



2025 Schedule M1NC, Federal Adjustments

Minnesota has not adopted certain federal law changes enacted after May 1, 2023, that affect federal adjusted gross income for tax year 2025. This schedule allows for any necessary adjustments required to file a state tax return.

YOUR FIRST NAME, INITXXXXXXXXX LAST NAMEXXXXXXXXXXXXXXXXXXXX 999999999
Your First Name and Initial Last Name Social Security Number

Read the instructions before you complete this schedule. Enter amounts as a positive or negative. Round amounts to the nearest whole dollar.

Adjustments to federal adjusted gross income (FAGI)

- 1

Certain Postsecondary Credentialing Expenses Treated as Qualified Higher Education Expenses for Purposes of 529 Accounts (H.R. 1 Sec 70414)

1

12345678
- 2

This line intentionally left blank

2
- 3

This line intentionally left blank

3
- 4

This line intentionally left blank

4
- 5

This line intentionally left blank

5
- 6

This line intentionally left blank

6
- 7

This line intentionally left blank

7
- 8

Expansion of FICA Tip Credit (H.R. 1 Sec. 70201)

8

12345678
- 9

a Full Expensing for Bonus Depreciation Property (H.R. 1 Sec. 70301)

9a

12345678
- b Enter the amount of allowable depreciation for assets on line 9a

9b

12345678
- c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70301

9c

12345678
- 10

a Full Expensing for Domestic Research and Experimental Expenditures (H.R. 1 Sec. 70302)

10a

12345678
- b Enter the amount of allowable depreciation for assets on line 10a

10b

12345678
- c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70302

10c

12345678
- 11

Modification of Limitation on Business Interest (H.R. 1 Sec. 70303)

11

12345678
- 12

Limitation on Deduction for Business Meals (H.R. 1 Sec. 70305)

12

12345678
- 13

a Limitation for Expensing of Certain Depreciation Property (H.R. 1 Sec. 70306)

13a

12345678
- b Enter the amount of allowable depreciation for assets on line 13a

13b

12345678
- c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70306

13c

12345678
- 14

a Special Depreciation Allowance for Qualified Production Property (H.R. 1 Sec. 70307)

14a

12345678
- b Enter the amount of allowable depreciation for assets on line 14a

14b

12345678
- c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70307

14c

12345678

9995

You must include this schedule when you file Form M1.