



# 2025 Schedule M2SBNC, 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, 2025, ending MM/DD/YYYY

NAME OF TRUST XXXXXXXXXXXXXXXX  
Name of Trust

99999999999999  
Federal ID Number

9999999999  
Minnesota 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 the nearest whole dollar.

## Adjustments to federal taxable income (FTI)

|    |                                                                                            |    |          |
|----|--------------------------------------------------------------------------------------------|----|----------|
| 1  | Expansion of FICA Tip Credit (H.R. 1 Sec. 70201)                                           | 1  | 12345678 |
| 2  | 2 a Full Expensing for Bonus Depreciation Property (H.R. 1 Sec. 70301)                     | 2a | 12345678 |
| 3  | b Enter the amount of allowable depreciation for assets on line 2a                         | 2b | 12345678 |
| 4  | c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70301 | 2c | 12345678 |
| 5  | 3 a Full Expensing for Domestic Research and Experimental Expenditures (H.R. 1 Sec. 70302) | 3a | 12345678 |
| 6  | b Enter the amount of allowable depreciation for assets on line 3a                         | 3b | 12345678 |
| 7  | c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70302 | 3c | 12345678 |
| 8  | 4 Modification of Limitation on Business Interest (H.R. 1 Sec. 70303)                      | 4  | 12345678 |
| 9  | 5 Limitation on Deduction for Business Meals (H.R. 1 Sec. 70305)                           | 5  | 12345678 |
| 10 | 6 a Limitation for Expensing of Certain Depreciation Property (H.R. 1 Sec. 70306)          | 6a | 12345678 |
| 11 | b Enter the amount of allowable depreciation for assets on line 6a                         | 6b | 12345678 |
| 12 | c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70306 | 6c | 12345678 |
| 13 | 7 a Special Depreciation Allowance for Qualified Production Property (H.R. 1 Sec. 70307)   | 7a | 12345678 |
| 14 | b Enter the amount of allowable depreciation for assets on line 7a                         | 7b | 12345678 |
| 15 | c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70307 | 7c | 12345678 |
| 16 | 8 Enhancement of Advanced Manufacturing Investment Credit (H.R. 1 Sec. 70308)              | 8  | 12345678 |
| 17 | 9 Exempt Facility Bond Rules for Spaceports (H.R. 1 Sec. 70309)                            | 9  | 12345678 |
| 18 | 10 Subpart F Provisions (H.R. 1 Sec. 70352 and 70354)                                      | 10 | 12345678 |
| 19 | 11 Enhancement of Employer-Provided Child Care Credit (H.R. 1 Sec. 70401)                  | 11 | 12345678 |
| 20 | 12 This line intentionally left blank                                                      | 12 |          |



|    |                                                                                                                                                                          |     |          |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|
| 13 | Exception to Percentage of Completion Method of Accounting (H.R. 1 Sec. 70430) . . . . .                                                                                 | 13  | 12345678 |
| 14 | Expansion of Qualified Small Business Stock Gain Exclusion (H.R. 1 Sec. 70431) . . . . .                                                                                 | 14  | 12345678 |
| 15 | a Treatment of Certain Sound Recording Productions (H.R. 1 Sec. 70434) . . . . .                                                                                         | 15a | 12345678 |
|    | b Enter the amount of allowable depreciation for assets on line 15a . . . . .                                                                                            | 15b | 12345678 |
|    | c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70434. . . . .                                                                      | 15c | 12345678 |
| 16 | Exclusion of Interest on Loans Secured by Rural or Agricultural Real Property (H.R. 1 Sec. 70435) . . . . .                                                              | 16  | 12345678 |
| 17 | a Termination of Energy Efficient Commercial Buildings Deduction (H.R. 1 Sec. 70507) . . . . .                                                                           | 17a | 12345678 |
|    | b Reverse federally claimed depreciation for assets on line 17a . . . . .                                                                                                | 17b | 12345678 |
| 18 | a Termination of Cost Recovery for Energy Property (H.R. 1 Sec. 70509) . . . . .                                                                                         | 18a | 12345678 |
|    | b Reverse federally claimed depreciation for assets on line 18a . . . . .                                                                                                | 18b | 12345678 |
|    | c Enter the amount of allowable depreciation for prior year assets adjusted for Sec. 70509 . . . . .                                                                     | 18c | 12345678 |
| 19 | Employee Retention Credit Enforcement Provisions (H.R. 1 Sec. 70605) . . . . .                                                                                           | 19  | 12345678 |
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| 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  | 12345678 |
| 31 | Total lines 1-30. If the result is positive, enter it on Form M2SB, line 18.<br>If the amount is negative, enter it as a positive number on Form M2SB, line 31 . . . . . | 31  | 12345678 |

You must include this schedule when you file Form M2SB.