S Corporation Return 2010

	Tax year beginning, 2010, ending						
Print or type	Name of corporation			minnesota ta	Minnesota tax ID		
	Current street address	Former name, if changed since 2009 return:					
	City State Zip code Number of end Schedules KS:			osed Number of shareholders:			
				ified business partici- ng in a JOBZ zone Initial			
Tax and credits	federal Schedule D taxes passive income LIFO recapture Minimum fee from M8A, line 21 (see M8A instructions, pg. 9) Composite income tax for nonresident shareholders Minnesota income tax withheld for nonresident shareholders. If you received Form AWC from a shareholder, check box: Add lines 1 through 4 Employer transit pass credit not passed through to shareholders, limited to the sum of lines 1 and 2 above (enclose Schedule ETP) . Subtract line 6 from line 5 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4 This will reduce your refund or increase your tax Add lines 7 and 8 In Enterprise zone credit not passed through to shareholders (enclose Schedule EPC) Job Opportunity Building Zone jobs credit not passed through to shareholders (enclose Schedule JOBZ) Credit for tuberculosis testing on cattle (see instructions, pg. 5)	1 2 3 4 4	·····	(enclose comput (enclose M8A) (enclose Schedu (enclose Forms A 5 6 7 8	les KS)		
	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					
Ð	17 Interest (see instructions, pg. 5)	18					
t du	18 Additional charge for underpayment of estimated tax (attach Sched19 AMOUNT DUE. If you entered an amount on line 15, add lines 15 to	10					
nou	Payment method: Electronic (see inst., pg. 2), or Check (att	19					
Refund or amount due	20 Overpayment. If line 14 is more than the sum of lines 9 and 18, subtract line 9 and line 18 from line 14						
Refun	21 Amount of line 20 to be credited to your 2011 estimated tax 21 22 REFUND. Subtract line 21 from line 20						
	23 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.						
				associated with any fo	oreign banks)		
Signatures	Signature of officer Date	Daytime pho	ne	I authorize the MN I			
	District rooms of officers	an if denimed	This 1	Revenue to discuss with the person belo			
	Print name of officer Email address for corresponder	ice, it desired	This email add	dress belongs to: Paid preparer	Other		
	Paid preparer's signature Date	Daytime pho		Preparer's PTIN			

Apportionment and Minimum Fee 2010

you're a qualified business participating in a JOB2 one in Minnesota and all your property and payroll re within the zone, you are exempt from the minimum fee. Enter zero on line 2 below and on line 2 form M8. 1 Average inventory 1 2 Average tangible property (at original cost) 2 3 Average land owned/used (at original cost) 2 4 Financial institutions only: average minimplies property (see inst., pg. 8) 4 5 Capitalized rents (gross rents x 8) . 6 6 Total property (see inst., pg. 7) . 6 6 Total property (at original cost) . 7 7 Minnesota property factor (divide each line 68 amount by line 6A; carry to five decimal places) . 7 8 Property factor weight . 9 9 Weighted ratio for PAYROLL (multiply line 7 by line 8) . 9 10 Payroll/officer's compensation (if (Col. A is zero, see inst., pg. 7) . 10 11 Minnesota payroll factor (divide each line 10A; carry to five decimal places) . 11 12 Payroll factor weight . 12 O.065 O.065 13 Weighted ratio for PAYROLL (multiply line 11 by line 12) . 13 14 Sales or receipts (if a financial institution of if Col. A is zero, see inst., pg. 7) . 14 15 Minnesota sales factor (divide each line 14B amount by line 10A; carry to five decimal places) . 15 16 Sales factor weight . 12 O.065 O.065 17 Weighted ratio for SALES (multiply line 15 by line 16) . 17 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 Minimum fee activation (read instructions, pg. 9) . 19 10 Add lines 6, 10, 14 and 19 . 20 20 Add lines 6, 10, 14 and 19 . 20		conducted all your business in Minnesota durtax year, complete columns A and B ₄ . Enter			B ₁	B ₂	B ₃
Minnesota and all your property and payroline within the zone, you are exempt from the minimum fee. Enter zero on line 21 below and on line 2 form MB. 1 Average inventory			S corporation na	me	QSSS designated filer		
Table Tabl	f you're a qualified business participating in a JOBZ cone in Minnesota and all your property and payroll are within the zone, you are exempt from the mininum fee. Enter zero on line 21 below and on line 2 of Form M8.		F	EIN			
Total in and outside Minnesota In Minnesota			A Total in and				
1 Average inventory 1 2 2 Average inventory 2 3 Average tangible property (at original cost) 2 3 Average tangible property (at original cost) 2 3 Average tangible property (at original cost) 3 Average tangible property (at original cost) 3 Average tangible property (at original cost) 4 Financial institutions only; average intangible property (see inst., pg. 8) 4 A Financial institutions only; average intangible property (add lines 1 - 5; if Col. A is zero, see inst., pg. 7) 6 A A A A A A A A A							
2 Average tanglible property (at original cost)					In Minnesota	In Minnesota	In Minnesota
2 Average tanglible property (at original cost)		1					
Second Property Second Pro		- Average inventory					
A Financial institutions only: average intensible property (see inst., pg. 8) 4 A Financial institutions only: average intensible property (see inst., pg. 8) 4	atio						
The property (see inst., pg. 8) 4 5 Capitalized rents (gross rents x 8) 6 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 0.065 0.065 0.065 9 Weighted ratio for PROPERTY (multiply line 7 by line 8) 9 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 0.065 0.065 0.065 13 Weighted ratio for PAYROLL (multiply line 11 by line 12) 13 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 0.87 0.87 0.87 17 Weighted ratio for SALES (multiply line 15 by line 16) 17 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 Minimum fee calculation (read instructions, pg. 9) 19 20 Add lines 6, 10, 14 and 19 20		-					
Thinnesota payoll factor (divide each line 10B amount by line 10A; carry to five decimal places) 10 Payroll/officer's compensation (if Col. A is zero, see inst., pg. 7). 11 Minnesota payroll factor (divide each line 10B amount by line 10A; carry to five decimal places) 12 Payroll factor weight 12 O.065 13 Weighted ratio for PAYROLL (multiply line 11 by line 12) 14 Sales or receipts (if a financial institution or if Col. A is zero, see inst., pg. 7). 15 Minnesota sales factor (divide each line 14B amount by line 14A; carry to five decimal places) 16 Sales factor weight 17 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 Minimum fee calculation (read instructions, pg. 9) 19 Adjustments (see instructions, pg. 9) 19 Adjustments (see instructions, pg. 9) 19 Add lines 6, 10, 14 and 19		A					
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Section Payroll Payr	Prop	6 Total property (add lines 1 – 5;					
9 Weighted ratio for PROPERTY (multiply line 7 by line 8) 9 10 Payroll/officer's compensation (if Col. A is zero, see inst., pg. 7) 10 11 Minnesota payroll factor (divide each line 108 amount by line 10A; carry to five decimal places) 11 12 Payroll factor weight 12 0.065 0.065 0.065 13 Weighted ratio for PAYROLL (multiply line 11 by line 12) 13 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 0.87 0.87 0.87 17 Weighted ratio for SALES (multiply line 15 by line 16) 17 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 Minimum fee calculation (read instructions, pg. 9) 19 20 Add lines 6, 10, 14 and 19 20		, ,	ecimal places)	7			
10 Payroll/officer's compensation (if Col. A is zero, see inst., pg. 7)		8 Property factor weight		8	0.065	0.065	0.065
11 Minnesota payroll factor (divide each line 10B amount by line 10A; carry to five decimal places) 11 12 2 2 2 2 2 2 2		9 Weighted ratio for PROPERTY (multiply lin	ne 7 by line 8)	9			
13 Weighted ratio for PAYROLL (multiply line 11 by line 12)	0						
13 Weighted ratio for PAYROLL (multiply line 11 by line 12)	oll rati		e decimal places)	11			
14 Sales or receipts (if a financial institution or if Col. A is zero, see inst., pg. 7) 15 Minnesota sales factor (divide each line 14B amount by line 14A; carry to five decimal places) 16 Sales factor weight 17 Weighted ratio for SALES (multiply line 15 by line 16) 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) Minimum fee calculation (read instructions, pg. 9) 19 Adjustments (see instructions, pg. 9) 20 Add lines 6, 10, 14 and 19 14 15 16 0.87 0.87 0.87	Payr	12 Payroll factor weight		12	0.065	0.065	0.065
institution or if Col. A is zero, see inst., pg. 7). 15 Minnesota sales factor (divide each line 14B amount by line 14A; carry to five decimal places). 16 Sales factor weight. 17 Weighted ratio for SALES (multiply line 15 by line 16). 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). Minimum fee calculation (read instructions, pg. 9) 19 Adjustments (see instructions, pg. 9) 20 Add lines 6, 10, 14 and 19.		13 Weighted ratio for PAYROLL (multiply_line	e 11 by line 12)	13			
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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) Minimum fee calculation (read instructions, pg. 9) 19 Adjustments (see instructions, pg. 9) 20 Add lines 6, 10, 14 and 19 20		16 Sales factor weight		16	0.87	0.87	0.87
(Add lines 9, 13 and 17 in each column OR if you conduct all activity in Minnesota, enter 1.00000 on line 18) Minimum fee calculation (read instructions, pg. 9) 19 Adjustments (see instructions, pg. 9) 20 Add lines 6, 10, 14 and 19 20		17 Weighted ratio for SALES (multiply line 19	5 by line 16)	17			
	pportionment/ Minimum fee	(Add lines 9, 13 and 17 in each column (18			
		Minimum fee calculation (read instructions,	pg. 9)	19			
				20			
Add line 21 amounts and enter on Form M8, line 2.	∢	21 Minimum fee (see table below)		21			

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	\$100	\$5,000,000 to \$9,999,999	. \$2,000