

289A.10 FILING REQUIREMENTS FOR ESTATE TAX RETURNS.

Subdivision 1. **Return required.** In the case of a decedent who has an interest in property with a situs in Minnesota, the personal representative must submit a Minnesota estate tax return to the commissioner, on a form prescribed by the commissioner, if:

(1) a federal estate tax return is required to be filed; or

(2) the sum of the federal gross estate and federal adjusted taxable gifts made within three years of the date of the decedent's death exceeds \$1,000,000.

The return must contain a computation of the Minnesota estate tax due. The return must be signed by the personal representative.

Subd. 1a. **Recapture tax return required.** If a disposition or cessation as provided by section 291.03, subdivision 11, paragraph (a), has occurred, the qualified heir, as defined under section 291.03, subdivision 8, paragraph (c), or personal representative of the decedent's estate must submit a recapture tax return to the commissioner.

Subd. 2. **Documents required.** The commissioner may designate on the return the documents that are required to be filed together with the return to determine the computation of tax.

Subd. 3. **Definitions.** For purposes of this section, the definitions contained in section 291.005 apply.

History: 1990 c 480 art 1 s 5; 1997 c 31 art 1 s 5; 2002 c 377 art 12 s 10; 2003 c 127 art 3 s 1; 2010 c 334 s 1; 2013 c 143 art 7 s 3; art 15 s 1