




2017 M8, S Corporation Return

Tax year beginning _____, 2017, ending _____

Name of Corporation		Federal ID Number	Minnesota Tax ID
Mailing Address	<input type="checkbox"/> Check if New Address	Former name, if changed since 2016 return:	
City	State	ZIP Code	Number of Schedule KS: Number of Shareholders:
<input type="checkbox"/> Initial Return	<input type="checkbox"/> Composite Income Tax	<input type="checkbox"/> Financial Institution	<input type="checkbox"/> Qualified Subchapter S Subsidiary
		<input type="checkbox"/> Out of Business (see instructions, pg. 4)	<input type="checkbox"/> Installment Sale of Pass-through Assets or Interests

Round amounts to nearest whole dollar

- 1 S corporation taxes (place an X in all that apply):
 - Federal Schedule D taxes Passive income
 - LIFO recapture **1 ■** _____ (enclose computation)
- 2 Minimum fee from M8A, line 9 (see M8A instructions, pg. 8 ... **2 ■** _____ (enclose M8A)
- 3 Composite income tax for nonresident shareholders **3 ■** _____ (enclose Schedules KS)
- 4 Minnesota income tax withheld for nonresident shareholders.
If you received Form AWC from a shareholder, check box: **4 ■** _____ (enclose Forms AWC)
- 5 Add lines 1 through 4. **5 ■** _____
- 6 Employer Transit Pass Credit not passed through to shareholders,
limited to the sum of lines 1 and 2 above (enclose Schedule ETP) **6 ■** _____
- 7 Subtract line 6 from line 5 **7 ■** _____
- 8 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4).
This will reduce your refund or increase your tax  **8 ■** _____
- 9 Add lines 7 and 8 **9 ■** _____
- 10 Enterprise Zone Credit not passed through
to shareholders (enclose Schedule EPC) **10 ■** _____
- 11 Estimated tax and/or extension payments made for 2017 **11 ■** _____
- 12 Add lines 10 through 11 **12 ■** _____
- 13 Tax due. If line 9 is more than line 12, subtract line 12 from line 9 **13 ■** _____
- 14 Penalty (see instructions, pg. 4) **14 ■** _____
- 15 Interest (see instructions, pg. 5) **15 ■** _____
- 16 Additional charge for underpayment of estimated tax (attach Schedule EST) **16 ■** _____
- 17 **AMOUNT DUE.** If you entered an amount on line 13, add lines 13 through 16. **17 ■** _____

Payment method: Electronic (see inst., pg. 2), or Check (see inst., pg. 2)



Name of Corporation

Federal ID Number

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18 Overpayment. If line 12 is more than the sum of lines 9 and 16, subtract line 9 and line 16 from line 12 18 ■ _____

19 Amount of line 18 to be credited to your 2017 estimated tax . . . 19 ■ _____

20 REFUND. Subtract line 19 from line 18 20 ■ _____

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

Account type: Routing number Account number (use an account not associated with any foreign banks)

Checking Savings [] [] []

Signature of Officer 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 Officer Email address for correspondence, if desired This email address belongs to:

Paid Preparer's Signature Date Daytime Phone Preparer's PTIN Employee Paid Preparer Other

Include a complete copy of federal Form 1120S, Schedules K and K-1, and other federal schedules

Mail to: Minnesota S Corporation Income Tax, Mail Station 1770, St. Paul, MN 55145-1770





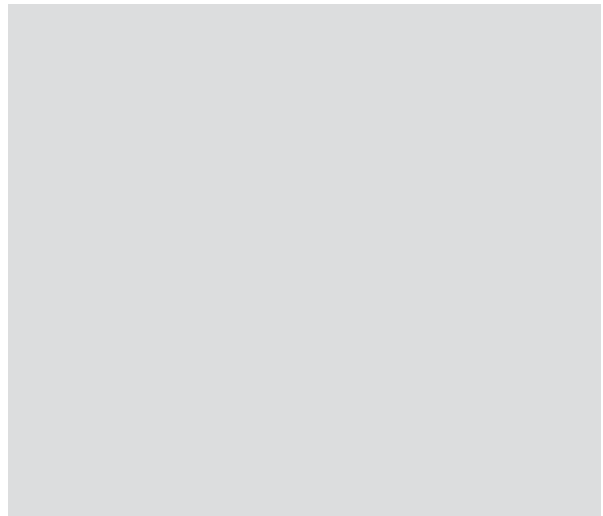
2017 M8A, Apportionment and Minimum Fee

All S corporations must complete M8A to determine its Minnesota source income and minimum fee. See M8A instructions beginning on page 7. Enclose a copy of your balance sheet.

A	B	C
In Minn.	Total	Factors (A ÷ B)
	(carry to 5 decimal places)	

Property

- 1 a Average value of inventory **1 a** ■ _____
- b Average value of buildings, machinery and other tangible property owned . . **1 b** ■ _____
- c Average value of land owned **1 c** ■ _____
- d Financial institutions only:
 Average intangible property owned. . . **1 d** ■ _____
- Total average value of tangible property owned at original cost (add lines 1a-1d) . . **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 7.)

Minimum Fee Calculation

- 6 Total of lines 3, 4 and 5 in column A **6** ■ _____
- 7 Adjustments (see instructions, page 8) **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.

If line 8 of M8A is:	your minimum fee is:
Less than \$970,000	\$0
\$970,000 to \$1,959,999	\$200
\$1,960,000 to \$9,769,999	\$590
\$9,770,000 to \$19,539,999	\$1,960
\$19,540,000 to \$39,079,999	\$3,910
\$39,080,000 or More	\$9,770