



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

