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2025 M4NP, Unrelated Business Income Tax (UBIT) Return

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2025 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

12	Tayı	year beginning (MM/DD/YYYY)	MM/ DD	/ YYY	TY , and ending (MN	1/DD/WW)	MM / DD	/YYYY (requi	red)	1
13	iax y	year beginning (MM/ DD/ 1111)		, , , ,	. ± , and ending (ivin	1/ DD/ 1111)	1111/00	/ I I I I (requi	reu)	
	NAI	ME OF CORPORATION	XXXXXXX	XXXX	XXXXXXXX	123456	7890	12	34567890	1
15		e of Organization				FEIN			esota Tax ID (Required)) 1
16	MA.	ILING ADDRESSXXXXX	XXXXXXX	X						1
17	Maili	ng Address		X	Check if New Address	This Organizatio	n Files Federal Fo	orm (Check one)		1
18	CI	TYXXXXXXXXXX COUR	XXYTV		5555	У 990-т	X 1120-C	X 1120-H	X 1120-POL	1
19	City	County		State Z	IP Code	Exempt Under IF	RS Section (Check	cone)		1
20	Check	k All — Amended — Fili	ng Under	Fina	Return (refer to inst., pg. 4) X 501(c)(XX	XX,	X 528	X Other: XXXX	XXX 2
21	That	Apply: X Return X an	Extension X		r Close Date: $X X X X$	Enter your NAIC	S Codes (Refer to			2
22	Ш	<u> </u>				1234567	<u> 7890000</u>	0 / 00000	000000000	2
23	Are y	ou filing a combined income return? X	Yes X	No						2
24	Ш					 		side of Minnesota?	The state of the s	2
25	Check	k if reporting Tax Position Disclosure (Enclo	se Form TPD)	X		X Yes (Comp	lete and attach s	chedule M4NPA)	X No	2
26	+++			+++						2
27	1	Federal taxable income before ne					You m	ust round amoun	ts to nearest whole	dollar. 2
28	\mathbb{H}	(total from all federal Form 990-1		, Part II	line 16; 1120-C, line	25c;		1004565	0.00	2
29	++	1120-H, line 17; or 1120-POL, line	e 17c)			+++-	1	1234567	890	2
30		+440 4444444444444444444444444444444444	:	F	0.4.40101 (in - 4.)		2	1234567	890	3
31	2	Total additions to federal taxable	income (fror	n Form	IVI4NPI, IINE 1)			1204007		3
32	,	Federal taxable income after add	itions (add !:	000 1 000	4 2)		3	1234567	890	3
33	3	rederal taxable income after add	itions (aaa iii	nes 1 an	a 2)			1234307	890_	3
34	4	Total subtractions from federal ta	yahla incom	o (from	Form MANDL line 2)		4	1234567	890	3
35	- 4	Total subtractions from lederal ta	axable ilicolli	e (Jroni	roini wanpi, iile 2)			1231307	0 0 0	3
36	-	Federal taxable income (loss) after	ar cubtraction	ns (refer	to instructions) If w	ou conducted bus	siness both			2
38		within and outside Minnesota, co		-						3
39		activities were conducted in Min						1234567	890	3
40	Ш	delivines were equadeted in winn	nesota, ao m	Je comp		itel iiie 3 on iiie				4
41	6	Minnesota taxable net income (lo	oss) (from Fo	rm M4N	IPA. line 10.) If 100%	of your activities				4
42		were conducted in Minnesota, er	1 1 -1				6	1234567	890	4
43										4
44	7	Minnesota net operating loss dec	duction (from	Form N	//4NP NOL)		7	1234567	890	4
45	Ш									4
46	8	Subtract line 7 from line 6 (if zero	or less, ente	r zero)		8	1234567	890	4
47	Ш									4
48	9	Total deductions from taxable ne	t income <i>(fro</i>	m Form	M4NPI, line 3)		9	1234567	890	4
49	Ш									4
50	10	Taxable income (subtract line 9 fr	rom line 8; if	zero or i	less, enter zero)	10	1234567	890	5
51	Ш							1004565	0.00	5
52	11	Regular tax (multiply line 10 by 9	.8% [0.098];	if zero o	r less, enter zero)			1234567	890	5
53	\mathbb{H}			+++				1001565	0.00	5
54	12	Proxy tax (refer to instructions, po	g. 4)				12	1234567	890	5
55	\mathbb{H}							1004565	000	5
56	13	Tax before credits (add lines 11 a	nd 12)		 - - - - - - - -		13	1234567	890_	5
57								1004567	000	5
58	14	Total credits against tax (from Fo	rm M4NPI, lii	ne 4)	 		14	1234567	890_	5
59					 			1234567	990	5
60	15	Minnesota tax liability (subtract I	ine 14 from l	ıne 13; i	j zero or Iess, enter z	ero)	15	1234367	090	6
61	++							Continued	vt nago	6
62	++			+++				Continued ne	xı page	6

10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80 82 84 8

	25 M4NP, UBIT Return Page 2 (contin	J. G. G.					
			10015	7000		2456522	
-	ME OF ORGANIZATION HERE XXXXXXXX e of Organization	XXXXXXX	XXX 123456 FEIN	/890		34567890 esota Tax ID	++
+	Minnesota Nongame Wildlife Fund donation (refer to instruc	ctions. pg. 41		16	123456		HH
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					Ш
17	Add lines 15 and 16			17	123456	7890_	
18	Total refundable credits (from Form M4NPI, line 5)	18	1234567890				
10	Total returnable electrically from Form Wi4-Wi7, mic 5)						
19	_Amount credited from your 2024 Form M4NP, line 32	19	1234567890				
20	2025 estimated tax payments	20	1234567890				+++
20	2023 estimateu tax payments	20	1231307030				
21	2025 extension payment	21	1234567890				
22		224 221		22	123456	7890	
22	Total refundable credits and payments (add lines 18, 19, 20,	una 21)		22	123130	7030	
23	Subtract line 22 from line 17			23	123456	7890	
24		,		24	123456	7890	
24	Penalty (determine from worksheet in the instructions, pg. 5,	/		24	120100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
25	Interest (determine from worksheet in the instructions, pg. 5)		25	123456	7890	
					123456	7890	\square
26 27			P, line 17)	26	123430	7030	
Ш	charge for underpayment of estimated tax (add lines 17, 24,			27	123456	7890	
					123456	7890	\square
28	Amount from line 27			28	_123430	7030	
29	Amount from line 22			29	123456	7890	
			0.5		123456	7990	
30	AMOUNT DUE. If line 28 is more than or equal to line 29, su	btract line 2	9 from 28	30	_123430	7690	
	Payment method: X Electronic X	Check	X	Am	ended Return I	Payment by Check	
+++	(Refer to instructions, page 2.)						
31	OVERPAYMENT. If line 29 is more than line 28,						
	subtract line 28 from line 29	31	1234567890				
22	Amount of line 31 to be credited to your 2026 estimated tax	32	1234567890				
32	Amount of line 31 to be credited to your 2026 estimated tax		1231307030				
33	Refund (subtract line 32 from line 31)	33	1234567890				
To h	ave your refund direct deposited, enter your banking informat	tion below					
	ount Type:	.ion below.					
X	Checking		<u>67890123456</u>				
I de	Routing Number clare that this return is correct and complete to the best of my		umber (use an account and helief	t not associ	ated with any fo	reign banks)	
. 40	TITLE	ge		D / YYY	Y	65155555	55
Autho	orized Signature Title	700000	Date (MM/D			Daytime Phone	
Signa	123456 ature of Preparer PTIN	7890000	0000 MM / D Date (MM/D	D/YYY d/yyyy)	Y	6515555 Prepayer's Daytime	
	AIL ADDRESS FOR CORRESPONDENCE	XXXXXX:					HH
$\overline{}$	Address for Correspondence, if Desired			ldress belon	gs to (check one)	X _{Employee} X	Paid Pre
		11 - 4600 -	201 20 4 2112		es. X ,		+++
	ch a complete copy of your federal Form 990-T, 1120-C, 1120 I to: Minnesota Department of Revenue, Mail Station 1257, 60					authorize the Minnesota epartment of Revenue	a
	The state of the s	9995		,,		o discuss this tax return he paid preparer listed h	
\perp	8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38	\perp		l I .l. I .l.		70 72 74 76 7	

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2025 M4NPI, Income Adjustments, Deductions and Credits

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2025 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

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11		icome	Neter to 2020 officialed business meonie rux neturn instruction	3 On Oar We	DSICC dt WWW	evenae.state.mn.as.	11
12		1 2/ 1/4TZ	OF ORGANIZATION HERE XXXXXXXXXXXXXXXXX	12345	67900	1234567890	12
13			OF ORGANIZATION RERE AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	TZ343	0/090	Minnesota Tax ID	13
14	1						14
15	5						15
16						You must round amounts	16
17			dditions to federal taxable income due to changes not adopted by Minnesot	a		to nearest whole dollar.	17
18		En	nter on Form M4NP, line 2 (you must provide a brief explanation below)			1004567000	18
19			BRIEF EXPLANATION HERE XXXXXXXXXXX			<u>1</u> 1234567890	19
20							20
21			ubtractions from federal taxable income				21
22		а	Advertising revenues from a newspaper published by a	100	4567890		22
23			section 501(c)(4) organization	2 a _⊥∠⊃	4367690		23
24		b	Lawful gambling expenditures under Minnesota Statutes, Chapter 349,	100	4567000		24
25	5		not deducted on federal return (refer to insturctions, pg. 7)	2b ⊥∠≾	4567890		25
26				100	4567000		26
27		С	Charitable contributions (refer to instructions, pg. 7)	2c ⊥∠3	4567890		27
28		d	Subtractions due to federal changes not adopted by Minnesota	1 1 1 2	4567890		28
29		+++	(you must provide a brief explanation below)	2d 1143	4001030		29
30		+++	BRIEF EXPLANATION HERE XXXXXXXXXXX				30
31		е	Other subtractions from income (you must provide a brief explanation belo BRIEF EXPLANATION HERE XXXXXXXXXXXXXXXX	w)1 \	4567890		31
32			BRIEF EXPLANATION HERE XXXXXXXXXXXXXX	2e _⊥∠3	456/890		32
33						2 1234567890	33
34		lo	tal subtractions (add lines 2a through 2d) Enter on Form M4NP, line 4			2 1234307090	34
35							35
36			eductions from taxable net income	123	4567890		36
37			Federal specific or special deductions	3a <u>⊥∠</u> ⊃	4307090		37
38		b	Other deductions (you must provide a brief explanation below) BRIEF EXPLANATION HERE XXXXXXXXXXXXXXX	26 123	4567890		38
39				30	1507050		39
41		То	otal deductions from taxable net income (add lines 3a and 3b)			3 1234567890	41
42			nter on Form M4NP, line 9.			3 1234307030	42
42			edits against tax				43
44		4 Cl	Employer Transit Pass Credit (from Form ETP, line 4)	4a 123	4567890		44
45		a	Employer Hansic rass credit grown form Err, line 47	40 120	1007030		45
46				123	4567890		46
47		d	SEED Capital Investment Credit (refer to instructions, pg. 7)	40 120	100,000		47
48			Tay Cradit for Owners of Agricultural Assets	10 123	4567890		48
49		C	Tax Credit for Owners of Agricultural Assets	- 40 <u>- 20</u>			49
50		d	Manufactured Home Park Credit (from Form MHP, part 2, line 2)	44 123	4567890		50
51		a	Other credits against tax (you must provide a brief explanation below)	. 4u 143	1001090		51
52		- F	BRIEF EXPLANATION HERE XXXXXXXXXXXXXXXXX	.4e 123	4567890		52
53				45			53
54		To	ital credits against tax (add lines 4a through 4e)			4 1234567890	54
55			nter on Form M4NP, line 14.				55
56			fundable credits				56
57			Historic Structure Rehabilitation Credit (attach credit certificate)				57
58			and enter NPS project number 1234567890	. 5a 123	4567890		58
59		b					59
60			BRIEF EXPLANATION HERE XXXXXXXXXXXXXXX	. 5b 123	4567890		60
61							61
62		To	tal refundable credits (add lines 5a and 5b)			5 1234567890	62
63			nter on Form M4NP, line 18.				63
4	6			3 50 52 54	56 58 60 62	64 66 68 70 72 74 76 7	8 80 82 8
	4 1						



82 84 8

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2025 M4NPA, Apportionment Calculation

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2025 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

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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.

/	AME OF ORGANIZATION HERE XXXXXXX me of Organization	XXXXXXXXX	1234567890 FEIN	1234567890 Minnesota Tax ID
8 Nan	ine oi Organizationi		FEIN	IVIIIIIESULA IAX ID
9				nust round amounts
0				arest whole dollar.
1			A	B
2			Minnesota	Total
3		40045	67000	
	1 Federal taxable income (loss) <i>(from Form M4NP, line 5)</i>	1 12345	67890	
5		10015	57000	
	2 Total nonapportionable income	2 123456	67890	
7				
	3 Total apportionable income	10045	C7000	
9	(subtract line 2 from line 1)	3 123456	0/890	
0			4 123456789	9 123456789
	4 Sales or receipts		4 <u>123430703</u>	143430703
2			5 123456789	123456789
	5 Sales of non-filing entities (refer to inst., pg. 10)		5 123430703	120100700
			0g. 11) 6 123456789	9 123456789
	6 Total sales or receipts (add lines 4 and 5) (Financial instituti	ons: refer to inst., p	$(g. 11) \dots 6 123330703$	123130103
6 7 7	7 Minnesota apportionment factor (divide line 6A			
8	amount by line 6B; carry to six decimal places)	7 12345	67890	
9	difficult by fille ob, curry to six declifful places)	, 12545	0,70,0	
	8 Net income apportioned to Minnesota			
1	(multiply line 3 by line 7)	8 12345	67890	
2	manapy mic 3 by mic 7 f			
	9 Minnesota nonapportionable income	و 12345	67890	
1				
5 1 0	Minnesota taxable income			
5	(add lines 8 and 9) Enter on Form M4NP, line 6	12345	67890	
7				
3				
9				
2				
3				
4				
5				
6				