



# 2019 M4NP, Unrelated Business Income Tax (UBIT) Return

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income.

Tax year beginning \_\_\_\_\_, 2019, and ending \_\_\_\_\_ **(required)**

Name of Organization _____		FEIN _____	Minnesota Tax ID <i>(required)</i> _____
Mailing Address _____		<input type="checkbox"/> Check if New Address This Organization Files Federal Form <i>(check one)</i> <input type="checkbox"/> 990-T <input type="checkbox"/> 1120-C <input type="checkbox"/> 1120-H <input type="checkbox"/> 1120-POL	
City _____	County _____	State _____	ZIP Code _____
		Exempt Under IRS Section <i>(check one)</i> <input type="checkbox"/> 501(c)( ) <input type="checkbox"/> 528 <input type="checkbox"/> Other: _____	
Check All That Apply: <input type="checkbox"/> Amended Return <input type="checkbox"/> Filing Under an Extension <input type="checkbox"/> Final Return <i>(see inst., pg. 4)</i>		Enter your NAICS Codes <i>(see instructions, pg. 4)</i> Enter Close Date: _____ / _____	
Are you filing a combined income return? <input type="checkbox"/> Yes <input type="checkbox"/> No		Was 100 percent of the business conducted in Minnesota for this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(complete and attach Schedule M4NPA)</i>	

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

- 1 Federal taxable income **before** net operating loss and specific deduction *(from federal Form 990-T, line 29 or total of line 29 from all 990-T schedule Ms; 1120-C, line 25c; 1120-H, line 17; or 1120-POL, line 17c)* ..... **1** \_\_\_\_\_
- 2 Total additions to federal taxable income *(from M4NPI, line 1)* ..... **2** \_\_\_\_\_
- 3 Federal taxable income after additions *(add lines 1 and 2)* ..... **3** \_\_\_\_\_
- 4 Total subtractions from federal taxable income *(from M4NPI, line 2)* ..... **4** \_\_\_\_\_
- 5 Federal taxable income (loss) after subtractions. *(See instructions.)* If you conducted business both within and outside Minnesota, complete M4NPA. *(See instructions, pg. 4.)* If 100% of your activities were conducted in Minnesota, do not complete M4NPA. Enter line 5 on line 6. .... **5** \_\_\_\_\_
- 6 Minnesota taxable net income (loss) *(from M4NPA, line 10.)* If 100% of your activities were conducted in Minnesota, enter amount from line 5 above. .... **6** \_\_\_\_\_
- 7 Minnesota net operating loss deduction *(from M4NP NOL)* ..... **7** \_\_\_\_\_
- 8 Subtract line 7 from line 6 *(if zero or less, enter zero)* ..... **8** \_\_\_\_\_
- 9 Total deductions from taxable net income *(from M4NPI, line 3).* ..... **9** \_\_\_\_\_
- 10 Taxable income *(subtract line 9 from line 8; if zero or less, enter zero)* ..... **10** \_\_\_\_\_
- 11 Regular tax *(multiply line 10 by 9.8% [0.098]; if zero or less, enter zero)* ..... **11** \_\_\_\_\_
- 12 Proxy tax *(see instructions, pg. 4)* ..... **12** \_\_\_\_\_
- 13 Tax before credits *(add lines 11 and 12)* ..... **13** \_\_\_\_\_
- 14 Total credits against tax *(from M4NPI, line 4)* ..... **14** \_\_\_\_\_
- 15 Minnesota tax liability *(subtract line 14 from line 13; if zero or less, enter zero)* ..... **15** \_\_\_\_\_


*Continued next page*

# 2019 M4NP UBIT Return, Page 2 (continued)

Name of Organization

FEIN

Minnesota Tax ID

16	Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4) .....		16	_____
17	Add lines 15 and 16 .....		17	_____
18	Total refundable credits (from M4NPI, line 5) .....		18	_____
19	Amount credited from your 2018 Form M4NP, line 32 .....		19	_____
20	2019 estimated tax payments .....		20	_____
21	2019 extension payment .....		21	_____
22	Total refundable credits and payments (add lines 18, 19, 20, and 21) .....		22	_____
23	Subtract line 22 from line 17 .....		23	_____
24	Penalty (determine from worksheet in the instructions, pg. 5) .....		24	_____
25	Interest (determine from worksheet in the instructions, pg. 5) .....		25	_____
26	Additional charge for underpayment of estimated tax (from M15NP, line 17) .....		26	_____
27	Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 17, 24, 25, and 26) .....		27	_____
28	Amount from line 27 .....		28	_____
29	Amount from line 22 .....		29	_____
30	<b>AMOUNT DUE.</b> If line 28 is more than or equal to line 29, subtract line 29 from 28 .....			30 _____
Payment method: <input type="checkbox"/> Electronic (see inst., pg. 2) <input type="checkbox"/> Check (see inst., pg.2) <input type="checkbox"/> Amended return payment by check (see inst., pg. 2)				
31	<b>OVERPAYMENT.</b> If line 29 is more than line 28, subtract line 28 from line 29 .....			31 _____
32	Amount of line 31 to be credited to your 2020 estimated tax .....			32 _____
33	Refund (subtract line 32 from line 31) .....			33 _____

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

Account type:

Routing number

Account number (use an account not associated with any foreign banks)

<input type="checkbox"/> Checking	<input type="checkbox"/> Savings	<input type="text"/>	<input type="text"/>
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I declare that this return is correct and complete to the best of my knowledge and belief.

Authorized Signature	Title	Date	Daytime Phone
Paid Preparer's Signature	PTIN	Date	Daytime Phone
Email Address for Correspondence, if Desired		This email address belongs to (check one): <input type="checkbox"/> Employee <input type="checkbox"/> Paid Preparer	

☐ I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules.

Mail to: Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257

9995

## 2019 M4NPI Income Adjustments, Deductions and Credits

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income.

See instructions on page 7.

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)

\_\_\_\_\_ **1** \_\_\_\_\_

**2** Subtractions from federal taxable income

a Advertising revenues from a newspaper published by a  
section 501(c)(4) organization ..... **2a** \_\_\_\_\_

b Lawful gambling expenditures under Minnesota Statutes, Chapter 349,  
not deducted on federal return (see instructions, pg. 7) ..... **2b** \_\_\_\_\_

c Charitable contributions from federal form 990-T line 34 ..... **2c** \_\_\_\_\_

d Subtractions due to federal changes not adopted by Minnesota  
(you must provide a brief explanation below) ..... **2d** \_\_\_\_\_

e Other subtractions from income (you must provide a brief explanation below)  
..... **2e** \_\_\_\_\_

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

**3** Deductions from taxable net income

a Federal specific or special deductions ..... **3a** \_\_\_\_\_

b Other deductions (you must provide a brief explanation below)  
..... **3b** \_\_\_\_\_

Total deductions from taxable net income (add lines 3a and 3b) ..... **3** \_\_\_\_\_

**Enter on Form M4NP, line 9.**

**4** Credits against tax

a Employer Transit Pass Credit (from ETP, line 4) ..... **4a** \_\_\_\_\_

b SEED Capital Investment Credit (see instructions, pg. 7) ..... **4b** \_\_\_\_\_

c Tax Credit for Owners of Agricultural Assets ..... **4c** \_\_\_\_\_

d Other credits against tax (you must provide a brief explanation below)  
..... **4d** \_\_\_\_\_

Total credits against tax (add lines 4a through 4d) ..... **4** \_\_\_\_\_

**Enter on Form M4NP, line 14.**

**5** Refundable credits

a Historic Structure Rehabilitation Credit (attach credit certificate)  
and enter NPS project number ..... **5a** \_\_\_\_\_

b Other refundable credits (you must provide a brief explanation below)  
..... **5b** \_\_\_\_\_

Total refundable credits (add lines 5a and 5b) ..... **5** \_\_\_\_\_

**Enter on Form M4NP, line 18.**

## 2019 M4NPA Apportionment Calculation

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income.

*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. See instructions beginning on page 9.*

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