

# MINNESOTA • REVENUE

## 2013 Estate Tax Return

2013 M706

For estates of a decedent whose date of death is in calendar year 2013

Check box if this is an amended return

Type or Print	Decedent's first name, middle initial		Last name		Decedent's Social Security number	
	Last home address (street, apartment, route)				Date of death	
	City		State	Zip code	Minnesota probate county and file number	
	Executor's first name, middle initial		Last name	Executor's Social Security number		If filing under a federal filing extension, enter the extended due date (mm/dd/yyyy) (attach IRS approval):
Name of firm (if applicable)		Executor's phone			Check if electing the qualified small business and farm property deduction (attach Schedule M706Q): <input type="checkbox"/>	
Address (street, apartment, route)		City	State	Zip code		Check if you received an extension for paying tax: <input type="checkbox"/>

**If paying federal estate tax in installments, attach copy of IRS approval and check this box:**  **Round amounts to the nearest whole dollar.**

**Estates of residents of Minnesota**

1 Tentative Minnesota estate tax before deductions (determine from instructions, page 5) . . . . . **1** \_\_\_\_\_

2 Gross value of all real and tangible personal property located in other states (attach itemized list) . . **2** \_\_\_\_\_

3 Federal total gross estate (from line 1 of federal Form 706) . . . . . **3** \_\_\_\_\_

4 Ratio of property in other states to total gross estate (divide line 2 by line 3, and round the result to five decimal places) . . . . . **4** \_\_\_\_\_

5 Multiply line 1 by line 4 . . . . . **5** \_\_\_\_\_

6 Minnesota estate tax before credits (subtract line 5 from line 1). Skip lines 7-11 and continue with line 12 . . . . . **6** \_\_\_\_\_

**Estates of nonresidents of Minnesota**

7 Tentative Minnesota estate tax before deductions (determine from instructions, page 5) . . . . . **7** \_\_\_\_\_

8 Gross value of all real and tangible personal property in Minnesota, including those within a pass-through entity (attach itemized list) . . . . . **8** \_\_\_\_\_

9 Federal total gross estate (from line 1 of federal Form 706) . . . . . **9** \_\_\_\_\_

10 Ratio of property in Minnesota to total gross estate (divide line 8 by line 9, and round the result to five decimal places) . . . . . **10** \_\_\_\_\_

11 Minnesota estate tax before credits (multiply line 7 by line 10) . . . . . **11** \_\_\_\_\_

**Nonrefundable credits**

12 Credit for Minnesota gift taxes paid (determine from instructions, page 5). . . . . **12** \_\_\_\_\_

13 Nonresident decedent tax credit (determine from instructions, page 5) . . . . . **13** \_\_\_\_\_

14 Total nonrefundable credits. Add lines 12 and 13 . . . . . **14** \_\_\_\_\_

**Estate tax**

15 Minnesota estate tax (subtract line 14 from line 6 if resident or from line 11 if nonresident) . . . . **15** \_\_\_\_\_

16 Total payments, including any extension payments, made prior to filing this return . . . . . **16** \_\_\_\_\_

17 If line 15 is more than line 16, subtract line 16 from line 15 . . . . . **17** \_\_\_\_\_

18 Penalties (determine from instructions, page 7) . . . . . **18** \_\_\_\_\_

19 Interest, if any, from: \_\_\_\_\_ to: \_\_\_\_\_ (complete worksheet on back) . . . . **19** \_\_\_\_\_

20 **AMOUNT DUE.** Add lines 17, 18 and 19. . . . . **20** \_\_\_\_\_

Check payment method:  check (attach payment voucher), or  electronic (see Options, page 2)

21 **REFUND.** If your total payments are more than the sum of Minnesota estate tax, penalty and interest, subtract the amounts on lines 15, 18 and 19 from line 16 . . . . . **21** \_\_\_\_\_

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

Account type:  Checking  Savings      Routing number: \_\_\_\_\_      Account number (must be an account not associated with any foreign bank): \_\_\_\_\_

I declare that this return is correct and complete to the best of my knowledge and belief.

Signature of executor	Date	Executor's phone	<input type="checkbox"/> I have appointed a power of attorney on the back of this form.
Signature of executor	Date	Signature of executor	Date
Signature of preparer, other than executor		PTIN	Date      Daytime phone

**You must attach a copy of the federal Form 706, required schedules, death certificate and all supporting documentation.**  
 Mail to: Minnesota Estate Tax, Mail Station 1315, St. Paul, MN 55146-1315

2013 Estate Tax Return (continued)

Decedent's first name, middle initial, last name	Decedent's Social Security number	Executor's first name, middle initial, last name	Executor's Social Security number
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**Worksheet for Determining Interest on Line 19**

Interest accrues on any unpaid tax and penalty beginning nine months from the decedent's date of death.

Interest Calculations

- 1 Amount of tax not paid within nine months after the decedent's date of death ..... **1** \_\_\_\_\_
- 2 Unpaid penalty, if any, from line 18 on the front of this form ..... **2** \_\_\_\_\_
- 3 Unpaid tax and penalty on which interest will accrue (add step 1 and step 2) ..... **3** \_\_\_\_\_
- 4 Number of days that your payment of tax and/or penalty is late. Year: 2013 Year: 2014  
 If the days fall in more than one calendar year, you must  
 determine the number of days separately for each year ..... **4** \_\_\_\_\_
- 5 Divide step 4 by 365. Round the result to five decimal places ..... **5** \_\_\_\_\_
- 6 Multiply step 3 by the result in step 5 for each year ..... **6** \_\_\_\_\_
- 7 Interest rate in effect for the calendar year ..... **7** 3% 3%
- 8 Multiply step 6 by the interest rate in step 7 for each year ..... **8** \_\_\_\_\_
- 9 Add the amounts in step 8. Also enter the result on line 19 of Form M706 ..... **9** \_\_\_\_\_

**Power of Attorney**

You may designate another person to act on your behalf or perform any act you can perform with respect to the Minnesota taxes of the decedent's estate when dealing with the department. To designate power of attorney, provide the information below and check the box after your signature on the front of this form.

**Note:** The department does not send tax refunds to the designated appointee unless you make an election in writing. It is your responsibility to keep your appointee informed of your tax matters. If you want the department to send any and all notices, including tax refunds, directly to your appointee rather than you, attach Form REV184A, *Election for Power of Attorney*, to this form.

Appointee

*I, the executor (personal representative) of the decedent's estate, appoint the person named below as Attorney-in-Fact to represent the estate before the Minnesota Department of Revenue. The appointee is authorized to provide and receive private and nonpublic information regarding the Minnesota taxes of the estate, and to perform any and all acts that I can perform with regard to the state taxes of the estate, unless noted below.*

Name of person (appointee) given power of attorney		Daytime phone	Fax number
Name of firm (if applicable)			
Address (street, apartment, route)		Expiration date (If a date is not provided, this power of attorney is valid until revoked in writing):	
City	State	Zip code	<input type="checkbox"/> Check this box to revoke all powers of attorney previously filed by you in connection with the Minnesota taxes of the decedent's estate: <input type="checkbox"/>

I am excluding the following powers (please list):

Excluded Powers