



2021 Form M706, Estate Tax Return

For estates of a decedent whose date of death is in calendar year 2021

Check box if amended return [X]

DECEDENTS FIRST NAME MIDDLE I LAST NAME 123456789
Decedent's First Name, Middle Initial Last Name Decedent's Social Security Number
LAST HOME ADDRESS STREET APARTMENT ROUTE 11/22/3333
Date of Death (MM/DD/YYYY)
CITY MN 11223
Decedent's Estate or Trust EIN

EXECUTOR FIRST NAME MIDDLE I EXECUTOR LAST NAME 12345678
Executor's first name, middle initial Executor's Last Name Executor's Social Security Number
NAME OF FIRM 111223333
Name of Firm (If Applicable) Executor's Phone
ADDRESS STREET APAR CITY MN 11223
Address City State ZIP Code

If filing under a federal filing extension, enter the extended due date (MM/DD/YYYY) (attach IRS approval): 12/34/5678 (MM/DD/YYYY)

Check if:
[X] You are electing the qualified small business property deduction
[X] You are electing the qualified farm property deduction
[X] You received an extension for paying tax
[X] The decedent was a nonresident
Round amounts to the nearest whole dollar.

Table with 15 rows and 3 columns: Line number, Description, and Amount. Includes lines 1 through 15 with various tax calculations and amounts like 12345678, 3,000,000, and 9995.

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16 Penalties (determine from instructions page 6) 16 12345678
17 Interest, if any, from: 123456 to: 123456 (complete worksheet on page 3 of this form) 17 12345678
18 AMOUNT DUE. Add lines 15, 16, and 17. If result is zero or less, leave blank. 18 12345678

Check payment method: [X] Check (attach payment voucher) [X] Electronic

19 REFUND. If your total payments are more than the sum of Minnesota estate tax, penalty and interest, subtract the amounts on lines 13, 16, and 17 from line 14 19 12345678

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

[X] Checking [X] Savings 1234567891012345678 123456789101234567891012345678910123
Routing number Account number (must be an account not associated with any foreign bank)

I declare that this return is correct and complete to the best of my knowledge and belief. [X] I have appointed a power of attorney below.

Signature of Executor 11/23/3333 1112223333 Date (MM/DD/YYYY) Executor's Phone
Signature of Executor 11/22/3333 11/22/3333 Date (MM/DD/YYYY) Signature of Executor Date (MM/DD/YYYY)
Signature of Preparer, Other than Executor 123456789 11/22/3333 1112223333 PTIN Date (MM/DD/YYYY) Daytime phone

You must attach a copy of the federal Form 706, required schedules, death certificate and all supporting documentation.
Mail to: Minnesota Estate Tax, Mail Station 1315, 600 N. Robert St., St. Paul, MN 55146-1315

Power of Attorney

You may authorize another person to act on your behalf or perform any act you can perform with respect to the Minnesota taxes of the decedent's estate when dealing with the department. To designate power of attorney, provide the information below and check the box after your signature above.

To appoint multiple POAs, attach a separate piece of paper with the information below. The additional appointees must have the same authority as the primary appointee. Only the primary appointee can receive all correspondence.

Note: The department does not send tax refunds to the designated appointee unless you make an election in writing. It is your responsibility to keep your appointee informed of your tax matters. If you want the department to send any and all notices, including tax refunds, directly to your appointee rather than you, attach Form REV 184i, Individual or Sole Proprietor Power of Attorney, to this form.

IMPORTANT: Box must be checked after signature above to appoint the power of attorney below.

I, the executor (personal representative) of the decedent's estate, appoint the person named below as Attorney-in-Fact to represent the estate before the Minnesota Department of Revenue. The appointee is authorized to provide and receive private and nonpublic information regarding the Minnesota taxes of the estate, and to perform any and all acts that I can perform with regard to the state taxes of the estate, unless noted below.

NAME OF PERSON APPOINTEE GIVENXX 1112223333 1112223333
Name of person (appointee) given power of attorney Daytime phone Fax number
ADDRESS STREET APARTMENT ROUTEXXX 11223333
Address (street, apartment, route) Expiration date (If a date is not provided, this power of attorney is valid until revoked in writing):
CITYXXXXXXXXXXXXX MN 11223
City State Zip code
[X] Check this box to revoke all powers of attorney previously filed by you in connection with the Minnesota taxes of the decedent's estate:

[X] I am excluding the following powers (please list):

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Worksheets

Worksheet A - To Determine Line 7

1	Description of Minnesota-Only QTIP property	DESCRIPTION OF MINNESOTA ONLY QTIP	Value \$	12345678
2	Total from continuation schedules		2	12345678
3	Total amount of Minnesota-Only QTIP Property. Enter the amount here and on line 7 of Form M706		3	12345678

Worksheet B - To Determine Line 11

1	Minnesota gross estate (see instructions)		1	12345678
2	Value of gifts included on Line 2b from page 1 of Minnesota Form M706 with a Minnesota situs (see instructions)		2	12345678
3	Add steps 1 and 2		3	12345678
4	Federal gross estate (from Federal Form 706, line 1)		4	12345678
5	Total value of all gifts reported on Line 2b from page 1 of Form M706		5	12345678
6	Add steps 4 and 5		6	12345678
7	Divide step 3 by step 6 (round to five decimal places)		7	12345678

Worksheet C - to determine interest on Line 17

Interest accrues on any unpaid tax and penalty beginning nine months from the decedent's date of death.

1	Amount of tax not paid within nine months after the decedent's date of death		1	12345678
2	Unpaid penalty, if any, from line 16 on the front of this form		2	12345678
3	Unpaid tax and penalty on which interest will accrue (add step 1 and step 2)		3	12345678
4	Number of days that your payment of tax and/or penalty is late. If the days fall in more than one calendar year, you must determine the number of days separately for each year	Year: 2021	Year: 2022	
		12345678	12345678	
5	Divide step 4 by 365. Round the result to five decimal places	1.23456	1.23456	
6	Multiply step 3 by the result in step 5 for each year	12345678	12345678	
7	Interest rate in effect for the calendar year	3%	3%	
8	Multiply step 6 by the interest rate in step 7 for each year	12345678	12345678	
9	Add the amounts in step 8. Also enter the result on line 17 of Form M706	12345678		