



# 2017 M4, Corporation Franchise Tax Return

Tax year beginning \_\_\_\_\_, 2017, and ending \_\_\_\_\_

Name of Corporation/Designated Filer \_\_\_\_\_ FEIN \_\_\_\_\_ Minnesota Tax ID \_\_\_\_\_

Mailing Address \_\_\_\_\_  Check if new address

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_ Business Activity Code (from federal) \_\_\_\_\_

Former Name (if changed since 2016 return) \_\_\_\_\_ Are you filing a combined income return?  Yes  No

Federal Consolidated Common Parent Name (if different) \_\_\_\_\_ FEIN \_\_\_\_\_ Is this your final C corporation return? If yes, indicate if:

Withdrawn  Dissolved  Merged  S corp election

This corporation is (place an X in the boxes that apply):

a co-op  in bankruptcy


Has a federal examination been finalized? (list years) \_\_\_\_\_

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

Tax years and expiration date(s) of federal waivers: \_\_\_\_\_

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.

**You must round amounts to nearest whole dollar**

1	Minnesota tax liability (from MAT, line 21) .....	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	Historic Structure Rehabilitation Credit (attach credit certificate) and enter NPS project number: ..... <input type="text"/>	5	■	_____
6	Greater Minnesota Internship Credit (see instructions, pg. 5) .....	6	■	_____
7	Amount credited from your 2016 return .....	7	■	_____
8	Total corporate estimated tax payments made for 2017 .....	8	■	_____
9	2017 extension payment .....	9	■	_____
10	Add lines 4 through 9 .....	10	■	_____
11	Tax due. If line 3 is more than line 10, subtract line 10 from line 3 .....	11	■	_____
12	Penalty (see instructions, pg. 5) .....	12	■	_____
13	Interest (see instructions, pg. 5) .....	13	■	_____
14	Additional charge for underpayment of estimated tax (attach Schedule M15C) .....	14	■	_____



Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
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15 AMOUNT DUE. If you entered an amount on line 11, add lines 11 through 14.

Payment Method:  Electronic (see inst., pg. 2), or  Check (see inst., pg. 2) ..... 15 ■ \_\_\_\_\_

16 Overpayment. If line 10 is more than the sum of lines 3 and 14, subtract line 3 and line 14 from line 10. If line 10 is less than the sum of lines 3 and 14, see instructions, pg. 5 ..... 16 ■ \_\_\_\_\_

17 Amount of line 16 to be credited to your 2018 estimated tax ..... 17 ■ \_\_\_\_\_

18 REFUND. Subtract line 17 from line 16 ..... 18 ■ \_\_\_\_\_  
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)

Checking  Savings \_\_\_\_\_

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

Authorized Signature	Title	Date	Daytime Phone
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I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

Signature of Preparer	PTIN	Date	Daytime Phone
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Print name of person to contact within corporation to discuss this return	Title	Daytime Phone
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I do not want my paid preparer to file my return electronically.

Attach a complete copy of your federal return including schedules as filed with the IRS. If you're paying by check, see inst., pg. 2.

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





# 2017 M4I, Income Calculation

See instructions beginning on page 6.

Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
<b>You must round amounts to nearest whole dollar</b>		
<b>1</b> Federal taxable income before net operating loss deduction and special deductions <i>(from federal Form 1120, line 28, or see inst., pg. 6)</i> .....	<b>1</b> ■	_____
<b>2 Additions to income</b>		
a Federal deduction taken for taxes based on net income and minimum fee .....	<b>2a</b> ■	_____
b Federal deduction for capital losses <i>(IRC sections 1211 and 1212)</i> .....	<b>2b</b> ■	_____
c Interest income exempt from federal income tax .....	<b>2c</b> ■	_____
d Exempt interest dividends <i>(IRC section 852[b][5])</i> .....	<b>2d</b> ■	_____
e Losses from mining operations subject to occupation tax .....	<b>2e</b> ■	_____
f Federal deduction for percentage depletion <i>(IRC sections 611-614 and 291)</i> .....	<b>2f</b> ■	_____
g Federal bonus depreciation and suspended loss <i>(IRC section 168[k])</i> .....	<b>2g</b> ■	_____
h Domestic production activities deduction .....	<b>2h</b> ■	_____
i Eighty percent of excess IRC section 179 deduction .....	<b>2i</b> ■	_____
j Fines, fees and penalties deducted federally as a trade or business expense .....	<b>2j</b> ■	_____
k Addition due to federal changes not adopted by Minnesota .....	<b>2k</b> ■	_____
<b>Total additions</b> <i>(add lines 2a through 2k)</i> .....	<b>2</b> ■	_____
<b>3 Total</b> <i>(add lines 1 and 2)</i> .....	<b>3</b> ■	_____

Continued next page



# 2017 M4I, Page 2

See instructions beginning on page 6 of instructions.



Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID
<b>4 Subtractions from income</b>		
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 (attach schedule)	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 Income/gains from mining operations subject to the occupation tax	4g	_____
h Deduction for cost depletion	4h	_____
i This line intentionally left blank	4i	_____
j Subtraction for prior bonus depreciation addback	4j	_____
k Subtraction for prior IRC section 179 addback	4k	_____
l Subtraction for prior addback of reacquisition of indebtedness income	4l	_____
m This line intentionally left blank	4m	_____
<b>Total subtractions (add lines 4a through 4l)</b>	<b>4</b>	_____
<b>5 Intercompany eliminations (attach schedule)</b>	<b>5</b>	_____
<b>6 Add lines 4 and 5</b>	<b>6</b>	_____
<b>7 Minnesota net income (subtract line 6 from line 3)</b>	<b>7</b>	_____
<b>8 Total nonapportionable income (see instructions, pg. 9; attach schedule)</b>	<b>8</b>	_____
<b>9 Minnesota apportionable income (subtract line 8 from line 7). Enter on M4T, line 1</b>	<b>9</b>	_____





# 2017 M4A, Apportionment/Fee Calculation

B<sub>1</sub>

B<sub>2</sub>

B<sub>3</sub>

Single/Designated Filer

Corporation Name \_\_\_\_\_

FEIN \_\_\_\_\_

Minnesota Tax ID \_\_\_\_\_

A			
Total in and			
outside Minnesota	In Minnesota	In Minnesota	In Minnesota

1 Average inventory ..... 1 ■ \_\_\_\_\_

2 Average tangible property and land owned/used (at original cost) ..... 2 ■ \_\_\_\_\_

3 Capitalized rents (gross rents x 8) ..... 3 ■ \_\_\_\_\_

4 Total property (add lines 1, 2 and 3) ..... 4 ■ \_\_\_\_\_

5 Payroll/officer's compensation ..... 5 ■ \_\_\_\_\_

6 MN sales or receipts ..... 6 ■ \_\_\_\_\_

7 MN sales of non-filing entities (see instructions pg. 9) ..... 7 ■ \_\_\_\_\_

8 Sales or receipts (add lines 6 and 7) (Financial institutions: see inst., pg. 11) . 8 ■ \_\_\_\_\_

9 Minnesota apportionment factor (divide each line 8B amount by line 8A; carry to six decimal places) ..... 9 ■ \_\_\_\_\_

Enter amounts on M4T, line 2.

**MINIMUM FEE CALCULATION** (see inst., pg. 10)

10 Adjustments (see inst., pg. 10; attach schedule) ..... 10 ■ \_\_\_\_\_

11 Add lines 4, 5, 8 and 10 ..... 11 ■ \_\_\_\_\_

12 Minimum fee (see table below) ..... 12 ■ \_\_\_\_\_

Enter amounts on M4T, line 17.

If the amount on line 11 is:	Enter this amount on line 12:	If the amount on line 11 is:	Enter this amount on line 12:
less than \$970,000 .....	\$0	\$9,770,000 to \$19,539,999 .....	\$1,960
\$970,000 to \$1,959,999 .....	\$200	\$19,540,000 to \$39,079,999 .....	\$3,910
\$1,960,000 to \$9,769,999 .....	\$590	\$39,080,000 or more .....	\$9,770





# 2017 M4T, Tax Calculation

**B<sub>1</sub>**  
Single/designated filer

**B<sub>2</sub>**

**B<sub>3</sub>**

<b>Corporation Name</b>	_____	_____	_____	_____
<b>FEIN</b>	_____	_____	_____	_____
<b>Minnesota Tax ID</b>	_____	_____	_____	_____
<b>1</b> Minnesota apportionable income <i>(enter amount from M4I, line 9, in each column)</i> . . . . .	<b>1</b> ■ _____	_____	_____	_____
<b>2</b> Apportionment factor <i>(from M4A, line 9)</i> . . . . .	<b>2</b> ■ _____	_____	_____	_____
<b>3</b> Net income apportioned to Minnesota <i>(multiply line 1 by line 2)</i> . . . . .	<b>3</b> ■ _____	_____	_____	_____
<b>4</b> Minnesota nonapportionable income <i>(see inst., pg. 12, and attach schedule)</i> . . . . .	<b>4</b> ■ _____	_____	_____	_____
<b>5</b> Taxable net income <i>(add lines 3 and 4)</i> . . . . .	<b>5</b> ■ _____	_____	_____	_____
<b>6</b> Net operating loss deduction <i>(from NOL)</i> . . . . .	<b>6</b> ■ _____	_____	_____	_____
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b> ■ _____	_____	_____	_____
<b>8</b> Deduction for dividends received				
<b>a</b> Amount from DIV, line 15 . . . . .	<b>8a</b> ■ _____	_____	_____	_____
<b>b</b> Multiply line 8a by line 2 above for each column . . . . .	<b>8b</b> ■ _____	_____	_____	_____
<b>9</b> Taxable income <i>(subtract line 8b from line 7)</i> . . . . .	<b>9</b> ■ _____	_____	_____	_____
<b>10</b> Regular tax <i>(multiply line 9 by 0.098; if zero or less, enter zero)</i> . . . . .	<b>10</b> ■ _____	_____	_____	_____
<b>11</b> Alternative minimum tax (AMT) <i>(from AMTT, line 10)</i> . . . . .	<b>11</b> ■ _____	_____	_____	_____
<b>12</b> Add lines 10 and 11 . . . . .	<b>12</b> ■ _____	_____	_____	_____
<b>13</b> AMT credit <i>(from AMTT, line 13)</i> . . . . .	<b>13</b> ■ _____	_____	_____	_____
<b>14</b> Subtract line 13 from line 12 . . . . .	<b>14</b> ■ _____	_____	_____	_____
<b>15</b> Minnesota credit for increasing research activities <i>(from RD, line 33)</i> . . . . .	<b>15</b> ■ _____	_____	_____	_____
<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b> ■ _____	_____	_____	_____
<b>17</b> Minimum fee <i>(from M4A, line 12)</i> . . . . .	<b>17</b> ■ _____	_____	_____	_____
<b>18</b> Tax liability by corporation <i>(add lines 16 and 17)</i> . . . . .	<b>18</b> ■ _____	_____	_____	_____
<b>19</b> Employer Transit Pass Credit <i>(from ETP, line 4)</i> . . . . .	<b>19</b> ■ _____	_____	_____	_____
<b>20</b> Subtract line 19 from line 18 <i>(if zero or less, enter zero)</i> . . . . .	<b>20</b> ■ _____	_____	_____	_____
<b>21</b> Add all amounts on line 20. This is your <b>MINNESOTA TAX LIABILITY</b> . . . . .	<b>21</b> ■ _____	_____	_____	_____
<b>Enter on M4, line 1.</b>				

