



Print or Type	Tax year beginning _____, 2013, ending _____			
	Name of corporation		Federal ID number	Minnesota tax ID
	Current street address <input type="checkbox"/> Check if new address		Former name, if changed since 2012 return:	
	City	State	Zip code	Number of enclosed Schedules KS: _____
Number of shareholders: _____				
Place an X in all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Composite income tax <input type="checkbox"/> Financial institution <input type="checkbox"/> Qualified Subchapter S Subsidiary <input type="checkbox"/> Qualified business participating in a JOBZ zone <input type="checkbox"/> Out of business (see instructions, pg. 4)				
Tax and Credits	1 S corporation taxes (place an X in all that apply): Round amounts to nearest whole dollar			
	<input type="checkbox"/> federal Schedule D taxes <input type="checkbox"/> passive income			
	<input type="checkbox"/> LIFO recapture 1 ■ _____ (enclose computation)			
	2 Minimum fee from M8A, line 10 (see M8A instructions, pg. 9) ... 2 ■ _____ (enclose M8A)			
	3 Composite income tax for nonresident shareholders 3 ■ _____ (enclose Schedules KS)			
	4 Minnesota income tax withheld for nonresident shareholders.			
	If you received Form AWC from a shareholder, check box: <input type="checkbox"/> 4 ■ _____ (enclose Forms AWC)			
	5 Add lines 1 through 4 5 ■ _____			
	6 Employer Transit Pass Credit not passed through to shareholders, limited to the sum of lines 1 and 2 above (enclose Schedule ETP) 6 ■ _____			
	7 Subtract line 6 from line 5 7 ■ _____			
	8 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4).			
	This will reduce your refund or increase your tax 8 ■ _____			
	9 Add lines 7 and 8 9 ■ _____			
	10 Enterprise Zone Credit not passed through to shareholders (enclose Schedule EPC) 10 ■ _____			
	11 Job Opportunity Building Zone Jobs Credit not passed through to shareholders (enclose Schedule JOBZ) 11 ■ _____			
	12 Credit for tuberculosis testing on cattle (see instructions, pg. 5) .. 12 ■ _____			
	13 Estimated tax and/or extension payments made for 2013 13 ■ _____			
	14 Add lines 10 through 13 14 ■ _____			
	15 Tax due. If line 9 is more than line 14, subtract line 14 from line 9 15 ■ _____			
	16 Penalty (see instructions, pg. 5) 16 ■ _____			
	17 Interest (see instructions, pg. 5) 17 ■ _____			
	18 Additional charge for underpayment of estimated tax (attach Schedule EST) 18 ■ _____			
	19 AMOUNT DUE. If you entered an amount on line 15, add lines 15 through 18.			
Payment method: <input type="checkbox"/> Electronic (see inst., pg. 2), or <input type="checkbox"/> Check (attach Form PV40) 19 ■ _____				
20 Overpayment. If line 14 is more than the sum of lines 9 and 18, subtract line 9 and line 18 from line 14 20 ■ _____				
21 Amount of line 20 to be credited to your 2014 estimated tax 21 ■ _____				
22 REFUND. Subtract line 21 from line 20 22 ■ _____				
23 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.				
Account type:		Routing number	Account number (use an account not associated with any foreign banks)	
<input type="checkbox"/> Checking <input type="checkbox"/> Savings				
Signature of officer		Date	Daytime phone	<input type="checkbox"/> I authorize the MN Dept. of Revenue to discuss this tax return with the person below.
Print name of officer		Email address for correspondence, if desired		This email address belongs to:
				<input type="checkbox"/> Employee <input type="checkbox"/> Paid preparer <input type="checkbox"/> Other
Paid preparer's signature		Date	Daytime phone	Preparer's PTIN

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, St. Paul, MN 55145-1770

2013 Apportionment and Minimum Fee

All S corporations must complete M8A to determine its Minnesota source income and minimum fee. See M8A instructions beginning on page 7. Enclose a copy of your balance sheet.

☐ Place an X in the box if you conduct all activity in Minnesota, and enter 1.00000 on line 6.

	A In Minn.	B Total	C Factors (A ÷ B) (carry to 5 decimal places)	D Factor Weight	E Weighted Ratio (C x D)
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Property Factor

1 a Average value of inventory	1a ■				
b Average value of buildings, machinery and other tangible property owned	1b ■				
c Average value of land owned	1c ■				
d Financial institutions only: Average intangible property owned	1d ■				
Total average value of tangible property owned at original cost (add lines 1a-1d)	1 ■				
2 Capitalized rents paid by S corporation (gross rents paid x 8)	2 ■				
3 Add lines 1 and 2	3 ■			0.02	
(If line 3, column B is zero, see instructions, page 7.)					

Payroll Factor

4 Total payroll, including officers' compensation	4 ■			0.02	
(If line 4, column B is zero, see instructions, page 7.)					

Sales Factor

5 Sales (including rents received)	5 ■			0.96	
(If line 5, column B is zero, see instructions, page 7.)					

Apportionment Factor

6 Total of lines 3, 4 and 5 in column E, and carry the result to five decimal places (e.g., enter 50% as .50000). If all your business was conducted in Minnesota during the tax year, enter 1.00000	6 ■				
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Minimum Fee Calculation

7 Total of lines 3, 4 and 5 in column A	7 ■				
8 Adjustments (see instructions, page 9)	8 ■				(Identify pass-through entity and enclose schedule.)
9 Combine lines 7 and 8	9 ■				
10 Minimum fee (determine using the amount on line 9 and the table below)	10 ■				Enter this amount on line 2 of your Form M8.

Minimum Fee Table

If line 9 of M8A is:	your minimum fee* is:
Less than \$930,000	\$0
\$930,000 to \$1,869,999	\$190
\$1,870,000 to \$9,339,999	\$560
\$9,340,000 to \$18,679,999	\$1,870
\$18,680,000 to \$37,359,999	\$3,740
\$37,360,000 or More	\$9,340

*The following S Corporations do not have to pay a minimum fee:

- Qualified businesses participating in a JOBZ zone in Minnesota that have all of their property and payroll within the zone.

If you are exempt from the minimum fee, enter zero on line 10 above and on line 1 of Form M8.