



2025 Schedule KPINC, Federal Adjustments

Minnesota has generally adopted the Internal Revenue Code as amended through May 1, 2026. This schedule allows for any remaining necessary adjustments required to file a state tax return.

Tax year beginning _____, ending _____

Partner's Name _____

Partner's Social Security Number or Federal ID Number _____

Partnership's Name _____

Partnership's Federal ID Number _____

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 This line intentionally left blank 1 ■ _____
- 2 a This line intentionally left blank 2a ■ _____
- b This line intentionally left blank 2b ■ _____
- c This line intentionally left blank 2c ■ _____
- 3 a This line intentionally left blank 3a ■ _____
- b This line intentionally left blank 3b ■ _____
- c This line intentionally left blank 3c ■ _____
- 4 This line intentionally left blank 4 ■ _____
- 5 This line intentionally left blank 5 ■ _____
- 6 a This line intentionally left blank 6a ■ _____
- b This line intentionally left blank 6b ■ _____
- c This line intentionally left blank 6c ■ _____
- 7 a This line intentionally left blank 7a ■ _____
- b This line intentionally left blank 7b ■ _____
- c This line intentionally left blank 7c ■ _____
- 8 This line intentionally left blank 8 ■ _____
- 9 This line intentionally left blank 9 ■ _____
- 10 This line intentionally left blank 10 ■ _____
- 11 This line intentionally left blank 11 ■ _____
- 12 This line intentionally left blank 12 ■ _____
- 13 This line intentionally left blank 13 ■ _____





Partner's Name _____ Partner's Social Security Number or Federal ID Number _____

Partnership's Name _____ Partnership's Federal ID Number _____ Partnership's Minnesota ID Number _____

- 14 This line intentionally left blank 14 ■ _____
- 15 a This line intentionally left blank 15a ■ _____
- b This line intentionally left blank 15b ■ _____
- c This line intentionally left blank 15c ■ _____
- 16 Exclusion of Interest on Loans Secured by Rural or Agricultural Real Property
(H.R. 1 Sec. 70435) 16 ■ _____ M1NC, Line 23
- 17 a This line intentionally left blank 17a ■ _____
- b This line intentionally left blank 17b ■ _____
- 18 a This line intentionally left blank 18a ■ _____
- b This line intentionally left blank 18b ■ _____
- c This line intentionally left blank 18c ■ _____
- 19 This line intentionally left blank 19 ■ _____
- 20 This line intentionally left blank 20 ■ _____
- 21 This line intentionally left blank 21 ■ _____
- 22 This line intentionally left blank 22 ■ _____
- 23 This line intentionally left blank 23 ■ _____
- 24 This line intentionally left blank 24 ■ _____
- 25 This line intentionally left blank 25 ■ _____
- 26 This line intentionally left blank 26 ■ _____
- 27 This line intentionally left blank 27 ■ _____
- 28 This line intentionally left blank 28 ■ _____
- 29 This line intentionally left blank 29 ■ _____
- 30 This line intentionally left blank 30 ■ _____
- 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 ■ _____

You must include this schedule when you file Schedule KPI.



2025 Schedule KPINC Instructions

Individual, estate, and trust partner's use of information provided on Schedule KPINC

Purpose of Schedule KPINC

Schedule KPINC is a supplemental schedule provided by the partnership to its individual, estate, or trust partners. The partners need this information to complete one of the following:

- *Minnesota Schedule MINC* if you are an individual partner.
- *Minnesota Schedule M2NC* if you are a trust or estate partner.

These instructions are intended to help you report your share of the partnership's nonconformity adjustments on your Minnesota return.

You must include Schedule KPINC when you file your Minnesota return. If you do not include the schedule with your return as required, your return processing will be delayed.

If you receive an amended Schedule KPINC from the partnership and your nonconformity adjustments have changed, you must file an amended Minnesota return.

To amend your return, use one of the following:

- *Form MIX, Amended Minnesota Income Tax Return*, if you are an individual partner.
- *Form M2X, Amended Income Tax Return for Estate and Trust*, if you are a trust or estate partner.

Line Instructions

Line 1

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Line 2a

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Line 2b

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Line 2c

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Line 3a

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Line 3b

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Line 3c

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Line 4

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Line 5

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Line 6a

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Line 6b

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Line 6c

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Line 7a

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Line 7b

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Line 7c

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Line 8

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2025 Schedule KPINC Instructions (continued)

Line 9

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Line 10

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Line 11

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Line 12

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Line 13

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Line 14

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Line 15a

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Line 15b

This line intentionally left blank.

Line 15c

This line intentionally left blank.

Line 16 – Exclusion of Interest on Loans Secured by Rural or Agricultural Real Property (H.R. 1 Sec. 70435)

Individuals: Include this amount on Schedule M1NC, line 23

Trusts and Estates: Include this amount on Schedule M2NC, line 16.

Line 17a

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Line 17b

This line intentionally left blank.

Line 18a

This line intentionally left blank.

Line 18b

This line intentionally left blank.

Line 18c

This line intentionally left blank.

Line 19

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Line 20

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Lines 21 through 30

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Line 31 – Total

If the total on this line is a positive number, enter it on Schedule KPI, line 6. If the total on this line is a negative, enter it as a positive number on Schedule KPI, line 19.