



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

Name of Corporation _____			Federal ID Number _____	Minnesota Tax ID Number _____
Mailing Address _____			Check this box if the name or address has changed since filing your original return. Fill in former information below. <input type="checkbox"/>	
City _____	State _____	ZIP Code _____	Former Name or Address, if Changed _____	

Place an X in all that apply:		<input type="checkbox"/> Composite Income Tax	<input type="checkbox"/> Financial Institution	<input type="checkbox"/> QSSS	<input type="checkbox"/> Installment Sale of Pass-through Assets or Interests	<input type="checkbox"/> Pass-through Entity (PTE) Tax	<input type="checkbox"/> Tax Position Disclosure (Enclose Form TPD)
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Check box to indicate the reason you are amending:	<input type="checkbox"/> Amended Federal Return	<input type="checkbox"/> Changes Affect IRS Adjustment	<input type="checkbox"/> Changes Affect Schedules KS
	<input type="checkbox"/> Changes Affect M8A	<input type="checkbox"/> Nonresident Withholding	<input type="checkbox"/> Public Law 86-272

**1 S corporation taxes (enclose computation):**

**Original:** ☐ Sch D taxes ☐ Passive income

☐ LIFO recapture

<b>Amended:</b> <input type="checkbox"/> Sch D taxes <input type="checkbox"/> Passive income	A—As previously reported	B—Net change	C—Corrected amounts
<input type="checkbox"/> LIFO recapture . . . . .	1 ■ _____	■ _____	_____

<b>2</b> Minimum fee (from line 2 of Form M8) . . . . .	<b>2</b> ■ _____	■ _____	_____
<b>3</b> Pass-through Entity Tax (enclose Schedule PTE). . . . .	<b>3</b> ■ _____	■ _____	_____
<b>4</b> Composite income tax (enclose Schedules KS). . . . .	<b>4</b> ■ _____	■ _____	_____
<b>5</b> Nonresident Minnesota withholding . . . . .	<b>5</b> ■ _____	■ _____	_____
<b>6</b> Add lines 1 through 5. . . . .	<b>6</b> ■ _____	■ _____	_____
<b>7</b> Employer Transit Pass Credit not passed through to shareholders (enclose Schedule ETP). . . . .	<b>7</b> ■ _____	■ _____	_____
<b>8</b> Film Production Tax Credit. . . . .	<b>8</b> ■ _____	■ _____	_____

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

<b>9</b> Tax Credit for Owners of Agricultural Assets not passed through to shareholders. . . . .	<b>9</b> ■ _____	■ _____	_____
Enter the certificate number from the certificate you received from the Rural Finance Authority: AO _____ — _____			

<b>10</b> State Housing Tax Credit. . . . .	<b>10</b> ■ _____	■ _____	_____
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Enter the credit certificate number from Minnesota Housing: SHTC — \_\_\_\_\_ — \_\_\_\_\_





Name of Corporation \_\_\_\_\_

Federal ID Number \_\_\_\_\_

Minnesota Tax ID Number \_\_\_\_\_

A—As previously reported

B—Net change

C—Corrected amounts

- 11 Short Line Railroad Infrastructure Modernization Credit . . . . . **11** ■ \_\_\_\_\_  
 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** ■ \_\_\_\_\_
- 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 M8, line 20 (see instructions) . . . . . **17** ■ \_\_\_\_\_
- 18 Total refundable credits and tax paid (add lines 15C, 16C, and 17) . . . . . **18** ■ \_\_\_\_\_
- 19 Refund amount from original Form M8, line 25 (see instructions) . . . . . **19** ■ \_\_\_\_\_
- 20 Subtract line 19 from lines 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 line 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 **AMOUNT DUE** (add lines 23 and 24). Skip lines 26–27 . . . . . **25** ■ \_\_\_\_\_

 Check payment method: ☐ Electronic (see instructions), or ☐ 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** ■ \_\_\_\_\_
- 27 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 \_\_\_\_\_

E-mail Address for Correspondence, if Desired \_\_\_\_\_

☐ Employee Email ☐ Paid Preparer Email ☐ 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 1120s, if any.

Mail to:

Minnesota S Corporation Tax

Mail Station 1770, 600 N. Robert St., St. Paul, MN 55146-1770

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