DEPARTMENT OF REVENUE

* 2 4 7 1 5 1 *

2024 Schedule M2NC, 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 MM/DD/YYYY **, 2024, ending** MM/DD/YYYY

ESTATE OR FID NAMEXXXXXXXXXX	99999999	999999999
Name of Estate or Fiduciary	Federal ID Number	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	**a**	This line intentionally left blank	**1a**	
	b	This line intentionally left blank	**1b**	
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**	
4		This line intentionally left blank	**4**	
5		This line intentionally left blank	**5**	
6		This line intentionally left blank	**6**	
7		This line intentionally left blank	**7**	
8	**a**	This line intentionally left blank	**8a**	
	b	This line intentionally left blank	**8b**	
9		Exclusion of Interest on Loans Secured by Rural or Agricultural Real Property (H.R. 1 Sec. 70435)	**9**	12345678
10	**a**	This line intentionally left blank	**10a**	
	b	This line intentionally left blank	**10b**	
11		This line intentionally left blank	**11**	
12		This line intentionally left blank	**12**	
13		This line intentionally left blank	**13**	
14		This line intentionally left blank	**14**	

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15 This line intentionally left blank **15**

16 This line intentionally left blank **16**

17 Total lines 1-16. If the result is positive, enter it on Form M2, line 49.
If the amount is negative, enter it as a positive number on Form M2, line 61 . . . . . **17** 12345678

You must include this schedule when you file Form M2.