



2019 M3, Partnership Return

Tax year beginning _____, 2019, ending _____

Partnership's Name _____ Federal ID Number _____ Minnesota Tax ID Number _____

Doing Business as _____ Former name, if changed since 2018 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
 Public Law 86-272

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 2019 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 ■ _____



| | | |
|--------------------|-------------------|-------------------------|
| 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 2020 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: **Routing number** **Account number** (*use an account not associated with any foreign banks*)

Checking **Savings** _____ _____

| | | | | |
|---|--|-----------------------------------|--|---|
| 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. | <input type="checkbox"/> 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: | | |
| | | <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



2019 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) <i>(carry to 5 decimal places)</i> | |
|---|---------------|------------|--|--|
| Property | | | | |
| 1 a Average value of inventory 1a ■ _____ | | | [REDACTED] | |
| 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. | |

| If line 8 of M3A is: | your minimum fee is: |
|--|----------------------|
| Less than \$1,020,000 | \$0 |
| \$1,020,000 to \$2,039,999 | \$210 |
| \$2,040,000 to \$10,209,999 | \$610 |
| \$10,210,000 to \$20,409,999 | \$2,040 |
| \$20,410,000 to \$40,819,999 | \$4,090 |
| \$40,820,000 or More | \$10,210 |

*** 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.

