



# 2025 M30, Occupation Tax Return

<b>Print or Type</b>	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: _____				

<b>Tax, Payments and Credits</b>	<b>Round amounts to the nearest whole dollar</b>	
	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 2024 return .....	4 _____
	5 2025 extension payment made by the regular due date .....	5 _____
	6 Minnesota refundable credit for increasing research activities (from M30-RD, line 33) .....	6 _____
	7 Add lines 4, 5, and 6 .....	7 _____
	8 Subtract line 7 from line 3 .....	8 _____
	9 Penalty (see instructions, page 3) .....	9 _____
10 Interest (see instructions, page 3) .....	10 _____	

<b>Amount Due or Overpaid</b>	<b>11 AMOUNT DUE or OVERPAID</b>	
	Add lines 8, 9 and 10 (if less than zero, also enter on line 13) .....	11 _____
	12 Payment made with this return .....	12 _____
	13 Overpayment .....	13 _____
	14 Amount of line 13 to be credited to your 2026 tax .....	14 _____
15 Refund (subtract line 14 from line 13) .....	15 _____	
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 type="text"/>	<input type="text"/>

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

<b>Sign Here</b>	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	Date	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



# 2025 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) ..... <b>1</b> _____
	2 Cost of pellets produced (from Schedule A, line 8) ..... <b>2</b> _____
	3 Gross profit (subtract line 2 from line 1) ..... <b>3</b> _____
	4 Net gain or loss (see instructions, page 4; attach schedule) ..... <b>4</b> _____
	5 Federal bonus depreciation addback ..... <b>5</b> _____
	6 This line intentionally left blank ..... <b>6</b> _____
	7 Other adjustments (see instructions, page 4; attach schedule) ..... <b>7</b> _____
	8 Addition due to federal changes not adopted by Minnesota ..... <b>8</b> _____
	9 Total income (add lines 3 through 8) ..... <b>9</b> _____
Deductions	10 Salaries and wages ..... <b>10</b> _____
	11 Repairs ..... <b>11</b> _____
	12 Rents and leases (attach schedule) ..... <b>12</b> _____
	13 Royalties ..... <b>13</b> _____
	14 Taxes ..... <b>14</b> _____
	15 Interest expense ..... <b>15</b> _____
	16 a Depreciation (see instructions, page 5; attach schedule) ..... <b>16a</b> _____
	b Any depreciation included on Schedule A, line 5 ..... <b>16b</b> _____
	16 Subtract line 16b from line 16a ..... <b>16</b> _____
	17 Development (see instructions, page 5; attach schedule) ..... <b>17</b> _____
	18 Depletion (see instructions, page 5; attach schedule) ..... <b>18</b> _____
	19 Pension, profit-sharing plans and deferred compensation plans ..... <b>19</b> _____
	20 Employee benefit programs ..... <b>20</b> _____
	21 Subtractions for prior addbacks of federal bonus depreciation and excess IRC section 179 expensing (attach schedule) . <b>21</b> _____
	22 Other deductions (attach schedule) . ..... <b>22</b> _____
23 Subtraction due to federal changes not adopted by Minnesota ..... <b>23</b> _____	
24 Total deductions (add lines 10 through 23) ..... <b>24</b> _____	
Tax Calculation	25 Minnesota taxable net income (loss) (subtract line 24 from line 9) ..... <b>25</b> _____
	26 Net operating loss deduction (from M30-NOL) ..... <b>26</b> _____
	27 Taxable income (subtract line 26 from line 25; if zero or less, enter zero) ..... <b>27</b> _____
	28 Regular Tax (multiply line 27 by 2.45% [.0245]) ..... <b>28</b> _____
	29 Minnesota nonrefundable credit for increasing research activities (from M30-RD, Line 37) ..... <b>29</b> _____
	<b>30 Minnesota Tax Liability (subtract line 29 from 28) Enter on M30, Line 1.</b> ..... <b>30</b> _____