



# 2025 Schedule PTE-RP, Pass-through Entity Tax for Resident Partners

**Partnerships, and Limited Liability Companies (LLCs) taxed as a Partnership:** Complete Schedule PTE-RP and file with Schedule PTE if you are electing to pay tax at the entity level. Include amounts attributable to partners who are Minnesota residents.

Name of LLC or Partnership

FEIN

Minnesota Tax ID Number

Entity is a ☐ Partnership ☐ LLC

Complete lines 1 through 14 with amounts attributable to partners who are Minnesota residents.

- 180% of federal bonus depreciation (see instructions) . . . . . 1
- 2Foreign-derived intangible income (FDII) deduction. . . . . 2
- 3Addition due to federal changes not adopted by Minnesota (see instructions) . . . . . 3
- 4State income taxes deducted by the entity to determine net income (see instructions). . . . . 4
- 5Amounts from federal Schedules K-1, special allocations, and guaranteed payments (see instructions) . . . . . 5
- 6Add lines 1 through 5. . . . . 6
- 7Subtractions: Deferred foreign income (sec. 965) and delayed business interest . . . . . 7
- 8State income tax refund included in income (see instructions) . . . . . 8
- 9One-fifth of the bonus depreciation that was added back in a year the Partnership filed Schedule PTE. . . . . 9
- 10Employee Retention Credit subtraction. . . . . 10
- 11Subtraction due to federal changes not adopted by Minnesota (see instructions) . . . . . 11
- 12Add lines 7 through 11 . . . . . 12
- 13Subtract line 12 from line 6. . . . . 13
- 14Multiply line 13 by 9.85% (.0985), enter the result on Schedule PTE, line 30 . . . . . 14

Include resident partners’ income and credit distribution information on Schedule PTE, Part 2.