



Schedule U-MSI

Member's Apportioned Share of Group Income

2012

Massachusetts
Department of
Revenue

For calendar year 2012 or taxable period beginning

2012 and ending

Member's name

Federal Identification number

▶

▶

Tax type

Group type indicator

☐ Financial institution ☐ Utility ☐ Business corporation

☐ Financial ☐ Non-financial ☐ Mixed

Principal reporting corporation

Federal Identification number

Unitary business identifier

▶

▶

- 1** Is the income of any member taxable in any other state? ☐ Yes ☐ No
- 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** Is the corporation requesting alternate apportionment? ☐ Yes ☐ No

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**