

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)

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
Name of firm (if applicable) Attach approved federal extension (if applicable) and enter the filing extension date (mm/dd/yyyy): / /
Address (street, apartment, route) City State Zip code

Estates of Minnesota residents

Estates of residents of Minnesota

- 1 Tentative Minnesota estate tax before deductions (determine from instructions, page 6) 1
2 Estate or inheritance tax actually paid to other states (attach other states' returns and receipts) 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) 3
4 Federal total gross estate (from line 1 of federal Form 706) 4
5 Ratio of property in other states and/or Minnesota public pension income to total gross estate (divide line 3 by line 4) 5 %
6 Multiply line 1 by line 5 6
7 Minnesota estate tax credit (amount from line 2 or line 6, whichever is less) 7
8 Minnesota estate tax (subtract line 7 from line 1). Skip lines 9-13 and continue with line 14 . . 8

Estates of nonresidents

Estates of nonresidents of Minnesota

- 9 Tentative Minnesota estate tax before deductions (determine from instructions, page 6) 9
10 Gross value of all real and tangible personal property in Minnesota (attach itemized list) . . 10
11 Federal total gross estate (from line 1 of federal Form 706) 11
12 Ratio of property in Minnesota to total gross estate (divide line 10 by line 11) 12 %
13 Minnesota estate tax (multiply line 9 by line 12) 13

All estates

All estates

- 14 Total payments, including any extension payments, made prior to filing this return 14
15 If line 8 or line 13 is more than line 14, subtract line 14 from line 8 or line 13 15
16 Penalties (determine from instructions, page 7) 16
17 Interest, if any, from: _____ to: _____ (complete worksheet on back) . 17
18 AMOUNT DUE. Add lines 15, 16 and 17.
Check payment method: [] check (attach PV47), or [] electronic (see options, page 3) 18
19 REFUND. If your total payments are more than the sum of Minnesota estate tax, penalty and interest, subtract the amounts on lines 8, 13, 16 and 17 from line 14 19
20 If paying federal estate tax in installments, attach copy of IRS approval and check box []

Sign here

I declare that I have examined this return and all accompanying federal forms, schedules and statements, and they are true and complete to the best of my knowledge and belief.
Signature(s) of executor(s) Date [] I have appointed the person named on back as power of attorney or to hold the powers indicated.
Signature(s) of executor(s) Date Signature(s) of executor(s) Date
Signature of preparer, other than executor MN tax ID, SSN or PTIN Date Daytime phone number ()

You must attach a copy of federal Form 706, required schedules, death certificate and all supporting documentation.

Mail to: Minnesota Estate Tax, Mail Station 1315, St. Paul, MN 55146-1315

