



2012

Massachusetts

Department of

Revenue

Schedule U-DRD

Member's Dividend Received Deduction

For calendar year 2012 or taxable period beginning

2012 and ending

Member's name

Federal Identification number

Unitary business identifier

▶

▶

Tax type

Deduction claimed is taken on

☐ Financial institution ☐ Utility ☐ Business corporation☐ Schedule U-E ☐ Schedule U-MTI

Name of principal reporting corporation

Federal Identification number

▶

▶

1 Total dividends	▶ 1	
2 Inter-group dividends eliminated under 830 CMR 63.32B.2(6)(c)	2	
3 Dividends included in Massachusetts gross income. Subtract line 2 from line 1	3	
4 Dividends received by utility corporations	▶ 4	
5 Dividends from former Massachusetts corporate trusts that represent tax-free earnings and profits	▶ 5	
6 Dividends from non-wholly owned DISCs	▶ 6	
7 Dividends from RICs	▶ 7	
8 Dividends from REITs	▶ 8	
9 Other dividends, if less than 15% of voting stock owned	▶ 9	
10 Total dividends not subject to 95% deduction. Combine lines 4 through 9	10	
11 Dividends which are eligible for 95% deduction if received by financial institutions or business corporations. Subtract line 10 from line 3	11	
12 Deduction for financial institutions and business corporations. Enter 95% of line 11.	12	
13 Dividends received by public utility corporations from other utility corporations 80% or more owned	▶ 13	