



Schedule U-ST Member's Separate Computation of Tax

2012

Massachusetts
Department of
Revenue

For calendar year 2012 or taxable period beginning

2012 and ending

Member's name ▶	Federal Identification number ▶	Member's PBA code
Tax type ☐ Financial institution ☐ Utility ☐ Business corporation	Check if applicable ☐ Insurance mutual holding company	
Check if applicable ☐ Classified manufacturer ☐ R&D ☐ RIC ☐ REIT	Check if applicable ☐ Sec. 38 mfg. ☐ Mutual fund service	
Name of principal reporting corporation ▶	Federal Identification number ▶	

- 1** Is the member incorporated within Massachusetts? ☐ Yes ☐ No
- 2** Is the taxpayer claiming exemption from the income measure of the excise (e.g., pursuant to P.L. 86-272 or otherwise)? ☐ Yes ☐ No
- 3** Is this a final return? ☐ Yes ☐ No
- 4** Is the member an S corporation? ☐ Yes ☐ No
- 5** If an S corporation, are the unitary group's receipts less than \$6 million? ☐ Yes ☐ No
- 6** If an S corporation, are the unitary group's receipts \$6 million or more, but less than \$9 million? ☐ Yes ☐ No
- 7** Does this member have a fiscal year that is different from the group tax year? ☐ Yes ☐ No

8 Member's number of Massachusetts employees	▶ 8	
9 Member's number of worldwide employees	▶ 9	
10 Member's total assets per tax year ending books	▶ 10	

11 Member's Massachusetts apportioned share of combined section 1231 gain or (loss)	▶ 11	
12 Member's other Massachusetts section 1231 gain or (loss) as allocated or apportioned	▶ 12	
13 Member's Massachusetts total apportioned section 1231 gain or (loss). Combine lines 11 and 12. If a loss, enter "0".	▶ 13	
14 Member's section 1231 losses not recaptured from prior years (enter as a positive)	▶ 14	
15 Member's section 1231 gains eligible for treatment as capital gains. Subtract line 14 from line 13. If a loss, enter "0".	▶ 15	
16 Member's Massachusetts apportioned share of combined capital gain or (loss)	▶ 16	
17 Member's other Massachusetts capital gain or (loss) as allocated or apportioned	▶ 17	
18 Member's net Massachusetts capital gain. Combine lines 15 through 17. If a loss, enter "0"	▶ 18	
19 Member's section 1231 gains treated as ordinary gains. Enter the smaller of line 13 or line 14	▶ 19	
20 Member's net Massachusetts section 1231 loss. Enter as a negative if the total of lines 11 and 12 is less than "0".	▶ 20	
21 Member's Massachusetts apportioned share of combined income other than gains or losses	▶ 21	
22 Member's other Massachusetts income or loss as allocated or apportioned	▶ 22	
23 S corporation income subject to entity level taxation (enter as a negative)	▶ 23	
24 Member's total income or (loss) allocated or apportioned to Massachusetts for the tax year. Combine lines 18 through 23	▶ 24	
25 Member's own NOL deduction from current year income	▶ 25	
26 Member's taxable income before deduction of shared NOL. Subtract line 25 from line 24.	▶ 26	
27 Member's deduction of shared NOL from current year income	▶ 27	
28 Member's taxable income or (loss). Subtract line 27 from line 26	▶ 28	
29 Applicable tax rate (enter as a decimal). See instructions for rates applicable by tax type and entity.	▶ 29	
30 Income measure of excise. Multiply line 28 by line 29. If a loss, enter "0".	▶ 30	

31 Member's tangible property percentage (business corporations only)	▶ 31	
32 Member's taxable Massachusetts tangible property, if applicable.	▶ 32	
33 Member's taxable net worth, if applicable.	▶ 33	
34 Number of months in member's taxable year.	▶ 34	
35 Non-income measure of excise (from line 32 or 33, if applicable)	▶ 35	

36 Other taxes due including recapture and installment sales	▶ 36	
37 Total taxes due before credits. See instructions	▶ 37	
38 Member's own credits taken (from Schedule U-IC, line 36)	▶ 38	
39 Credits of other corporations applied to excise (from Schedule U-IC, line 37)	▶ 39	
40 Member's total credits against excise. Combine lines 38 and 39.	▶ 40	
41 Member's net tax liability. Subtract line 40 from line 37	▶ 41	
42 Pass-through entity withholding (from Schedule U-IC, line 39)	▶ 42	
43 Member's refundable credits (from Schedule RF, line 7)	▶ 43	