



 Partner's Name

 Partner's Federal ID Number

 Partnership's Name

 Partnership's Federal ID Number

 Partnership's Minnesota ID Number

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- 21 This line intentionally left blank. 21 ■ _____
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- 31 This line intentionally left blank. 31 ■ _____
- 32 Total lines 1-31. 32 ■ _____

You must include this schedule when you file Schedule KPC.

2022 Schedule KPCNC Instructions

Corporate or partnership partner's use of information provided on Schedule KPCNC

Purpose of Schedule KPCNC

Schedule KPCNC is a supplemental schedule provided by the partnership to its corporate or partnership partners. The partners need this information to complete one of the following:

- *Minnesota Schedule M4NC* if you are a C corporation partner
- *Minnesota Schedule KSNC* if you are an S corporation partner flowing income to shareholders
- *Minnesota Schedule KPINC* or *Schedule KPCNC* if you are a partnership partner flowing income to partners

These instructions are intended to help you report your share of the partnership's nonconformity adjustments on your Minnesota return.

You must include Schedule KPCNC 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 KPCNC 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 M4X, Amended Franchise Tax Return*, if you are a corporate partner
- *Form M8X, Amended S Corporation Return*, if you are an S corporation partner
- *Form M3X, Amended Partnership Return*, if you are a partnership partner

Line Instructions

Line 1

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Line 2

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Line 3

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Line 4

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Line 5 – Modification of Business Interest Limitation (CARES Act Sec. 2306)

C Corporations: Include this amount in the calculation of Schedule M4NC, line 5 or Form M4I, line 1b.

S Corporations: Pass this information through, pro rata, to shareholders on Schedule KSNC, line 5.

Partnerships: Pass this information through, pro rata, to partners on Schedule KPINC, line 5 or Schedule KPCNC, line 5.

Line 6

This line intentionally left blank.

Line 7 – Employer Credit for Paid Medical Leave and Employer Payroll Credit for Required Paid Family Leave (FFCRA Sec. 7001, 7003; ARPA Sec. 9641)

C Corporations: Include this amount on Schedule M4NC, line 7.

S Corporations: Pass this information through, pro rata, to shareholders on Schedule KSNC, line 7.

Partnerships: Pass this information through, pro rata, to partners on Schedule KPINC, line 7 or Schedule KPCNC, line 7.

Line 8

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Line 9

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Line 10

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Line 11

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Line 12

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2022 Schedule KPCNC Instructions (*continued*)

Line 13 - Temporary Allowance of Full Deduction for Business Meals (TCDTR20 Sec. 210)

C Corporations: Include this amount on Schedule M4NC, line 14.

S Corporations: Pass this information through, pro rata, to shareholders on Schedule KSNC, line 13.

Partnerships: Pass this information through, pro rata, to partners on Schedule KPINC, line 13, or Schedule KPCNC, line 13.

Line 14

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Line 15

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Line 16

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Line 17 – Credit for COBRA Continuation Coverage (ARPA Sec. 9501)

C Corporations: Include this amount on Schedule M4NC, line 18.

S Corporations: Pass this information through, pro rata, to shareholders on Schedule KSNC, line 17.

Partnerships: Pass this information through, pro rata, to partners on Schedule KPINC, line 17, or Schedule KPCNC, line 17.

Lines 18 Through 30

These lines are intentionally left blank.

Line 31

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Line 32 – Total

Enter the total of lines 1 through 31.