

Amended Partnership Return/Claim for Refund

Explain each change on the back of Form M3X.

For tax year beginning (mm/dd/yyyy) _____ and ending (mm/dd/yyyy) _____

Print or Type

| | | | |
|---|-------|---|---|
| Partnership's name | | Federal ID number | Minnesota tax ID number |
| Doing business as | | Check this box if the name or address has changed since filing your original return. Fill in former information below. <input type="checkbox"/> | |
| Current street address | | Former name or address, if changed | |
| City | State | Zip code | Number of enclosed amended Schedules KPI and KPC: _____ |
| | | | Number of partners: _____ |
| Check if: <input type="checkbox"/> Composite income tax <input type="checkbox"/> More than 80% of income is from farming <input type="checkbox"/> LLC <input type="checkbox"/> Qualified business participating in a JOBZ zone | | | |
| Check box to indicate the reason you are amending: <input type="checkbox"/> Amended federal return <input type="checkbox"/> IRS adjustment <input type="checkbox"/> Changes affect nonresident withholding <input type="checkbox"/> Changes affect Schedules KPC and/or KPI <input type="checkbox"/> Changes affect M3A | | | |

Calculate Your New Tax

| | A—As previously reported | B—Net change | C—Corrected amounts |
|---|--------------------------|--------------|---------------------|
| 1 Minimum fee (from line 1 of Form M3) | 1 | | |
| 2 Composite income tax (enclose Schedules KPI) | 2 | | |
| 3 Nonresident Minnesota withholding | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Employer Transit Pass Credit not passed through to partners, limited to the amount on line 1 (enclose Schedule ETP) | 5 | | |
| 6 Subtract line 5 from line 4 | 6 | | |
| 7 Enterprise Zone Credit (enclose Schedule EPC) | 7 | | |
| 8 Jobs Credit for participating in a Job Opportunity Building Zone (JOBZ) (enclose Schedule JOBZ) | 8 | | |
| 9 Credit for tuberculosis testing on cattle | 9 | | |
| 10 Estimated tax and/or extension payments | 10 | | |
| 11 Amount due from original Form M3, line 12 (see instructions) | | | 11 |
| 12 Total credits and tax paid (add lines 7C through 10C and line 11) | | | 12 |
| 13 Refund amount from original Form M3, line 17 (see instructions) | | | 13 |
| 14 Subtract line 13 from line 12 (if result is less than zero, enter the negative amount) | | | 14 |
| 15 Tax you owe. If line 6C is more than line 14, subtract line 14 from line 6C (if line 14 is a negative amount, see instructions) | | | 15 |
| 16 If you failed to timely report federal changes or the IRS assessed a penalty (see instructions) | | | 16 |
| 17 Add line 15 and line 16 | | | 17 |
| 18 Interest (see instructions) | | | 18 |
| 19 AMOUNT DUE (add lines 17 and 18). Skip lines 20–21 | | | 19 |
| Check payment method: <input type="checkbox"/> Electronic (see instructions), or <input type="checkbox"/> Check (attach PV68) | | | |
| 20 REFUND. If line 14 is more than line 6C, subtract line 6C from line 14 | | | 20 |

21 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): _____

Sign Here

| | | | | |
|-------------------------------|---|---|-----------------|--|
| Signature of general partner | | Date | Daytime phone | <input type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer. |
| Print name of general partner | E-mail address for correspondence, if desired | This e-mail address belongs to: <input type="checkbox"/> Employee <input type="checkbox"/> Paid preparer <input type="checkbox"/> Other: | | |
| Signature of preparer | Date | Daytime phone | Preparer's PTIN | |

Explain net changes on the back of this form and show computations in detail. Enclose your list of changes, any amended schedules and a complete copy of the amended federal Form 1065, if any. Mail to:
 Minnesota Amended Partnership Tax, Mail Station 1760, St. Paul, MN 55145-1760.

EXPLANATION OF CHANGE—Explain below each change in detail. If the changes involve items requiring supporting information, be sure to attach the appropriate schedule, statement or form to Form M3X to verify the correct amount.

Form M3X Instructions

Before you can complete Form M3X, you will need the M3 instructions for the year you are amending.

Who Should File M3X?

This form must be filed by partnerships to correct—or amend—an original Minnesota partnership return. You must use the most current version of Form M3X, regardless of the year being amended.

Federal Return Adjustments. If the Internal Revenue Service (IRS) changes or audits your federal return or you amend your federal return and it affects your Minnesota return, you have 180 days to file an amended Minnesota return. If you are filing Form M3X based on an IRS adjustment, be sure to check the box in the heading and attach to your Form M3X a complete copy of your amended federal return or the correction notice you received from the IRS.

If the changes do not affect your Minnesota return, you have 180 days to send a letter of explanation to the department. Send your letter and a complete copy of your amended federal return or the correction notice you received from the IRS to: Minnesota Partnership Tax, Mail Station 5170, St. Paul, MN 55146-5170.

If you fail to report as required, a 10 percent penalty will be assessed on any additional tax. See line 16 instructions.

Claim for Refund. Use Form M3X to make a claim for refund and report changes to your Minnesota liability. If you make a claim for a refund and we do not act on it within six months of the date filed, you may bring an action in the district court or the tax court.

When to File

File Form M3X only after you have filed your original return. You may file Form M3X within 3½ years after the return was due or within one year from the date of an order assessing tax, whichever is later. If you filed your original return under an extension by the extended due date, you have up to 3½ years from the extended due date to file the amended return.

Filing Reminders

The amended return must be signed by a general partner.

If you pay someone to prepare your return, the preparer must sign and enter his or her Minnesota ID, Social Security or PTIN number and daytime phone.

Round amounts to the nearest dollar.

Decrease any amount less than 50 cents and increase any amount that is 50 cents or more to the next higher dollar.

Completing the Form

Enter the tax year you are amending at the top of the form. On the back of Form M3X, include a detailed explanation of why the original return was incorrect. Providing this information will help us verify the amended amounts.

Estimated payments and refunds credited to subsequent years cannot be amended or changed after the original return is filed.

Form AWC, *Alternative Withholding Certificate*, can only be filed with the original return. Any Forms AWC received after the filing of the original return will be denied.

Apportionment Factors. If the changes affect your sales, property and payroll within Minnesota, you must complete and attach M3A. Be sure to use the correct apportionment factors for the year you are amending. Below is a list of apportionment factors for each tax year:

| Tax year | Sales Factor | Property Factor | Payroll Factor |
|--------------|--------------|-----------------|----------------|
| 2014 & later | 100 | 0 | 0 |
| 2013 | 96 | 2 | 2 |
| 2012 | 93 | 3.5 | 3.5 |
| 2011 | 90 | 5 | 5 |
| 2010 | 87 | 6.5 | 6.5 |
| 2009 | 84 | 8 | 8 |
| 2008 | 81 | 9.5 | 9.5 |
| 2007 | 78 | 11 | 11 |
| 2006 & prior | 75 | 12.5 | 12.5 |

Use of Information

All information provided on this form is private, except for your Minnesota tax ID number, which is public. Private information cannot be given to others except as provided by state law.

The identity and income information of the partners are required under state law so the department can determine the partner's correct Minnesota taxable income and verify if the partner has filed a return and paid the tax. The Social Security numbers of the individual, estate and trust partners are required to be reported on Schedule KPI under M.S. 289A.12, subd. 13.

Lines 1–10

Columns A, B, C

Column A: Enter the amounts shown on your original return or as later adjusted by an amended return or audit report.

Column B: Enter the dollar amount of each change as an increase or decrease for each line you are changing. Show all decreases in parentheses.

If the changes you are making affect the amounts on a schedule, you must complete and enclose a corrected schedule.

If you do not enter an amount when there is a change, the processing of your amended return will be delayed. You must also explain each change in detail in the space on the back of Form M3X and enclose any related schedules or forms.

If you are not making a change for a given line, leave column B blank.

Column C: Enter the corrected amounts after the increases or decreases. If there are no changes, enter the amount from column A.

Line 11

Enter the total of the following tax amounts, whether or not paid:

- amount from line 12 of your original M3;
- amount from line 19 of a previously filed Form M3X; and
- additional tax due as the result of an audit or notice of change.

Do not include any amounts that were paid for penalty, interest or underpayment of estimated tax.

Line 13

Enter the total of the following refund amounts:

- from line 17 of your original M3, even if you have not yet received it;
- from line 20 of a previously filed Form M3X; and
- refund or reduction in tax from a protest or other type of audit adjustment.

Include any amount that was credited to estimated tax or applied to pay past due taxes.

Do not include any interest that may have been included in the refunds you received.

Continued

Form M3X Instructions (continued)

Lines 15 and 20

Lines 15 and 20 should reflect the changes to your tax and/or credits as reported on lines 1 through 10 of Form M3X. If you have unpaid taxes on your original Form M3, Form M3X is not intended to show your corrected balance due.

Line 15

If line 14 is a negative amount, treat it as a positive amount and add it to line 6C. Enter the result on line 15. This is the amount you owe, which is due when you file your amended return. You *cannot* use any funds in your estimated tax account to pay this amount. Continue with line 16.

Line 16

If only one of the penalties below applies, you must multiply line 15 by 10 percent (.10). If both penalties apply, multiply line 15 by 20 percent (.20). Enter the result on line 16.

- The IRS assessed a **penalty for negligence or disregard of rules or regulations**; and/or
- You **failed to report federal changes to the department within 180 days as required**.

Line 18

Interest is calculated as simple interest and accrues on unpaid tax and penalties from the regular due date until it is paid in full. Use the formula below with the appropriate interest rate:

$$\text{Interest} = \text{line 17} \times \text{number of days past the due date} \times \text{interest rate} \div 365$$

If the days fall in more than one calendar year, you must determine the number of days separately for each year.

The interest rates for recent years are:

| | | | | | |
|---------|----|------|----|---------|----|
| 2010-12 | 3% | 2003 | 5% | 1998 | 9% |
| 2009 | 5% | 2002 | 7% | 1997 | 8% |
| 2007-08 | 8% | 2001 | 9% | 1996 | 9% |
| 2006 | 6% | 2000 | 8% | 1995 | 7% |
| 2004-05 | 4% | 1999 | 8% | 1993-94 | 6% |

Penalty will be assessed if the additional tax and interest are not paid with the amended return.

Line 19

Pay Electronically. To pay electronically, go to www.revenue.state.mn.us and log in to e-Services. If you don't have Internet access, call 1-800-570-3329 to pay by phone. When paying electronically, you must use an account not associated with any foreign banks.

Pay by Check. If you are paying by check, you must complete Form PV68 and mail it with your Form M3X along with a check made payable to **Minnesota Revenue**.

When you pay by check, your check authorizes us to make a one-time electronic fund transfer from your account. You may not receive your canceled check.

Line 20

If you want your refund to be directly deposited into your bank account, complete line 21. Your bank statement will indicate when your refund was deposited to your account. Otherwise, skip line 21 and your refund will be sent to you in the mail.

This refund *cannot* be applied to your estimated tax account.

Line 21

If you want your refund to be directly deposited into your checking or savings account, enter the routing and account numbers. You must use an account not associated with any foreign banks.

The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). Enter the number and leave out any hyphens, spaces and symbols.

You can find your bank's routing number and account number on the bottom of your check.

⑆09 100000010 000000000000⑈
└─── Bank's routing number ───┘ └─── Account number ───┘

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check.

By completing line 21, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

Signature

The return must be signed by a general partner of the organization receiving, controlling or managing the income of the partnership. The person must also include his or her ID number.

If someone other than a general partner prepared the return, the preparer must also sign. The preparer's PTIN and phone number should also be included.

You may check the box in the signature area to give us your permission to discuss your return with the paid preparer. This authorization remains in effect until you notify the department in writing (either by mail or fax) that the authorization is revoked.

Checking the box does not give your preparer the authority to sign any tax documents on your behalf or to represent you at any audit or appeals conference. For these types of authorities, you must file a power of attorney, Form REV184.

E-mail Address

If the department has questions regarding your return and you want to receive correspondence electronically, indicate the e-mail address below your signature. Check a box to indicate if the e-mail address belongs to an employee of the partnership, the paid preparer or other contact person.

By providing an e-mail address, you are authorizing the department to correspond with you or the designated person over the Internet and you understand that the entity's nonpublic tax data may be transmitted over the Internet.

You also accept the risk that the data may be accessed by someone other than the intended recipient. The department is not liable for any damages that the entity may incur as a result of an interception.

Information and Assistance

Website: www.revenue.state.mn.us

Email: BusinessIncome.Tax@state.mn.us

Phone: 651-556-3075

(TTY: Call 711 for Minnesota Relay)

We'll provide information in other formats upon request.