

Tax Year 2019 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2019. 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 2019 sample contains 40,982 records from a total of 3,006,433 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 6.15 percent of Minnesota tax liability (before credits) even though they reported 32.74 percent of the all-filer total for federal adjusted gross income (FAGI), 47.29 percent of the all-filer total for itemized deductions, & 35.92 percent of the all-filer total for federal taxable income.

Table A

Tax Year 2019 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	Returns	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count
Less than Zero	\$ (5,703,870,610)	22,998	\$ 454,208,826	8,782	\$ 376,953,521	11,993	\$ 213,332,145	7,375	\$ 4,527,044	281	\$ (502,322,710)	8,051	\$ 790,471,370	10,341
\$ 0 - 4,999	412,347,720	166,381	400,643,617	120,996	8,453,019	24,356	13,977,574	14,608	351,405	472	26,083,675	14,599	12,535,821	11,675
\$ 5,000 - 9,999	1,278,855,728	170,025	1,036,870,111	137,185	15,688,289	30,184	23,541,496	17,498	162,898	173	101,890,870	18,834	16,554,679	14,863
\$ 10,000 - 19,999	4,405,869,410	296,087	3,221,743,265	228,297	55,206,227	61,908	73,977,333	33,599	1,184,603	962	360,838,248	40,742	43,834,735	30,304
\$ 20,000 - 29,999	7,164,316,815	287,170	5,487,983,349	233,009	50,174,568	59,305	88,232,681	35,404	1,074,184	2,590	350,959,940	38,473	80,424,768	28,269
\$ 30,000 - 39,999	9,925,407,193	283,832	8,282,147,703	248,221	50,581,987	60,572	90,927,043	33,527	1,596,071	3,045	253,089,682	27,263	118,170,314	27,838
\$ 40,000 - 49,999	10,538,193,272	235,446	8,711,747,007	205,530	60,292,638	57,963	85,116,840	33,797	4,406,624	5,805	220,054,965	27,375	79,161,330	28,275
\$ 50,000 - 99,999	53,330,926,982	743,547	40,400,846,761	636,329	360,204,266	303,146	644,998,052	184,856	29,571,364	39,664	1,164,357,534	110,679	709,790,955	160,624
\$100,000 - 249,999	83,531,186,981	566,337	62,448,007,608	499,776	550,437,097	339,580	1,415,600,584	240,510	30,349,155	32,284	2,010,341,560	115,346	2,225,422,087	212,037
\$250,000 - 499,999	29,501,207,843	88,299	19,472,704,709	78,535	334,939,526	73,318	908,621,628	61,291	7,848,114	3,295	1,010,680,099	20,352	1,865,867,310	57,670
\$500,000 & Over	127,788,055,025	43,038	34,293,475,987	36,987	6,042,071,461	41,220	11,772,681,842	36,669	34,904,297	1,867	1,482,819,260	12,467	43,089,253,503	36,997
Resident	216,679,252,857	2,734,274	152,868,628,423	2,281,468	2,195,709,051	979,748	5,149,624,324	642,434	85,416,472	84,269	5,647,336,045	401,378	11,618,525,468	565,323
Nonresident	105,493,243,502	168,886	31,341,750,520	152,180	5,709,293,548	83,795	10,181,382,894	56,701	30,559,286	6,170	831,457,077	32,804	37,412,961,403	53,570
TOTALS	\$322,172,496,359	2,903,160	\$184,210,378,943	2,433,648	\$ 7,905,002,599	1,063,543	\$ 15,331,007,218	699,135	\$ 115,975,758	90,439	\$ 6,478,793,122	434,182	\$ 49,031,486,872	618,892

Federal Adjusted Gross Income Range	Taxable IRA Distributions		Taxable 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	Count	Count
Less than Zero	\$ 44,062,546	3,554	\$ 64,889,354	3,934	\$ (2,282,921,262)	9,412	\$ (278,105,006)	5,692	\$ 1,007,157	291	\$ 102,862	13	\$ (4,524,016,252)	11,674
\$ 0 - 4,999	18,748,126	6,040	30,943,934	11,837	(16,828,417)	4,931	(10,607,291)	1,556	1,823,633	977	220,825	65	(53,688,167)	11,114
\$ 5,000 - 9,999	49,704,960	10,224	100,938,635	20,046	(22,626,802)	5,054	(3,657,166)	797	5,053,316	1,368	4,507,766	713	(4,961,058)	7,340
\$ 10,000 - 19,999	225,010,108	31,063	419,605,902	48,834	58,027,679	16,123	(31,494,070)	4,466	30,887,810	7,958	31,350,958	24,043	(16,142,742)	12,403
\$ 20,000 - 29,999	273,225,417	29,793	621,515,087	52,955	50,839,915	15,021	(4,674,918)	4,428	50,565,908	10,186	181,786,694	55,507	5,105,970	15,406
\$ 30,000 - 39,999	253,267,066	25,015	657,278,049	43,678	89,412,555	13,400	(61,405,020)	5,495	48,735,866	9,393	281,734,901	43,330	(42,108,304)	15,987
\$ 40,000 - 49,999	313,178,621	27,580	662,374,578	41,548	77,455,270	13,972	(37,892,255)	4,783	47,420,867	9,168	424,264,429	38,139	10,642,656	11,138
\$ 50,000 - 99,999	1,895,511,598	116,423	4,322,751,003	177,136	795,818,262	88,815	(22,002,191)	18,514	247,397,408	37,714	3,185,691,574	170,706	75,136,264	55,503
\$100,000 - 249,999	3,071,856,336	104,889	5,229,231,451	139,924	3,453,747,732	120,942	(72,640,857)	18,001	175,062,015	24,551	3,049,527,699	114,436	541,361,726	52,507
\$250,000 - 499,999	861,182,877	17,245	1,006,937,834	18,487	3,768,946,446	36,838	3,873,830	2,358	7,798,165	1,128	426,267,378	13,954	223,014,262	12,912
\$500,000 & Over	394,837,117	7,998	435,325,606	7,369	24,837,448,545	29,443	(85,201,064)	1,316	1,572,202	253	218,483,257	6,781	709,793,131	11,287
Resident	6,914,985,788	362,807	12,635,436,617	539,346	15,153,876,449	309,706	(480,433,861)	63,817	543,536,482	93,026	7,345,972,690	446,972	(1,034,587,257)	198,133
Nonresident	485,598,983	17,018	916,354,817	26,402	15,655,443,474	44,246	(123,372,147)	3,589	73,787,866	9,961	457,965,652	20,713	(2,041,275,259)	19,138
TOTALS	\$ 7,400,584,771	379,825	\$ 13,551,791,434	565,748	\$ 30,809,319,923	353,952	\$ (603,806,008)	67,406	\$ 617,324,348	102,987	\$ 7,803,938,343	467,686	\$ (3,075,862,516)	217,270

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	\$ (5,645,987,506)	22,393	\$ 718,000	130	\$ 2,491,159	1,843	\$ 5,770,667	4,161	\$ 369,824,764	20,850	\$ -	0
\$ 0 - 4,999	429,998,787	160,071	916,541	208	1,717,033	1,950	2,575,695	12,877	1,483,042,291	163,285	7,452,214	6,039
\$ 5,000 - 9,999	1,304,218,926	170,025	1,324,296	505	3,126,203	3,434	8,537,085	16,897	1,926,172,339	167,470	24,871,143	8,551
\$ 10,000 - 19,999	4,491,821,329	296,087	9,945,686	2,293	15,733,952	16,936	30,295,801	37,905	4,226,854,614	290,113	593,361,123	171,410
\$ 20,000 - 29,999	7,278,369,512	287,170	13,798,107	3,528	23,499,083	24,497	34,373,700	32,708	4,302,114,226	278,510	2,740,562,105	262,317
\$ 30,000 - 39,999	10,064,256,326	283,832	17,859,171	4,249	45,571,425	42,039	25,720,323	21,455	4,295,525,587	276,302	5,430,697,416	282,690
\$ 40,000 - 49,999	10,670,130,654	235,446	21,496,267	5,211	47,554,903	39,089	22,113,173	19,414	3,573,526,407	222,380	6,635,050,254	233,838
\$ 50,000 - 99,999	54,009,054,565	743,547	103,632,270	20,535	160,338,292	129,318	124,704,457	88,568	12,603,112,784	647,504	38,183,382,218	740,769
\$100,000 - 249,999	84,441,536,200	566,337	94,050,108	16,345	95,004,913	79,619	187,457,510	91,688	10,191,321,907	427,456	68,142,374,326	565,732
\$250,000 - 499,999	30,070,145,838	88,299	8,433,302	875	-	0	86,221,293	20,354	1,060,542,149	43,980	25,945,146,094	88,295
\$500,000 & Over	128,527,458,339	43,038	6,694,312	571	-	0	139,214,103	15,498	301,825,557	127,681	112,486,462,349	43,031
Resident	219,460,989,887	2,727,361	264,506,306	51,975	358,956,568	310,122	521,763,012	331,357	41,823,671,820	2,415,356	166,739,568,905	2,242,602
Nonresident	106,180,013,082	168,884	14,361,754	2,475	36,080,393	28,603	145,220,795	30,166	2,510,190,805	135,262	93,449,790,337	160,069
TOTALS	\$325,641,002,969	2,896,245	\$ 278,868,060	54,450	\$ 395,036,962	338,726	\$ 666,983,806	361,523	\$ 44,333,862,625	2,550,618	\$260,189,359,242	2,402,739

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

Table B

Tax Year 2019 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		Real Estate Taxes		Total Taxes	
	Deductions	Count	Deductions	Count	Deduction	Count	Deduction	Count	Deduction	Count	Deduction	Count
Less than Zero	\$ 172,138,989	2,039	\$ 172,138,989	2,039	\$ 19,724,140	1,424	\$ 209,134,798	1,692	\$ 34,531,869	1,894	\$ 17,530,564	1,998
\$ 0 - 4,999	12,781,161	1,737	12,742,117	1,483	5,189,537	737	445,807	1,165	2,081,950	312	2,524,405	1,197
\$ 5,000 - 9,999	67,921,020	2,048	67,837,382	1,715	50,126,354	1,547	4,422,837	1,682	3,020,546	620	4,365,950	1,715
\$ 10,000 - 19,999	136,208,409	5,974	136,145,068	5,814	81,271,545	4,871	7,080,574	5,418	13,017,815	3,769	19,523,579	5,676
\$ 20,000 - 29,999	196,228,198	8,660	196,121,390	8,563	107,338,560	6,539	15,090,694	8,190	18,793,652	5,919	30,983,719	8,425
\$ 30,000 - 39,999	199,087,572	7,530	199,087,572	7,530	97,046,575	4,673	13,358,182	7,283	18,493,860	6,420	32,088,148	7,530
\$ 40,000 - 49,999	306,733,225	13,066	306,733,225	13,066	133,943,478	5,719	27,373,459	12,759	55,991,144	10,910	62,163,537	12,939
\$ 50,000 - 99,999	2,244,491,577	96,043	2,243,984,313	95,911	571,148,334	30,292	443,444,779	95,486	304,667,620	87,325	676,871,407	95,718
\$100,000 - 249,999	4,254,884,575	138,792	4,255,090,588	138,792	471,691,603	19,421	1,236,602,247	138,303	674,138,340	130,374	1,317,859,632	138,604
\$250,000 - 499,999	1,797,073,905	44,319	1,797,073,905	44,319	52,071,530	1,618	1,037,569,916	44,281	351,833,093	42,877	441,248,689	44,317
\$500,000 & Over	10,518,239,141	30,270	10,518,239,103	30,270	19,973,835	225	7,282,137,679	30,193	654,835,810	28,181	331,126,552	30,261
Resident	10,492,661,684	317,167	10,492,067,569	316,191	1,529,195,439	73,796	4,880,843,848	313,400	1,574,041,075	287,913	2,597,120,263	315,074
Nonresident	9,413,126,089	33,311	9,413,126,083	33,311	80,330,052	3,270	5,395,817,124	33,051	557,364,624	30,687	339,165,919	33,304
TOTALS	\$ 19,905,787,773	350,478	\$ 19,905,193,652	349,503	\$ 1,609,525,491	77,066	\$ 10,276,660,972	346,451	\$ 2,131,405,699	318,600	\$ 2,936,286,182	348,379

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	\$ 28,947,979	1,667	\$ 87,923,202	555	\$ 3,160,704	202	\$ 227,851	216
\$ 0 - 4,999	2,381,014	312	-	0	322,428	598	28,139	32
\$ 5,000 - 9,999	10,277,151	413	13,575	33	1,635,015	1,116	678,366	601
\$ 10,000 - 19,999	19,159,228	3,043	-	0	8,220,976	4,184	2,811,012	2,736
\$ 20,000 - 29,999	30,212,240	4,604	990,268	274	14,045,162	5,284	2,656,847	2,618
\$ 30,000 - 39,999	39,822,762	5,030	70,890	182	16,749,521	5,331	3,072,157	3,428
\$ 40,000 - 49,999	73,820,172	9,347	188,628	362	23,522,772	6,324	3,678,280	4,965
\$ 50,000 - 99,999	639,795,624	77,018	5,452,660	2,211	232,439,582	64,290	44,334,853	42,930
\$100,000 - 249,999	1,462,082,937	118,713	49,296,766	5,685	649,445,199	111,668	158,117,850	78,128
\$250,000 - 499,999	655,040,688	38,988	38,984,914	4,059	375,530,014	39,057	125,321,178	27,632
\$500,000 & Over	474,298,736	22,567	1,520,782,829	8,877	3,805,915,137	28,539	3,721,243,408	16,617
Resident	2,990,905,340	254,876	248,746,712	15,608	1,875,943,742	239,925	753,206,966	163,211
Nonresident	444,933,190	26,825	1,454,957,021	6,631	3,255,042,769	26,668	3,308,962,975	16,692
TOTALS	\$ 3,435,838,530	281,701	\$ 1,703,703,733	22,239	\$ 5,130,986,511	266,593	\$ 4,062,169,941	179,904

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

Table C

Tax Year 2019 Minnesota Individual Income Tax Sample - Selected Fields from Minnesota Form M-1

Federal Adjusted Gross Income Range	Federal Taxable Income		Total Other Additions		Total Other Subtractions		State Income Tax Refund Subtraction		Nonitemizer Charitable Contributions	
		Count		Count		Count		Count		Count
Less than Zero	\$ (5,607,988,969)	20,152	\$ 2,038,333,596	4,881	\$ 473,716,603	8,338	\$ 4,518,207	273	\$ 3,692,522	2,727
\$ 0 - 4,999	(391,641,274)	67,968	10,082,795	3,169	39,623,132	11,379	381,837	472	3,151,099	3,469
\$ 5,000 - 9,999	(324,701,110)	81,655	13,967,382	4,948	38,669,046	15,163	261,508	819	4,603,146	7,377
\$ 10,000 - 19,999	277,212,088	236,516	33,905,790	7,007	151,294,515	54,786	2,534,430	1,068	17,541,855	23,202
\$ 20,000 - 29,999	2,696,939,941	276,528	63,303,986	7,362	327,796,523	76,048	1,020,641	2,590	24,519,386	26,740
\$ 30,000 - 39,999	5,430,322,904	282,860	37,066,779	7,310	361,512,472	74,546	1,837,285	3,281	29,110,056	29,723
\$ 40,000 - 49,999	6,619,996,709	234,269	56,117,510	6,113	370,028,694	72,299	4,408,342	5,976	32,363,727	32,319
\$ 50,000 - 99,999	38,058,485,060	740,607	330,359,242	44,910	1,625,548,060	328,731	29,927,166	39,867	223,855,604	194,234
\$100,000 - 249,999	68,087,357,463	565,982	850,767,521	62,673	1,639,506,253	333,745	31,153,149	32,617	331,554,731	244,264
\$250,000 - 499,999	25,927,066,032	88,262	712,600,701	24,271	593,017,203	59,233	7,993,821	3,439	60,181,864	35,441
\$500,000 & Over	112,469,680,604	43,012	6,167,914,875	23,239	3,685,142,038	33,510	35,475,554	1,937	84,100,945	18,368
Resident	162,639,051,187	2,475,489	4,808,013,391	175,914	6,620,002,347	1,011,207	88,586,273	85,967	742,540,130	583,474
Nonresident	90,603,678,261	162,321	5,506,406,788	19,968	2,685,852,191	56,572	30,925,667	6,372	72,134,807	34,391
TOTALS	\$253,242,729,448	2,637,810	\$ 10,314,420,178	195,883	\$ 9,305,854,539	1,067,779	\$ 119,511,941	92,339	\$ 814,674,936	617,865

Federal Adjusted Gross Income Range	Dependent Education Subtraction		Tax Liability (Line 20 on the M1 Form)		Marriage Credit		Dependent Care Credit		Working Family Credit		Education Credit	
		Count		Count		Count		Count		Count		Count
Less than Zero	\$ 610,579	338	\$ 34,711,373	635	\$ 13,925	27	\$ 105,032	110	\$ 1,604,765	3,678	\$ 95,488	275
\$ 0 - 4,999	240,248	766	616,772	5,931	-	0	111,489	334	5,499,834	34,666	298,765	1,158
\$ 5,000 - 9,999	674,363	1,256	1,612,970	8,648	-	0	531,769	1,208	20,149,708	52,015	358,594	1,983
\$ 10,000 - 19,999	1,667,175	2,927	28,796,450	144,000	-	0	2,054,855	3,625	82,085,294	128,914	1,815,937	7,176
\$ 20,000 - 29,999	2,009,049	4,009	119,592,090	217,201	-	0	6,876,247	9,481	95,729,227	83,031	2,161,064	8,922
\$ 30,000 - 39,999	6,358,634	9,692	244,087,419	263,807	-	0	5,996,254	9,376	60,889,833	59,445	2,454,355	9,057
\$ 40,000 - 49,999	11,070,244	14,205	323,618,316	229,071	-	0	4,696,317	8,918	17,437,852	26,516	35,456	134
\$ 50,000 - 99,999	57,550,623	57,409	2,010,281,832	734,882	13,537,884	110,222	5,753,571	16,097	2,015,982	6,285	-	0
\$100,000 - 249,999	110,274,292	79,276	3,998,314,016	563,580	50,999,956	281,752	-	0	-	0	-	0
\$250,000 - 499,999	30,289,435	14,359	1,756,335,396	88,026	10,824,577	21,880	-	0	-	0	-	0
\$500,000 & Over	14,109,287	5,078	3,325,663,916	42,634	5,793,361	6,734	-	0	-	0	-	0
Resident	232,470,452	186,134	11,115,649,794	2,142,101	78,280,236	392,008	25,652,064	46,844	281,319,374	387,300	7,214,406	28,532
Nonresident	2,383,477	3,181	727,980,757	156,314	2,889,467	28,609	473,470	2,304	4,093,122	7,250	5,254	172
TOTALS	\$ 234,853,929	189,315	\$ 11,843,630,551	2,298,415	\$ 81,169,703	420,616	\$ 26,125,535	49,148	\$ 285,412,497	394,550	\$ 7,219,660	28,705

Note: Parts may not sum to totals due to rounding

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