



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

ESTATE TRUST NAMEXXXXXXXXXXXXXXXXXXXXXXX

123456789

123456789

Name of Estate or Trust

Federal ID Number

Minnesota ID Number

		A		B		C
		Total Amount		Minnesota Portion		Non-Minnesota Portion
		(round amounts to the nearest whole dollar)				
1	Interest income	a1	12345678	b1	12345678	c1 ■ 12345678
2	Dividend income	a2	12345678	b2	12345678	c2 ■ 12345678
3	Business income or loss	a3	12345678	b3	12345678	c3 ■ 12345678
4	Capital gain or loss (see instructions)	a4	12345678	b4	12345678	c4 ■ 12345678
5	Income from rents, royalties, partnerships, other estates and trusts, etc.	a5	12345678	b5	12345678	c5 ■ 12345678
6	Farm income or loss	a6	12345678	b6	12345678	c6 ■ 12345678
7	Ordinary gain or loss (see instructions)	a7	12345678	b7	12345678	c7 ■ 12345678
8	Other income	a8	12345678	b8	12345678	c8 ■ 12345678
9	Total of lines 1 through 8	a9	12345678	b9	12345678	c9 12345678
10	State taxes deducted addition	a10	12345678	b10	12345678	c10 ■ 12345678
11	Bonus depreciation addition	a11	12345678	b11	12345678	c11 ■ 12345678
12	Section 199A qualified business income addition ...	a12	12345678	b12	12345678	c12 ■ 12345678
13	This line intentionally left blank.	a13	12345678	b13	12345678	c13 ■ 12345678
14	Net operating loss (NOL) carryover adjustment addition	a14	12345678	b14	12345678	c14 ■ 12345678
15	Other required additions (see instructions)	a15	12345678	b15	12345678	c15 ■ 12345678
16	This line intentionally left blank.	a16	12345678	b16	12345678	c16 ■ 12345678
17	Add lines 9 through 16 for each column.	a17	12345678	b17	12345678	c17 12345678
18	Interest deduction.	a18	12345678	b18	12345678	c18 ■ 12345678
19	Taxes deduction.	a19	12345678	b19	12345678	c19 ■ 12345678
20	Fiduciary fees deduction	a20	12345678	b20	12345678	c20 ■ 12345678
21	Charitable deduction	a21	12345678	b21	12345678	c21 ■ 12345678
22	Attorney, accountant, and return preparer fees deduction.	a22	12345678	b22	12345678	c22 ■ 12345678



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23	Other deductions	a23	12345678	b23	12345678	c23	12345678
24	Estate tax deduction	a24	12345678	b24	12345678	c24	12345678
25	Qualified business income deduction	a25	12345678	b25	12345678	c25	12345678
26	Exemption	a26	12345678	b26	12345678	c26	12345678
27	State income tax refund subtraction	a27	12345678	b27	12345678	c27	12345678
28	Bonus depreciation subtraction	a28	12345678	b28	12345678	c28	12345678
29	This line intentionally left blank	a29	12345678	b29	12345678	c29	12345678
30	Delayed business interest subtraction	a30	12345678	b30	12345678	c30	12345678
31	Delayed net operating loss deduction subtraction	a31	12345678	b31	12345678	c31	12345678
32	Employee Retention Credit subtraction	a32	12345678	b32	12345678	c32	12345678
33	Other required subtractions (see instructions)	a33	12345678	b33	12345678	c33	12345678
34	This line intentionally left blank	a34	12345678	b34	12345678	c34	12345678
35	Add lines 18 through 34 for each column	a35	12345678	b35	12345678	c35	12345678
36	Subtract line c35 from line c17, and enter on line 36					36	12345678
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.