

Cooperative Electric Association

Annual Report of Membership for Calendar Year Ending December 31, _____
(enter the year)

Due March 1 following each calendar year.

Print or Type	Name of Cooperative		FEIN
	Address	Minnesota Tax ID Number	Location
	City	State	ZIP Code

Membership Data (as of Dec. 31 of the reported year)

Membership Data	County	Number of Members	County	Number of Members
	Subtotal . .	_____	Subtotal . .	_____

Calculate Amount Due	1 Total number of members <i>(enter sum from above)</i>	1	_____
	2 Tax <i>(divide line 1 by 100 and round up to the next whole number)</i>	2	_____
	3 Multiply line 2 by \$10	3	_____
	4 Penalty and interest <i>(if the tax is not fully paid by March 1, see instructions)</i>	4	_____
	5 Total due <i>(add line 3 and line 4)</i>	5	_____

Sign Here

Certification. *I hereby certify that this report has been examined by me and is true to the best of my knowledge and belief.*

Authorized Signature	Print Name	Title	Date	Phone Number
_____	_____	_____	_____	_____

Mail to: Minnesota Revenue, Mail Station 3331, St. Paul, MN 55146-3331
 Phone: 651-556-4721
 Email: special.taxes@state.mn.us

Form REA-1 Instructions

Rural electric cooperative associations are required to pay a tax based on the number of members living outside the corporate limits of a city. The tax is \$10 per 100 members and is paid in place of all personal property taxes assessed on distribution lines located in rural areas (Minnesota Statute 273.41).

Minnesota Tax ID Number

Enter your seven-digit Minnesota Tax ID number. If you don't have a Minnesota ID number, you can register for one online at www.revenue.state.mn.us or by calling 651-282-5225 or 1-800-657-3605.

To Pay Electronically

If you're required to pay *any* Minnesota tax electronically, you're required to pay *all* Minnesota taxes electronically—including the tax based on your members. Failure to pay electronically when required will result in a penalty being assessed. The penalty is 5 percent of each payment that should have been remitted electronically, but was remitted by some other means.

To pay your tax electronically:

- Go to www.revenue.state.mn.us and log in to e-Services; or
- Call 1-800-570-3329 to pay by phone.

You'll need your user name, password and banking information. When paying electronically, you must use an account not associated with any foreign banks.

Note: If you are using the system for the first time and you need a temporary password, call 651-282-5225 or 1-800-657-3605.

Penalties and Interest

If you don't file your return on time or pay the amount due by the due date, you may be charged penalty and interest.

Late-Payment Penalty. A late payment penalty is assessed on any tax not paid by March 1. The penalty is 10 percent of the unpaid tax.

Interest. You must also pay interest on the penalty and tax you are sending in late. Interest is calculated using the following formula:

$$\text{Interest} = (\text{fee} + \text{penalty}) \times \# \text{ of days late} \times \text{interest rate} \div 365$$

You can find the current interest rate on our website.

Payment Method Penalty. You may be required to pay your tax electronically. If you are required by state law to pay your tax electronically and the payments are remitted by some other means, a penalty will be assessed. The penalty is 5 percent of each payment that should have been remitted electronically.

Information and Assistance

Website: www.revenue.state.mn.us

Phone: 651-556-4721

Email: special.taxes@state.mn.us