

MINNESOTA • REVENUE

Tax Year 2004 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2004. 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 2004 sample contains 21,955 records from a total of 2,434,369 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 2004 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	(\$957,019,267)	23,811	\$205,230,333	6,206	\$52,690,275	12,027	\$17,906,585	9,010	\$4,774,407	2,486	(\$81,462,386)	9,430	\$73,456,528	15,278
\$ 0 - \$ 4,999	533,403,418	194,330	498,368,009	162,447	18,455,262	57,823	14,747,723	30,784	1,199,097	2,401	21,354,398	14,416	4,512,421	23,613
5,000 - 9,999	1,478,266,142	202,492	1,187,003,086	163,755	55,844,445	62,272	35,961,125	36,058	2,073,154	6,668	102,384,067	19,888	13,114,920	28,247
10,000 - 19,999	4,695,755,249	315,383	3,460,221,688	247,688	150,361,323	111,233	79,514,072	56,767	7,826,853	15,437	286,770,715	38,886	36,656,867	47,992
20,000 - 29,999	7,255,659,339	292,150	5,847,158,192	250,865	142,671,474	103,304	91,567,536	52,654	13,712,119	28,712	274,887,196	38,648	34,879,007	41,697
30,000 - 39,999	8,552,868,859	245,438	6,906,749,957	218,455	112,994,028	107,950	83,863,999	57,779	28,463,228	57,656	278,587,432	36,614	83,635,193	46,418
40,000 - 49,999	8,645,362,964	193,333	7,005,209,679	173,333	112,666,344	99,934	71,834,420	54,715	37,752,747	68,915	252,354,205	34,097	128,916,116	43,644
50,000 - 99,999	41,298,618,799	584,462	33,536,635,984	537,897	491,250,265	378,386	338,385,645	213,945	185,201,165	288,447	1,076,535,501	108,968	590,993,368	167,401
100,000 - 249,999	28,688,979,986	206,518	22,457,818,011	193,215	326,395,318	167,535	448,547,827	128,995	123,458,026	131,469	1,093,453,600	42,034	1,113,224,077	109,649
250,000 - 499,999	8,487,175,890	25,314	5,198,436,879	22,056	203,206,102	22,948	218,580,048	20,095	22,466,210	8,987	421,026,614	6,733	942,929,469	20,551
500,000 & Over	15,278,236,980	11,226	6,028,878,594	9,748	530,484,690	11,037	671,949,992	10,108	60,955,070	5,309	267,814,343	2,878	3,433,552,265	10,192
Resident	123,957,308,358	2,294,457	92,331,710,413	1,985,666	2,197,019,527	1,134,449	2,072,858,971	670,910	487,882,077	616,488	3,993,705,684	352,590	6,455,870,230	554,684
Nonresident	30,323,885,153	101,481	10,467,464,932	92,945	1,610,364,895	51,713	1,636,821,608	35,259	198,900,083	27,932	655,235,853	14,709	9,692,189,863	33,148
Totals	\$154,281,193,511	2,395,938	\$102,799,175,345	2,078,611	\$3,807,384,422	1,186,162	\$3,709,680,579	706,169	\$686,782,160	644,420	\$4,648,941,538	367,299	\$16,148,060,093	587,831

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	\$17,202,839	1,232	\$30,836,849	3,991	(\$527,014,584)	6,467	(\$62,358,471)	3,408	\$1,521,265	440	\$0	0	(\$645,814,707)	6,653
\$ 0 - \$ 4,999	4,117,994	2,645	18,209,670	6,969	5,371,453	6,236	(23,309,886)	3,419	5,519,489	2,308	0	0	1,192,013	6,595
5,000 - 9,999	45,153,003	15,005	99,997,270	24,752	5,964,400	8,937	(15,917,328)	3,155	17,159,567	6,640	2,503,831	539	(9,463,260)	6,795
10,000 - 19,999	128,828,864	28,404	526,018,569	60,303	68,056,425	27,026	(64,547,935)	9,843	85,901,364	25,852	5,688,480	5,025	25,185,244	13,422
20,000 - 29,999	151,422,285	25,804	557,709,432	48,855	79,755,098	28,801	23,400,712	10,792	88,601,424	21,946	53,756,442	33,494	33,101,062	13,352
30,000 - 39,999	138,324,018	19,007	613,375,100	42,401	136,786,839	29,587	(15,695,674)	9,627	97,848,714	23,330	151,466,114	36,359	30,196,766	14,637
40,000 - 49,999	147,773,369	15,732	554,818,775	34,081	107,945,806	23,126	(2,330,496)	9,584	67,786,514	17,921	226,064,968	28,595	44,342,314	15,185
50,000 - 99,999	614,529,721	52,764	2,637,593,214	115,551	832,567,723	95,500	92,363,930	19,523	177,888,861	43,549	1,092,900,634	83,020	99,525,603	56,083
100,000 - 249,999	453,991,670	16,878	1,067,117,758	36,865	1,341,291,802	50,209	53,922,243	4,524	30,567,284	7,057	375,234,878	23,009	197,143,463	25,587
250,000 - 499,999	66,638,215	1,898	130,652,951	3,871	1,259,911,451	13,339	9,820,923	664	1,448,854	271	55,555,351	2,984	123,470,025	5,336
500,000 & Over	43,262,491	861	86,487,432	2,242	3,903,309,298	7,944	(12,927,086)	337	405,134	52	32,082,287	1,642	319,617,799	3,399
Resident	1,811,244,469	180,229	6,322,817,019	379,880	7,213,945,712	296,723	(17,579,068)	74,875	574,648,470	149,365	1,995,252,983	214,667	218,496,321	167,044
Nonresident	142,328,247	4,267	361,859,256	15,638	6,389,767,089	23,465	(38,467,398)	2,328	36,497,077	7,996	117,772,840	9,085	(717,246,032)	12,901
Totals	\$1,953,572,716	184,496	\$6,684,676,275	395,518	\$13,603,712,801	320,187	(\$56,046,466)	77,204	\$611,145,547	157,360	\$2,113,025,823	223,752	(\$498,749,711)	179,946

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	(\$927,421,537)	23,811	\$48,052	153	\$1,254,696	1,270	\$4,060,019	4,585	\$66,769,435	15,606	\$105,095,819	16,649	\$0	0
\$ 0 - \$ 4,999	569,652,505	192,901	0	0	2,001,965	4,497	2,380,112	12,100	765,760,883	186,513	394,693,087	88,418	14,943,838	17,052
5,000 - 9,999	1,547,437,093	202,492	769,254	436	2,352,593	8,372	9,203,801	19,456	1,027,586,401	187,203	547,189,734	125,394	202,147,890	110,813
10,000 - 19,999	4,808,344,826	315,383	14,204,121	6,211	7,731,260	21,830	25,363,612	33,286	1,747,816,993	278,156	1,474,632,530	288,112	1,407,937,076	236,724
20,000 - 29,999	7,405,340,911	292,150	26,736,470	9,956	12,653,570	28,997	35,640,308	31,703	1,505,251,329	231,854	1,599,607,303	288,683	3,467,264,568	271,953
30,000 - 39,999	8,685,781,266	245,438	27,975,009	9,515	15,850,925	27,015	29,029,572	29,812	1,063,907,456	152,394	1,434,049,439	244,860	4,904,903,924	239,428
40,000 - 49,999	8,777,573,298	193,333	31,849,321	10,821	12,609,520	25,187	27,308,608	27,180	746,173,156	94,013	1,307,093,968	193,156	5,228,642,754	190,668
50,000 - 99,999	41,849,529,229	584,462	77,394,630	23,176	50,733,690	83,827	117,947,149	86,436	1,460,264,749	158,190	4,845,497,767	584,195	27,842,601,454	583,707
100,000 - 249,999	29,122,186,396	206,518	24,304,379	6,841	5,257,424	13,322	73,392,528	35,280	80,353,291	8,291	1,922,882,030	206,216	21,513,613,591	206,515
250,000 - 499,999	8,652,388,465	25,314	4,075,480	736	0	0	24,342,249	7,653	3,021,122	374	56,360,832	13,537	7,157,973,889	25,312
500,000 & Over	15,381,629,061	11,226	1,528,461	285	0	0	14,758,395	3,901	3,105,729	360	144,870	12	13,426,910,354	11,112
Resident	125,872,441,513	2,293,028	208,885,177	68,130	110,445,642	214,318	363,426,351	291,392	8,470,010,545	1,312,952	13,687,247,381	2,049,230	85,166,939,340	1,893,284
Nonresident	30,567,522,304	100,487	14,763,786	4,160	10,508,513	17,072	42,926,570	16,181	363,667,298	54,424	539,814,526	84,857	26,003,212,314	95,844
Totals	\$156,439,963,817	2,393,515	\$223,648,963	72,290	\$120,954,155	231,390	\$406,352,922	307,573	\$8,833,677,843	1,367,376	\$14,227,061,907	2,134,087	\$111,170,151,654	1,989,128

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

Table B

Tax Year 2004 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	\$179,701,749	8,205	\$32,236,398	5,283	\$13,560,357	5,216	\$19,985,545	7,433	\$39,894,204	8,056
\$ 0 - \$ 4,999	112,439,156	7,817	67,620,937	5,668	3,687,206	7,706	8,162,836	5,074	12,374,542	7,817
5,000 - 9,999	161,973,226	14,704	66,901,111	10,824	9,060,650	13,951	16,934,895	11,026	26,769,104	14,704
10,000 - 19,999	518,668,924	37,014	200,924,594	21,885	31,677,387	35,126	45,923,524	30,048	80,370,479	36,117
20,000 - 29,999	813,312,586	60,297	203,868,596	26,874	70,836,460	59,636	69,548,084	50,121	149,510,544	60,127
30,000 - 39,999	1,226,217,353	93,044	190,299,056	24,213	141,377,321	92,711	121,784,875	81,851	275,440,873	93,044
40,000 - 49,999	1,378,760,273	99,320	136,496,709	19,682	202,727,814	99,098	141,813,558	91,181	358,441,829	99,320
50,000 - 99,999	7,170,849,815	426,183	319,876,800	53,587	1,472,354,289	425,693	802,855,207	408,303	2,355,304,319	426,183
100,000 - 249,999	5,173,845,379	198,227	70,148,214	8,210	1,550,610,821	197,994	622,767,979	192,836	2,229,784,237	198,227
250,000 - 499,999	1,271,080,044	24,940	10,446,398	418	554,278,578	24,915	141,068,057	24,462	703,672,756	24,940
500,000 & Over	1,850,566,040	10,867	477,383	38	1,067,638,986	10,859	108,556,310	10,616	1,184,037,354	10,865
Resident	19,857,414,545	980,615	1,299,296,196	176,681	5,117,809,868	972,904	2,099,400,871	912,950	7,415,600,241	979,399
Nonresident	4,157,948,383	45,361	40,011,881	4,878	1,575,135,375	45,268	254,700,977	39,744	1,853,771,992	45,338
Totals	\$24,015,362,929	1,025,976	\$1,339,308,077	181,559	\$6,692,945,243	1,018,172	\$2,354,101,848	952,694	\$9,269,372,233	1,024,737

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	\$85,839,212	9,212	\$10,308,831	1,287	\$14,133,068	4,925	\$1,191,845	1,581	\$2,721,498	705
\$ 0 - \$ 4,999	24,181,434	4,016	29,992	111	4,116,201	4,040	642,040	1,992	4,208,071	536
5,000 - 9,999	43,378,690	6,762	82,251	85	16,742,001	10,475	1,726,590	4,294	5,838,463	2,788
10,000 - 19,999	154,889,120	27,063	752,112	769	45,741,253	29,413	5,056,861	11,581	17,814,516	5,211
20,000 - 29,999	303,789,891	50,641	2,174,518	1,205	68,146,587	45,495	12,763,646	23,087	48,332,197	14,677
30,000 - 39,999	565,944,314	89,374	284,703	1,284	97,055,826	67,741	25,218,323	47,058	61,069,799	25,009
40,000 - 49,999	628,987,065	104,009	355,022	1,469	104,235,812	78,824	30,114,047	49,530	110,002,660	34,421
50,000 - 99,999	3,180,701,624	465,578	22,181,958	9,005	708,562,019	375,488	195,420,355	260,189	391,212,330	150,513
100,000 - 249,999	1,892,456,506	227,522	20,640,730	10,254	646,706,505	187,328	133,932,066	138,205	225,557,356	61,332
250,000 - 499,999	335,196,599	27,756	26,197,722	4,461	195,247,212	23,969	54,623,774	16,293	25,926,179	4,559
500,000 & Over	166,432,132	10,880	135,578,386	3,637	367,363,488	10,650	227,820,734	6,726	9,991,514	1,263
Resident	7,381,796,585	1,022,814	218,586,226	33,567	2,268,049,970	838,347	688,510,280	560,536	902,674,582	301,013
Nonresident	453,009,698	41,456	464,608,859	6,452	723,692,182	37,810	624,305,771	23,945	198,351,706	11,999
Totals	\$7,834,806,284	1,064,269	\$683,195,084	40,019	\$2,991,742,152	876,158	\$1,312,816,051	584,480	\$1,101,026,288	313,012

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

Table C

Tax Year 2004 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	(\$1,301,298,626)	23,486	\$13,304,282	5,216	\$4,088,189	236	\$1,676,638	1,421	\$4,737,541	2,485	\$358,734	542
\$ 0 - \$ 4,999	(629,336,548)	150,260	3,696,348	8,860	377,416	470	6,106,958	2,515	2,803,186	4,112	1,134,004	2,662
5,000 - 9,999	(207,575,157)	187,401	9,041,305	14,062	4,706,172	2,847	25,172,399	6,676	3,665,231	8,909	3,176,898	8,717
10,000 - 19,999	969,486,897	309,793	32,999,687	35,292	15,869,741	5,844	69,698,014	16,403	8,955,158	17,327	12,172,625	24,367
20,000 - 29,999	3,344,746,308	291,056	62,643,382	59,012	3,987,358	5,614	74,197,586	7,524	16,102,857	29,979	15,127,637	27,786
30,000 - 39,999	4,830,894,610	245,327	126,444,680	92,600	8,042,211	6,742	44,742,325	4,377	29,016,200	57,738	17,674,761	27,471
40,000 - 49,999	5,215,839,215	193,333	184,667,510	98,405	5,100,537	6,151	32,623,710	1,720	39,947,101	69,572	13,294,723	21,199
50,000 - 99,999	27,808,999,075	584,462	1,305,743,894	425,160	29,695,874	29,145	83,889,406	3,351	186,840,647	288,882	34,433,409	55,713
100,000 - 249,999	21,514,134,700	206,518	1,453,394,440	197,553	31,032,700	19,658	14,551,224	777	123,334,464	131,220	2,685,208	4,322
250,000 - 499,999	7,156,671,135	25,314	524,353,295	24,854	17,010,384	4,574	20,328,123	279	22,466,234	8,987	78,784	101
500,000 & Over	13,424,417,058	11,226	962,182,234	10,780	74,650,307	3,821	176,325,531	332	60,950,633	5,308	324,422	227
Resident	82,126,978,667	2,228,176	4,678,471,058	971,794	194,560,890	85,102	549,311,913	45,376	498,819,253	624,519	100,461,204	173,107
Nonresident	25,251,374,457	100,397	1,402,119,321	43,499	361,958,939	9,572	245,886,362	10,470	196,332,993	27,214	2,580,424	4,257
Totals	\$107,378,353,124	2,328,573	\$6,080,590,379	1,015,293	\$556,519,829	94,673	\$795,198,274	55,845	\$695,152,245	651,733	\$103,041,629	177,364

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 26 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$222,905	165	\$2,229,312	707	\$7,249	145	\$105,348	147	\$595,205	1,915	\$540,907	1,012
\$ 0 - \$ 4,999	922,950	856	695,209	15,983	0	0	347,852	2,534	6,002,935	41,829	805,607	4,209
5,000 - 9,999	1,003,464	1,078	10,641,229	108,595	0	0	424,268	2,131	15,042,031	44,543	1,653,273	5,751
10,000 - 19,999	2,479,570	4,045	73,937,574	228,153	0	0	3,595,360	7,217	58,820,986	69,199	3,990,345	15,846
20,000 - 29,999	4,123,545	5,461	184,830,900	268,299	0	0	7,760,359	18,179	51,761,814	73,144	5,254,747	20,612
30,000 - 39,999	10,829,561	13,859	276,848,287	238,422	0	0	622,401	5,927	3,678,510	15,705	3,355,257	13,674
40,000 - 49,999	20,707,121	25,864	305,706,376	191,313	350,874	4,983	0	0	0	0	0	0
50,000 - 99,999	122,130,300	113,519	1,733,962,953	582,940	32,605,702	241,983	0	0	0	0	0	0
100,000 - 249,999	82,939,215	53,168	1,519,387,608	206,425	17,392,834	108,099	0	0	0	0	0	0
250,000 - 499,999	15,603,341	6,636	557,775,003	25,244	1,387,225	6,598	0	0	0	0	0	0
500,000 & Over	7,396,854	2,532	1,066,065,885	11,100	460,834	2,129	0	0	0	0	0	0
Resident	268,358,826	227,183	5,732,080,335	1,877,183	52,204,718	363,937	12,855,589	36,134	135,901,482	246,336	15,600,136	61,104
Nonresident	2,474,549	3,114	234,033,508	87,133	773,847	11,881	0	0	2,299,025	5,328	178,069	752
Totals	\$270,833,375	230,297	\$5,966,113,844	1,964,316	\$52,978,564	375,818	\$12,855,589	36,134	\$138,200,508	251,663	\$15,778,205	61,857

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