



2022 M8, S Corporation Return

Do not use staples on anything you submit.

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

Name of Corporation _____		Federal ID Number _____	Minnesota Tax ID _____
Mailing Address <input type="checkbox"/> Check if New Address	Former name, if changed since 2021 return: _____		
City _____	State _____	ZIP Code _____	Number of Schedule KS _____
			Number of Shareholders _____

Place an X in all that apply:

- | | | | | | |
|--|--|---|--|---------------------------------------|---|
| <input type="checkbox"/> Initial Return | <input type="checkbox"/> Composite Income Tax | <input type="checkbox"/> Financial Institution | <input type="checkbox"/> Qualified Subchapter S Subsidiary | <input type="checkbox"/> Final Return | <input type="checkbox"/> Installment Sale of Pass-through Assets or Interests |
| <input type="checkbox"/> Public Law 86-272 | <input type="checkbox"/> Pass-through Entity (PTE) Tax | <input type="checkbox"/> Tax Position Disclosure (Enclose Form TPD) | | | |

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

- | | | | |
|--|---|--|------------------------------|
| <input type="checkbox"/> Federal Schedule D taxes | <input type="checkbox"/> Passive income | Round amounts to nearest whole dollar | |
| <input type="checkbox"/> LIFO recapture | | 1 ■ | _____ (enclose computation) |
| 2 | Minimum fee from M8A, line 9 (see M8A instructions, pg. 9) | 2 ■ | _____ (enclose M8A) |
| 3 | Pass-through Entity Tax | 3 ■ | _____ (enclose Schedule PTE) |
| 4 | Composite income tax for nonresident shareholders | 4 ■ | _____ (enclose Schedules KS) |
| 5 | Minnesota income tax withheld for nonresident shareholders.
If you received Form AWC from a shareholder, check box: <input type="checkbox"/> | 5 ■ | _____ (enclose Forms AWC) |
| 6 | Add lines 1 through 5. | 6 ■ | _____ |
| 7 | Employer Transit Pass Credit not passed through to shareholders,
limited to the sum of lines 1 and 2 above (enclose Schedule ETP) | 7 ■ | _____ |
| 8 | Film Production Tax Credit, limited to the sum of lines 1 and 2 above | 8 ■ | _____ |
| Enter the credit certificate number: TAXC - _____ | | | |
| 9 | Tax Credit for Owners of Agricultural Assets not passed through to shareholders,
limited to the sum of lines 1 and 2 above | 9 ■ | _____ |
| Enter the certificate number from the certificate you received from the Rural Finance Authority:

AO _____ | | | |
| 10 | Add lines 7 through 9 | 10 ■ | _____ |
| 11 | Subtract line 10 from line 6 (if result is zero or less, leave blank) | 11 ■ | _____ |
| 12 | Minnesota Nongame Wildlife Fund donation (see instructions, pg. 6).
This will reduce your refund or increase your tax | 12 ■ | _____ |
| 13 | Add lines 11 and 12 | 13 ■ | _____ |
| 14 | Enterprise Zone Credit not passed through to shareholders (enclose Schedule EPC) | 14 ■ | _____ |



Name of Corporation _____

Federal ID Number _____

Minnesota Tax ID _____

Round amounts to nearest whole dollar

- 15 Estimated tax and/or extension payments made for 2022 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, pg. 6) 18 ■ _____
- 19 Interest (see instructions, pg. 7) 19 ■ _____
- 20 Additional charge for underpayment of estimated tax (attach Schedule EST) 20 ■ _____
- 21 **AMOUNT DUE.** If you entered an amount on line 17, add lines 17 through 20 21 ■ _____

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 ■ _____
- 23 Amount of line 22 to be credited to your 2023 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.

Account type:

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

Signature of Officer _____

Date (MM/DD/YYYY) _____

Officer's Direct Phone _____

Print Name of Officer _____

Email Address for Correspondence, if Desired _____

This Email Address belongs to:

Employee Paid Preparer Other: _____

Paid Preparer's Signature _____

Preparer's PTIN _____

Date (MM/DD/YYYY) _____

Preparer's Direct 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
Mail Station 1770
St. Paul, MN 55145-1770

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.





2022 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 9. Enclose a copy of your balance sheet.

	A In Minn.	B Total <small>(carry to 5 decimal places)</small>	C Factors (A ÷ B)
Property			
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 (add lines 1a-1c)	1 _____		
2 Capitalized rents paid by S corporation (gross rents paid x 8)	2 ■ _____		
3 Add lines 1 and 2	3 ■ _____		
Payroll			
4 Total payroll, including officers' compensation	4 ■ _____		
Sales			
5 Sales (including rents received)	5 ■ _____	■ _____	■ _____
<small>(If line 5, column B is zero, see instructions, page 9.)</small>			
Minimum Fee Calculation			
6 Total of lines 3, 4 and 5 in column A	6 ■ _____		
7 Adjustments (see instructions, page 10)	7 ■ _____		<small>(Identify pass-through entity and enclose schedule.)</small>
8 Combine lines 6 and 7	8 ■ _____		
9 Minimum fee (determine using the amount on line 8 and the table below)	9 ■ _____		Enter this amount on line 2 of your Form M8.

If line 8 of M8A is:	your minimum fee is:
Less than \$1,080,000	\$0
\$1,080,000 to \$2,159,999	\$220
\$2,160,000 to \$10,809,999	\$650
\$10,810,000 to \$21,609,999	\$2,160
\$21,610,000 to \$43,219,999	\$4,330
\$43,220,000 or More	\$10,810

