#### DEPARTMENT OF REVENUE



# 2022 M4NP, Unrelated Business Income Tax (UBIT) Return

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2022 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

Tax	/ear beginning (MM/DD/YYYY)/, and ending (MM/	DD/YYYY)		(requi	red)
Nam	e of Organization	FEIN		Minn	esota Tax ID (required)
Maili	ng Address Check if New Address	This Organization	n Files Federal Form	n (check one)	
		990-т	1120-C	1120-Н	1120-POL
City	County State ZIP Code	Exempt Under IR	S Section (check or	ne)	
Chec That	K All     Amended     Filing Under     Final Return (refer to inst., pg. 4)       Apply:     Return     an Extension     Enter Close Date:	Enter your NAICS	Codes (refer to ins	528 t., pg. 4) /	Other:
Are y	ou filing a combined income return? Yes No	Was 100% of the	business conducte	d in Minnesota fo	or this tax year?
Chec	k if reporting Tax Position Disclosure (Enclose Form TPD)	Yes	No (complete a	and attach Schedu	ule M4NPA)
1	Federal taxable income before net operating loss and specific deduction         (total from all federal Form 990-T Schedule As, Part II line 16; 1120-C, line 25         1120-H, line 17; or 1120-POL, line 17c)         Total additions to federal taxable income (from Form M4NPI, line 1)		1 _		
3	Federal taxable income after additions (add lines 1 and 2)				
4	Total subtractions from federal taxable income (from Form M4NPI, line 2)				
5	Federal taxable income (loss) after subtractions ( <i>refer to instructions</i> ). If you within and outside Minnesota, complete Form M4NPA ( <i>refer to to instruction</i> activities were conducted in Minnesota, do not complete Form M4NPA. Enter	ns, pg. 4). If 10	0% of your		
6	Minnesota taxable net income (loss) (from Form M4NPA, line 10.) If 100% of were conducted in Minnesota, enter amount from line 5 above.		6 _		
7	Minnesota net operating loss deduction (from Form M4NP NOL)				
8	Subtract line 7 from line 6 (if zero or less, enter zero)		8 _		
9	Total deductions from taxable net income (from Form M4NPI, line 3)		9 _		
10	Taxable income (subtract line 9 from line 8; if zero or less, enter zero)				
11	Regular tax (multiply line 10 by 9.8% [0.098]; if zero or less, enter zero)				
12	Proxy tax (refer to instructions, pg. 4)		12 _		
13	Tax before credits (add lines 11 and 12)		13 _		
14	Total credits against tax (from Form M4NPI, line 4)		14 _		
15	Minnesota tax liability (subtract line 14 from line 13; if zero or less, enter zero	o)	15 _		

Continued next page

### 2022 M4NP, UBIT Return Page 2 (continued)

	of Organization		FEIN	Minnesota Tax ID
16	Minnesota Nongame Wildlife Fund donation	(refer to instructions, pg. 4) 🛲	<b></b> 16	
17	Add lines 15 and 16		17	
18	Total refundable credits (from Form M4NPI,	line 5) 18		
19	Amount credited from your 2021 Form M4N	P, line 32 <b>19</b>		
20	2022 estimated tax payments			
21	2022 extension payment			
22	Total refundable credits and payments (add	lines 18, 19, 20, and 21)	22	
23	Subtract line 22 from line 17		23	
24	Penalty (determine from worksheet in the ins	structions, pg. 5)	24	
25	Interest (determine from worksheet in the in	structions, pg. 5)	25	
26 27	Additional charge for underpayment of estin Tax, Nongame Wildlife Fund donation, penal charge for underpayment of estimated tax (a	ty, interest and additional		
28	Amount from line 27			
29	Amount from line 22		29	
30	AMOUNT DUE. If line 28 is more than or equ	ual to line 29, subtract line 29 fro	m 28	
	Payment method: Electronic (Refer to instructions, page 2.)	Check	Amended F	Return Payment by Check
31	OVERPAYMENT. If line 29 is more than line subtract line 28 from line 29			
32	Amount of line 31 to be credited to your 202	23 estimated tax <b>32</b>		
33	Refund (subtract line 32 from line 31)			
	ave your refund direct deposited, enter your b unt Type: Checking Savings	anking information below.		
I dec	Routing Number		<b>er</b> (use an account not associated wit pelief.	h any foreign banks)
	rized Signature	Title	// Date (MM/DD/YYYY)	Daytime Phone
Signa	ture of Preparer	PTIN	/ / Date (MM/DD/YYYY)	Prepayer's Daytime Phone
<b>F</b>	Address for Correspondence, if Desired		 This email address belongs to (che	ck one) Employee Paid Prepa

the paid preparer listed here.

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## 2022 M4NPI, Income Adjustments, Deductions and Credits

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2022 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

I	Additions to federal taxable income due to changes not adopted by Minneso		
I		**	You must round amount to nearest whole dollar.
	Enter on Form M4NP, line 2 (you must provide a brief explanation below)		<b>1</b>
	Subtractions from federal taxable income		·········
;	Advertising revenues from a newspaper published by a		
	section 501(c)(4) organization	2a	
ľ	Lawful gambling expenditures under Minnesota Statutes, Chapter 349,		
	not deducted on federal return ( <i>refer to instructions, pg. 7</i> )	2b	
(	C Charitable contributions (refer to instructions, pg. 7)	2c	
(	Subtractions due to federal changes not adopted by Minnesota		
	(you must provide a brief explanation below)	2d	
1	Other subtractions from income (you must provide a brief explanation belo	ow)	
t -	Other deductions (you must provide a brief explanation below)		
	Enter on Form M4NP, line 9.		
L (	Credits against tax		
i	a Employer Transit Pass Credit (from Form ETP, line 4)	4a	
ľ	SEED Capital Investment Credit (refer to instructions, pg. 7)	4b	
(	Tax Credit for Owners of Agricultural Assets	4c	
(	d Other credits against tax (you must provide a brief explanation below)		
		4d	
	Total credits against tax (add lines 4a through 4d)		
	Refundable credits		
	a Historic Structure Rehabilitation Credit (attach credit certificate)		
	and enter NPS project number	5a	
ļ	Other refundable credits (you must provide a brief explanation below)		
		5b	

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## 2022 M4NPA, Apportionment Calculation

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2022 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

*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.* 

Name of Organization		FEIN	Minne	sota Tax ID	
			You must round amounts to nearest whole dollar.		
			Α	В	
		_	Minnesota	Total	
1	Federal taxable income (loss) (from Form M4NP, line 5)1				
2	Total nonapportionable income				
3	Total apportionable income (subtract line 2 from line 1)				
4	Sales or receipts				
5	Sales of non-filing entities (refer to inst., pg. 10)	5 _			
6	Total sales or receipts (add lines 4 and 5) (Financial institutions: refer to	inst., pg. 11) <b>6</b>			
7	Minnesota apportionment factor (divide line 6A amount by line 6B; carry to six decimal places)	_			
8	Net income apportioned to Minnesota (multiply line 3 by line 7)				
9	Minnesota nonapportionable income				
10	Minnesota taxable income				
	(add lines 8 and 9) Enter on Form M4NP, line 6 10				