DEPARTMENT OF REVENUE

NEAR FINAL DRAFT 8/22/25
line 20: removed "s" at the end of word "lines"

* 2 5 8 9 1 1 *

2025 M8X, Amended S Corporation Return

Explain each change in a statement enclosed with Form M8X.

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

CORPORATIONNAMEHERE	123456789	123456789
Name of Corporation	**Federal ID Number**	**Minnesota Tax ID Number**

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

CITYXXXXXX	MN	XXXXX	XXXXXXXXXXXXXXX
City	**State**	**ZIP Code**	**Former Name or Address, if Changed**

1234	1234
Number of Amended Schedule KS	**Number of Shareholders**

Place an X in all that apply: X **Composite Income Tax** X **Financial Institution** X **QSSS** X **Installment Sale of Pass-through Assets or Interests** X **Pass-through Entity (PTE) Tax** X **Tax Position Disclosure (Enclose Form TPD)**

Check box to indicate the reason you are amending: X **Amended Federal Return** X **Changes Affect IRS Adjustment** X **Changes Affect Schedules KS** X **Changes Affect M8A** X **Nonresident Withholding** X **Public Law 86-272**

1 S corporation taxes *(enclose computation)*:

Original: X Sch D taxes X Passive income X LIFO recapture

Amended: X Sch D taxes X Passive income X LIFO recapture

		A–As previously reported	**B**–Net change	**C**–Corrected amounts
1	LIFO recapture	123456789	123456789	123456789
2	Minimum fee *(from line 2 of Form M8)*	123456789	123456789	123456789
3	Pass-through Entity Tax *(enclose Schedule PTE)*	123456789	123456789	123456789
4	Composite income tax *(enclose Schedules KS)*	123456789	123456789	123456789
5	Nonresident Minnesota withholding	123456789	123456789	123456789
6	Add lines 1 through 5	123456789	123456789	123456789
7	Employer Transit Pass Credit not passed through to shareholders *(enclose Schedule ETP)*	123456789	123456789	123456789
8	Film Production Tax Credit	123456789	123456789	123456789

Enter the credit certificate number: TAXC – 123456789

9 Tax Credit for Owners of Agricultural Assets not passed through to shareholders — 123456789 | 123456789 | 123456789

Enter the certificate number from the certificate you received from the Rural Finance Authority: AO 1234 – 5678900000

10 State Housing Tax Credit — 123456789 | 123456789 | 123456789

Enter the credit certificate number from Minnesota Housing: SHTC - 1234 – 5678900000 9995

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CORPORATIONNAMEHERE
Name of Corporation

123456789
Federal ID Number

123456789
Minnesota Tax ID Number

		A–As previously reported	**B**–Net change	**C**–Corrected amounts
11	Short Line Railroad Infrastructure Modernization Credit **11** ■	123456789	123456789	123456789
	Enter certificate number from the certificate you received from the Minnesota Department of Transportation: MN-SLR _____ –	123456789	123456789	123456789
12	Credit for Sales of Manufactured Home Parks to Cooperatives **12** ■	123456789	123456789	123456789
13	Add lines 7 through 12, limited to the sum of lines 1 and 2 **13** ■	123456789	123456789	123456789
14	Subtract line 13 from line 6 *(if result is zero or less, leave blank)* **14** ■	123456789	123456789	123456789
15	Enterprise Zone Credit *(enclose Schedule EPC)* **15** ■	123456789	123456789	123456789
16	Estimated tax and/or extension payments **16** ■	123456789	123456789	123456789
17	Amount due from original Form M8, line 20 *(see instructions)* **17** ■			123456789
18	Total refundable credits and tax paid *(add lines 15C, 16C, and 17)* **18** ■			123456789
19	Refund amount from original Form M8, line 25 *(see instructions)* **19** ■			123456789
20	Subtract line 19 from line 18 *(if result is less than zero, enter the negative amount)* **20** ■			123456789
21	Tax you owe. If line 14C is more than line 20, subtract line 20 from line 14C *(if line 20 is a negative amount, see instructions)* **21** ■			123456789
22	If you failed to timely report federal changes or the IRS assessed a penalty *(see instructions)* **22** ■			123456789
23	Add lines 21 and 22 **23** ■			123456789
24	Interest *(see instructions)* **24** ■			123456789
25	**AMOUNT DUE** *(add lines 23 and 24)*. Skip lines 26–27 **25** ■			123456789
	Check payment method: [X] Electronic *(see instructions)*, or [X] Check *(see instructions)*			
26	**REFUND**. If line 20 is more than line 14C, 22, and 24, subtract lines 14C, 22, and 24 from 20 **26** ■			123456789

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

[X] **Checking** [X] **Savings**

1234567890123456
Routing number

123456789012345678 9
Account number *(use an account not associated with any foreign banks)*

_____
Signature of Officer

MM/DD/YYYY
Date (MM/DD/YYYY)

6515555555
Officer's Direct Phone

PRINTNAMEOFOFFICER
Print Name of Officer

EMAILADDRESSHERE
E-mail Address for Correspondence, if Desired

[X] **Employee Email** [X] **Paid Preparer Email** [X] **Other**

_____
Preparer's Signature

123456789
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 1120s, if any.

Mail to:
Minnesota S Corporation Tax
Mail Station 1770, 600 N. Robert St., St. Paul, MN 55146-1770

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