



# 2018 M4, Corporation Franchise Tax Return

Tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_

Name of Corporation/Designated Filer \_\_\_\_\_ FEIN \_\_\_\_\_ Minnesota Tax ID \_\_\_\_\_

Mailing Address \_\_\_\_\_  Check if new address

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Business Activity Code (from federal) \_\_\_\_\_

Are you filing a combined income return?  Yes  No

Former Name (if changed since 2017 return) \_\_\_\_\_

Is this your final C corporation return? If yes, indicate if:

Federal Consolidated Common Parent Name (if different) \_\_\_\_\_ FEIN \_\_\_\_\_

Withdrawn  Dissolved  Merged  S corp election

Check if this corporation (place an X in the boxes that apply):

reported IRC Sec. 965 Deferred Foreign Income (see instructions, pg. 5)  is a Co-op  is in Bankruptcy


Has a federal examination been finalized? (list years) \_\_\_\_\_

Report changes to federal income tax within 180 days of final determination. If there is a change in tax, you must report it on Form M4X.

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

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

**You must round amounts to nearest whole dollar**

- 1 Minnesota tax liability (from MAT, line 23) ..... 1 ■ \_\_\_\_\_
- 2 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 5) .....  2 ■ \_\_\_\_\_
- 3 Add lines 1 and 2 ..... 3 ■ \_\_\_\_\_
- 4 Enterprise Zone Credit (attach Schedule EPC) ..... 4 ■ \_\_\_\_\_
- 5 Historic Structure Rehabilitation Credit (attach credit certificate) ..... 5 ■ \_\_\_\_\_
- Enter National Park Service (NPS) project number: \_\_\_\_\_
- 6 Amount credited from your 2017 return ..... 6 ■ \_\_\_\_\_
- 7 Total corporate estimated tax payments made for 2018 ..... 7 ■ \_\_\_\_\_
- 8 2018 extension payment ..... 8 ■ \_\_\_\_\_
- 9 Add lines 4 through 8 ..... 9 ■ \_\_\_\_\_
- 10 Tax due. If line 3 is more than line 9, subtract line 9 from line 3 ..... 10 ■ \_\_\_\_\_
- 11 Penalty (see instructions, pg. 5) ..... 11 ■ \_\_\_\_\_
- 12 Interest (see instructions, pg. 5) ..... 12 ■ \_\_\_\_\_
- 13 Additional charge for underpayment of estimated tax (attach Schedule M15C) ..... 13 ■ \_\_\_\_\_





Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
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14 **AMOUNT DUE.** If you entered an amount on line 10, add lines 10 through 13

Payment Method:  Electronic (see inst., pg. 2), or  Check (see inst., pg. 2) ..... 14 ■ \_\_\_\_\_

15 **Overpayment.** If line 9 is more than the sum of lines 3 and 13, subtract line 3 and line 13 from line 9. If line 9 is less than the sum of lines 3 and 13, see instructions, pg. 5 ..... 15 ■ \_\_\_\_\_

16 Amount of line 15 to be credited to your 2019 estimated tax ..... 16 ■ \_\_\_\_\_

17 **REFUND.** Subtract line 16 from line 15 ..... 17 ■ \_\_\_\_\_

If you have a refund, you must enter your banking information below.

**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.*

Authorized Signature	Title	Date	Daytime Phone
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I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

Signature of Preparer	PTIN	Date	Daytime Phone
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Print name of person to contact within corporation to discuss this return	Title	Daytime Phone
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I do not want my paid preparer to file my return electronically.

**Attach a complete copy of your federal return including schedules as filed with the IRS. If you're paying by check, see inst., pg. 2.**

Mail to: Minnesota Revenue, Mail Station 1250, St. Paul, MN 55145-1250





# 2018 M4I, Income Calculation

See instructions beginning on page 6.

Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
<b>You must round amounts to nearest whole dollar</b>		
<b>1</b> Federal taxable income before net operating loss deduction and special deductions <i>(from federal Form 1120, line 28, or see inst., pg. 6)</i> .....	<b>1</b> ■	_____
<b>2 Additions to income</b>		
a Federal deduction taken for taxes based on net income and minimum fee .....	<b>2a</b> ■	_____
b Federal deduction for capital losses <i>(IRC sections 1211 and 1212)</i> .....	<b>2b</b> ■	_____
c Interest income exempt from federal income tax .....	<b>2c</b> ■	_____
d Exempt interest dividends <i>(IRC section 852[b][5])</i> .....	<b>2d</b> ■	_____
e Losses from mining operations subject to occupation tax .....	<b>2e</b> ■	_____
f Federal deduction for percentage depletion <i>(IRC sections 611-614 and 291)</i> .....	<b>2f</b> ■	_____
g Federal bonus depreciation and suspended loss <i>(IRC section 168[k])</i> .....	<b>2g</b> ■	_____
h Domestic production activities deduction .....	<b>2h</b> ■	_____
i Eighty percent of excess IRC section 179 deduction .....	<b>2i</b> ■	_____
j Fines, fees and penalties deducted federally as a trade or business expense .....	<b>2j</b> ■	_____
k Addition due to federal changes not adopted by Minnesota <i>(M4NC, line 29)</i> .....	<b>2k</b> ■	_____
<b>Total additions</b> <i>(add lines 2a through 2k)</i> .....	<b>2</b> ■	_____
<b>3 Total</b> <i>(add lines 1 and 2)</i> .....	<b>3</b> ■	_____

Continued next page



# 2018 M4I, Page 2

See instructions beginning on page 7.



Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
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<b>4 Subtractions from income</b>		
a Refund of taxes based on net income included in federal taxable income .....	4a	■ _____
b Minnesota deduction for capital losses .....	4b	■ _____
c Sum of research expenses, IRC sections 45A(a) and 51 salary expenses, disability access expenditures, and IRC section 45G(a) railroad track maintenance expenses disallowed for federal tax purposes ( <i>attach schedule</i> ) .....	4c	■ _____
d Gross-up for foreign taxes deemed paid under IRC section 78 .....	4d	■ _____
e Expenses relating to income taxable by Minnesota, but federally exempt .....	4e	■ _____
f Dividends paid by a bank to the U.S. government on preferred stock .....	4f	■ _____
g Income/gains from mining operations subject to the occupation tax .....	4g	■ _____
h Deduction for cost depletion .....	4h	■ _____
i Subtraction for prior bonus depreciation addback .....	4i	■ _____
j Subtraction for prior IRC section 179 addback .....	4j	■ _____
k Subtraction for prior addback of reacquisition of indebtedness income .....	4k	■ _____
l Subtraction due to federal changes not adopted by Minnesota ( <i>M4NC, line 29 as a positive</i> ) .....	4l	■ _____
<b>Total subtractions</b> ( <i>add lines 4a through 4l</i> ) .....	4	■ _____
<b>5</b> Intercompany eliminations ( <i>attach schedule</i> ) .....	5	■ _____
<b>6</b> Add lines 4 and 5 .....	6	■ _____
<b>7</b> Minnesota net income ( <i>subtract line 6 from line 3</i> ) .....	7	■ _____
<b>8</b> Total nonapportionable income ( <i>see instructions, pg. 9; attach schedule</i> ) .....	8	■ _____
<b>9</b> Minnesota apportionable income ( <i>subtract line 8 from line 7</i> ). <b>Enter on M4T, line 1</b> .....	9	■ _____





# 2018 M4A, Apportionment/Fee Calculation

B<sub>1</sub>

B<sub>2</sub>

B<sub>3</sub>

Single/Designated Filer

Corporation Name \_\_\_\_\_

FEIN \_\_\_\_\_

Minnesota Tax ID \_\_\_\_\_

A			
Total in and			
outside Minnesota	In Minnesota	In Minnesota	In Minnesota

1 Average inventory ..... 1 ■ \_\_\_\_\_

2 Average tangible property and land owned/used (at original cost) ..... 2 ■ \_\_\_\_\_

3 Capitalized rents (gross rents x 8) ..... 3 ■ \_\_\_\_\_

4 Total property (add lines 1, 2 and 3) ..... 4 ■ \_\_\_\_\_

5 Payroll/officer's compensation ..... 5 ■ \_\_\_\_\_

6 MN sales or receipts ..... 6 ■ \_\_\_\_\_

7 MN sales of non-filing entities (see instructions pg. 9) ..... 7 ■ \_\_\_\_\_

8 Sales or receipts (add lines 6 and 7) (Financial institutions: see inst., pg. 11) . 8 ■ \_\_\_\_\_

9 Minnesota apportionment factor (divide each line 8B amount by line 8A; carry to six decimal places) ..... 9 ■ \_\_\_\_\_

Enter amounts on M4T, line 2.

**MINIMUM FEE CALCULATION** (see inst., pg. 10)

10 Adjustments (see inst., pg. 10; attach schedule) ..... 10 ■ \_\_\_\_\_

11 Add lines 4, 5, 8 and 10 ..... 11 ■ \_\_\_\_\_

12 Minimum fee (see table below) ..... 12 ■ \_\_\_\_\_  
Enter amounts on M4T, line 17.

If the amount on line 11 is:	Enter this amount on line 12:	If the amount on line 11 is:	Enter this amount on line 12:
less than \$990,000 .....	\$0	\$9,960,000 to \$19,929,999 .....	\$1,990
\$990,000 to \$1,989,999 .....	\$200	\$19,930,000 to \$39,859,999 .....	\$3,990
\$1,990,000 to \$9,959,999 .....	\$600	\$39,860,000 or more .....	\$9,960





# 2018 M4T, Tax Calculation

**B<sub>1</sub>**  
Single/designated filer

**B<sub>2</sub>**

**B<sub>3</sub>**

<b>Corporation Name</b>	_____	_____	_____	_____
<b>FEIN</b>	_____	_____	_____	_____
<b>Minnesota Tax ID</b>	_____	_____	_____	_____
<b>1</b> Minnesota apportionable income <i>(enter amount from M4I, line 9, in each column)</i> . . . . .	<b>1</b> ■	_____	_____	_____
<b>2</b> Apportionment factor <i>(from M4A, line 9)</i> . . . . .	<b>2</b> ■	_____	_____	_____
<b>3</b> Net income apportioned to Minnesota <i>(multiply line 1 by line 2)</i> . . . . .	<b>3</b> ■	_____	_____	_____
<b>4</b> Minnesota nonapportionable income <i>(see inst., pg. 12, and attach schedule)</i> . . . . .	<b>4</b> ■	_____	_____	_____
<b>5</b> Taxable net income <i>(add lines 3 and 4)</i> . . . . .	<b>5</b> ■	_____	_____	_____
<b>6</b> Net operating loss deduction <i>(from NOL)</i> . . . . .	<b>6</b> ■	_____	_____	_____
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b> ■	_____	_____	_____
<b>8</b> Deduction for dividends received				
<b>a</b> Amount from DIV, line 15 . . . . .	<b>8a</b> ■	_____		
<b>b</b> Multiply line 8a by line 2 above for each column . . . . .	<b>8b</b> ■	_____	_____	_____
<b>9</b> Taxable income <i>(subtract line 8b from line 7)</i> . . . . .	<b>9</b> ■	_____	_____	_____
<b>10</b> Regular tax <i>(multiply line 9 by 0.098; if result is zero or less, leave blank)</i> . . . . .	<b>10</b> ■	_____	_____	_____
<b>11</b> Alternative minimum tax (AMT) <i>(from AMTT, line 10)</i> . . . . .	<b>11</b> ■	_____	_____	_____
<b>12</b> Add lines 10 and 11 . . . . .	<b>12</b> ■	_____	_____	_____
<b>13</b> AMT credit <i>(from AMTT, line 13)</i> . . . . .	<b>13</b> ■	_____	_____	_____
<b>14</b> Subtract line 13 from line 12 . . . . .	<b>14</b> ■	_____	_____	_____
<b>15</b> Minnesota credit for increasing research activities <i>(from RD, line 43)</i> . . . . .	<b>15</b> ■	_____	_____	_____
<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b> ■	_____	_____	_____
<b>17</b> Minimum fee <i>(from M4A, line 12)</i> . . . . .	<b>17</b> ■	_____	_____	_____
<b>18</b> Tax liability by corporation <i>(add lines 16 and 17)</i> . . . . .	<b>18</b> ■	_____	_____	_____
<b>19</b> Tax Credit for Owners of Agricultural Assets . . . . .	<b>19</b> ■	_____	_____	_____
<b>20</b> Subtract line 19 from line 18 . . . . .	<b>20</b> ■	_____	_____	_____
<b>21</b> Employer Transit Pass Credit <i>(from ETP, line 4)</i> . . . . .	<b>21</b> ■	_____	_____	_____
<b>22</b> Subtract line 21 from line 20 <i>(if result is zero or less, leave blank)</i> <b>22</b> ■		_____	_____	_____
<b>23</b> Add all amounts on line 22.				
<b>This is your MINNESOTA TAX LIABILITY</b> . . . . .	<b>23</b> ■	_____	_____	_____
<b>Enter on M4, line 1.</b>				

