

# 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-NOLS Member's Shared Loss Carryover

| For calendar year 2021 or taxable period beginning | 2021 and ending               |                              |
|--|-------------------------------|------------------------------|
| Member's name                                      | Federal Identification number | Unitary business identifier  |
| ▶  | ▶                             |                              |
| Name of principal reporting corporation            | Federal Identification number | Combined group year-end date |
| ▶  | ▶                             |                              |

- 1 Check if an affiliated group or worldwide election is in effect for the current year ☐. If Yes (check one): ☐ Affiliated group ☐ Worldwide
- 2 Check if member is a mutual fund service corporation ☐

### Taxable Income to Which a Shared NOL May Be Applied

|  |     |  |
|--|-----|--|
| 3 Enter the amount from Schedule U-MSI, line 33  | ▶ 3 |  |
| 4 Enter the amount from Schedule U-MSI, line 31  | ▶ 4 |  |
| 5 Enter the amount from Schedule U-MSI, line 29  | ▶ 5 |  |
| 6 Non-deductible capital loss if attributable to this business. Enter as a positive amount (see instructions)  | ▶ 6 |  |
| 7 Maximum taxable net income attributable to this business. Combine lines 3 through 6.   | ▶ 7 |  |
| 8 Member's total income allocated or apportioned to Massachusetts for the tax year before deduction of any shared NOL (from Schedule U-ST, line 26)  | ▶ 8 |  |
| 9 Member's taxable income against which a shared NOL may be taken. If the group is subject to an affiliated group election, enter the amount from line 8 above. All other taxpayers enter the smaller of line 7 or line 8. | ▶ 9 |  |

### NOL of Other Members Being Deducted

|  |      |  |
|--|------|--|
| 10 Period end date for the oldest tax period for which any other member has an available loss which may be shared      | ▶ 10 |  |
| 11 Amount of shared NOL being deducted by this member (not greater than line 9)  | ▶ 11 |  |
| 12 Remaining income against which shared NOL may be deducted. Subtract line 11 from line 9                             | ▶ 12 |  |
| 13 Period end date for the next oldest tax period for which any other member has an available loss which may be shared | ▶ 13 |  |
| 14 Amount of shared NOL being deducted by this member (not greater than line 12)                                       | ▶ 14 |  |
| 15 Remaining income against which shared NOL may be deducted. Subtract line 14 from line 12                            | ▶ 15 |  |
| 16 Period end date for the next oldest tax period for which any other member has an available loss which may be shared | ▶ 16 |  |
| 17 Amount of shared NOL being deducted by this member (not greater than line 15)                                       | ▶ 17 |  |
| 18 Remaining income against which shared NOL may be deducted. Subtract line 17 from line 15                            | ▶ 18 |  |
| 19 Period end date for the next oldest tax period for which any other member has an available loss which may be shared | ▶ 19 |  |
| 20 Amount of shared NOL being deducted by this member (not greater than line 18)                                       | ▶ 20 |  |
| 21 Remaining income against which shared NOL may be deducted. Subtract line 20 from line 18                            | ▶ 21 |  |
| 22 Period end date for the next oldest tax period for which any other member has an available loss which may be shared | ▶ 22 |  |
| 23 Amount of shared NOL being deducted by this member (not greater than line 21)                                       | ▶ 23 |  |
| 24 Amount of shared NOL being deducted by this member. Combine lines 11, 14, 17, 20 and 23.                            | ▶ 24 |  |

See TIRS 16-9 and 21-9 for more information.  
Panel returns will not be accepted.