REC MINNESOTA · REVENUE
Reconciliation

13461

Use this schedule to reconcile the income reported on your federal consolidated return to the income reported on M4I, line 1.

Part 1

From your federal consolidated return(s), list the parent corporation(s) and total federal taxable income before net operating loss deduction and special deductions *(from federal Form 1120, line 28).*

Name	FEIN	Minnesota Tax ID	Form 1120, Line 28

You must round amounts to nearest whole dollar.

1 Total the federal taxable income in Part 1 . . . . . **1** ■

Part 2

From any federal return(s) not listed in Part 1, list the companies included in the unitary business.

Name	FEIN	Minnesota Tax ID	Form 1120, Line 28

2 Total the federal taxable income in Part 2 . . . . . **2** ■

3 Add lines 1 and 2 . . . . . **3** ■

Part 3

List any companies included in the federal consolidated return(s) in Part 1 that are not included in the unitary business. Enter their portion of Form 1120, line 28. Attach an explanation for the exclusion.

Name	FEIN	Minnesota Tax ID	Form 1120, Line 28

4 Total the federal taxable income in Part 3 . . . . . **4** ■

5 Subtract line 4 from line 3 . . . . . **5** ■

6 Amount reported on M4I, line 1 . . . . . **6** ■

7 Difference between line 5 and line 6 *(explain each component amount below)* . . . . . **7** ■