



Name of Corporation

Federal ID Number

Minnesota Tax ID

Round amounts to nearest whole dollar

- 14 Subtract line 13 from line 6 (if result is zero or less, leave blank) 14
- 15 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 6).
This will reduce your refund or increase your tax 15
- 16 Add lines 14 and 15 16
- 17 Enterprise Zone Credit not passed through
to shareholders (enclose Schedule EPC) 17
- 18 Estimated tax and/or extension payments made for 2024 18
- 19 Add lines 17 and 18 19
- 20 Tax due. If line 16 is more than line 19, subtract line 19 from line 16 20
- 21 Penalty (see instructions, pg. 6) 21
- 22 Interest (see instructions, pg. 7) 22
- 23 Additional charge for underpayment of estimated tax (attach Schedule EST) 23
- 24 AMOUNT DUE. If you entered an amount on line 20, add lines 20 through 23 24

Payment method: ☐ Electronic (see inst., pg. 2), or ☐ Check (see inst., pg. 2)

- 25 Overpayment. If line 19 is more than the sum of lines 16 and 21
through 23, subtract lines 16 and 21 through 23 from line 19 25
- 26 Amount of line 25 to be credited to your 2025 estimated tax 26
- 27 REFUND. Subtract line 26 from line 25 27
- 28 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

☐ 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
600 N. Robert St.
St. Paul, MN 55146-1770

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.



2024 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 (carry to 5 decimal places)	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 ■ _____	■ _____	■ _____
(If line 5, column B is zero, see instructions, page 9.)			
Minimum Fee Calculation			
6 Total of lines 3, 4 and 5 in column A	6 ■ _____		
7 Adjustments (see instructions, page 10)	7 ■ _____	(Identify pass-through entity and enclose schedule.)	
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.	

Minimum Fee Table

If line 8 of M8A is:	your minimum fee is:
less than \$1,220,000	\$0
1,220,000 to \$2,439,999	\$250
\$2,440,000 to \$12,199,999	\$730
\$12,200,000 to \$24,389,999	\$2,440
\$24,390,000 to \$48,779,999	\$4,890
\$48,780,000 or more	\$12,200

