



2026 Schedule M1MB, Business Income  
Additions and Subtractions

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

|                             |                                  |                             |
|-----------------------------|----------------------------------|-----------------------------|
| YOUR FIRST NAME, INITXX     | LAST NAMEXXXXXXXXXXXXXXXXXXXXXXX | 999999999                   |
| 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  | 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 (see instructions)                                         | 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 (enclose Schedule M1AR)                              | 6  | 12345678 |
| 7  | Interest received on loans secured by rural and agricultural real property (see instructions)                 | 7  | 12345678 |
| 8  | Certain business meals and entertainment (see instructions)                                                   | 8  | 12345678 |
| 9  | Certain subpart F income (see instructions)                                                                   | 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 (see instructions) | 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 (see instructions)                                                    | 21 | 12345678 |

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QBAI deduction against net CFC tested income (see instructions)

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Employee Retention Credit subtraction.

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

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