DEPARTMENT OF REVENUE

* 2 6 7 3 0 1 *

2026 Schedule PTE-RP, Pass-through Entity Tax for Resident Partners

Partnerships, and Limited Liability Companies (LLCs) taxed as a Partnership: Complete Schedule PTE-RP and file with Schedule PTE if you are electing to pay tax at the entity level. Include amounts attributable to partners who are Minnesota residents.

Name of LLC or Partnership	FEIN	Minnesota Tax ID Number
NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	123456789	123456789

Entity is a [X] **Partnership** [X] **LLC**

Complete lines 1 through 20 with amounts attributable to partners who are Minnesota residents.

1	Addition for 80% of federal bonus depreciation *(see instructions)*	1 ■	123456789
2	Addition for foreign-derived intangible income (FDII) deduction	2 ■	123456789
3	This line intentionally left blank	3 ■	
4	This line Intentionally left blank	4 ■	
5	Addition for interest received on loans secured by rural and agricultural real property	5 ■	123456789
6	Addition for certain business meals and entertainment *(see instructions)*	6 ■	123456789
7	Addition for certain subpart F income *(see instructions)*	7 ■	123456789
8	Addition for state income taxes deducted by the entity to determine net income *(see instructions)*	8 ■	123456789
9	Amounts from federal Schedules K-1, special allocations, and guaranteed payments *(see instructions)*	9 ■	123456789
10	Add lines 1 through 9	10	123456789
11	Subtractions for deferred foreign income (sec. 965) and delayed business interest	11 ■	123456789
12	Subtraction for state income tax refund included in income *(see instructions)*	12 ■	123456789
13	Subtraction for one-fifth of the bonus depreciation that was added back in a year the Partnership filed Schedule PTE	13 ■	123456789
14	Subtraction for Employee Retention Credit	14 ■	123456789
15	Subtraction for QBAI deduction against net CFC tested income *(see instructions)*	15 ■	123456789
16	This line intentionally left blank	16 ■	
17	This line intentionally left blank	17 ■	
18	Add lines 11 through 17	18	123456789
19	Subtract line 18 from line 10	19	123456789
20	Multiply line 19 by 9.85% (.0985), enter the result on Schedule PTE, line 36	20 ■	123456789

Include resident partners' income and credit distribution information on Schedule PTE, Part 2.