



2019 M4, Corporation Franchise Tax Return

Tax year beginning _____, 2019, 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 2018 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Withdrawn Dissolved Merged S corp election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):
 is claiming Public Law 86-272 is a Co-op is in Bankruptcy

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

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

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

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.

You must round amounts to nearest whole dollar

- 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 2018 return 6 ■ _____
- 7 Total corporate estimated tax payments made for 2019 7 ■ _____
- 8 2019 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 Additional charge for underpayment 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 2020 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	I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.
Signature of Preparer	PTIN	Date	Daytime Phone	
Print name of person to contact within corporation to discuss this return	Title	Daytime Phone	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





2019 M4I, Income Calculation

See instructions beginning on page 6.

Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
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You must round amounts to nearest whole dollar

1 a. Federal taxable income before net operating loss deduction and special deductions <i>(from federal Form 1120, line 28, or see inst., pg. 6)</i>	1a ■	
b. Interest expense limitation	1b ■	
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. Eighty percent of excess IRC section 179 deduction	2h ■	
i. Addition due to federal changes not adopted by Minnesota	2i ■	
j. This line intentionally left blank	2j ■	
k. This line intentionally left blank	2k ■	
Total additions <i>(add lines 2a through 2k)</i>	2 ■	
3 Total <i>(add lines 1a, 1b, and 2)</i>	3	

Continued next page



2019 M4I, Page 2

See instructions beginning on page 7.



Name of Corporation/Designated Filer

FEIN

Minnesota Tax ID

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 (*attach schedule*) . **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. Deferred foreign income (Section 965) **4l** ■ _____
- m. Global intangible low-taxed income (GILTI) **4m** ■ _____
- n. Disallowed section 280E expenses of medical cannabis manufacturers. **4n** ■ _____
- o. Subtraction due to federal changes not adopted by Minnesota **4o** ■ _____

- Total subtractions (add lines 4a through 4o) **4** ■ _____**
- 5 Intercompany eliminations (attach schedule) **5** ■ _____**
- 6 Add lines 4 and 5 **6** ■ _____**
- 7 Minnesota net income (subtract line 6 from line 3) **7** ■ _____**
- 8 Total nonapportionable income (see instructions, pg. 9; attach schedule) **8** ■ _____**
- 9 Minnesota apportionable income (subtract line 8 from line 7). Enter on M4T, line 1 **9** ■ _____**





2019 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 \$1,020,000	\$0	\$10,210,000 to \$20,409,999	\$2,040
\$1,020,000 to \$2,039,999	\$210	\$20,410,000 to \$40,819,999	\$4,090
\$2,040,000 to \$10,209,999	\$610	\$40,820,000 or more	\$10,210





2019 M4T, Tax Calculation

B₁
Single/designated filer

B₂

B₃

Corporation Name _____

FEIN _____

Minnesota Tax ID _____

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

This is your **MINNESOTA TAX LIABILITY** **23** ■ _____
Enter on M4, line 1.

