

MINNESOTA • REVENUE

S Corporation Return 2012

2012 M8

Tax year beginning _____, 2012, ending _____

Print or Type

Name of corporation			Federal ID number	Minnesota tax ID
Current street address		<input type="checkbox"/> Check if new address	Former name, if changed since 2011 return:	
City	State	Zip code	Number of enclosed Schedules KS:	Number of shareholders:
Place an X in all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Composite income tax <input type="checkbox"/> Financial institution <input type="checkbox"/> Qualified Subchapter S Subsidiary <input type="checkbox"/> Qualified business participating in a JOBZ zone <input type="checkbox"/> Out of business (see instructions, pg. 4)				

Tax and Credits

1 S corporation taxes (place an X in all that apply): **Round amounts to nearest whole dollar**

federal Schedule D taxes passive income

LIFO recapture **1** _____ (enclose computation)

2 Minimum fee from M8A, line 21 (see M8A instructions, pg. 9) ... **2** _____ (enclose M8A)

3 Composite income tax for nonresident shareholders **3** _____ (enclose Schedules KS)

4 Minnesota income tax withheld for nonresident shareholders.
If you received Form AWC from a shareholder, check box: **4** _____ (enclose Forms AWC)

5 Add lines 1 through 4 **5** _____

6 Employer Transit Pass Credit not passed through to shareholders,
limited to the sum of lines 1 and 2 above (enclose Schedule ETP) **6** _____

7 Subtract line 6 from line 5 **7** _____

8 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4).
This will reduce your refund or increase your tax **8** _____

9 Add lines 7 and 8 **9** _____

10 Enterprise Zone Credit not passed through to shareholders (enclose Schedule EPC) **10** _____

11 Job Opportunity Building Zone Jobs Credit not passed through to shareholders (enclose Schedule JOBZ) **11** _____

12 Credit for tuberculosis testing on cattle (see instructions, pg. 5) .. **12** _____

13 Estimated tax and/or extension payments made for 2012 **13** _____

14 Add lines 10 through 13 **14** _____

15 Tax due. If line 9 is more than line 14, subtract line 14 from line 9 **15** _____

16 Penalty (see instructions, pg. 5) **16** _____

17 Interest (see instructions, pg. 5) **17** _____

18 Additional charge for underpayment of estimated tax (attach Schedule EST) **18** _____

19 **AMOUNT DUE.** If you entered an amount on line 15, add lines 15 through 18.
Payment method: Electronic (see inst., pg. 2), or Check (attach Form PV40) **19** _____

20 Overpayment. If line 14 is more than the sum of lines 9 and 18, subtract line 9 and line 18 from line 14 **20** _____

21 Amount of line 20 to be credited to your 2013 estimated tax **21** _____

22 **REFUND.** Subtract line 21 from line 20 **22** _____

Refund or Amount Due

23 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Account type: Checking Savings Routing number _____ Account number (use an account not associated with any foreign banks) _____

Signatures

Signature of officer	Date	Daytime phone	<input type="checkbox"/> I authorize the MN Dept. of Revenue to discuss this tax return with the person below.
Print name of officer	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	Date	Daytime phone	Preparer's PTIN

Include a complete copy of federal Form 1120S, Schedules K and K-1, and other federal schedules
Mail to: Minnesota S Corporation Income Tax, Mail Station 1770, St. Paul, MN 55145-1770

Apportionment and Minimum Fee 2012

Place an X in the box if you conduct all activity in Minnesota, and enter 1.00000 on line 18.

If you're a qualified business participating in a JOBZ zone in Minnesota and all your property and payroll are within the zone, you are exempt from the minimum fee. Enter zero on line 21 below and on line 2 of Form M8.

				B ₁	B ₂	B ₃
				QSSS designated filer		
		S corporation name				
		FEIN				
		Minnesota tax ID				
		A				
		Total In and Outside Minnesota		In Minnesota	In Minnesota	In Minnesota
Property Ratio	1	Average inventory	1			
	2	Average tangible property (at original cost)	2			
	3	Average land owned/used (at original cost)	3			
	4	Financial institutions only: average intangible property (see inst., pg. 8)	4			
	5	Capitalized rents (gross rents x 8)	5			
	6	Total property (add lines 1 - 5; if Col. A is zero, see inst., pg. 7)	6			
	7	Minnesota property factor (divide each line 6B amount by line 6A; carry to five decimal places)	7			
	8	Property factor weight	8	0.035	0.035	0.035
	9	Weighted ratio for PROPERTY (multiply line 7 by line 8)	9			
Payroll Ratio	10	Payroll/officer's compensation (if Col. A is zero, see inst., pg. 7)	10			
	11	Minnesota payroll factor (divide each line 10B amount by line 10A; carry to five decimal places)	11			
	12	Payroll factor weight	12	0.035	0.035	0.035
	13	Weighted ratio for PAYROLL (multiply line 11 by line 12)	13			
Sales Ratio	14	Sales or receipts (if a financial institution or if Col. A is zero, see inst., pg. 7)	14			
	15	Minnesota sales factor (divide each line 14B amount by line 14A; carry to five decimal places)	15			
	16	Sales factor weight	16	0.93	0.93	0.93
	17	Weighted ratio for SALES (multiply line 15 by line 16)	17			
Apportionment/Minimum Fee	18	APPORTIONMENT FACTOR (Add lines 9, 13 and 17 in each column OR if you conduct all activity in Minnesota, enter 1.00000 on line 18)	18			
	19	Minimum fee calculation (read instructions, pg. 9) Adjustments (see instructions, pg. 9)	19			
	20	Add lines 6, 10, 14 and 19	20			
	21	Minimum fee (see table below)	21			

Add line 21 amounts and enter on Form M8, line 2.

If the amount on line 20 is:	Enter this amount on line 21:	If the amount on line 20 is:	Enter this amount on line 21:
less than \$500,000	\$0	\$5,000,000 to \$9,999,999	\$1,000
\$500,000 to \$999,999	\$100	\$10,000,000 to \$19,999,999	\$2,000
\$1,000,000 to \$4,999,999	\$300	\$20,000,000 or more	\$5,000