



2017 M4, Corporation Franchise Tax Return

Tax year beginning _____, 2017, 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) _____

Former Name (if changed since 2016 return) _____ Are you filing a combined income return? Yes No

Federal Consolidated Common Parent Name (if different) _____ FEIN _____ Is this your final C corporation return? If yes, indicate if:

Withdrawn Dissolved Merged S corp election

This corporation is (place an X in the boxes that apply):

a co-op in bankruptcy


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 report it on Form M4X.

You must round amounts to nearest whole dollar

- 1 Minnesota tax liability (from MAT, line 21) 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) and enter NPS project number: 5 ■ _____
- 6 Greater Minnesota Internship Credit (see instructions, pg. 5) 6 ■ _____
- 7 Amount credited from your 2016 return 7 ■ _____
- 8 Total corporate estimated tax payments made for 2017 8 ■ _____
- 9 2017 extension payment 9 ■ _____
- 10 Add lines 4 through 9 10 ■ _____
- 11 Tax due. If line 3 is more than line 10, subtract line 10 from line 3 11 ■ _____
- 12 Penalty (see instructions, pg. 5) 12 ■ _____
- 13 Interest (see instructions, pg. 5) 13 ■ _____
- 14 Additional charge for underpayment of estimated tax (attach Schedule M15C) 14 ■ _____





Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
--------------------------------------	------	------------------

15 **AMOUNT DUE.** If you entered an amount on line 11, add lines 11 through 14.

Payment Method: Electronic (see inst., pg. 2), or Check (see inst., pg. 2) 15 ■ _____

16 Overpayment. If line 10 is more than the sum of lines 3 and 14, subtract line 3 and line 14 from line 10. If line 10 is less than the sum of lines 3 and 14, see instructions, pg. 5 16 ■ _____

17 Amount of line 16 to be credited to your 2018 estimated tax 17 ■ _____

18 **REFUND.** Subtract line 17 from line 16 18 ■ _____
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
----------------------	-------	------	---------------

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 corporation to discuss this return	Title	Daytime Phone
---	-------	---------------

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





2017 M4I, Income Calculation

See instructions beginning on page 6.

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

Continued next page



2017 M4I, Page 2

See instructions beginning on page 6 of instructions.



Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
4 Subtractions from income		
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 (attach schedule)	4c	_____
d Foreign dividend gross-up required 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 This line intentionally left blank	4i	_____
j Subtraction for prior bonus depreciation addback	4j	_____
k Subtraction for prior IRC section 179 addback	4k	_____
l Subtraction for prior addback of reacquisition of indebtedness income	4l	_____
m Subtraction due to federal changes not adopted by Minnesota	4m	_____
Total subtractions (add lines 4a through 4m)	4	_____
5 Intercompany eliminations (attach schedule)	5	_____
6 Add lines 4 and 5	6	_____
7 Minnesota net income (subtract line 6 from line 3)	7	_____
8 Total nonapportionable income (see instructions, pg. 9; attach schedule)	8	_____
9 Minnesota apportionable income (subtract line 8 from line 7). Enter on M4T, line 1	9	_____





2017 M4A, Apportionment/Fee Calculation

B₁

B₂

B₃

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 \$970,000	\$0	\$9,770,000 to \$19,539,999	\$1,960
\$970,000 to \$1,959,999	\$200	\$19,540,000 to \$39,079,999	\$3,910
\$1,960,000 to \$9,769,999	\$590	\$39,080,000 or more	\$9,770





2017 M4T, Tax Calculation

B₁
Single/designated filer

B₂

B₃

Corporation Name	_____	_____	_____	_____
FEIN	_____	_____	_____	_____
Minnesota Tax ID	_____	_____	_____	_____
1 Minnesota apportionable income <i>(enter amount from M4I, line 9, in each column)</i>	1 ■ _____	_____	_____	_____
2 Apportionment factor <i>(from M4A, line 9)</i>	2 ■ _____	_____	_____	_____
3 Net income apportioned to Minnesota <i>(multiply line 1 by line 2)</i>	3 ■ _____	_____	_____	_____
4 Minnesota nonapportionable income <i>(see inst., pg. 12, and attach schedule)</i>	4 ■ _____	_____	_____	_____
5 Taxable net income <i>(add lines 3 and 4)</i>	5 ■ _____	_____	_____	_____
6 Net operating loss deduction <i>(from NOL)</i>	6 ■ _____	_____	_____	_____
7 Subtract line 6 from line 5	7 ■ _____	_____	_____	_____
8 Deduction for dividends received				
a Amount from DIV, line 15	8a ■ _____	_____	_____	_____
b Multiply line 8a by line 2 above for each column	8b ■ _____	_____	_____	_____
9 Taxable income <i>(subtract line 8b from line 7)</i>	9 ■ _____	_____	_____	_____
10 Regular tax <i>(multiply line 9 by 0.098; if zero or less, enter zero)</i>	10 ■ _____	_____	_____	_____
11 Alternative minimum tax (AMT) <i>(from AMTT, line 10)</i>	11 ■ _____	_____	_____	_____
12 Add lines 10 and 11	12 ■ _____	_____	_____	_____
13 AMT credit <i>(from AMTT, line 13)</i>	13 ■ _____	_____	_____	_____
14 Subtract line 13 from line 12	14 ■ _____	_____	_____	_____
15 Minnesota credit for increasing research activities <i>(from RD, line 33)</i>	15 ■ _____	_____	_____	_____
16 Subtract line 15 from line 14	16 ■ _____	_____	_____	_____
17 Minimum fee <i>(from M4A, line 12)</i>	17 ■ _____	_____	_____	_____
18 Tax liability by corporation <i>(add lines 16 and 17)</i>	18 ■ _____	_____	_____	_____
19 Employer Transit Pass Credit <i>(from ETP, line 4)</i>	19 ■ _____	_____	_____	_____
20 Subtract line 19 from line 18 <i>(if zero or less, enter zero)</i>	20 ■ _____	_____	_____	_____
21 Add all amounts on line 20. This is your MINNESOTA TAX LIABILITY	21 ■ _____	_____	_____	_____
Enter on M4, line 1.				

