



2026 Schedule M1MB, Business Income

Additions and Subtractions

See instructions for more information and worksheets to complete Schedule M1MB.

<u>YOUR FIRST NAME, INITXX</u>	<u>LAST NAMEXXXXXXXXXXXXXXXXXXXXXXX</u>	<u>999999999</u>
Your First Name and Initial	Your Last Name	Your Social Security Number

Additions to Income

1 Federal bonus depreciation addition (<i>determine from worksheet in the instructions</i>)	1	12345678
2 State income taxes passed through to you as a partner, shareholder, or a beneficiary of a pass-through entity	2	12345678
3 Foreign-derived intangible income (FDII) deduction (<i>see instructions</i>)	3	12345678
4 Suspended loss from bonus depreciation	4	12345678
5 Net operating loss (NOL) carryover adjustment from WHBA of 2009	5	12345678
6 Accelerated recognition of nonresident installment sales (<i>enclose Schedule M1AR</i>)	6	12345678
7 Interest received on loans secured by rural and agricultural real property (<i>see instructions</i>)	7	12345678
8 Certain business meals and entertainment (<i>see instructions</i>)	8	12345678
9 Certain subpart F income (<i>see instructions</i>)	9	12345678
10 This line intentionally left blank	10	12345678
11 This line intentionally left blank	11	12345678
12 Add lines 1 through 11. Include the result on line 2 of Form M1	12	12345678

Subtractions from Income

13 Federal bonus depreciation subtraction	13	12345678
14 Gain from the sale of farm property if you were insolvent at the time of sale (<i>see instructions</i>)	14	12345678
15 Net operating loss carryover adjustment from WHBA of 2009	15	12345678
16 Subtraction for railroad maintenance expenses	16	12345678
17 Income from prior-year partnership or S corporation sale	17	12345678
18 Disallowed section 280E expenses for licensed cannabis or hemp businesses	18	12345678
19 Deferred foreign income subtraction	19	12345678
20 Delayed business interest	20	12345678
21 Delayed net operating loss (<i>see instructions</i>)	21	12345678

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22 QBAI deduction against net CFC tested income (see instructions) 22 ■ _____

23 Employee Retention Credit subtraction. 23 ■ _____

24 This line intentionally left blank. 24 ■ _____

25 This line intentionally left blank. 25 ■ _____

26 Add lines 13 through 25. Include the result on line 7 of Form M1 26 _____

