DEPARTMENT OF REVENUE

2026 M3BBA, Partnership Audit Report

Reviewed year beginning (MM/DD/YYYY) ____/____/____ and ending (MM/DD/YYYY) ____/____/____

Electing Partnership's Name	Federal ID Number	Minnesota Tax ID Number

Audited Partnership's Name (if different than Electing Partnership)	Federal ID Number	Minnesota Tax ID Number

Part 1 — Federal Adjustments

1 Net reviewed year adjustments . . . . . **1** _____

2 Distributive share of adjustments to exempt non-UBIT partners (see instructions) . . . . . **2** _____

3 Distributive share of adjustments reported by direct partners on amended Minnesota and federal returns . . . . . **3** _____

4 Add lines 2 and 3 . . . . . **4** _____

5 Subtract line 4 from 1 . . . . . **5** _____

Part 2 — Allocation Between Partners

(Carry to 5 decimal places)

6 Distributive share of direct corporate partners and direct exempt UBIT partners . . . . . **6** _____

7 Distributive share of direct individual resident partners. . . . . **7** _____

8 Distributive share of direct estate, trust, and nonresident individual partners . . . . . **8** _____

9 Distributive share of tiered partners . . . . . **9** _____

10 Add lines 6 through 9. Result must equal 1.00000 . . . . . **10** _____

Part 3 — Minnesota Source Income

11 **Total Nonbusiness Income.** Enter the portion of line 5 that is nonbusiness income . . . . . **11** _____

12 **Business Income.** Subtract line 11 from line 5 . . . . . **12** _____

13 **Corrected Apportionment Percentage.** From line 5c of your corrected Form M3A . . . . . **13** _____

14 **Minnesota Source Business Income.** Multiply line 12 by line 13 . . . . . **14** _____

15 **Minnesota Assigned Nonbusiness Income.** Enter the portion of line 11 that is assignable to Minnesota. . . . . **15** _____
Do not include amounts assignable to the state of domicile *(see instructions)*

16 Add lines 14 and 15 . . . . . **16** _____

17 **Nonbusiness Income Assignable to the State of Domicile.** Subtract line 15 from line 11 . . . . . **17** _____

Part 4 — Direct Corporate and Direct Exempt UBIT Partners

18 Multiply line 16 by line 6 . . . . . **18** _____

19 Multiply line 17 by the percentage of direct corporate and direct exempt UBIT partners that are domiciled in Minnesota. Total percentage cannot exceed line 6 *(see instructions)* . . . . . **19** _____

20 Minnesota corporate modifications to net adjustments, if any . . . . . **20** _____

Continued next page

2026 M3BBA, page 2

Electing Partnership's Name | Federal ID Number | Minnesota Tax ID Number

21 Enter the sum of lines 18, 19 and 20. The amount entered on this line must be a positive number **21**

Part 5 — Direct Individual Resident Partners

22 Multiply line 5 by line 7 . . . . . **22**

23 Minnesota individual modifications to net adjustments, if any **23**

24 Enter the sum of lines 22 and 23. The amount entered on this line must be a positive number **24**

Part 6 — Direct Estate, Trust, and Individual Nonresident Partners

25 Multiply line 16 by line 8 . . . . . **25**

26 Multiply line 17 by the percentage of direct estate and trust partners that are domiciled in Minnesota. Total percentage cannot exceed line 8 *(see instructions)* **26**

27 Minnesota individual, estate, and trust modifications to net adjustments, if any **27**

28 Enter the sum of lines 25, 26, and 27. The amount entered on this line must be a positive number **28**

Part 7 — Tiered Partners

29 Enter the sum of lines 16 and 17 . . . . . **29**

30 Multiply line 29 by line 9 . . . . . **30**

31 Enter the amount from Part 9 on page 3. This is the portion of line 17 attributable to nonresident indirect partners **31**

32 Subtract line 31 from line 30 . . . . . **32**

33 Minnesota modifications to net adjustments, if any **33**

34 Enter the sum of lines 32 and 33. The amount entered on this line must be a positive number **34**

Part 8 — Tax Calculation

35 Multiply line 21 by 9.80% (0.098) **35**

36 Enter the sum of lines 24, 28, and 34 . . . . . **36**

37 Multiply line 36 by 9.85% (0.0985) **37**

38 **Total Tax.** Enter the sum of lines 35 and 37. Enter the amount here and on line 5 of Form M3X. **38**

Continued next page

2026 M3BBA, page 3

Electing Partnership's Name | Federal ID Number | Minnesota Tax ID Number

Part 9 — Schedule of Nonresident Indirect Partners

A. Name	B. FEIN/Social Security Number	C. Owners Address, City, State, ZIP	D. Amount Assigned to State of Residency	E. State of Residency

If there are more than 10 indirect nonresident partners identifiable, attach additional Parts 9 as an attachment.

Total. Enter on line 31.

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

Signature of Current Partnership Representative | Date (MM/DD/YYYY) / /

Print Name of Current Partnership Representative | Email Address

Paid Preparer's Signature if Other Than Representative | Preparer's PTIN | Date (MM/DD/YYYY) / /

2026 M3BBA, page 4

State Partnership Representative Designation

Read the instructions before completing this designation.

Complete the State Partnership Representation Designation if your partnership wants to designate another person as its state partnership representative. If this designation is not completed, the state partnership representative will be the same as the partnership's federal partnership representative.

Partnership's Name | **Federal ID Number** | **Minnesota Tax ID Number**

Name of Designee | **Taxpayer Identification Number**

Mailing Address or PO Box | **Phone Number**

City | **State** | **ZIP Code** | **Email Address**

The individual named above is designated as the Minnesota partnership representative. This person has the sole authority to act on behalf of the partnership before the Minnesota Department of Revenue. The partnership's direct partners and indirect partners shall be bound by those actions.

This election is not valid until it is signed and dated by someone with legal authority to sign agreements on behalf of the partnership.

I certify that I have the legal authority to sign this designation form.

Signature | **Date (MM/DD/YYYY)** / / | **Address, if Different from Taxpayer**

Print Name and Title | **Phone Number** | **City** | **State** | **ZIP Code**