DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 11/13/26

* 2 2 2 9 1 1 *

2022 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 (Check if name has changed: X)	Federal ID Number	Minnesota Tax ID Number	Number of Schedules KF
NAME OF ESTATE OR TRUST	123456789	123456789	12
Name and Title of Fiduciary	**Decedent's Social Security Number**	**Date of Death**	**Number of Beneficiaries**
BENEFICIARY NAMEXXXXXXXXXXXXXXX	111223333	123456789	12
Current Address of Fiduciary	**Fiduciary City**	**Fiduciary State**	**Fiduciary ZIP Code**
FIDUCIARY ADDRESSXXXXXXXXXXXXXX	CITYXXXXXXXXXXXX	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**
DECEDENT ADDRESSXXXXXXXXXXXXXX	CITYXXXXXXXXXXXX	MN	12345

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

		A—As previously reported	B—Net change	C—Corrected amount
1	Federal taxable income *(from federal Form 1041)*	12345678	12345678	12345678
2	Deductions and losses not allowed *(enclose Schedule M2NM)*	12345678	12345678	12345678
3	Capital gain amount of lump-sum distribution	12345678	12345678	12345678
4	Additions *(from line 71, column E, on page 4 of this form)*	12345678	12345678	12345678
5	Add lines 1 through 4	12345678	12345678	12345678
6	Subtractions *(from line 71, column E, on page 4 of this form)*	12345678	12345678	12345678
7	Fiduciary's income from non-Minnesota sources (*enclose Schedule M2NM)*	12345678	12345678	12345678
8	Add lines 6 and 7	12345678	12345678	12345678
9	Minnesota taxable net income *(subtract line 8 from line 5)*	12345678	12345678	12345678
10	Tax from table in Form M2 instructions	12345678	12345678	12345678
11	Tax from S portion of ESBT (from Schedule M2SB)	12345678	12345678	12345678
12	Total of tax from *(enclose appropriate schedules)*: X Schedule M1LS X Schedule M2MT	12345678	12345678	12345678
13	Composite income tax for nonresidents *(enclose Schedules KF)*	12345678	12345678	12345678
14	Total income tax *(add lines 10 through 13)*	12345678	12345678	12345678
15	Credit for taxes paid to another state	12345678	12345678	12345678
16	Film Production Tax Credit	12345678	12345678	12345678
	Enter the credit certificate number: TAXC - 12345678			
17	Tax Credit for Owners of Agricultural Assets	12345678	12345678	12345678
	Enter certificate number from the Rural Finance Authority: AO 12- 345678			

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18	Unused credit for owners of agricultural assets from a prior year. AO 12 -345678	**18**	12345678	12345678	12345678
19	Credit for increasing research activities *(enclose Schedule KPI, KS, or KF)*	**19**	12345678	12345678	12345678
20	Other nonrefundable credits (see instructions)	**20**	12345678	12345678	12345678
21	Total nonrefundable credits. Add lines 15 through 20.	**21**	12345678	12345678	12345678
22	Subtract line 21 from line 14 *(if result is zero or less, leave blank)*	**22**	12345678	12345678	12345678
23	Pass-through Entity Tax Credit *(enclose Schedule KPI, KS, or KF)*	**23**	12345678	12345678	12345678
24	**Minnesota income tax withheld** *(enclose documentation)*	**24**	12345678	12345678	12345678
25	Total estimated tax payments and any extension payments	**25**	12345678	12345678	12345678
26	Historic Structure Rehabilitation Tax Credit *(enclose certificate)* Enter National Park Service (NPS) project number: XXXXXX	**26**	12345678	12345678	12345678
27	Other refundable credits *(see instructions)*	**27**	12345678	12345678	12345678
28	Amount due from original Form M2, line 29 *(see instructions)*	**28**	12345678		
29	Total refundable credits and tax paid *(add lines 23c through 27c and line 28)*	**29**	12345678		
30	Refund amount from original Form M2, line 34 *(see instructions)*	**30**	12345678		
31	Subtract line 30 from line 29 (if result is less than zero, enter the amount as a negative)	**31**	12345678		
32	Tax you owe. If line 22c is more than line 31, subtract line 31 from line 22c. (if line 31 is a negative amount, see instructions)	**32**	12345678		
33	If you failed to timely report federal changes or the IRS assessed a penalty *(see instructions)*	**33**	12345678		
34	Add lines 32 and 33.	**34**	12345678		
35	Interest *(see instructions)*	**35**	12345678		
36	**AMOUNT DUE** *(add lines 34 and 35)*. Payment method: [X] Electronic [X] Check *(attach voucher)*	**36**	12345678		
37	**REFUND DUE** *(if line 31 is more than lines 22c, 33, and 35, subtract line 22c, 33, and 35 from line 31)*	**37**	12345678		

38 To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

[X] Checking [X] Savings

123456789123456789
Routing number

12345678901234567890123456789 01
Account number (use an account not associated with any foreign banks)

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

Signature of Fiduciary or Officer Representing Fiduciary	111223333 Minnesota Tax ID or Social Security Number	MM/DD/YYYY Date (MM/DD/YYYY)	1112233333 Direct Phone
PRINT NAME Print Name of Contact	EMAIL ADDRESS E-mail Address for Correspondence, if Desired	[X] Fiduciary E-mail [X] Paid Preparer E-mail	
Paid Preparer's Signature	111223333 Preparer's PTIN	MM/DD/YYYY Date (MM/DD/YYYY)	1112223333 Direct Phone

Explain net changes on page 4.

Mail to: Minnesota Amended Fiduciary Tax, Mail Station 1310, 600 N. Robert St., St. Paul, MN 55145-1310

* 2 2 2 9 3 1 *

		A—As previously reported	B—Net change	C—Corrected amount
Additions to Income				
39 State and municipal bond interest from outside Minnesota	**39**	12345678	12345678	12345678
40 State taxes deducted in arriving at net income	**40**	12345678	12345678	12345678
41 Expenses deducted on your federal return that are attributable to income not taxed by Minnesota *(other than U.S. bond interest)*	**41**	12345678	12345678	12345678
42 80 percent of suspended loss from 2001-2005 or 2008-2021 on federal return generated by bonus depreciation	**42**	12345678	12345678	12345678
43 80 percent of federal bonus depreciation	**43**	12345678	12345678	12345678
44 Section 199A qualified business income	**44**	12345678	12345678	12345678
45 Addition due to federal changes not adopted by Minnesota *(M2NC, line 32)*	**45**	12345678	12345678	12345678
46 Net operating loss carryover adjustment	**46**	12345678	12345678	12345678
47 Foreign derived intangible income (FDII) deduction	**47**	12345678	12345678	12345678
48 Special deduction under section 965	**48**	12345678	12345678	12345678
49 This line intentionally left blank	**49**			
50 This line intentionally left blank	**50**			
51 This line intentionally left blank	**51**			
52 This line intentionally left blank	**52**			
53 This line intentionally left blank	**53**			
54 Add lines 39 through 53. Also enter the amount from line 54C on line 72, column E, under Additions	**54**	12345678	12345678	12345678
Subtractions from Income				
55 Interest on U.S. government bond obligations, minus expenses deducted on federal return that are attributable to this income	**55**	12345678	12345678	12345678
56 State income tax refund included on federal return	**56**	12345678	12345678	12345678
57 Federal bonus depreciation subtraction	**57**	12345678	12345678	12345678
58 Subtraction due to federal changes not adopted by Minnesota *(M2NC, line 32 as a positive number)*	**58**	12345678	12345678	12345678
59 Subtraction for railroad maintenance expenses	**59**	12345678	12345678	12345678
60 Net operating loss carryover adjustment	**60**	12345678	12345678	12345678
61 Deferred foreign income (section 965)	**61**	12345678	12345678	12345678
62 Global intangible low-taxed income (GILTI)	**62**	12345678	12345678	12345678
63 Disallowed section 280E expenses of medical cannabis manufacturers	**63**	12345678	12345678	12345678

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64	This line intentionally left blank	64		
65	This line intentionally left blank	65		
66	This line intentionally left blank	66		
67	This line intentionally left blank	67		
68	This line intentionally left blank	68		
69	Add lines 55 through 68. Also enter the amount from line 69C on line 72, column E, under Subtractions	69	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 72, column C	E Shares assignable to beneficiary and to fiduciary Additions	Subtractions
70	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
71	Fiduciary		12345678	123 %	12345678	12345678
72	**Total**		12345678	**100%**	12345678	12345678

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.