

2022 M4NP, UBIT Return Page 2 (continued)

Name of Organization	FEIN	Minnesota Tax ID
16 Minnesota Nongame Wildlife Fund donation (refer to instructions, pg. 4)	_____	_____
17 Add lines 15 and 16	_____	_____
18 Total refundable credits (from Form M4NPI, line 5)	_____	_____
19 Amount credited from your 2021 Form M4NP, line 32	_____	_____
20 2022 estimated tax payments	_____	_____
21 2022 extension payment	_____	_____
22 Total refundable credits and payments (add lines 18, 19, 20, and 21)	_____	_____
23 Subtract line 22 from line 17	_____	_____
24 Penalty (determine from worksheet in the instructions, pg. 5)	_____	_____
25 Interest (determine from worksheet in the instructions, pg. 5)	_____	_____
26 Additional charge for underpayment of estimated tax (from Form M15NP, line 17)	_____	_____
27 Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 17, 24, 25, and 26)	_____	_____
28 Amount from line 27	_____	_____
29 Amount from line 22	_____	_____
30 AMOUNT DUE. If line 28 is more than or equal to line 29, subtract line 29 from 28	_____	_____

Payment method: Electronic Check Amended Return Payment by Check
 (Refer to instructions, page 2.)

31 OVERPAYMENT. If line 29 is more than line 28, subtract line 28 from line 29	_____
32 Amount of line 31 to be credited to your 2023 estimated tax	_____
33 Refund (subtract line 32 from line 31)	_____

To have your refund direct deposited, enter your banking information below.

Account Type: Checking Savings _____

Routing Number _____ Account Number (use an account not associated with any foreign banks) _____

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

Authorized Signature _____	Title _____	Date (MM/DD/YYYY) _____	Daytime Phone _____
Signature of Preparer _____	PTIN _____	Date (MM/DD/YYYY) _____	Preparer's Daytime Phone _____

Email Address for Correspondence, if Desired _____ This email address belongs to (check one) Employee 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 Department of Revenue, Mail Station 1257, 600 N. Robert St., St. Paul, MN 55146-1257

I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.



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.

Name of Organization _____ FEIN _____ Minnesota Tax ID _____

You must round amounts to nearest whole dollar.

1 Additions to federal taxable income due to changes not adopted by Minnesota
Enter on Form M4NP, line 2 (you must provide a brief explanation below) _____ **1** _____

2 Subtractions from federal taxable income

- a Advertising revenues from a newspaper published by a section 501(c)(4) organization **2a** _____
- b Lawful gambling expenditures under Minnesota Statutes, Chapter 349, not deducted on federal return (refer to instructions, pg. 7) **2b** _____
- c Charitable contributions (refer to instructions, pg. 7) **2c** _____
- d Subtractions due to federal changes not adopted by Minnesota (you must provide a brief explanation below) **2d** _____

_____ .. **2e** _____

Total subtractions (add lines 2a through 2e) **Enter on Form M4NP, line 4.** **2** _____

3 Deductions from taxable net income

- a Federal specific or special deductions **3a** _____
- b Other deductions (you must provide a brief explanation below) **3b** _____

_____ .. **3b** _____

Total deductions from taxable net income (add lines 3a and 3b) **3** _____

Enter on Form M4NP, line 9.

4 Credits against tax

- a Employer Transit Pass Credit (from Form ETP, line 4) **4a** _____
- b SEED Capital Investment Credit (refer to instructions, pg. 7) **4b** _____
- c Tax Credit for Owners of Agricultural Assets **4c** _____
- d Other credits against tax (you must provide a brief explanation below) **4d** _____

_____ .. **4d** _____

Total credits against tax (add lines 4a through 4d) **4** _____

Enter on Form M4NP, line 14.

5 Refundable credits

- a Historic Structure Rehabilitation Credit (attach credit certificate) and enter NPS project number **5a** _____
- b Other refundable credits (you must provide a brief explanation below) **5b** _____

_____ .. **5b** _____

Total refundable credits (add lines 5a and 5b) **5** _____

Enter on Form M4NP, line 18.



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	Minnesota Tax ID	
		You must round amounts to nearest whole dollar.	
		A	B
		Minnesota	Total
1 Federal taxable income (loss) (from Form M4NP, line 5) 1	_____		
2 Total nonapportionable income. 2	_____		
3 Total apportionable income (subtract line 2 from line 1) 3	_____		
4 Sales or receipts 4	_____	_____	_____
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) 6	_____	_____	_____
7 Minnesota apportionment factor (divide line 6A amount by line 6B; carry to six decimal places) 7	_____		
8 Net income apportioned to Minnesota (multiply line 3 by line 7) 8	_____		
9 Minnesota nonapportionable income. 9	_____		
10 Minnesota taxable income (add lines 8 and 9) Enter on Form M4NP, line 6 10	_____	_____	_____