



2025 Schedule KPINC, Federal Adjustments

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

NAMEXXXXXXXXXXXXXXXXXXXX: 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. Form M1 filers, include on:

Adjustments to federal taxable income (FTI)

1	Expansion of FICA Tip Credit (H.R. 1 Sec. 70201)	1	123456789	M1NC, Line 8
2	a Full Expensing for Bonus Depreciation Property (H.R. 1 Sec. 70301)	2a	123456789	M1NC, Line 9a
3	b Enter the amount of allowable depreciation for assets on line 2a.	2b	123456789	M1NC, Line 9b
4	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70301	2c	123456789	M1NC, Line 9c
5	a Full Expensing for Domestic Research and Experimental Expenditures (H.R. 1 Sec. 70302)	3a	123456789	M1NC, Line 10a
6	b Enter the amount of allowable depreciation for assets on line 3a	3b	123456789	M1NC, Line 10b
7	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70302	3c	123456789	M1NC, Line 10c
8	Modification of Limitation on Business Interest (H.R. 1 Sec. 70303)	4	123456789	M1NC, Line 11
9	Limitation on Deduction for Business Meals (H.R. 1 Sec. 70305)	5	123456789	M1NC, Line 12
10	a Limitation for Expensing of Certain Depreciation Property (H.R. 1 Sec. 70306)	6a	123456789	M1NC, Line 13a
11	b Enter the amount of allowable depreciation for assets on line 6a.	6b	123456789	M1NC, Line 13b
12	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70306	6c	123456789	M1NC, Line 13c
13	a Special Depreciation Allowance for Qualified Production Property (H.R. 1 Sec. 70307)	7a	123456789	M1NC, Line 14a
14	b Enter the amount of allowable depreciation for assets on line 7a	7b	123456789	M1NC, Line 14b
15	c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70307	7c	123456789	M1NC, Line 14c
16	Enhancement of Advanced Manufacturing Investment Credit (H.R. 1 Sec. 70308)	8	123456789	M1NC, Line 15
17	Exempt Facility Bond Rules for Spaceports (H.R. 1 Sec. 70309)	9	123456789	M1NC, Line 16
18	Subpart F Provisions (H.R. 1 Sec. 70352 and 70354)	10	123456789	M1NC, Line 17
19	Enhancement of Employer-Provided Child Care Credit (H.R. 1 Sec. 70401)	11	123456789	M1NC, Line 18
20	This line intentionally left blank.	12		
21	Exception to Percentage of Completion Method of Accounting (H.R. 1 Sec. 70430)	13	123456789	M1NC, Line 20

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NAMEXX
Partner's Name
NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999
Partnership's Name Partnership's Federal ID Number

9999999999
Partner's Social Security Number or Federal ID Number
9999999999
Partnership's Minnesota ID Number

- 14 Expansion of Qualified Small Business Stock Gain Exclusion (H.R. 1 Sec. 70431) 14 ■ 123456789 M1NC, Line 21
- 15 a Treatment of Certain Sound Recording Productions (H.R. 1 Sec. 70434) 15a ■ 123456789 M1NC, Line 22a
- b Enter the amount of allowable depreciation for assets on line 15a 15b ■ 123456789 M1NC, Line 22b
- c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70434 ... 15c ■ 123456789 M1NC, Line 22c
- 16 Exclusion of Interest on Loans Secured by Rural or Agricultural Real Property
(H.R. 1 Sec. 70435) 16 ■ 123456789 M1NC, Line 23
- 17 a Termination of Energy Efficient Commercial Buildings Deduction (H.R. 1 Sec. 70507) 17a ■ 123456789 M1NC, Line 24a
- b Reverse federally claimed depreciation for assets on line 17a 17b ■ 123456789 M1NC, Line 24b
- 18 a Termination of Cost Recovery for Energy Property (H.R. 1 Sec. 70509) 18a ■ 123456789 M1NC, Line 25a
- b Reverse federally claimed depreciation for assets on line 18a 18b ■ 123456789 M1NC, Line 25b
- c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70509 ... 18c ■ 123456789 M1NC, Line 25c
- 19 Employee Retention Credit Enforcement Provisions (H.R. 1 Sec. 70605) 19 ■ 123456789 M1NC, Line 26
- 20 This line intentionally left blank 20 ■
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- 29 This line intentionally left blank 29 ■
- 30 Other adjustments to federal taxable income 30 ■ 123456789 M1NC, Line 36
- 31 Total lines 1-30. If the result is a positive, enter it on Schedule KPI, line 6.
If the amount is a negative, enter it as a positive number on Schedule KPI, line 19... 31 ■ 123456789

You must include this schedule when you file Schedule KPI.