

MINNESOTA • REVENUE

S Corporation Return 2010

M8

Tax year beginning _____, 2010, ending _____

| | | | | |
|---------------|------------------------|-------|--|----------------------------------|
| Print or type | Name of corporation | | Federal ID number | Minnesota tax ID |
| | Current street address | | Former name, if changed since 2009 return: | |
| | City | State | Zip code | Number of enclosed Schedules KS: |

Place an X in all that apply: Final return (see instructions, pg. 4) Composite income tax Financial institution Qualified Subchapter S Subsidiary Qualified business participating in a JOBZ zone Initial return

1 S corporation taxes (place an X in all that apply):
 federal Schedule D taxes passive income
 LIFO recapture

Round amounts to nearest whole dollar

| | | |
|-----------|--|------------------------|
| 1 | | (enclose computation) |
| 2 | | (enclose M8A) |
| 3 | | (enclose Schedules KS) |
| 4 | | (enclose Forms AWC) |
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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 2010

If you conducted all your business in Minnesota during the tax year, complete columns A and B₁. 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.

| | | S corporation name | | B ₁ | B ₂ | B ₃ |
|---------------------------|--|--------------------------------|--|-----------------------|----------------|----------------|
| | | FEIN | | QSSS designated filer | | |
| | | 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 | | 0.065 | 0.065 | 0.065 |
| | 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 | | 0.065 | 0.065 | 0.065 |
| | 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 | | 0.87 | 0.87 | 0.87 |
| | 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 |