

STATE OF MINNESOTA TAX REQUIREMENTS

YOU MAY BE LIABLE FOR	IF YOU ARE TAXED AS*	USE FORM	DUE ON OR BEFORE
Tax Identification Number	Making taxable sales or withholding taxes; Partnership, Corporation	Register online at www.revenue.state.mn.us or ABR, Application for Business Registration	See information at www.revenue.state.mn.us or call (651) 282-5225
Income Tax	Sole Proprietor	M1, Individual Income Tax Return	April 15, or the 15th day of 4th month after the end of the tax year
	Individual who is a partner or S corporation shareholder	M1	Same as above
	C Corporation	M4, Corporation Franchise Tax Return	15th day of 3rd month after end of the tax year; for cooperative associations, the 15th day of the 9th month after the end of the tax year
		M11 Insurance Premium Tax (insurance companies)	March 1
	S corporation	M8 Corporation Return	15th day of 3rd month after end of tax year
	Partnership	M3 Partnership Return	15th day of 4th month after end of tax year.
Sales and Use Tax (sales tax returns must be filed using the e-FILE Minnesota electronic filing system or by phone system or by phone)	Organization that makes retail sales or provides taxable services	ST1, Sales and Use Tax Return	Due date is based on filing cycle assigned by Department of Revenue – see instructions.
	Business that purchases taxable property for use in Minnesota without paying sales tax	ST1, Sales and Use Tax Return	Included on Sales and Use Tax Return
	Consumer who purchases taxable property without paying sales tax	UT-1, Consumer's Use Tax Return	April 15th of following year
Estimated Tax	Sole proprietor or individual who is a partner or S corporation shareholder	M14, Tax Payment Voucher-Individual	15th day of 4th, 6th, and 9th months of tax year; and 15th day of 1st month after end of tax year
	Corporation	M18, Corporation/Banks Declaration of Estimated Tax Payment Vouchers	15th day of 3rd, 6th, 9th, and 12th months of tax year

* Note that generally speaking, single-member LLCs may choose to be taxed as a sole proprietorship or a corporation. LLCs with at least two members may choose to be taxed either as a corporation or as a partnership.

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Withholding of Income Tax	Sole proprietor, corporation, S corporation or partnership	Internet or touchtone phone or MW-5, Income Tax Withholding Deposit Form	See withholding instructions issued by the Department of Revenue
		Employer's Quarterly Income Tax Withholding Return, by Internet or touchtone phone	End of month following end of quarter, except for the Annual Reconciliation form which is due by February 28
Nonresident Partner or Shareholder Withholding	Partnership S corporation	M3 (Schedule MW-3NR) M8 (Schedule MW-3NR)	Due date of tax return
Unemployment Tax	Sole proprietor, corporation, S corporation, partnership, limited liability partnership or limited liability company	Minnesota Unemployment Insurance self-service system, registration and login links available at www.uimn.org	Within 10 days after payment of wages to employees
		MDES-1, Unemployment Quarterly Tax Report	One month after end of each calendar quarter
Minimum Fee	Corporation	M4	Due date of tax return
	S Corporation	M8	
	Partnership	M3	
Other Taxes	Call Department of Revenue		

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