



Schedule U-ST Member's Separate Computation of Tax

2013

Massachusetts
Department of
Revenue

For calendar year 2013 or taxable period beginning

2013 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"/> Insurance mutual holding company	
Check if applicable <input type="checkbox"/> Classified manufacturer <input type="checkbox"/> R&D <input type="checkbox"/> RIC <input type="checkbox"/> REIT	Check if applicable <input type="checkbox"/> Sec. 38 mfg. <input type="checkbox"/> 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 (from Schedule U-MSI, line 33) . . . ▶ 11

12 Other section 1231 gain or loss (from Schedule U-MTI, line 29) ▶ 12

13 Combine lines 11 and 12. If a loss, enter "0" ▶ 13

14 Member's section 1231 losses not recaptured from prior years (enter as positive amount) ▶ 14

15 Subtract line 14 from line 13. If a loss, enter "0" ▶ 15

16 Member's Massachusetts apportioned share of combined capital gain or loss (from Schedule U-MSI, line 31) ▶ 16

17 Other capital gain or loss (from Schedule U-MTI, line 28) ▶ 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 (from Schedule U-MTI, line 27) ▶ 22

23 S corporation income subject to entity level taxation, if included above (enter as a negative) ▶ 23

24 Combine lines 18 through 23 ▶ 24

25 Member's own NOL deduction from current year income ▶ 25

26 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 38) ▶ 42

43 Member's refundable credits (from Schedule RF, line 6) ▶ 43