



FINAL DRAFT 10/15/25



* 2 5 3 0 1 1 *

2025 M3, Partnership Return

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

PARTNERSHIP'S NAMEXXXXXXXXXXXXXXXXXXXX

Partnership's Name

0123456789

Federal ID Number

0123456789

Minnesota Tax ID Number

DOING BUSINESS ASXXXXXXXXXXXXXXXXXXXX

Doing Business as

FORMER NAME IF CHANGED

Former Name, if Changed Since Previous Year Return

MAILING ADDRESSXXXXXXXXXXXXXXXXXXXX

Mailing Address

☒

Check if New Address

CITYXXXXXXXXXXXXXXXXXXXX

City

MN

State

12345

ZIP Code

0123

Number of Schedules KPI and KPC

0123

Number of Partners

Check if: ☒ Initial Return ☒ Composite Income Tax ☒ More than 80% of Income is from Farming ☒ LLC ☒ Final Return ☒ Installment Sale of Pass-through Assets or Interests

☒ Public Law 86-272 ☒ Pass-through Entity (PTE) Tax ☒ Tax Position Disclosure (Include Form TPD)

Round amounts to nearest whole dollar

1 Minimum fee from line 9 of M3A (see M3A inst., page 8) 1 ■ 0123456789 (enclose M3A)

2 Pass-through Entity Tax 2 ■ 0123456789 (enclose Schedule PTE)

3 Composite income tax for nonresident individual partners 3 ■ 0123456789 (enclose Schedules KPI)

4 Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box: ☒ 4 ■ 0123456789 (enclose Forms AWC)

5 Add lines 1 through 4 5 0123456789

6 Employer Transit Pass Credit not passed through to partners (enclose Schedule ETP) 6 ■ 0123456789

7 Film Production Tax Credit 7 ■ 0123456789

Enter the credit certificate number: TAXC - 0123456789

8 Tax Credit for Owners of Agricultural Assets not passed through to partners 8 ■ 0123456789

Enter the certificate number from the certificate you received from the Rural Finance Authority:

AO 0123 4567890000

9 State Housing Tax Credit 9 ■ 0123456789

Enter the credit certificate number from Minnesota Housing: SHTC - 0123 - 4567890000

10 Short Line Railroad Infrastructure Modernization Credit 10 ■ 0123456789

Enter certificate number from the certificate you received from the Minnesota Department of Transportation: MN-SLR 0123 - 4567890000

11 Credit for Sales of Manufactured Home Parks to Cooperatives 11 ■ 0123456789

12 Add lines 6 through 11, limited to the amount of the minimum fee on line 1 12 0123456789



* 2 5 3 0 2 1 *

PARTNER'S NAMEXXXXXXXXXXXXXXXXXXXXX
Partnership's Name0123456789
Federal ID Number0123456789
Minnesota Tax ID Number

13 Subtract line 12 from line 5 (if result is zero or less, leave blank)13 ■ 0123456789

14 Enterprise Zone Credit not passed through to partners14 ■ 0123456789

15 Estimated tax and/or extension payments made for 202515 ■ 0123456789

16 Add lines 14 and 1516 ■ 0123456789

17 Tax due. If line 13 is more than line 16, subtract line 16 from line 1317 ■ 0123456789

18 Penalty (see instructions)18 ■ 0123456789

19 Interest (see instructions)19 ■ 0123456789

20 Additional charge for underpayment of estimated tax
(enclose Schedule EST)20 ■ 0123456789

21 AMOUNT DUE. If you entered an amount on line 17, add lines 17 through 20.

Check payment method: ☒ Electronic (see inst., pg. 2), or ☒ Check (see inst. pg. 2)21 ■ 012345678922 Overpayment. If line 16 is more than the sum of lines 13 and 18 through 20,
subtract lines 13 and 18 through 20 from line 16 (see instructions, page 7)22 ■ 0123456789

23 Amount of line 22 to be credited to your 2026 estimated tax23 ■ 0123456789

24 REFUND. Subtract line 23 from line 2224 ■ 0123456789

25 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.
You must use an account not associated with any foreign banks.

Account type:

☒ Checking ☒ Savings 0123456789

Routing number

0123456789

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

I declare that this return is correct and complete to the best of my knowledge and belief.

Signature of Partner or LLC Member

MM /DD /YYYY
Date (MM/DD/YYYY)6515555555
Partner or Member's Direct Phone

NAMEOFGENERALPARTNER EMAILADDRESSSSSSSSSSSS

Print Name of Partner or LLC Member

Email Address for Correspondence, if Desired

This email address belongs to:

☒ Employee ☒ Paid Preparer ☒ Other:XXXXXX

Paid Preparer's Signature if Other than Partner

0123456789
Preparer's PTINMM /DD /YYYY
Date (MM/DD/YYYY)6515555555
Preparer's Direct PhoneInclude a complete copy of your federal Form 1065, Schedules K and K-1,
and other federal schedules.Mail to: Minnesota Partnership Tax
Mail Station 1760
600 N. Robert St.
St. Paul, MN 55146-1760☒ I 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 M3A, Apportionment and Minimum Fee

All partnerships must complete M3A to determine its Minnesota source income and minimum fee. See M3A instructions beginning on page 9.

	A In Minn.	B Total	C Factors (A ÷ B) (carry to 5 decimal places)
Property			
1 a Average value of inventory 1a ■	0123456789		
b Average value of buildings, machinery and other tangible property owned. . . . 1b ■	0123456789		
c Average value of land owned 1c ■	0123456789		
Total average value of tangible property owned at original cost (add lines 1a-1c) . . . 1	0123456789		
2 Capitalized rents paid by partnership (gross rents paid x 8) 2 ■	0123456789		
3 Add lines 1 and 2 3 ■	0123456789		
Payroll			
4 Total payroll, including guaranteed payments to partners 4 ■	0123456789		
Sales			
5 Sales (including rents received) 5 ■	0123456789	0123456789	0123456789
Minimum Fee Calculation			
6 Total of lines 3, 4 and 5 in column A 6 ■	0123456789		
7 Adjustments (see instructions, page 9) 7 ■	0123456789		(Identify pass-through entity and enclose schedule.)
Schedule KPC MUST be included.			
8 Combine lines 6 and 7 8 ■	0123456789		
9 Minimum fee (determine using the amount on line 8 and the table below) 9 ■	0123456789		Enter this amount on line 1 of your Form M3.

Minimum Fee Table	
If line 8 of M3A 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

* The following partnerships do not have to pay a minimum fee:

- Farm partnerships with more than 80 percent of income from farming

If you are exempt from the minimum fee, leave line 9 above and line 1 on Form M3 blank.