

2026 M15C, Additional Charge for Underpayment of Estimated Tax

C corporations must use Schedule M15C to determine the additional charge for underpayment of estimated tax.

Name of Corporation/Designated Filer

FEIN

Minnesota Tax ID

You must round amounts
to nearest whole dollar.

1 Enter your 2026 tax (<i>see instructions</i>)	1	_____	_____	_____	_____
If less than \$500, do not complete this form. You owe no additional charge.					
2 Enter your 2025 tax (<i>see instructions</i>)	2	_____	_____	_____	_____
3 Required annual payment. Enter the amount from line 1 or line 2, whichever is less	3	_____	_____	_____	_____
<i>Exceptions:</i> If you did not file a 2025 return or filed a return for less than a full 12-month period in the preceding tax year, or you did not have a 2025 tax liability, you must enter the amount from line 1. <i>Large corporations</i> , read special instructions on back and enter the amount from line 1.					
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
4 Enter the due dates (<i>see instructions</i>)	4	_____	_____	_____	_____
5 Required installments (<i>see instructions</i>)	5	_____	_____	_____	_____
6 Amount paid each period (<i>see instructions</i>)	6	_____	_____	_____	_____
Complete lines 7–13 for one column before completing the next column. For the first column only, enter the amount from line 6 on line 10.					
7 Enter the amount from line 13 of the previous column	7	_____	_____	_____	_____
8 Add lines 6 and 7	8	_____	_____	_____	_____
9 Add lines 11 and 12 of the previous column	9	_____	_____	_____	_____
10 Subtract line 9 from line 8. If result is zero or less, leave blank	10	_____	_____	_____	_____
11 Remaining underpayment from previous period. If line 10 is zero, subtract line 8 from line 9. Otherwise, leave blank	11	_____	_____	_____	_____
12 UNDERPAYMENT. If line 10 is less than or equal to line 5, subtract line 10 from line 5, enter the result and go to line 6 of the next column. Otherwise, go to line 13	12	_____	_____	_____	_____
13 OVERPAYMENT. If line 5 is less than line 10, subtract line 5 from line 10 and enter the result. Go to line 6 of the next column	13	_____	_____	_____	_____
14 Date underpayment is paid or the 15th day of the third month following the tax year, whichever is earlier	14	_____	_____	_____	_____
15 Number of days from the due date on line 4 to the date on line 14	15	_____	_____	_____	_____
16 Additional charge (<i>line 15 ÷ 365 × .0X × line 12</i>)	16	_____	_____	_____	_____
17 TOTAL. Add amounts on line 16. Enter this amount on M4, line 16	17	_____	_____	_____	_____

Attach this schedule to your Form M4.