AFF MINNESOTA REVENUE

Affiliations for Combined Returns

- Enter the designated filer's name and address in block B₄. See "Filing a Combined Return" in the M4 instructions.
- Beginning with line B₂, list **only** corporations with nexus in Minnesota.
- List corporations in the same order as they are shown on Forms M4A and M4T. Each corporation **must** have a Minnesota tax ID number. Attach additional forms if necessary.
- Attach a copy of federal Form 851 and a list of any other corporations whose income is included on Form M4I, line 1.

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