



# 2017 M3, Partnership Return

Tax year beginning \_\_\_\_\_, 2017, ending \_\_\_\_\_

Partnership's Name		Federal ID Number		Minnesota Tax ID Number	
Doing Business as		Former name, if changed since 2016 return:			
Mailing Address					
<input type="checkbox"/> Check if new address					
City	State	ZIP Code	Number of Schedules KPI and KPC:		Number of Partners:
Check if: <input type="checkbox"/> Initial Return <input type="checkbox"/> Composite Income Tax <input type="checkbox"/> More than 80% of Income is from Farming <input type="checkbox"/> LLC <input type="checkbox"/> Out of Business (see inst.) <input type="checkbox"/> Installment Sale of Pass-through Assets or Interests					

Round amounts to nearest whole dollar

- 1 Minimum fee from line 9 of M3A (see M3A inst., page 6) ..... 1 ■ \_\_\_\_\_ (enclose M3A)
- 2 Composite income tax for nonresident individual partners ..... 2 ■ \_\_\_\_\_ (enclose Schedules KPI)
- 3 Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box:  ..... 3 ■ \_\_\_\_\_ (enclose Forms AWC)
- 4 Add lines 1 through 3 ..... 4 ■ \_\_\_\_\_
- 5 Employer Transit Pass Credit not passed through to partners, limited to the amount of the minimum fee on line 1 (enclose Schedule ETP) ..... 5 ■ \_\_\_\_\_
- 6 Subtract line 5 from line 4 ..... 6 ■ \_\_\_\_\_
- 7 Enterprise Zone Credit not passed through to partners ..... 7 ■ \_\_\_\_\_
- 8 Estimated tax and/or extension payments made for 2017 ..... 8 ■ \_\_\_\_\_
- 9 Add lines 7 through 8. .... 9 ■ \_\_\_\_\_
- 10 Tax due. If line 6 is more than line 9, subtract line 9 from line 6 ..... 10 ■ \_\_\_\_\_
- 11 Penalty (see instructions, page 4) ..... 11 ■ \_\_\_\_\_
- 12 Interest (see instructions, page 4) ..... 12 ■ \_\_\_\_\_
- 13 Additional charge for underpayment of estimated tax (enclose Schedule EST) ..... 13 ■ \_\_\_\_\_
- 14 **AMOUNT DUE.** If you entered an amount on line 10, add lines 10 through 13. Check payment method:  Electronic (see inst., pg. 2), or  Check (see inst. pg. 2) ..... 14 ■ \_\_\_\_\_

Continued next page



Partnership's Name	Federal ID Number	Minnesota Tax ID Number
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**15** Overpayment. If line 9 is more than the sum of lines 6 and 13, subtract line 6 and line 13 from line 9. If line 9 is less than the sum of lines 6 and 13 (see instructions, page 4) ..... **15** ■ \_\_\_\_\_

**16** Amount of line 15 to be credited to your 2018 estimated tax ..... **16** ■ \_\_\_\_\_

**17 REFUND.** Subtract line 16 from line 15 ..... **17** ■ \_\_\_\_\_

**18** 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.

<b>Account type:</b>	<b>Routing number</b>	<b>Account number</b> (use an account not associated with any foreign banks)
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	<input type="text"/>	<input type="text"/>

Signature of General Partner	Date	Daytime Phone	<input type="checkbox"/> I authorize the MN Dept. of Revenue to discuss this tax return with the person below.	<input type="checkbox"/> I do not want my paid preparer to file my return electronically.
Print Name of General Partner	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 if Other than Partner	Date	Daytime Phone	Preparer's PTIN	

**Include a complete copy of 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





## 2017 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>		
<b>Property</b>					
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 ■ _____				
Total average value of tangible property owned at original cost ( <i>add lines 1a-1c</i> ) . . . .	1 ■ _____				
2 Capitalized rents paid by partnership ( <i>gross rents paid x 8</i> ) . . . . .	2 ■ _____				
3 Add lines 1 and 2 . . . . .	3 ■ _____				
<b>Payroll</b>					
4 Total payroll, including guaranteed payments to partners . . . . .	4 ■ _____				
<b>Sales</b>					
5 Sales ( <i>including rents received</i> ) . . . . .	5 ■ _____			_____	_____
<b>Minimum Fee Calculation</b>					
6 Total of lines 3, 4 and 5 in column A . . . . .	6 ■ _____				
7 Adjustments ( <i>see instructions, page 7</i> ) . . . .	7 ■ _____		<i>(Identify pass-through entity and enclose schedule.)</i>		
<b>Schedule KPC MUST be included.</b>					
8 Combine lines 6 and 7 . . . . .	8 ■ _____				
9 Minimum fee ( <i>determine using the amount on line 8 and the table below</i> ) . . . . .	9 ■ _____		<i>Enter this amount on line 1 of your Form M3.</i>		

If line 8 of M3A is:	your minimum fee* is:
Less than \$970,000 . . . . .	\$0
\$970,000 to \$1,959,999 . . . . .	\$200
\$1,960,000 to \$9,769,999 . . . . .	\$590
\$9,770,000 to \$19,539,999 . . . . .	\$1,960
\$19,540,000 to \$39,079,999 . . . . .	\$3,910
\$39,080,000 or More . . . . .	\$9,770

**\* 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, enter zero on line 9 above and on line 1 of Form M3.

