

CAUTION:

This tax return must
be filed electronically.

Paper versions of this return
will not be accepted.

If you have questions about filing electronically,
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



Schedule U-MSI

Member's Apportioned Share of Group Income

2023
Massachusetts
Department of
Revenue

For calendar year 2023 or taxable period beginning **2023 and ending**

Member's name Federal identification number

Tax type: Group type indicator
 Financial institution Business corporation Financial Non-financial Mixed

Principal reporting corporation Federal identification number Unitary business identifier

- 1 Check if income of any member is taxable in any other state
- 2 If the corporation has a special status for apportionment, check the appropriate box: Section 38 manufacturer Mutual fund service corporation for mutual fund services income Mutual fund service corporation for other income
- 3 Check if there was a change in method of calculating one or more factors from prior year . If checked, explain _____

Property Factor

4 Member's Massachusetts financial institution property owned* (financial institutions only)	4	
5 Member's Massachusetts financial institution intangible property for apportionment (if mixed group, enter 20% of line 4)	5	
6 Member's Massachusetts tangible property owned for apportioning combined group taxable income	6	
7 Member's Massachusetts tangible property rented for apportioning combined group taxable income	7	
8 Total Massachusetts property for apportioning combined group taxable income. Combine lines 5 through 7	8	
9 Total worldwide property for the combined group (from Schedule U-E)	9	
10 Member's Massachusetts property factor for apportioning combined group taxable income (enter as a decimal)	10	

Payroll Factor

11 Member's Massachusetts wages for apportioning combined group taxable income	11	
12 Total worldwide wages for the combined group (from Schedule U-E)	12	
13 Member's Massachusetts payroll factor for apportioning combined group taxable income (enter as a decimal)	13	

Sales Factor

14 Member's Massachusetts receipts from loans and other financial instruments	14	
15 Member's Massachusetts destination tangible sales	15	
16 Member's Massachusetts throwback sales	16	
17 Member's Massachusetts sales of services	17	
18 Member's Massachusetts rents and royalties	18	
19 Member's Massachusetts other sales	19	
20 Member's Massachusetts receipts assigned to this corporation under Finnigan rule	20	
21 Total Massachusetts receipts for apportioning combined group taxable income. Combine lines 14 through 20	21	
22 Total worldwide sales for the combined group (from Schedule U-E)	22	
23 Massachusetts sales factor for apportioning combined group taxable income (enter as a decimal)	23	

Apportionment Percentage

24 Property factor weight for apportionment. Enter "1" or "0"	24	
25 Payroll factor weight for apportionment. Enter "1" or "0" (see instructions)	25	
26 Sales factor weight for apportionment. Enter "2," "1" or "0" (see instructions)	26	
27 Massachusetts apportionment or allocation percentage for combined group taxable income (enter as a decimal)	27	

Member's Share of Combined Group's Taxable Income

28 Combined group income or (loss), excluding capital gains (from Schedule U-E, line 33)	28	
29 Corporation's share of combined Massachusetts income, excluding capital gains or (losses)	29	
30 Combined group capital gains or (losses) (from Schedule U-E, line 31)	30	
31 Corporation's share of combined Massachusetts capital gains or (losses)	31	
32 Combined group section 1231 gains or (losses) (from Schedule U-E, line 32)	32	
33 Corporation's share of combined Massachusetts section 1231 gains or (losses)	33	

E-File Only
 Paper returns will not be accepted.
 See lines 16-9 and 21-9 for more information.