

2018 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 <i>(from M30-I, line 26)</i> 1 _____ |
| | 2 Minnesota Nongame Wildlife Fund <i>(see instructions, page 3)</i> 2 _____ |
| | 3 Add lines 1 and 2 3 _____ |
| | 4 Amount credited from your 2017 return 4 _____ |
| | 5 2018 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 <i>(see instructions, page 3)</i> 8 _____ |
| | 9 Interest <i>(see instructions, page 3)</i> 9 _____ |
| Amount Due or Overpaid | 10 AMOUNT DUE or OVERPAID Add lines 7, 8 and 9 <i>(if less than zero, also enter on line 12)</i> 10 _____ |
| | 11 Payment made with this return 11 _____ |
| | 12 Overpayment 12 _____ |
| | 13 Amount of line 12 to be credited to your 2019 tax 13 _____ |
| 14 Refund <i>(subtract line 13 from line 12)</i> 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)*

Checking 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 _____ | Date _____ | 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

2018 Income and Tax Calculations

| | | |
|-----------------|------------------|------|
| Name of Company | Minnesota Tax ID | FEIN |
|-----------------|------------------|------|

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 Addition due to federal changes not adopted by Minnesota (M4NC, liine 29). 8 _____ |
| | 9 Total income (add lines 3 through 7) 9 _____ |
| Deductions | 10 Salaries and wages 10 _____ |
| | 11 Repairs 11 _____ |
| | 12 Rents and leases (attach schedule) 12 _____ |
| | 13 Royalties 13 _____ |
| | 14 Taxes 14 _____ |
| | 15 Interest expense 15 _____ |
| | 16 a Depreciation (see instructions, page 5; attach schedule) 16a _____ |
| | b Any depreciation included on Schedule A, line 5 16b _____ |
| | 16 Subtract line 16b from line 16a 16 _____ |
| | 17 Development (see instructions, page 5; attach schedule) 17 _____ |
| | 18 Depletion (see instructions, page 5; attach schedule) 18 _____ |
| | 19 Pension, profit-sharing plans and deferred compensation plans 19 _____ |
| | 20 Employee benefit programs 20 _____ |
| | 21 Subtractions for prior addbacks of federal bonus depreciation and excess IRC section 179 expensing (attach schedule) 21 _____ |
| | 22 Other deductions (attach schedule) 22 _____ |
| Tax Calculation | 23 Subtraction due to federal changes not adopted by Minnesota (M4NC, line 29 as a positive). 23 _____ |
| | 24 Total deductions (add lines 9 through 21) 24 _____ |
| | 25 Minnesota net income (loss) (subtract line 22 from line 8) 25 _____ |
| | 26 Net operating loss deduction (from M30-NOL) 26 _____ |
| | 27 Taxable income (subtract line 24 from line 23; if zero or less, enter zero) 27 _____ |
| | 28 MINNESOTA OCCUPATION TAX LIABILITY (multiply line 25 by 2.45% [.0245]) 28 _____ |

Enter on M30, line 1.