

# 2018 M4NP Unrelated Business Income Tax (UBIT) Return

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

Tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_ **(required)**

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


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

- 1 Federal taxable income **before** net operating loss and specific deduction (from federal Form 990-T, line 33; 1120-C, line 25c; 1120-H, line 17; or 1120-POL, line 17c) ..... **1** \_\_\_\_\_
- 2 Total additions to federal taxable income (from M4NPI, line 1) ..... **2** \_\_\_\_\_
- 3 Federal taxable income after additions (add lines 1 and 2) ..... **3** \_\_\_\_\_
- 4 Total subtractions from federal taxable income (from M4NPI, line 2) ..... **4** \_\_\_\_\_
- 5 Federal taxable income (loss) after subtractions. (See instructions.) If you conducted business both within and outside Minnesota, complete M4NPA. (See instructions, pg. 6.) If 100 percent of your activities were conducted in Minnesota, do not complete M4NPA. Enter line 5 on line 6. .... **5** \_\_\_\_\_
- 6 Minnesota taxable net income (loss) (from M4NPA, line 10.) If 100 percent of your activities were conducted in Minnesota, enter amount from line 5 above. .... **6** \_\_\_\_\_
- 7 Minnesota net operating loss deduction (from M4NP NOL) ..... **7** \_\_\_\_\_
- 8 Subtract line 7 from line 6 (if zero or less, enter zero) ..... **8** \_\_\_\_\_
- 9 Total deductions from taxable net income (from M4NPI, line 3). .... **9** \_\_\_\_\_
- 10 Taxable income (subtract line 9 from line 8; if zero or less, enter zero) ..... **10** \_\_\_\_\_
- 11 Regular tax (multiply line 10 by 9.8% [0.098]; if zero or less, enter zero) ..... **11** \_\_\_\_\_
- 12 Proxy tax (see instructions, pg. 3) ..... **12** \_\_\_\_\_
- 13 Tax before credits (add lines 11 and 12) ..... **13** \_\_\_\_\_
- 14 Total credits against tax (from M4NPI, line 4) ..... **14** \_\_\_\_\_
- 15 Minnesota tax liability (subtract line 14 from line 13; if zero or less, enter zero) ..... **15** \_\_\_\_\_

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# 2018 M4NP UBIT Return, Page 2 (continued)

Name of Organization \_\_\_\_\_ FEIN \_\_\_\_\_ Minnesota Tax ID \_\_\_\_\_

16 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 3)  ..... 16 \_\_\_\_\_

17 Add lines 15 and 16 ..... 17 \_\_\_\_\_

18 Total refundable credits (from M4NPI, line 5) ..... 18 \_\_\_\_\_

19 Amount credited from your 2017 Form M4NP, line 28 ..... 19 \_\_\_\_\_

20 2018 estimated tax payments ..... 20 \_\_\_\_\_

21 2018 extension payment ..... 21 \_\_\_\_\_

22 Total refundable credits and payments (add lines 18, 19, 20, and 21) ..... 22 \_\_\_\_\_

23 Subtract line 22 from line 17 ..... 23 \_\_\_\_\_

24 Penalty (determine from worksheet in the instructions, pg. 4) ..... 24 \_\_\_\_\_

25 Interest (determine from worksheet in the instructions, pg. 4) ..... 25 \_\_\_\_\_

26 Additional charge for underpayment of estimated tax (from M15NP, line 17) ..... 26 \_\_\_\_\_

27 Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 17, 24, 25, and 26) ..... 27 \_\_\_\_\_

28 Amount from line 27 ..... 28 \_\_\_\_\_

29 Amount from line 22 ..... 29 \_\_\_\_\_

30 **AMOUNT DUE.** If line 28 is more than or equal to line 29, subtract line 29 from 28 ..... 30 \_\_\_\_\_

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

31 **OVERPAYMENT.** If line 29 is more than line 28, subtract line 28 from line 29 ..... 31 \_\_\_\_\_

32 Amount of line 31 to be credited to your 2019 estimated tax ..... 32 \_\_\_\_\_

33 Refund (subtract line 32 from line 31) ..... 33 \_\_\_\_\_

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  
 9995

## 2018 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

**1 Additions to federal taxable income** **You must round amounts to nearest whole dollar.**

a Losses from activities separately computed for each trade or business (TCJA Sec. 13702) (enter this as a negative amount) . . . . . **1a** \_\_\_\_\_

b Additions due to federal changes not adopted by Minnesota (you must provide a brief explanation below) . . . . . **1b** \_\_\_\_\_

\_\_\_\_\_

Total additions (add lines 1a and 1b) Enter on Form M4NP, line 2. . . . . **1** \_\_\_\_\_

**2 Subtractions from federal taxable income**

a Advertising revenues from a newspaper published by a section 501(c)(4) organization . . . . . **2a** \_\_\_\_\_

b Lawful gambling expenditures under Minnesota Statutes, Chapter 349, not deducted on federal return (see instructions, pg. 5) . . . . . **2b** \_\_\_\_\_

c Subtractions due to federal changes not adopted by Minnesota (you must provide a brief explanation below) . . . . . **2c** \_\_\_\_\_

\_\_\_\_\_

d Other subtractions from income (you must provide a brief explanation below) . . . . . **2d** \_\_\_\_\_

\_\_\_\_\_

Total subtractions (add lines 2a through 2d) Enter on Form M4NP, line 4. . . . . **2** \_\_\_\_\_

**3 Deductions from taxable net income**

a Federal specific, special and section 1382 deductions . . . . . **3a** \_\_\_\_\_

b Other deductions (you must provide a brief explanation below) . . . . . **3b** \_\_\_\_\_

\_\_\_\_\_

Total deductions from taxable net income (add lines 3a and 3b) . . . . . **3** \_\_\_\_\_

**Enter on Form M4NP, line 9.**

**4 Credits against tax**

a Employer Transit Pass Credit (from ETP, line 4) . . . . . **4a** \_\_\_\_\_

b SEED Capital Investment Credit (see instructions, pg. 5) . . . . . **4b** \_\_\_\_\_

c Tax Credit for Owners of Agricultural Assets . . . . . **4c** \_\_\_\_\_

d Other credits against tax (you must provide a brief explanation below) . . . . . **4d** \_\_\_\_\_

\_\_\_\_\_

Total credits against tax (add lines 4a through 4d) . . . . . **4** \_\_\_\_\_

**Enter on Form M4NP, line 14.**

**5 Refundable credits**

a Historic Structure Rehabilitation Credit (attach credit certificate) and enter NPS project number . . . . . **5a** \_\_\_\_\_

b Other refundable credits (you must provide a brief explanation below) . . . . . **5b** \_\_\_\_\_

\_\_\_\_\_

Total refundable credits (add lines 5a and 5b) . . . . . **5** \_\_\_\_\_

**Enter on Form M4NP, line 18.**

## 2018 M4NPA Apportionment Calculation

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

		<b>You must round amounts to nearest whole dollar.</b>	
		<b>A</b>	<b>B</b>
		Minnesota	Total
<b>1</b>	Federal taxable income (loss) (from M4NP, line 5) . . . . . <b>1</b>		
<b>2</b>	Total nonapportionable income. . . . . <b>2</b>		
<b>3</b>	Total apportionable income (subtract line 2 from line 1) . . . . . <b>3</b>		
<b>4</b>	Sales or receipts . . . . . <b>4</b>		
<b>5</b>	Sales of non-filing entities (see inst. pg. 7) . . . . . <b>5</b>		
<b>6</b>	Total sales or receipts (add lines 4 and 5) (Financial institutions: see inst., pg. 7) . . . . . <b>6</b>		
<b>7</b>	Minnesota apportionment factor (divide line 6A amount by line 6B; carry to six decimal places) . . . . . <b>7</b>		
<b>8</b>	Net income apportioned to Minnesota (multiply line 3 by line 7) . . . . . <b>8</b>		
<b>9</b>	Minnesota nonapportionable income. . . . . <b>9</b>		
<b>10</b>	Minnesota taxable income (add lines 8 and 9) Enter on Form M4NP, line 6 . . . . . <b>10</b>		