

# MINNESOTA • REVENUE

## Tax Year 2003 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2003. 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 2003 sample contains 21,017 records from a total of 2,415,564 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 A**

**Tax Year 2003 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	(\$915,213,989)	26,085	\$163,566,430	9,595	\$45,606,338	13,662	\$16,549,650	11,518	\$9,976,168	2,340	(\$31,938,494)	10,276	\$67,185,980	15,529
\$ 0 - \$ 4,999	546,734,179	195,334	493,588,766	169,972	21,677,475	56,963	12,811,373	28,804	695,549	2,930	40,884,340	13,581	(13,063,428)	15,929
5,000 - 9,999	1,407,622,239	193,116	1,054,620,476	152,102	83,485,721	60,631	27,739,731	32,408	1,660,354	2,637	89,995,413	18,452	(9,076,206)	25,160
10,000 - 19,999	5,023,578,982	335,973	3,588,178,944	261,019	186,936,652	133,664	75,498,889	64,071	11,423,578	21,235	268,847,759	40,440	35,541,151	47,199
20,000 - 29,999	7,275,851,446	292,414	5,720,459,808	251,005	177,871,816	113,773	80,502,673	57,607	20,152,098	42,888	249,914,810	40,581	19,552,828	39,371
30,000 - 39,999	8,861,701,704	254,002	7,214,341,409	226,940	156,105,716	117,487	73,262,991	57,488	36,521,171	63,236	300,167,032	38,367	83,023,061	41,567
40,000 - 49,999	9,028,391,804	200,768	7,390,299,929	181,804	138,293,351	111,753	56,512,166	51,638	38,154,139	71,449	232,155,943	34,555	50,890,070	35,819
50,000 - 99,999	39,564,903,663	562,178	32,618,907,609	519,739	464,324,447	380,499	388,984,845	214,410	193,623,817	306,826	950,486,034	107,413	395,859,235	148,080
100,000 - 249,999	25,893,055,745	188,246	20,298,169,769	177,516	369,782,547	155,989	315,387,128	114,473	129,185,289	121,598	1,013,025,793	37,742	842,563,249	89,987
250,000 - 499,999	7,184,938,433	21,395	4,515,978,369	19,191	152,196,776	19,926	150,540,474	17,319	26,092,797	10,396	303,562,981	5,227	640,896,921	16,297
500,000 & Over	12,477,165,458	9,783	4,922,012,374	8,575	427,044,469	9,579	530,945,306	8,850	64,617,233	5,367	218,331,907	2,521	2,444,999,400	8,833
Resident	116,348,729,664	2,279,294	87,980,123,883	1,977,459	2,223,325,308	1,173,927	1,728,735,227	658,587	532,102,192	650,901	3,635,433,520	349,154	4,558,372,259	483,770
Nonresident	24,998,768,278	99,757	9,937,969,405	88,119	1,822,236,391	55,263	1,608,342,673	37,463	189,721,987	30,372	550,048,542	16,821	5,759,030,643	32,046
<b>Totals</b>	<b>\$141,347,497,942</b>	<b>2,379,051</b>	<b>\$97,918,093,288</b>	<b>2,065,578</b>	<b>\$4,045,561,699</b>	<b>1,229,190</b>	<b>\$3,337,077,900</b>	<b>696,050</b>	<b>\$721,824,179</b>	<b>681,274</b>	<b>\$4,185,482,062</b>	<b>365,976</b>	<b>\$10,317,402,903</b>	<b>515,816</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	\$6,053,813	893	\$23,591,202	1,903	(\$510,121,623)	4,321	(\$46,932,459)	3,859	\$4,540,934	1,377	\$0	0	(\$615,910,998)	8,071
\$ 0 - \$ 4,999	5,870,526	3,032	9,439,229	5,802	2,186,598	4,878	2,517,951	2,148	5,401,608	2,641	0	0	154,869	5,172
5,000 - 9,999	38,621,772	13,048	98,683,921	24,963	38,373,329	11,810	(15,182,973)	5,816	28,276,628	7,879	4,998,172	945	10,847,366	6,532
10,000 - 19,999	159,761,707	35,142	567,131,370	67,039	89,669,370	27,810	3,542,600	8,974	103,159,999	28,274	7,653,870	3,973	26,042,449	15,127
20,000 - 29,999	160,912,950	25,637	646,962,510	53,938	77,927,946	25,316	(26,216,444)	9,213	156,582,167	28,967	70,606,288	36,427	22,907,597	13,502
30,000 - 39,999	153,030,008	21,417	554,351,134	43,397	129,187,143	29,670	(2,123,339)	10,582	110,157,723	23,732	172,626,380	35,925	30,680,248	11,863
40,000 - 49,999	145,482,765	15,560	634,265,611	37,060	98,097,786	24,010	(8,627,914)	9,106	104,405,146	22,238	217,765,445	27,323	40,116,792	12,129
50,000 - 99,999	532,157,119	47,599	2,341,580,935	109,218	726,074,081	91,097	53,426,451	18,972	253,724,553	50,025	830,153,659	68,326	178,682,924	50,586
100,000 - 249,999	375,897,880	15,303	934,240,484	31,978	1,449,715,475	51,239	(58,146,584)	6,052	55,812,608	9,072	331,122,702	20,658	161,837,914	20,219
250,000 - 499,999	36,854,581	1,518	125,305,392	4,197	1,173,068,501	11,686	3,296,958	686	4,552,630	556	46,633,039	2,848	129,932,193	4,930
500,000 & Over	26,135,509	799	65,230,154	1,814	3,515,494,059	6,654	(5,462,133)	438	535,395	93	29,019,357	1,589	327,851,064	2,830
Resident	1,640,778,630	179,947	6,000,781,943	381,310	6,789,672,665	288,492	(99,907,886)	75,847	827,149,391	174,853	1,710,578,912	198,016	313,142,419	150,960
Nonresident	156,588,194	9,316	257,942,838	13,790	5,905,112,895	26,891	(22,770,574)	2,949	56,559,069	10,999	127,525,898	9,925	(439,987,392)	11,278
<b>Totals</b>	<b>\$1,797,366,824</b>	<b>189,262</b>	<b>\$6,258,724,781</b>	<b>395,099</b>	<b>\$12,694,785,559</b>	<b>315,383</b>	<b>(\$122,678,460)</b>	<b>78,795</b>	<b>\$883,708,460</b>	<b>185,852</b>	<b>\$1,838,104,810</b>	<b>207,941</b>	<b>(\$126,844,972)</b>	<b>162,238</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	(\$877,042,479)	26,085	\$582,638	180	\$1,618,784	1,988	\$3,725,680	5,193	\$102,328,556	21,985	\$94,503,599	16,715	\$0	0
\$ 0 - \$ 4,999	584,689,781	194,912	1,919,020	577	1,183,876	2,745	3,998,011	14,166	776,847,076	190,936	340,040,879	78,040	10,327,585	17,304
5,000 - 9,999	1,450,823,603	193,116	3,177,104	1,535	3,932,650	5,343	7,796,587	19,494	994,607,633	183,159	529,300,614	125,321	196,626,320	99,719
10,000 - 19,999	5,136,954,934	335,973	19,299,664	6,647	8,711,163	20,624	28,744,800	37,190	1,781,902,435	288,904	1,522,741,149	307,895	1,552,634,142	253,778
20,000 - 29,999	7,390,258,061	292,414	23,224,272	10,180	11,820,425	25,784	25,098,333	30,590	1,444,977,161	222,485	1,562,400,905	287,675	3,534,740,395	278,356
30,000 - 39,999	9,023,218,585	254,002	39,013,421	12,370	21,719,023	33,279	35,178,859	31,477	1,067,383,872	156,252	1,457,057,930	253,113	5,157,477,992	250,166
40,000 - 49,999	9,159,258,838	200,768	26,018,964	9,516	18,037,167	24,252	27,495,030	25,540	782,834,179	99,985	1,307,431,774	200,768	5,570,068,740	199,003
50,000 - 99,999	40,029,480,820	562,178	68,711,999	22,180	49,338,107	75,904	102,238,737	79,194	1,266,195,938	140,928	4,748,531,121	562,059	26,467,253,380	560,321
100,000 - 249,999	26,272,093,711	188,246	27,169,883	7,583	5,550,829	12,424	69,661,507	32,193	63,555,615	6,621	1,748,630,063	188,117	19,355,804,893	187,907
250,000 - 499,999	7,313,380,199	21,395	1,794,530	327	0	0	20,760,294	6,018	3,166,554	346	40,697,950	11,023	6,046,162,226	21,391
500,000 & Over	12,559,859,620	9,783	1,514,237	275	0	0	11,795,296	3,323	1,957,532	226	0	0	10,940,757,244	9,662
Resident	118,042,975,674	2,278,872	212,425,733	71,370	121,912,022	202,343	336,493,135	284,377	8,285,756,550	1,311,826	13,351,335,984	2,030,726	78,831,852,919	1,877,608
Nonresident	25,235,594,258	99,757	13,787,184	4,012	9,556,442	18,729	40,658,791	15,392	346,890,817	53,703	567,716,194	85,932	21,036,119,097	90,045
<b>Totals</b>	<b>\$143,278,569,933</b>	<b>2,378,628</b>	<b>\$226,212,917</b>	<b>75,383</b>	<b>\$131,468,465</b>	<b>221,072</b>	<b>\$377,151,926</b>	<b>299,769</b>	<b>\$8,632,647,367</b>	<b>1,365,529</b>	<b>\$13,919,052,177</b>	<b>2,116,658</b>	<b>\$99,867,972,016</b>	<b>1,967,653</b>

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

**Table B****Tax Year 2003 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	\$119,425,622	4,098	\$19,866,638	2,619	\$12,162,745	2,823	\$15,787,931	3,942	\$28,718,794	3,959
\$ 0 - \$ 4,999	50,338,137	4,399	26,480,763	3,580	4,699,103	2,950	8,084,658	3,317	13,245,602	4,399
5,000 - 9,999	127,636,689	9,744	81,880,423	8,361	3,439,737	3,549	11,372,132	8,022	15,445,406	8,859
10,000 - 19,999	597,252,200	46,898	216,335,413	29,539	35,175,615	35,235	55,817,543	38,153	95,382,236	44,173
20,000 - 29,999	832,729,664	69,812	182,646,489	31,990	75,010,208	66,076	79,545,300	59,522	162,369,510	69,395
30,000 - 39,999	1,210,537,430	97,750	127,786,268	22,579	150,346,660	95,290	120,457,367	87,219	283,269,743	97,029
40,000 - 49,999	1,396,133,847	100,783	110,757,688	19,106	220,202,379	98,875	143,224,681	93,611	379,666,674	100,352
50,000 - 99,999	7,099,185,056	421,251	361,233,605	49,921	1,490,041,645	418,816	736,983,185	402,305	2,306,692,655	419,826
100,000 - 249,999	4,745,805,489	181,625	89,193,489	5,831	1,431,781,070	180,719	525,517,603	177,893	2,009,403,001	181,625
250,000 - 499,999	1,105,435,945	21,049	4,626,519	155	477,178,537	21,015	111,166,413	20,575	596,692,702	21,045
500,000 & Over	1,540,316,995	9,557	1,932,410	38	931,833,294	9,476	93,282,305	9,332	1,031,986,898	9,536
Resident	18,824,797,074	966,966	1,222,739,704	173,717	4,831,870,992	934,824	1,901,239,119	903,892	6,922,873,222	960,197
Nonresident	4,182,774,062	45,699	52,718,186	7,056	1,391,811,287	44,002	233,629,996	39,544	1,651,075,807	45,191
<b>Totals</b>	<b>\$23,007,571,136</b>	<b>1,012,665</b>	<b>\$1,275,457,891</b>	<b>180,774</b>	<b>\$6,223,682,279</b>	<b>978,826</b>	<b>\$2,134,869,115</b>	<b>943,436</b>	<b>\$8,573,949,029</b>	<b>1,005,388</b>

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	\$46,858,926	4,303	\$15,122,857	644	\$11,473,678	1,668	\$2,549,740	1,556	\$1,175,694	537
\$ 0 - \$ 4,999	5,941,525	2,014	0	0	4,243,917	3,317	1,343,229	844	203,066	261
5,000 - 9,999	17,129,999	2,725	0	0	8,404,172	6,526	1,090,512	2,199	76,035	330
10,000 - 19,999	173,287,080	32,933	1,511,807	1,238	57,360,349	36,142	9,356,500	17,388	37,059,907	9,673
20,000 - 29,999	332,471,209	60,524	46,472	826	88,529,218	50,830	12,217,371	27,881	33,795,926	16,932
30,000 - 39,999	593,844,844	99,770	773,886	1,111	92,174,566	73,702	22,876,054	49,116	75,838,828	27,055
40,000 - 49,999	663,031,767	109,128	2,822,397	1,708	113,923,907	81,837	27,266,824	53,444	92,804,973	35,619
50,000 - 99,999	3,171,644,455	486,980	21,518,673	10,936	666,051,317	372,664	180,181,064	252,475	443,210,143	159,322
100,000 - 249,999	1,757,513,252	218,538	20,348,700	11,060	550,313,146	173,102	173,133,996	127,043	196,374,583	53,541
250,000 - 499,999	298,908,739	24,657	44,986,842	3,865	163,558,599	20,378	40,103,123	13,395	32,423,565	4,447
500,000 & Over	151,873,029	9,886	84,948,329	3,174	304,417,219	9,276	201,849,209	5,947	9,825,512	1,018
Resident	7,212,504,826	1,051,458	192,079,964	34,562	2,060,450,090	829,442	671,967,622	551,288	922,788,231	308,736
Nonresident	427,138,586	38,622	518,303,753	6,326	592,745,666	36,922	606,450,710	23,490	173,061,501	15,055
<b>Totals</b>	<b>\$7,639,643,410</b>	<b>1,090,080</b>	<b>\$710,383,717</b>	<b>40,888</b>	<b>\$2,653,195,756</b>	<b>866,364</b>	<b>\$1,278,418,331</b>	<b>574,778</b>	<b>\$1,095,849,732</b>	<b>323,791</b>

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

**Table C**

**Tax Year 2003 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	(\$1,204,565,573)	24,900	\$12,081,543	2,825	\$12,736,939	537	\$3,213,435	12	\$9,973,718	2,339	\$152,009	221
\$ 0 - \$ 4,999	(525,101,172)	153,965	3,352,012	1,898	790,141	758	421,971	1,108	1,954,907	5,066	1,326,293	1,711
5,000 - 9,999	(180,164,476)	177,156	2,417,361	4,180	559,807	1,245	7,141,237	1,672	1,732,267	3,064	1,444,462	5,479
10,000 - 19,999	1,163,556,984	328,200	35,006,996	34,788	2,049,711	2,716	18,760,107	2,569	13,724,635	23,239	17,004,487	27,602
20,000 - 29,999	3,457,883,056	291,850	67,552,791	64,956	4,877,410	4,168	19,434,941	1,480	21,064,541	43,230	14,982,258	25,303
30,000 - 39,999	5,125,657,913	254,002	140,359,444	94,332	5,759,237	3,382	37,320,964	3,283	39,946,794	64,150	16,916,155	26,667
40,000 - 49,999	5,543,222,104	200,768	199,800,719	97,694	2,079,953	2,090	31,440,375	2,286	45,915,031	71,786	13,758,142	21,668
50,000 - 99,999	26,454,231,606	562,062	1,316,863,348	418,351	25,795,452	12,976	17,565,102	2,240	197,810,293	306,141	30,653,534	51,225
100,000 - 249,999	19,333,293,324	188,246	1,340,960,685	180,708	33,151,599	9,272	35,132,198	1,238	129,090,155	121,391	2,024,973	2,864
250,000 - 499,999	6,035,660,980	21,395	453,881,943	20,961	12,602,879	3,650	21,087,951	387	26,077,627	10,427	201,336	151
500,000 & Over	10,935,359,210	9,783	845,756,871	9,422	55,588,223	3,018	155,820,560	374	69,263,964	5,366	133,516	128
Resident	76,139,033,956	2,212,327	4,418,033,715	930,116	155,991,352	43,811	347,338,841	16,648	556,553,931	656,199	98,597,163	163,019
Nonresident	20,298,249,173	96,238	1,253,215,219	41,425	343,222,645	6,684	186,078,576	7,519	185,374,779	29,111	3,450,266	5,286
<b>Totals</b>	<b>\$96,437,283,128</b>	<b>2,308,564</b>	<b>\$5,671,248,934</b>	<b>971,541</b>	<b>\$499,213,997</b>	<b>50,494</b>	<b>\$533,417,416</b>	<b>24,167</b>	<b>\$741,928,710</b>	<b>685,310</b>	<b>\$102,047,429</b>	<b>168,305</b>

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 27 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$504,900	850	\$1,244,377	375	\$0	0	\$503,621	857	\$1,460,136	5,046	\$119,165	875
\$ 0 - \$ 4,999	1,536,243	1,327	685,624	15,498	0	0	533,541	1,210	6,084,788	40,889	1,843,370	3,452
5,000 - 9,999	250,101	1,072	10,588,115	95,517	0	0	648,384	1,529	12,814,913	47,043	1,004,698	3,992
10,000 - 19,999	2,901,778	4,140	81,252,450	244,819	0	0	5,059,498	11,964	61,954,180	74,303	5,133,937	16,245
20,000 - 29,999	6,960,534	7,273	189,143,319	276,237	0	0	6,070,090	15,841	41,952,122	68,045	5,497,238	19,893
30,000 - 39,999	12,642,230	14,993	290,842,261	248,188	0	0	455,235	4,783	2,422,086	11,859	5,421,278	16,085
40,000 - 49,999	19,855,344	23,499	325,519,266	199,477	606,348	9,219	0	0	0	0	790	197
50,000 - 99,999	116,231,246	120,214	1,655,650,093	559,952	32,975,279	248,915	0	0	0	0	0	0
100,000 - 249,999	86,888,780	50,908	1,369,269,970	187,853	14,724,950	95,244	0	0	0	0	0	0
250,000 - 499,999	11,630,408	4,615	475,557,800	21,342	1,117,686	5,681	0	0	0	0	0	0
500,000 & Over	5,382,166	2,011	863,486,290	9,665	380,251	1,679	0	0	0	0	0	0
Resident	264,783,731	230,902	5,263,239,563	1,858,921	49,804,514	360,739	13,270,369	36,184	126,688,225	247,186	19,020,476	60,740
Nonresident	1,667,054	2,434	205,821,837	83,905	769,124	12,696	155,344	609	2,439,423	6,659	3,708	202
<b>Totals</b>	<b>\$266,450,785</b>	<b>233,336</b>	<b>\$5,469,061,400</b>	<b>1,942,827</b>	<b>\$50,573,637</b>	<b>373,436</b>	<b>\$13,425,713</b>	<b>36,793</b>	<b>\$129,127,647</b>	<b>253,845</b>	<b>\$19,024,184</b>	<b>60,942</b>

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