



2018 M8, S Corporation Return

Tax year beginning _____, 2018, ending _____

Name of Corporation		Federal ID Number	Minnesota Tax ID	
Mailing Address	<input type="checkbox"/> Check if New Address	Former name, if changed since 2017 return:		
City	State	ZIP Code	Number of Schedule KS:	Number of Shareholders:
<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"/> Out of Business (see instructions, pg. 4)
<input type="checkbox"/> IRC Sec. 965 Deferred Foreign Income	<input type="checkbox"/> Installment Sale of Pass-through Assets or Interests			

Round amounts to nearest whole dollar

1 S corporation taxes (place an X in all that apply):

Federal Schedule D taxes Passive income

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

2 Minimum fee from M8A, line 9 (see M8A instructions, pg. 8) **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 Tax Credit for Owners of Agricultural Assets not passed through to shareholders,
limited to the sum of lines 1 and 2 above **7 ■** _____
Enter the certificate number from the certificate you received from the
Rural Finance Authority: AO ____ - _____

8 Add lines 6 and 7 **8 ■** _____

9 Subtract line 8 from line 5 (if result is zero or less, leave blank). **9 ■** _____

10 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4).
This will reduce your refund or increase your tax **10 ■** _____

11 Add lines 9 and 10 **11 ■** _____

12 Enterprise Zone Credit not passed through
to shareholders (enclose Schedule EPC) **12 ■** _____

13 Estimated tax and/or extension payments made for 2018 **13 ■** _____

14 Add lines 12 and 13 **14 ■** _____

15 Tax due. If line 11 is more than line 14, subtract line 14 from line 11 **15 ■** _____





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Round amounts to nearest whole dollar

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

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

18 This line intentionally left blank, amount of estimated tax (attach Schedule EST) 18 ■ _____

19 AMOUNT DUE. If you entered an amount on line 15, add lines 15 through 18. 19 ■ _____

Payment method: Electronic (see inst., pg. 2), or Check (see inst., pg. 2)

20 Overpayment. If line 14 is more than the sum of lines 11 and 18, subtract line 11 and line 18 from line 14. 20 ■ _____

21 Amount of line 20 to be credited to your 2019 estimated tax 21 ■ _____

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

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

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

Checking Savings [] [] []

Signature of Officer Date Daytime Phone I authorize the MN Dept. of Revenue to discuss this tax return with the person below. I do not want my paid preparer to file my return electronically.

Print Name of Officer Email address for correspondence, if desired This email address belongs to:

Paid Preparer's Signature Date Daytime Phone Employee Paid Preparer Other 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



2018 M8A, Apportionment and Minimum Fee

All S corporations must complete M8A to determine its Minnesota source income and minimum fee. See M8A instructions beginning on page 7. Enclose a copy of your balance sheet.

A	B	C
In Minn.	Total	Factors (A ÷ B)
	<i>(carry to 5 decimal places)</i>	

Property

- 1 a Average value of inventory **1 a** ■ _____
- b Average value of buildings, machinery and other tangible property owned . . **1 b** ■ _____
- c Average value of land owned **1 c** ■ _____
- d Financial institutions only:
 Average intangible property owned. . . **1 d** ■ _____
- Total average value of tangible property owned at original cost (add lines 1a-1d) . . **1** ■ _____
- 2 Capitalized rents paid by S corporation (gross rents paid x 8) **2** ■ _____
- 3 Add lines 1 and 2 **3** ■ _____

Payroll

- 4 Total payroll, including officers' compensation. **4** ■ _____

Sales

- 5 Sales (including rents received) **5** ■ _____
- (If line 5, column B is zero, see instructions, page 7.)*

Minimum Fee Calculation

- 6 Total of lines 3, 4 and 5 in column A **6** ■ _____
- 7 Adjustments (see instructions, page 8) . . . **7** ■ _____ *(Identify pass-through entity and enclose schedule.)*
- 8 Combine lines 6 and 7 **8** ■ _____
- 9 Minimum fee (determine using the amount on line 8 and the table below) **9** ■ _____ *Enter this amount on line 2 of your Form M8.*

If line 8 of M8A is:	your minimum fee is:
Less than \$990,000	\$0
\$990,000 to \$1,989,999	\$200
\$1,990,000 to \$9,959,999	\$600
\$9,960,000 to \$19,929,999	\$1,990
\$19,930,000 to \$39,859,999	\$3,990
\$39,860,000 or More	\$9,960

