



NEAR FINAL DRAFT 8/3/26



2026 M8X, Amended S Corporation Return

Explain each change in a statement enclosed with Form M8X.

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

CORPORATIONNAMEHERE

Name of Corporation

123456789

Federal ID Number

123456789

Minnesota Tax ID Number

MAILINGADDRESS

Mailing Address

Check this box if the name or address has changed since filing your original return. Fill in former information below. ☒

CITYXXXXXX

City

MN

State

XXXXX

ZIP Code

XXXXXXXXXXXXXXXXXX

Former Name or Address, if Changed

1234

Number of Amended Schedule KS

1234

Number of Shareholders

Place an X in all that apply:



Composite Income Tax



Financial Institution



QSSS



Installment Sale of Pass-through Assets or Interests



Pass-through Entity (PTE) Tax



Tax Position Disclosure (Enclose Form TPD)

Check box to indicate the reason you are amending:



Amended Federal Return



Changes Affect IRS Adjustment



Changes Affect Schedules KS



Changes Affect M8A



Nonresident Withholding



Public Law 86-272

1 S corporation taxes (enclose computation):

Original:



Sch D taxes



Passive income



LIFO recapture

Amended:



Sch D taxes



Passive income



LIFO recapture

A-As previously reported

B-Net change

C-Corrected amounts

1 ■ 123456789 ■ 123456789 123456789

2 Minimum fee (from line 2 of Form M8) 2 ■ 123456789 ■ 123456789 123456789

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

4 Composite income tax (enclose Schedules KS) 4 ■ 123456789 ■ 123456789 123456789

5 Nonresident Minnesota withholding 5 ■ 123456789 ■ 123456789 123456789

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

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

8 Film Production Tax Credit 8 ■ 123456789 ■ 123456789 123456789

Enter the credit certificate number: TAXC-123456789

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

Enter the certificate number from the certificate you received from the

Rural Finance Authority: AO 1234-5678900000

10 State Housing Tax Credit 10 ■ 123456789 ■ 123456789 123456789

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

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Continued next page

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CORPORATIONNAMEHERE

123456789

123456789

Name of Corporation

Federal ID Number

Minnesota Tax ID Number

A-As previously reported

B-Net change

C-Corrected amounts

- 11 Short Line Railroad Infrastructure Modernization Credit 11 ■ 123456789 ■ 123456789 123456789
Enter certificate number from the certificate you received
from the Minnesota Department of Transportation: MN-SLR 1234-999999999999
- 12 Credit for Sales of Manufactured Home Parks to Cooperatives 12 ■ 123456789 ■ 123456789 123456789
- 13 Add lines 7 through 12, limited to the sum of lines 1 and 2 13 ■ 123456789 ■ 123456789 123456789
- 14 Subtract line 13 from line 6 (if result is zero or less, leave blank) 14 ■ 123456789 ■ 123456789 123456789
- 15 Enterprise Zone Credit (enclose Schedule EPC) 15 ■ 123456789 ■ 123456789 123456789
- 16 Estimated tax and/or extension payments 16 ■ 123456789 ■ 123456789 123456789
- 17 Amount due from original Form M8, line 20 (see instructions) 17 ■ 123456789
- 18 Total refundable credits and tax paid (add lines 15C, 16C, and 17) 18 ■ 123456789
- 19 Refund amount from original Form M8, line 25 (see instructions) 19 ■ 123456789
- 20 Subtract line 19 from line 18 (if result is less than zero, enter the negative amount) 20 ■ 123456789
- 21 Tax you owe. If line 14C is more than line 20, subtract line 20 from line 14C
(if line 20 is a negative amount, see instructions) 21 ■ 123456789
- 22 If you failed to timely report federal changes or the IRS assessed a penalty (see instructions) 22 ■ 123456789
- 23 Add lines 21 and 22 23 ■ 123456789
- 24 Interest (see instructions) 24 ■ 123456789
- 25 AMOUNT DUE (add lines 23 and 24). Skip lines 26-27 25 ■ 123456789

Check payment method: ☒ Electronic (see instructions), or ☒ Check (see instructions)

- 26 REFUND. If line 20 is more than line 14C, 22, and 24, subtract lines 14C, 22, and 24 from 20
(see instructions for limitation that may apply) 26 ■ 123456789
- 27 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

☒ Checking ☒ Savings 1234567890123456

Routing number

1234567890123456789

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

Signature of Officer

PRINTNAMEOFOFFICER

Print Name of Officer

EMAILADDRESSHERE

E-mail Address for Correspondence, if Desired

123456789

Preparer's PTIN

MM / DD / YYYY

Date (MM/DD/YYYY)

☒

Employee Email

6515555555

Officer's Direct Phone

☒

Paid Preparer Email

☒

Other

Preparer's Signature

MM / DD / YYYY

Date (MM/DD/YYYY)

6515555555

Preparer's Direct Phone

Enclose a detailed explanation of net changes and show computations in detail. Enclose your list of changes, amended schedules, and a complete copy of the amended federal Form 1120s, if any.

Mail to: Minnesota S Corporation Tax

Mail Station 1770, 600 N. Robert St., St. Paul, MN 55146-1770

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

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