



2026 M4, Corporation Franchise Tax Return

Do not use staples on anything you submit.

Tax year beginning (MM/DD/YYYY) MM / DD / YYYY and ending (MM/DD/YYYY) MM / DD / YYYY

NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXX
Name of Corporation/Designated Filer

0123456789
FEIN

0123456789
Minnesota Tax ID Number

MAILING ADDRESSXXXXXXXXXXXX

Mailing Address ☒ Check if new address

0123456789
Business Activity Code (from federal)

CITYXXXXXXXXXXXX
City

MN
State

55418
ZIP Code

FORMER NAME XXXXXXXXXXXXXXXXXXXXXXX
Former Name (if changed since previous year return)

PARENT NAME IF DIFFERENT 0123456789
Federal Consolidated Common Parent Name (if different) FEIN

☒ Check if filing a combined income return

☒ Check if reporting Tax Position Disclosure (Enclose Form TPD)

Is this your final C corporation return? If yes, indicate if:

Check if a member of the group (place an X in the boxes that apply):

☒ Withdrawn ☒ Dissolved ☒ Merged ☒ S corp election

☒ is claiming Public Law 86-272 ☒ is a Co-op ☒ is in Bankruptcy ☒ owns a captive insurance company

Has a federal examination been finalized? (list years) 1999 1999 1999

Report changes to federal income tax within 180 days of final determination. If there is a change in tax, you must report it on Form M4X.

Is a federal examination now in progress? (list years) 1999 1999 1999

Tax years and expiration date(s) of federal waivers 1999 1999 1999

You must round amounts to nearest whole dollar

1 Minnesota tax liability (from M4T, line 28) 1 123456789

2 Minnesota Nongame Wildlife Fund donation (see instructions) 2 123456789

3 Add lines 1 and 2 3 123456789

4 Enterprise Zone Credit (attach Enterprise Zone Credit Form) 4 123456789

5 Credit for Historic Structure Rehabilitation (attach credit certificate) 5 123456789

Enter National Park Service (NPS) project number: 123456789

6 Credit for Sustainable Aviation Fuel 6 123456789

Enter certificate number from the Department of Agriculture: 123456789

7 Minnesota refundable credit for increasing research activities (from RD, line 37) 7 123456789

8 Minnesota backup withholding 8 123456789

9 Amount credited from your 2025 return 9 123456789

10 Total corporate estimated tax payments made for 2026 10 123456789

11 2026 extension payment 11 123456789

12 Add lines 4 through 11 12 123456789

13 Tax due. If line 3 is more than line 12, subtract line 12 from line 3 13 123456789



0	1	2	3	4	5	6	7	8	9
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0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Name of Corporation/Designated Filer

FEIN

Minnesota Tax ID

14 Penalty (see instructions).....**14** ■ 123456789

15 Interest (see instructions) 15 ■ 123456789

16 Additional charge for underpayment of estimated tax (attach Schedule M15C) **16** ■ 123456789

17 AMOUNT DUE. If you entered an amount on line 13, add lines 13 through 16

Payment Method: ☒ Electronic (see instructions), or ☒ Check (see instructions).....17 ■ 123456789

18 Overpayment. If line 12 is more than the sum of lines 3 and 14 through 16, subtract line 3 and 14 through line 16 from line 12. If line 12 is less than the sum of lines 3 and 14 through 16, (see instructions) **18** ■ 123456789

19 Amount of line 18 to be credited to your 2027 estimated tax 19 ■ 123456789

20 REFUND. Subtract line 19 from line 18 (*see instructions for limitation that may apply*). **20 ■** 123456789

If you have a refund, you must enter your banking information below.

Account Type:

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

☒ Checking	☒ Savings	Routing Number	Account Number <i>(use an account not associated with any foreign banks)</i>
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I declare that this return is correct and complete to the best of my knowledge and belief.

		TITLE	MM /DD /YYYY	6515555555
Authorized Signature		Title	Date (MM/DD/YYYY)	Direct Phone

	PTIN	MM /DD /YYYY	6515555555
Signature of Preparer	PTIN	Date (MM/DD/YYYY)	Preparer's Direct Phone

NAME OF PERSON TO CONTACT	TITLE HERE	6515555555
Print name of person to contact within corporation to discuss this return	Title	Direct Phone

Include a complete copy of your federal return including schedules as filed with the IRS.

If you're paying by check, see instructions, page 3.

Mail to: Minnesota Department of Revenue
Mail Station 1250
600 N. Robert St.
St. Paul, MN 55146-1250

☒ I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

☒ I do not want my paid preparer to file my return electronically.

9995



2026 M4I, Income Calculation

NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXX 0123456789 0123456789
Name of Corporation/Designated Filer FEIN Minnesota Tax ID

You must round amounts to nearest whole dollar

1 a. Federal taxable income before net operating loss deduction and special deductions (from federal Form 1120, line 28, or see instructions) 1a 123456789

b. Interest expense limitation for combined reports 1b 123456789

2 Additions to income

a. Federal deduction taken for taxes based on net income and minimum fee. 2a 123456789

b. Federal deduction for capital losses (IRC sections 1211 and 1212). 2b 123456789

c. Interest income exempt from federal income tax. 2c 123456789

d. Exempt interest dividends (IRC section 852[b][5]) 2d 123456789

e. Losses from mining operations subject to occupation tax. 2e 123456789

f. Federal deduction for percentage depletion (IRC sections 611-614 and 291) 2f 123456789

g. Federal bonus depreciation and suspended loss (IRC section 168[k]) 2g 123456789

h. This line intentionally left blank 2h

i. Interest received on loans secured by rural and agricultural real property 2i 123456789

j. Certain business meals and entertainment (see instructions) 2j 123456789

k. Certain subpart F income (see instructions) 2k 123456789

l. Addition for domestic research and experimental expenditures 2l 123456789

m. Addition for unamortized domestic research and experimental expenditures. 2m 123456789

n. This line intentionally left blank 2n

o. This line intentionally left blank 2o

Total additions (add lines 2a through 2o) 2 123456789

3 Total (add lines 1a, 1b, and 2) 3 123456789



NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Name of Corporation/Designated Filer

0123456789
FEIN

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Minnesota Tax ID

4 Subtractions from income

- a. Refund of taxes based on net income included in federal taxable income4a ■ 123456789
- b. Minnesota deduction for capital losses4b ■ 123456789
- c. Certain federal credit expenses (see instructions, attach schedule)4c ■ 123456789
- d. Gross-up for foreign taxes deemed paid under IRC section 784d ■ 123456789
- e. Expenses relating to income taxable by Minnesota, but federally exempt4e ■ 123456789
- f. Dividends paid by a bank to the U.S. government on preferred stock4f ■ 123456789
- g. Income/gains from mining operations subject to the occupation tax4g ■ 123456789
- h. Deduction for cost depletion4h ■ 123456789
- i. Subtraction for prior bonus depreciation addback4i ■ 123456789
- j. QBAI deduction against net CFC tested income (see instructions)4j ■ 123456789
- k. Delayed business interest4k ■ 123456789
- l. Deferred foreign income (Section 965)4l ■ 123456789
- m. Disallowed section 280E expenses of a licensed cannabis or hemp business ..4m ■ 123456789
- n. Employee Retention Credit subtraction4n ■ 123456789
- o. This line intentionally left blank4o ■
- p. Subtraction for domestic research and experimental expenditures4p ■ 123456789
- q. Subtraction for unamortized domestic research and experimental expenditures. ...4q ■ 123456789
- r. This line intentionally left blank4r ■
- s. This line intentionally left blank4s ■

Total subtractions (add lines 4a through 4s).....4 ■ 123456789

5 Intercompany eliminations (attach schedule)5 ■ 123456789

6 Add lines 4 and 56 ■ 123456789

7 Minnesota net income (subtract line 6 from line 3)7 ■ 123456789

8 Total nonapportionable income (see instructions, attach schedule)8 ■ 123456789

9 Minnesota apportionable income (subtract line 8 from line 7). Enter on Form M4T, line 19 ■ 123456789



2026 M4A, Apportionment/Fee Calculation

B₁

B₂

B₃

Single/Designated Filer

Corporation Name

NAMEXXXXXX

NAMEXXXXXX

NAMEXXXXXX

FEIN

1234567890

1234567890

1234567890

Minnesota Tax ID

1234567890

1234567890

1234567890

A
Total in and
outside Minnesota

In Minnesota

In Minnesota

In Minnesota

1 Average inventorya1

1234567890

b1

1234567890

c1

1234567890

2 Average tangible property and
land owned/used (at original cost)a2

1234567890

b2

1234567890

c2

1234567890

3 Capitalized rents (gross rents x 8)a3

1234567890

b3

1234567890

c3

1234567890

4 Total property (add lines 1, 2 and 3)a4

1234567890

b4

1234567890

c4

1234567890

5 Payroll/officer's compensationa5

1234567890

b5

1234567890

c5

1234567890

6 MN sales or receiptsa6

1234567890

b6

1234567890

c6

1234567890

7 MN sales of non-filing entities (see instructions)a7

1234567890

b7

1234567890

c7

1234567890

8 Sales or receipts (add lines 6 and 7)
(Financial institutions: see instructions) .8

123456789

a8

1234567890

b8

1234567890

c8

1234567890

9 Minnesota apportionment factor (divide each
line 8B amount by line 8A; carry to six decimal places)a9
Enter amounts on Form M4T, line 2.

1234567890

b9

1234567890

c9

1234567890

MINIMUM FEE CALCULATION (see instructions)

10 Adjustments (see instructions, attach schedule)a10

1234567890

b10

1234567890

c10

1234567890

11 Add lines 4, 5, 8 and 10a11

1234567890

b11

1234567890

c11

1234567890

12 Minimum fee (see table below)a12
Enter amounts on Form M4T, line 16.

1234567890

b12

1234567890

c12

1234567890

Minimum Fee Table

If the amount on line 11 is: Your minimum fee is:

less than \$1,280,000 \$0

1,280,000 to \$2,559,999 \$260

\$2,560,000 to \$12,829,999 \$770

\$12,830,000 to \$25,639,999 \$2,560

\$25,640,000 to \$51,279,999 \$5,140

\$51,280,000 or more \$12,830



2026 M4T, Tax Calculation

B₁

B₂

B₃

Single/designated filer

Corporation Name

NAMEXXXXXX

NAMEXXXXXX

NAMEXXXXXX

FEIN

1234567890

1234567890

1234567890

Minnesota Tax ID

1234567890

1234567890

1234567890

1 Minnesota apportionable income

(enter amount from M4I, line 9, in each column) a1 ■

1234567890

b1

1234567890

c1

1234567890

2 Apportionment factor (from M4A, line 9) a2 ■

1234567890

b2

1234567890

c2

1234567890

3 Net income apportioned to Minnesota

(multiply line 1 by line 2) a3 ■

1234567890

b3

1234567890

c3

1234567890

4a Minnesota nonapportionable income

(see instructions, attach schedule) a4a ■

1234567890

b4a

1234567890

c4a

1234567890

4b Minnesota nonunitary partnership income

(see instructions, attach schedule) a4b ■

1234567890

b4b

1234567890

c4b

1234567890

5 Taxable net income (add lines 3, 4a, and 4b) a5 ■

1234567890

b5

1234567890

c5

1234567890

6 Net operating loss deduction (from NOL) a6 ■

1234567890

b6

1234567890

c6

1234567890

7 Subtract line 6 from line 5 a7 ■

1234567890

b7

1234567890

c7

1234567890

8 Deduction for dividends received (see instructions) a8 ■

1234567890

b8

1234567890

c8

1234567890

9 Taxable income (subtract line 8 from line 7) a9 ■

1234567890

b9

1234567890

c9

1234567890

10 Regular tax (multiply line 9 by 0.098;

if result is zero or less, leave blank) a10 ■

1234567890

b10

1234567890

c10

1234567890

11 Alternative minimum tax (AMT) (from AMTT, line 10) a11 ■

1234567890

b11

1234567890

c11

1234567890

12 Add lines 10 and 11 a12 ■

1234567890

b12

1234567890

c12

1234567890

13 AMT credit (from AMTT, line 13) a13 ■

1234567890

b13

1234567890

c13

1234567890

14 Minnesota nonrefundable credit for increasing

research activities (from RD, line 46) a14 ■

1234567890

b14

1234567890

c14

1234567890

15 Subtract lines 13 and 14 from line 12 a15 ■

1234567890

b15

1234567890

c15

1234567890

16 Minimum fee (from M4A, line 12) a16 ■

1234567890

b16

1234567890

c16

1234567890

17 Tax liability by corporation (add lines 15 and 16) a17 ■

1234567890

b17

1234567890

c17

1234567890

18 Film Production Tax Credit a18 ■

1234567890

b18

1234567890

c18

1234567890

Enter the credit certificate number: TAXC - 1234567890

19 Tax Credit for Owners of Agricultural Assets (see inst.) a19 ■

1234567890

b19

1234567890

c19

1234567890

20 Employer Transit Pass Credit (from ETP, line 4) a20 ■

1234567890

b20

1234567890

c20

1234567890



B₁

B₂

B₃

Single/designated filer

Corporation Name

NAMEXXXXXX

NAMEXXXXXX

NAMEXXXXXX

FEIN

1234567890

1234567890

1234567890

Minnesota Tax ID

1234567890

1234567890

1234567890

21 State Housing Tax Credita21 ■ 1234567890 b21 1234567890 c21 1234567890

Enter the credit certificate number from Minnesota Housing: SHTC - 1234_1234567890

22 Short Line Railroad Infrastructure Modernization Credit ...a22 ■ 1234567890 b22 1234567890 c22 1234567890

Enter certificate number from the certificate you received
from the Minnesota Department of Transportation: MN-SLR 1234_1234567890

23 Credit for Sales of Manufactured Home Parks to
Cooperativesa23 ■ 1234567890 b23 1234567890 c23 1234567890

24 Carryover credits from prior years (see instructions)a24 ■ 1234567890 b24 1234567890 c24 1234567890

D — Name of Credit

E — Certificate Number

F — Unused Credit

G — MNID

d1 1234567890

e1 1234567890

f1 1234567890

g1 1234567890

d2 1234567890

e2 1234567890

f2 1234567890

g2 1234567890

d3 1234567890

e3 1234567890

f3 1234567890

g3 1234567890

25 LIFO Recapture Tax Deferrala25 ■ 1234567890 b25 1234567890 c25 1234567890

26 Add lines 18 through 25.a26 ■ 1234567890 b26 1234567890 c26 1234567890

27 Subtract line 26 from line 17.a27 ■ 1234567890 b27 1234567890 c27 1234567890

28 Add all amounts on line 27. This is your MINNESOTA TAX LIABILITY
Enter on Form M4, line 1.

28 ■ 1234567890