



Schedule U-ST Member's Separate Income Tax

For calendar year 2009 or taxable period beginning	2009 and ending	
Member's name ▶	Federal Identification number ▶	Member's PBA code
Tax type: <input type="checkbox"/> Financial institution <input type="checkbox"/> Utility <input type="checkbox"/> Business corporation	Check if applicable: <input type="checkbox"/> Mfg. <input type="checkbox"/> R&D <input type="checkbox"/> RIC <input type="checkbox"/> REIT	
Name of principal reporting corporation ▶	Federal Identification number ▶	

- 1 Is the member incorporated within Massachusetts? Yes No
- 2 Is alternate apportionment being requested? 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 If an S corporation, are the unitary group's receipts \$9 million or more? Yes No
- 8 Does this member have a fiscal year that is different from the group tax year? Yes No

9 Member's number of Massachusetts employees	▶ 9	
10 Member's number of worldwide employees	▶ 10	
11 Member's total assets per tax year ending books	▶ 11	

Member's Separate Tax

12 Member's Massachusetts apportioned share of combined section 1231 gain or (loss)	▶ 12	
13 Member's other Massachusetts section 1231 gain or (loss) as allocated or apportioned	▶ 13	
14 Member's Massachusetts total apportioned section 1231 gain or (loss). Combine lines 12 and 13. If a loss, enter "0"	▶ 14	
15 Member's Massachusetts apportioned share of combined capital gain or (loss)	▶ 15	
16 Member's other Massachusetts capital gain or (loss) as allocated or apportioned	▶ 16	
17 Member's net Massachusetts capital gain. Combine lines 14 through 16. If a loss, enter "0"	▶ 17	
18 Member's net Massachusetts section 1231 loss. Enter as a negative if the total of lines 12 and 13 is less than "0"	▶ 18	
19 Member's Massachusetts apportioned share of combined income other than gains or losses	▶ 19	
20 Member's other Massachusetts income or loss as allocated or apportioned	▶ 20	
21 S corporation income subject to entity level taxation (enter as a negative)	▶ 21	
22 Member's total income or (loss) allocated or apportioned to Massachusetts for the tax year. Combine lines 17 through 21	▶ 22	
23 Member's own NOL deduction from current year income	▶ 23	
24 Member's taxable income before deduction of shared NOL. Subtract line 23 from line 22.	▶ 24	
25 Member's deduction of shared NOL from current year income	▶ 25	
26 Member's taxable income or (loss). Subtract line 25 from line 24	▶ 26	
27 Applicable tax rate (enter as a decimal)	▶ 27	
28 Income measure of excise. Multiply line 26 by line 27	▶ 28	
29 Other taxes due	▶ 29	
30 Total taxes due before credits. Combine lines 28 and 29	▶ 30	
31 Member's own credits taken (from Schedule U-IC, line 38)	▶ 31	
32 Credits of other corporations applied to excise (from Schedule U-IC, line 39)	▶ 32	
33 Member's total credits against excise. Combine lines 31 and 32	▶ 33	
34 Member's net tax liability. Subtract line 33 from line 30	▶ 34	