



2024 M30, Occupation Tax Return

Print or Type	Name of Company _____		Minnesota Tax ID _____	FEIN _____
	Street _____		<input type="checkbox"/> Check if New Address	<input type="checkbox"/> Check if Amended
	City _____	County _____	State _____	ZIP Code _____
	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 file an amended return.	
Is a federal examination now in progress? (list years) _____				
Tax years and expiration date(s) of federal waivers: _____				

Round amounts to the nearest whole dollar

Tax, Payments and Credits	1 Minnesota tax liability (from M30-I, line 30) 1 _____
	2 Minnesota Nongame Wildlife Fund (see instructions, page 3) 2 _____
	3 Add lines 1 and 2 3 _____
	4 Amount credited from your 2023 return 4 _____
	5 2024 extension payment made by the regular due date 5 _____
	6 Add lines 4 and 5 6 _____
	7 Subtract line 6 from line 3 7 _____
	8 Penalty (see instructions, page 3) 8 _____
	9 Interest (see instructions, page 3) 9 _____
Amount Due or Overpaid	10 AMOUNT DUE or OVERPAID Add lines 7, 8 and 9 (if less than zero, also enter on line 12) 10 _____
	11 Payment made with this return 11 _____
	12 Overpayment 12 _____
	13 Amount of line 12 to be credited to your 2025 tax 13 _____
14 Refund (subtract line 13 from line 12) 14 _____	

To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Account type:	Routing number	Account number (use an account not associated with any foreign banks)
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	<input style="width: 150px;" type="text"/>	<input style="width: 200px;" type="text"/>

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

Sign Here	Authorized Signature _____ Title _____ Date _____ Daytime Phone _____	<input type="checkbox"/> 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 company to discuss this return _____ Title _____ Daytime Phone _____	

Attach copies of all supporting schedules as requested in instructions.

Mail to: Minnesota Department of Revenue, Occupation Tax, Mail Station 3331, St Paul, MN 55146-3331



2024 M30-I, Income and Tax Calculations

Name of Company	Minnesota Tax ID	FEIN
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Round amounts to the nearest whole dollar

Income Calculation	1 Gross income/mine value (from M30-G) 1 _____
	2 Cost of pellets produced (from Schedule A, line 8) 2 _____
	3 Gross profit (subtract line 2 from line 1) 3 _____
	4 Net gain or loss (see instructions, page 4; attach schedule) 4 _____
	5 Federal bonus depreciation addback 5 _____
	6 This line intentionally left blank 6 _____
	7 Other adjustments (see instructions, page 4; attach schedule) 7 _____
	8 Addition due to federal changes not adopted by Minnesota 8 _____
	9 Total income (add lines 3 through 8) 9 _____
Deductions	10 Salaries and wages 10 _____
	11 Repairs 11 _____
	12 Rents and leases (attach schedule) 12 _____
	13 Royalties 13 _____
	14 Taxes 14 _____
	15 Interest expense 15 _____
	16 a Depreciation (see instructions, page 5; attach schedule) 16a _____
	b Any depreciation included on Schedule A, line 5 16b _____
	16 Subtract line 16b from line 16a 16 _____
	17 Development (see instructions, page 5; attach schedule) 17 _____
	18 Depletion (see instructions, page 5; attach schedule) 18 _____
	19 Pension, profit-sharing plans and deferred compensation plans 19 _____
	20 Employee benefit programs 20 _____
	21 Subtractions for prior addbacks of federal bonus depreciation and excess IRC section 179 expensing (attach schedule) . 21 _____
	22 Other deductions (attach schedule) 22 _____
23 Subtraction due to federal changes not adopted by Minnesota 23 _____	
24 Total deductions (add lines 10 through 23) 24 _____	
Tax Calculation	25 Minnesota taxable net income (loss) (subtract line 24 from line 9) 25 _____
	26 Net operating loss deduction (from M30-NOL) 26 _____
	27 Taxable income (subtract line 26 from line 25; if zero or less, enter zero) 27 _____
	28 MINNESOTA OCCUPATION TAX LIABILITY (multiply line 27 by 2.45% [.0245]) 28 _____
	29 Minnesota Credit for Increasing Research Activities (from M30-RD, Line 33). 29 _____
	30 Subtract line 29 from 28, Enter on M30, Line 1. 30 _____