

Tax Year 2017 Overview

The data in the following tables are from the Minnesota individual income tax sample for tax year 2017. 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 2017 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, & **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 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, & 33.5 percent of the all-filer total for federal taxable income.

Table A

Tax Year 2017 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	\$ (4,761,711,390)	23,604	\$ 303,981,501	8,196	\$ 377,166,122	11,827	\$ 194,470,428	8,030	\$ 23,080,166	1,296	\$ (183,735,350)	9,209	\$ 685,907,032	10,637
\$ 0 - 4,999	440,365,741	178,188	370,570,396	127,397	8,236,979	20,716	15,225,186	16,085	461,755	913	28,872,532	15,946	4,221,386	15,309
\$ 5,000 - 9,999	1,292,329,349	173,279	1,034,048,932	142,032	10,732,353	27,309	27,329,191	19,240	511,165	1,185	85,776,220	19,639	18,977,948	19,508
\$ 10,000 - 19,999	4,539,636,278	304,893	3,365,872,694	239,962	30,675,748	53,668	59,443,645	35,410	2,262,393	4,876	296,855,737	38,013	61,133,125	31,766
\$ 20,000 - 29,999	7,354,998,607	294,548	5,775,041,337	246,180	34,225,977	56,264	83,757,566	35,471	8,223,284	12,456	296,571,678	30,887	88,065,053	28,472
\$ 30,000 - 39,999	9,575,073,868	274,410	7,802,481,815	236,086	27,020,563	51,753	85,670,838	35,198	8,197,307	16,139	336,549,751	30,500	93,759,273	31,802
\$ 40,000 - 49,999	10,599,336,710	235,890	8,504,811,913	203,987	56,657,501	59,261	89,988,640	37,676	18,101,431	26,671	296,961,771	32,498	88,653,613	32,107
\$ 50,000 - 99,999	51,409,164,996	714,365	38,680,602,036	611,013	312,290,431	280,260	602,775,236	183,941	135,465,175	179,605	1,492,443,213	111,346	937,069,643	161,681
\$100,000 - 249,999	73,750,121,920	509,526	55,267,909,129	457,411	465,396,642	289,121	1,375,564,397	219,259	225,677,303	216,288	1,794,968,035	94,038	2,483,845,581	199,634
\$250,000 - 499,999	24,943,643,191	74,412	16,584,190,562	66,641	214,237,176	60,588	789,169,858	53,421	73,837,080	21,333	735,817,969	16,471	1,677,960,805	52,103
\$500,000 & Over	108,464,248,734	37,897	30,510,504,755	32,651	4,414,397,689	35,330	8,710,724,699	31,951	818,208,142	16,473	1,506,855,636	11,158	35,347,761,739	32,615
Resident	200,103,040,341	2,659,054	140,568,628,815	2,223,476	1,592,804,948	875,063	4,412,930,979	623,592	618,403,373	449,128	5,446,763,930	379,858	12,763,384,774	564,150
Nonresident	87,504,167,663	161,959	27,631,386,256	148,081	4,358,232,232	71,034	7,621,188,707	52,090	695,621,828	48,108	1,241,173,263	29,846	28,723,970,423	51,484
TOTALS	\$ 287,607,208,004	2,821,013	\$ 168,200,015,071	2,371,557	\$ 5,951,037,180	946,097	\$ 12,034,119,686	675,682	\$ 1,314,025,201	497,236	\$ 6,687,937,193	409,705	\$ 41,487,355,197	615,633

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	\$ 91,319,601	3,378	\$ 58,784,187	4,947	\$ (1,572,162,854)	10,533	\$ (284,075,796)	6,632	\$ 1,936,917	326	\$ 5,743,613	234	\$ (4,311,867,303)	12,595
\$ 0 - 4,999	21,019,453	7,519	30,016,588	11,643	(3,933,772)	3,830	(7,084,572)	1,483	1,652,908	691	1,611,036	259	(6,033,954)	13,075
\$ 5,000 - 9,999	66,302,377	12,971	89,331,273	16,697	2,827,314	6,448	(18,889,239)	2,150	10,648,363	2,512	2,526,383	435	(5,279,740)	7,678
\$ 10,000 - 19,999	204,038,463	30,124	440,377,435	49,115	74,060,047	14,468	(8,258,830)	6,005	57,458,208	11,662	18,762,855	16,947	5,315,301	13,607
\$ 20,000 - 29,999	266,001,931	31,738	625,327,912	52,763	83,402,725	16,225	(20,970,304)	5,371	68,918,508	13,919	151,729,379	53,010	13,543,275	12,572
\$ 30,000 - 39,999	284,975,300	26,227	608,351,071	43,402	118,939,454	19,142	1,694,914	4,283	84,368,447	14,584	269,141,460	41,391	12,587,714	13,644
\$ 40,000 - 49,999	253,344,166	24,082	744,927,137	43,073	219,010,213	22,078	(33,243,270)	4,693	61,111,739	11,141	419,699,804	39,298	21,913,794	15,660
\$ 50,000 - 99,999	1,734,998,707	109,839	4,123,698,941	175,874	978,905,761	99,764	29,056,353	20,189	238,911,483	38,868	2,883,007,380	163,263	29,200,889	56,254
\$100,000 - 249,999	2,678,840,903	90,525	4,406,540,668	127,885	3,412,914,529	116,861	65,311,119	15,171	119,158,924	20,233	2,351,743,985	98,470	66,504,042	51,857
\$250,000 - 499,999	727,010,480	14,341	679,101,779	14,987	3,460,521,576	33,459	13,583,119	2,037	4,835,513	873	323,592,957	12,160	167,615,579	11,424
\$500,000 & Over	385,075,223	5,787	352,922,361	6,566	25,460,205,133	26,171	(29,460,409)	1,225	226,894	54	168,936,433	6,168	775,331,686	11,429
Resident	6,182,546,050	340,391	11,520,705,461	521,373	14,841,151,339	323,761	(217,473,574)	66,163	595,782,155	105,125	6,264,887,147	414,729	(1,376,111,647)	202,781
Nonresident	530,380,555	16,140	638,603,892	25,580	17,393,538,787	45,217	(74,863,341)	3,077	53,445,746	9,739	331,608,138	16,907	(1,855,057,071)	17,014
TOTALS	\$ 6,712,926,605	356,531	\$ 12,159,379,353	546,953	\$ 32,234,690,126	368,978	\$ (292,336,915)	69,240	\$ 649,227,901	114,864	\$ 6,596,495,285	431,636	\$ (3,231,168,718)	219,795

Federal Adjusted Gross Income Range	Federal Gross Income		IRA Deduction		Student Loan Interest Deduction		Self-Employment Tax Deduction		Standard Deduction		Personal Exemptions		Federal Taxable Income	
	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count	Count
Less than Zero	\$ (4,683,375,905)	23,425	\$ 816,958	149	\$ 1,183,885	1,548	\$ 6,372,747	4,614	\$ 164,985,810	17,282	\$ 162,859,977	23,287	\$ -	0
\$ 0 - 4,999	464,780,459	170,517	205,035	137	2,255,226	2,052	2,570,702	12,804	918,042,428	171,918	446,833,719	87,250	8,735,103	6,441
\$ 5,000 - 9,999	1,327,391,314	173,279	3,192,970	671	3,748,564	4,431	7,129,684	16,356	1,176,044,928	166,390	579,303,548	103,110	86,676,509	48,507
\$ 10,000 - 19,999	4,629,875,827	304,893	6,709,476	2,101	14,180,941	16,871	27,720,503	35,887	2,220,401,283	284,298	1,656,932,050	259,862	1,034,477,501	204,049
\$ 20,000 - 29,999	7,486,879,081	294,548	12,639,037	4,186	30,748,516	31,422	27,050,254	27,371	2,135,451,931	263,729	1,895,498,499	287,182	3,044,592,280	260,643
\$ 30,000 - 39,999	9,756,135,513	274,410	23,970,720	5,506	46,775,301	45,502	31,145,452	26,702	1,926,328,777	232,991	1,894,363,536	272,134	5,212,788,329	264,928
\$ 40,000 - 49,999	10,771,651,240	235,890	24,848,601	5,364	53,000,892	43,101	27,415,365	24,234	1,508,732,051	173,187	1,689,412,965	235,073	6,503,041,307	233,292
\$ 50,000 - 99,999	52,299,158,764	714,365	117,557,000	23,596	147,035,268	126,996	150,016,028	93,199	4,070,893,782	373,184	6,181,578,201	713,840	35,169,148,079	709,948
\$100,000 - 249,999	74,914,854,050	509,526	107,034,311	18,329	82,562,400	75,487	185,537,751	80,727	1,020,584,962	79,120	5,793,600,517	508,610	55,539,797,008	508,798
\$250,000 - 499,999	25,481,188,150	74,412	12,994,914	1,198	7,357	11	69,493,378	17,832	9,948,713	838	618,280,255	64,128	20,412,206,685	74,337
\$500,000 & Over	109,773,892,517	37,897	5,611,447	575	-	0	116,230,652	13,920	7,258,963	625	250,703	30	90,038,004,013	37,843
Resident	203,638,349,387	2,651,208	293,746,130	58,263	352,586,218	321,838	530,502,079	326,245	14,439,535,959	1,684,398	19,698,798,003	2,412,002	144,826,825,128	2,193,791
Nonresident	88,584,081,623	161,956	21,834,339	3,548	28,912,132	25,585	120,180,436	27,400	719,137,669	79,163	1,220,115,966	142,503	72,222,641,687	154,996
TOTALS	\$ 292,222,431,010	2,813,163	\$ 315,580,469	61,811	\$ 381,498,350	347,423	\$ 650,682,516	353,645	\$ 15,158,673,628	1,763,561	\$ 20,918,913,969	2,554,505	\$ 217,049,466,815	2,348,787

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

Table B

Tax Year 2017 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 Deduction		Real Estate Taxes Deduction		Total Taxes Deduction	
	Deductions	Count	Deductions	Count	Deduction	Count	Deduction	Count	Deduction	Count	Deduction	Count
Less than Zero	\$ 514,181,464	6,308	\$ 514,181,464	6,308	\$ 49,401,463	4,830	\$ 172,466,965	5,161	\$ 51,450,848	5,384	\$ 230,110,708	6,147
\$ 0 - 4,999	52,135,971	4,777	52,135,971	4,777	21,172,597	3,239	1,792,801	3,176	9,055,875	3,120	11,182,004	4,504
\$ 5,000 - 9,999	105,016,255	6,890	105,016,255	6,890	45,534,595	5,775	14,224,420	5,924	12,245,212	5,647	26,943,700	6,890
\$ 10,000 - 19,999	320,636,656	20,536	320,636,506	20,477	134,302,675	13,855	27,412,159	18,560	38,232,291	16,146	68,533,789	20,044
\$ 20,000 - 29,999	510,753,737	30,819	510,753,737	30,819	218,378,219	19,676	32,783,915	29,764	66,876,134	23,786	105,712,661	30,585
\$ 30,000 - 39,999	639,065,931	41,232	639,065,931	41,232	170,321,594	19,503	66,619,648	41,045	102,293,909	33,501	175,555,348	41,232
\$ 40,000 - 49,999	938,533,399	62,703	938,533,399	62,703	193,382,408	21,422	148,783,060	61,949	133,882,556	52,504	293,852,696	62,498
\$ 50,000 - 99,999	6,116,906,387	341,122	6,116,893,521	341,122	900,927,433	77,040	1,264,864,879	338,916	898,368,699	308,840	2,239,562,437	340,263
\$100,000 - 249,999	11,460,909,017	430,406	11,461,986,695	430,406	485,770,080	40,685	3,589,347,953	429,688	1,896,497,184	406,298	5,655,555,441	430,357
\$250,000 - 499,999	3,925,757,053	73,574	3,925,809,858	73,574	72,918,138	1,886	1,773,417,743	73,465	557,962,910	69,889	2,368,357,614	73,538
\$500,000 & Over	18,556,109,703	37,272	18,567,848,497	37,272	22,507,445	297	9,055,011,882	37,215	875,937,675	35,541	9,981,500,284	37,268
Resident	27,145,622,844	973,142	27,147,254,782	973,083	2,204,253,390	199,824	9,594,399,493	962,885	3,840,230,267	890,480	13,749,502,084	970,998
Nonresident	15,994,382,728	82,497	16,005,607,053	82,497	110,363,256	8,385	6,552,325,930	81,978	802,573,027	70,176	7,407,364,596	82,328
TOTALS	\$ 43,140,005,572	1,055,639	\$ 43,152,861,834	1,055,580	\$ 2,314,616,645	208,208	\$ 16,146,725,424	1,044,862	\$ 4,642,803,295	960,656	\$ 21,156,866,680	1,053,326

Federal Adjusted Gross Income Range	Total Home Mortgage Interest Deduction (& Points)		Investment Interest Deduction		Charitable Contributions Deduction - Cash		Charitable Contributions Deduction - Non-Cash		Employee Business Expenses	
	Deduction	Count	Deduction	Count	Deduction - Cash	Count	Deduction - Non-Cash	Count	Expenses	Count
Less than Zero	\$ 36,662,742	3,397	\$ 114,432,522	694	\$ 95,984,456	3,155	\$ 239,327,945	1,033	\$ 2,378,868	653
\$ 0 - 4,999	12,509,361	2,375	-	0	1,646,521	2,541	431,589	1,129	1,589,316	292
\$ 5,000 - 9,999	19,386,244	3,600	3,510	338	6,075,371	4,351	1,057,332	1,665	688,852	396
\$ 10,000 - 19,999	58,109,355	10,903	50,170	152	19,369,931	12,010	4,700,264	6,592	12,467,204	1,815
\$ 20,000 - 29,999	92,723,395	17,422	188,023	182	49,013,821	20,581	8,890,545	13,317	14,019,894	4,393
\$ 30,000 - 39,999	150,079,744	26,666	2,044,291	1,027	61,070,713	23,806	17,240,140	17,937	49,931,096	8,207
\$ 40,000 - 49,999	257,122,487	44,771	1,389,458	619	82,950,900	37,659	17,699,586	25,421	71,446,428	16,019
\$ 50,000 - 99,999	1,696,876,543	268,752	39,732,496	4,971	565,982,717	230,460	123,653,790	159,451	416,771,684	98,569
\$100,000 - 249,999	2,800,228,844	351,226	70,998,578	9,911	1,262,913,647	346,037	352,141,774	259,390	612,708,815	130,216
\$250,000 - 499,999	683,773,685	56,433	35,796,638	6,579	480,271,700	67,328	137,781,780	48,819	94,459,467	12,801
\$500,000 & Over	454,958,367	25,284	1,641,582,273	9,444	4,467,650,753	34,674	3,622,541,136	21,422	441,024,615	4,799
Resident	5,668,329,598	752,204	307,642,585	25,727	3,084,954,066	722,796	1,062,665,844	516,304	1,081,139,095	251,420
Nonresident	594,101,169	58,624	1,598,575,376	8,191	4,007,976,465	59,807	3,462,800,037	39,873	636,347,144	26,740
TOTALS	\$ 6,262,430,767	810,828	\$ 1,906,217,961	33,917	\$ 7,092,930,531	782,603	\$ 4,525,465,881	556,177	\$ 1,717,486,238	278,160

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

Table C

Tax Year 2017 Minnesota Individual Income Tax Sample - Selected Fields from Minnesota Form M-1

Federal Adjusted Gross Income Range	Federal Taxable Income		State Income Tax Addition		Total Other Additions		Total Other Subtractions		State Income Tax Refund Subtraction		Nonitemizer Charitable Contributions	
	Income	Count	Income	Count	Income	Count	Income	Count	Income	Count	Income	Count
Less than Zero	\$ (5,592,528,588)	23,136	\$ 170,138,225	5,413	\$ 1,021,350,410	6,951	\$ 265,915,507	9,239	\$ 23,103,021	1,270	\$ 2,088,491	2,227
\$ 0 - 4,999	(921,683,500)	164,376	1,695,328	3,266	10,516,904	5,248	41,409,473	12,174	533,381	1,049	2,145,608	3,630
\$ 5,000 - 9,999	(546,450,336)	167,874	11,184,271	5,579	21,485,092	7,334	56,547,003	13,446	511,165	1,185	14,786,601	5,684
\$ 10,000 - 19,999	355,887,229	301,965	26,144,140	18,200	52,935,324	13,994	168,599,850	52,612	2,356,484	5,149	12,697,905	19,816
\$ 20,000 - 29,999	2,846,535,857	293,982	28,132,304	29,137	92,279,166	15,678	379,105,663	80,079	8,050,243	12,586	14,683,460	22,145
\$ 30,000 - 39,999	5,118,752,150	274,410	56,045,101	40,726	89,746,116	18,260	344,040,609	74,723	8,111,999	16,223	15,914,665	23,689
\$ 40,000 - 49,999	6,463,372,373	235,786	125,710,096	61,412	78,654,692	21,695	344,341,826	73,433	18,474,638	26,752	17,951,895	24,837
\$ 50,000 - 99,999	35,033,358,802	714,365	1,037,418,184	337,649	458,336,635	99,965	1,480,851,507	288,107	135,818,126	179,813	69,445,948	86,794
\$100,000 - 249,999	55,474,579,015	509,526	3,091,510,992	429,524	851,484,616	130,214	935,461,879	182,066	225,732,021	216,526	22,539,828	30,519
\$250,000 - 499,999	20,389,203,577	74,408	1,707,061,759	73,456	872,898,923	69,437	419,704,204	34,835	74,019,823	21,481	308,928	257
\$500,000 & Over	89,896,837,475	37,897	8,518,072,462	37,131	3,947,979,442	32,862	2,467,536,805	23,029	819,570,507	16,537	1,483,734	348
Resident	138,946,393,341	2,635,992	8,614,943,072	959,945	4,287,977,972	380,857	5,461,799,774	805,459	620,710,745	450,403	164,312,460	209,877
Nonresident	69,571,470,712	161,735	6,158,169,791	81,547	3,209,689,348	40,781	1,441,714,551	38,283	695,570,662	48,168	9,734,602	10,069
TOTALS	\$ 208,517,864,053	2,797,726	\$ 14,773,112,863	1,041,492	\$ 7,497,667,320	421,638	\$ 6,903,514,325	843,743	\$ 1,316,281,407	498,571	\$ 174,047,063	219,946

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	
	Subtraction	Count	Income	Count	Income	Count	Income	Count	Income	Count	Income	Count
Less than Zero	\$ 468,264	373	\$ 7,530,665	638	-	*	\$ 21,861	35	\$ 1,126,093	3,199	\$ 115,653	407
\$ 0 - 4,999	366,714	681	532,524	6,556	-	0	126,510	241	3,877,983	30,814	300,806	1,316
\$ 5,000 - 9,999	370,782	880	4,837,181	48,640	-	0	446,448	797	14,539,018	45,307	476,269	2,566
\$ 10,000 - 19,999	2,386,543	4,266	52,554,670	192,452	-	*	3,354,244	5,478	75,532,746	89,441	2,618,556	9,371
\$ 20,000 - 29,999	3,698,081	5,635	149,959,872	247,299	-	0	4,436,347	7,397	85,688,728	60,567	3,479,877	12,691
\$ 30,000 - 39,999	6,741,769	10,881	264,555,344	259,516	-	0	7,813,951	12,547	50,475,025	58,878	2,668,284	10,115
\$ 40,000 - 49,999	11,588,284	14,912	348,767,198	229,799	-	*	4,977,428	9,339	9,497,058	23,076	-	0
\$ 50,000 - 99,999	59,675,549	63,526	2,008,499,553	704,213	\$ 20,925,940	138,516	5,411,484	15,525	11,458	609	-	0
\$100,000 - 249,999	114,277,385	82,859	3,582,334,961	508,309	55,329,311	277,895	-	0	-	0	-	0
\$250,000 - 499,999	25,654,146	13,230	1,497,768,019	74,275	8,330,667	16,942	-	0	-	0	-	0
\$500,000 & Over	14,392,111	4,840	3,100,272,402	37,473	4,402,282	5,303	-	0	-	0	-	0
Resident	235,985,744	198,870	10,387,260,088	2,156,508	85,727,728	408,446	25,959,630	49,324	237,899,380	306,959	9,649,146	36,279
Nonresident	3,633,883	3,214	630,352,301	152,662	3,260,473	30,220	628,643	2,036	2,848,729	4,931	10,297	187
TOTALS	\$ 239,619,627	202,084	\$ 11,017,612,389	2,309,170	\$ 88,988,201	438,666	\$ 26,588,273	51,360	\$ 240,748,109	311,890	\$ 9,659,443	36,467

Note: Parts may not sum to totals due to rounding

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