



2026 KPC, Partner's Share of Income, Credits and Modifications

Partnership: Complete and provide Schedule KPC to each corporate or partnership partner. For individual, estate and trust partners, use Schedule KPI instead.

Tax year beginning (MM/DD/YYYY) <u>MM / DD / YYYY</u> and ending (MM/DD/YYYY) <u>MM / DD / YYYY</u> Amended KPC: ☒		
<u>1234567890</u>	<u>0123456789</u>	<u>0123456789</u>
Partner's Federal ID Number	Partnership's Federal ID Number	Partnership's Minnesota ID
<u>PARTNER'S NAME</u>	<u>PARTNERSHIP'S NAME</u>	
Partner's Name	Partnership's Name	
<u>MAILING ADDRESS</u>	<u>MAILING ADDRESS</u>	
Mailing Address	Mailing Address	
<u>CITYXXXXXXXXXX MN XXXXX</u>	<u>CITY MN 12345</u>	
City State ZIP Code	City State ZIP Code	

Entity of Partner ☒ S Corporation ☒ C Corporation ☒ Exempt Organization ☒ Partnership	Partner's Distributive Share: <u>XXXXXXXX</u> %
(check one box):	

Round amounts to the nearest dollar.

Corporate and Partnership Partners

1	Nonapportionable Minnesota source income	1	<u>0123456789</u>
2	Total nonapportionable income	2	<u>0123456789</u>
3	Partnership's minimum fee	3	<u>0123456789</u>
4	Interest income exempt from federal tax	4	<u>0123456789</u>
5	State taxes deducted in arriving at partnership's net income	5	<u>0123456789</u>
6	Expenses deducted that are attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds)	6	<u>0123456789</u>
7	100% of partner's distributive share of federal bonus depreciation	7	<u>0123456789</u>
8	Foreign-derived intangible income (FDII) deduction	8	<u>0123456789</u>
9	This line intentionally left blank	9	
10a	Partner's pro rata gross profit from installment sales of pass-through businesses (see instructions)	10a	<u>0123456789</u>
10b	Partner's pro rata installment sale income from pass-through businesses (see instructions)	10b	<u>0123456789</u>
11	Interest received on loans secured by rural and agricultural real property	11	<u>0123456789</u>
12	Certain business meals and entertainment (see M3 instructions)	12	<u>0123456789</u>
13	Certain subpart F income (see M3 instructions)	13	<u>0123456789</u>
14	Addition for domestic research and experimental expenditures	14	<u>0123456789</u>
15	Addition for unamortized domestic research and experimental expenditures	15	<u>0123456789</u>
16	This line intentionally left blank	16	



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Partner's Federal ID Number

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Partnership's Federal ID Number

Round amounts to the nearest dollar.

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NEAR FINAL DRAFT 8/3/26

0123456789

Partner's Federal ID Number

0123456789

Partnership's Federal ID Number

Round amounts to the nearest dollar.

35

Credit for historic structure rehabilitation

35

0123456789

National Park Service (NPS) number:

36

Employer Transit Pass Credit

36

0123456789

37

Enterprise Zone Credit

37

0123456789

38

Minnesota backup withholding

38

0123456789

Apportionment Information (partner's share)

39

Pro Rata Share of MN Source Gross Income

39

0123456789

Property

Sales

40

Minnesota

40

0123456789

0123456789

41

Everywhere

41

0123456789

0123456789

Partnership: Include this schedule and copies of federal Schedules K and K-1 with your Form M3.

Partner: Include this schedule when you file your Form M3, M4 or M8.

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