



Tax year beginning _____, 2014, ending _____

Print or Type	Name of Corporation		Federal ID Number	Minnesota Tax ID
	Current Street Address	<input type="checkbox"/> Check if New Address	Former name, if changed since 2013 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)				

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

Round amounts to nearest whole dollar

☐ federal Schedule D taxes ☐ passive income☐ LIFO recapture **1** ■ (enclose computation)**2** Minimum fee from M8A, line 9 (see M8A instructions, pg. 8) **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: ☐ **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** Estimated tax and/or extension payments made for 2014 **12** ■**13** Add lines 10 through 12 **13** ■**14** Tax due. If line 9 is more than line 13, subtract line 13 from line 9 **14** ■**15** Penalty (see instructions, pg. 5) **15** ■**16** Interest (see instructions, pg. 5) **16** ■**17** Additional charge for underpayment of estimated tax (attach Schedule EST) **17** ■**18** **AMOUNT DUE.** If you entered an amount on line 14, add lines 14 through 17.Payment method: ☐ Electronic (see inst., pg. 2), or ☐ Check (see inst., pg. 2) **18** ■**19** Overpayment. If line 13 is more than the sum of lines 9 and 17, subtract line 9 and line 17 from line 13 **19** ■**20** Amount of line 19 to be credited to your 2015 estimated tax **20** ■**21** **REFUND.** Subtract line 20 from line 19 **21** ■**22** 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

Apportionment and Minimum Fee 2014

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.

	A In Minn.	B Total	C Factors (A ÷ B) (carry to 5 decimal places)
Property			
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 ■		
Payroll			
4 Total payroll, including officers' compensation	4 ■		
Sales/ Apportionment			
Sales			
5 Sales (including rents received)	5 ■		
(If line 5, column B is zero, see instructions, page 7.)			
Minimum Fee			
Minimum Fee Calculation			
6 Total of lines 3, 4 and 5 in column A	6 ■		
7 Adjustments (see instructions, page 8)	7 ■		(Identify pass-through entity and enclose schedule.)
8 Combine lines 6 and 7	8 ■		
9 Minimum fee (determine using the amount on line 8 and the 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 \$950,000	\$0
\$950,000 to \$1,899,999	\$190
\$1,900,000 to \$9,499,999	\$570
\$9,500,000 to \$18,999,999	\$1,900
\$19,000,000 to \$37,989,999	\$3,800
\$37,990,000 or More	\$9,500

* 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 9 above and on line 1 of Form M8.