



2020 M3, Partnership Return

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

Partnership's Name _____		Federal ID Number _____	Minnesota Tax ID Number _____
Doing Business as _____		Former Name, if Changed Since 2019 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

Public Law 86-272

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 2020 **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 Additional charge for underpayment of estimated tax (enclose Schedule EST) **15** ■ _____



Partnership's Name _____ Federal ID Number _____ Minnesota Tax ID Number _____

- 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 13 through 15, subtract lines 8 and 13 through 15 from line 11 (*see instructions, page 4*)17■ _____
- 18 **Amount of line 17 to be credited to your 2021 estimated tax**18■ _____
- 19 **REFUND.** Subtract line 18 from line 1719■ _____
- 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:

Checking Savings _____
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 _____ Date (MM/DD/YYYY) _____ Partner's Daytime Phone _____

Print Name of General Partner _____ Email Address for Correspondence, if Desired _____ This email address belongs to:
 Employee Paid Preparer Other: _____

Paid Preparer's Signature if Other than Partner _____ 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.



2020 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 ■ _____			
b Average value of buildings, machinery and other tangible property owned. . . 1b ■ _____			
c Average value of land owned 1c ■ _____			
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 ■ _____			
Payroll			
4 Total payroll, including guaranteed payments to partners 4 ■ _____			
Sales			
5 Sales <i>(including rents received)</i> 5 ■ _____		■ _____	■ _____
Minimum Fee Calculation			
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>
Schedule KPC MUST be included.			
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 \$1,040,000	\$0
\$1,040,000 to \$2,069,999	\$210
\$2,070,000 to \$10,379,999	\$620
\$10,380,000 to \$20,749,999	\$2,070
\$20,750,000 to \$41,499,999	\$4,160
\$41,500,000 or More	\$10,380

*** 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.