



2025 Schedule M4NC, 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

NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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Name of Corporation/Designated Filer

Federal ID Number (FEIN)

Minnesota Tax ID Number

Before you complete this schedule, read the instructions which are on a separate sheet.

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



NAMEXXXXXXXXXXXXXXXXXXXXXXX

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Name of Corporation/Designated Filer

Federal ID Number (FEIN)

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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
20	This line intentionally left blank.....	20	
21	This line intentionally left blank.....	21	
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28	This line intentionally left blank.....	28	
29	This line intentionally left blank.....	29	
30	Other adjustments to federal taxable income	30	123456789
31	Total lines 1-30. If the result is positive, enter it on Form M4I, line 2h. If the amount is negative, enter it as a positive number on Form M4I, line 4o.	31	123456789

You must include this schedule when you file Form M4.