NEAR FINAL DRAFT 8/3/26

DEPARTMENT OF REVENUE

* 2 6 8 0 1 1 *

2026 M8, S Corporation 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

CORPORATION NAME HERE — Name of Corporation

123456789 — Federal ID Number

123456789 — Minnesota Tax ID

MAILING ADDRESS — Mailing Address

[X] Check if New Address

NAMEXXXXXXXXXXXXXXXXXXXXX — Former name, if changed since previous year return:

CITYXXXXXXXXXXXXXXXXXXXXXXXXX — City

MN — State

XXXXX — ZIP Code

XXXX — Number of Schedule KS

XXXX — Number of Shareholders

Place an X in all that apply:

[X] Initial Return

[X] Composite Income Tax

[X] Financial Institution

[X] Qualified Subchapter S Subsidiary

[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 (Enclose Form TPD)

1 S corporation taxes *(place an X in all that apply):*

[X] Federal Schedule D taxes [X] Passive income

Round amounts to nearest whole dollar

[X] LIFO recapture ..... **1** ■ 123456789 *(enclose computation)*

2 Minimum fee from M8A, line 9 *(see M8A instructions)* ..... **2** ■ 123456789 *(enclose M8A)*

3 Pass-through Entity Tax ..... **3** ■ 123456789 (enclose Schedule PTE)

4 Composite income tax for nonresident shareholders ..... **4** ■ 123456789 *(enclose Schedules KS)*

5 Minnesota income tax withheld for nonresident shareholders.
If you received Form AWC from a shareholder, check box: [X] **5** ■ 123456789 *(enclose Forms AWC)*

6 Add lines 1 through 5 ..... **6** 123456789

7 Employer Transit Pass Credit not passed through to shareholders
(enclose Schedule ETP) ..... **7** ■ 123456789

8 Film Production Tax Credit ..... **8** ■ 123456789

Enter the credit certificate number: TAXC – 123456789

9 Tax Credit for Owners of Agricultural Assets not passed through to shareholders
..... **9** ■ 123456789

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

AO 1234 56789000000

10 State Housing Tax Credit ..... **10** ■ 123456789

Enter the credit certificate number from Minnesota Housing: SHTC - 1234 –5678900000

11 Short Line Railroad Infrastructure Modernization Credit ..... **11** ■ 123456789

Enter certificate number from the certificate you received from the Minnesota Department of Transportation: MN-SLR 1234 –5678900000

12 Credit for Sales of Manufactured Home Parks to Cooperatives ..... **12** ■ 123456789

13 Add lines 7 through 12, limited to the sum of lines 1 and 2 ..... **13** 123456789

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CORPORATION NAME HERE
Name of Corporation

123456789
Federal ID Number

123456789
Minnesota Tax ID

Round amounts to nearest whole dollar

14 Subtract line 13 from line 6 *(if result is zero or less, leave blank)* ..... **14** ■ 123456789

15 Minnesota Nongame Wildlife Fund donation *(see instructions)*
This will reduce your refund or increase your tax ..... **15** ■ 123456789

16 Add lines 14 and 15 ..... **16** ■ 123456789

17 Enterprise Zone Credit not passed through
to shareholders *(enclose Schedule EPC)* ..... **17** ■ 123456789

18 Estimated tax and/or extension payments made for 2026 ..... **18** ■ 123456789

19 Add lines 17 and 18 ..... **19** ■ 123456789

20 Tax due. If line 16 is more than line 19, subtract line 19 from line 16 ..... **20** ■ 123456789

21 Penalty *(see instructions)* ..... **21** ■ 123456789

22 Interest *(see instructions)* ..... **22** ■ 123456789

23 Additional charge for underpayment of estimated tax *(attach Schedule EST)* ..... **23** ■ 123456789

24 **AMOUNT DUE.** If you entered an amount on line 20, add lines 20 through 23 ..... **24** ■ 123456789

Payment method: [X] **Electronic** *(see instructions)*, or [X] **Check** *(see instructions)*

25 Overpayment. If line 19 is more than the sum of lines 16 and 21
through 23, subtract lines 16 and 21 through 23 from line 19 ..... **25** ■ 123456789

26 Amount of line 25 to be credited to your 2027 estimated tax ..... **26** ■ 123456789

27 **REFUND.** Subtract line 26 from line 25 *(see instructions for limitation that may apply)* . **27** ■ 123456789

28 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

[X] **Checking** [X] **Savings**

123456789
Routing number

123456789012345678
Account number *(use an account not associated with any foreign banks)*

Signature of Officer

MM /DD /YYYY
Date (MM/DD/YYYY)

6515555555
Officer's Direct Phone

PRINTNAMEOFOFFICER
Print Name of Officer

EMAIL ADDRESS FORXXXXX
Email Address for Correspondence, if Desired

This Email Address belongs to:

[X] **Employee** [X] **Paid Preparer** [X] **Other:** XXXXX

Paid Preparer's Signature

04152016
Preparer's PTIN

MM / DD/ YYYY
Date (MM/DD/YYYY)

6515555555
Preparer's Direct Phone

Include a complete copy of federal Form 1120S, Schedules K and K-1, and other federal schedules

Mail to: Minnesota S Corporation Income Tax
Mail Station 1770
600 N. Robert St.
St. Paul, MN 55146-1770

[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.

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DEPARTMENT OF REVENUE

268111

2026 M8A, Apportionment and Minimum Fee

All S corporations must complete M8A to determine its Minnesota source income and minimum fee. See M8A instructions for more details. Enclose a copy of your balance sheet.

		A In Minn.	B Total (carry to 5 decimal places)	C Factors (A ÷ B)
Property				
1	**a** Average value of inventory ..... **1a** ■	123456789		
	b Average value of buildings, machinery and other tangible property owned ... **1b** ■	123456789		
	c Average value of land owned ..... **1c** ■	123456789		
	Total average value of tangible property owned at original cost *(add lines 1a-1c)* **1**	123456789		
2	Capitalized rents paid by S corporation *(gross rents paid x 8)* ..... **2** ■	123456789		
3	Add lines 1 and 2 ..... **3** ■	123456789		
Payroll				
4	Total payroll, including officers' compensation..... **4** ■	123456789		
Sales				
5	Sales *(including rents received)* ..... **5** ■	123456789	■ 123456789	■ 123456789
	(If line 5, column B is zero, see instructions.)			
Minimum Fee Calculation				
6	Total of lines 3, 4 and 5 in column A ..... **6** ■	123456789		
7	Adjustments *(see instructions)*..... **7** ■	123456789	*(Identify pass-through entity and enclose schedule.)*	
8	Combine lines 6 and 7 ..... **8** ■	123456789		
9	Minimum fee *(see table below)* ..... **9** ■	123456789	*Enter this amount on line 2 of your Form M8.*	

Minimum Fee Table

If line 8 of M8A 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