DEPARTMENT OF REVENUE

2025 M3BBA, Partnership Audit Report

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

NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	0123456789	0123456789
Electing Partnership's Name	**Federal ID Number**	**Minnesota Tax ID Number**
NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	0123456789	0123456789
Audited Partnership's Name (if different than Electing Partnership)	**Federal ID Number**	**Minnesota Tax ID Number**

Part 1 — Federal Adjustments

1	Net reviewed year adjustments	0123456789
2	Distributive share of adjustments to exempt non-UBIT partners (see instructions)	0123456789
3	Distributive share of adjustments reported by direct partners on amended Minnesota and federal returns	0123456789
4	Add lines 2 and 3	0123456789
5	Subtract line 4 from 1	0123456789

Part 2 — Allocation Between Partners

(Carry to 5 decimal places)

6	Distributive share of direct corporate partners and direct exempt UBIT partners	1.12345
7	Distributive share of direct individual resident partners.	1.12345
8	Distributive share of direct estate, trust, and nonresident individual partners	1.12345
9	Distributive share of tiered partners	1.12345
10	Add lines 6 through 9. Result must equal 1.00000	1.12345

Part 3 — Minnesota Source Income

11	**Total Nonbusiness Income.** Enter the portion of line 5 that is nonbusiness income	0123456789
12	**Business Income.** Subtract line 11 from line 5	0123456789
13	**Corrected Apportionment Percentage.** From line 5c of your corrected Form M3A	1.12345
14	**Minnesota Source Business Income.** Multiply line 12 by line 13	0123456789
15	**Minnesota Assigned Nonbusiness Income.** Enter the portion of line 11 that is assignable to Minnesota. Do not include amounts assignable to the state of domicile *(see instructions)*	0123456789
16	Add lines 14 and 15	0123456789
17	**Nonbusiness Income Assignable to the State of Domicile.** Subtract line 15 from line 11	0123456789

Part 4 — Direct Corporate and Direct Exempt UBIT Partners

18	Multiply line 16 by line 6	0123456789
19	Multiply line 17 by the percentage of direct corporate and direct exempt UBIT partners that are domiciled in Minnesota. Total percentage cannot exceed line 6 *(see instructions)*	0123456789
20	Minnesota corporate modifications to net adjustments, if any	0123456789

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NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	0123456789	0123456789
Electing Partnership's Name	**Federal ID Number**	**Minnesota Tax ID Number**

21 Enter the sum of lines 18, 19 and 20. The amount entered on this line must be a positive number **21** 0123456789

Part 5 — Direct Individual Resident Partners

22 Multiply line 5 by line 7 . . . . . **22** 0123456789

23 Minnesota individual modifications to net adjustments, if any **23** 0123456789

24 Enter the sum of lines 22 and 23. The amount entered on this line must be a positive number **24** 0123456789

Part 6 — Direct Estate, Trust, and Individual Nonresident Partners

25 Multiply line 16 by line 8 . . . . . **25** 0123456789

26 Multiply line 17 by the percentage of direct estate and trust partners that are domiciled in Minnesota. Total percentage cannot exceed line 8 *(see instructions)* **26** 0123456789

27 Minnesota individual, estate, and trust modifications to net adjustments, if any **27** 0123456789

28 Enter the sum of lines 25, 26, and 27. The amount entered on this line must be a positive number **28** 0123456789

Part 7 — Tiered Partners

29 Enter the sum of lines 16 and 17 . . . . . **29** 0123456789

30 Multiply line 29 by line 9 . . . . . **30** 0123456789

31 Enter the amount from Part 9 on page 3. This is the portion of line 17 attributable to nonresident indirect partners **31** 0123456789

32 Subtract line 31 from line 30 . . . . . **32** 0123456789

33 Minnesota modifications to net adjustments, if any **33** 0123456789

34 Enter the sum of lines 32 and 33. The amount entered on this line must be a positive number **34** 0123456789

Part 8 — Tax Calculation

35 Multiply line 21 by 9.80% (0.098) **35** 0123456789

36 Enter the sum of lines 24, 28, and 34 . . . . . **36** 0123456789

37 Multiply line 36 by 9.85% (0.0985) **37** 0123456789

38 **Total Tax.** Enter the sum of lines 35 and 37. Enter the amount here and on line 5 of Form M3X. **38** 0123456789

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NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	0123456789	0123456789
Electing Partnership's Name	Federal ID Number	Minnesota Tax ID Number

Part 9 — Schedule of Nonresident Indirect Partners

A. Name	B. FEIN/Social Security Number	C. Owners Address, City, State, ZIP	D. Amount Assigned to State of Residency	E. State of Residency
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
NAME	0123456789	ADDRESS, CITY, STATE, ZIP	0123456789	MN
			0123456789	
			Total. Enter on line 31.	

If there are more than 10 indirect nonresident partners identifiable, attach additional Parts 9 as an attachment.

I declare that this return is correct and complete to the best of my knowledge and belief.

	MM /DD /YYYY	
Signature of Current Partnership Representative	Date (MM/DD/YYYY)	
NAMEHEREEEEEEEEEEEEEEE	ADRESSSSSSSSSSSSSSS	
Print Name of Current Partnership Representative	Email Address	
NAMEHEREEEEEEEEEEEEEEE	0123456789	MM /DD /YYYY
Paid Preparer's Signature if Other Than Representative	Preparer's PTIN	Date (MM/DD/YYYY)

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State Partnership Representative Designation

Read the instructions before completing this designation.

Complete the State Partnership Representation Designation if your partnership wants to designate another person as its state partnership representative. If this designation is not completed, the state partnership representative will be the same as the partnership's federal partnership representative.

NAMEHEREEEEEEEEEEEEEE	0123456789	0123456789
Partnership's Name	**Federal ID Number**	**Minnesota Tax ID Number**

ADRESSSSSSSSSSSSSSSS	0123456789
Name of Designee	**Taxpayer Identification Number**
	0123456789
Mailing Address or PO Box	**Phone Number**

CITYYYYYYYYYYYYYYYYYYY	MN	12345	0123456789
City	**State**	**ZIP Code**	**Email Address**

The individual named above is designated as the Minnesota partnership representative. This person has the sole authority to act on behalf of the partnership before the Minnesota Department of Revenue. The partnership's direct partners and indirect partners shall be bound by those actions.

This election is not valid until it is signed and dated by someone with legal authority to sign agreements on behalf of the partnership.

I certify that I have the legal authority to sign this designation form.

	MM/DD/YYYY	ADRESSSSSSSSSSSSSSSSS
Signature	**Date (MM/DD/YYYY)**	**Address, if Different from Taxpayer**

NAMEHEREEEEEEEEEEEEEEEEEEEEEEEEEEEE	0123456789	YYYYYYYYYYY	MN	12345
Print Name and Title	**Phone Number**	**City**	**State**	**ZIP Code**