



## 2025 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

<b>Mailing Address</b>	<b>Check if New Address</b>
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Former name, if changed since previous year return:

City

**State**

ZIP Code

Number of Schedule KS

Number of Shareholders

**Place an X in all that apply:**

☐ Initial Return    
 ☐ Composite Income Tax    
 ☐ Financial Institution    
 ☐ Qualified Subchapter S Subsidiary    
 ☐ Final Return    
 ☐ Installment Sale of Pass-through Assets or Interests  
☐ Public Law 86-272    
 ☐ Pass-through Entity (PTE) Tax    
 ☐ Tax Position Disclosure (Enclose Form TPD)

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

Federal Schedule D taxes       Passive income      **Round amounts to nearest whole dollar**

☐ 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: ☐ **5** (enclose Forms AWC)

**6** Add lines 1 through 5..... **6** \_\_\_\_\_

**7 Employer Transit Pass Credit not passed through to shareholders**

(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 shareholders

.....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 - \_\_\_\_\_ - \_\_\_\_\_

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

**12 Credit for Sales of Manufactured Home Parks to Cooperatives.....12 ■**

**13** Add lines 7 through 12, limited to the sum of lines 1 and 2 ..... **13** \_\_\_\_\_



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 2025 ..... 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 2026 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 55146-1770I 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.



## 2025 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)
<b>Property</b>				
1 a Average value of inventory . . . . . <b>1a</b> ■	_____	[REDACTED]		
b Average value of buildings, machinery and other tangible property owned . . . <b>1b</b> ■	_____			
c Average value of land owned . . . . . <b>1c</b> ■	_____			
Total average value of tangible property owned at original cost (add lines 1a-1c) . . . . . <b>1</b>	_____			
2 Capitalized rents paid by S corporation (gross rents paid x 8) . . . . . <b>2</b> ■	_____			
3 Add lines 1 and 2 . . . . . <b>3</b> ■	_____			
<b>Payroll</b>				
4 Total payroll, including officers' compensation . . . . . <b>4</b> ■	_____			
<b>Sales</b>				
5 Sales (including rents received) . . . . . <b>5</b> ■	_____	■ _____	■ _____	
<small>(If line 5, column B is zero, see instructions, page 9.)</small>				
<b>Minimum Fee Calculation</b>				
6 Total of lines 3, 4 and 5 in column A . . . . . <b>6</b> ■	_____			
7 Adjustments (see instructions, page 10) . . . <b>7</b> ■	_____			<small>(Identify pass-through entity and enclose schedule.)</small>
8 Combine lines 6 and 7 . . . . . <b>8</b> ■	_____			
9 Minimum fee (determine using the amount on line 8 and the table below) . . . . . <b>9</b> ■	_____			Enter this amount on line 2 of your Form M8.

If line 8 of M8A is:	Your minimum fee is:
less than \$1,250,000 .....	\$0
1,250,000 to \$2,509,999 .....	\$260
\$2,510,000 to \$12,539,999 .....	\$750
\$12,540,000 to \$25,069,999 .....	\$2,510
\$25,070,000 to \$50,139,999 .....	\$5,020
\$50,140,000 or more .....	\$12,540