

2015 Form M2X, Amended Income Tax Return for Estates and Trusts

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

Print or Type

Check all that apply

Name of estate or trust	<input type="checkbox"/> 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:		Number of Schedules KF	Number of beneficiaries
<input type="checkbox"/> Amended federal return <input type="checkbox"/> IRS adjustment <input type="checkbox"/> Changes affect Schedules KF			
<input type="checkbox"/> Net operating loss carried back from tax year ending _____		<input type="checkbox"/> Other	

Calculate Your New Tax

	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 51, on page 3 of this form)	4 █ _____	█ _____	█ _____
5 Add lines 1 through 4	5 █ _____	█ _____	█ _____
6 Subtractions (from line 51, 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 Job Opportunity Building Zone jobs credit (enclose JOBZ)	17 █ _____	█ _____	█ _____
18 Other refundable credits	18 █ _____	█ _____	█ _____
19 Other nonrefundable credits	19 █ _____	█ _____	█ _____



Calculate Your New Tax, Cont.

- 20 Amount due from original Form M2 (see instructions) 20 █ _____
- 21 Total credits and tax paid (add lines 15C through 19C and line 20) 21 █ _____
- 22 Refund amount from original Form M2, line 21 (see instructions) 22 █ _____
- 23 Subtract line 22 from line 21 (if result is less than zero, enter the negative amount) 23 █ _____
- 24 Tax you owe (if line 14C is more than line 23, subtract line 23
from line 14C. If line 23 is a negative amount, see instructions) 24 █ _____
- 25 If you failed to timely report federal changes or the IRS assessed a penalty (see instructions) 25 █ _____
- 26 Add lines 24 and 25 26 █ _____
- 27 Interest (see instructions) 27 █ _____
- 28 **AMOUNT DUE** (add lines 26 and 27). Payment method: Electronic Check (attach voucher) ... 28 █ _____
- 29 **REFUND DUE** (if line 23 is more than line 14C, subtract line 14C from line 23) 29 █ _____
- 30 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

Sign Here

I declare that this return is correct and complete to the best of my knowledge and belief.

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	<input type="checkbox"/> 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

Additions

31	State and municipal bond interest from outside Minnesota . . .	31	<input type="text"/>	<input type="text"/>	<input type="text"/>
32	State income tax deducted on federal return	32	<input type="text"/>	<input type="text"/>	<input type="text"/>
33	Expenses deducted on your federal return that are attributable to income not taxed by Minnesota (<i>other than U.S. bond interest</i>) . .	33	<input type="text"/>	<input type="text"/>	<input type="text"/>
34	80 percent of suspended loss from 2001-2005 or 2008-2014 on federal return generated by bonus depreciation	34	<input type="text"/>	<input type="text"/>	<input type="text"/>
35	80 percent of federal bonus depreciation	35	<input type="text"/>	<input type="text"/>	<input type="text"/>
36	Fines, fees and penalties deducted federally as trade or business expense	36	<input type="text"/>	<input type="text"/>	<input type="text"/>
37	This line is <input type="text"/>	37 a	<input type="text"/>	<input type="text"/>	<input type="text"/>
	intentionally left blank <input type="text"/>	37 b	<input type="text"/>	<input type="text"/>	<input type="text"/>
38	Net operating loss carryover adjustment	38	<input type="text"/>	<input type="text"/>	<input type="text"/>
39	Domestic production activities deduction	39	<input type="text"/>	<input type="text"/>	<input type="text"/>
40	Add lines 31 through 39. Also enter the amount from line 40C on line 52, column E, under Additions	40	<input type="text"/>	<input type="text"/>	<input type="text"/>
41	Interest on U.S. government bond obligations, minus expenses deducted on federal return that are attributable to this income . .	41	<input type="text"/>	<input type="text"/>	<input type="text"/>
42	State income tax refund included on federal return	42	<input type="text"/>	<input type="text"/>	<input type="text"/>
43	Federal bonus depreciation subtraction	43	<input type="text"/>	<input type="text"/>	<input type="text"/>
44	Job Opportunity Building Zone (JOBZ) business and investment income exemptions	44	<input type="text"/>	<input type="text"/>	<input type="text"/>
45	This line is <input type="text"/>	45 a	<input type="text"/>	<input type="text"/>	<input type="text"/>
	intentionally left blank <input type="text"/>	45 b	<input type="text"/>	<input type="text"/>	<input type="text"/>
46	Subtraction for prior addback of reacquisition of business indebtedness income	46	<input type="text"/>	<input type="text"/>	<input type="text"/>
47	Subtraction for railroad maintenance expenses.	47	<input type="text"/>	<input type="text"/>	<input type="text"/>
48	Net operating loss carryover adjustment	48	<input type="text"/>	<input type="text"/>	<input type="text"/>
49	Add lines 41 through 48. Also enter the amount from line 49C on line 52, column E, under Subtractions	49	<input type="text"/>	<input type="text"/>	<input type="text"/>

Subtractions

Adjustments Assigned to Fiduciary and Beneficiaries

	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 52, column C	Shares assignable to beneficiary and to fiduciary	Additions	Subtractions
50				%			
				%			
				%			
51	Fiduciary			%			
52	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.