



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

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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

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17a

b This line intentionally left blank

17b

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18a

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18b

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18c

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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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Continued

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

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Line 15c

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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

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Line 18a

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Line 18b

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Line 18c

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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.