



# 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) \_\_\_\_/\_\_\_\_/\_\_\_\_ and ending (MM/DD/YYYY) \_\_\_\_/\_\_\_\_/\_\_\_\_

Partnership's Name

Federal ID Number

Minnesota Tax ID Number

Doing Business As

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

Mailing Address

Former Name or Address, if Changed

City

State

ZIP Code

Number of Amended Schedules KPI and KPC

Number of Partners

Check if:

☐

Composite Income Tax

☐

Pass-through Entity (PTE)

☐

Partnership Pays Election (Enclose Schedule M3BBA)

☐

Installment Sale of Pass-through Assets or Interests

☐

Tax Position Disclosure (Enclose Form TPD)

Check box to indicate the reason you are amending:

☐

Amended Federal Return/AAR

☐

IRS Adjustment Enter Final Determination Date

☐

Changes affect Nonresident Withholding

☐

Changes affect Changes Schedules KPC and/or KPI

☐

Changes affect M3A

☐

Public Law 86-272

A—As previously reported

B—Net change

C—Corrected amounts

- |   |  | A—As previously reported | B—Net change | C—Corrected amounts |
|---|--|--------------------------|--------------|---------------------|
| 1 | Minimum fee (from line 1 of Form M3) .....   | 1 ■                      | ■            |                     |
| 2 | Pass-through Entity Tax (enclose Schedule PTE) .....                                     | 2 ■                      | ■            |                     |
| 3 | Composite income tax (enclose Schedules KPI) .....                                       | 3 ■                      | ■            |                     |
| 4 | Nonresident Minnesota withholding .....  | 4 ■                      | ■            |                     |
| 5 | Partnership Pays Election Tax (enclose Schedule M3BBA) .....                             | 5 ■                      | ■            |                     |
| 6 | Add lines 1 through 5 .....  | 6 ■                      | ■            |                     |
| 7 | Employer Transit Pass Credit not passed through to partners (enclose Schedule ETP) ..... | 7 ■                      | ■            |                     |
| 8 | Film Production Tax Credit .....   | 8 ■                      | ■            |                     |

Enter the credit certificate number: TAXC - \_\_\_\_\_

- |   |   |     |   |  |
|---|---|-----|---|--|
| 9 | Tax Credit for Owners of Agricultural Assets not passed through to partners ..... | 9 ■ | ■ |  |
|---|---|-----|---|--|

Enter the certificate number from the certificate you received from the

Rural Finance Authority: AO \_\_\_\_ - \_\_\_\_\_

- |    |                                |      |   |  |
|----|--------------------------------|------|---|--|
| 10 | State Housing Tax Credit. .... | 10 ■ | ■ |  |
|----|--------------------------------|------|---|--|

Enter the credit certificate number from Minnesota Housing: SHTC \_\_\_\_ - \_\_\_\_\_

- |    |   |      |   |  |
|----|---|------|---|--|
| 11 | Short Line Railroad Infrastructure Modernization Credit ..... | 11 ■ | ■ |  |
|----|---|------|---|--|
- Enter certificate number from the certificate you received from the Minnesota Department of Transportation: MN-SLR \_\_\_\_ - \_\_\_\_\_



Partnership's Name	Federal ID Number	Minnesota Tax ID Number
12 Credit for Sales of Manufactured Home Parks to Cooperatives . . . . .	12 ■	
13 Add lines 7 through 12, limited to the amount of the minimum fee . . . . .	13 ■	
on line 1		
14 Subtract line 13 from line 6 (if result is zero or less, leave blank) . . . . .	14 ■	
15 Enterprise Zone Credit (enclose Schedule EPC) . . . . .	15 ■	
16 Estimated tax and/or extension payments . . . . .	16 ■	
17 Amount due from original Form M3, line 17 (see instructions) . . . . .	17 ■	
18 Total refundable credits and tax paid (add lines 15C and 16C and line 17) . . . . .	18 ■	
19 Refund amount from original Form M3, line 22 (see instructions) . . . . .	19 ■	
20 Subtract line 19 from line 18 (if result is less than zero, enter the negative amount) . . . . .	20 ■	
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 ■	
22 If you failed to timely report federal changes or the IRS assessed a penalty (see instructions) . . . . .	22 ■	
23 Add lines 21 and 22 . . . . .	23 ■	
24 Interest (see instructions) . . . . .	24 ■	
25 <b>AMOUNT DUE</b> (add lines 23 and 24). Skip lines 26–27 . . . . .	25 ■	
Check payment method: <input type="checkbox"/> Electronic (see instructions), or <input type="checkbox"/> Check (see instructions)		
26 <b>REFUND.</b> If line 20 is more than the sum of lines 14C, 22, and 24, subtract lines 14C, 22, and 24 from line 20. . . . .	26 ■	
27 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.		

**Account type:**

<input type="checkbox"/> <b>Checking</b>	<input type="checkbox"/> <b>Savings</b>	
	<b>Routing number</b>	<b>Account number</b> (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's Direct Phone
Print Name of Partner or LLC Member	Email Address for Correspondence, if Desired	This email address belongs to:
		<input type="checkbox"/> Employee <input type="checkbox"/> Paid Preparer <input type="checkbox"/> Other:
Preparer's Signature	Preparer's PTIN	Date (MM/DD/YYYY)
		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.

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

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