

Tax Year 2014 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2014. 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 2014 sample contains 39,447 records from a total of 2,804,203 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 5.61 percent of Minnesota tax liability (before credits) even though they reported 29.8 percent of the all-filer total for federal adjusted gross income (FAGI), 33.2 percent of the all-filer total for itemized deductions, and 33 percent of the all-filer total for federal taxable income.

Table A Tax Year 2014 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	(\$2,236,900,231)	22,737	\$207,088,458	7,594	\$54,406,762	10,755	\$54,220,650	7,433	\$4,248,822	1,097	(\$72,433,369)	8,693	\$141,778,734	10,388
\$ 0 - \$ 4,999	478,426,700	192,462	435,966,831	138,368	5,708,840	29,972	15,701,914	20,281	357,533	892	30,809,332	13,281	746,012	13,943
5,000 - 9,999	1,339,116,472	179,342	1,065,742,853	147,873	10,741,739	27,839	21,514,460	17,036	1,097,133	1,594	97,975,291	21,311	5,225,016	16,742
10,000 - 19,999	4,833,262,956	322,808	3,536,381,211	252,347	35,402,955	59,626	67,832,353	38,873	3,856,142	6,054	302,633,155	42,215	50,875,618	31,794
20,000 - 29,999	6,938,332,297	278,715	5,394,551,399	232,252	48,938,550	56,537	73,869,451	37,434	5,358,441	12,936	272,599,539	28,908	81,597,858	31,654
30,000 - 39,999	8,578,715,275	246,027	6,854,726,322	212,770	54,115,120	60,333	102,364,637	33,658	12,987,594	23,369	229,555,938	28,919	96,215,724	30,564
40,000 - 49,999	9,168,199,914	204,296	7,307,069,605	177,849	35,111,882	60,202	86,299,354	37,186	22,184,587	36,945	236,176,897	27,940	86,190,528	30,994
50,000 - 99,999	46,070,943,869	638,660	34,777,167,829	551,628	193,400,548	268,049	481,520,810	170,876	125,247,374	187,831	1,087,236,426	102,946	630,442,293	141,016
100,000 - 249,999	57,748,216,496	406,665	43,861,481,492	368,995	276,914,371	234,251	885,557,862	193,026	174,296,607	180,776	1,500,003,145	80,609	1,618,432,124	163,930
250,000 - 499,999	17,345,421,767	52,042	11,592,761,144	47,279	161,715,458	42,242	546,324,310	37,666	31,568,229	13,427	481,572,538	11,992	1,162,574,655	37,467
500,000 & Over	27,929,258,690	20,815	11,271,774,825	18,380	522,541,389	19,865	1,280,264,280	17,234	122,154,804	6,099	436,731,092	5,127	5,905,233,347	17,842
Resident	178,192,994,206	2,564,568	126,304,711,970	2,155,334	1,398,997,614	869,671	3,615,470,081	610,702	503,357,267	471,020	4,602,859,983	371,941	9,779,311,909	526,332
Nonresident	75,518,121,294	158,399	23,467,688,551	146,021	2,978,779,317	68,744	5,796,231,142	51,871	535,604,109	46,988	904,499,915	25,925	23,679,128,201	50,650
Totals	\$253,711,115,500	2,722,967	\$149,772,400,521	2,301,355	\$4,377,776,931	938,416	\$9,411,701,223	662,573	\$1,038,961,375	518,009	\$5,507,359,899	397,865	\$33,458,440,109	576,982

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	\$45,500,791	2,857	\$40,946,983	4,449	(\$429,673,713)	8,564	(\$183,546,516)	3,739	\$670,205	140	\$86,432	14	(\$1,988,859,532)	11,510
\$ 0 - \$ 4,999	12,945,425	6,055	32,363,855	14,576	3,325,027	4,474	(7,857,118)	1,038	2,686,934	1,664	347,298	89	(27,255,325)	12,976
5,000 - 9,999	44,307,825	11,690	108,446,257	20,147	13,324,766	4,855	(14,792,605)	2,478	9,882,736	4,008	2,062,392	399	3,079,990	8,401
10,000 - 19,999	222,057,143	33,567	536,299,575	57,243	102,266,744	17,715	(23,378,828)	5,019	67,182,525	15,999	18,407,836	18,982	6,619,054	15,858
20,000 - 29,999	210,685,968	25,322	624,194,726	50,114	142,817,525	16,669	(35,579,937)	4,763	76,267,758	15,406	121,853,939	46,200	19,738,008	11,952
30,000 - 39,999	243,500,910	26,555	646,951,384	45,029	102,839,645	20,008	20,826,046	6,309	77,157,881	15,215	265,631,509	45,096	17,309,684	15,176
40,000 - 49,999	265,771,487	23,731	654,661,729	38,553	135,188,958	20,746	6,445,528	4,612	66,455,838	11,960	369,998,845	36,830	15,214,044	14,795
50,000 - 99,999	1,403,859,129	95,955	3,951,116,681	164,435	1,009,528,297	97,525	64,289,926	22,154	247,861,844	45,187	2,465,073,440	143,107	150,075,179	53,837
100,000 - 249,999	1,685,209,521	58,020	3,472,644,731	100,786	2,404,283,072	98,194	476,429,561	13,605	115,428,830	17,738	1,655,267,694	71,127	286,636,027	42,161
250,000 - 499,999	456,065,655	8,423	468,588,616	10,116	2,389,274,963	23,514	55,414,484	2,007	2,340,701	482	207,572,549	7,948	120,297,081	10,091
500,000 & Over	137,083,576	3,308	167,472,950	3,585	8,079,324,890	14,071	7,642,197	786	434,935	68	82,562,778	3,083	289,666,141	5,578
Resident	4,726,987,430	295,483	10,703,687,487	509,033	13,952,500,173	326,333	365,892,737	66,512	666,370,185	127,866	5,188,864,712	372,876	(1,107,479,650)	202,336
Nonresident	417,137,555	14,204	683,560,309	28,179	17,601,036,676	43,764	(96,717,263)	6,071	72,238,593	12,549	363,601,726	18,575	(720,325,791)	18,970
Totals	\$5,144,124,985	309,687	\$11,387,247,796	537,212	\$31,553,536,849	370,097	\$269,175,474	72,584	\$738,608,778	140,415	\$5,552,466,438	391,451	(\$1,827,805,440)	221,306

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	(\$2,194,452,092)	22,330	\$898,028	654	\$2,471,158	1,500	\$3,762,254	3,615	\$139,484,322	16,313	\$140,667,817	21,623	\$0	0
\$ 0 - \$ 4,999	507,224,633	185,802	306,056	619	3,282,778	3,769	2,984,099	10,884	976,488,731	185,777	500,169,184	100,033	6,457,786	7,742
5,000 - 9,999	1,374,473,498	179,342	1,432,334	417	4,790,796	6,390	9,850,206	19,699	1,194,103,259	172,954	626,091,955	112,684	94,164,281	51,221
10,000 - 19,999	4,935,441,737	322,808	7,996,041	2,274	19,361,853	24,556	28,984,735	36,347	2,288,085,797	295,931	1,789,967,667	283,285	1,096,777,298	213,693
20,000 - 29,999	7,063,019,329	278,715	10,187,032	3,062	37,734,515	38,391	26,967,165	24,884	1,986,596,360	245,345	1,844,402,992	274,947	2,812,214,675	245,896
30,000 - 39,999	8,735,792,160	245,976	24,289,798	6,150	45,869,836	42,655	26,993,803	22,920	1,651,825,918	198,634	1,718,011,227	244,905	4,584,905,961	237,886
40,000 - 49,999	9,318,892,473	204,296	26,427,524	5,768	40,842,588	35,795	30,265,697	22,328	1,265,017,966	142,609	1,507,537,736	203,982	5,533,073,319	202,801
50,000 - 99,999	46,675,684,732	638,660	95,555,667	19,929	129,515,023	111,385	118,097,536	82,946	3,500,268,952	316,702	5,685,446,312	638,227	31,308,127,673	636,201
100,000 - 249,999	58,583,366,038	406,665	70,624,222	13,469	67,821,700	63,729	159,525,258	69,204	714,574,711	56,663	4,630,162,917	406,015	43,602,060,464	406,076
250,000 - 499,999	17,702,586,788	52,042	7,560,733	757	0	0	38,679,139	12,597	8,087,658	643	426,885,207	44,998	14,257,843,269	52,025
500,000 & Over	28,422,859,929	20,815	3,343,921	320	0	0	37,052,772	6,772	3,472,532	325	0	0	24,218,011,549	20,803
Resident	181,124,889,224	2,557,452	248,621,357	53,419	351,690,247	328,170	483,162,664	312,195	13,728,006,206	1,631,896	18,869,343,015	2,330,698	127,513,636,276	2,074,343
Nonresident	76,534,942,711	158,359	22,414,283	3,558	31,213,941	26,142	107,022,712	25,426	758,541,315	84,073	1,181,953,385	140,995	63,361,647,396	148,232
Totals	\$257,659,831,934	2,715,810	\$271,035,640	56,977	\$382,904,188	354,312	\$590,185,376	337,621	\$14,486,547,521	1,715,969	\$20,051,296,401	2,471,693	\$190,875,283,673	2,222,575

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

Table B

Tax Year 2014 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	\$186,525,743	6,412	\$53,051,877	4,877	\$27,317,230	4,282	\$26,340,898	5,083	\$55,307,564	6,202
\$ 0 - \$ 4,999	88,211,905	5,640	53,736,474	4,258	2,601,731	4,113	6,609,121	3,702	9,508,065	5,223
5,000 - 9,999	97,587,091	6,389	50,081,932	4,042	3,184,519	6,123	11,522,641	5,039	15,339,944	6,389
10,000 - 19,999	356,410,434	26,766	147,761,565	18,700	23,355,447	24,713	41,807,866	20,402	69,462,924	26,402
20,000 - 29,999	489,345,344	33,370	176,919,726	18,301	41,244,804	32,498	52,966,566	25,852	99,153,134	32,754
30,000 - 39,999	733,417,245	47,392	208,580,018	19,711	103,178,924	46,988	80,664,614	40,301	193,307,606	47,341
40,000 - 49,999	877,363,124	61,687	153,630,332	16,865	131,660,807	61,489	113,448,817	54,649	254,038,107	61,687
50,000 - 99,999	5,608,183,448	321,959	550,058,751	60,894	1,210,105,254	321,177	735,210,927	296,077	2,016,261,599	321,669
100,000 - 249,999	8,822,489,370	350,002	286,882,280	22,909	2,842,793,700	349,865	1,254,444,754	332,952	4,213,251,708	350,002
250,000 - 499,999	2,656,533,649	51,399	22,017,499	599	1,223,560,056	51,393	335,037,619	49,652	1,583,626,672	51,399
500,000 & Over	3,725,514,048	20,490	6,587,603	59	2,486,865,025	20,486	258,181,528	19,823	2,760,407,217	20,489
Resident	23,641,581,401	931,505	1,709,308,056	171,215	8,095,867,497	923,126	2,916,235,351	853,531	11,269,664,540	929,557
Nonresident	11,724,852,897	73,672	42,749,772	5,923	4,903,712,530	73,398	590,521,648	62,481	5,530,421,357	73,474
Totals	\$35,366,434,298	1,005,177	\$1,752,057,828	177,138	\$12,999,580,027	996,524	\$3,506,756,999	916,012	\$16,800,085,897	1,003,031

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	\$45,409,689	4,187	\$11,408,506	725	\$13,911,631	3,401	\$2,083,640	1,726	\$1,648,751	537
\$ 0 - \$ 4,999	15,316,559	3,165	0	0	2,528,466	2,571	600,187	1,489	5,563,418	443
5,000 - 9,999	24,082,779	3,944	81,216	83	6,265,417	4,225	278,656	1,323	563,814	487
10,000 - 19,999	66,115,483	13,356	503,350	282	33,879,927	17,604	4,246,855	8,694	16,811,180	2,596
20,000 - 29,999	113,037,985	20,224	204,585	288	49,811,916	20,792	5,805,822	12,192	27,576,798	6,237
30,000 - 39,999	187,296,063	33,215	1,509,400	559	64,661,911	29,832	14,257,910	19,814	34,187,073	9,822
40,000 - 49,999	280,892,198	48,659	87,984	561	78,283,041	38,998	17,738,134	25,842	68,866,013	17,210
50,000 - 99,999	1,782,179,607	262,200	4,563,175	3,249	549,733,685	232,903	129,949,658	167,529	441,494,966	104,602
100,000 - 249,999	2,468,950,603	298,068	13,270,836	10,189	977,985,025	299,569	253,392,457	224,631	489,271,145	112,942
250,000 - 499,999	501,414,687	39,487	47,655,128	5,127	343,219,508	47,678	84,377,306	33,312	49,157,206	8,983
500,000 & Over	247,742,125	14,185	105,950,959	5,327	679,282,755	19,610	459,757,966	12,885	22,847,076	2,213
Resident	5,732,437,779	740,690	185,235,139	26,390	2,799,563,282	717,184	972,488,590	509,437	1,157,987,440	266,072
Nonresident	529,046,425	52,620	639,574,347	7,124	3,166,881,015	55,449	1,967,850,459	37,354	423,184,164	23,753
Totals	\$6,261,484,204	793,310	\$824,809,486	33,515	\$5,966,444,297	772,633	\$2,940,339,049	546,791	\$1,581,171,604	289,825

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

Table C

Tax Year 2014 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	(\$2,690,652,541)	21,726	\$25,877,166	4,278	\$165,796,532	4,153	\$161,945,844	6,771	\$4,251,388	1,098	\$2,232,877	2,312
\$ 0 - \$ 4,999	(1,013,807,226)	175,142	2,405,077	5,148	8,345,068	1,563	30,333,845	12,916	362,329	1,328	2,003,056	4,817
5,000 - 9,999	(557,034,637)	172,713	3,204,986	6,271	12,605,027	2,107	41,308,379	16,002	896,922	1,550	5,231,034	6,813
10,000 - 19,999	416,535,665	319,563	18,137,566	24,234	39,804,052	5,489	133,323,975	44,418	3,932,304	6,495	10,924,626	21,441
20,000 - 29,999	2,624,271,225	277,992	36,462,691	32,583	42,706,082	8,026	195,751,852	45,137	5,358,553	13,047	14,456,153	24,266
30,000 - 39,999	4,482,315,195	245,925	90,720,198	46,642	76,160,740	8,596	146,476,309	45,778	13,350,914	23,480	18,063,566	25,520
40,000 - 49,999	5,518,426,700	204,296	113,231,673	60,974	33,045,513	7,743	139,236,547	48,097	22,250,534	37,036	20,675,840	27,322
50,000 - 99,999	31,278,755,446	638,660	988,966,717	320,143	277,053,863	39,244	704,157,127	183,863	126,030,843	188,118	68,743,512	87,655
100,000 - 249,999	43,582,288,766	406,665	2,439,295,259	349,751	594,461,169	87,041	730,391,277	143,102	174,245,076	180,871	12,988,756	22,910
250,000 - 499,999	14,255,734,453	52,042	1,166,575,373	51,392	640,538,689	49,673	341,514,766	24,042	31,568,204	13,436	279,747	361
500,000 & Over	24,191,817,852	20,815	2,284,959,418	20,420	1,398,319,217	18,258	1,044,998,595	14,028	121,718,512	6,103	312,639	189
Resident	122,088,650,900	2,535,539	7,169,836,123	921,835	3,288,835,951	231,893	3,669,438,517	584,153	503,965,578	472,562	155,911,806	223,606
Nonresident	61,237,534,199	157,985	4,538,845,268	73,051	2,268,492,372	34,425	1,024,504,836	30,416	535,879,131	47,165	8,668,025	10,171
Totals	\$183,326,185,098	2,693,523	\$11,708,681,392	994,886	\$5,557,328,323	266,318	\$4,693,943,353	614,570	\$1,039,844,710	519,726	\$164,579,831	233,777

Federal Adjusted Gross Income Range	Dependent Education Subtraction	Count	Tax Liability (Line 20 on the M1 Form)	Count	Marriage Credit	Count	Dependent Care Credit	Count	Working Family Credit	Count	Education Credit	Count
Less than Zero	\$974,984	385	\$2,747,726	485	\$2,545	12	\$70,811	85	\$1,116,129	2,878	\$148,301	292
\$ 0 - \$ 4,999	261,244	1,189	518,645	8,634	0	0	183,824	616	4,281,288	34,298	611,174	2,265
5,000 - 9,999	330,551	1,231	5,155,939	52,093	0	0	969,439	2,265	18,699,862	52,812	803,483	3,505
10,000 - 19,999	2,943,156	5,931	58,309,304	209,876	0	0	4,942,707	8,543	88,678,694	98,321	4,005,494	15,361
20,000 - 29,999	4,593,924	7,269	146,145,755	240,443	0	0	7,307,173	13,878	88,498,646	64,944	4,824,619	18,110
30,000 - 39,999	7,767,154	10,634	246,347,570	234,742	0	0	1,971,874	8,264	42,317,342	51,710	2,809,178	11,952
40,000 - 49,999	11,823,308	14,398	312,027,316	200,777	2,206	88	0	0	7,575,286	20,145	4,501	88
50,000 - 99,999	60,403,833	65,981	1,867,142,045	632,015	23,338,341	155,576	0	0	0	0	0	0
100,000 - 249,999	115,620,816	80,860	2,938,237,131	405,321	45,629,107	231,089	0	0	0	0	0	0
250,000 - 499,999	25,946,635	10,376	1,187,416,649	51,953	4,805,137	9,842	0	0	0	0	0	0
500,000 & Over	13,453,253	4,251	2,323,807,625	20,545	3,385,237	3,072	0	0	0	0	0	0
Resident	244,118,858	202,506	9,087,855,705	2,056,884	77,162,574	399,680	15,445,828	33,651	251,167,246	325,108	13,206,751	51,573
Nonresident	4,111,390	3,332	540,316,080	147,394	2,897,180	28,309	31,934	348	6,683,011	10,250	133,687	560
Totals	\$248,230,248	205,838	\$9,628,171,785	2,204,278	\$80,059,754	427,989	\$15,477,761	33,999	\$257,850,257	335,358	\$13,340,437	52,133

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