



2021 Schedule KPINC, 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

NAMEXXX
Partner's Name

999999999
Partner's Social Security Number or Federal ID Number

NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX: 999999999999999
Partnership's Name Partnership's Federal ID Number

999999999
Partnership's Minnesota ID Number

Enter as a positive or negative. Round amounts to the nearest whole dollar. Form M1 filers, include on:

Adjustments to federal taxable income (FTI)

1	Exclusion for certain employer payments of student loans (CARES Act Sec. 2206)	1	123456789	M1NC, Line 10
2	Employee Retention Credit (CARES Act Sec. 2301)	2	123456789	M1NC, Line 11
3	IRC Section 461 nonbusiness income	3	123456789	M1LOSS
4	IRC Section 461 nonbusiness loss	4	123456789	M1LOSS
5	Modification for business interest limitation (CARES Act Sec. 2306)	5	123456789	M1NC, Line 16
6	Qualified improvement property technical fix (CARES Act Sec. 2307)	6	123456789	M1NC, Line 17
7	Employer credit for paid medical leave and Employer payroll credit for required paid family leave (FFCRA Sec. 7001, 7003)	7	123456789	M1NC, Line 18
8	TCDTR and TCDTR20 basis and depreciation provisions (see inst. for TCDTR and TCDTR20 Secs.)	8	123456789	M1NC, Line 19
9	TCDTR and TCDTR20 credit provisions impacting basis and depreciation (see inst. for TCDTR and TCDTR20 Secs.)	9	123456789	M1NC, Line 20
10	TCDTR credit provisions impacting business expenses (TCDTR Sec. 111, 113)	10	123456789	M1NC, Line 21
11	Look-through rule for related controlled foreign corporations (TCDTR Sec. 145)	11	123456789	M1NC, Line 15
12	Employee retention credit for employers affected by qualified disasters (TCDTR Sec. 203)	12	123456789	M1NC, Line 12
13	TCDTR20 basis and depreciation provisions (TCDTR20 Sec. 201, 202, 203, and 204)	13	123456789	M1NC, Line 23
14	Restaurant revitalization grants (ARPA Sec. 9673)	14	123456789	M1NC, Line 24
15	Temporary allowance of full deduction for business meals (COVIDTRA Sec. 210)	15	123456789	M1NC, Line 25
16	This line intentionally left blank	16		
17	This line intentionally left blank	17		
18	This line intentionally left blank	18		
19	This line intentionally left blank	19		

2021 KPINC, page 2



NAMEXX
Partner's Name

999999999999
Partner's Social Security Number or Federal ID Number

NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Partnership's Name

999999999999
Partnership's Federal ID Number

999999999999
Partnership's Minnesota ID Number

20 This line intentionally left blank. 20 ■ _____

21 This line intentionally left blank. 21 ■ _____

22 This line intentionally left blank. 22 ■ _____

23 This line intentionally left blank. 23 ■ _____

24 This line intentionally left blank. 24 ■ _____

25 This line intentionally left blank. 25 ■ _____

26 This line intentionally left blank. 26 ■ _____

27 This line intentionally left blank. 27 ■ _____

28 This line intentionally left blank. 28 ■ _____

29 This line intentionally left blank. 29 ■ _____

30 This line intentionally left blank. 30 ■ _____

31 Other adjustments to federal taxable income 31 ■ 1234567890

32 Total lines 1-31. If the result is positive, enter it on Schedule KPI, line 8.
If the amount is negative, enter it as a positive number on Schedule KPI, line 18.. . . . 32 ■ 1234567890

You must include this schedule when you file Schedule KPI.