2002 Estate Tax Return

For estates of a decedent whose date of death is in calendar year 2002 (for dates of death before January 1, 2002, use Form MN-706 available at www.taxes.state.mn.us)

		eck box if this is an amended re						
	Dece	edent's first name, middle initial	Last name	Decedent's Social Security number			er	
	Last	home address (street, apartment, rou	ite)				Date of death	_
r print	City		State	State Zip code		Minnesota probate county and file number		
Type or	Exec	cutor's first name, middle initial	L	Last name		Executor's Social Security number		
	Name of firm (if applicable) Attach approved federal extension (if a							
	Add	ress (street, apartment, route)		City	ne filing extension da	te (mm/dd/) State	yyyy): / / / Zip code	_
	Auui	ess (succe, apartment, route)		Oity		State	Zip code	
	Est	ates of residents of Minnesota						
Estates of Minnesota residents	1	Tentative Minnesota estate tax	before deductions	(determine from	instructions, page	6)	1	_
		Estate or inheritance tax actual	* :	•			2	_
	3 Gross value of all real and tangible personal property in other states and certain Minnesota public pension income (determine from instructions, page 6, and attach itemized list)							
	 4 Federal total gross estate (from line 1 of federal Form 706)							%
Ξ	6	Multiply line 1 by line 5					6	
	7	Minnesota estate tax credit (an	nount from line 2 or	line 6, whicheve	er is less)		7	
	8	Minnesota estate tax (subtract	line 7 from line 1).	Skip lines 9–13 a	and continue with li	ne 14 8	8	
		ates of nonresidents of Minnes	•	•				
ts	9	Tentative Minnesota estate tax	before deductions	(determine from	instructions, page	6) 9	9	_
es o iden	10	Gross value of all real and tang	ible personal prope	erty in Minnesota	(attach itemized I	ist) 1 0	0	_
Estates of nonresidents	11	Federal total gross estate (from	line 1 of federal Fo	orm 706)		11		_
no no	12	Ratio of property in Minnesota	to total gross estat	e (divide line 10	by line 11)	12	2	%
	13	Minnesota estate tax (multiply	ine 9 by line 12) .			1 3	3	_
		estates						
		Total payments, including any e		•				
4-	15	If line 8 or line 13 is more than	line 14, subtract l	ine 14 from line	8 or line 13	1	5	_
ates	16	Penalties (determine from instru	ıctions, page 7)			10	6	_
estate		Interest, if any, from:		(compl	ete worksheet on	back) . 1 7	7	_
₹	18	AMOUNT DUE. Add lines 15, 1 Check payment method:		r electronic (s	ee ontions nage ?	3) 15	8	
	19	REFUND. If your total payments penalty and interest, subtract t	are more than the	sum of Minneso	ota estate tax,			
	20	If paying federal estate tax in ir						_
		clare that I have examined this return best of my knowledge and belief.	n and all accompanyin	g federal forms, so	hedules and stateme	ents, and th	ey are true and complete to	
here	Sign	nature(s) of executor(s)	Date			on	ave appointed the person named back as power of attorney or to ld the powers indicated.	,
Sign here	Sign	nature(s) of executor(s)	Date	Signati	ure(s) of executor(s)		Date	_
S	Sign	ature of preparer, other than executor		MN tax	ID, SSN or PTIN	Date	Daytime phone number	
							\ /	_

	Worksheet for determining interest to enter on line 17									
	Interest accrues on any unpaid tax and penalty beginning nine months from	the decedent's date of	death.							
Interest calculation		1 Amount of tax not paid within nine months after the decedent's date of death 1								
	2 Penalty, if any, from line 16 on the front of this form									
	3 Unpaid tax and penalty on which interest will accrue (add step 1 and step 2									
	4 Number of days that your payment of tax and/or penalty is late. If the days fall in more than one calendar year, you must determine the number of days separately for each year	Year: 2002	Year: 2003							
	5 Divide step 4 for each year by 365. Round to four places after the decimal point									
	6 Multiply step 3 by the result in step 5 for each year	6								
	7 Interest rate in effect for the calendar year	7%	5%							
	8 Multiply step 6 by the interest rate in step 7 for each year	3								
	9 Add the amounts in step 8. Also enter the result on line 17 of your Form M	706 9								
	Powers of Attorney I, the executor (personal representative) of the decedent's estate, appoint the pedecedent's estate to hold the powers listed below. This power of attorney will remain Minnesota Department of Revenue receives a written notice of revocation signed previously filed by me in connection with the estate of this decedent.	main in effect until the da	te on which the							
	Name of person (appointee) given power of attorney	Daytiı (Daytime phone number ()							
ee	Name of firm (if applicable)	·	·							
Appointee	Address (street, apartment, route)									
App	Address (Street, apartment, Toute)									
	City	State	Zip code							
	Powers granted I grant the Attorney-in-Fact the power to (check the appropriate boxes):									
Powers	receive written and oral communications from the Minnesota Department of Revenue concerning the involvement of the decedent's estate with any Minnesota and federal tax matters, and to discuss these matters with employees of the Department of Revenue;									
	examine the contents of all types of Minnesota and federal tax returns of the decedent concerning matters of Minnesota and federal tax liability;									
	conclude agreements to extend the period of time in which redeterminations can be made of information used in determining the amount of the estate's Minnesota estate tax;									
	notify the Department of Revenue of the estate's intention to make installment payments of estate tax and to provide the schedule of payments;									
	request a reduction in the amount of any penalty;									
	receive Minnesota estate tax refunds; and									

hold the following additional powers: