MINNESOTA · REVENUE

Reconciliation 2010

REC

Attachment #12

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

Round amounts to the 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 group.

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 group. 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**