


2017 M4NP Unrelated Business Income Tax (UBIT) Return

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income.

Tax year beginning _____, 2017, and ending _____ **(required)**

Name of Organization		FEIN	Minnesota Tax ID <i>(required)</i>
Mailing Address	<input type="checkbox"/> Check if New Address	This Organization Files Federal Form <i>(check one)</i> <input type="checkbox"/> 990-T <input type="checkbox"/> 1120-C <input type="checkbox"/> 1120-H <input type="checkbox"/> 1120-POL	
City	County	State	ZIP Code
Check All That Apply: <input type="checkbox"/> Amended Return <input type="checkbox"/> Filing Under an Extension <input type="checkbox"/> Final Return <i>(see inst., pg. 3)</i>		Exempt Under IRS Section <i>(check one)</i> <input type="checkbox"/> 501(c)(_____) <input type="checkbox"/> 528 <input type="checkbox"/> Other:	
Enter Close Date:		Enter your NAICS Codes <i>(see instructions, pg. 3)</i> /	
Are you filing a combined income return? <input type="checkbox"/> Yes <input type="checkbox"/> No		Was 100% of the business conducted in Minnesota for this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(complete and attach Schedule M4NPA)</i>	

You must round amounts to nearest whole dollar.

- 1 Federal taxable income **before** Minnesota subtractions *(from federal Form 990-T, line 34; 1120-C, line 27; 1120-H, line 19; or 1120-POL, line 19)* **1** _____
- 2 Total subtractions from federal taxable income *(from M4NPI, line 1)* **2** _____
- 3 Federal taxable income or (loss) after subtractions. If you conducted business both within and outside Minnesota, complete M4NPA *(See instructions, pg. 6.) (If 100% of your activities were conducted in Minnesota, do not complete M4NPA.)* **3** _____
- 4 Minnesota taxable net income or (loss) *(from M4NPA, line 12, or if 100% of your activities were conducted in Minnesota, enter amount from line 3 above)* **4** _____
- 5 Total deductions from taxable net income *(from M4NPI, line 2)* **5** _____
- 6 Taxable income *(subtract line 5 from line 4; if zero or less, enter zero)* **6** _____
- 7 Regular tax *(multiply line 6 by 9.8% [0.098]; if zero or less, enter zero)* **7** _____
- 8 Proxy tax *(see instructions, pg. 3)* **8** _____
- 9 Tax before credits *(add lines 7 and 8)* **9** _____
- 10 Total credits against tax *(from M4NPI, line 3)* **10** _____
- 11 Minnesota tax liability *(subtract line 10 from line 9; if zero or less, enter zero)* **11** _____
- 12 Minnesota Nongame Wildlife Fund donation *(see instructions, pg. 3)*  **12** _____
- 13 Add lines 11 and 12 **13** _____
- 14 Total refundable credits *(from M4NPI, line 4)* **14** _____
- 15 Amount credited from your 2016 Form M4NP, line 30 **15** _____

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Name of Organization	FEIN	Minnesota Tax ID
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- 16 2017 estimated tax payments 16 _____
- 17 2017 extension payment 17 _____
- 18 Total refundable credits and payments (add lines 14, 15, 16, and 17) 18 _____
- 19 Subtract line 18 from line 13 19 _____
- 20 Penalty (determine from worksheet in the instructions, pg. 4) 20 _____
- 21 Interest (determine from worksheet in the instructions, pg. 4) 21 _____
- 22 Additional charge for underpayment of estimated tax (from M15NP, line 17) 22 _____
- 23 Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 13, 20, 21, and 22) 23 _____
- 24 Amount from line 23 24 _____
- 25 Amount from line 18 25 _____
- 26 **AMOUNT DUE.** If line 24 is more than or equal to line 25, subtract line 25 from 24 26 _____

Payment method: Electronic (see inst., pg. 2) Check (see inst., pg.2) Amended return payment by check (see inst., pg. 2)

- 27 **OVERPAYMENT.** If line 25 is more than line 24, subtract line 24 from line 25 27 _____
- 28 Amount of line 27 to be credited to your 2018 estimated tax 28 _____
- 29 Refund (subtract line 28 from line 27) 29 _____

To have your refund direct deposited, enter your banking information below.

Account type: Checking Savings Routing number _____ Account number (use an account not associated with any foreign banks) _____

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

Authorized Signature	Title	Date	Daytime Phone	<input type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.
Paid Preparer's Signature	PTIN	Date	Daytime Phone	
Email Address for Correspondence, if Desired		This email address belongs to (check one): <input type="checkbox"/> Employee <input type="checkbox"/> Paid Preparer		

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules.
 Mail to: Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257

2017 M4NPI Income Adjustments, Deductions and Credits

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income.

See instructions on page 5.

Name of Organization	FEIN	Minnesota Tax ID
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You must round amounts to nearest whole dollar.

1 Subtractions from federal taxable income

- a Advertising revenues from a newspaper published by a section 501(c)(4) organization **1a** _____
- b Lawful gambling expenditures under Minnesota Statutes, Chapter 349, not deducted on federal return (see instructions, pg. 5) **1b** _____
- c Other subtractions from income (you must provide a brief explanation below) _____ .. **1c** _____

Total subtractions (add lines 1a, 1b, and 1c) **1** _____
Enter on Form M4NP, line 2.

2 Deductions from taxable net income

- a Other deductions (you must provide a brief explanation below) _____ .. **2a** _____

Total deductions from taxable net income **2** _____
Enter on Form M4NP, line 5.

3 Credits against tax

- a Employer Transit Pass Credit (from ETP, line 4) **3a** _____
- b SEED Capital Investment Credit (see instructions, pg. 5) **3b** _____
- c Other credits against tax (you must provide a brief explanation below) _____ .. **3c** _____

Total credits against tax (add lines 3a, 3b, and 3c) **3** _____
Enter on Form M4NP, line 10.

4 Refundable credits

- a Greater Minnesota Internship Credit (see instructions, pg. 5) **4a** _____
- b Historic Structure Rehabilitation Credit (attach credit certificate) and enter NPS project number: **4b** _____
- c Other refundable credits (you must provide a brief explanation below) _____ .. **4c** _____

Total refundable credits (add lines 4a, 4b, and 4c) **4** _____
Enter on Form M4NP, line 14.

2017 M4NPA Apportionment Calculation — Schedule A

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income.

If you conducted business both within and outside Minnesota during the year, complete Schedule M4NPA to determine your Minnesota source income. Do not complete this schedule if you conducted all your business in Minnesota during the tax year. See instructions beginning on page 6.

Name of Organization	FEIN	Minnesota Tax ID
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You must round amounts to nearest whole dollar.

		A	B
		Minnesota	Total
1	Federal taxable income or (loss) (from M4NP, line 3)		
 1 _____		
2	Total nonapportionable income.		
 2 _____		
3	Total apportionable income (subtract line 2 from line 1)		
 3 _____		
4	This line intentionally left blank.		
 4 _____		
5	This line intentionally left blank.		
 5 _____		
6	Sales or receipts	6 _____	_____
7	Sales of non-filing entities (see inst. pg. 7)	7 _____	_____
8	Total sales or receipts (add lines 6 and 7) (Financial institutions: see inst., pg. 7).	8 _____	_____
9	Minnesota apportionment factor (divide line 8A amount by line 8B; carry to six decimal places)	9 _____	
10	Net income apportioned to Minnesota (multiply line 3 by line 9)	10 _____	
11	Minnesota nonapportionable income.	11 _____	
12	Minnesota taxable income (add lines 10 and 11) Enter on Form M4NP, line 4	12 _____	
13	This line intentionally left blank	13 _____	
14	This line intentionally left blank	14 _____	