



# 2021 M8, S Corporation Return

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

CORPORATION NAME HERE 123456789 123456789  
 Name of Corporation Federal ID Number Minnesota Tax ID

MAILING ADDRESS NAMEXXXXXXXXXXXXXXXXXXXX  
 Mailing Address  Check if New Address Former name, if changed since 2020 return:

CITYXXXXXXXXXXXXXXXXXXXX MN XXXXXX XXXX XXXX  
 City State ZIP Code Number of Schedule KS Number of Shareholders

Place an X in all that apply:

Initial Return  Composite Income Tax  Financial Institution  Qualified Subchapter S Subsidiary  Out of Business (see instructions, pg. 4)  Installment Sale of Pass-through Assets or Interests

Public Law 86-272  Pass-through Entity (PTE) Tax

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

Federal Schedule D taxes  Passive income **Round amounts to nearest whole dollar**

LIFO recapture ..... 1 ■ 123456789 (enclose computation)

2 Minimum fee from M8A, line 9 (see M8A instructions, pg. 8) ..... 2 ■ 123456789 (enclose M8A)

3 Pass-through Entity Tax ..... 3 ■ 123456789 (enclose Schedule PTE)

4 Composite income tax for nonresident shareholders ..... 4 ■ 123456789 (enclose Schedules KS)

5 Minnesota income tax withheld for nonresident shareholders.  
 If you received Form AWC from a shareholder, check box:  5 ■ 123456789 (enclose Forms AWC)

6 Add lines 1 through 5 ..... 6 123456789

7 Employer Transit Pass Credit not passed through to shareholders,  
 limited to the sum of lines 1 and 2 above (enclose Schedule ETP) ..... 7 ■ 123456789

8 Film Production Tax Credit, limited to the sum of lines 1 and 2 above ..... 8 ■ 123456789  
 Enter the credit certificate number: TAXC - 123456789

9 Tax Credit for Owners of Agricultural Assets not passed through to shareholders,  
 limited to the sum of lines 1 and 2 above ..... 9 ■ 123456789  
 Enter the certificate number from the certificate you received from the Rural Finance Authority:  
 AO 1234 56789000000

10 Add lines 7 through 9 ..... 10 123456789

11 Subtract line 10 from line 6 (if result is zero or less, leave blank) ..... 11 ■ 123456789

12 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4).  
 This will reduce your refund or increase your tax ..... 12 ■ 123456789

13 Add lines 11 and 12 ..... 13 ■ 123456789

14 Enterprise Zone Credit not passed through to shareholders (enclose Schedule EPC) ..... 14 ■ 123456789



CORPORATION NAME HERE  
Name of Corporation

123456789  
Federal ID Number

123456789  
Minnesota Tax ID

Round amounts to nearest whole dollar

- 15 Estimated tax and/or extension payments made for 2021 ..... 15 ■ 123456789
- 16 Add lines 14 and 15 ..... 16 ■ 123456789
- 17 Tax due. If line 13 is more than line 16, subtract line 16 from line 13 ..... 17 ■ 123456789
- 18 Penalty (see instructions, pg. 5) ..... 18 ■ 123456789
- 19 Interest (see instructions, pg. 5) ..... 19 ■ 123456789
- 20 Additional charge for underpayment of estimated tax (attach Schedule EST) ..... 20 ■ 123456789
- 21 AMOUNT DUE. If you entered an amount on line 17, add lines 17 through 20 ..... 21 ■ 123456789

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

- 22 Overpayment. If line 16 is more than the sum of lines 13 and 18 through 20, subtract lines 13 and 18 through 20 from line 16 ..... 22 ■ 123456789
- 23 Amount of line 22 to be credited to your 2022 estimated tax ..... 23 ■ 123456789
- 24 REFUND. Subtract line 23 from line 22 ..... 24 ■ 123456789
- 25 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Account type:

Checking  Savings      123456789      1234567890123456789  
 Routing number      Account number (use an account not associated with any foreign banks)

Signature of Officer \_\_\_\_\_      MM /DD /YYYY      6515555555  
 Date (MM/DD/YYYY)      Officer's Daytime Phone

PRINTNAMEOFFICER      EMAIL ADDRESS FORXXXXX  
 Print Name of Officer      Email Address for Correspondence, if Desired

This Email Address belongs to:  
 Employee     Paid Preparer     Other: XXXXX

Paid Preparer's Signature \_\_\_\_\_      04152016      MM /DD /YYYY      6515555555  
 Preparer's PTIN      Date (MM/DD/YYYY)      Preparer's Daytime Phone

Include a complete copy of federal Form 1120S, Schedules K and K-1, and other federal schedules

Mail to: Minnesota S Corporation Income Tax       I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.  
 Mail Station 1770  
 St. Paul, MN 55145-1770       I do not want my paid preparer to file my return electronically.



# 2021 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**  
In Minn.

**B**  
Total  
(carry to 5 decimal places)

**C**  
Factors (A ÷ B)

## Property

**1 a** Average value of inventory ..... **1a** ■ 123456789

**b** Average value of buildings, machinery and other tangible property owned ... **1b** ■ 123456789

**c** Average value of land owned ..... **1c** ■ 123456789

Total average value of tangible property owned at original cost (add lines 1a-1c) ..... **1** 123456789

**2** Capitalized rents paid by S corporation (gross rents paid x 8) ..... **2** ■ 123456789

**3** Add lines 1 and 2 ..... **3** ■ 123456789

## Payroll

**4** Total payroll, including officers' compensation ..... **4** ■ 123456789

## Sales

**5** Sales (including rents received) ..... **5** ■ 123456789

(If line 5, column B is zero, see instructions, page 7.)

■ 123456789

■ 123456789

## Minimum Fee Calculation

**6** Total of lines 3, 4 and 5 in column A ..... **6** ■ 123456789

**7** Adjustments (see instructions, page 8) ..... **7** ■ 123456789

(Identify pass-through entity and enclose schedule.)

**8** Combine lines 6 and 7 ..... **8** ■ 123456789

**9** Minimum fee (determine using the amount on line 8 and the table below) ..... **9** ■ 123456789

Enter this amount on line 2 of your Form M8.

### Minimum Fee Table

If line 8 of M8A 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 or More .....	\$10,480