



2026 M15C, Additional Charge for Underpayment of Estimated Tax

C corporations must use Schedule M15C to determine the additional charge for underpayment of estimated tax.

NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXXXXX 123456789 123456789
Name of Corporation/Designated Filer FEIN Minnesota Tax ID

You must round amounts to nearest whole dollar.

1	Enter your 2026 tax (see instructions)	1	123456789			
If less than \$500, do not complete this form. You owe no additional charge.						
2	Enter your 2025 tax (see instructions)	2	123456789			
3	Required annual payment. Enter the amount from line 1 or line 2, whichever is less	3	123456789			
Exceptions: If you did not file a 2025 return or filed a return for less than a full 12-month period in the preceding tax year, or you did not have a 2025 tax liability, you must enter the amount from line 1. Large corporations, read special instructions on back and enter the amount from line 1.						
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
4	Enter the due dates (see instructions)	4	123456789	123456789	123456789	123456789
5	Required installments (see instructions)	5	123456789	123456789	123456789	123456789
6	Amount paid each period (see instructions)	6	123456789	123456789	123456789	123456789
Complete lines 7–13 for one column before completing the next column. For the first column only, enter the amount from line 6 on line 10.						
7	Enter the amount from line 13 of the previous column	7	123456789	123456789	123456789	123456789
8	Add lines 6 and 7	8	123456789	123456789	123456789	123456789
9	Add lines 11 and 12 of the previous column	9	123456789	123456789	123456789	123456789
10	Subtract line 9 from line 8. If result is zero or less, leave blank	10	123456789	123456789	123456789	123456789
11	Remaining underpayment from previous period. If line 10 is zero, subtract line 8 from line 9. Otherwise, leave blank	11	123456789	123456789	123456789	123456789
12	UNDERPAYMENT. If line 10 is less than or equal to line 5, subtract line 10 from line 5, enter the result and go to line 6 of the next column. Otherwise, go to line 13	12	123456789	123456789	123456789	123456789
13	OVERPAYMENT. If line 5 is less than line 10, subtract line 5 from line 10 and enter the result. Go to line 6 of the next column	13	123456789	123456789	123456789	123456789
14	Date underpayment is paid or the 15th day of the third month following the tax year, whichever is earlier	14	123456789	123456789	123456789	123456789
15	Number of days from the due date on line 4 to the date on line 14	15	123456789	123456789	123456789	123456789
16	Additional charge (line 15 ÷ 365 × .0X × line 12)	16	123456789	123456789	123456789	123456789
17	TOTAL. Add amounts on line 16. Enter this amount on M4, line 16	17	123456789			
Attach this schedule to your Form M4.						