DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 11/13/26

241341

2024 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 2024. This schedule allows for any necessary adjustments required to file a state tax return.

YOUR FIRST NAME,INITXXXXXXXX	LAST NAMEXXXXXXXXXXXXXXXXXX	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	This line intentionally left blank		**1**	
2	This line intentionally left blank		**2**	
3	**a**	This line intentionally left blank	**3a**	
	b	This line intentionally left blank	**3b**	
4	**a**	This line intentionally left blank	**4a**	
	b	This line intentionally left blank	**4b**	
	c	This line intentionally left blank	**4c**	
5	**a**	This line intentionally left blank	**5a**	
	b	This line intentionally left blank	**5b**	
6	This line intentionally left blank		**6**	
7	This line intentionally left blank		**7**	
8	This line intentionally left blank		**8**	
9	This line intentionally left blank		**9**	
10	**a**	This line intentionally left blank	**10a**	
	b	This line intentionally left blank	**10b**	
11	Exclusion of interest on loans secured by rural or agricultural real property (H.R. 1 Sec 70435)		**11**	12345678
12	**a**	This line intentionally left blank	**12a**	
	b	This line intentionally left blank	**12b**	
13	This line intentionally left blank		**13**	
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15	This line intentionally left blank		**15**	
16	This line intentionally left blank		**16**	
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2024 Schedule M1NC, page 2

241411

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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 Add lines 1 through 22. If the result is positive, enter it on line 9 of Schedule M1M.
If the result is negative, enter it as a positive number on line 34 of Schedule M1M. . . . . **23** ■ 12345678

24 This line intentionally left blank . . . . . **24** ■ _____

25 This line intentionally left blank . . . . . **25** ■ _____

You must include this schedule when you file Form M1.