

# 2005 Occupation Tax

Print or type	Name of company	Minnesota tax ID	FEIN	
	Street			
	City	County	State	Zip code
	Has a federal examination been finalized? <i>(list years)</i> _____ Is a federal examination now in progress? <i>(list years)</i> _____ 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 M30X.

Tax, payments and credits	<b>1</b> Minnesota tax liability <i>(from M30-T, line 12)</i> . . . . .	<b>1</b> _____
	<b>2</b> Minnesota Endangered Resource Partnership Donation <i>(see instructions, page 3)</i> . . . . .	<b>2</b> _____
	<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b> _____
	<b>4</b> Amount credited from your 2004 return . . . . .	<b>4</b> _____
	<b>5</b> Extension payment . . . . .	<b>5</b> _____
	<b>6</b> Add lines 4 and 5 . . . . .	<b>6</b> _____
	<b>7</b> Subtract line 6 from line 3 . . . . .	<b>7</b> _____
	<b>8</b> Penalty <i>(see instructions, page 3)</i> . . . . .	<b>8</b> _____
	<b>9</b> Interest <i>(see instructions, page 3)</i> . . . . .	<b>9</b> _____
	<b>10</b> <b>AMOUNT DUE or OVERPAID</b> Add lines 7, 8 and 9 <i>(if less than zero, also enter on line 12)</i> . . . . .	<b>10</b> _____
	<b>11</b> Payment made with this return . . . . .	<b>11</b> _____
	<b>12</b> Overpayment . . . . .	<b>12</b> _____
	<b>13</b> Amount of line 12 to be credited to your 2006 tax . . . . .	<b>13</b> _____
	<b>14</b> Refund <i>(subtract line 13 from line 12)</i> . . . . .	<b>14</b> _____

Sign here	<i>I declare that this return is correct and complete to the best of my knowledge and belief.</i>				<input type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.
	Authorized signature	Title	Date	Daytime phone (    )	
	Signature of preparer	Minnesota tax ID, SSN or PTIN	Date	Daytime phone (    )	
	Print name of person to contact within company to discuss this return	Title		Daytime phone (    )	

**Attach copies of all supporting schedules as requested in instructions.**  
 Mail to: Minnesota Revenue, Minerals Tax Office, 612 Pierce St., Eveleth, MN 55734

# 2005 Income Calculation

Name of company	Minnesota tax ID	FEIN
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<b>Income</b>	<b>1</b> Gross income (from M30-G) . . . . .	<b>1</b>	_____	
	<b>2</b> Cost of pellets produced (from Schedule A, line 8) . . . . .	<b>2</b>	_____	
	<b>3</b> Gross profit (subtract line 2 from line 1) . . . . .	<b>3</b>	_____	
	<b>4</b> Net gain or loss (see instructions) . . . . .	<b>4</b>	_____	
	<b>5</b> Other adjustments (see instructions) . . . . .	<b>5</b>	_____	
	<b>6</b> Total income (add lines 3, 4 and 5) . . . . .	<b>6</b>	_____	
<b>Deductions</b>	<b>7</b> Salaries and wages . . . . .	<b>7</b>	_____	
	<b>8</b> Repairs . . . . .	<b>8</b>	_____	
	<b>9</b> Rents and leases . . . . .	<b>9</b>	_____	
	<b>10</b> Royalties . . . . .	<b>10</b>	_____	
	<b>11</b> Taxes . . . . .	<b>11</b>	_____	
	<b>12</b> Interest . . . . .	<b>12</b>	_____	
	<b>13</b> Depreciation (see instructions) . . . . .	<b>13</b>	_____	
	<b>14</b> Less depreciation on Schedule A or elsewhere on return . . . . .	<b>14a</b>	<b>14b</b>	_____
	<b>15</b> Eighty percent of federal bonus depreciation . . . . .	<b>15</b>	_____	
	<b>16</b> Subtraction for prior bonus depreciation addback . . . . .	<b>16</b>	_____	
	<b>17</b> Development . . . . .	<b>17</b>	_____	
	<b>18</b> Depletion (see instructions) . . . . .	<b>18</b>	_____	
	<b>19</b> Pension, profit-sharing plans, etc . . . . .	<b>19</b>	_____	
	<b>20</b> Employee benefit programs . . . . .	<b>20</b>	_____	
	<b>21</b> Other deductions . . . . .	<b>21</b>	_____	
	<b>22</b> Total deductions (add lines 7 through 21) . . . . .	<b>22</b>	_____	
	<b>23</b> Minnesota net income (loss) (subtract line 22 from line 6) . . . . .	<b>23</b>	_____	

**Enter on M30-T, line 1.**

MINNESOTA • REVENUE  
**2005 Apportionment**

**M30-A**

Attachment #4

Name of company	Minnesota tax ID	FEIN
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	<b>A</b> Total in and outside Minnesota	<b>B</b> In Minnesota
<b>Property ratio</b>	<b>1</b> Average inventory . . . . . <b>1</b> _____	_____
	<b>2</b> Average tangible property and land owned/used (at original cost) . . . . . <b>2</b> _____	_____
	<b>3</b> Capitalized rents (gross rents x 8) . . . . . <b>3</b> _____	_____
	<b>4</b> Total property (add lines 1 – 3) . . . . . <b>4</b> _____	_____
	<b>5</b> Percentage within Minnesota (see instructions, page 6) . . . . . <b>5</b> _____	_____
	<b>6</b> Factor weight . . . . . <b>6</b> _____	0.125
	<b>7</b> Weighted ratio for <b>PROPERTY</b> (multiply line 5 by line 6) . . . . . <b>7</b> _____	_____
<b>Payroll ratio</b>	<b>8</b> Payroll/officer's compensation . . . . . <b>8</b> _____	_____
	<b>9</b> Percentage within Minnesota (see instructions, page 6) . . . . . <b>9</b> _____	_____
	<b>10</b> Factor weight . . . . . <b>10</b> _____	0.125
	<b>11</b> Weighted ratio for <b>PAYROLL</b> (multiply line 9 by line 10) . . . . . <b>11</b> _____	_____
<b>Sales ratio</b>	<b>12</b> Sales or gross receipts . . . . . <b>12</b> _____	_____
	<b>13</b> Percentage within Minnesota (see instructions, page 6) . . . . . <b>13</b> _____	_____
	<b>14</b> Factor weight . . . . . <b>14</b> _____	0.75
	<b>15</b> Weighted ratio for <b>SALES</b> (multiply line 13 by line 14) . . . . . <b>15</b> _____	_____
<b>16</b> <b>APPORTIONMENT FACTOR</b> (add lines 7, 11 and 15) . . . . . <b>16</b> _____	_____	_____

**Enter on M30-T, line 2.**

# 2005 Tax Calculation

Name of company	Minnesota tax ID	FEIN
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<b>Income and deductions</b>	<b>1</b> Minnesota net income <i>(from M30-I, line 23)</i> ..... <b>1</b> _____
	<b>2</b> Apportionment factor <i>(from M30-A, line 16)</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> Net operating loss deduction <i>(from M30-NOL)</i> ..... <b>4</b> _____
	<b>5</b> Taxable income <i>(subtract line 4 from line 3; if zero or less, enter zero)</i> ..... <b>5</b> _____
<b>Tax, credits and liability</b>	<b>6</b> Regular tax <i>(multiply line 5 by 9.8% [.098])</i> ..... <b>6</b> _____
	<b>7</b> Alternative minimum tax <i>(from M30-AMT(T), line 8)</i> ..... <b>7</b> _____
	<b>8</b> Add lines 6 and 7 ..... <b>8</b> _____
	<b>9</b> AMT credit <i>(from M30-AMT(T), line 11)</i> ..... <b>9</b> _____
	<b>10</b> Subtract line 9 from line 8 ..... <b>10</b> _____
	<b>11</b> Minnesota research credit <i>(from M30-RD, line 33)</i> ..... <b>11</b> _____
	<b>12</b> Subtract line 11 from line 10. This is your <b>MINNESOTA TAX LIABILITY</b> ..... <b>12</b> _____ <b>Enter on M30, line 1.</b>