

**Amended Partnership Return/Claim for Refund 2014**

Explain each change on the back of Form M3X.

For tax year beginning (mm/dd/yyyy) \_\_\_\_\_ and ending (mm/dd/yyyy) \_\_\_\_\_

Partnership's Name		Federal ID Number	Minnesota tax ID Number
Doing Business as		Check this box if the name or address has changed since filing your original return. Fill in former information below. <input type="checkbox"/>	
Current Street Address		Former Name or Address, if Changed	
City	State	Zip Code	Number of enclosed amended Schedules KPI and KPC:
			Number of Partners:
Check if: <input type="checkbox"/> Composite Income Tax <input type="checkbox"/> More than 80% of income is from farming <input type="checkbox"/> LLC <input type="checkbox"/> Qualified Business Participating in a JOBZ Zone			
Check box to indicate the reason you are amending: <input type="checkbox"/> Amended Federal Return <input type="checkbox"/> IRS Adjustment <input type="checkbox"/> Changes affect Nonresident Withholding <input type="checkbox"/> Changes affect Schedules KPC and/or KPI <input type="checkbox"/> Changes affect M3A			

	A—As previously reported	B—Net change	C—Corrected amounts
<b>1</b> Minimum fee (from line 1 of Form M3) .....	<b>1</b> ■		
<b>2</b> Composite income tax (enclose Schedules KPI) .....	<b>2</b> ■		
<b>3</b> Nonresident Minnesota withholding .....	<b>3</b> ■		
<b>4</b> Add lines 1 through 3 .....	<b>4</b> ■		
<b>5</b> Employer Transit Pass Credit not passed through to partners, limited to the amount on line 1 (enclose Schedule ETP) .....	<b>5</b> ■		
<b>6</b> Subtract line 5 from line 4 .....	<b>6</b> ■		
<b>7</b> Enterprise Zone Credit (enclose Schedule EPC) .....	<b>7</b> ■		
<b>8</b> Jobs Credit for participating in a Job Opportunity Building Zone (JOBZ) (enclose Schedule JOBZ) .....	<b>8</b> ■		
<b>9</b> Estimated tax and/or extension payments .....	<b>9</b> ■		
<b>10</b> Amount due from original Form M3, line 11 (see instructions) .....		<b>10</b> ■	
<b>11</b> Total credits and tax paid (add lines 7C through 9C and line 10) .....		<b>11</b> ■	
<b>12</b> Refund amount from original Form M3, line 16 (see instructions) .....		<b>12</b> ■	
<b>13</b> Subtract line 12 from line 11 (if result is less than zero, enter the negative amount) .....		<b>13</b> ■	
<b>14</b> Tax you owe. If line 6C is more than line 13, subtract line 13 from line 6C (if line 13 is a negative amount, see instructions) .....		<b>14</b> ■	
<b>15</b> If you failed to timely report federal changes or the IRS assessed a penalty (see instructions) .....		<b>15</b> ■	
<b>16</b> Add line 14 and line 15 .....		<b>16</b> ■	
<b>17</b> Interest (see instructions) .....		<b>17</b> ■	
<b>18</b> <b>AMOUNT DUE</b> (add lines 16 and 17). Skip lines 19–20 .....		<b>18</b> ■	
Check payment method: <input type="checkbox"/> Electronic (see instructions), or <input type="checkbox"/> Check (see instructions)			
<b>19</b> <b>REFUND.</b> If line 13 is more than line 6C, subtract line 6C from line 13 .....		<b>19</b> ■	
<b>20</b> To have your refund direct deposited, enter the following. Otherwise, you will receive a check.			
Account type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	Routing number	Account number (use an account not associated with any foreign banks)	

Signature of General Partner		Date	Daytime Phone	<input type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.
Print Name of General Partner	E-mail Address for Correspondence, if Desired	This e-mail address belongs to: <input type="checkbox"/> Employee <input type="checkbox"/> Paid Preparer <input type="checkbox"/> Other:		
Signature of Preparer	Date	Daytime Phone	Preparer's PTIN	

**Explain net changes on the back of this form and show computations in detail. Enclose your list of changes, any amended schedules and a complete copy of the amended federal Form 1065, if any. Mail to:**  
 Minnesota Amended Partnership Tax, Mail Station 1760, St. Paul, MN 55145-1760.

**EXPLANATION OF CHANGE**—Explain below each change in detail. If the changes involve items requiring supporting information, be sure to attach the appropriate schedule, statement or form to Form M3X to verify the correct amount.

# Form M3X Instructions 2014

Before you can complete Form M3X, you will need the M3 instructions for the year you are amending.

## Who Should File M3X?

This form must be filed by partnerships to correct—or amend—an original Minnesota partnership return. You must use the most current version of Form M3X, regardless of the year being amended.

**Federal Return Adjustments.** If the Internal Revenue Service (IRS) changes or audits your federal return or you amend your federal return, you have 180 days to file an amended Minnesota return. If you are filing Form M3X based on an IRS adjustment, be sure to check the box in the heading and attach to your Form M3X a complete copy of your amended federal return or the correction notice you received from the IRS.

If you fail to report as required, a 10 percent penalty will be assessed on any additional tax. See line 16 instructions.

**Claim for Refund.** Use Form M3X to make a claim for refund and report changes to your Minnesota liability. If you make a claim for a refund and we do not act on it within six months of the date filed, you may bring an action in the district court or the tax court.

## When to File

File Form M3X only after you have filed your original return. You may file Form M3X within 3½ years after the return was due or within one year from the date of an order assessing tax, whichever is later. If you filed your original return under an extension by the extended due date, you have up to 3½ years from the extended due date to file the amended return.

## Filing Reminders

**The amended return must be signed** by a general partner.

**If you pay someone to prepare your return,** the preparer must sign and enter his or her Minnesota ID, Social Security or PTIN number and daytime phone.

### Round amounts to the nearest dollar.

Decrease any amount less than 50 cents and increase any amount that is 50 cents or more to the next higher dollar.

## Completing the Form

Enter the tax year you are amending at the top of the form. On the back of Form M3X, include a detailed explanation of why the

original return was incorrect. Providing this information will help us verify the amended amounts.

Estimated payments and refunds credited to subsequent years cannot be amended or changed after the original return is filed.

Form AWC, *Alternative Withholding Certificate*, can only be filed with the original return. Any Forms AWC received after the filing of the original return will be denied.

**Apportionment Factors.** If the changes affect your sales, property and payroll within Minnesota, you must complete and attach M3A. Be sure to use the correct apportionment factors for the year you are amending. Below is a list of apportionment factors for each tax year:

Tax year	Sales Factor	Property Factor	Payroll Factor
2014 & later ..	100 .....	0 .....	0 .....
2013 .....	96 .....	2 .....	2 .....
2012 .....	93 .....	3.5 .....	3.5 .....
2011 .....	90 .....	5 .....	5 .....
2010 .....	87 .....	6.5 .....	6.5 .....
2009 .....	84 .....	8 .....	8 .....
2008 .....	81 .....	9.5 .....	9.5 .....
2007 .....	78 .....	11 .....	11 .....
2006 & prior ..	75 .....	12.5 .....	12.5 .....

## Use of Information

All information provided on this form is private, except for your Minnesota tax ID number, which is public. Private information cannot be given to others except as provided by state law.

The identity and income information of the partners are required under state law so the department can determine the partner's correct Minnesota taxable income and verify if the partner has filed a return and paid the tax. The Social Security numbers of the individual, estate and trust partners are required to be reported on Schedule KPI under M.S. 289A.12, subd. 13.

## Lines 1–9

### Columns A, B, C

**Column A:** Enter the amounts shown on your original return or as later adjusted by an amended return or audit report.

**Column B:** Enter the dollar amount of each change as an increase or decrease for each line you are changing. Show all decreases in parentheses.

If the changes you are making affect the amounts on a schedule, you must complete and enclose a corrected schedule.

If you do not enter an amount when there is a change, the processing of your amended return will be delayed. You must also explain each change in detail in the space on the back of Form M3X and enclose any related schedules or forms.

If you are not making a change for a given line, leave column B blank.

**Column C:** Enter the corrected amounts after the increases or decreases. If there are no changes, enter the amount from column A.

## Line 10

Enter the total of the following tax amounts, whether or not paid:

- amount from line 11 of your original M3;
- any additional tax due from a previously filed M3X, (either line 18 or 19 depending on the year); and
- additional tax due as the result of an audit or notice of change.

*Do not* include any amounts that were paid for penalty, interest or underpayment of estimated tax.

## Line 12

Enter the total of the following refund amounts:

- from line 16 of your original M3, even if you have not yet received it;
- any refund amount from a previously filed M3X, (either line 19 or 20 depending on the year); and
- refund or reduction in tax from a protest or other type of audit adjustment.

Include any amount that was credited to estimated tax or applied to pay past due taxes.

Do not include any interest that may have been included in the refunds you received.

## Lines 14 and 19

*Lines 14 and 19 should reflect the changes to your tax and/or credits as reported on lines 1 through 9 of Form M3X. If you have unpaid taxes on your original Form M3, Form M3X is not intended to show your corrected balance due.*

*Continued*

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