



2025 Schedule KPCNC, Federal Adjustment

Minnesota has not adopted the federal law changes enacted after May 1, 2023 that affect federal taxable income for tax year 2025.

Tax year beginning MM DD YYYY, ending MM DD YYYY

NAMEXXX
Partner's Name

999999999
Partner's Social Security Number or Federal ID Number

NAMEXXXXXXXXXXXXXXXXXXXXX: 999999999999
Partnership's Name Partnership's Federal ID Number

999999999
Partnership's Minnesota ID Number

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

Adjustments to federal taxable income (FTI)

1	Expansion of FICA Tip Credit (H.R. 1 Sec. 70201)	1	123456789
2	2 a Full Expensing for Bonus Depreciation Property (H.R. 1 Sec. 70301)	2a	123456789
3	b Enter the amount of allowable depreciation for assets on line 2a	2b	123456789
4	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70301	2c	123456789
5	3 a Full Expensing for Domestic Research and Experimental Expenditures (H.R. 1 Sec. 70302)	3a	123456789
6	b Enter the amount of allowable depreciation for assets on line 3a	3b	123456789
7	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70302	3c	123456789
8	4 Modification of Limitation on Business Interest (H.R. 1 Sec. 70303)	4	123456789
9	5 Limitation on Deduction for Business Meals (H.R. 1 Sec. 70305)	5	123456789
10	6 a Limitation for Expensing of Certain Depreciation Property (H.R. 1 Sec. 70306)	6a	123456789
11	b Enter the amount of allowable depreciation for assets on line 6a	6b	123456789
12	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70306	6c	123456789
13	7 a Special Depreciation Allowance for Qualified Production Property (H.R. 1 Sec. 70307)	7a	123456789
14	b Enter the amount of allowable depreciation for assets on line 7a	7b	123456789
15	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70307	7c	123456789
16	8 Enhancement of Advanced Manufacturing Investment Credit (H.R. 1 Sec. 70308)	8	123456789
17	9 Exempt Facility Bond Rules for Spaceports (H.R. 1 Sec. 70309)	9	123456789
18	10 Subpart F Provisions (H.R. 1 Sec. 70352 and 70354)	10	123456789
19	11 Enhancement of Employer-Provided Child Care Credit (H.R. 1 Sec. 70401)	11	123456789
20	12 This line intentionally left blank	12	
21	13 Exception to Percentage of Completion Method of Accounting (H.R. 1 Sec. 70430)	13	123456789

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NAMEXX
Partner's Name

999999999
Partner's Social Security Number or Federal ID Number

NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX Partnership's Federal ID Number

999999999
Partnership's Minnesota ID Number

14	Expansion of Qualified Small Business Stock Gain Exclusion (H.R. 1 Sec. 70431)	14	123456789
15	a Treatment of Certain Sound Recording Productions (H.R. 1 Sec. 70434).	15a	123456789
	b Enter the amount of allowable depreciation for assets on line 15a.	15b	123456789
	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70434	15c	123456789
16	Exclusion of Interest on Loans Secured by Rural or Agricultural Real Property (H.R. 1 Sec. 70435)	16	123456789
17	a Termination of Energy Efficient Commercial Buildings Deduction (H.R. 1 Sec. 70507).	17a	123456789
	b Reverse federally claimed depreciation for assets on line 17a	17b	123456789
18	a Termination of Cost Recovery for Energy Property (H.R. 1 Sec. 70509).	18a	123456789
	b Reverse federally claimed depreciation for assets on line 18a	18b	123456789
	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70509	18c	123456789
19	Employee Retention Credit Enforcement Provisions (H.R. 1 Sec. 70605).	19	123456789
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55	Other adjustments to federal taxable income	30	123456789
56			
57	31 Total lines 1-30.	31	123456789

You must include this schedule when you file Schedule KPC.