### M4NP MINNESOTA · REVENUE

# 2016 Unrelated Business Income Tax (UBIT) Return

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.

|                         | Tax           | year beginning   | ., 2016, and ending                                  | (required)                                     |  |  |
|-------------------------|---------------|--|--|--|--|--|
| Please Print or Type    | Name          | e of Organization  |  | FEIN   | Minnesota Tax ID (required)  |  |
|                         | Mailin        | ng Address   | Check if New Address                                 | This Organization Files Federal   990-T 1120-C | Form (check one)  1120-H  1120-POL                                       |  |
|                         | City          | County   | State Zip Code                                       | Exempt Under IRS Section (chec                 |  |  |
|                         | Check<br>That | Apply: Amended Filing Under an Extension   | Final Return (see inst., pg. 3)<br>Enter Close Date: | Enter your NAICS Codes (see ins                |  |  |
|                         | Are yo        | ou filing a combined income return?  | res No   |  | cted in Minnesota for this tax year?<br>blete and attach Schedule M4NPA) |  |
|                         |               |  |  |  | You must round amounts to nearest whole dollar.                          |  |
|                         | 1             | Federal taxable income <b>before</b> net op (from federal Form 990-T, line 30; 11. |  |  |  |  |
|                         | 2             | Total subtractions from federal taxable  | e income (from M4NPI, line 1)                        | 2  |  |  |
|                         | 3             | Federal taxable income or (loss) after If you conducted business both within       | ,  |  |  |  |
| ¥                       | 4             | If 100% of your activities were conducted Minnesota taxable net income or (loss    | ted in Minnesota, do not comp                        | lete M4NPA. Enter line 3 on lir                | •  |  |
| <b>Determining Tax</b>  |               | your activities were conducted in Mini   | nesota, enter amount from line                       | 3 above)                                       |  |  |
|                         |               | Minnesota net operating loss deduction   |  |  |  |  |
|                         |               | Subtract line 5 from line 4 (if zero or li   |  |  |  |  |
|                         | 7<br>8        | Total deductions from taxable net inco   |  |  |  |  |
|                         | 9             | Regular tax (multiply line 8 by 9.8% [0  |  |  |  |  |
|                         | 10            | Proxy tax (see instructions, pg. 3)  |  | 10   |  |  |
|                         | 11            | Tax before credits (add lines 9 and 10   | )  | 11   |  |  |
| Credits and<br>Payments | 12            | Total credits against tax (from M4NPI,   | line 3)  | 12   |  |  |
|                         | 13            | Minnesota tax liability (subtract line 1   | 2 from line 11; if zero or less, e                   | enter zero)                                    |  |  |
| Crec<br>Pay             | 14            | Minnesota Nongame Wildlife Fund do   | nation (see instructions, pg. 3)                     | 14   | ·  |  |
|                         | <b>1</b> 5    | Add lines 13 and 14  |  | 15   |  |  |

Continued next page

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### **2016 Unrelated Business Income Tax (UBIT) Return** (continued)

| Name o                                       | f Organi             | zation   | FEIN                           | Minnesota Tax ID  |  |  |  |
|--|----------------------|--|--------------------------------|---|--|--|--|
|  |                      |  |                                |   |  |  |  |
|  |                      |  |                                |   |  |  |  |
|  | 16                   | Total refundable credits (from M4NPI, line 4)                  | 16                             |   |  |  |  |
| Credits and Payments, Cont.                  | 17                   | Amount credited from your 2015 Form M4NP, line 30              | 17                             |   |  |  |  |
|  | 11                   | Amount credited from your 2013 Form M4NF, line 30              | 1                              |   |  |  |  |
| dits<br>ents                                 | 18                   | 2016 estimated tax payments                                    | 18                             |   |  |  |  |
| Cre  |                      |  |                                |   |  |  |  |
| 2  | 19                   | 2016 extension payment   | 19                             |   |  |  |  |
|  | 20                   | Total refundable credits and payments (add lines 16,           | 17, 18 and 19)                 | 20  |  |  |  |
|  |                      |  |                                |   |  |  |  |
| λ,   | 21                   | Subtract line 20 from line 15                                  |                                | <b>21</b>   |  |  |  |
| enali<br>ges                                 | 22                   | Penalty (determine from worksheet in the instructions          | s. pg. 4)                      | 22  |  |  |  |
| Tax, Donation, Penalty,<br>Interest, Charges |                      | <b>V</b> (   | 7 60 7                         |   |  |  |  |
|  | <b>2</b> 3           | Interest (determine from worksheet in the instructions         | s, pg. 4)                      | 23  |  |  |  |
|  | 24                   | Additional charge for underpayment of estimated tax            | (from M15NP line 17)           | 24  |  |  |  |
| Tax,   | 2 <del>4</del><br>25 | Tax, Nongame Wildlife Fund donation, penalty, interes          |                                |   |  |  |  |
| •  |                      | charge for underpayment of estimated tax (add lines            |                                | 25  |  |  |  |
|  | •                    | Association with a OF  |                                | ••  |  |  |  |
|  | 26                   | Amount from line 25  |                                | 26  |  |  |  |
|  | 27                   | Amount from line 20  |                                | 27  |  |  |  |
| _  |                      |  |                                |   |  |  |  |
|  | 28                   | <b>AMOUNT DUE.</b> If line 26 is more than or equal to line    | 27, subtract line 27 from 26   | 28  |  |  |  |
| Amount Due or Overpaid                       |                      | Payment method: Electronic (see inst., pg. 2)                  | Check (see inst., pg.2)        | mended return payment by check  |  |  |  |
| Over   |                      |  | ee inst., pg. 2)               |   |  |  |  |
| , o  | 29                   | <b>OVERPAYMENT.</b> If line 27 is more than line 26,           |                                |   |  |  |  |
| Due  |                      | subtract line 26 from line 27                                  | 29                             |   |  |  |  |
| Ħ  | 30                   | Amount of line 29 to be credited to your 2016 estimated tax 30 |                                |   |  |  |  |
| \mo  |                      | Amount of fine 23 to be credited to your 2010 estimated tax 30 |                                |   |  |  |  |
| ď  | 31                   | Refund (subtract line 30 from line 29)                         | 31                             |   |  |  |  |
|  | To h                 | ave your refund direct deposited, enter your banking in        | formation below.               |   |  |  |  |
|  |                      | ount type: Routing number                                      |                                | count not associated with any foreign banks)  |  |  |  |
|  |                      | Checking Savings   |                                |   |  |  |  |
|  |                      |  |                                |   |  |  |  |
|  | I de                 | clare that this return is correct and complete to the bes      | st of my knowledge and belief. |   |  |  |  |
| d)   | Autho                | orized Signature Title   | Date Da                        | ytime Phone   |  |  |  |
| Her  | Doi:d                | Propagar's Signature PTINI                                     | Data Da                        | I authorize the   |  |  |  |
| Sign Here                                    | Paid                 | Preparer's Signature PTIN                                      | Date Da                        | ytime Phone Minnesota Depart-<br>ment of Revenue  |  |  |  |
|  | Email                | I Address for Correspondence, if Desired                       | This email address belongs to  | (check one): to discuss this tax return with the paid   |  |  |  |
|  |                      |  | Employee                       | Paid Preparer   Paid Preparer |  |  |  |

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules. Mail to: Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257

## **2016** Income Adjustments, Deductions and Credits

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.

See instructions on page 5.

| Name of               | Organi | ization  | FEIN  | Minnesota Tax ID |
|-----------------------|--------|--|---|------------------|
| Subtractions          | 1      | Subtractions from federal taxable income  a Federal specific, special and section 1382 deductions  | <b>1a</b> 349, 1 <b>c</b> on below) <b>1d</b> |                  |
| Deductions            | 2      | Total subtractions (add lines 1a through 1d)  Enter on Form M4NP, line 2.  Deductions from taxable net income a Other deductions (you must provide a brief explanation below)  Total deductions from taxable net income Enter on Form M4NP, line 7.  | 2a  |                  |
| Credits Against Tax   | 3      | Credits against tax a Employer Transit Pass Credit (from ETP, line 4)  | 3b<br>ow)<br>3c                               |                  |
| Refundable Credits Co | 4      | Inter on Form M4NP, line 12.  Refundable credits  a Greater Minnesota Internship Credit (see instructions, pg. 6)  b Historic Structure Rehabilitation Credit (attach credit certificate) and enter NPS project number:  c Other refundable credits (you must provide a brief explanation bel  Total refundable credits (add lines 4a, 4b, and 4c)  Enter on Form M4NP, line 16. | 4a<br>4b<br>ow)<br>4c                         |                  |

### M4NPA MINNESOTA-REVENUE

## 2016 Apportionment Calculation — Schedule A

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.

If you conducted business both within and outside Minnesota during the year, complete Schedule M4NPA to determine your Minnesota source income. Do not complete this schedule if you conducted all your business in Minnesota during the tax year. See instructions beginning on page 7.

| Name of Organization     |        | zation   | FEIN | Minnesota <sup>-</sup> | Minnesota Tax ID                                |  |
|--------------------------|--------|--|------|------------------------|---|--|
|                          |        |  |      |                        | You must round amounts to nearest whole dollar. |  |
|                          |        |  |      | A<br>Minnesota         | <b>B</b><br>Total                               |  |
|                          |        |  |      | Milliesota             | Iotai   |  |
|                          | 1      | Federal taxable income or (loss) (from M4NP, line 3)     | . 1  |                        |   |  |
| Income                   | 2      | Total nonapportionable income                            | . 2  | _                      |   |  |
| =                        | 3      | Total apportionable income (subtract line 2 from line 1) | . 3  |                        |   |  |
|                          | 4<br>5 | Average inventory  |      | 4                      |   |  |
|                          |        | land owned/used (at original cost)                       |      | 5                      |   |  |
| ment                     | 6      | Capitalized rents (gross rents x 8)                      |      | 6                      |   |  |
| Sales/Apportionment      | 7      | Total property (add lines 4, 5 and 6)                    |      | 7                      |   |  |
| ≥s/App                   | 8      | Payroll/officer's compensation                           |      | 8                      |   |  |
| Salc                     | 9      | Sales or receipts  |      | 9                      |   |  |
|                          | 10     | Sales of non-filing entities                             |      |                        |   |  |
|                          |        | (see instructions pg. 8)                                 |      | 10                     |   |  |
| 1                        | 11     | Total sales or receipts (add lines 9 and 10)             |      |                        |   |  |
|                          |        | (Financial institutions: see inst., pg. 8)               |      | 11                     |   |  |
| <b>E</b> 1               | 12     | Minnesota apportionment factor                           |      |                        |   |  |
|                          |        | (divide line 11A amount by line 11B;                     |      |                        |   |  |
| <u>-</u>                 |        | carry to six decimal places)                             | 12   |                        |   |  |
| g 1                      | L3     | Net income apportioned to Minnesota                      |      |                        |   |  |
| <u>a</u>                 |        | (multiply line 3 by line 12)                             | 13   | -                      |   |  |
| Minnesota Taxable Income | L4     | Minnesota nonapportionable income                        | 14   |                        |   |  |
| <u>Ē</u> 1               | L5     | Minnesota taxable net income or (loss)                   |      |                        |   |  |
| Σ                        |        | (add lines 13 and 14) Enter on Form M4NP, line 4         | 15   |                        |   |  |