



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 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
- 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** _____
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** _____

3 Required annual payment. Enter the amount from line 1 or line 2, whichever is less **3** _____
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** _____

5 Required installments (see instructions) **5** _____

6 Amount paid each period (see instructions) **6** _____
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** _____

8 Add lines 6 and 7 **8** _____

9 Add lines 11 and 12 of the previous column **9** _____

10 Subtract line 9 from line 8.
If less than zero, enter zero **10** _____

11 Remaining underpayment from previous period. If line 10 is zero, subtract line 8 from line 9. Otherwise, enter zero **11** _____

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** _____

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** _____

14 Date underpayment is paid or regular due date of 2026 return, whichever is earlier **14** _____

15 Number of days from the due date on line 4 to the date on line 14 **15** _____

16 Additional charge
(line 15 ÷ 365 × .07 × line 12) **16** _____

17 TOTAL. Add amounts on line 16. Enter this amount on Form M4NP, line 26 **17** _____

Attach this schedule to Form M4NP.