



2021 Form M2X, Amended 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 TRUST 123456789 123456789 12
Name of Estate or Trust Check if name has changed: [X] Federal ID Number 123456789 Minnesota Tax ID Number 123456789 Number of Schedules KF 12
BENEFICIARY NAMEXXXXXXXXXXXXXXXXX 111223333 123456789 12
Name and Title of Fiduciary Decedent's Social Security Number Date of Death Number of Beneficiaries
FIDUCIARY ADDRESSXXXXXXXXXXXXXXXXX CITYXXXXXXXXXXXXXXXXX MN 12345
Current Address of Fiduciary Fiduciary City Fiduciary State Fiduciary ZIP Code
DECEDENT ADDRESSXXXXXXXXXXXXXXXXX CITYXXXXXXXXXXXXXXXXX MN 12345
Decedent's Last Address or Grantor's Address When Trust Became Irrevocable Decedent or Grantor City Decedent or Grantor State Decedent or Grantor ZIP

Check all that apply:

[X] Composite Income Tax [X] Installment Sale of Pass-through Assets or Interests

Check reason you are amending:

[X] Amended Federal Return [X] IRS Adjustment [X] Changes Affect Schedules KF [X] Court Case

[X] Net Operating Loss Carried Back From Tax Year Ending (MM/DD/YYYY) MM/DD/YYYY [X] Other - OTHER NOTE

Table with 4 columns: Description, A-As previously reported, B-Net change, C-Corrected amount. Rows include Federal taxable income, Deductions and losses not allowed, Capital gain amount, Additions, Subtractions, Fiduciary's income, Minnesota taxable net income, Tax from table, Tax from S portion of ESBT, Total of tax from, Composite income tax, Total income tax, Credit for taxes paid, Film Production Tax Credit, Tax Credit for Owners of Agricultural Assets.



18	Unused credit for owners of agricultural assets from a prior year	18	■	12345678	■	12345678	12345678
	AO <u>12</u> - <u>345678</u>						
19	Credit for increasing research activities (enclose Schedule KPI, KS, or KF)	19	■	12345678	■	12345678	12345678
20	Other nonrefundable credits (see instructions)	20	■	12345678	■	12345678	12345678
21	Total nonrefundable credits. Add lines 15 through 20.	21	■	12345678	■	12345678	12345678
22	Subtract line 21 from line 14 (if result is zero or less, leave blank)	22	■	12345678	■	12345678	12345678
23	Pass-through Entity Tax Credit (enclose Schedule KPI, KS, or KF)	23	■	12345678	■	12345678	12345678
24	Minnesota income tax withheld (enclose documentation)	24	■	12345678	■	12345678	12345678
25	Total estimated tax payments and any extension payments	25	■	12345678	■	12345678	12345678
26	Historic Structure Rehabilitation Tax Credit (enclose certificate)	26	■	12345678	■	12345678	12345678
	Enter National Park Service (NPS) project number: <u>XXXXXX</u>						
27	Other refundable credits (see instructions)	27	■	12345678	■	12345678	12345678
28	Amount due from original Form M2, line 29 (see instructions)	28	■	12345678			12345678
29	Total refundable credits and tax paid (add lines 23c through 27c and line 28)	29	■	12345678			12345678
30	Refund amount from original Form M2, line 34 (see instructions)	30	■	12345678			12345678
31	Subtract line 30 from line 29 (if result is less than zero, enter the amount as a negative)	31	■	12345678			12345678
32	Tax you owe. If line 22c is more than line 31, subtract line 31 from line 22c. (if line 31 is a negative amount, see instructions)	32	■	12345678			12345678
33	If you failed to timely report federal changes or the IRS assessed a penalty (see instructions)	33	■	12345678			12345678
34	Add lines 32 and 33.	34	■	12345678			12345678
35	Interest (see instructions)	35	■	12345678			12345678
36	AMOUNT DUE (add lines 34 and 35). Payment method: <input checked="" type="checkbox"/> Electronic <input checked="" type="checkbox"/> Check (attach voucher)	36	■	12345678			12345678
37	REFUND DUE (if line 31 is more than lines 22c, 33, and 35, subtract line 22c, 33, and 35 from line 31)	37	■	12345678			12345678
38	To have your refund direct deposited, enter the following. Otherwise, you will receive a check.						

Checking Savings 123456789123456789 1234567890123456789012345678901
 Routing number Account number (use an account not associated with any foreign banks)

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

Signature of Fiduciary or Officer Representing Fiduciary	<u>111223333</u>	<u>MM/DD/YYYY</u>	<u>1112233333</u>
PRINT NAME	Minnesota Tax ID or Social Security Number	Date (MM/DD/YYYY)	Daytime Phone
Print Name of Contact	EMAIL ADDRESS	<input checked="" type="checkbox"/> Fiduciary E-mail	<input checked="" type="checkbox"/> Paid Preparer E-mail
	E-mail Address for Correspondence, if Desired		
Paid Preparer's Signature	<u>111223333</u>	<u>MM/DD/YYYY</u>	<u>1112223333</u>
	Preparer's PTIN	Date (MM/DD/YYYY)	Daytime Phone

Explain net changes on page 3.

Mail to: Minnesota Amended Fiduciary Tax, Mail Station 1310, 600 N. Robert St., St. Paul, MN 55145-1310



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

Additions to Income

Table with 3 columns: Description, A (As previously reported), B (Net change), C (Corrected amount). Rows include items 39-54 such as State and municipal bond interest, state taxes, expenses, and various deductions.

Subtractions from Income

Table with 3 columns: Description, A (As previously reported), B (Net change), C (Corrected amount). Rows include items 55-63 such as interest on U.S. government bond obligations, state income tax refund, and global intangible low-taxed income.



64	Disallowed section 280E expenses of medical cannabis manufacturers	64	12345678	12345678	12345678
65	This line intentionally left blank	65	12345678	12345678	12345678
66	This line intentionally left blank	66	12345678	12345678	12345678
67	This line intentionally left blank	67	12345678	12345678	12345678
68	This line intentionally left blank	68	12345678	12345678	12345678
69	This line intentionally left blank	69	12345678	12345678	12345678
70	Add lines 55 through 69. Also enter the amount from line 70C on line 73, column E, under Subtractions	70	12345678	12345678	12345678

	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 73, column C	Shares assignable to beneficiary and to fiduciary Additions	Subtractions
71	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
72	Fiduciary		12345678	123 %	12345678	12345678
73	Total		12345678	100 %	12345678	12345678

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.