



2019 Schedule M1NC, Federal Adjustments

Minnesota has not adopted the federal law changes made after December 31, 2018, that affect federal adjusted gross income for tax year 2019. This Form allows for any necessary adjustments required to file a state tax return.

Your First Name and Initial _____ Last Name _____ Social Security Number _____

Read the instructions before you complete this schedule.

Round amounts to the nearest whole dollar.

Adjustments to federal adjusted gross income (FAGI)

- 1 Home mortgage debt cancelled in 2019 and excluded from federal income 1 ■ _____
- 2 Tuition and fees deduction from line 21 of federal Schedule 1. 2 ■ _____
- 3 Enhanced cost recovery items allowed under the Taxpayer Certainty and Disaster Tax Relief Act of 2019. 3 ■ _____
- 4 **Full Year residents:** Do not enter an amount on this line.
Part-year and nonresidents: If your principal place of abode is in qualified disaster area and you withdrew funds from a qualified retirement account, enter the amount you would have included had your principal residence not been in the qualified disaster area (*see instructions*) 4 ■ _____
- 5 Distributions from a Section 529 plan used for an apprenticeship program or student loan payments (*see instructions*) 5 ■ _____
- 6 This line intentionally left blank. 6 ■ _____
- 7 This line intentionally left blank. 7 ■ _____
- 8 This line intentionally left blank. 8 ■ _____
- 9 If you have an amount on lines 1 through 4, and an adjustment to income subject to a rule involving adjusted gross income such as an IRA deduction, Social Security income, or student loan interest, see instructions 9 ■ _____
- 10 Add lines 1 through 9 10 ■ _____
 If a positive amount, enter this amount on line 16 of Schedule M1M.
 If a negative amount, enter this amount as a positive number on line 45 of Schedule M1M.
 See instructions if completing Form M1PR or Schedule M1ED.
- 11 Line 1 of Form M1. 11 ■ _____
- 12 **Minnesota adjusted gross income.** Add lines 10 and 11, then **see instructions** 12 ■ _____

You must include this schedule when you file Form M1.