



2025 M3, Partnership Return

Do not use staples on anything you submit.

Tax	vear beginning (MM/DD/YYYY)/ and ending (I	MM/DD/YYYY) /				
Parti	nership's Name	Federal ID Number	Minnesota Tax ID Number			
Doin	g Business as	Former Name, if Changed Since Pre	Former Name, if Changed Since Previous Year Return			
Mail	ing Address	Check if New Address				
City	State ZIP Code	Number of Schedules KPI and KPC	Number of Partners			
Chec	k if: Initial Return Composite Income Tax More than 80% of Income is from Farming	LLC Final Return Round amounts to nearest	Installment Sale of Pass-through Assets or Interests			
		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)			
	Add lines 1 through 4 Employer Transit Pass Credit not passed through to partners (enclose Schedule ETP)					
7	Film Production Tax Credit		7■			
	Enter the credit certificate number: TAXC –					
8	Tax Credit for Owners of Agricultural Assets not passed through to partne					
	AO					
9	State Housing Tax Credit		9■			
	Enter the credit certificate number from Minnesota Housing: SHTC					
10	Short Line Railroad Infrastructure Modernization Credit		10■			
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	21	12			

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600 N. Robert St. St. Paul, MN 55146-1760



Partners	hip's Name		Federal ID Number	Minnesota Tax ID Number
13 Su	btract line 12 from line 5 (if resu	ılt is zero or less, leave blank)	13	
14 En	terprise Zone Credit not passed	through to partners		
15 Est	timated tax and/or extension pa	yments made for 2025	L5 =	
16 Ad	d lines 14 and 15		16	.
17 Tax	due. If line 13 is more than line	e 16, subtract line 16 from line 13	17	-
18 Pe	nalty (see instructions)		18	-
19 Int	erest (see instructions)		19	=
	ditional charge for underpaymenclose Schedule EST)	nt of estimated tax	20	=
21 AN	MOUNT DUE. If you entered an a	amount on line 17, add lines 17 through 2	0.	
Ch	eck payment method: Ele	ctronic (see inst., pg. 2), or Check (s	ee inst. pg. 2)	.
		an the sum of lines 13 and 18 through 20 0 from line 16 (see instructions, page 7)		=
23 An	nount of line 22 to be credited t	o your 2026 estimated tax	23 🔳	
25 To		e 22ed, enter the following. Otherwise, you wiciated with any foreign banks.		=
Accoun	t type:			
Ch	ecking Savings			
	Routing n		umber (use an account not associated w	ith any foreign banks)
aeciar	e that this return is correct and i	complete to the best of my knowledge an	а ренеј.	
Signature	of Partner or LLC Member		/ Date (MM/DD/YYYY)	Partner or Member's Direct Phone
Print Nan	ne of Partner or LLC Member	Email Address for Correspondence, if Desired	This email address belongs to: Employee Paid F	Preparer Other:
Paid Prep	arer's Signature if Other than Partner	Preparer's PTIN	/	Preparer's Direct Phone
	a complete copy of your federal	Form 1065, Schedules K and K-1,		
	er federal schedules. Minnesota Partnership Tax Mail Station 1760		l authorize the Minnesot this tax return with the p	a Department of Revenue to discuss preparer.
	Mail Station 1760 600 N. Robert St.		I do not want my paid pr	eparer 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			
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			
Payroll			
4 Total payroll, including guaranteed payments to partners			
Sales			
5 Sales (including rents received)		E	
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 en	close schedule.)
Schedule KPC MUST be included.			
8 Combine lines 6 and 7			
9 Minimum fee (determine using the amount on line 8 and the table below)		Enter this amount on line 1 of your F	orm 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	The following partnerships do not h	ave to pay a
\$2,510,000 to \$12,539,999	\$750	minimum fee:	20
\$12,540,000 to \$25,069,999\$	52,510	• Farm partnerships with more than income from farming	SU percent of
\$25,070,000 to \$50,139,999\$	55,020	income from farming	
\$50.140.000 or more \$1	2.540	If you are exempt from the minimum	fee, leave

line 9 above and line 1 on Form M3 blank.