

# Franchise Tax for Nonprofit Organizations 2008

For organizations with unrelated business income

Tax year beginning \_\_\_\_\_, 2008, ending \_\_\_\_\_

Name of organization <b>Minnesota Ground Water Association</b>				Minnesota tax ID <b>3511766</b>	FEIN <b>41-143403</b>
Street <b>4779 126th St N</b>				This organization files federal Form (check one)	
City <b>White Bear Lake</b>				<input checked="" type="checkbox"/> 990-T	<input type="checkbox"/> 1120-C
County <b>Washington</b>		State <b>MN</b>	Zip code <b>55110-5910</b>	<input type="checkbox"/> 1120-H	<input type="checkbox"/> 1120-POL
Check all that apply: <input type="checkbox"/> Amended return or claim for refund					
<input checked="" type="checkbox"/> Filing under an extension					
<input type="checkbox"/> Final return (attach an explanation, a copy of merger papers, dissolution date and distribution papers)					

<b>1</b>	Federal taxable income (from the taxable income line of your federal form) . . . . .	<b>1</b>	<u>0</u>
<b>2</b>	Federal net operating loss deduction, if any . . . . .	<b>2</b>	<u>0</u>
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	<u>0</u>
<b>4</b>	990-T filers only: Charitable contributions not deducted on federal return (see instructions) . . . . .	<b>4</b>	<u>0</u>
<b>5</b>	Minnesota net income (or loss) (subtract line 4 from line 3) . . . . .	<b>5</b>	<u>0</u>
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 <input type="checkbox"/>			
<b>6</b>	Taxable income (if zero or less, enter zero) . . . . .	<b>6</b>	<u>0</u>
<b>7</b>	Regular tax (multiply line 6 by 9.8% [.098]) . . . . .	<b>7</b>	<u>0</u>
<b>8</b>	Additional charge for underpaying estimated tax (attach Schedule M15NP) . . . . .	<b>8</b>	<u>0</u>
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	<u>0</u>
<b>10</b>	Amount credited from your 2007 return (from line 16 of 2007 M4NP) <b>10</b>	<u>0</u>	
<b>11</b>	2008 estimated tax payments . . . . .	<b>11</b>	<u>0</u>
<b>12</b>	2008 extension payment . . . . .	<b>12</b>	<u>0</u>
<b>13</b>	Add lines 10, 11 and 12 . . . . .	<b>13</b>	<u>0</u>
<b>14</b>	<b>AMOUNT DUE.</b> If line 9 is more than or equal to line 13, subtract line 13 from line 9 . . . . .	<b>14</b>	<u>0</u>
Check method of payment: <input type="checkbox"/> Electronic payment <input type="checkbox"/> Check			
<b>15</b>	<b>OVERPAYMENT.</b> If line 13 is more than line 9, subtract line 9 from line 13 . . . . .	<b>15</b>	<u>0</u>
<b>16</b>	Amount of line 15 to be credited to your 2009 estimated tax . . . . .	<b>16</b>	<u>0</u>
<b>17</b>	Refund (subtract line 16 from line 15) . . . . .	<b>17</b>	<u>0</u>

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

Authorized signature <i>Craig L. Ken</i>	Title <b>Treasurer</b>	Date <b>8-7-2009</b>	Daytime phone <b>612 968 5420</b>	<input checked="" type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the person listed here.
Paid preparer's signature <i>Janell St. Feels</i>	Minnesota tax ID, SSN or PTIN <b>41 1571648</b>	Date <b>8-7-2009</b>	Daytime phone <b>651-276-8208</b>	
E-mail address for correspondence, if desired <b>calcjen@gmail.com</b>		This e-mail address belongs to (check one): <input type="checkbox"/> Employee <input checked="" type="checkbox"/> Paid preparer		

**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.

<b>Income</b>	<b>1</b> Minnesota net income (or loss) from Form M4NP, line 5 . . . . .	<b>1</b> _____
	<b>2</b> Total nonapportionable income ( <i>attach schedule</i> ) . . . . .	<b>2</b> _____
	<b>3</b> Apportionable income ( <i>subtract line 2 from line 1</i> ) . . . . .	<b>3</b> _____

<b>Property, payroll and sales</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
	<b>In Minnesota</b>	<b>Total</b>	<b>Factors (A ÷ B)</b>	<b>Factor weight</b>	<b>Weighted ratio (C x D)</b>
			<small>(carry to 5 decimal places)</small>		
<b>4</b> Average tangible property and land owned/used (at original cost) . . . . .	<b>4</b> _____	_____			
<b>5</b> Capitalized rents (gross rents x 8) . . . . .	<b>5</b> _____	_____			
<b>6</b> Total property (add lines 4 and 5) . . . . .	<b>6</b> _____	_____	.	0.095	_____
<b>7</b> Payroll/officers' compensation . . . . .	<b>7</b> _____	_____	.	0.095	_____
<b>8</b> Sales or receipts . . . . .	<b>8</b> _____	_____	.	0.81	_____
<b>If Column B of line 6, 7 or 8 is zero, see instructions.</b>					

<b>Taxable net income</b>	<b>9</b> Add the percentages in Column E, lines 6, 7 and 8 . . . . .	<b>9</b> _____
	<b>10</b> Net income apportioned to Minnesota ( <i>multiply line 3 by line 9</i> ) . . . . .	<b>10</b> _____
	<b>11</b> Minnesota nonapportionable income ( <i>attach schedule</i> ) . . . . .	<b>11</b> _____
	<b>12</b> Taxable net income ( <i>add lines 10 and 11</i> ) . . . . .	<b>12</b> _____
	<b>13</b> Net operating loss deduction ( <i>see instructions, page 6, and attach schedule</i> ) . . . . .	<b>13</b> _____
<b>14</b> Subtract line 13 from line 12 . . . . .	<b>14</b> _____	
		<b>Enter on Form M4NP, line 6.</b>