



2026 Schedule M2NM, Non-Minnesota Source Income and Related Expenses

Name of Estate or Trust		Federal ID Number	Minnesota ID Number
		A Total Amount	B Minnesota Portion <i>(round amounts to the nearest whole dollar)</i>
			C Non-Minnesota Portion
1	Interest income	a1	b1 c1
2	Dividend income	a2	b2 c2
3	Business income or loss	a3	b3 c3
4	Capital gain or loss <i>(see instructions)</i>	a4	b4 c4
5	Income from rents, royalties, partnerships, other estates and trusts, etc.	a5	b5 c5
6	Farm income or loss	a6	b6 c6
7	Ordinary gain or loss <i>(see instructions)</i>	a7	b7 c7
8	Other income	a8	b8 c8
9	Total of lines 1 through 8	a9	b9 c9
10	State taxes deducted addition	a10	b10 c10
11	Bonus depreciation addition	a11	b11 c11
12	Section 199A qualified business income addition	a12	b12 c12
13	This line intentionally left blank.	a13	b13 c13
14	Net operating loss (NOL) carryover adjustment addition	a14	b14 c14
15	Other required additions <i>(see instructions)</i>	a15	b15 c15
16	This line intentionally left blank.	a16	b16 c16
17	Add lines 9 through 16 for each column.	a17	b17 c17
18	Interest deduction.	a18	b18 c18
19	Taxes deduction.	a19	b19 c19
20	Fiduciary fees deduction	a20	b20 c20
21	Charitable deduction	a21	b21 c21
22	Attorney, accountant, and return preparer fees deduction.	a22	b22 c22



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23 Other deductions a23	b23	c23 ■
24 Estate tax deduction a24	b24	c24 ■
25 Qualified business income deduction a25	b25	c25 ■
26 Exemption a26	b26	c26 ■
27 State income tax refund subtraction a27	b27	c27 ■
28 Bonus depreciation subtraction a28	b28	c28 ■
29 This line intentionally left blank a29	b29	c29 ■
30 Delayed business interest subtraction a30	b30	c30 ■
31 Delayed net operating loss deduction subtraction. a31	b31	c31 ■
32 Employee Retention Credit subtraction a32	b32	c32 ■
33 Other required subtractions (<i>see instructions</i>) a33	b33	c33 ■
34 This line intentionally left blank a34	b34	c34 ■
35 Add lines 18 through 34 for each column. a35	b35	c35
36 Subtract line c35 from line c17, and enter on line 36		36
If the result is a positive, enter it on Form M2, line 7.		
If the result is a negative, enter it as a positive number on Form M2, line 2.		

You must include this schedule when you file your Form M2.