DEPARTMENT OF REVENUE

ALT, Petition to Use Alternative Method of Allocation

For use by Corporations, Partnerships and S corporations

Complete this form to request permission from the Department of Revenue to allocate all, or any part of, taxable net income in a manner other than the apportionment provisions of Minnesota Statutes 290.191. Permission will be granted only if you can show that the formula provided under Minnesota Statutes 290.191 does not fairly reflect your Minnesota income, and that the alternative formula you have chosen does. See Minnesota Statutes 290.20, Rule 8020.0100, and Revenue Notice 04-07 for additional guidance.

A Petition is not required when a partner is not in a unitary business relationship with the partnership and the partner is requesting to report its partnership income or loss as separately stated income or loss. This separate reporting method is addressed in Revenue Notice 08-03.

Print or Type

Name of Business	FEIN
Address of Principal Office or Place of Business	Minnesota Tax ID Number
City State ZIP Code	If a Corporation, Enter State of Incorporation

Check one: This is a request to use an alternative method of allocation for:

☐ Form M3, Partnership Return   ☐ Form M4, Corporation Franchise Tax   ☐ Form M8, S Corporation Return

For tax year(s) beginning (mo/yr) _____ and ending (mo/yr) _____

Business Activity

Describe your business activity during the tax years covered by this request.

Reason for Petition

Explain why the apportionment formula of Minnesota Statute 290.191 would unfairly reflect your business's Minnesota income, and why the proposed alternative method of allocation provides an accurate computation. If this request covers more than one year, also explain why you must continue to use the proposed method. Attach additional sheets if necessary.

Alternative Formula Example

Provide an example of how your Minnesota income would be computed under the proposed formula. Attach additional sheets if necessary.

Sign Here

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

Authorized Signature	Title	Date	Daytime Phone

Mail to: Minnesota Department of Revenue, c/o Corporate Technical Advisor, Mail Station 5140, St. Paul, MN 55146-5140