DEPARTMENT OF REVENUE

1730111

2017 M3, Partnership Return

Tax year beginning _____, 2017, ending _____

Partnership's Name | **Federal ID Number** | **Minnesota Tax ID Number**

Doing Business as | **Former name, if changed since 2016 return:**

Mailing Address

☐ **Check if new address**

City | **State** | **ZIP Code** | **Number of Schedules KPI and KPC:** | **Number of Partners:**

Check if: ☐ **Initial Return** ☐ **Composite Income Tax** ☐ **More than 80% of Income is from Farming** ☐ **LLC** ☐ **Out of Business** ***(see inst.)*** ☐ **Installment Sale of Pass-through Assets or Interests**

Round amounts to nearest whole dollar

1	Minimum fee from line 9 of M3A *(see M3A inst., page 6)*	**1**	*(enclose M3A)*
2	Composite income tax for nonresident individual partners	**2**	*(enclose Schedules KPI)*
3	Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box: ☐	**3**	*(enclose Forms AWC)*
4	Add lines 1 through 3	**4**	
5	Employer Transit Pass Credit not passed through to partners, limited to the amount of the minimum fee on line 1 *(enclose Schedule ETP)*	**5**	
6	Subtract line 5 from line 4	**6**	
7	Enterprise Zone Credit not passed through to partners	**7**	
8	Estimated tax and/or extension payments made for 2017	**8**	
9	Add lines 7 through 8	**9**	
10	Tax due. If line 6 is more than line 9, subtract line 9 from line 6	**10**	
11	Penalty *(see instructions, page 4)*	**11**	
12	Interest *(see instructions, page 4)*	**12**	
13	Additional charge for underpayment of estimated tax *(enclose Schedule EST)*	**13**	
14	**AMOUNT DUE.** If you entered an amount on line 10, add lines 10 through 13. Check payment method: ☐ Electronic *(see inst., pg. 2)*, or ☐ Check *(see inst. pg. 2)*	**14**	

Continued next page

2017 M3, page 2

* 1 7 3 0 2 1 *

Partnership's Name	Federal ID Number	Minnesota Tax ID Number

15 Overpayment. If line 9 is more than the sum of lines 6 and 13, subtract line 6 and line 13 from line 9. If line 9 is less than the sum of lines 6 and 13 *(see instructions, page 4)* . . . . . **15** ■ _____

16 Amount of line 15 to be credited to your 2018 estimated tax . . . . . **16** ■ _____

17 **REFUND.** Subtract line 16 from line 15 . . . . . **17** ■ _____

18 To have your refund direct deposited, enter the following. Otherwise, you will receive a check. You must use an account not associated with any foreign banks.

Account type: **Routing number** **Account number** *(use an account not associated with any foreign banks)*

☐ **Checking** ☐ **Savings**

Signature of General Partner	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 General Partner	Email Address for Correspondence, if Desired		This email address belongs to: ☐ Employee ☐ Paid Preparer ☐ Other:	
Paid Preparer's Signature if Other than Partner	Date	Daytime Phone	Preparer's PTIN	

Include a complete copy of federal Form 1065, Schedules K and K-1, and other federal schedules.
Mail to: Minnesota Partnership Tax, Mail Station 1760, St. Paul, MN 55145-1760

DEPARTMENT OF REVENUE

* 1 7 3 0 3 1 *

2017 M3A, Apportionment and Minimum Fee

All partnerships must complete M3A to determine its Minnesota source income and minimum fee. See M3A instructions beginning on page 6.

		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**			
Total average value of tangible property owned at original cost *(add lines 1a-1c)*	**1**			
2 Capitalized rents paid by partnership *(gross rents paid x 8)*	**2**			
3 Add lines 1 and 2	**3**			
Payroll				
4 Total payroll, including guaranteed payments to partners	**4**			
Sales				
5 Sales *(including rents received)*	**5**			

Minimum Fee Calculation

6 Total of lines 3, 4 and 5 in column A	**6**		
7 Adjustments *(see instructions, page 7)* **Schedule KPC MUST be included.**	**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 1 of your Form M3.*

Minimum Fee Table

If line 8 of M3A 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

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

- Farm partnerships with more than 80 percent of income from farming

If you are exempt from the minimum fee, enter zero on line 9 above and on line 1 of Form M3.