



2022 M3, Partnership Return

Do not use staples on anything you submit.

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

Partnership's Name _____		Federal ID Number _____	Minnesota Tax ID Number _____
Doing Business as _____		Former Name, if Changed Since 2021 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 Final Return Installment Sale of Pass-through Assets or Interests

Public Law 86-272 Pass-through Entity (PTE) Tax Tax Position Disclosure (Include Form TPD)

Round amounts to nearest whole dollar

- 1 Minimum fee from line 9 of M3A (see M3A inst., page 8) **1** ■ _____ (enclose M3A)
- 2 Pass-through Entity Tax **2** ■ _____ (enclose Schedule PTE)
- 3 Composite income tax for nonresident individual partners **3** ■ _____ (enclose Schedules KPI)
- 4 Minnesota income tax withheld for nonresident individual partners. If you received a Form AWC from a partner, check box: **4** ■ _____ (enclose Forms AWC)
- 5 Add lines 1 through 4 **5** _____
- 6 Employer Transit Pass Credit not passed through to partners, limited to the amount of the minimum fee on line 1 (enclose Schedule ETP) **6** ■ _____
- 7 Film Production Tax Credit, limited to the amount of the minimum fee on line 1 **7** ■ _____
- Enter the credit certificate number: TAXC - _____
- 8 Tax Credit for Owners of Agricultural Assets not passed through to partners limited to the amount of the minimum fee on line 1 **8** ■ _____
- Enter the certificate number from the certificate you received from the Rural Finance Authority:
AO _____
- 9 Add lines 6, 7, and 8 **9** _____
- 10 Subtract line 9 from line 5 (if result is zero or less, leave blank) **10** ■ _____
- 11 Enterprise Zone Credit not passed through to partners **11** ■ _____
- 12 Estimated tax and/or extension payments made for 2022 **12** ■ _____
- 13 Add lines 11 and 12 **13** ■ _____
- 14 Tax due. If line 10 is more than line 13, subtract line 13 from line 10 **14** ■ _____



Partnership's Name Federal ID Number Minnesota Tax ID Number

- 15 Penalty (see instructions, page 6)
16 Interest (see instructions, page 6)
17 Additional charge for underpayment of estimated tax (enclose Schedule EST)
18 AMOUNT DUE. If you entered an amount on line 14, add lines 14 through 17.
19 Overpayment. If line 13 is more than the sum of lines 10 and 15 through 17, subtraction lines 10 and 15 through 17 from line 13
20 Amount of line 19 to be credited to your 2023 estimated tax
21 REFUND. Subtract line 20 from line 19
22 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)

I declare that this return is correct and complete to the best of my knowledge and belief.

Signature of Partner or LLC Member Date (MM/DD/YYYY) Partner or Member's Direct Phone
Print Name of Partner or LLC Member Email Address for Correspondence, if Desired This email address belongs to:
Employee Paid Preparer Other:
Paid Preparer's Signature if Other than Partner Preparer's PTIN Date (MM/DD/YYYY) Preparer's Direct Phone

Include a complete copy of your 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

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 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 8.

	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 <i>(add lines 1a-1c)</i> . . . 1 _____				
2 Capitalized rents paid by partnership <i>(gross rents paid x 8)</i> 2 ■ _____				
3 Add lines 1 and 2 3 ■ _____				
Payroll				
4 Total payroll, including guaranteed payments to partners 4 ■ _____				
Sales				
5 Sales <i>(including rents received)</i> 5 ■ _____		■ _____		■ _____
Minimum Fee Calculation				
6 Total of lines 3, 4 and 5 in column A 6 ■ _____				
7 Adjustments <i>(see instructions, page 9)</i> 7 ■ _____			<i>(Identify pass-through entity and enclose schedule.)</i>	
Schedule KPC MUST be included.				
8 Combine lines 6 and 7 8 ■ _____				
9 Minimum fee <i>(determine using the amount on line 8 and the table below)</i> 9 ■ _____			<i>Enter this amount on line 1 of your Form M3.</i>	

If line 8 of M3A 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

*** 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.

