NEAR FINAL DRAFT 8/12/25

DEPARTMENT OF REVENUE

25391 1

2025 M3X, Amended Partnership Return

Enclose an explanation for each change. See page 2 of Form M3X.

Do not use staples on anything you submit.

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

PARTNER'S NAMEXXXXXXXXXXXXXXXXXXXXXXXXX
Partnership's Name

0123456789
Federal ID Number

0123456789
Minnesota Tax ID Number

DOING BUSINESS AS XXXXXXXXXXXXXXXXXXXXX
Doing Business As

Check this box if the name or address has changed since filing your original return. Fill in former information below. X

MAILING ADDRESSXXXXXXXXXXXXXXXXXXXXXXX
Mailing Address

FORMER NAME OR ADDRESS IF CHANGED
Former Name or Address, if Changed

CITYXXXXXXXXXXXXXXXXXX
City

MN
State

XXXXX
ZIP Code

1234
Number of Amended Schedules KPI and KPC

1234
Number of Partners

Check if:
- X **Composite Income Tax**
- X **Pass-through Entity (PTE)**
- X **Partnership Pays Election (Enclose Schedule M3BBA)**
- X **Installment Sale of Pass-through Assets or Interests**
- X **Tax Position Disclosure (Enclose Form TPD)**

Check box to indicate the reason you are amending:
- X **Amended Federal Return/ AAR**
- X **IRS Adjustment Enter Final Determination Date** MMDDYYYY
- X **Changes affect Nonresident Withholding**
- X **Changes affect Changes Schedules KPC and/or KPI**
- X **Changes affect M3A**
- X **Public Law 86-272**

		A—As previously reported	B—Net change	C—Corrected amounts
1	Minimum fee *(from line 1 of Form M3)* 1	012345678	012345678	012345678
2	Pass-through Entity Tax *(enclose Schedule PTE)* 2	012345678	012345678	012345678
3	Composite income tax *(enclose Schedules KPI)* 3	012345678	012345678	012345678
4	Nonresident Minnesota withholding 4	012345678	012345678	012345678
5	Partnership Pays Election Tax *(enclose Schedule M3BBA)* 5	012345678	012345678	012345678
6	Add lines 1 through 5 6	012345678	012345678	012345678
7	Employer Transit Pass Credit not passed through to partners *(enclose Schedule ETP)* 7	012345678	012345678	012345678
8	Film Production Tax Credit 8	012345678	012345678	012345678
	Enter the credit certificate number: TAXC - 0123456789			
9	Tax Credit for Owners of Agricultural Assets not passed through to partners 9	012345678	012345678	012345678
	Enter the certificate number from the certificate you received from the Rural Finance Authority: AO 01 – 123456789			
10	State Housing Tax Credit 10	012345678	012345678	012345678
	Enter the credit certificate number from Minnesota Housing: SHTC 1234 – 0123456789			
11	Short Line Railroad Infrastructure Modernization Credit 11	012345678	012345678	012345678
	Enter certificate number from the certificate you received from the Minnesota Department of Transportation: MN-SLR 1234 – 012345678			

Continued next page

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2025 M3X, page 2

PARTNERSHIP NAMEXXXXXXXXXXXXXXXXXXXXXXXX | 0123456789 | 0123456789

Partnership's Name | **Federal ID Number** | **Minnesota Tax ID Number**

12	Credit for Sales of Manufactured Home Parks to Cooperatives	**12**	012345678	012345678	012345678
13	Add lines 7 through 12, limited to the amount of the minimum fee on line 1	**13**	012345678	012345678	012345678
14	Subtract line 13 from line 6 *(if result is zero or less, leave blank)*	**14**	012345678	012345678	012345678
15	Enterprise Zone Credit *(enclose Schedule EPC)*	**15**	012345678	012345678	012345678
16	Estimated tax and/or extension payments	**16**	012345678	012345678	012345678
17	Amount due from original Form M3, line 17 *(see instructions)*	**17**			012345678
18	Total refundable credits and tax paid *(add lines 15C and 16C and line 17)*	**18**			012345678
19	Refund amount from original Form M3, line 22 *(see instructions)*	**19**			012345678
20	Subtract line 19 from line 18 *(if result is less than zero, enter the negative amount)*	**20**			012345678
21	Tax you owe. If line 14C is more than line 20, subtract line 20 from 14C *(if line 20 is a negative amount, see instructions)*	**21**			012345678
22	If you failed to timely report federal changes or the IRS assessed a penalty *(see instructions)*	**22**			012345678
23	Add lines 21 and 22	**23**			012345678
24	Interest *(see instructions)*	**24**			012345678
25	**AMOUNT DUE** *(add lines 23 and 24).* Skip lines 26–27	**25**			012345678
	Check payment method: [X] Electronic *(see instructions)*, or [X] Check *(see instructions)*				
26	**REFUND**. If line 20 is more than the sum of lines 14C, 22, and 24, subtract lines 14C, 22, and 24 from line 20.	**26**			012345678

27 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Account type:

[X] **Checking** [X] **Savings** 012345678901234567 | 012345678901234567

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 | MM/DD/YYYY **Date (MM/DD/YYYY)** | 6515555555 **Partner's Direct Phone**

NAME OF PARTNERXXXX **Print Name of Partner or LLC Member** | EMAIL ADDRESSXXXXXXX **Email Address for Correspondence, if Desired**

This email address belongs to: [X] **Employee** [X] **Paid Preparer** [X] **Other:** XXXX

Preparer's Signature | 012345678 **Preparer's PTIN** | MM/DD/YYYY **Date (MM/DD/YYYY)** | 6515555555 **Preparer's Direct Phone**

Enclose a detailed explanation of net changes and show computations in detail.
Enclose your list of changes, amended schedules, and a complete copy of the amended federal Form 1065, if any.

[X] I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

Mail to: Minnesota Partnership Tax
Mail Station 1760
St. Paul, MN 55146-1760