

# MINNESOTA • REVENUE

## 2011 Partnership Return

2011 M3

Print or Type	Tax year beginning _____, 2011, ending _____			
	Partnership's name		Federal ID number	Minnesota tax ID number
	Doing business as		Former name, if changed since 2010 return:	
	Street address <input type="checkbox"/> Check if new address			
	City	State	Zip code	Number of enclosed Schedules KPI and KPC:
<b>Check if:</b> <input type="checkbox"/> Initial return <input type="checkbox"/> Composite income tax <input type="checkbox"/> More than 80% of income is from farming <input type="checkbox"/> Qualified business participating in a JOBZ zone <input type="checkbox"/> LLC <input type="checkbox"/> Out of Business (see inst.)				

**Round amounts to nearest whole dollar**

Tax and Credits	<b>1</b> Minimum fee from line 10 of M3A (see M3A inst., page 6) . . . . .	<b>1</b>		(enclose M3A)
	<b>2</b> Composite income tax for nonresident individual partners . . . . .	<b>2</b>		(enclose Schedules KPI)
	<b>3</b> Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box: <input type="checkbox"/> . . . . .	<b>3</b>		(enclose Forms AWC)
	<b>4</b> Add lines 1 through 3 . . . . .	<b>4</b>		
	<b>5</b> Employer Transit Pass Credit not passed through to partners, limited to the amount of the minimum fee on line 1 (enclose Schedule ETP) . . . . .	<b>5</b>		
	<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>		
	<b>7</b> Enterprise Zone Credit not passed through to partners (enclose Schedule EPC) . . . . .	<b>7</b>		
	<b>8</b> Job Opportunity Building Zone Jobs Credit not passed through to partners (enclose Schedule JOBZ) . . . . .	<b>8</b>		
	<b>9</b> Credit for tuberculosis testing on cattle (see instructions, page 4) . . . . .	<b>9</b>		
	<b>10</b> Estimated tax and/or extension payments made for 2011 . . . . .	<b>10</b>		
Refund or Amount Due	<b>11</b> Add lines 7 through 10 . . . . .	<b>11</b>		
	<b>12</b> Tax due. If line 6 is more than line 11, subtract line 11 from line 6 . . . . .	<b>12</b>		
	<b>13</b> Penalty (see instructions, page 5) . . . . .	<b>13</b>		
	<b>14</b> Interest (see instructions, page 5) . . . . .	<b>14</b>		
	<b>15</b> Additional charge for underpayment of estimated tax (enclose Schedule EST) . . . . .	<b>15</b>		
	<b>16</b> <b>AMOUNT DUE.</b> If you entered an amount on line 12, add lines 12 through 15. Check payment method: <input type="checkbox"/> Electronic (see inst., pg. 2), or <input type="checkbox"/> Check (attach Form PV44) . . . . .	<b>16</b>		
	<b>17</b> 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 . . . . .	<b>17</b>		
	<b>18</b> Amount of line 17 to be credited to your 2012 estimated tax . . . . .	<b>18</b>		
	<b>19</b> <b>REFUND.</b> Subtract line 18 from line 17 . . . . .	<b>19</b>		
	<b>20</b> 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: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	Routing number	Account number		

Signatures	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.
	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

# 2011 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. Enclose a copy of your balance sheet.

Place an X in the box if you conduct all activity in Minnesota, and enter 1.00000 on line 6.

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
In Minn.	Total	Factors (A ÷ B) <small>(carry to 5 decimal places)</small>	Factor Weight	Weighted Ratio (C x D)

**Property Factor**

<b>1 a</b> Average value of inventory .....	<b>1a</b>				
<b>b</b> Average value of buildings, machinery and other tangible property owned .....	<b>1b</b>				
<b>c</b> Average value of land owned .....	<b>1c</b>				
Total average value of tangible property owned at original cost (add lines 1a-1c) .....	<b>1</b>				
<b>2</b> Capitalized rents paid by partnership (gross rents paid x 8) .....	<b>2</b>				
<b>3</b> Add lines 1 and 2 .....	<b>3</b>		.	0.05	

*(If line 3, column B is zero, see "Three-Factor Formula," on page 6.)*

**Payroll Factor**

<b>4</b> Total payroll, including guaranteed payments to partners .....	<b>4</b>		.	0.05	
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*(If line 4, column B is zero, see "Three-Factor Formula," on page 6.)*

**Sales Factor**

<b>5</b> Sales (including rents received) .....	<b>5</b>		.	0.9	
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*(If line 5, column B is zero, see "Three-Factor Formula," on page 6.)*

**Apportionment Factor**

<b>6</b> Total of lines 3, 4 and 5 in column E, and carry result to five decimal places (e.g., enter 50% as .50000). If all your business was conducted in Minnesota during the tax year, enter 1.00000 .....	<b>6</b>				.
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**Minimum Fee Calculation**

<b>7</b> Total of lines 3, 4 and 5 in column A .....	<b>7</b>				
<b>8</b> Adjustments (see instructions, page 7) .....	<b>8</b>				<i>(Identify pass-through entity and enclose schedule.)</i>
<b>9</b> Combine lines 7 and 8 .....	<b>9</b>				
<b>10</b> Minimum fee (determine using the amount on line 9 and the table below) .....	<b>10</b>				<i>Enter this amount on line 1 of your Form M3.</i>

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.