DEPARTMENT OF REVENUE

183011

2018 M3, Partnership Return

Tax year beginning ______________, **2018, ending** ______________

Partnership's Name	Federal ID Number	Minnesota Tax ID Number
Doing Business as	**Former name, if changed since 2017 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**

☐ **IRC Sec. 965 Deferred Foreign Income**

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 Tax Credit for Owners of Agricultural Assets not passed through to partners, limited to the amount of the minimum fee on line 1 . . . . 6 ■ ______
Enter the certificate number from the certificate you received from the Rural Finance Authority:
AO ____ - ____________

7 Add lines 5 and 6 . . . . 7 ■ ______

8 Subtract line 7 from line 4 (if result is zero or less, leave blank) . . . . 8 ■ ______

9 Enterprise Zone Credit not passed through to partners . . . . 9 ■ ______

10 Estimated tax and/or extension payments made for 2018 . . . . 10 ■ ______

11 Add lines 9 and 10 . . . . 11 ■ ______

12 Tax due. If line 8 is more than line 11, subtract line 11 from line 8 . . . . 12 ■ ______

13 Penalty *(see instructions, page 4)* . . . . 13 ■ ______

14 Interest *(see instructions, page 4)* . . . . 14 ■ ______

15 Additional charge for underpayment of estimated tax *(enclose Schedule EST)* . . . . 15 ■ ______

Continued next page

* 1 8 3 0 2 1 *

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

16 **AMOUNT DUE.** If you entered an amount on line 12, add lines 12 through 15.
Check payment method: ☐ Electronic *(see inst., pg. 2)*, or ☐ Check *(see inst. pg. 2)* . . . . **16■** ______

17 Overpayment. If line 11 is more than the sum of lines 8 and 15, subtract line 8 and line 15 from line 11. If line 11 is less than the sum of lines 8 and 15 *(see instructions, page 4)* . . . . **17■** ______

18 Amount of line 17 to be credited to your 2019 estimated tax . . . . **18■** ______

19 **REFUND.** Subtract line 18 from line 17 . . . . **19■** ______

20 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: ☐ **Checking** ☐ **Savings**

Routing number

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

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

183031

2018 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)* . . . . 7 ■ ____________ *(Identify pass-through entity and enclose schedule.)*
Schedule KPC MUST be included.

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 $990,000	$0
$990,000 to $1,989,999	$200
$1,990,000 to $9,959,999	$600
$9,960,000 to $19,929,999	$1,990
$19,930,000 to $39,859,999	$3,990
$39,860,000 or More	$9,960

*** 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, leave line 9 above and line 1 on Form M3 blank.