,923 | 5,401 | 3,258,226,087 | 41,380 | 5,608,450 | 6,271 | - | 0 | - | 0 | - | 0 |
| Resident | 216,508,685 | 183,805 | 10,972,773,957 | 2,191,659 | 92,813,974 | 431,230 | 24,081,102 | 46,874 | 239,505,406 | 302,559 | 7,578,432 | 33,828 |
| Nonresident | 3,274,573 | 2,269 | 672,724,293 | 156,939 | 3,168,495 | 29,300 | 1,023,167 | 1,914 | 3,102,525 | 4,197 | 102,813 | 917 |
| TOTALS | \$ 219,783,258 | 186,074 | \$ 11,645,498,250 | 2,348,598 | \$ 95,982,468 | 460,531 | \$ 25,104,269 | 48,787 | \$ 242,607,932 | 306,756 | \$ 7,681,245 | 34,745 |

Note: Parts may not sum to totals due to rounding

*Counts less than 10 have \$ amount included in next higher non-zero FAGI range