



# 2018 M3, Partnership Return

Tax year beginning \_\_\_\_\_, 2018, ending \_\_\_\_\_

Partnership's Name		Federal ID Number	Minnesota Tax ID Number
Doing Business as		Former name, if changed since 2017 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:     Initial Return     Composite Income Tax     More than 80% of Income is from Farming     LLC     Out of Business (see inst.)     Installment Sale of Pass-through Assets or Interests

IRC Sec. 965 Deferred Foreign Income

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 Tax Credit for Owners of Agricultural Assets not passed through to partners, limited to the amount of the minimum fee on line 1 ..... **6** ■ \_\_\_\_\_  
Enter the certificate number from the certificate you received from the Rural Finance Authority:  
AO \_\_\_\_ - \_\_\_\_\_
- 7 Add lines 5 and 6 ..... **7** ■ \_\_\_\_\_
- 8 Subtract line 7 from line 4 (if result is zero or less, leave blank) ..... **8** ■ \_\_\_\_\_
- 9 Enterprise Zone Credit not passed through to partners ..... **9** ■ \_\_\_\_\_
- 10 Estimated tax and/or extension payments made for 2018 ..... **10** ■ \_\_\_\_\_
- 11 Add lines 9 and 10 ..... **11** ■ \_\_\_\_\_
- 12 Tax due. If line 8 is more than line 11, subtract line 11 from line 8 ..... **12** ■ \_\_\_\_\_
- 13 Penalty (see instructions, page 4) ..... **13** ■ \_\_\_\_\_
- 14 Interest (see instructions, page 4) ..... **14** ■ \_\_\_\_\_
- 15 **This line intentionally left blank** nt of estimated tax (enclose Schedule EST) ..... **15** ■ \_\_\_\_\_



Partnership's Name	Federal ID Number	Minnesota Tax ID Number
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- 16 AMOUNT DUE.** If you entered an amount on line 12, add lines 12 through 15.  
 Check payment method:  Electronic (*see inst., pg. 2*), or  Check (*see inst. pg. 2*) ..... **16** ■ \_\_\_\_\_
- 17 Overpayment.** If line 11 is more than the sum of lines 8 and 15, subtract line 8 and line 15 from line 11. If line 11 is less than the sum of lines 8 and 15 (*see instructions, page 4*) ..... **17** ■ \_\_\_\_\_
- 18** Amount of line 17 to be credited to your 2019 estimated tax ..... **18** ■ \_\_\_\_\_
- 19 REFUND.** Subtract line 18 from line 17 ..... **19** ■ \_\_\_\_\_
- 20** 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:**                      **Routing number**                      **Account number** (*use an account not associated with any foreign banks*)

**Checking**     **Savings**    \_\_\_\_\_                      \_\_\_\_\_

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



## 2018 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 ■ _____			[REDACTED]	
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.) Schedule KPC MUST be included.</i>	
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 \$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

**\* 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.

