



2025 M3, Partnership Return

Do not use staples on anything you submit.

Tax year beginning (MM/DD/YYYY) ____/____/____ and ending (MM/DD/YYYY) ____/____/____

Partnership's Name _____		Federal ID Number _____	Minnesota Tax ID Number _____
Doing Business as _____		Former Name, if Changed Since Previous Year Return _____	
Mailing Address _____		☐ Check if New Address	
City _____	State _____ ZIP Code _____	Number of Schedules KPI and KPC _____	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 ■ _____ (enclose M3A)
- 2 Pass-through Entity Tax 2 ■ _____ (enclose Schedule PTE)
- 3 Composite income tax for nonresident individual partners 3 ■ _____ (enclose Schedules KPI)
- 4 Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box: ☐ 4 ■ _____ (enclose Forms AWC)
- 5 Add lines 1 through 4 5 _____
- 6 Employer Transit Pass Credit not passed through to partners (enclose Schedule ETP) 6 ■ _____
- 7 Film Production Tax Credit. 7 ■ _____
- Enter the credit certificate number: TAXC - _____
- 8 Tax Credit for Owners of Agricultural Assets not passed through to partners 8 ■ _____
- Enter the certificate number from the certificate you received from the Rural Finance Authority:
AO _____
- 9 State Housing Tax Credit 9 ■ _____
- Enter the credit certificate number from Minnesota Housing: SHTC - _____ - _____
- 10 Short Line Railroad Infrastructure Modernization Credit 10 ■ _____
- Enter certificate number from the certificate you received from the Minnesota Department of Transportation: MN-SLR _____ - _____
- 11 Credit for Sales of Manufactured Home Parks to Cooperatives 11 ■ _____
- 12 Add lines 6 through 11, limited to the amount of the minimum fee on line 1 12 _____



Partnership's Name _____

Federal ID Number _____

Minnesota Tax ID Number _____

- 13 Subtract line 12 from line 5 (if result is zero or less, leave blank)13 ■ _____
- 14 Enterprise Zone Credit not passed through to partners14 ■ _____
- 15 Estimated tax and/or extension payments made for 202515 ■ _____
- 16 Add lines 14 and 1516 ■ _____
- 17 Tax due. If line 13 is more than line 16, subtract line 16 from line 1317 ■ _____
- 18 Penalty (see instructions)18 ■ _____
- 19 Interest (see instructions)19 ■ _____
- 20 Additional charge for underpayment of estimated tax
(enclose Schedule EST)20 ■ _____
- 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 ■ _____
- 22 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 ■ _____
- 23 Amount of line 22 to be credited to your 2026 estimated tax23 ■ _____
- 24 **REFUND.** Subtract line 23 from line 2224 ■ _____
- 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 _____
Routing number 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 _____

Date (MM/DD/YYYY) _____

Partner or Member's Direct Phone _____

Print Name of Partner or LLC Member _____

Email Address for Correspondence, if Desired _____

This email address belongs to:

☐ Employee ☐ Paid Preparer ☐ Other: _____

Paid Preparer's Signature if Other than Partner _____

Preparer's PTIN _____

Date (MM/DD/YYYY) _____

Preparer's Direct Phone _____

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