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) ____/____/____ 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. ☐

City | **State** | **ZIP Code**

Former Name or Address, if Changed

Number of Amended Schedule KS | **Number of Shareholders**

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

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

1 S corporation taxes *(enclose computation)*:
Original: ☐ Sch D taxes ☐ Passive income ☐ LIFO recapture
Amended: ☐ Sch D taxes ☐ Passive income ☐ LIFO recapture

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

Enter the credit certificate number: TAXC – _____

9	Tax Credit for Owners of Agricultural Assets not passed through to shareholders			
10	State Housing Tax Credit			

Enter the certificate number from the certificate you received from the Rural Finance Authority: AO_____ – _____

Enter the credit certificate number from Minnesota Housing: SHTC - _____ – _____

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* 2 5 8 9 2 1 *

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 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 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.