



2022 M8, S Corporation Return

Do not use staples on anything you submit.

Tax year beginning (MM/DD/YYYY) ____/____/____ and ending (MM/DD/YYYY) ____/____/____

Name of Corporation _____

Federal ID Number _____

Minnesota Tax ID _____

Mailing Address ☐ Check if New Address _____

Former name, if changed since 2021 return: _____

City _____

State _____

ZIP Code _____

Number of Schedule KS _____

Number of Shareholders _____

Place an X in all that apply:

- ☐ Initial Return
 ☐ Composite Income Tax
 ☐ Financial Institution
 ☐ Qualified Subchapter S Subsidiary
 ☐ Final Return
 ☐ Installment Sale of Pass-through Assets or Interests
☐ Public Law 86-272
 ☐ Pass-through Entity (PTE) Tax
 ☐ Tax Position Disclosure (Enclose Form TPD)

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

☐ Federal Schedule D taxes
 ☐ Passive income
 Round amounts to nearest whole dollar

☐ LIFO recapture 1 ■ _____ (enclose computation)

2 Minimum fee from M8A, line 9 (see M8A instructions, pg. 9) 2 ■ _____ (enclose M8A)

3 Pass-through Entity Tax 3 ■ _____ (enclose Schedule PTE)

4 Composite income tax for nonresident shareholders 4 ■ _____ (enclose Schedules KS)

5 Minnesota income tax withheld for nonresident shareholders.
 If you received Form AWC from a shareholder, check box: ☐ 5 ■ _____ (enclose Forms AWC)

6 Add lines 1 through 5 6 _____

7 Employer Transit Pass Credit not passed through to shareholders,
 limited to the sum of lines 1 and 2 above (enclose Schedule ETP) 7 ■ _____

8 Film Production Tax Credit, limited to the sum of lines 1 and 2 above 8 ■ _____

Enter the credit certificate number: TAXC - _____

9 Tax Credit for Owners of Agricultural Assets not passed through to shareholders,
 limited to the sum of lines 1 and 2 above 9 ■ _____

Enter the certificate number from the certificate you received from the Rural Finance Authority:

AO _____

10 Add lines 7 through 9 10 _____

11 Subtract line 10 from line 6 (if result is zero or less, leave blank) 11 ■ _____

12 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 6).
 This will reduce your refund or increase your tax 12 ■ _____

13 Add lines 11 and 12 13 ■ _____

14 Enterprise Zone Credit not passed through
 to shareholders (enclose Schedule EPC) 14 ■ _____



Name of Corporation _____

Federal ID Number _____

Minnesota Tax ID _____

Round amounts to nearest whole dollar

15 Estimated tax and/or extension payments made for 2022 15 ■ _____

16 Add lines 14 and 15 16 ■ _____

17 Tax due. If line 13 is more than line 16, subtract line 16 from line 13 17 ■ _____

18 Penalty (see instructions, pg. 6) 18 ■ _____

19 Interest (see instructions, pg. 7) 19 ■ _____

20 Additional charge for underpayment of estimated tax (attach Schedule EST) 20 ■ _____

21 **AMOUNT DUE.** If you entered an amount on line 17, add lines 17 through 20 21 ■ _____Payment method: ☐ **Electronic** (see inst., pg. 2), or ☐ **Check** (see inst., pg. 2)

22 Overpayment. If line 16 is more than the sum of lines 13 and 18 through 20, subtract lines 13 and 18 through 20 from line 16 22 ■ _____

23 Amount of line 22 to be credited to your 2023 estimated tax 23 ■ _____

24 **REFUND.** Subtract line 23 from line 22 24 ■ _____

25 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Account type:☐ **Checking** ☐ **Savings** _____

Routing number _____

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

Signature of Officer _____

Date (MM/DD/YYYY) _____

Officer's Direct Phone _____

Print Name of Officer _____

Email Address for Correspondence, if Desired _____

This Email Address belongs to:

☐ **Employee** ☐ **Paid Preparer** ☐ **Other:** _____

Paid Preparer's Signature _____

Preparer's PTIN _____

Date (MM/DD/YYYY) _____

Preparer's Direct Phone _____

Include a complete copy of federal Form 1120S, Schedules K and K-1, and other federal schedulesMail to: Minnesota S Corporation Income Tax
Mail Station 1770
St. Paul, MN 55145-1770

I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

I do not want my paid preparer to file my return electronically.



2022 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 9. Enclose a copy of your balance sheet.

	A In Minn.	B Total (carry to 5 decimal places)		C Factors (A ÷ B)
Property				
1 a Average value of inventory	1a ■ _____	[Large Gray Box]		
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 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 ■ _____	■ _____	■ _____	
(If line 5, column B is zero, see instructions, page 9.)				
Minimum Fee Calculation				
6 Total of lines 3, 4 and 5 in column A	6 ■ _____			
7 Adjustments (see instructions, page 10)	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 \$1,080,000	\$0
\$1,080,000 to \$2,159,999	\$220
\$2,160,000 to \$10,809,999	\$650
\$10,810,000 to \$21,609,999	\$2,160
\$21,610,000 to \$43,219,999	\$4,330
\$43,220,000 or More	\$10,810