

Tax Year 2016 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2016. 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 2016 sample contains 39,640 records from a total of 2,875,758 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 5.83 percent of Minnesota tax liability (before credits) even though they reported 30.7 percent of the all-filer total for federal adjusted gross income (FAGI), 38.4 percent of the all-filer total for itemized deductions, and 33.5 percent of the all-filer total for federal taxable income.

Table A Tax Year 2016 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	(\$2,592,748,990)	23,487	\$235,290,701	8,356	\$59,217,293	10,781	\$68,096,903	7,628	\$9,589,946	1,395	(\$34,010,636)	9,016	\$143,579,887	11,145
\$ 0 - \$ 4,999	432,588,646	174,787	406,275,403	126,066	8,193,705	25,417	11,455,824	20,062	363,805	1,036	20,299,752	15,517	(1,331,591)	16,836
5,000 - 9,999	1,341,461,115	180,616	1,047,970,881	147,171	14,164,254	30,650	29,549,622	18,658	1,568,478	1,843	84,154,180	19,107	11,034,916	17,136
10,000 - 19,999	4,416,771,122	297,357	3,192,775,153	225,355	40,683,252	56,364	62,265,739	35,644	3,034,571	6,506	382,397,849	46,217	60,197,858	31,286
20,000 - 29,999	7,275,495,051	291,536	5,839,959,907	246,202	39,451,042	52,958	76,735,770	32,167	8,631,170	14,094	232,096,099	29,395	116,190,563	26,129
30,000 - 39,999	9,254,258,026	265,810	7,528,488,170	228,534	39,098,445	58,259	82,438,034	36,644	9,387,907	17,851	271,721,958	25,126	46,279,233	29,218
40,000 - 49,999	9,440,445,313	210,636	7,665,748,493	184,576	32,205,473	51,520	82,682,390	31,794	17,038,673	26,933	186,963,359	23,800	58,257,348	25,993
50,000 - 99,999	47,357,238,963	657,475	35,857,577,177	566,719	253,563,287	258,731	498,437,923	169,654	119,816,089	158,890	1,287,323,407	102,981	452,089,795	137,706
100,000 - 249,999	63,305,150,066	440,153	48,704,268,603	399,271	332,269,129	244,001	914,976,072	190,686	197,226,969	181,680	1,604,271,676	90,307	1,458,734,614	169,124
250,000 - 499,999	18,982,401,386	57,308	13,250,566,020	52,980	131,610,724	45,041	492,722,081	39,843	44,052,798	15,301	696,723,691	12,971	942,615,117	39,659
500,000 & Over	29,434,302,234	22,107	12,282,003,201	19,706	491,447,894	20,611	1,324,158,126	18,283	192,698,991	7,781	506,382,436	5,597	5,236,219,906	18,794
Resident	188,647,362,933	2,621,272	136,010,923,709	2,204,935	1,441,904,497	854,334	3,643,518,483	601,063	603,409,397	433,310	5,238,323,772	380,035	8,523,867,644	523,026
Nonresident	83,486,688,202	159,836	25,245,921,762	146,590	3,916,886,073	67,334	7,025,021,724	50,430	713,186,870	48,056	1,135,731,705	27,225	28,028,299,653	48,118
Totals	\$272,134,051,135	2,781,108	\$161,256,845,470	2,351,525	\$5,358,790,570	921,668	\$10,668,540,207	651,493	\$1,316,596,267	481,367	\$6,374,055,477	407,260	\$36,552,167,297	571,144

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	\$50,160,461	2,785	\$37,625,341	4,524	(\$588,789,921)	9,225	(\$362,596,806)	5,889	\$1,683,559	356	\$34,593	13	(\$2,071,364,041)	13,135
\$ 0 - \$ 4,999	20,704,890	6,887	33,444,571	14,384	(11,090,996)	3,456	(7,867,586)	1,361	3,495,356	860	507,410	211	(28,739,096)	13,993
5,000 - 9,999	49,807,347	11,614	110,435,210	20,261	14,048,843	7,607	8,250,257	2,344	8,169,422	2,564	1,847,081	619	(6,304,521)	7,916
10,000 - 19,999	230,986,834	33,589	468,802,282	49,442	48,720,260	18,361	(29,192,244)	5,769	38,915,994	9,953	19,609,046	17,933	(12,427,240)	13,515
20,000 - 29,999	225,126,103	27,227	620,722,313	50,957	151,364,920	16,518	6,150,594	4,434	62,836,851	13,237	147,179,601	50,070	(150,855,972)	10,927
30,000 - 39,999	226,402,719	25,778	723,725,995	44,616	111,061,251	20,113	(27,677,335)	4,371	78,427,765	16,523	272,223,842	45,086	33,287,735	13,623
40,000 - 49,999	249,256,478	22,693	699,858,837	38,606	118,519,142	17,549	(4,312,620)	5,136	53,225,133	11,904	360,660,949	34,896	27,387,643	14,242
50,000 - 99,999	1,377,460,397	97,641	4,228,681,706	164,418	862,752,129	93,437	138,790,199	19,711	237,636,602	40,374	2,602,455,421	148,750	110,920,341	54,648
100,000 - 249,999	1,995,329,011	77,166	3,962,238,446	104,930	2,545,794,548	98,961	150,874,204	13,890	117,623,208	20,089	1,853,929,320	76,517	201,537,622	41,398
250,000 - 499,999	363,212,474	9,392	484,967,118	11,395	2,502,343,782	24,052	58,448,578	1,972	6,763,292	1,012	230,239,342	8,281	129,129,908	9,006
500,000 & Over	146,036,459	3,340	158,750,852	3,336	9,171,059,006	14,452	12,303,279	663	363,264	82	72,146,380	2,524	342,508,560	5,336
Resident	4,934,483,173	318,113	11,529,252,670	506,869	14,925,782,964	323,731	(56,829,481)	65,539	609,140,445	116,954	5,560,832,985	384,900	(1,424,919,060)	197,740
Nonresident	406,980,393	15,468	635,505,826	26,275	17,142,823,362	39,320	(53,287,339)	3,286	72,750,778	11,730	348,626,563	17,958	(1,489,031,927)	16,037
Totals	\$5,341,463,567	333,581	\$12,164,758,495	533,144	\$32,068,606,326	363,051	(\$110,116,820)	68,826	\$681,891,223	128,684	\$5,909,459,548	402,858	(\$2,913,950,987)	213,777

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	(\$2,522,976,374)	23,419	\$542,700	113	\$965,232	994	\$6,032,497	4,754	\$149,976,774	16,470	\$155,916,468	22,469	\$0	0
\$ 0 - \$ 4,999	457,123,852	168,403	1,751,000	350	2,858,962	2,302	2,329,749	11,414	905,244,662	169,284	455,122,413	87,691	7,411,608	5,973
5,000 - 9,999	1,375,985,400	180,616	1,285,376	683	2,920,446	4,124	8,132,396	16,769	1,224,826,362	173,764	596,760,938	107,720	85,449,800	49,146
10,000 - 19,999	4,522,046,607	297,357	8,071,668	2,527	16,428,875	19,639	32,863,460	40,135	2,144,499,805	274,280	1,654,091,553	258,696	966,509,465	193,866
20,000 - 29,999	7,390,708,672	291,536	14,642,979	4,627	34,045,621	34,511	22,059,410	23,976	2,120,573,213	261,184	1,914,855,003	283,439	2,981,792,489	257,421
30,000 - 39,999	9,426,301,575	265,810	22,285,475	7,650	45,115,499	41,851	25,614,148	20,663	1,862,359,978	223,258	1,853,967,478	262,377	4,967,325,864	257,378
40,000 - 49,999	9,578,357,642	210,636	21,138,829	5,268	41,888,069	37,131	22,594,197	17,965	1,381,245,344	157,802	1,537,264,208	210,460	5,806,650,125	208,670
50,000 - 99,999	48,126,794,895	657,475	106,206,938	24,231	131,942,247	118,708	137,188,851	84,102	3,836,583,136	350,205	5,899,203,056	657,475	32,268,277,138	655,406
100,000 - 249,999	64,230,262,286	440,153	75,267,321	15,708	70,903,709	68,498	161,283,823	73,032	791,273,607	62,406	5,048,914,872	440,040	47,808,281,684	439,108
250,000 - 499,999	19,364,599,437	57,308	9,066,749	896	0	0	47,298,510	13,032	7,384,855	631	508,381,459	50,721	15,504,075,274	57,278
500,000 & Over	30,006,158,494	22,107	4,161,377	378	0	0	39,035,296	7,162	2,512,711	230	57,911	5	25,392,744,571	22,089
Resident	191,955,362,487	2,614,821	264,420,411	62,433	347,068,659	327,759	504,432,337	313,005	14,426,480,447	1,689,515	19,624,535,358	2,381,093	135,788,518,019	2,146,334
Nonresident	84,592,074,312	159,687	20,879,902	4,513	28,792,363	24,477	113,471,098	25,335	726,149,217	78,972	1,240,895,000	142,351	68,521,345,393	152,364
Totals	\$276,547,436,798	2,774,508	\$285,300,313	66,946	\$375,861,022	352,236	\$617,903,435	338,340	\$15,152,629,664	1,768,487	\$20,865,430,359	2,523,444	\$204,309,863,411	2,298,698

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

Table B**Tax Year 2016 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	\$224,039,074	7,006	\$59,095,146	4,972	\$42,945,205	5,654	\$35,201,014	5,807	\$79,942,345	6,877
\$ 0 - \$ 4,999	70,467,803	5,112	33,196,412	3,216	4,700,659	4,455	10,109,796	3,233	15,238,732	4,975
5,000 - 9,999	148,054,744	6,502	51,729,201	5,411	55,235,747	5,767	12,709,035	4,887	68,613,593	6,270
10,000 - 19,999	373,216,932	23,054	165,328,481	15,842	26,924,997	21,884	48,599,124	18,306	79,651,757	22,854
20,000 - 29,999	460,522,761	30,352	147,020,603	18,727	51,267,944	29,606	56,892,772	24,347	113,744,574	30,352
30,000 - 39,999	656,449,350	42,551	195,517,240	18,439	74,366,628	41,711	79,989,034	34,503	161,973,586	42,377
40,000 - 49,999	747,124,463	52,746	120,923,456	13,941	125,559,587	52,619	95,102,038	43,247	232,822,683	52,746
50,000 - 99,999	5,431,057,704	307,270	574,475,895	61,657	1,190,044,972	306,578	770,413,763	279,242	2,047,177,041	307,199
100,000 - 249,999	9,700,834,870	377,747	377,866,790	24,909	3,216,103,206	377,675	1,454,953,144	363,106	4,806,129,321	377,724
250,000 - 499,999	2,969,684,304	56,677	23,850,021	781	1,386,753,993	56,673	381,632,602	54,518	1,797,101,651	56,674
500,000 & Over	4,063,971,232	21,876	11,451,720	84	2,747,301,315	21,871	284,854,145	21,299	3,049,917,027	21,875
Resident	24,845,423,237	930,893	1,760,454,965	167,980	8,921,204,253	924,492	3,230,456,466	852,494	12,452,312,310	929,922
Nonresident	15,455,546,550	80,468	53,991,212	6,054	5,831,116,764	79,880	691,574,716	65,667	6,594,127,511	80,342
Totals	\$40,300,969,787	1,011,361	\$1,814,446,177	174,034	\$14,752,321,017	1,004,372	\$3,922,031,182	918,161	\$19,046,439,821	1,010,264

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	\$40,167,276	4,249	\$12,051,012	1,136	\$24,921,650	3,072	\$1,955,646	1,166	\$935,513	388
\$ 0 - \$ 4,999	17,600,583	2,355	0	0	1,221,594	2,438	727,262	1,008	0	0
5,000 - 9,999	16,121,349	2,610	0	0	6,368,613	4,239	2,090,510	2,448	1,614,783	508
10,000 - 19,999	70,792,293	13,201	1,362,627	226	26,562,325	15,095	6,453,888	8,843	10,665,610	2,671
20,000 - 29,999	96,415,083	17,742	34,869	582	40,937,182	21,183	9,835,121	11,228	36,796,742	5,707
30,000 - 39,999	156,286,197	28,118	56,782	611	60,556,558	26,092	12,022,677	16,290	49,753,389	8,818
40,000 - 49,999	222,570,825	37,958	1,504,450	842	56,341,456	30,469	18,233,362	23,075	66,374,073	14,334
50,000 - 99,999	1,550,990,871	241,359	4,070,058	2,919	556,176,591	215,978	123,194,336	150,613	412,594,263	93,403
100,000 - 249,999	2,601,614,415	322,574	43,249,556	10,107	1,045,176,098	316,109	299,877,340	239,789	456,403,150	111,032
250,000 - 499,999	554,525,909	46,060	19,533,710	4,866	373,922,109	52,434	158,055,025	38,050	55,328,102	10,869
500,000 & Over	268,705,370	15,835	94,214,048	4,793	690,521,020	20,788	640,949,397	13,503	22,788,897	2,005
Resident	5,595,790,170	732,061	176,077,112	26,081	2,882,705,198	707,898	1,273,394,564	506,013	1,113,254,522	249,734
Nonresident	546,161,130	55,636	727,109,315	7,419	4,839,202,806	59,588	3,085,262,216	43,084	515,494,295	27,881
Totals	\$6,141,951,301	787,696	\$903,186,427	33,500	\$7,721,908,004	767,486	\$4,358,656,780	549,097	\$1,628,748,816	277,616

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

Table C

Tax Year 2016 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	(\$3,054,226,603)	23,346	\$40,928,262	5,360	\$148,879,823	6,232	\$203,574,883	9,168	\$9,599,026	1,399	\$1,783,464	2,054
\$ 0 - \$ 4,999	(936,758,374)	165,275	4,050,153	4,541	5,386,721	1,644	33,605,417	12,825	363,805	1,036	2,733,745	4,171
5,000 - 9,999	(589,628,083)	174,793	53,087,876	6,043	14,667,747	3,067	38,792,152	16,679	1,682,993	2,894	6,072,172	7,552
10,000 - 19,999	286,757,938	293,972	25,622,837	21,391	62,151,507	7,593	149,281,897	39,774	3,089,293	6,706	14,887,417	20,790
20,000 - 29,999	2,812,493,186	290,506	46,713,417	29,382	37,469,770	6,169	184,619,864	41,975	8,757,691	14,051	15,230,223	24,063
30,000 - 39,999	4,897,193,155	265,679	61,416,168	40,860	41,914,705	8,075	224,509,843	47,834	9,387,907	17,851	16,823,419	25,022
40,000 - 49,999	5,776,665,912	210,593	104,335,965	52,078	36,054,399	7,580	175,909,761	49,171	17,038,673	26,933	19,000,198	26,496
50,000 - 99,999	32,197,161,583	657,441	968,394,469	305,024	242,982,695	38,344	940,577,036	202,521	119,874,377	159,104	76,313,053	97,407
100,000 - 249,999	47,763,178,315	440,130	2,769,574,566	377,521	690,129,025	93,293	947,417,445	147,822	197,256,938	181,726	15,861,636	24,806
250,000 - 499,999	15,498,550,591	57,308	1,332,785,605	56,619	625,197,194	54,052	344,924,030	26,731	44,162,956	15,358	216,802	323
500,000 & Over	25,361,011,413	22,107	2,553,088,688	21,817	1,485,563,936	19,229	1,216,884,603	14,226	188,727,099	7,790	103,496	81
Resident	130,012,399,033	2,601,149	7,959,998,004	920,635	3,390,397,524	245,278	4,460,096,931	608,727	599,940,759	434,848	169,025,625	232,766
Nonresident	66,274,664,370	158,693	5,446,725,304	78,777	2,369,150,052	33,563	1,202,889,555	31,997	713,270,067	47,976	8,677,051	11,192
Totals	\$196,287,063,404	2,759,842	\$13,406,723,308	999,412	\$5,759,547,576	278,840	\$5,662,986,486	640,724	\$1,313,210,826	482,824	\$177,702,676	243,958

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	\$778,534	401	\$2,374,356	267	\$0	0	\$48,338	64	\$1,377,442	3,387	\$155,336	408
\$ 0 - \$ 4,999	449,640	716	476,942	6,361	0	0	21,732	149	3,809,019	32,094	386,636	1,261
5,000 - 9,999	788,068	1,423	5,547,064	49,300	0	0	370,335	854	16,144,699	49,017	785,573	3,204
10,000 - 19,999	2,022,035	3,659	52,423,273	190,395	0	0	2,438,751	5,347	74,713,180	88,581	2,462,527	9,932
20,000 - 29,999	2,146,382	4,668	158,559,093	252,474	0	0	5,994,537	11,035	91,473,807	67,664	3,780,489	15,748
30,000 - 39,999	6,947,855	10,672	262,555,023	251,736	0	0	2,744,173	10,075	49,437,266	57,037	2,782,906	12,008
40,000 - 49,999	11,233,037	14,839	326,101,181	206,431	2,982	86	0	0	9,047,989	20,789	17,686	43
50,000 - 99,999	64,689,993	70,925	1,915,011,107	649,798	21,526,883	137,283	0	0	0	0	0	0
100,000 - 249,999	104,589,886	77,084	3,216,049,782	438,665	50,178,377	246,488	0	0	0	0	0	0
250,000 - 499,999	24,863,912	12,537	1,283,847,541	57,191	5,821,996	11,162	0	0	0	0	0	0
500,000 & Over	14,716,672	4,459	2,428,029,397	21,825	3,778,120	3,857	0	0	0	0	0	0
Resident	233,226,014	201,385	9,650,974,761	2,124,444	81,308,358	398,875	11,617,865	27,524	246,003,403	318,568	10,371,153	42,605
Nonresident	4,190,832	3,754	597,482,868	151,085	3,364,179	31,399	246,486	915	3,625,061	5,167	71,174	716
Totals	\$237,416,846	205,139	\$10,248,457,629	2,275,529	\$84,672,537	430,274	\$11,864,351	28,438	\$249,628,463	323,735	\$10,442,327	43,321

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