



2026 M15NP, Additional Charge for Underpayment of Estimated Tax

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.
Complete this schedule if your total tax is more than \$500 or you did not pay the correct amount of estimated tax by the due dates.

NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXXXXX	123456789	123456789
Name of Organization	FEIN	Minnesota Tax ID

Check installment method used on this schedule (must check one box):

☒ Standard Installment Method	☒ Adjusted Seasonal Installment Method	☒ Annualized Income Installment Method
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You must round amounts to nearest whole dollar.

1	Enter your 2026 total tax liability (from 2026 Form M4NP, line 15 minus line 18)	1	123456789			
If \$500 or less, do not complete this form. You owe no additional charge.						
2	Enter your 2025 regular tax (from 2025 Form M4NP, line 15 minus line 18)	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.						
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
4	Enter the due dates	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 less than zero, enter zero	10	123456789	123456789	123456789	123456789
11	Remaining underpayment from previous period. If line 10 is zero, subtract line 8 from line 9. Otherwise, enter zero	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 regular due date of 2026 return, 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 × .02 × line 12)	16	123456789	123456789	123456789	123456789
17	TOTAL. Add amounts on line 16. Enter this amount on Form M4NP, line 26	17	123456789			