DEPARTMENT OF REVENUE

NEAR FINAL DRAFT 8/3/26

2630111

2026 M3, Partnership 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

PARTNERSHIP'S NAMEXXXXXXXXXXXXXXXXXXXXX
Partnership's Name

0123456789
Federal ID Number

0123456789
Minnesota Tax ID Number

DOING BUSINES ASXXXXXXXXXXXXXXXXXXX
Doing Business as

FORMER NAME IF CHANGED
Former Name, if Changed Since Previous Year Return

MAILING ADDRESSXXXXXXXXXXXXXXXXXXX
Mailing Address

X **Check if New Address**

CITYXXXXXXXXXXXXXXX
City

MN **State**

12345 **ZIP Code**

0123
Number of Schedules KPI and KPC

0123
Number of Partners

Check if:
- X **Initial Return**
- X **Composite Income Tax**
- X **More than 80% of Income is from Farming**
- X **LLC**
- X **Final Return**
- X **Installment Sale of Pass-through Assets or Interests**
- X **Public Law 86-272**
- X **Pass-through Entity (PTE) Tax**
- X **Tax Position Disclosure (Include Form TPD)**

Round amounts to nearest whole dollar

1 Minimum fee from line 9 of M3A *(see M3A instructions)* ..... **1** ■ 0123456789 *(enclose M3A)*

2 Pass-through Entity Tax ..... **2** ■ 0123456789 *(enclose Schedule PTE)*

3 Composite income tax for nonresident individual partners ..... **3** ■ 0123456789 *(enclose Schedules KPI)*

4 Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box: X ..... **4** ■ 0123456789 *(enclose Forms AWC)*

5 Add lines 1 through 4 ..... **5** 0123456789

6 Employer Transit Pass Credit not passed through to partners *(enclose Schedule ETP)* ..... **6** ■ 0123456789

7 Film Production Tax Credit ..... **7** ■ 0123456789

Enter the credit certificate number: TAXC – 0123456789

8 Tax Credit for Owners of Agricultural Assets not passed through to partners ..... **8** ■ 0123456789

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

AO 0123 4567890000

9 State Housing Tax Credit ..... **9** ■ 0123456789

Enter the credit certificate number from Minnesota Housing: SHTC - 0123 – 4567890000

10 Short Line Railroad Infrastructure Modernization Credit ..... **10** ■ 0123456789

Enter certificate number from the certificate you received from the Minnesota Department of Transportation: MN-SLR 0123 – 4567890000

11 Credit for Sales of Manufactured Home Parks to Cooperatives ..... **11** ■ 0123456789

12 Add lines 6 through 11, limited to the amount of the minimum fee on line 1 ..... **12** 0123456789

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2026 M3, page 2

263021

PARTNER'S NAMEXXXXXXXXXXXXXXXXXXXXX	0123456789	0123456789
Partnership's Name	**Federal ID Number**	**Minnesota Tax ID Number**

13	Subtract line 12 from line 5 (if result is zero or less, leave blank)	**13** ■	0123456789
14	Enterprise Zone Credit not passed through to partners	**14** ■ 0123456789	
15	Estimated tax and/or extension payments made for 2026	**15** ■ 0123456789	
16	Add lines 14 and 15	**16** ■	0123456789
17	Tax due. If line 13 is more than line 16, subtract line 16 from line 13	**17** ■	0123456789
18	Penalty *(see instructions)*	**18** ■	0123456789
19	Interest *(see instructions)*	**19** ■	0123456789
20	Additional charge for underpayment of estimated tax *(enclose Schedule EST)*	**20** ■	0123456789
21	**AMOUNT DUE.** If you entered an amount on line 17, add lines 17 through 20. Check payment method: [X] Electronic *(see instructions)*, or [X] Check *(see instructions)*	**21** ■	0123456789
22	Overpayment. If line 16 is more than the sum of lines 13 and 18 through 20, subtract lines 13 and 18 through 20 from line 16 *(see instructions)*	**22** ■	0123456789
23	Amount of line 22 to be credited to your 2027 estimated tax	**23** ■ 0123456789	
24	**REFUND.** Subtract line 23 from line 22 *(see instructions for limitation that may apply)*	**24** ■	0123456789

25 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.
You must use an account not associated with any foreign banks.

Account type:

[X] **Checking** [X] **Savings** 0123456789 **Routing number** 0123456789 **Account number** *(use an account not associated with any foreign banks)*

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

Signature of Partner or LLC Member	MM /DD /YYYY **Date (MM/DD/YYYY)**	6515555555 **Partner or Member's Direct Phone**
NAMEOFGENERALPARTNER **Print Name of Partner or LLC Member**	EMAILADDRESSSSSSSSSSS **Email Address for Correspondence, if Desired**	**This email address belongs to:** [X] **Employee** [X] **Paid Preparer** [X] **Other:** XXXXXX
Paid Preparer's Signature if Other than Partner	0123456789 **Preparer's PTIN**	MM /DD /YYYY **Date (MM/DD/YYYY)** 6515555555 **Preparer's Direct Phone**

Include a complete copy of your federal Form 1065, Schedules K and K-1, and other federal schedules.

Mail to: Minnesota Partnership Tax
Mail Station 1760
600 N. Robert St.
St. Paul, MN 55146-1760

[X] I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

[X] I do not want my paid preparer to file my return electronically.

9995

DEPARTMENT OF REVENUE

NEAR FINAL DRAFT 8/3/26

* 2 6 3 0 3 1 *

2026 M3A, Apportionment and Minimum Fee

All partnerships must complete M3A to determine its Minnesota source income and minimum fee. See M3A instructions for more details.

		A In Minn.	B Total	C Factors (A ÷ B) *(carry to 5 decimal places)*
Property				
1 a Average value of inventory	**1a**	0123456789		
b Average value of buildings, machinery and other tangible property owned	**1b**	0123456789		
c Average value of land owned	**1c**	0123456789		
Total average value of tangible property owned at original cost *(add lines 1a-1c)*	**1**	0123456789		
2 Capitalized rents paid by partnership *(gross rents paid x 8)*	**2**	0123456789		
3 Add lines 1 and 2	**3**	0123456789		
Payroll				
4 Total payroll, including guaranteed payments to partners	**4**	0123456789		
Sales				
5 Sales *(including rents received)*	**5**	0123456789	0123456789	0123456789
Minimum Fee Calculation				
6 Total of lines 3, 4 and 5 in column A	**6**	0123456789		
7 Adjustments *(see instructions)*	**7**	0123456789	*(Identify pass-through entity and enclose schedule.)*	
Schedule KPC MUST be included.				
8 Combine lines 6 and 7	**8**	0123456789		
9 Minimum fee *(see table below)*	**9**	0123456789	*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 $1,280,000	$0
1,280,000 to $2,559,999	$260
$2,560,000 to $12,829,999	$770
$12,830,000 to $25,639,999	$2,560
$25,640,000 to $51,279,999	$5,140
$51,280,000 or more	$12,830

*** The following partnerships do not have to pay a minimum fee:**

- Farm partnerships with more than 80 percent of income from farming *(see instructions)*

If you are exempt from the minimum fee, leave line 9 above and line 1 on Form M3 blank.