



# 2022 Schedule KPINC, Federal Adjustments

Minnesota has generally adopted the Internal Revenue Code as amended through December 15, 2022. This schedule allows for any remaining necessary adjustments required to file a state tax return.  
Read the instructions before completing this schedule.

Tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_

Partner's Name \_\_\_\_\_

Partner's Social Security Number or Federal ID Number \_\_\_\_\_

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.

Form M1 filers,  
include on:

## Adjustments to federal taxable income (FTI)

- 1 This line intentionally left blank ..... 1 ■ \_\_\_\_\_
- 2 This line intentionally left blank ..... 2 ■ \_\_\_\_\_
- 3 This line intentionally left blank ..... 3 ■ \_\_\_\_\_
- 4 This line intentionally left blank ..... 4 ■ \_\_\_\_\_
- 5 Modification for business interest limitation (CARES Act Sec. 2306) ..... 5 ■ \_\_\_\_\_ M1NC, Line 16
- 6 This line intentionally left blank ..... 6 ■ \_\_\_\_\_
- 7 Employer credit for paid medical leave and Employer payroll credit for  
required paid family leave (FFCRA Sec. 7001, 7003) ..... 7 ■ \_\_\_\_\_ M1NC, Line 18
- 8 This line intentionally left blank ..... 8 ■ \_\_\_\_\_
- 9 This line intentionally left blank  
..... 9 ■ \_\_\_\_\_
- 10 This line intentionally left blank ..... 10 ■ \_\_\_\_\_
- 11 This line intentionally left blank ..... 11 ■ \_\_\_\_\_
- 12 This line intentionally left blank ..... 12 ■ \_\_\_\_\_
- 13 Temporary allowance of full deduction for business meals (COVIDTRA Sec. 210) ..... 13 ■ \_\_\_\_\_ M1NC, Line 25
- 14 This line intentionally left blank  
..... 14 ■ \_\_\_\_\_
- 15 This line intentionally left blank ..... 15 ■ \_\_\_\_\_
- 16 This line intentionally left blank ..... 16 ■ \_\_\_\_\_
- 17 Credit for COBRA Continuation Coverage (ARPA Sec. 9501) ..... 17 ■ \_\_\_\_\_ M1NC, Line 27
- 18 This line intentionally left blank ..... 18 ■ \_\_\_\_\_
- 19 This line intentionally left blank ..... 19 ■ \_\_\_\_\_





Partner's Name \_\_\_\_\_

Partner's Social Security Number or Federal ID Number \_\_\_\_\_

Partnership's Name \_\_\_\_\_

Partnership's Federal ID Number \_\_\_\_\_

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 This line intentionally left blank . . . . . 31 ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_

**You must include this schedule when you file Schedule KPI.**

# 2022 Schedule KPINC Instructions

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Individual, estate, and trust partner's use of information provided on Schedule KPINC

## Purpose of Schedule KPINC

Schedule KPINC is a supplemental schedule provided by the partnership to its individual, estate, or trust partners. The partners need this information to complete one of the following:

- *Minnesota Schedule M1NC* if you are an individual partner.
- *Minnesota Schedule M2NC* if you are a trust or estate partner.

These instructions are intended to help you report your share of the partnership's nonconformity adjustments on your Minnesota return.

**You must include Schedule KPINC when you file your Minnesota return.** If you do not include the schedule with your return as required, your return processing will be delayed.

**If you receive an amended Schedule KPINC** from the **partnership** and your nonconformity adjustments have changed, you must file an amended Minnesota return.

To amend your return, use one of the following:

- *Form MIX, Amended Minnesota Income Tax Return*, if you are an individual partner.
- *Form M2X, Amended Income Tax Return for Estate and Trust*, if you are a trust or estate partner.

## Line Instructions

### Line 1

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### Line 2

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### Line 3

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### Line 4

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### Line 5 – Modification of Business Interest Limitation (CARES Act Sec. 2306)

*Individuals:* Include this amount on Schedule M1NC, line 16.

*Trusts and Estates:* Include this amount on Schedule M2NC, line 5.

### Line 6

This line is intentionally left blank.

### Line 7 – Employer Credit for Paid Medical Leave and Employer Payroll Credit for Required Paid Family Leave (FFCRA Sec. 7001, 7003; ARPA Sec. 9641)

*Individuals:* Include this amount on Schedule M1NC, line 18.

*Trusts and Estates:* Include this amount on Schedule M2NC, line 7.

### Line 8

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### Line 9

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### Line 10

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### Line 11

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### Line 12

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### Line 13 – Temporary Allowance of Full Deduction for Business Meals (TCDTR20 Sec. 210)

*Individuals:* Include this amount on Schedule M1NC, line 25.

*Trusts and Estates:* Include this amount on Schedule M2NC, line 13.

### Line 14

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## 2022 Schedule KPINC Instructions (*continued*)

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### Line 15

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### Line 16

This line is intentionally left blank.

### Line 17 – Credit for COBRA Continuation Coverage (ARPA Sec. 9501)

*Individuals:* Include this amount on Schedule M1NC, line 27.

*Trusts and Estates:* Include this amount on Schedule M2NC, line 17.

### Lines 18 Through 30

These lines are intentionally left blank.

### Line 31

This line is intentionally left blank.

### Line 32 – Total

If the total on this line is a positive number, enter it on Schedule KPI, line 8. If the total on this line is a negative, enter it as a positive number on Schedule KPI, line 18.