



2017 Form M2X, Amended Income Tax Return for Estates and Trusts

Tax year beginning (mm/dd/yyyy) _____ and ending (mm/dd/yyyy) _____

Name of estate or trust _____ Check if name has changed: Federal ID number _____ Minnesota tax ID number _____

Name and title of fiduciary _____ Decedent's Social Security number _____ Date of Death _____

Current address of fiduciary _____ City _____ State _____ Zip code _____

Decedent's last address or grantor's address when trust became irrev. _____ City _____ State _____ Zip code _____

Check box(es) indicating reason(s) you are amending:
 Amended federal return IRS adjustment Changes affect Schedules KF
 Net operating loss carried back from tax year ending _____ Installment sale of pass-through assets or interests Other

Number of Schedules KF	Number of beneficiaries
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	A—As previously reported	B—Net change	C—Corrected amount
1 Federal taxable income (from federal Form 1041)	1 ■ _____	■ _____	■ _____
2 Deductions and losses not allowed (from Form M2, line 2)	2 ■ _____	■ _____	■ _____
3 Capital gain amount of lump-sum distribution.	3 ■ _____	■ _____	■ _____
4 Additions (from line 49, on page 3 of this form)	4 ■ _____	■ _____	■ _____
5 Add lines 1 through 4	5 ■ _____	■ _____	■ _____
6 Subtractions (from line 49, on page 3 of this form)	6 ■ _____	■ _____	■ _____
7 Fiduciary's income from non-Minnesota sources	7 ■ _____	■ _____	■ _____
8 Add lines 6 and 7	8 ■ _____	■ _____	■ _____
9 Minnesota taxable net income (subtract line 8 from line 5)	9 ■ _____	■ _____	■ _____
10 Tax from table on pages 10–13 of the M2 instructions	10 ■ _____	■ _____	■ _____
11 Tax from S portion of ESBT (from Schedule M2SB)	11 ■ _____	■ _____	■ _____
12 Total of tax from (enclose appropriate schedules): <input type="checkbox"/> Schedule M1LS <input type="checkbox"/> Schedule M2MT	12 ■ _____	■ _____	■ _____
13 Composite income tax for nonresidents (enclose Schedules KF)	13 ■ _____	■ _____	■ _____
14 Total income tax (add lines 10 through 13)	14 ■ _____	■ _____	■ _____
15 Estimated tax and/or extension payments	15 ■ _____	■ _____	■ _____
16 Minnesota tax withheld (enclose documentation)	16 ■ _____	■ _____	■ _____
17 Other refundable credits	17 ■ _____	■ _____	■ _____
18 Other nonrefundable credits	18 ■ _____	■ _____	■ _____



- 19 Amount due from original Form M2 (see instructions) 19 ■ _____
- 20 Total credits and tax paid (add lines 15C through 18C and line 19) 20 ■ _____
- 21 Refund amount from original Form M2, line 21 (see instructions) 21 ■ _____
- 22 Subtract line 21 from line 20 (if result is less than zero, enter the negative amount) 22 ■ _____
- 23 Tax you owe (if line 14C is more than line 22, subtract line 22
from line 14C. If line 22 is a negative amount, see instructions) 23 ■ _____
- 24 If you failed to timely report federal changes or the IRS assessed a penalty (see instructions) 24 ■ _____
- 25 Add lines 23 and 24 25 ■ _____
- 26 Interest (see instructions) 26 ■ _____
- 27 **AMOUNT DUE** (add lines 25 and 26). Payment method: Electronic Check (attach voucher) 27 ■ _____
- 28 **REFUND DUE** (if line 22 is more than line 14C, subtract line 14C from line 22) 28 ■ _____
- 29 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)**

Signature of fiduciary or officer representing fiduciary	Print name of contact	MN ID or Soc. Sec. number	Date	Daytime Phone
Paid preparer's signature		MN ID number, SSN or PTIN	Date	Daytime phone

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

Explain net changes on next page. Mail to: Minnesota Amended Fiduciary Tax, Mail Station 1310, St. Paul, MN 55145-1310.





Adjustments to Income

A—As previously reported B—Net change C—Corrected amount

30	State and municipal bond interest from outside Minnesota	30	■	_____	■	_____	■	_____
31	State income tax deducted on federal return	31	■	_____	■	_____	■	_____
32	Expenses deducted on your federal return that are attributable to income not taxed by Minnesota (other than U.S. bond interest)	32	■	_____	■	_____	■	_____
33	80 percent of suspended loss from 2001-2005 or 2008-2016 on federal return generated by bonus depreciation	33	■	_____	■	_____	■	_____
34	80 percent of federal bonus depreciation	34	■	_____	■	_____	■	_____
35	Fines, fees and penalties deducted federally as trade or business expense	35	■	_____	■	_____	■	_____
36	Addition due to federal changes not adopted <input type="text"/>	36 a	■	_____	■	_____	■	_____
	by Minnesota <input type="text"/>	36 b	■	_____	■	_____	■	_____
37	Net operating loss carryover adjustment.	37	■	_____	■	_____	■	_____
38	Domestic production activities deduction	38	■	_____	■	_____	■	_____
39	Add lines 30 through 38. Also enter the amount from line 39C on line 50, column E, under Additions	39	■	_____	■	_____	■	_____
40	Interest on U.S. government bond obligations, minus expenses deducted on federal return that are attributable to this income	40	■	_____	■	_____	■	_____
41	State income tax refund included on federal return	41	■	_____	■	_____	■	_____
42	Federal bonus depreciation subtraction	42	■	_____	■	_____	■	_____
43	Subtraction due to federal changes not adopted <input type="text"/>	43 a	■	_____	■	_____	■	_____
	by Minnesota <input type="text"/>	43 b	■	_____	■	_____	■	_____
44	Subtraction for prior addback of reacquisition of business indebtedness income	44	■	_____	■	_____	■	_____
45	Subtraction for railroad maintenance expenses	45	■	_____	■	_____	■	_____
46	Net operating loss carryover adjustment.	46	■	_____	■	_____	■	_____
47	Add lines 40 through 46. Also enter the amount from line 47C on line 50, column E, under Subtractions	47	■	_____	■	_____	■	_____

	A	B	C	D	E	
	Name of each beneficiary	Beneficiary's Social Security number	Share of federal distributable net income	Percent of total on line 50, column C	Shares assignable to beneficiary and to fiduciary Additions	Subtractions
48				%		
				%		
				%		
49	Fiduciary			%		
50	Total			100%		

Explain each change in detail on the back of this sheet.

EXPLANATION OF CHANGE—Explain each change in detail in the space provided below. Use a separate sheet, if needed. If the changes involve items requiring supporting information, be sure to attach the appropriate schedule, statement or form to Form M2X to verify the correct amount.

