



2021 Form M2, Income Tax Return for Estates and Trusts

Tax year beginning (MM/DD/YYYY) MM/DD/YYYY, ending (MM/DD/YYYY) MM/DD/YYYY

NAME OF ESTATE OR TRUSTXXXXXXXXX
Name of Estate or Trust
BENEFICIARY NAMEXXXXXXXXXXXXXXXXX
Name and title of fiduciary
FIDUCIARY ADDRESSXXXXXXXXXXXXXXXXX
Current address of fiduciary
DECEDENT ADDRESSXXXXXXXXXXXXXXXXX
Decedent's last address or grantor's address when trust became irrevocable

123456789
Federal ID Number
111223333
Decedent's Social Security Number
CITYXXXXXXXXXXXX
Fiduciary City
CITYXXXXXXXXXXXX
Decedent or Grantor City

123456789
Minnesota ID Number
1234
Number of Schedules KF
MM / DD / YYYY
1234
Date of Death
Number of Beneficiaries
MN
123451234
Fiduciary State
Fiduciary ZIP Code
MN
123451234
Decedent or Grantor State
Decedent or Grantor ZIP

Check all that apply:

- Initial Return
Final Return
Grantor Trust
Statutory Resident
Irrevocable Trust — Date trust became irrevocable 11223333
Statutory Nonresident
Decedent's Estate — Gross value of estate 11122333
Due Process Nonresident (see Schedule M2RT)
Form M706 Filed
Composite Income Tax
Bankruptcy Estate — Debtor Social Security Number (SSN) 111223333
If filing jointly, second debtor SSN 111223333
Trust/Estate Owns or Operates a Business — FEIN 123456789

Table with 2 columns: Line number and Amount. Rows 1-14 showing taxable income, deductions, and total tax.



- 15 Credit for taxes paid to another state 15 ■ 12345678
- 16 Film Production Tax Credit 16 ■ 12345678
Enter the credit certificate number: TAXC - 12345678
- 17 Tax Credit for Owners of Agricultural Assets 17 ■ 12345678
Enter certificate number from the Rural Finance Authority:
AO 12-345678
- 18 Unused credit for owners of agricultural assets from a prior year 18 ■ 12345678
AO 12-345678
- 19 Credit for increasing research activities (enclose Schedule KPI, KS, or KF) 19 ■ 12345678
- 20 Other nonrefundable credits (see instructions) 20 ■ 12345678
- 21 Total nonrefundable credits. Add lines 15 through 20 21 ■ 12345678
- 22 Subtract line 21 from line 14 (if result is zero or less, leave blank) 22 ■ 12345678
- 23 Pass-Through Entity Tax Credit (enclose Schedule KPI, KS, or KF) 23 ■ 12345678
- 24 Minnesota income tax withheld (enclose documentation) 24 ■ 12345678
- 25 Total estimated tax payments and extension payments 25 ■ 12345678
- 26 Historic Structure Rehabilitation Tax Credit 26 ■ 12345678
Enter National Park Service (NPS) project number: 123456
- 27 Other refundable credits (see instructions) 27 ■ 12345678
- 28 Add lines 23 through 27 28 ■ 12345678
- 29 Tax due. If line 22 is more than line 28, subtract line 28 from line 22 29 ■ 12345678
- 30 Penalty (see instructions, page 8) 30 ■ 12345678
- 31 Interest (see instructions, page 8) 31 ■ 12345678
- 32 Trusts only: Additional charge for underpaying estimated tax (enclose Schedule EST) 32 ■ 12345678
- 33 AMOUNT DUE. If you entered an amount on line 29, add lines 29 through 32.
Check payment method: check electronic (see instructions, page 3) 33 ■ 12345678
- 34 Overpayment. If line 28 is more than the sum of lines 22 and 30 through 32, subtract lines 22
and 30 through 32 from line 28 34 ■ 12345678
- 35 If you are paying estimated tax for 2022, enter the amount from line 34 you want applied to it, if any 35 ■ 12345678

(continued)



36 REFUND. Subtract line 35 from line 34 36 ■ 12345678

37 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Checking Savings Routing number 123456789 Account number (use an account not associated with any foreign banks) 12345678901234567

Signature of Fiduciary or Officer Representing Fiduciary Minnesota Tax ID or Social Security Number MM/DD/YYYY 111223333 Daytime Phone 1112233333
PRINT NAME OF CONTACT EMAIL ADDRESS FOR Fiduciary E-mail Paid Preparer E-mail
Print Name of Contact E-mail Address for Correspondence, if Desired
Paid Preparer's Signature Preparer's PTIN 111223333 Date (MM/DD/YYYY) 1112223333 Daytime Phone

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

I do not want my paid preparer to file my return electronically.

Enclose a copy of federal Form 1041, Schedules K-1, and other federal schedules.

Mail to:

Minnesota Fiduciary Income Tax

Mail Station 1310

600 N. Robert St., St. Paul, MN 55145-1310



Additions to Income

Table with 3 columns: Line number, Description, and Amount. Rows 38-53 include items like 'State and municipal bond interest from outside Minnesota' and 'Add lines 38 through 52. Enter the result here and on line 72, column E, under Additions'. All amounts are 12345678.

Subtractions from Income

Table with 3 columns: Line number, Description, and Amount. Rows 54-61 include items like 'Interest on U.S. government bond obligations, minus any expenses deducted on your federal return that are attributable to this income' and 'Deferred foreign income (Section 965)'. All amounts are 12345678.

(continued)



62	Global intangible low-taxed income (GILTI).....	62 ■	12345678
63	Disallowed section 280E expenses of medical cannabis	63 ■	12345678
64	This line intentionally left blank	64 ■	12345678
65	This line intentionally left blank	65 ■	12345678
66	This line intentionally left blank	66 ■	12345678
67	This line intentionally left blank	67 ■	12345678
68	This line intentionally left blank	68 ■	12345678
69	Add lines 54 through 68. Enter the result here and on line 72, column E, under Subtractions	69 ■	12345678

Allocation of Adjustments Between Fiduciary and Beneficiaries (see instructions, page 12)

	A Name of each beneficiary	B Beneficiary's Social Security number	C Share of federal distributable net income	D Percent of total on line 72, column C	E Shares assignable to beneficiary and to fiduciary	
					Additions	Subtractions
70	BENEFICIARYNAME	111223333	12345678	123%	12345678	12345678
	BENEFICIARYNAME	111223333	12345678	123%	12345678	12345678
	BENEFICIARYNAME	111223333	12345678	123%	12345678	12345678
	BENEFICIARYNAME	111223333	12345678	123%	12345678	12345678
	BENEFICIARYNAME	111223333	12345678	123%	12345678	12345678
	BENEFICIARYNAME	111223333	12345678	123%	12345678	12345678
	BENEFICIARYNAME	111223333	12345678	123%	12345678	12345678
71	Fiduciary		12345678	123%	12345678	12345678
72	Total		12345678	100%	12345678	12345678

Enclose separate sheet, if needed.