



**2026 Schedule M1MB, Business Income
Additions and Subtractions**

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

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

Additions to Income

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

Subtractions from Income

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



- 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 _____

