DEPARTMENT OF REVENUE

FINAL DRAFT — 11/20/26

* 2 6 1 3 4 1 *

2026 Schedule M1NC, Federal Adjustments

Minnesota has not adopted certain federal law changes enacted after May 27, 2026, which affect federal adjusted gross]income for tax year 2026. 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.**

Adjustments to federal adjusted gross income (FAGI)

1	Educator expense deduction for early childhood educators *(see instructions)*	**1**	12345678
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36	Other adjustments *(see instructions)*	**36**	12345678

If you have an amount on lines 1 through 36 and had rental real estate losses, received social security income, contributed to an IRA, or paid interest on student loans, see the instructions and worksheets for lines 37 through 40 to determine your Minnesota deduction.

37	Rental real estate loss limitation	**37**	12345678
38	Taxable social security benefits	**38**	12345678
39	IRA Deduction	**39**	12345678
40	Student loan interest deduction	**40**	12345678
41	Add lines 1-40. If positive, report on line 11 of Schedule M1M. If negative, report as a positive number on line 42 of Schedule M1M.	**41**	12345678
42	Line 1 of Form M1	**42**	12345678
43	**Minnesota Adjusted Gross Income.** Add Lines 41 and 42, then see instructions	**43**	12345678

You must include this schedule when you file Form M1.