



2025 M8, S Corporation 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

CORPORATION NAME HERE

123456789

123456789

Name of Corporation

Federal ID Number

Minnesota Tax ID

MAILING ADDRESS

NAMEXXXXXXXXXXXXXXXXXXXX

Mailing Address ☒ Check if New Address

Former name, if changed since previous year return:

CITYXXXXXXXXXXXXXXXXXXXX

MN

XXXXXX

XXXX

XXXX

City

State

ZIP Code

Number of Schedule KS

Number of Shareholders

Place an X in all that apply:

- ☒ Initial Return ☒ Composite Income Tax ☒ Financial Institution ☒ Qualified Subchapter S Subsidiary ☒ Final Return ☒ Installment Sale of Pass-through Assets or Interests
- ☒ Public Law 86-272 ☒ Pass-through Entity (PTE) Tax ☒ Tax Position Disclosure (Enclose Form TPD)

1 S corporation taxes (place an X in all that apply):

☒ Federal Schedule D taxes ☒ Passive income

Round amounts to nearest whole dollar

☒ LIFO recapture 1 ■ 123456789 (enclose computation)

2 Minimum fee from M8A, line 9 (see M8A instructions, pg. 9) 2 ■ 123456789 (enclose M8A)

3 Pass-through Entity Tax 3 ■ 123456789 (enclose Schedule PTE)

4 Composite income tax for nonresident shareholders 4 ■ 123456789 (enclose Schedules KS)

5 Minnesota income tax withheld for nonresident shareholders.

If you received Form AWC from a shareholder, check box: ☒

5 ■ 123456789 (enclose Forms AWC)

6 Add lines 1 through 5 6 123456789

7 Employer Transit Pass Credit not passed through to shareholders

(enclose Schedule ETP) 7 ■ 123456789

8 Film Production Tax Credit 8 ■ 123456789

Enter the credit certificate number: TAXC-123456789

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

9 ■ 123456789

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

AO 1234 56789000000

10 State Housing Tax Credit 10 ■ 123456789

Enter the credit certificate number from Minnesota Housing: SHTC-1234-5678900000

11 Short Line Railroad Infrastructure Modernization Credit 11 ■ 123456789

Enter certificate number from the certificate you received

from the Minnesota Department of Transportation: MN-SLR 1234-5678900000

12 Credit for Sales of Manufactured Home Parks to Cooperatives 12 ■ 123456789

13 Add lines 7 through 12, limited to the sum of lines 1 and 2 13 123456789

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CORPORATION NAME HERE
Name of Corporation

123456789
Federal ID Number

123456789
Minnesota Tax ID

Round amounts to nearest whole dollar

14 Subtract line 13 from line 6 (if result is zero or less, leave blank) 14 ■ 123456789

15 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 6).
This will reduce your refund or increase your tax 15 ■ 123456789

16 Add lines 14 and 15 16 ■ 123456789

17 Enterprise Zone Credit not passed through
to shareholders (enclose Schedule EPC) 17 ■ 123456789

18 Estimated tax and/or extension payments made for 2025 18 ■ 123456789

19 Add lines 17 and 18 19 ■ 123456789

20 Tax due. If line 16 is more than line 19, subtract line 19 from line 16 20 ■ 123456789

21 Penalty (see instructions, pg. 6) 21 ■ 123456789

22 Interest (see instructions, pg. 7) 22 ■ 123456789

23 Additional charge for underpayment of estimated tax (attach Schedule EST) 23 ■ 123456789

24 AMOUNT DUE. If you entered an amount on line 20, add lines 20 through 23 24 ■ 123456789

Payment method: ☒ Electronic (see inst., pg. 2), or ☒ Check (see inst., pg. 2)

25 Overpayment. If line 19 is more than the sum of lines 16 and 21
through 23, subtract lines 16 and 21 through 23 from line 19 25 ■ 123456789

26 Amount of line 25 to be credited to your 2026 estimated tax 26 ■ 123456789

27 REFUND. Subtract line 26 from line 25 27 ■ 123456789

28 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

☒ Checking ☒ Savings 123456789
Routing number

1234567890123456789
Account number (use an account not associated with any foreign banks)

Signature of Officer

MM /DD /YYYY
Date (MM/DD/YYYY)

6515555555
Officer's Direct Phone

PRINTNAMEOFFICER
Print Name of Officer

EMAIL ADDRESS FORXXXXX
Email Address for Correspondence, if Desired

This Email Address belongs to:

☒ Employee ☒ Paid Preparer ☒ Other XXXXX

Paid Preparer's Signature

04152016
Preparer's PTIN

MM / DD / YYYY
Date (MM/DD/YYYY)

6515555555
Preparer's Direct Phone

Include a complete copy of federal Form 1120S, Schedules K and K-1,
and other federal schedules

Mail to: Minnesota S Corporation Income 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.

☒ I do not want my paid preparer to file my return electronically.

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2025 M8A, Apportionment and Minimum Fee

All S corporations must complete M8A to determine its Minnesota source income and minimum fee. See M8A instructions beginning on page 9. Enclose a copy of your balance sheet.

	A In Minn.	B Total (carry to 5 decimal places)	C Factors (A ÷ B)
Property			
1 a Average value of inventory	1a 123456789		
b Average value of buildings, machinery and other tangible property owned	1b 123456789		
c Average value of land owned	1c 123456789		
Total average value of tangible property owned at original cost (add lines 1a-1c)	1 123456789		
2 Capitalized rents paid by S corporation (gross rents paid x 8)	2 123456789		
3 Add lines 1 and 2	3 123456789		
Payroll			
4 Total payroll, including officers' compensation	4 123456789		
Sales			
5 Sales (including rents received)	5 123456789	123456789	123456789
(If line 5, column B is zero, see instructions, page 9.)			
Minimum Fee Calculation			
6 Total of lines 3, 4 and 5 in column A	6 123456789		
7 Adjustments (see instructions, page 10)	7 123456789	(Identify pass-through entity and enclose schedule.)	
8 Combine lines 6 and 7	8 123456789		
9 Minimum fee (determine using the amount on line 8 and the table below)	9 123456789	Enter this amount on line 2 of your Form M8.	

Minimum Fee Table	
If line 8 of M8A 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