



2024 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 Minnesota Tax ID Number Number of Schedules KF
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 [X] Tax Position Disclosure (enclose Form TPD)

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 3 columns: A-As previously reported, B-Net change, C-Corrected amount. Rows 1-17 detailing tax items like Federal taxable income, deductions, capital gain, additions, subtractions, and total tax.



- 18 Tax Credit for Owners of Agricultural Assets 18 ■ 12345678 ■ 12345678 12345678
Certificate number from Rural Finance Authority: AO 12-345678
- 19 State Housing Tax Credit 19 ■ 12345678 ■ 12345678 12345678
Enter certificate number from Minnesota Housing: SHTC 1234-345678
- 20 Short Line Railroad Infrastructure Modernization Credit 20 ■ 12345678 ■ 12345678 12345678
- 21 Credit for Sales of Manufactured Home Parks to Cooperatives 21 ■ 12345678 ■ 12345678 12345678
- 22 Credit for increasing research activities (enclose Schedule KPI, KS, or KF) 22 ■ 12345678 ■ 12345678 12345678
- 23 Other nonrefundable credits (see instructions) 23 ■ 12345678 ■ 12345678 12345678
- 24 Carryover credits from prior years (see instructions) 24 ■ 12345678 ■ 12345678 12345678

D — Name of Credit	E — Certificate Number	F — Unused Credit
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d1 <u>12345678910</u>	e1 <u>12345678910</u>	f1 <u>12345678910</u>
d2 <u>12345678910</u>	e2 <u>12345678910</u>	f2 <u>12345678910</u>
d3 <u>12345678910</u>	e3 <u>12345678910</u>	f3 <u>12345678910</u>

- 25 Total nonrefundable credits. Add lines 16 through 24. 25 ■ 12345678 ■ 12345678 12345678
- 26 Subtract line 25 from line 15 (if result is zero or less, leave blank) 26 ■ 12345678 ■ 12345678 12345678
- 27 Pass-through Entity Tax Credit (enclose Schedule KPI, KS, or KF) 27 ■ 12345678 ■ 12345678 12345678
- 28 **Minnesota income tax withheld (enclose documentation)** 28 ■ 12345678 ■ 12345678 12345678
- 29 Total estimated tax payments and any extension payments 29 ■ 12345678 ■ 12345678 12345678
- 30 Credit for Historic Structure Rehabilitation (enclose certificate) 30 ■ 12345678 ■ 12345678 12345678
Enter National Park Service (NPS) project number: XXXXXX
- 31 Credit for sustainable aviation fuel 31 ■ 12345678 ■ 12345678 12345678
Enter certificate number
from the Department of Agriculture 123456789
- 32 Other refundable credits (see instructions) 32 ■ 12345678 ■ 12345678 12345678
- 33 Amount due from original Form M2, line 34 (see instructions) 33 ■ 12345678
- 34 Total refundable credits and tax paid (add lines 27c through 32c and line 33) 34 ■ 12345678
- 35 Refund amount from original Form M2, line 39 (see instructions) 35 ■ 12345678
- 36 Subtract line 35 from line 34 (if result is less than zero, enter the amount as a negative) 36 ■ 12345678
- 37 Tax you owe. If line 26c is more than line 36, subtract line 36 from line 26c.
(if line 36 is a negative amount, see instructions) 37 ■ 12345678
- 38 If you failed to timely report federal changes or the IRS assessed a penalty (see instructions) 38 ■ 12345678



39 Add lines 37 and 38. 39 ■ 12345678

40 Interest (see instructions) 40 ■ 12345678

41 AMOUNT DUE (add lines 39 and 40). Payment method: Electronic Check (attach voucher) 41 ■ 12345678

42 REFUND DUE (if line 36 is more than lines 26c, 38, and 40, subtract lines 26c, 38, and 40 from line 36) 42 ■ 12345678

43 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)

Signature of Fiduciary or Officer Representing Fiduciary 111223333 Minnesota Tax ID or Social Security Number MM DD YYYY 1112233333 Direct Phone

PRINT NAME EMAIL ADDRESS Fiduciary E-mail Paid Preparer E-mail
Print Name of Contact E-mail Address for Correspondence, if Desired

Paid Preparer's Signature 111223333 Preparer's PTIN MM/DD/YYYY 1112223333 Direct Phone

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

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.

EXPLANATION OF CHANGE XX XXXX
XX XX
XX

Mail to: Minnesota Amended Fiduciary Tax,
Mail Station 1310, 600 N. Robert St., St. Paul, MN 55146-1310



Additions to Income

Table with 3 columns: Description, A—As previously reported, B—Net change, C—Corrected amount. Rows 44-58 include items like State and municipal bond interest, State taxes, and various deductions.

Subtractions from Income

Table with 3 columns: Description, A—As previously reported, B—Net change, C—Corrected amount. Rows 59-68 include items like Interest on U.S. government bond obligations, State income tax refund, and various other subtractions.



69 Other subtractions (see instructions) 69 ■ 12345678 ■ 12345678 12345678

170 This line intentionally left blank 70 ■ 12345678 ■ 12345678 12345678

171 This line intentionally left blank 71 ■ 12345678 ■ 12345678 12345678

172 This line intentionally left blank 72 ■ 12345678 ■ 12345678 12345678

173 This line intentionally left blank 73 ■ 12345678 ■ 12345678 12345678

174 Add lines 59 through 73. Also enter the amount from
line 74C on line 77, column E, under Subtractions 74 ■ 12345678 ■ 12345678 12345678

	A Name of each beneficiary	B Beneficiary's Social Security number	C Share of federal distributable net income	D Percent of total on line 77, column C	E Shares assignable to beneficiary and to fiduciary	
					Additions	Subtractions
75	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
76	Fiduciary		12345678	123 %	12345678	12345678
77	Total		12345678	100%	12345678	12345678