



2026 Schedule M2RT, Resident Trust Questionnaire

Name of Trust _____

Federal ID Number _____

Minnesota ID Number _____

Check all boxes that apply to the trust, and provide additional requested information.

- 1 One or more of the trustees (or the trust's other fiduciaries) were residents (full-year or part-year) of Minnesota at any time during the tax year 1 ☐
 1a. Enter all Minnesota and non-Minnesota names and addresses

- 2 One or more individuals or entities represented the trust or the trustee in Minnesota in connection with the activities that led to the income on which Minnesota taxes (see instructions) 2 ☐
 2a. Enter all Minnesota and non-Minnesota names and addresses

- 3 One or more of the trust's tangible (real or personal) or intangible assets were located, in whole or in part, in Minnesota at any time during the tax year 3 ☐
 3a. Describe the assets located in Minnesota and enter their fair market value on the applicable date(s)

- 4 Administration of the trust took place in Minnesota at any time during the tax year. 4 ☐
 4a. Describe the trust administrative functions that took place in Minnesota

- 5 The laws of Minnesota were specifically made applicable to the trust 5 ☐
 5a. The trust documents contain a choice of law provision designating Minnesota for that purpose. 5a ☐
 5b. The trust was formed under, or its operation is governed by, the laws of Minnesota 5b ☐

- 6 One or more of the trust's beneficiaries were residents (full-year or part-year) of Minnesota at any time during the tax year. 6 ☐
 6a. Enter all Minnesota and non-Minnesota names and residential addresses

 6b. The resident beneficiaries have some degree of possession, control or enjoyment of the trust property or a right to receive that property 6b ☐

- 7 One or more of the trust's settlors, grantors, or agents were residents (full-year or part-year) of Minnesota at any time during the tax year. 7 ☐
 7a. Enter all Minnesota and non-Minnesota names and addresses

 7b. The resident settlors, grantors, or agents retained power to revoke or amend the trust or distribute trust property at any time during the tax year 7b ☐

- 8 Minnesota courts had continuing supervisory jurisdiction over the trust at any time during the tax year 8 ☐

- 9 The trust was created by a will of a decedent who at death resided in Minnesota. 9 ☐
 9a. The testamentary trust and the will under which it was created were probated in Minnesota. 9a ☐

- 10 Lines 1 through 9 do not apply to the trust 10 ☐

