



2021 M3, Partnership Return

Tax year beginning (MM/DD/YYYY) MM/DD/YYYY, and ending (MM/DD/YYYY) MM/DD/YYYY

PARTNERSHIP'S NAMEXXXXXXXXXXXXXXXXXXXXX 0123456789 0123456789
Partnership's Name Federal ID Number Minnesota Tax ID Number

DOING BUSINESS ASXXXXXXXXXXXXXXXXXXXXX FORMER NAME IF CHANGED
Doing Business as Former Name, if Changed Since 2020 Return

MAILING ADDRESSXXXXXXXXXXXXXXXXXXXXX [X] Check if New Address
Mailing Address

CITYXXXXXXXXXXXXXXXXXXXXX MN 12345 0123 0123
City State ZIP Code Number of Schedules KPI and KPC Number of Partners

Check if: [X] Initial Return [X] Composite Income Tax [X] More than 80% of Income is from Farming [X] LLC [X] Out of Business (see inst.) [X] Installment Sale of Pass-through Assets or Interests
[X] Public Law 86-272 [X] Pass-through Entity (PTE) Tax

Round amounts to nearest whole dollar

- 1 Minimum fee from line 9 of M3A (see M3A inst., page 6) 1 0123456789 (enclose M3A)
2 Pass-through Entity Tax 2 0123456789 (enclose Schedule PTE)
3 Composite income tax for nonresident individual partners 3 0123456789 (enclose Schedules KPI)
4 Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box: [X] 4 0123456789 (enclose Forms AWC)
5 Add lines 1 through 4 5 0123456789
6 Employer Transit Pass Credit not passed through to partners, limited to the amount of the minimum fee on line 1 (enclose Schedule ETP) 6 0123456789
7 Film Production Tax Credit, limited to the amount of the minimum fee on line 1 7 0123456789
Enter the credit certificate number: TAXC - 0123456789
8 Tax Credit for Owners of Agricultural Assets not passed through to partners limited to the amount of the minimum fee on line 1 8 0123456789
Enter the certificate number from the certificate you received from the Rural Finance Authority:
AO 0123 4567890000
9 Add lines 6, 7, and 8 9 0123456789
10 Subtract line 9 from line 5 (if result is zero or less, leave blank) 10 0123456789
11 Enterprise Zone Credit not passed through to partners 11 0123456789
12 Estimated tax and/or extension payments made for 2021 12 0123456789
13 Add lines 11 and 12 13 0123456789
14 Tax due. If line 10 is more than line 13, subtract line 13 from line 10 14 0123456789

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PARTNER'S NAMEXXXXXXXXXXXXXXXXXXXXX
Partnership's Name

0123456789
Federal ID Number

0123456789
Minnesota Tax ID Number

15 Penalty (see instructions, page 4)15 ■ 0123456789

16 Interest (see instructions, page 4)16 ■ 0123456789

17 Additional charge for underpayment of estimated tax
(enclose Schedule EST)17 ■ 0123456789

18 AMOUNT DUE. If you entered an amount on line 14, add lines 14 through 17.

Check payment method: Electronic (see inst., pg. 2), or Check (see inst. pg. 2)18 ■ 0123456789

19 Overpayment. If line 13 is more than the sum of lines 10 and 15 through 17,
subtraction lines 10 and 15 through 17 from line 13 (see instructions, page 4)19 ■ 0123456789

20 Amount of line 19 to be credited to your 2022 estimated tax20 ■ 0123456789

21 REFUND. Subtract line 20 from line 1921 ■ 0123456789

22 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:

Checking Savings 0123456789 0123456789
Routing number Account number (use an account not associated with any foreign banks)

I declare that this return is correct and complete to the best of my knowledge and belief.

Signature of General Partner _____ MM /DD /YYYY 6515555555
Date (MM/DD/YYYY) Partner's Daytime Phone

NAMEOFGENERALPARTNER EMAILADDRESSSSSSSSSSSS
Print Name of General Partner Email Address for Correspondence, if Desired

This email address belongs to:

Employee Paid Preparer Other: 651555

Paid Preparer's Signature if Other than Partner _____ 0123456789 MM /DD /YYYY 6515555555
Preparer's PTIN Date (MM/DD/YYYY) Preparer's Daytime Phone

Include a complete copy of your 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

I authorize the Minnesota Department of Revenue to discuss
this tax return with the preparer.

I do not want my paid preparer to file my return electronically.



2021 M3A, 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.

	A In Minn.	B Total	C Factors (A ÷ B) <i>(carry to 5 decimal places)</i>
Property			
1 a Average value of inventory 1a ■	0123456789		
b Average value of buildings, machinery and other tangible property owned . . . 1b ■	0123456789		
c Average value of land owned 1c ■	0123456789		
Total average value of tangible property owned at original cost <i>(add lines 1a-1c)</i> . . . 1	0123456789		
2 Capitalized rents paid by partnership <i>(gross rents paid x 8)</i> 2 ■	0123456789		
3 Add lines 1 and 2 3 ■	0123456789		
Payroll			
4 Total payroll, including guaranteed payments to partners 4 ■	0123456789		
Sales			
5 Sales <i>(including rents received)</i> 5 ■	0123456789	■ 0123456789	■ 0123456789
Minimum Fee Calculation			
6 Total of lines 3, 4 and 5 in column A 6 ■	0123456789		
7 Adjustments <i>(see instructions, page 7)</i> 7 ■	0123456789		<i>(Identify pass-through entity and enclose schedule.)</i>
Schedule KPC MUST be included.			
8 Combine lines 6 and 7 8 ■	0123456789		
9 Minimum fee <i>(determine using the amount on line 8 and the table below)</i> 9 ■	0123456789		<i>Enter this amount on line 1 of your Form M3.</i>

If line 8 of M3A is:	your minimum fee is:
Less than \$1,050,000	\$0
\$1,050,000 to \$2,089,999	\$220
\$2,090,000 to \$10,479,999	\$630
\$10,480,000 to \$20,959,999	\$2,090
\$20,960,000 to \$41,909,999	\$4,200
\$41,910,000	\$10,480

*** The following partnerships do not have to pay a minimum fee:**

- Farm partnerships with more than 80 percent of income from farming

If you are exempt from the minimum fee, leave line 9 above and line 1 on Form M3 blank.