

M4 MINNESOTA REVENUE

2013 Corporation Franchise Tax Return

13401



Tax year beginning _____, 2013, and ending _____

Print or Type

Name of corporation/designated filer		FEIN	Minnesota tax ID
Current address <input type="checkbox"/> Check if new address		Business activity code (from federal) _____	
City	State	Are you filing a combined income return? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
Zip code		Is this your final C corporation return? If yes, indicate if:	
Former name (if changed since 2012 return)		<input type="checkbox"/> Withdrawn <input type="checkbox"/> Dissolved <input type="checkbox"/> Merged <input type="checkbox"/> S corp election	
Federal consolidated common parent name (if different)		This corporation is (place an X in the boxes that apply):	
FEIN	<input type="checkbox"/> a co-op		<input type="checkbox"/> in bankruptcy
Has a federal examination been finalized? (list years) _____		Report changes to federal income tax within 180 days of final determination.	
Is a federal examination now in progress? (list years) _____		If there is a change in tax, you must report it on Form M4X.	
Tax years and expiration date(s) of federal waivers: _____			

You must round amounts to nearest whole dollar

Tax, Payments and Credits

1 Minnesota tax liability (from M4T, line 23)	1 ■
2 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 5)	2 ■
3 Add lines 1 and 2	3 ■
4 Enterprise Zone Credit (attach Schedule EPC)	4 ■
5 Jobs Credit for participating in a Job Opportunity Building Zone (JOBZ) (attach Schedule JOBZ)	5 ■
6 Historic Structure Rehabilitation Credit (attach credit certificate) and enter NPS project number: _____	6 ■
7 Credit for tuberculosis testing on cattle (see instructions, pg. 5)	7 ■
8 Amount credited from your 2012 return	8 ■
9 Total corporate estimated tax payments made for 2013	9 ■
10 2013 extension payment	10 ■
11 Add lines 4 through 10	11 ■
12 Tax due. If line 3 is more than line 11, subtract line 11 from line 3	12 ■
13 Penalty (see instructions, pg. 5)	13 ■
14 Interest (see instructions, pg. 5)	14 ■
15 Additional charge for underpayment of estimated tax (attach Schedule M15C)	15 ■
16 AMOUNT DUE. If you entered an amount on line 12, add lines 12 through 15. Payment method: <input type="checkbox"/> Electronic (see inst., pg. 2), or <input type="checkbox"/> Check (attach Form PV41)	16 ■
17 Overpayment. If line 11 is more than the sum of lines 3 and 15, subtract line 3 and line 15 from line 11. If line 11 is less than the sum of lines 3 and 15, see instructions, pg. 5	17 ■
18 Amount of line 17 to be credited to your 2014 estimated tax	18 ■
19 REFUND. Subtract line 18 from line 17	19 ■

Amount Due or Overpaid

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

Account type:	Routing number	Account number (use an account not associated with any foreign banks)
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	_____	_____

Sign Here

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

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 corporation to discuss this return	Title	Daytime phone		

Attach a complete copy of your federal return including schedules as filed with the IRS. If you're paying by check, attach Form PV41.

Mail to: Minnesota Revenue, Mail Station 1250, St. Paul, MN 55145-1250

2013 Income Calculation

See instructions beginning on page 6.

Name of corporation/designated filer	FEIN	Minnesota tax ID
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You must round amounts to nearest whole dollar

Income	1 Federal taxable income before net operating loss deduction and special deductions <i>(from federal Form 1120, line 28, or see inst., pg. 6)</i>	1 ■
	2 Additions to income	
	a Federal deduction taken for taxes based on net income and minimum fee	2a ■
Additions to Income	b Federal deduction for capital losses <i>(IRC sections 1211 and 1212)</i>	2b ■
	c Interest income exempt from federal income tax	2c ■
	d Exempt interest dividends <i>(IRC section 852[b][5])</i>	2d ■
	e Losses from mining operations subject to occupation tax	2e ■
	f Federal deduction for percentage depletion <i>(IRC sections 611-614 and 291)</i>	2f ■
	g Federal bonus depreciation and suspended loss <i>(IRC section 168[k])</i>	2g ■
	h Domestic production activities deduction	2h ■
	i Eighty percent of excess IRC section 179 deduction	2i ■
	j Fines, fees and penalties deducted federally as a trade or business expense	2j ■
	k Additions due to non-conformity <i>(see instructions pg. 7)</i>	2k ■
	Total additions <i>(add lines 2a through 2k)</i>	2 ■
3 Total <i>(add lines 1 and 2)</i>	3 ■	
Subtractions From Income	4 Subtractions from income	
	a Refund of taxes based on net income included in federal taxable income	4a ■
	b Minnesota deduction for capital losses	4b ■
	c Sum of research expenses, IRC sections 45A(a) and 51 salary expenses, disability access expenditures, and IRC section 45G(a) railroad track maintenance expenses disallowed for federal tax purposes <i>(attach schedule)</i>	4c ■
	d Foreign dividend gross-up required under IRC section 78	4d ■
	e Expenses relating to income taxable by Minnesota, but federally exempt	4e ■
	f Dividends paid by a bank to the U.S. government on preferred stock	4f ■
	g Deduction for previously disallowed intangible drilling costs	4g ■
	h Income/gains from mining operations subject to the occupation tax	4h ■
	i Deduction for cost depletion	4i ■
	j Minnesota depreciation for pre-1987 certified pollution control facilities	4j ■
	k Subtraction for prior bonus depreciation addback	4k ■
	l Subtraction for prior IRC section 179 addback	4l ■
	m Subtraction for prior addback of reacquisition of indebtedness income	4m ■
n Subtractions due to non-conformity <i>(see instructions pg. 8)</i>	4n ■	
Total subtractions <i>(add lines 4a through 4n)</i>	4 ■	
Apportionable Income	5 Intercompany eliminations <i>(attach schedule)</i>	5 ■
	6 Add lines 4 and 5	6 ■
	7 Minnesota net income <i>(subtract line 6 from line 3)</i>	7 ■
	8 Total nonapportionable income <i>(see instructions, pg. 9; attach schedule)</i>	8 ■
	9 Minnesota apportionable income <i>(subtract line 8 from line 7)</i> . Enter on M4T, line 1	9 ■

2013 Apportionment/Fee Calculation

Place an X in the box if you conduct all activity in Minnesota, and enter 1.000 on line 19.

		B ₁	B ₂	B ₃
		Single/designated filer		
Corporation name				
FEIN				
Minnesota tax ID				
A				
Total in and outside Minnesota		In Minnesota	In Minnesota	In Minnesota
Property Ratio	1 Average inventory 1 ■			
	2 Average tangible property and land owned/used (at original cost) 2 ■			
	3 Financial institutions only: average intangible property (see inst., pg. 12) .. 3 ■			
	4 Capitalized rents (gross rents x 8) . 4 ■			
	5 Total property (add lines 1 - 4; if Col. A is zero, see inst., pg. 10) . . 5 ■			
	6 Minnesota property factor (divide each line 5B amount by line 5A; carry to six decimal places) 6 ■			
7 Property factor weight 7 ■	0.02	0.02	0.02	
8 Weighted ratio for PROPERTY (multiply line 6 by line 7) 8 ■				
Payroll Ratio	9 Payroll/officer's compensation (if Col. A is zero, see inst., pg. 10) . . 9 ■			
	10 Minnesota payroll factor (divide each line 9B amount by line 9A; carry to six decimal places) 10 ■			
	11 Payroll factor weight 11 ■	0.02	0.02	0.02
	12 Weighted ratio for PAYROLL (multiply line 10 by line 11) 12 ■			
Sales Ratio	13 MN sales or receipts 13 ■			
	14 MN sales of non-filing entities - see instructions pg. 9 14 ■			
	15 Sales or receipts (add lines 13 and 14) (Financial institutions: see inst., pg. 12) (if Col. A is zero, see inst., pg. 10) . . 15 ■			
	16 Minnesota sales factor (divide each line 15B amount by line 15A; carry to six decimal places) 16 ■			
17 Sales factor weight 17 ■	0.96	0.96	0.96	
18 Weighted ratio for SALES (multiply line 16 by line 17) 18 ■				
Apportionment/Minimum Fee	19 APPORTIONMENT FACTOR (Add lines 8, 12 and 18 in each column OR if you conduct all activity in Minnesota, enter 1.000 on line 19) 19 ■ Enter amounts on M4T, line 2.			
	MINIMUM FEE CALCULATION (see inst., pg. 11)			
	20 Adjustments (see inst., pg. 11; attach schedule) 20 ■			
	21 Add lines 5, 9, 15 and 20 21 ■			
22 Minimum fee (see table below) 22 ■ Enter amounts on M4T, line 19.				

If the amount on line 21 is:	Enter this amount on line 22:	If the amount on line 21 is:	Enter this amount on line 22:
less than \$930,000	\$0	\$9,340,000 to \$18,679,999	\$1,870
\$930,000 to \$1,869,999	\$190	\$18,680,000 to \$37,359,999	\$3,740
\$1,870,000 to \$9,339,999	\$560	\$37,360,000 or more	\$9,340

2013 Tax Calculation

		B ₁ Single/designated filer	B ₂	B ₃	
		Corporation name			
		FEIN			
		Minnesota tax ID			
Income	1	Minnesota apportionable income (enter amount from M4I, line 9, in each column)	1 ■		
	2	Apportionment factor (from M4A, line 19)	2 ■		
	3	Net income apportioned to Minnesota (multiply line 1 by line 2)	3 ■		
	4	Minnesota nonapportionable income (see inst., pg. 13, and attach schedule)	4 ■		
	5	Taxable net income (add lines 3 and 4)	5 ■		
Deductions From Income	6	Net operating loss deduction (from NOL)	6 ■		
	7	Subtract line 6 from line 5	7 ■		
	8	Deduction for dividends received			
	a	Amount from DIV, line 15	8a ■		
	b	Multiply line 8a by line 2 above for each column	8b ■		
	9	Job Opportunity Building Zone (JOBZ) exemptions (from JOBZ, line 17)	9 ■		
10	Add lines 8b and 9	10 ■			
11	Taxable income (subtract line 10 from line 7)	11 ■			
Tax	12	Regular tax (multiply line 11 by 0.098; if zero or less, enter zero)	12 ■		
	13	Alternative minimum tax (AMT) (from AMTT, line 10)	13 ■		
	14	Add lines 12 and 13	14 ■		
Credits Against Tax	15	AMT credit (from AMTT, line 13)	15 ■		
	16	Subtract line 15 from line 14	16 ■		
	17	Minnesota credit for increasing research activities (from RD, line 33)	17 ■		
	18	Subtract line 17 from line 16	18 ■		
Tax Liability	19	Minimum fee (from M4A, line 22). If you are a qualified business with all property and payroll located in a JOBZ zone, enter zero . . .	19 ■		
	20	Tax liability by corporation (add lines 18 and 19)	20 ■		
	21	Employer Transit Pass Credit (from ETP, line 4)	21 ■		
	22	Subtract line 21 from line 20 (if zero or less, enter zero)	22 ■		
	23	Add all amounts on line 22. This is your MINNESOTA TAX LIABILITY	23 ■		

Enter on M4, line 1.