

2017 Occupation Tax Return

Print or Type	Name of Company _____	Minnesota Tax ID _____	FEIN _____
	Street _____	<input type="checkbox"/> Check if new address	<input type="checkbox"/> Check if amended
	City _____	County _____	State/ZIP code _____

Has a federal examination been finalized? (list years) _____

Is a federal examination now in progress? (list years) _____

Tax years and expiration date(s) of federal waivers: _____

Report changes to federal income tax within 180 days of final determination. If there is a change in tax, you must file an amended return.

Round amounts to the nearest whole dollar

Tax, Payments and Credits	1 Minnesota tax liability (from M30-I, line 26)	1	
	2 Minnesota Nongame Wildlife Fund (see instructions, page 3)	2	
	3 Add lines 1 and 2	3	
	4 Amount credited from your 2016 return	4	
	5 2017 extension payment made by the regular due date	5	
	6 Add lines 4 and 5	6	
	7 Subtract line 6 from line 3	7	
	8 Penalty (see instructions, page 3)	8	
	9 Interest (see instructions, page 3)	9	
Amount Due or Overpaid	10 AMOUNT DUE or OVERPAID		
	Add lines 7, 8 and 9 (if less than zero, also enter on line 12)	10	
	11 Payment made with this return	11	
	12 Overpayment	12	
13 Amount of line 12 to be credited to your 2018 tax	13		
14 Refund (subtract line 13 from line 12)	14		

To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Account type:	Routing number	Account number (use an account not associated with any foreign banks)
<input type="checkbox"/> Checking <input type="checkbox"/> Savings		

I declare that this return is correct and complete to the best of my knowledge and belief.

Sign Here	Authorized Signature _____	Title _____	Date _____	Daytime Phone _____	<input type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.
	Signature of Preparer _____	PTIN _____	Date _____	Daytime Phone _____	
	Print name of person to contact within company to discuss this return _____		Title _____	Daytime Phone _____	

Attach copies of all supporting schedules as requested in instructions.

Mail to: Minnesota Revenue, Occupation Tax, Mail Station 3331, St Paul, MN 55146-3331

2017 Income and Tax Calculations

Name of Company	Minnesota Tax ID	FEIN
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Round amounts to the nearest whole dollar

Income Calculation	1 Gross income/mine value (from M30-G)	1 _____
	2 Cost of pellets produced (from Schedule A, line 8)	2 _____
	3 Gross profit (subtract line 2 from line 1)	3 _____
	4 Net gain or loss (see instructions, page 4; attach schedule)	4 _____
	5 Federal bonus depreciation addback	5 _____
	6 Excess IRC section 179 expense addback (see instructions, page 4; attach schedule)	6 _____
	7 Other adjustments (see instructions, page 4; attach schedule)	7 _____
	8 Total income (add lines 3 through 7)	8 _____
Deductions	9 Salaries and wages	9 _____
	10 Repairs	10 _____
	11 Rents and leases (attach schedule)	11 _____
	12 Royalties	12 _____
	13 Taxes	13 _____
	14 Interest expense	14 _____
	15 a Depreciation (see instructions, page 5; attach schedule)	15a _____
	b Any depreciation included on Schedule A, line 5	15b _____
	15 Subtract line 15b from line 15a	15 _____
	16 Development (see instructions, page 5; attach schedule)	16 _____
	17 Depletion (see instructions, page 5; attach schedule)	17 _____
	18 Pension, profit-sharing plans and deferred compensation plans	18 _____
	19 Employee benefit programs	19 _____
	20 Subtractions for prior addbacks of federal bonus depreciation and excess IRC section 179 expensing (attach schedule)	20 _____
	21 Other deductions (attach schedule)	21 _____
22 Total deductions (add lines 9 through 21)	22 _____	
Tax Calculation	23 Minnesota net income (loss) (subtract line 22 from line 8)	23 _____
	24 Net operating loss deduction (from M30-NOL)	24 _____
	25 Taxable income (subtract line 24 from line 23; if zero or less, enter zero)	25 _____
	26 MINNESOTA OCCUPATION TAX LIABILITY (multiply line 25 by 2.45% [.0245]) Enter on M30, line 1.	26 _____