



2017 M8, S Corporation Return

Tax year beginning _____, 2017, ending _____

Name of Corporation		Federal ID Number	Minnesota Tax ID	
Mailing Address	<input type="checkbox"/> Check if New Address	Former name, if changed since 2016 return:		
City	State	ZIP Code	Number of Schedule KS:	Number of Shareholders:
<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"/> Out of Business (see instructions, pg. 4)
<input type="checkbox"/> Installment Sale of Pass-through Assets or Interests				

Round amounts to nearest whole dollar

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

☐ 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 Estimated tax and/or extension payments made for 2017 **11** ■ _____

12 Add lines 10 through 11 **12** ■ _____

13 Tax due. If line 9 is more than line 12, subtract line 12 from line 9 **13** ■ _____

14 Penalty (see instructions, pg. 4) **14** ■ _____

15 Interest (see instructions, pg. 5) **15** ■ _____

16 Additional charge for underpayment of estimated tax (attach Schedule EST) **16** ■ _____

17 **AMOUNT DUE.** If you entered an amount on line 13, add lines 13 through 16. **17** ■ _____

Payment method: ☐ Electronic (see inst., pg. 2), or ☐ Check (see inst., pg. 2)



Name of Corporation

Federal ID Number

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18 Overpayment. If line 12 is more than the sum of lines

9 and 16, subtract line 9 and line 16 from line 12 18 ■ _____

19 Amount of line 18 to be credited to your 2017 estimated tax . . . 19 ■ _____

20 REFUND. Subtract line 19 from line 18 20 ■ _____

21 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	<input type="text"/>	<input type="text"/>
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Signature of Officer

Date

Daytime Phone

☐I authorize the MN Dept. of
Revenue to discuss this tax return
with the person below.☐I do not want my paid preparer
to file my return electronically.

Print Name of Officer

Email address for correspondence, if desired

This email address belongs to:

☐

Employee

☐

Paid Preparer

☐

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



2017 M8A, 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.

	A In Minn.	B Total <small>(carry to 5 decimal places)</small>	C Factors (A ÷ B)	
Property				
1 a Average value of inventory 1 a ■	_____	[REDACTED]		
b Average value of buildings, machinery and other tangible property owned . . 1 b ■	_____			
c Average value of land owned 1 c ■	_____			
d Financial institutions only: Average intangible property owned. . . 1 d ■	_____			
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				
5 Sales (including rents received) 5 ■	_____	_____	_____	
<small>(If line 5, column B is zero, see instructions, page 7.)</small>				
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 \$970,000	\$0
\$970,000 to \$1,959,999	\$200
\$1,960,000 to \$9,769,999	\$590
\$9,770,000 to \$19,539,999	\$1,960
\$19,540,000 to \$39,079,999	\$3,910
\$39,080,000 or More	\$9,770