



2018 M4, Corporation Franchise Tax Return

Tax year beginning _____, 2018, and ending _____

Name of Corporation/Designated Filer _____ FEIN _____ Minnesota Tax ID _____

Mailing Address _____ Check if new address

City _____ State _____ ZIP Code _____ Business Activity Code (from federal) _____

Former Name (if changed since 2017 return) _____ Are you filing a combined income return? Yes No

Federal Consolidated Common Parent Name (if different) _____ FEIN _____ Is this your final C corporation return? If yes, indicate if:

Withdrawn Dissolved Merged S corp election

Check if this corporation (place an X in the boxes that apply):
 reported IRC Sec. 965 Deferred Foreign Income (see instructions, pg. 5) is a Co-op is in Bankruptcy

Has a federal examination been finalized? (list years) _____

Report changes to federal income tax within 180 days of final determination. If there is a change in tax, you must report it on Form M4X.

Is a federal examination now in progress? (list years) _____

You must round amounts to nearest whole dollar

Tax years and expiration date(s) of federal waivers: _____

- 1 Minnesota tax liability (from MAT, line 23) 1 ■ _____
- 2 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 5) 2 ■ _____
- 3 Add lines 1 and 2 3 ■ _____
- 4 Enterprise Zone Credit (attach Schedule EPC) 4 ■ _____
- 5 Historic Structure Rehabilitation Credit (attach credit certificate) 5 ■ _____
- Enter National Park Service (NPS) project number: _____
- 6 Amount credited from your 2017 return 6 ■ _____
- 7 Total corporate estimated tax payments made for 2018 7 ■ _____
- 8 2018 extension payment 8 ■ _____
- 9 Add lines 4 through 8 9 ■ _____
- 10 Tax due. If line 3 is more than line 9, subtract line 9 from line 3 10 ■ _____
- 11 Penalty (see instructions, pg. 5) 11 ■ _____
- 12 Interest (see instructions, pg. 5) 12 ■ _____
- 13 **This line intentionally left blank** percent of estimated tax (attach Schedule M15C) 13 ■ _____





Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
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14 AMOUNT DUE. If you entered an amount on line 10, add lines 10 through 13

Payment Method: Electronic (see inst., pg. 2), or Check (see inst., pg. 2) 14 ■ _____

15 Overpayment. If line 9 is more than the sum of lines 3 and 13, subtract line 3 and line 13 from line 9. If line 9 is less than the sum of lines 3 and 13, see instructions, pg. 5 15 ■ _____

16 Amount of line 15 to be credited to your 2019 estimated tax 16 ■ _____

17 REFUND. Subtract line 16 from line 15 17 ■ _____

If you have a refund, you must enter your banking information below.

Account Type: Routing Number Account Number (use an account not associated with any foreign banks)

Checking Savings _____

I declare that this return is correct and complete to the best of my knowledge and belief.

Authorized Signature Title Date Daytime Phone

Signature of Preparer PTIN Date Daytime Phone

Print name of person to contact within corporation to discuss this return Title Daytime Phone

I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

I do not want my paid preparer to file my return electronically.

Attach a complete copy of your federal return including schedules as filed with the IRS. If you're paying by check, see inst., pg. 2.

Mail to: Minnesota Revenue, Mail Station 1250, St. Paul, MN 55145-1250





2018 M4I, Income Calculation

See instructions beginning on page 6.

Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
You must round amounts to nearest whole dollar		
1 Federal taxable income before net operating loss deduction and special deductions <i>(from federal Form 1120, line 28, or see inst., pg. 6)</i>	1 ■	_____
2 Additions to income		
a Federal deduction taken for taxes based on net income and minimum fee	2a ■	_____
b Federal deduction for capital losses <i>(IRC sections 1211 and 1212)</i>	2b ■	_____
c Interest income exempt from federal income tax	2c ■	_____
d Exempt interest dividends <i>(IRC section 852[b][5])</i>	2d ■	_____
e Losses from mining operations subject to occupation tax	2e ■	_____
f Federal deduction for percentage depletion <i>(IRC sections 611-614 and 291)</i>	2f ■	_____
g Federal bonus depreciation and suspended loss <i>(IRC section 168[k])</i>	2g ■	_____
h Domestic production activities deduction	2h ■	_____
i Eighty percent of excess IRC section 179 deduction	2i ■	_____
j Fines, fees and penalties deducted federally as a trade or business expense	2j ■	_____
k Addition due to federal changes not adopted by Minnesota <i>(M4NC, line 29)</i>	2k ■	_____
Total additions <i>(add lines 2a through 2k)</i>	2 ■	_____
3 Total <i>(add lines 1 and 2)</i>	3 ■	_____

Continued next page



2018 M4I, Page 2

See instructions beginning on page 7.



Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
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4 Subtractions from income		
a Refund of taxes based on net income included in federal taxable income	4a	■ _____
b Minnesota deduction for capital losses	4b	■ _____
c Sum of research expenses, IRC sections 45A(a) and 51 salary expenses, disability access expenditures, and IRC section 45G(a) railroad track maintenance expenses disallowed for federal tax purposes (<i>attach schedule</i>)	4c	■ _____
d Gross-up for foreign taxes deemed paid under IRC section 78	4d	■ _____
e Expenses relating to income taxable by Minnesota, but federally exempt	4e	■ _____
f Dividends paid by a bank to the U.S. government on preferred stock	4f	■ _____
g Income/gains from mining operations subject to the occupation tax	4g	■ _____
h Deduction for cost depletion	4h	■ _____
i Subtraction for prior bonus depreciation addback	4i	■ _____
j Subtraction for prior IRC section 179 addback	4j	■ _____
k Subtraction for prior addback of reacquisition of indebtedness income	4k	■ _____
l Subtraction due to federal changes not adopted by Minnesota (<i>M4NC, line 29 as a positive</i>)	4l	■ _____
Total subtractions (<i>add lines 4a through 4l</i>)	4	■ _____
5 Intercompany eliminations (<i>attach schedule</i>)	5	■ _____
6 Add lines 4 and 5	6	■ _____
7 Minnesota net income (<i>subtract line 6 from line 3</i>)	7	■ _____
8 Total nonapportionable income (<i>see instructions, pg. 9; attach schedule</i>)	8	■ _____
9 Minnesota apportionable income (<i>subtract line 8 from line 7</i>). Enter on M4T, line 1	9	■ _____





2018 M4A, Apportionment/Fee Calculation

B₁

B₂

B₃

Single/Designated Filer

Corporation Name _____

FEIN _____

Minnesota Tax ID _____

A			
Total in and			
outside Minnesota	In Minnesota	In Minnesota	In Minnesota

1 Average inventory 1 ■ _____

2 Average tangible property and land owned/used (at original cost) 2 ■ _____

3 Capitalized rents (gross rents x 8) 3 ■ _____

4 Total property (add lines 1, 2 and 3) 4 ■ _____

5 Payroll/officer's compensation 5 ■ _____

6 MN sales or receipts 6 ■ _____

7 MN sales of non-filing entities (see instructions pg. 9) 7 ■ _____

8 Sales or receipts (add lines 6 and 7) (Financial institutions: see inst., pg. 11) . 8 ■ _____

9 Minnesota apportionment factor (divide each line 8B amount by line 8A; carry to six decimal places) 9 ■ _____

Enter amounts on M4T, line 2.

MINIMUM FEE CALCULATION (see inst., pg. 10)

10 Adjustments (see inst., pg. 10; attach schedule) 10 ■ _____

11 Add lines 4, 5, 8 and 10 11 ■ _____

12 Minimum fee (see table below) 12 ■ _____
Enter amounts on M4T, line 17.

If the amount on line 11 is:	Enter this amount on line 12:	If the amount on line 11 is:	Enter this amount on line 12:
less than \$990,000	\$0	\$9,960,000 to \$19,929,999	\$1,990
\$990,000 to \$1,989,999	\$200	\$19,930,000 to \$39,859,999	\$3,990
\$1,990,000 to \$9,959,999	\$600	\$39,860,000 or more	\$9,960





2018 M4T, Tax Calculation

B₁
Single/designated filer

B₂

B₃

Corporation Name	_____	_____	_____	_____
FEIN	_____	_____	_____	_____
Minnesota Tax ID	_____	_____	_____	_____
1 Minnesota apportionable income <i>(enter amount from M4I, line 9, in each column)</i>	1 ■	_____	_____	_____
2 Apportionment factor <i>(from M4A, line 9)</i>	2 ■	_____	_____	_____
3 Net income apportioned to Minnesota <i>(multiply line 1 by line 2)</i>	3 ■	_____	_____	_____
4 Minnesota nonapportionable income <i>(see inst., pg. 12, and attach schedule)</i>	4 ■	_____	_____	_____
5 Taxable net income <i>(add lines 3 and 4)</i>	5 ■	_____	_____	_____
6 Net operating loss deduction <i>(from NOL)</i>	6 ■	_____	_____	_____
7 Subtract line 6 from line 5	7 ■	_____	_____	_____
8 Deduction for dividends received				
a Amount from DIV, line 15	8a ■	_____		
b Multiply line 8a by line 2 above for each column	8b ■	_____	_____	_____
9 Taxable income <i>(subtract line 8b from line 7)</i>	9 ■	_____	_____	_____
10 Regular tax <i>(multiply line 9 by 0.098; if result is zero or less, leave blank)</i>	10 ■	_____	_____	_____
11 Alternative minimum tax (AMT) <i>(from AMTT, line 10)</i>	11 ■	_____	_____	_____
12 Add lines 10 and 11	12 ■	_____	_____	_____
13 AMT credit <i>(from AMTT, line 13)</i>	13 ■	_____	_____	_____
14 Subtract line 13 from line 12	14 ■	_____	_____	_____
15 Minnesota credit for increasing research activities <i>(from RD, line 43)</i>	15 ■	_____	_____	_____
16 Subtract line 15 from line 14	16 ■	_____	_____	_____
17 Minimum fee <i>(from M4A, line 12)</i>	17 ■	_____	_____	_____
18 Tax liability by corporation <i>(add lines 16 and 17)</i>	18 ■	_____	_____	_____
19 Tax Credit for Owners of Agricultural Assets	19 ■	_____	_____	_____
20 Subtract line 19 from line 18	20 ■	_____	_____	_____
21 Employer Transit Pass Credit <i>(from ETP, line 4)</i>	21 ■	_____	_____	_____
22 Subtract line 21 from line 20 <i>(if result is zero or less, leave blank)</i>	22 ■	_____	_____	_____
23 Add all amounts on line 22.				
This is your MINNESOTA TAX LIABILITY	23 ■	_____	_____	_____
Enter on M4, line 1.				

