

Partnership Return 2016

Tax year beginning _____, 2016, ending _____

Print or Type

Partnership's Name		Federal ID Number	Minnesota Tax ID Number
Doing Business as		Former name, if changed since 2015 return:	
Mailing Address			
		<input type="checkbox"/> 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.)

Round amounts to nearest whole dollar

Tax and Credits

- 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 2016 **8** ■ _____

Refund or Amount Due

- 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 5) **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** ■ _____

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Partnership Return 2016 (continued)

Partnership's Name	Federal ID Number	Minnesota Tax ID Number
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Refund or Amount Due	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 5) 15 <input type="text"/>
	16 Amount of line 15 to be credited to your 2017 estimated tax 16 <input type="text"/>
	17 REFUND. Subtract line 16 from line 15 17 <input type="text"/>
	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

Signatures	Signature of General Partner		Date	Daytime Phone	<input type="checkbox"/> I authorize the MN Dept. of Revenue to discuss this tax return with the person below.
	Print Name of General Partner	Email Address for Correspondence, if Desired		This email address belongs to:	
					<input type="checkbox"/> Employee <input type="checkbox"/> Paid Preparer <input type="checkbox"/> 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

Apportionment and Minimum Fee 2016

All partnerships must complete M3A to determine its Minnesota source income and minimum fee. See M3A instructions beginning on page 6. Enclose a copy of your balance sheet.

	A In Minn.	B Total	C Factors (A ÷ B) <small>(carry to 5 decimal places)</small>
Property and Payroll	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/ Apportionment	Sales		
	5 Sales (including rents received) 5 ■		
Minimum Fee	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.)
	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.

If line 8 of M3A is:	your minimum fee* is:
Less than \$970,000	\$0
\$970,000 to \$1,939,999	\$200
\$1,940,000 to \$9,689,999	\$580
\$9,690,000 to \$19,379,999	\$1,940
\$19,380,000 to \$38,769,999	\$3,880
\$38,770,000 or More	\$9,690

***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.