



# 2025 DIV, Deduction for Dividends Received

Complete Schedule DIV to determine your deduction for dividends received.

NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXX	123456789	123456789
Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID Number
You must round amounts to nearest whole dollar.		
1 Total dividends and inclusions (from federal Form 1120, line 4; unitary businesses, see instructions)	1	123456789
2 This line intentionally left blank	2	
3 This line intentionally left blank	3	
4 Add lines 1 through 3	4	123456789
5 Dividends from less-than-20-percent-owned companies	5	123456789
6 Dividends from foreign sales corporations	6	123456789
7 Combined intercompany dividends	7	123456789
8 Gross-up for foreign taxes deemed paid (from federal Form 1120, Sch. C, line 18)	8	123456789
9 Dividends received from a real estate investment trust (REIT)	9	123456789
10 Dividends on debt-financed stock (see inst.)	10	123456789
11 Other dividends not already listed on line 5 through 10 (see inst.)	11	123456789
12 Total subtractions (add lines 5 through 11)	12	123456789
13 Dividends subject to 50 percent deduction (subtract line 12 from line 4).	13	123456789
14 Deduction percentage	14	50%
15 Minnesota deduction (multiply line 13 by line 14)	15	123456789
16 Dividends from less-than-20-percent-owned companies (from line 5 above)	16	123456789
17 Deduction percentage	17	40%
18 Minnesota deduction (multiply line 16 by line 17)	18	123456789
19 Dividends subject to apportionment (add lines 15 and 18) Use this amount to calculate Form M4T, line 8.	19	123456789