



2026 M8, S Corporation Return

Do not use staples on anything you submit.

Tax year beginning (MM/DD/YYYY) / / and ending (MM/DD/YYYY) / /

Name of Corporation

Federal ID Number

Minnesota Tax ID

Mailing Address	Check if New Address
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Former name, if changed since previous year return:

City

State

ZIP Code

Number of Schedule KS

Number of Shareholders

Place an X in all that apply:

☐ Initial Return
 ☐ Composite Income Tax
 ☐ Financial Institution
 ☐ Qualified Subchapter S Subsidiary
 ☐ Final Return
 ☐ Installment Sale of Pass-through Assets or Interests
☐ Public Law 86-272
 ☐ Pass-through Entity (PTE) Tax
 ☐ Tax Position Disclosure (Enclose Form TPD)

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

Federal Schedule D taxes Passive income **Round amounts to nearest whole dollar**

☐ LIFO recapture **1** ■ _____ (enclose computation)

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

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

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

5 Minnesota income tax withheld for nonresident shareholders.
If you received Form AWC from a shareholder, check box: ☐ **5** ☒ (enclose Forms AWC)

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

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

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

Enter the credit certificate number: TAXC – _____

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

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

AO _____

10 State Housing Tax Credit **10** ■

Enter the credit certificate number from Minnesota Housing: SHTC - _____ - _____

11	Short Line Railroad Infrastructure Modernization Credit	11 ■	
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Enter certificate number from the certificate you received
from the Minnesota Department of Transportation: MN-SLR _____ – _____

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

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



Name of Corporation _____ Federal ID Number _____ 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 ■ _____
- 15 Minnesota Nongame Wildlife Fund donation (see instructions)
This will reduce your refund or increase your tax  15 ■ _____
- 16 Add lines 14 and 15 16 ■ _____
- 17 Enterprise Zone Credit not passed through
to shareholders (enclose Schedule EPC) 17 ■ _____
- 18 Estimated tax and/or extension payments made for 2026 18 ■ _____
- 19 Add lines 17 and 18 19 ■ _____
- 20 Tax due. If line 16 is more than line 19, subtract line 19 from line 16 20 ■ _____
- 21 Penalty (see instructions) 21 ■ _____
- 22 Interest (see instructions) 22 ■ _____
- 23 Additional charge for underpayment of estimated tax (attach Schedule EST) 23 ■ _____
- 24 **AMOUNT DUE.** If you entered an amount on line 20, add lines 20 through 23 24 ■ _____

Payment method: ☐ Electronic (see instructions), or ☐ 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 ■ _____
- 26 Amount of line 25 to be credited to your 2027 estimated tax 26 ■ _____
- 27 **REFUND.** Subtract line 26 from line 25 (see instructions for limitation that may apply) . 27 ■ _____
- 28 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

☐ Checking ☐ Savings _____
Routing number _____ Account number (use an account not associated with any foreign banks) _____

Signature of Officer _____ Date (MM/DD/YYYY) _____ Officer's Direct Phone _____

Print Name of Officer _____ Email Address for Correspondence, if Desired _____
This Email Address belongs to:
☐ Employee ☐ Paid Preparer ☐ Other: _____

Paid Preparer's Signature _____ Preparer's PTIN _____ Date (MM/DD/YYYY) _____ 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

- ☐ I authorize the Minnesota Department of Revenue to discuss
this tax return with the preparer.
- ☐ I do not want my paid preparer to file my return electronically.





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 ■	_____	[REDACTED]	
b Average value of buildings, machinery and other tangible property owned . . . 1b ■	_____		
c Average value of land owned 1c ■	_____		
Total average value of tangible property owned at original cost (add lines 1a-1c) 1	_____		
2 Capitalized rents paid by S corporation (gross rents paid x 8) 2 ■	_____		
3 Add lines 1 and 2 3 ■	_____		
Payroll			
4 Total payroll, including officers' compensation 4 ■	_____		
Sales			
5 Sales (including rents received) 5 ■	_____	■ _____	■ _____
(If line 5, column B is zero, see instructions.)			
Minimum Fee Calculation			
6 Total of lines 3, 4 and 5 in column A 6 ■	_____		
7 Adjustments (see instructions) 7 ■	_____		(Identify pass-through entity and enclose schedule.)
8 Combine lines 6 and 7 8 ■	_____		
9 Minimum fee (see table below) 9 ■	_____		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

