

Each table briefly summarizes how the January 2023 Minnesota tax bill affected a specific Minnesota tax forms and schedules. The first column lists the line numbers of the form that have been changed, and the next columns show the affected tax years.

If you reported an amount on a line that has an X in the tables below, the tax law changes may affect you.

## Individual Income Tax

### Schedule M1NC

The table below only reflects changes to the face of the form and does not reflect changes in the instructions, including calculation changes.

Line Number	2017*	2018*	2019*	2020*	2021	2022
1					X	X
2					X	X
3				X	X	X
4					X	
5			X			X
9			X			X
10				X	X	X
11			X			X
12			X			
13a					X	X
14					X	X
14a					X	X
14b					X	X
15				X	X	X
17				X	X	X
19				X	X	X
20				X	X	X
21				X	X	
22				X	X	X
23				X	X	X
24				X	X	X
26					X	X
27				X**	X**	X**
30					X	X
31				X	X	X
32					X	X
33				X	X	X
34				X	X	X
36					X	X
37					X	X

\*This tax year may have already been adjusted due to a previous Minnesota tax bill. If amending your return, use your most recent return or audit report information.

\*\*This is a new line.

# Business Income Tax

In 2017 and 2019 business income tax forms did not include nonconformity schedules. Below is information for those years.

The 2021 and 2022 Schedule PTE, Pass-Through Entity Tax, did not have changes to line numbers, but the instructions have changed based on the January 2023 Minnesota tax bill.

## 2017

Form	Line Number	
KF	8b	16b
KPC	11b	13b
KPI	8b	10b
KS	8b	10b
M2	31b	38b
M2SB	18b	25b
M4I	2k	4m

## 2019

Form	Line Number		
KF	7	10	18
KPC	12	13	19
KPI	9	10	16
KS	9	10	16
M2	31	35	41
M2SB	18	22	28
M4I	2i	4o	

## Schedule KSNC, KPCNC, KFNC and KPINC

Line Number	2018*	2020*	2021	2022
1			X	X
2		X		X
3			X	X
4			X	X
5				
6		X	X	X
8		X	X	X
9		X	X	X
10		X	X	X
11		X	X	X
12				X
13		X	X	
14		X	X	X
15		X		X
16			X**	X
17		X**		X**
26	X			
31			X	X

## Schedule M4NC

Line Number	2018*	2020*	2021	2022
1			X	X
2			X	X
3		X	X	X
4				X
6		X	X	X
8		X	X	X
9		X	X	X
10		X	X	X
11		X	X	X
12				X
13		X	X	X
14		X	X	
15		X	X	X
16		X		X
17			X**	X
18		X**		X**
28	X			
32			X	X

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\*\* This is a new line.

## Schedule M2NC

Line Number	2018*	2020*	2021	2022
1			X	X
2		X		X
4			X	X
6			X	X
7		X		
8			X	X
9		X	X	X
10		X	X	X
11		X	X	X
12		X		X
13			X	
14		X	X	X
15		X		X
16		X	X**	X
17				X**
18		X**		
27	X			
31			X	X

## Schedule M2SBNC

Line Number	2018*	2020*	2021	2022
1			X	X
2		X		X
4			X	X
6			X	X
7		X		
8			X	X
9		X	X	X
10		X	X	X
11		X	X	X
12		X		X
13			X	
14		X	X	X
15		X		X
16		X	X**	X
17				X**
18		X**		
28	X			
31			X	X

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\*\* This is a new line.