DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 11/13/26

* 2 3 2 9 1 1 *

2023 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)*	1	12345678	12345678	12345678
2	Deductions and losses not allowed *(enclose Schedule M2NM)*	2	12345678	12345678	12345678
3	Capital gain amount of lump-sum distribution	3	12345678	12345678	12345678
4	Additions *(from line 75, column E, on page 4 of this form)*	4	12345678	12345678	12345678
5	Add lines 1 through 4	5	12345678	12345678	12345678
6	Subtractions *(from line 75, column E, on page 4 of this form)*	6	12345678	12345678	12345678
7	Fiduciary's income from non-Minnesota sources (*enclose Schedule M2NM)*	7	12345678	12345678	12345678
8	Add lines 6 and 7	8	12345678	12345678	12345678
9	Minnesota taxable net income *(subtract line 8 from line 5)*	9	12345678	12345678	12345678
10	Tax from table in Form M2 instructions	10	12345678	12345678	12345678
11	Tax from S portion of ESBT (from Schedule M2SB)	11	12345678	12345678	12345678
12	Total of tax from *(enclose appropriate schedules)*: X Schedule M1LS X Schedule M2MT	12	12345678	12345678	12345678
13	Composite income tax for nonresidents *(enclose Schedules KF)*	13	12345678	12345678	12345678
14	Total income tax *(add lines 10 through 13)*	14	12345678	12345678	12345678
15	Credit for taxes paid to another state	15	12345678	12345678	12345678
16	Film Production Tax Credit	16	12345678	12345678	12345678
	Credit certificate number: TAXC - 12345678				
17	Tax Credit for Owners of Agricultural Assets	17	12345678	12345678	12345678
	Certificate number from Rural Finance Authority: AO 12 - 345678				
18	Unused credit for owners of agricultural assets from a prior year	18	12345678	12345678	12345678
	AO 12 - 345678				

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19	Housing Tax Credit	**19**	12345678	12345678	12345678
	Enter certificate number from Minnesota Housing: SHTC 1234 - 345678				
20	Short Line Railroad Infrastructure Modernization Credit	**20**	12345678	12345678	12345678
21	Credit for Sales of Manufactured Home Parks to Cooperatives	**21**	12345678	12345678	12345678
22	Credit for increasing research activities *(enclose Schedule KPI, KS, or KF)*	**22**	12345678	12345678	12345678
23	Other nonrefundable credits (see instructions)	**23**	12345678	12345678	12345678
24	Total nonrefundable credits. Add lines 15 through 23	**24**	12345678	12345678	12345678
25	Subtract line 24 from line 14 *(if result is zero or less, leave blank)*	**25**	12345678	12345678	12345678
26	Pass-through Entity Tax Credit *(enclose Schedule KPI, KS, or KF)*	**26**	12345678	12345678	12345678
27	**Minnesota income tax withheld** *(enclose documentation)*	**27**	12345678	12345678	12345678
28	Total estimated tax payments and any extension payments	**28**	12345678	12345678	12345678
29	Historic Structure Rehabilitation Tax Credit *(enclose certificate)*	**29**	12345678	12345678	12345678
	Enter National Park Service (NPS) project number: XXXXXX				
30	Other refundable credits *(see instructions)*	**30**	12345678	12345678	12345678
31	Amount due from original Form M2, line 32 *(see instructions)*	**31**	12345678		
32	Total refundable credits and tax paid *(add lines 26c through 30c and line 31)*	**32**	12345678		
33	Refund amount from original Form M2, line 37 *(see instructions)*	**33**	12345678		
34	Subtract line 33 from line 32 (if result is less than zero, enter the amount as a negative)	**34**	12345678		
35	Tax you owe. If line 25c is more than line 34, subtract line 34 from line 25c. (if line 34 is a negative amount, see instructions)	**35**	12345678		
36	If you failed to timely report federal changes or the IRS assessed a penalty *(see instructions)*	**36**	12345678		
37	Add lines 35 and 36	**37**	12345678		
38	Interest *(see instructions)*	**38**	12345678		
39	**AMOUNT DUE** *(add lines 37 and 38)*. Payment method: [X] Electronic [X] Check *(attach voucher)*	**39**	12345678		
40	**REFUND DUE** *(if line 34 is more than lines 25c, 36, and 38, subtract lines 25c, 36, and 38 from line 34)*	**40**	12345678		

41 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)

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

[X] I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer. 9995

Mail to: Minnesota Amended Fiduciary Tax, Mail Station 1310, 600 N. Robert St., St. Paul, MN 55146-1310

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* 2 3 2 9 3 1 *

		A—As previously reported	B—Net change	C—Corrected amount
Additions to Income				
42 State and municipal bond interest from outside Minnesota	**42**	12345678	12345678	12345678
43 State taxes deducted in arriving at net income	**43**	12345678	12345678	12345678
44 Expenses deducted on your federal return that are attributable to income not taxed by Minnesota *(other than U.S. bond interest)*	**44**	12345678	12345678	12345678
45 80 percent of suspended loss from 2001-2005 or 2008-2022 on federal return generated by bonus depreciation	**45**	12345678	12345678	12345678
46 80 percent of federal bonus depreciation	**46**	12345678	12345678	12345678
47 Section 199A qualified business income	**47**	12345678	12345678	12345678
48 This line intentionally left blank	**48**			
49 Net operating loss carryover adjustment	**49**	12345678	12345678	12345678
50 Foreign derived intangible income (FDII) deduction	**50**	12345678	12345678	12345678
51 This line intentionally left blank	**51**			
52 Other additions *(see instructions)*	**52**	12345678	12345678	12345678
53 This line intentionally left blank	**53**			
54 This line intentionally left blank	**54**			
55 This line intentionally left blank	**55**			
56 This line intentionally left blank	**56**	12345678	12345678	12345678
57 Add lines 42 through 56. Also enter the amount from line 57C on line 76, column E, under Additions	**57**	12345678	12345678	12345678
Subtractions from Income				
58 Interest on U.S. government bond obligations, minus expenses deducted on federal return that are attributable to this income	**58**	12345678	12345678	12345678
59 State income tax refund included on federal return	**59**	12345678	12345678	12345678
60 Federal bonus depreciation subtraction	**60**	12345678	12345678	12345678
61 This line intentionally left blank	**61**			
62 Subtraction for railroad maintenance expenses	**62**	12345678	12345678	12345678
63 Net operating loss carryover adjustment	**63**	12345678	12345678	12345678
64 Deferred foreign income/Employee Retention Credit	**64**	12345678	12345678	12345678
65 Disallowed section 280E expenses of a licensed cannabis business	**65**	12345678	12345678	12345678
66 Delayed business interest	**66**	12345678	12345678	12345678
67 Delayed net operating loss deduction	**67**	12345678	12345678	12345678

68	Other subtractions *(see instructions)*	**68**	12345678	12345678	12345678
69	This line intentionally left blank	**69**			
70	This line intentionally left blank	**70**			
71	This line intentionally left blank	**71**			
72	This line intentionally left blank	**72**			
73	Add lines 58 through 72. Also enter the amount from line 73C on line 76, column E, under Subtractions	**73**	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 76, column C	E Shares assignable to beneficiary and to fiduciary Additions	 Subtractions
74	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
75	Fiduciary		12345678	123 %	12345678	12345678
76	**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.