



2017 M4, Corporation Franchise Tax Return

Tax year beginning _____, 2017, 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 2016 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☐ Withdrawn ☐ Dissolved ☐ Merged ☐ S corp election

This corporation is (place an X in the boxes that apply):

☐ a co-op ☐ 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 M4T, line 21) 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) and enter NPS project number: 5 ■ _____
- 6 Greater Minnesota Internship Credit (see instructions, pg. 5) 6 ■ _____
- 7 Amount credited from your 2016 return 7 ■ _____
- 8 Total corporate estimated tax payments made for 2017 8 ■ _____
- 9 2017 extension payment 9 ■ _____
- 10 Add lines 4 through 9 10 ■ _____
- 11 Tax due. If line 3 is more than line 10, subtract line 10 from line 3 11 ■ _____
- 12 Penalty (see instructions, pg. 5) 12 ■ _____
- 13 Interest (see instructions, pg. 5) 13 ■ _____
- 14 Additional charge for underpayment of estimated tax (attach Schedule M15C) 14 ■ _____





Name of Corporation/Designated Filer

FEIN

Minnesota Tax ID

15 AMOUNT DUE. If you entered an amount on line 11, add lines 11 through 14.Payment Method: ☐ Electronic (*see inst., pg. 2*), or ☐ Check (*see inst., pg. 2*) **15** ■ _____**16** Overpayment. If line 10 is more than the sum of lines 3 and 14, subtract line 3 and line 14 from line 10. If line 10 is less than the sum of lines 3 and 14, see instructions, pg. 5 **16** ■ _____**17** Amount of line 16 to be credited to your 2018 estimated tax **17** ■ _____**18 REFUND.** Subtract line 17 from line 16 **18** ■ _____
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

Signature of Preparer PTIN Date Daytime Phone

Print name of person to contact within corporation to discuss this return Title Daytime Phone

I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

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



2017 M4I, Income Calculation

See instructions beginning on page 6.

Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
		You must round amounts to nearest whole dollar
1 Federal taxable income before net operating loss deduction and special deductions (from federal Form 1120, line 28, or see inst., pg. 6)	1 ■	_____
2 Additions to income		
a Federal deduction taken for taxes based on net income and minimum fee	2a ■	_____
b Federal deduction for capital losses (IRC sections 1211 and 1212)	2b ■	_____
c Interest income exempt from federal income tax	2c ■	_____
d Exempt interest dividends (IRC section 852[b][5])	2d ■	_____
e Losses from mining operations subject to occupation tax	2e ■	_____
f Federal deduction for percentage depletion (IRC sections 611-614 and 291)	2f ■	_____
g Federal bonus depreciation and suspended loss (IRC section 168[k])	2g ■	_____
h Domestic production activities deduction	2h ■	_____
i Eighty percent of excess IRC section 179 deduction	2i ■	_____
j Fines, fees and penalties deducted federally as a trade or business expense	2j ■	_____
k Addition due to federal changes not adopted by Minnesota	2k ■	_____
Total additions (add lines 2a through 2k)	2 ■	_____
3 Total (add lines 1 and 2)	3 ■	_____

Continued next page



2017 M4I, Page 2

See instructions beginning on page 6 of instructions.



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 Foreign dividend gross-up required 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 This line intentionally left blank **4i** ■ _____
- j Subtraction for prior bonus depreciation addback **4j** ■ _____
- k Subtraction for prior IRC section 179 addback **4k** ■ _____
- l Subtraction for prior addback of reacquisition of indebtedness income **4l** ■ _____
- m **Subtraction due to federal changes not adopted by Minnesota** **4m** ■ _____
- Total subtractions** (*add lines 4a through 4m*) **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** ■ _____





2017 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 \$970,000	\$0	\$9,770,000 to \$19,539,999	\$1,960
\$970,000 to \$1,959,999	\$200	\$19,540,000 to \$39,079,999	\$3,910
\$1,960,000 to \$9,769,999	\$590	\$39,080,000 or more	\$9,770



2017 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 15	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 zero or less, enter zero)	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 33)	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 Employer Transit Pass Credit (from ETP, line 4)	19 ■		
20 Subtract line 19 from line 18 (if zero or less, enter zero)	20 ■		
21 Add all amounts on line 20. This is your MINNESOTA TAX LIABILITY	21 ■		

Enter on M4, line 1.

