## Partnership Return 2010

	Tax year beginning, 2010, ending								
	Partnership's name Federal ID number	Minnesota tax ID number							
type	Doing business as Former name, if changed since 200	109 return:							
Print or type	Street address								
P.	City State Zip code Number of enclosed Schedules KPI and KPC:	Number of partners:							
	Check if: Final return Composite income tax More than 80% of income is from farming Qualified business participating in a JOBZ zone	LLC Initial return							
	Round amounts to nearest whole dollar	1 (							
	1 Minimum fee from line 10 of M3A (see M3A inst., page 6)	(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)							
	<b>4</b> Add lines 1 through 3								
dits	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							
cre	<b>6</b> Subtract line 5 from line 4	6							
Tax and credits	7 Enterprise zone credit not passed through to to partners (enclose Schedule EPC)	_							
<u> </u>	8 Job Opportunity Building Zone jobs credit not passed through to partners (enclose Schedule JOBZ)	-							
	9 Credit for tuberculosis testing on cattle (see instructions, page 4)	-							
	10 Estimated tax and/or extension payments made for 2010								
	<b>11</b> Add lines 7 through 10	11							
	12 Tax due. If line 6 is more than line 11, subtract line 11 from line 6	12							
	13 Penalty (see instructions, page 5)	13							
	14 Interest (see instructions, page 5)	14							
	<b>15</b> Additional charge for underpayment of estimated tax (enclose Schedule M15)	15							
que	<b>16 AMOUNT DUE.</b> If you entered an amount on line 12, add lines 12 through 15.								
-	Check payment method: Electronic (see inst., pg. 2), or Check (attach Form PV44)	16							
Refund or amoun	17 Overpayment. If line 11 is more than the sum of lines 6 and 15, subtract line 6 and line 15 from line 11. If line 11 is less than the sum of lines 6 and 15, see instructions, page 5								
o p	<b>18</b> Amount of line 17 to be credited to your 2011 estimated tax								
unje	19 REFUND. Subtract line 18 from line 17	19							
ĕ	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								
	Checking Savings								
es	Signature of general partner  Date  Daytime phone	I authorize the MN Dept. of Revenue to discuss this tax return with the person below.							
Signatures	Print name of general partner  Email address for correspondence, if desired  This email address belongs to:  Employee  Paid preparer	Other:							
Sig	Paid preparer's signature if other than partner  Date  Daytime phone	Preparer's PTIN							

## **Apportionment and Minimum Fee 2010**

All partnerships must complete M3A to determine its Minnesota source income and minimum fee. See M3A instructions beginning on page 6. Enclose a copy of your balance sheet.

If you conducted all your business in Minnesota during the tax year, complete only column A and enter 1.00000 on line 6.		A In Minn.	<b>B</b> Total	C Factors (A ÷ B) (carry to 5 decimal places)	<b>D</b> Factor Weight	E Weighted ratio (C x D)
Property factor  1 a Average value of inventory	<b>1</b> a					
<b>b</b> Average value of buildings, machinery and other tangible property owned	<b>1</b> b					
<b>c</b> Average value of land owned	<b>1</b> c					
Total average value of tangible property owned at original cost (add lines 1a-1c)	1					
<b>2</b> Capitalized rents paid by partnership (gross rents paid x 8)	2					
<b>3</b> Add lines 1 and 2	3				0.065	
(If line 3, column B is zero, see "Three-factor f	ormu	a," on page 6.)				
Payroll factor						
4 Total payroll, including guaranteed payments to partners	4				0.065	
(If line 4, column B is zero, see "Three-factor f	ormu	a," on page 6.)				
<b>Sales factor 5</b> Sales (including rents received)	5				0.87	
(If line 5, column B is zero, see "Three-factor f	ormu	a," on page 6.)				
Apportionment factor 6 Total of lines 3, 4 and 5 in column E, and carry If all your business was conducted in Minneso						6 .
Minimum fee calculation 7 Total of lines 3, 4 and 5 in column A	7					
8 Adjustments (see instructions, page 7)	8		(Identify pass-th	rough entity and enclose	schedule.)	
<b>9</b> Combine lines 7 and 8	9					
<b>10</b> Minimum fee (determine using the amount on line 9 and the table below)	10		Enter this amou	nt on line 1 of your Form	МЗ.	

Minimum Fee Table	
If line 9 of M3A is:	your minimum fee* is:
less than \$500,000	\$0
\$500,000 to \$999,999	\$100
\$1,000,000 to \$4,999,999	\$300
\$5,000,000 to \$9,999,999	\$1,000
\$10,000,000 to \$19,999,999	\$2,000
\$20,000,000 or more	\$5,000

- \*The following partnerships do not have to pay a minimum fee:
  - Farm partnerships with more than 80 percent of income from farming, and
  - Qualified businesses participating in a JOBZ zone in Minnesota that have all of their property and payroll within the zone.

If you are exempt from the minimum fee, enter zero on line 10 above and on line 1 of Form M3.