



# 2021 Schedule KPCNC, Federal Adjustments

Minnesota has not adopted certain federal law changes enacted after December 31, 2018 that affect federal taxable income for tax year 2021. This schedule allows for any necessary adjustments required to file a state tax return.

Read the instructions before completing this schedule.

Tax year beginning MM DD YYYY, 2021, ending MM DD YYYY

PARTNER'S NAME NAMEXXXX	999999999999	999999999
Partner's Name		Partner's Federal ID Number
PARTNERSHIP'S NAMEXXXXXXXX	999999999999	999999999
Partnership's Name	Partnership's Federal ID Number	Partnership's Minnesota ID Number

Enter as a positive or negative. Round amounts to the nearest whole dollar.

## Adjustments to federal taxable income (FTI)

- 1 Exclusion for certain employer payments of student loans (CARES Act Sec. 2206) ..... 1 ■ 123456789
- 2 Employee Retention Credit (CARES Act Sec. 2301) ..... 2 ■ 123456789
- 3 IRC Section 461 nonbusiness income ..... 3 ■ 123456789
- 4 IRC Section 461 nonbusiness loss ..... 4 ■ 123456789
- 5 Modification for business interest limitation (CARES Act Sec. 2306) ..... 5 ■ 123456789
- 6 Qualified improvement property technical fix (CARES Act Sec. 2307) ..... 6 ■ 123456789
- 7 Employer credit for paid medical leave and Employer payroll credit for required paid family leave (FFCRA Sec. 7001, 7003) ..... 7 ■ 123456789
- 8 TCDTR and TCDTR20 basis and depreciation provisions (see inst. for TCDTR and TCDTR20 Secs.) . 8 ■ 123456789
- 9 TCDTR and TCDTR20 credit provisions impacting basis and depreciation (see inst. for TCDTR and TCDTR20 Secs.) ..... 9 ■ 123456789
- 10 TCDTR credit provisions impacting business expenses (TCDTR Sec. 111, 113) ..... 10 ■ 123456789
- 11 Look-through rule for related controlled foreign corporations (TCDTR Sec. 145) ..... 11 ■ 123456789
- 12 Employee retention credit for employers affected by qualified disasters (TCDTR Sec. 203) ..... 12 ■ 123456789
- 13 TCDTR20 basis and depreciation provisions (TCDTR20 Sec. 201, 202, 203, and 204) ..... 13 ■ 123456789
- 14 Restaurant revitalization grants (ARPA Sec. 9673) ..... 14 ■ 123456789
- 15 Temporary allowance of full deduction for business meal ..... 15 ■ 123456789
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PARTNER'S NAMEXXXXXXXXX  
Partner's Name

999999999  
Partner's Federal ID Number

PARTNERSHIP'S NAME NAMEXXXX  
Partnership's Name

9999999999999  
Partnership's Federal ID Number

999999999  
Partnership's Minnesota ID Number

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- 30 This line intentionally left blank. . . . . 30 ■ \_\_\_\_\_
- 31 Other adjustments to federal taxable Income . . . . . 31 ■ 123456789
- 32 Total lines 1-31. . . . . 32 ■ 123456789

You must include this schedule when you file Schedule KPC.