



# 2023 M3, Partnership Return

Do not use staples on anything you submit.

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 2022 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     Final Return     Installment Sale of Pass-through Assets or Interests

Public Law 86-272     Pass-through Entity (PTE) Tax     Tax Position Disclosure (Include Form TPD)

Round amounts to nearest whole dollar

- 1 Minimum fee from line 9 of M3A (see M3A inst., page 8) ..... **1** ■ \_\_\_\_\_ (enclose M3A)
- 2 Pass-through Entity Tax ..... **2** ■ \_\_\_\_\_ (enclose Schedule PTE)
- 3 Composite income tax for nonresident individual partners ..... **3** ■ \_\_\_\_\_ (enclose Schedules KPI)
- 4 Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box:  ..... **4** ■ \_\_\_\_\_ (enclose Forms AWC)
- 5 Add lines 1 through 4 ..... **5** \_\_\_\_\_
- 6 Employer Transit Pass Credit not passed through to partners (enclose Schedule ETP) ..... **6** ■ \_\_\_\_\_
- 7 Film Production Tax Credit ..... **7** ■ \_\_\_\_\_
- Enter the credit certificate number: TAXC - \_\_\_\_\_
- 8 Tax Credit for Owners of Agricultural Assets not passed through to partners ..... **8** ■ \_\_\_\_\_
- Enter the certificate number from the certificate you received from the Rural Finance Authority:  
AO \_\_\_\_\_
- 9 Housing Tax Credit ..... **9** ■ \_\_\_\_\_
- Enter the credit certificate number from Minnesota Housing: SHTC - \_\_\_\_\_
- 10 Short Line Railroad Infrastructure Modernization Credit ..... **10** ■ \_\_\_\_\_
- 11 Credit for Sales of Manufactured Home Parks to Cooperatives ..... **11** ■ \_\_\_\_\_
- 12 Add lines 6 through 11, limited to the amount of the minimum fee on line 1 ..... **12** \_\_\_\_\_
- 13 Subtract line 12 from line 5 (if result is zero or less, leave blank) ..... **13** ■ \_\_\_\_\_



Partnership's Name Federal ID Number Minnesota Tax ID Number

- 14 Enterprise Zone Credit not passed through to partners . . . . . 14 ■
15 Estimated tax and/or extension payments made for 2023 . . . . . 15 ■
16 Add lines 14 and 15 . . . . . 16 ■
17 Tax due. If line 13 is more than line 16, subtract line 16 from line 13 . . . . . 17 ■
18 Penalty (see instructions) . . . . . 18 ■
19 Interest (see instructions) . . . . . 19 ■
20 Additional charge for underpayment of estimated tax (enclose Schedule EST) . . . . . 20 ■
21 AMOUNT DUE. If you entered an amount on line 17, add lines 17 through 20.
Check payment method: [ ] Electronic (see inst., pg. 2), or [ ] Check (see inst. pg. 2) . . . . . 21 ■
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 (see instructions, page 7) . . . . . 22 ■
23 Amount of line 22 to be credited to your 2024 estimated tax . . . . . 23 ■
24 REFUND. Subtract line 23 from line 22 . . . . . 24 ■
25 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 Partner or LLC Member Date (MM/DD/YYYY) Partner or Member's Direct Phone

Print Name of Partner or LLC Member 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 Direct 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
600 N. Robert St.
St. Paul, MN 55146-1760

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.



## 2023 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 9.

	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 . . . . . 1a ■ _____			[REDACTED]	
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 ■ _____				
<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 9)</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 \$1,160,000 . . . . .	\$0
\$1,160,000 to \$2,309,999 . . . . .	\$240
\$2,310,000 to \$11,569,999 . . . . .	\$690
\$11,570,000 to \$23,139,999 . . . . .	\$2,310
\$23,140,000 to \$46,279,999 . . . . .	\$4,640
\$46,280,000 or More . . . . .	\$11,570

**\* 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.

