



2026 M8X, Amended S Corporation Return

Explain each change in a statement enclosed with Form M8X.

Do not use staples on anything you submit.

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

Name of Corporation _____			Federal ID Number _____	Minnesota Tax ID Number _____
Mailing Address _____			Check this box if the name or address has changed since filing your original return. Fill in former information below. ☐	
City _____	State _____	ZIP Code _____	Former Name or Address, if Changed _____	

Place an X in all that apply:		☐ Composite Income Tax	☐ Financial Institution	☐ QSSS	☐ Installment Sale of Pass-through Assets or Interests	☐ Pass-through Entity (PTE) Tax	☐ Tax Position Disclosure (Enclose Form TPD)
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Check box to indicate the reason you are amending:	☐ Amended Federal Return	☐ Changes Affect IRS Adjustment	☐ Changes Affect Schedules KS
	☐ Changes Affect M8A	☐ Nonresident Withholding	☐ Public Law 86-272

1 S corporation taxes (enclose computation):

Original: ☐ Sch D taxes ☐ Passive income

☐ LIFO recapture

Amended: ☐ Sch D taxes ☐ Passive income	A—As previously reported	B—Net change	C—Corrected amounts
☐ LIFO recapture	1 ■	■	■

2 Minimum fee (from line 2 of Form M8)	2 ■	■	■
3 Pass-through Entity Tax (enclose Schedule PTE)	3 ■	■	■
4 Composite income tax (enclose Schedules KS)	4 ■	■	■
5 Nonresident Minnesota withholding	5 ■	■	■
6 Add lines 1 through 5.	6 ■	■	■
7 Employer Transit Pass Credit not passed through to shareholders (enclose Schedule ETP)	7 ■	■	■
8 Film Production Tax Credit.	8 ■	■	■

Enter the credit certificate number: TAXC — _____

9 Tax Credit for Owners of Agricultural Assets not passed through to shareholders	9 ■	■	■
Enter the certificate number from the certificate you received from the Rural Finance Authority: AO _____ — _____			

10 State Housing Tax Credit.	10 ■	■	■
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Enter the credit certificate number from Minnesota Housing: SHTC — _____ — _____





Name of Corporation _____

Federal ID Number _____

Minnesota Tax ID Number _____

A—As previously reported

B—Net change

C—Corrected amounts

- 11 Short Line Railroad Infrastructure Modernization Credit **11** ■ _____
 Enter certificate number from the certificate you received
 from the Minnesota Department of Transportation: MN-SLR _____ — _____
- 12 Credit for Sales of Manufactured Home Parks to Cooperatives **12** ■ _____
- 13 Add lines 7 through 12, limited to the sum of lines 1 and 2 **13** ■ _____
- 14 Subtract line 13 from line 6 (if result is zero or less, leave blank) **14** ■ _____
- 15 Enterprise Zone Credit (enclose Schedule EPC) **15** ■ _____
- 16 Estimated tax and/or extension payments **16** ■ _____
- 17 Amount due from original Form M8, line 20 (see instructions) **17** ■ _____
- 18 Total refundable credits and tax paid (add lines 15C, 16C, and 17) **18** ■ _____
- 19 Refund amount from original Form M8, line 25 (see instructions) **19** ■ _____
- 20 Subtract line 19 from line 18 (if result is less than zero, enter the negative amount) **20** ■ _____
- 21 Tax you owe. If line 14C is more than line 20, subtract line 20 from line 14C
 (if line 20 is a negative amount, see instructions) **21** ■ _____
- 22 If you failed to timely report federal changes or the IRS assessed a penalty (see instructions) **22** ■ _____
- 23 Add lines 21 and 22 **23** ■ _____
- 24 Interest (see instructions) **24** ■ _____
- 25 **AMOUNT DUE** (add lines 23 and 24). Skip lines 26–27 **25** ■ _____
- Check payment method: ☐ Electronic (see instructions), or ☐ Check (see instructions)
- 26 **REFUND.** If line 20 is more than line 14C, 22, and 24, subtract lines 14C, 22, and 24 from 20
 (see instructions for limitation that may apply) **26** ■ _____
- 27 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

☐ Checking ☐ Savings

Routing number _____

Account number (use an account not associated with any foreign banks) _____

Signature of Officer _____

Date (MM/DD/YYYY) _____

Officer's Direct Phone _____

Print Name of Officer _____

E-mail Address for Correspondence, if Desired _____

☐ Employee Email ☐ Paid Preparer Email ☐ Other

Preparer's Signature _____

Preparer's PTIN _____

Date (MM/DD/YYYY) _____

Preparer's Direct Phone _____

Enclose a detailed explanation of net changes and show computations in detail. Enclose your list of changes, amended schedules, and a complete copy of the amended federal Form 1120s, if any.

Mail to: Minnesota S Corporation Tax
 Mail Station 1770, 600 N. Robert St., St. Paul, MN 55146-1770

☐ I authorize the Minnesota Department of Revenue
 to discuss this tax return with the preparer.