MINNESOTA·REVENUE                                                                    **M4NP**

# 2005 Franchise Tax for Nonprofit Organizations

For organizations with unrelated business income

Print or type

Tax year beginning _____, 2005, ending _____

| Name of organization | Minnesota tax ID | FEIN |
|---|---|---|
| Minnesota Ground Water Association | 3511766 | 41-1434403 |

| Street | This organization files federal Form (check one) |
|---|---|
| 4779 126th St North | ☑ 990-T  ☐ 990-C  ☐ 1120-H  ☐ 1120-POL |

| City | County | State | Zip code |
|---|---|---|---|
| White Bear Lake | Washington | MN | 55110-5910 |

**Check all that apply:** ☐ Amended return or claim for refund   ☐ Filing under an extension   ☐ Final return (attach an explanation, a copy of merger papers, dissolution date and distribution papers)

## Figure your income and tax

1 Federal taxable income (from the taxable income line of your federal form) . . . . . . . . . . . . . . . **1** _____ 0

2 Federal net operating loss deduction, if any . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **2** _____ 0

3 Add lines 1 and 2 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **3** _____ 0

4 990-T filers only: Charitable contributions not deducted on federal return (see instructions) . . . . . **4** _____ 0

5 Minnesota net income (or loss) (subtract line 4 from line 3) . . . . . . . . . . . . . . . . . . . . . . . . **5** _____ 0
   If all activities are conducted in Minnesota, enter this amount on line 6.
   If activities are conducted partly outside Minnesota, or you have a net operating loss
   on your federal return, complete Schedule A on the back and check here ☐

6 Taxable income (if zero or less, enter zero) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **6** _____ 0

7 Regular tax (multiply line 6 by 9.8% [.098]) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **7** _____

8 Additional charge for underpaying estimated tax (attach Schedule M15NP) . . . . . . . . . . . . . . . **8** _____

9 Add lines 7 and 8 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **9** _____ 0

## Payments

10 Amount credited from your 2004 return (from line 16 of 2004 M4NP) . **10** _____

11 2005 estimated tax payments . . . . . . . . . . . . . . . . . . . . . . . . . . **11** _____

12 2005 extension payment . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **12** _____

13 Add lines 10, 11 and 12 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **13** _____

## Refund or amount due

14 **AMOUNT DUE.** If line 9 is more than or equal to line 13, subtract line 13 from line 9.
   Check method of payment: ☐ Electronic payment  ☐ Check . . . . . . . . . . . . . . . . . . . **14** _____ 0

15 **OVERPAYMENT.** If line 13 is more than line 9,
   subtract line 9 from line 13 . . . . . . . . . . . . . . . . . . . . . . . . . . . . **15** _____

16 Amount of line 15 to be credited to your 2006 estimated tax . . . . . . . **16** _____

17 Refund (subtract line 16 from line 15) . . . . . . . . . . . . . . . . . . . . . **17** _____

## Sign here

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

| Authorized signature | Title President ~~Treasurer~~ | Date 08-15-2006 | Daytime phone |
|---|---|---|---|
| Paid preparer's signature | Minnesota tax ID, SSN or PTIN 41-1571648 | Date | Daytime phone 651-276-8208 |
| E-mail address for correspondence, if desired calcfen@comcast.net | This e-mail address belongs to (check one): ☐ Employee  ☑ Paid preparer | | |

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

**Attach a copy of your complete federal return including schedules.**
Mail to: Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257

# Apportionment for Nonprofit Organizations

Complete Schedule A if you conduct business both in and outside Minnesota or have a net operating loss on your federal return.

**Income**

1 Minnesota net income (or loss) from Form M4NP, line 5 .................................. 1 _____

2 Total nonapportionable income *(attach schedule)* ...................................... 2 _____

3 Apportionable income *(subtract line 2 from line 1)* ..................................... 3 _____

**Property, payroll and sales**

| | A<br>In Minnesota | B<br>Total | C<br>Factors (A ÷ B)<br>*(carry to 5<br>decimal places)* | D<br>Factor<br>weight | E<br>Weighted<br>ratio<br>(C x D) |
|---|---|---|---|---|---|
| 4 Average tangible property and land *owned/used* *(at original cost)* .... **4** | _____ | _____ | | | |
| 5 Capitalized rents *(gross rents x 8)* .... **5** | _____ | _____ | | | |
| 6 Total property *(add lines 4 and 5)* .. **6** | _____ | _____ | ._____ | 0.125 | _____ |
| 7 Payroll/officers' compensation ..... **7** | _____ | _____ | ._____ | 0.125 | _____ |
| 8 Sales or gross receipts ..... **8** | _____ | _____ | ._____ | 0.750 | _____ |

9 Add the percentages in Column E, lines 6, 7 and 8 ................................... 9 _____

**Taxable net income**

10 Net income apportioned to Minnesota *(multiply line 3 by line 9)* ......................... 10 _____

11 Minnesota nonapportionable income *(attach schedule)* ................................. 11 _____

12 Taxable net income *(add lines 10 and 11)* ........................................ 12 _____

13 Net operating loss deduction *(see instructions, page 6, and attach schedule)* ................. 13 _____

14 Subtract line 13 from line 12 ................................................ 14 _____
   **Enter on Form M4NP, line 6.**