



Schedule U-MSI

Member's Apportioned Share of Group Income

2013

Massachusetts
Department of
Revenue

For calendar year 2013 or taxable period beginning		2013 and ending	
Member's name	Federal Identification number		
▶		▶	
Tax type	Group type indicator		
<input type="checkbox"/> Financial institution <input type="checkbox"/> Utility <input type="checkbox"/> Business corporation	<input type="checkbox"/> Financial <input type="checkbox"/> Non-financial <input type="checkbox"/> 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	