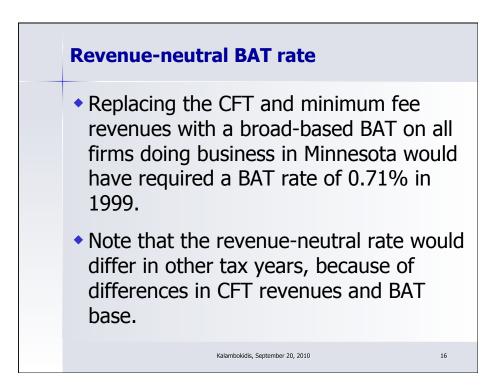
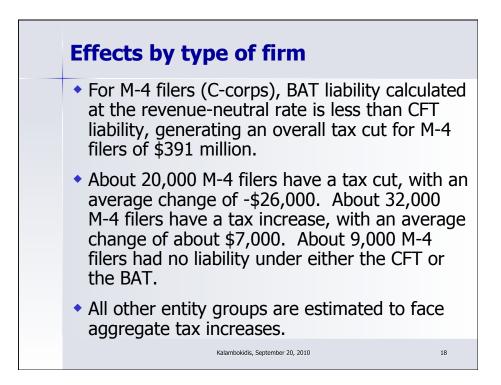


T	he database
	urrent Minnesota filers: C-corporations filing a Minnesota Form M-4
٠	S-corporations filing a Minnesota Form M-8 Partnerships filing a Minnesota Form M-3
	Individual M-1 filers who reported business income on attached Federal Schedules C (sole proprietorship), E (rental income), or F (farm income)
N	on-entity-level filers:
٠	Additional firms that withheld income tax for employees or remitted sales tax in 1999.
•	Excluding businesses already accounted for above.
0	mitted businesses:
٠	PubL 86-272 firms—many are likely included in the above category, but we do not know how many are not.
٠	S-corps and partnerships below the receipts threshhold—may be included above, and they should file anyway.
٠	Mail order or e-commerce firms that are not registered for the state sales tax.
	Kalambokidis, September 20, 2010

Total Businesses Liable for BAT							
Type of Business	Number	1999 CFT Liability	Percent	Averag Tax			
Total C-corps	60,956	\$708,177,185	98%	\$11,8			
Total S-corps	59,815	12,670,783	2	2			
Total Partnerships	34,051	5,356,039	1	1			
Total Sole Props*	420,498	0	0				
Total Farms*	84,431	0	0				
Total Rent-earners*	169,619	0	0				
Total Other (FI, Coops, LLCs)	2,319	0	0				
Total Businesses	831,689	\$726,204,007	100%	\$8			



	Revenue-
	neutral rate
All firms	.71%
All firms, 100K exempt amount	.86%
All firms, \$500K exempt amount	1.02%
All firms, \$1,000K exempt amount	1.12%
State corporate taxpayers only, 100% sales apportionment	1.58%
State corporate taxpayers, current-	
law (1999) apportionment	1.45%



unita • Effect	ry group, to e t on businesse	er, including ea xempt the first es that pay no ( F, sales tax, w	\$X of its BAT CFT or minim	base.
Exempt amount	Revenue- neutral BAT rate	Number paying no BAT (1,000s)	Percent of businesses exempt	Number paying BAT (1,000s)
\$0	.71%	0	0%	677
\$100K	.86%	542	80.1%	135
\$500K	1.02%	538	83.9%	135

