



2025 M8, S Corporation Return

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 _____

Mailing Address ☐ Check if New Address _____

Former name, if changed since previous year return: _____

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 ■ _____ (enclose computation)

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

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

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

5 Minnesota income tax withheld for nonresident shareholders.
If you received Form AWC from a shareholder, check box: ☐ 5 ■ _____ (enclose Forms AWC)

6 Add lines 1 through 5 6 _____

7 Employer Transit Pass Credit not passed through to shareholders
(enclose Schedule ETP) 7 ■ _____

8 Film Production Tax Credit 8 ■ _____

Enter the credit certificate number: TAXC - _____

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

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

AO _____

10 State Housing Tax Credit 10 ■ _____

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

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 _____





Name of Corporation _____

Federal ID Number _____

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 ■ _____

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

16 Add lines 14 and 15 16 ■ _____

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

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

19 Add lines 17 and 18 19 ■ _____

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

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

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

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

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

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

27 **REFUND.** Subtract line 26 from line 25 27 ■ _____

28 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 _____

Email Address for Correspondence, if Desired _____

This Email Address belongs to:

☐ Employee ☐ Paid Preparer ☐ Other: _____

Paid Preparer's Signature _____

Preparer's PTIN _____

Date (MM/DD/YYYY)

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.



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 ■	_____	[REDACTED]	
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 S corporation (gross rents paid x 8) 2 ■	_____		
3 Add lines 1 and 2 3 ■	_____		
Payroll			
4 Total payroll, including officers' compensation 4 ■	_____		
Sales			
5 Sales (including rents received) 5 ■	_____	■ _____	■ _____
(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 ■	_____		
7 Adjustments (see instructions, page 10) . . . 7 ■	_____		(Identify pass-through entity and enclose schedule.)
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 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

