



2018 M3, Partnership Return

Tax year beginning _____, 2018, ending _____

Partnership's Name		Federal ID Number	Minnesota Tax ID Number
Doing Business as		Former name, if changed since 2017 return:	
Mailing Address			
<input type="checkbox"/> Check if new address			
City	State	ZIP Code	Number of Schedules KPI and KPC: Number of Partners:

Check if: Initial Return Composite Income Tax More than 80% of Income is from Farming LLC Out of Business (see inst.) Installment Sale of Pass-through Assets or Interests

IRC Sec. 965 Deferred Foreign Income

Round amounts to nearest whole dollar

- 1 Minimum fee from line 9 of M3A (see M3A inst., page 6) **1** ■ _____ (enclose M3A)
- 2 Composite income tax for nonresident individual partners **2** ■ _____ (enclose Schedules KPI)
- 3 Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box: **3** ■ _____ (enclose Forms AWC)
- 4 Add lines 1 through 3 **4** ■ _____
- 5 Employer Transit Pass Credit not passed through to partners, limited to the amount of the minimum fee on line 1 (enclose Schedule ETP) **5** ■ _____
- 6 Tax Credit for Owners of Agricultural Assets not passed through to partners, limited to the amount of the minimum fee on line 1 **6** ■ _____
Enter the certificate number from the certificate you received from the Rural Finance Authority:
AO ____ - _____
- 7 Add lines 5 and 6 **7** ■ _____
- 8 Subtract line 7 from line 4 (if result is zero or less, leave blank) **8** ■ _____
- 9 Enterprise Zone Credit not passed through to partners **9** ■ _____
- 10 Estimated tax and/or extension payments made for 2018 **10** ■ _____
- 11 Add lines 9 and 10 **11** ■ _____
- 12 Tax due. If line 8 is more than line 11, subtract line 11 from line 8 **12** ■ _____
- 13 Penalty (see instructions, page 4) **13** ■ _____
- 14 Interest (see instructions, page 4) **14** ■ _____
- 15 Additional charge for underpayment of estimated tax (enclose Schedule EST) **15** ■ _____



Partnership's Name	Federal ID Number	Minnesota Tax ID Number
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- 16 AMOUNT DUE.** If you entered an amount on line 12, add lines 12 through 15.
 Check payment method: Electronic (*see inst., pg. 2*), or Check (*see inst. pg. 2*) **16** ■ _____
- 17 Overpayment.** If line 11 is more than the sum of lines 8 and 15, subtract line 8 and line 15 from line 11. If line 11 is less than the sum of lines 8 and 15 (*see instructions, page 4*) **17** ■ _____
- 18** Amount of line 17 to be credited to your 2019 estimated tax **18** ■ _____
- 19 REFUND.** Subtract line 18 from line 17 **19** ■ _____
- 20** To have your refund direct deposited, enter the following. Otherwise, you will receive a check.
 You must use an account not associated with any foreign banks.

Account type:	Routing number	Account number (<i>use an account not associated with any foreign banks</i>)
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Signature of General Partner	Date	Daytime Phone	<input type="checkbox"/> I authorize the MN Dept. of Revenue to discuss this tax return with the person below.	<input type="checkbox"/> I do not want my paid preparer to file my return electronically.
Print Name of General Partner	Email Address for Correspondence, if Desired	This email address belongs to:		
		<input type="checkbox"/> Employee	<input type="checkbox"/> Paid Preparer	<input type="checkbox"/> Other:
Paid Preparer's Signature if Other than Partner	Date	Daytime Phone	Preparer's PTIN	

Include a complete copy of federal Form 1065, Schedules K and K-1, and other federal schedules.
 Mail to: Minnesota Partnership Tax, Mail Station 1760, St. Paul, MN 55145-1760



2018 M3A, Apportionment and Minimum Fee

All partnerships must complete M3A to determine its Minnesota source income and minimum fee. See M3A instructions beginning on page 6.

	A In Minn.	B Total	C Factors (A ÷ B) <i>(carry to 5 decimal places)</i>
Property			
1 a Average value of inventory	1 a ■ _____		
b Average value of buildings, machinery and other tangible property owned	1 b ■ _____		
c Average value of land owned	1 c ■ _____		
Total average value of tangible property owned at original cost (<i>add lines 1a-1c</i>)	1 ■ _____		
2 Capitalized rents paid by partnership (<i>gross rents paid x 8</i>)	2 ■ _____		
3 Add lines 1 and 2	3 ■ _____		
Payroll			
4 Total payroll, including guaranteed payments to partners	4 ■ _____		
Sales			
5 Sales (<i>including rents received</i>)	5 ■ _____		
Minimum Fee Calculation			
6 Total of lines 3, 4 and 5 in column A	6 ■ _____		
7 Adjustments (<i>see instructions, page 7</i>)	7 ■ _____		(Identify pass-through entity and enclose schedule.) Schedule KPC MUST be included.
8 Combine lines 6 and 7	8 ■ _____		
9 Minimum fee (<i>determine using the amount on line 8 and the table below</i>)	9 ■ _____		Enter this amount on line 1 of your Form M3.

If line 8 of M3A is:	your minimum fee is:
Less than \$990,000	\$0
\$990,000 to \$1,989,999	\$200
\$1,990,000 to \$9,959,999	\$600
\$9,960,000 to \$19,929,999	\$1,990
\$19,930,000 to \$39,859,999	\$3,990
\$39,860,000 or More	\$9,960

*** The following partnerships do not have to pay a minimum fee:**

- Farm partnerships with more than 80 percent of income from farming

If you are exempt from the minimum fee, leave line 9 above and line 1 on Form M3 blank.

