NEAR FINAL DRAFT 7/3/25



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2025 Form M706, Estate Tax Return

Check box if amended return For estates of a decedent whose date of death is in calendar year 2025 (Attach an explanation of change) DECEDENTS FIRST NAME MIDDLE I LAST NAMEXXXXXXXXXX **Decedent's Social Security Number** Decedent's First Name. Middle Initial **Last Name** 11/22/3333 LAST HOME ADDRESS STREET APARTMENT ROUTEXXXXXXXXXX **Last Home Address** Date of Death (MM/DD/YYYY) CITYXXXXXXXXXXXXXXXXXXXXXXXXXXXX MN ZIP Code Decedent's Estate or Trust EIN State EXECUTOR FIRST NAMEMNXXXXXXX EXECUTOR LAST NAME Executor's Last Name **Executor's Social Security Number** Executor's first name, middle initial Name of Firm (If Applicable) **Executor's Phone** ADDRESS STREET APARTMENT XX CITYXXXXXXX MN ZIP Code State 12/34/5678 If filing under a federal filing extension, enter the extended due date (MM/DD/YYYY) (attach IRS approval): (MM/DD/YYYY) Check if: X You are electing the qualified small business property deduction You are electing the qualified farm property deduction X You received an extension for paying tax The decedent was a nonresident Round amounts to the nearest whole dollar. You are filing a Tax Position Disclosure (enclose Form TPD) Federal tentative taxable estate (from federal Form 706 line (3)(a)) Federal taxable gifts (from federal Form 706 line 4) 2a Portion of line 2a made within three years of death 2b Any deduction taken for death taxes paid to a foreign country (from federal Form 706, Schedule K) Minnesota-Only QTIP property allowed on previously deceased spouse's estate tax return Add lines 1, 2b, 3, and 4 3,000,000 6a Minnesota 2025 estate tax exclusion. 6h Enter the total value of any deduction for qualified small business property or qualified farm property on Schedules M706Q, part 7, line 8 (Attach Schedule M706Q) 6b Minnesota-Only QTIP Property. Enter the amount from Worksheet A (on page 3 of this form) . . Add lines 6a, 6b, and 7 Subtract line 8 from line 5. This is your Minnesota taxable estate. If result is zero or less, leave blank Determine value by applying the amount on line 9 to the 2025 rate table in the instructions. Multiply line 10 by the amount calculated on Worksheet B, step 7, on page 3 of this form Nonresident decedent tax credit (determine from instructions, page 6). Minnesota estate tax (subtract line 12 from line 11). If result is zero or less, leave blank Total payments, including any extension payments, made prior to filing this return

10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70

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4	6 8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42	44 46 48 50 52 54	4 56 58 60 62 64	66 68 70 72 74 76 78 80	82 84 8
4	M706 2025, page 2				3
5	1V17UU 2U23, page 2				5
6	15 Subtract line 14 from line 13. If negative number, use a minus sign (-	-)	1!	12345678	6
7	The state of the s				7
8	16 Penalties (determine from instructions page 6)			12345678	8
9	17 Interest if any from : 123456 to: 123456 (c		2 644 6 34	12345678	9
10	17 Interest, if any, from: 123436 to: 123436 (c	complete worksheet on	page 3 of this form)1	12545070	10
12	18 AMOUNT DUE. Add lines 15, 16, and 17. If result is zero or less, leave	e blank		12345678	12
13					13
14	Check payment method: K Check (attach payment voucher)	X Electronic			14
15					15
16	19 REFUND. If your total payments are more than the sum of Minneso			12345678	16
17	and interest, subtract the amounts on lines 13, 16, and 17 from line	e 14		12545070	17
19	20 To have your refund direct deposited, enter the following. Otherwis	se. vou will receive a ch	neck.		19
20					20
21	X Checking X Savings 1234567891012345678 12 Routing number Acci	234567891012: count number (must be an	34567891012	345678910123	21
22			account not associated	with any foreign banky	22
23	I declare that this return is correct and complete to the best of my knowledge and	belief.			23
24	11 /23 /3333	1112223333			24
26		Executor's Phone			25 26
27	11/22/3333			11/22/3333	27
28	Signature of Executor Date (MM/DD/YYYY)	Signature of Executor		Date (MM/DD/YYYY)	28
29		123456789	11/22/3333	1112223333	29
30	Signature of Preparer, Other than Executor	PTIN	Date (MM/DD/YYYY)	Daytime phone	30
31	V				31
32	You must attach a copy of the federal Form 706, required schedules, death	n certificate and all sup	porting documentatio	n.	32
22	Mail to: Minnosota Estato Tay Mail Station 1215, 600 N. Pobort St., St. Da	aul MN 55146 1215			22
33	Mail to: Minnesota Estate Tax, Mail Station 1315, 600 N. Robert St., St. Pa	aul, MN 55146-1315			33
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M	1706 2025, page 3		
	111111111111111111111111111111111111111		
W	orksheets		
Wo	orksheet A - To Determine Line 7		
1	Description of Minnesota-Only QTIP property DESCRIPTION OF MINNESOTA ON	ILY QTIP Value	<u>\$ 12345678</u>
2	Total from continuation schedules		.2 12345678
2	Total from Continuation Scriedules		2 1201010
3	Total amount of Minnesota-Only QTIP Property. Enter the amount here and on line 7 of Form M706		12345678
Ma	orksheet B - To Determine Line 11		
vvo	orksneet B - 10 Determine Line 11		
L	Minnesota gross estate (see instructions)		1 12345678
+			12345678
2	Value of gifts included on Line 2b from page 1 of Minnesota Form M706 with a Minnesota situs (see instruc	LUUNS)	2 12345678
3	Add steps 1 and 2		12345678
+			4 12345678
1	Federal gross estate (from Federal Form 706, line 1)		4 12345678
;	Total value of all gifts reported on Line 2b from page 1 of Form M706		<u> 12345678</u>
+			6 12345678
5	Add steps 4 and 5		6 12345678
,	Divide step 3 by step 6 (round to five decimal places)		7 12345678
	orksheet C - to determine interest on Line 17 erest accrues on any unpaid tax and penalty beginning nine months from the decedent's date	of death	
	steer deer deep on any unparte tax and periatry deginning time months from the decedent 3 date	or death.	
1	Amount of tax not paid within nine months after the decedent's date of death		12345678
2	Unpaid penalty, if any, from line 16 on page 2 of Form M706	2	12345678
	Onpard penalty, if any, from line 10 on page 2 of 10 m w/700.		
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.	Year: 2025	Year: 2026
	If the days fall in more than one calendar year, you must determine the number of days separately for each year	12345678	12345678
4			1 00456
5	Divide step 4 by 365 for 2025 or 2026. 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
		004	Vo.
7	Interest rate in effect for the calendar year	8%	X%
8	Multiply step 6 by the interest rate in step 7 for each year	12345678	12345678
		10045650	
9	Add the amounts in step 8. Also enter the result on line 17 of Form M706	12345678	
+			
4			
+			
_	9995		