



# 2021 M4NP Unrelated Business Income Tax (UBIT) Return

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. See 2021 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

Tax year beginning (MM/DD/YYYY) MM/ DD / YYYY, and ending (MM/DD/YYYY) MM/ DD / YYYY (required)

NAME OF CORPORATION XXXXXXXXXXXXXXXXXXXX 1234567890 1234567890  
Name of Organization FEIN Minnesota Tax ID (required)

MAILING ADDRESS XXXXXXXXXXXX  
Mailing Address  Check if New Address  
CITYXXXXXXXXXX COUNTYXX MN 55555  
City County State ZIP Code

This Organization Files Federal Form (check one)  
 990-T  1120-C  1120-H  1120-POL  
Exempt Under IRS Section (check one)  
 501(c)(XXX)  528  Other: XXXXXXXX  
Enter your NAICS Codes (see instructions, pg. 4)  
12345678900000 / 00000000000000  
Was 100% of the business conducted in Minnesota for this tax year?  
 Yes  No (complete and attach Schedule M4NPA)

Check All That Apply:  Amended Return  Filing Under an Extension  Final Return (see inst., pg. 4)  
Enter Close Date:  
Are you filing a combined income return?  Yes  No

You must round amounts to nearest whole dollar.

1	Federal taxable income <b>before</b> net operating loss and specific deduction (total from all federal Form 990-T Schedule As, Part II line XX; 1120-c, line XX; 1120-H, line XX; or 1120-POL, line XX) . . . . .	1	1234567890
2	Total additions to federal taxable income (from Form M4NPI, line 1) . . . . .	2	1234567890
3	Federal taxable income after additions (add lines 1 and 2) . . . . .	3	1234567890
4	Total subtractions from federal taxable income (from Form M4NPI, line 2) . . . . .	4	1234567890
5	Federal taxable income (loss) after subtractions. (See instructions.) If you conducted business both within and outside Minnesota, complete Form M4NPA. (See instructions, pg. 4.) If 100% of your activities were conducted in Minnesota, do not complete Form M4NPA. Enter line 5 on line 6. . . . .	5	1234567890
6	Minnesota taxable net income (loss) (from Form M4NPA, line 10.) If 100% of your activities were conducted in Minnesota, enter amount from line 5 above. . . . .	6	1234567890
7	Minnesota net operating loss deduction (from Form M4NP NOL) . . . . .	7	1234567890
8	Subtract line 7 from line 6 (if zero or less, enter zero) . . . . .	8	1234567890
9	Total deductions from taxable net income (from Form M4NPI, line 3) . . . . .	9	1234567890
10	Taxable income (subtract line 9 from line 8; if zero or less, enter zero) . . . . .	10	1234567890
11	Regular tax (multiply line 10 by 9.8% [0.098]; if zero or less, enter zero) . . . . .	11	1234567890
12	Proxy tax (see instructions, pg. 4) . . . . .	12	1234567890
13	Tax before credits (add lines 11 and 12) . . . . .	13	1234567890
14	Total credits against tax (from Form M4NPI, line 4) . . . . .	14	1234567890
15	Minnesota tax liability (subtract line 14 from line 13; if zero or less, enter zero) . . . . .	15	1234567890

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NAME OF ORGANIZATION HERE XXXXXXXXXXXXXXXXXXXX 1234567890 1234567890
Name of Organization FEIN Minnesota Tax ID

16 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4) 16 1234567890

17 Add lines 15 and 16 17 1234567890

18 Total refundable credits (from Form M4NPI, line 5) 18 1234567890

19 Amount credited from your 2020 Form M4NP, line 32 19 1234567890

20 2021 estimated tax payments 20 1234567890

21 2021 extension payment 21 1234567890

22 Total refundable credits and payments (add lines 18, 19, 20, and 21) 22 1234567890

23 Subtract line 22 from line 17 23 1234567890

24 Penalty (determine from worksheet in the instructions, pg. 5) 24 1234567890

25 Interest (determine from worksheet in the instructions, pg. 5) 25 1234567890

26 Additional charge for underpayment of estimated tax (from Form M15NP, line 17) 26 1234567890

27 Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 17, 24, 25, and 26) 27 1234567890

28 Amount from line 27 28 1234567890

29 Amount from line 22 29 1234567890

30 AMOUNT DUE. If line 28 is more than or equal to line 29, subtract line 29 from 28. 30 1234567890

Payment method: [X] Electronic (see inst., pg. 2) [X] Check (see inst., pg.2) [X] Amended return payment by check (see inst., pg. 2)

31 OVERPAYMENT. If line 29 is more than line 28, subtract line 28 from line 29. 31 1234567890

32 Amount of line 31 to be credited to your 2022 estimated tax 32 1234567890

33 Refund (subtract line 32 from line 31) 33 1234567890

To have your refund direct deposited, enter your banking information below.

Account Type: [X] Checking [X] Savings 1234567890123456 1234567890123456789
Routing Number Account Number (use an account not associated with any foreign banks)

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

Authorized Signature TITLE MM/DD/YYYY 6515555555
Date (MM/DD/YYYY) Daytime Phone
Signature of Preparer 1234567890000000 MM/DD/YYYY 6515555555
Date (MM/DD/YYYY) Preparer's Daytime Phone

EMAIL ADDRESS FOR CORRESPONDENCE XXXXXXXXXXXX
Email Address for Correspondence, if Desired This email address belongs to (check one) [X] Employee [X] Paid Preparer

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules. [X] I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.
Mail to: Minnesota Department of Revenue, Mail Station 1257, 600 N. Robert St., St. Paul, MN 55146-1257 9995



# 2021 M4NPI Income Adjustments, Deductions and Credits

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. See 2021 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

NAME OF ORGANIZATION HERE XXXXXXXXXXXXXXXXXXXX	1234567890	1234567890
Name of Organization	FEIN	Minnesota Tax ID

**You must round amounts to nearest whole dollar.**

**1** Additions to federal taxable income due to changes not adopted by Minnesota  
**Enter on Form M4NP, line 2 (you must provide a brief explanation below)**  
 BRIEF EXPLANATION HERE XXXXXXXXXXXX ..... **1** 1234567890

**2** Subtractions from federal taxable income

a	Advertising revenues from a newspaper published by a section 501(c)(4) organization .....	<b>2a</b>	<u>1234567890</u>
b	Lawful gambling expenditures under Minnesota Statutes, Chapter 349, not deducted on federal return (see instructions, pg. 7) .....	<b>2b</b>	<u>1234567890</u>
c	Charitable contributions (see instructions, pg. 7) .....	<b>2c</b>	<u>1234567890</u>
d	Subtractions due to federal changes not adopted by Minnesota (you must provide a brief explanation below) .....	<b>2d</b>	<u>1234567890</u>
	BRIEF EXPLANATION HERE XXXXXXXXXXXX		
e	Other subtractions from income (you must provide a brief explanation below) .....	<b>2e</b>	<u>1234567890</u>
	BRIEF EXPLANATION HERE XXXXXXXXXXXX		

Total subtractions (add lines 2a through 2e) **Enter on Form M4NP, line 4.** ..... **2** 1234567890

**3** Deductions from taxable net income

a	Federal specific or special deductions .....	<b>3a</b>	<u>1234567890</u>
b	Other deductions (you must provide a brief explanation below) .....	<b>3b</b>	<u>1234567890</u>
	BRIEF EXPLANATION HERE XXXXXXXXXXXX		

Total deductions from taxable net income (add lines 3a and 3b) ..... **3** 1234567890  
**Enter on Form M4NP, line 9.**

**4** Credits against tax

a	Employer Transit Pass Credit (from Form ETP, line 4) .....	<b>4a</b>	<u>1234567890</u>
b	SEED Capital Investment Credit (see instructions, pg. 7) .....	<b>4b</b>	<u>1234567890</u>
c	Tax Credit for Owners of Agricultural Assets .....	<b>4c</b>	<u>1234567890</u>
d	Other credits against tax (you must provide a brief explanation below) .....	<b>4d</b>	<u>1234567890</u>
	BRIEF EXPLANATION HERE XXXXXXXXXXXX		

Total credits against tax (add lines 4a through 4d) ..... **4** 1234567890  
**Enter on Form M4NP, line 14.**

**5** Refundable credits

a	Historic Structure Rehabilitation Credit (attach credit certificate) and enter NPS project number 1234567890 .....	<b>5a</b>	<u>1234567890</u>
b	Other refundable credits (you must provide a brief explanation below) .....	<b>5b</b>	<u>1234567890</u>
	BRIEF EXPLANATION HERE XXXXXXXXXXXX		

Total refundable credits (add lines 5a and 5b) ..... **5** 1234567890  
**Enter on Form M4NP, line 18.**



# 2021 M4NPA Apportionment Calculation

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. See 2021 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

If you conducted business both within and outside Minnesota during the year, complete Schedule M4NPA to determine your Minnesota source income. Do not complete this schedule if you conducted all your business in Minnesota during the tax year.

NAME OF ORGANIZATION HERE XXXXXXXXXXXXXXXXXXXX	1234567890	1234567890
Name of Organization	FEIN	Minnesota Tax ID

You must round amounts to nearest whole dollar.

<b>A</b>	<b>B</b>
Minnesota	Total

1	Federal taxable income (loss) (from Form M4NP, line 5) . . . . .	1	<u>1234567890</u>		
2	Total nonapportionable income. . . . .	2	<u>1234567890</u>		
3	Total apportionable income (subtract line 2 from line 1) . . . . .	3	<u>1234567890</u>		
4	Sales or receipts . . . . .	4	<u>123456789</u>	<u>123456789</u>	
5	Sales of non-filing entities (see inst., pg. 10) . . . . .	5	<u>123456789</u>	<u>123456789</u>	
6	Total sales or receipts (add lines 4 and 5) (Financial institutions: see inst., pg. 11) . . . . .	6	<u>123456789</u>	<u>123456789</u>	
7	Minnesota apportionment factor (divide line 6A amount by line 6B; carry to six decimal places) . . . . .	7	<u>1234567890</u>		
8	Net income apportioned to Minnesota (multiply line 3 by line 7) . . . . .	8	<u>1234567890</u>		
9	Minnesota nonapportionable income. . . . .	9	<u>1234567890</u>		
10	Minnesota taxable income (add lines 8 and 9) Enter on Form M4NP, line 6 . . . . .	10	<u>1234567890</u>		