



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 _____		<input type="checkbox"/> 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 _____

Minnesota Tax ID Number

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

Partner or Member's Direct Phone

This email address belongs to:

Preparer's Direct Phone

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) <small>(carry to 5 decimal places)</small>
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.