



# Schedule U-MSI

## Member's Apportioned Share of Group Income

For calendar year 2013 or taxable period beginning	2013 and ending
Member's name ▶	Federal Identification number ▶
Tax type <input type="checkbox"/> Financial institution <input type="checkbox"/> Utility <input type="checkbox"/> Business corporation	Group type indicator <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) . . . . .	▶	<b>4</b>	
5 Member's Massachusetts financial institution intangible property for apportionment (if mixed group, enter 20% of line 4) . . . . .	▶	<b>5</b>	
6 Member's Massachusetts tangible property owned for apportioning combined group taxable income . . . . .	▶	<b>6</b>	
7 Member's Massachusetts tangible property rented for apportioning combined group taxable income . . . . .	▶	<b>7</b>	
8 Total Massachusetts property for apportioning combined group taxable income. Combine lines 5 through 7 . . . . .	▶	<b>8</b>	
9 Total worldwide property for the combined group (from Schedule U-E) . . . . .	▶	<b>9</b>	
10 Member's Massachusetts property factor for apportioning combined group taxable income (enter as a decimal) . . . . .	▶	<b>10</b>	

### Payroll Factor

11 Member's Massachusetts wages for apportioning combined group taxable income . . . . .	▶	<b>11</b>	
12 Total worldwide wages for the combined group (from Schedule U-E) . . . . .	▶	<b>12</b>	
13 Member's Massachusetts payroll factor for apportioning combined group taxable income (enter as a decimal) . . . . .	▶	<b>13</b>	

### Sales Factor

14 Member's Massachusetts receipts from loans and other financial instruments . . . . .	▶	<b>14</b>	
15 Member's Massachusetts destination tangible sales . . . . .	▶	<b>15</b>	
16 Member's Massachusetts throwback sales . . . . .	▶	<b>16</b>	
17 Member's Massachusetts sales of services . . . . .	▶	<b>17</b>	
18 Member's Massachusetts rents and royalties . . . . .	▶	<b>18</b>	
19 Member's Massachusetts other sales . . . . .	▶	<b>19</b>	
20 Member's Massachusetts receipts assigned to this corporation under Finnigan rule . . . . .	▶	<b>20</b>	
21 Total Massachusetts receipts for apportioning combined group taxable income. Combine lines 14 through 20 . . . . .	▶	<b>21</b>	
22 Total worldwide sales for the combined group (from Schedule U-E) . . . . .	▶	<b>22</b>	
23 Massachusetts sales factor for apportioning combined group taxable income (enter as a decimal) . . . . .	▶	<b>23</b>	

### Apportionment Percentage

24 Property factor weight for apportionment. Enter "1" or "0" . . . . .	▶	<b>24</b>	
25 Payroll factor weight for apportionment. Enter "1" or "0" (see instructions) . . . . .	▶	<b>25</b>	
26 Sales factor weight for apportionment. Enter "2", "1" or "0" (see instructions) . . . . .	▶	<b>26</b>	
27 Massachusetts apportionment or allocation percentage for combined group taxable income (enter as a decimal) . . . . .	▶	<b>27</b>	

### Member's Share of Combined Group's Taxable Income

28 Combined group income or (loss), excluding capital gains (from Schedule U-E, line 33) . . . . .	▶	<b>28</b>	
29 Corporation's share of combined Massachusetts income, excluding capital gains or (losses) . . . . .	▶	<b>29</b>	
30 Combined group capital gains or (losses) (from Schedule U-E, line 31) . . . . .	▶	<b>30</b>	
31 Corporation's share of combined Massachusetts capital gains or (losses) . . . . .	▶	<b>31</b>	
32 Combined group section 1231 gains or (losses) (from Schedule U-E, line 32) . . . . .	▶	<b>32</b>	
33 Corporation's share of combined Massachusetts section 1231 gains or (losses) . . . . .	▶	<b>33</b>	