



Schedule U-MSI

Member's Apportioned Share of Group Income

2016

Massachusetts
Department of
Revenue

For calendar year 2016 or taxable period beginning

2016 and ending

Member's name

Federal Identification number

▶

▶

Tax type

Group type indicator

☐ Financial institution ☐ Business corporation

☐ Financial ☐ Non-financial ☐ Mixed

Principal reporting corporation

Federal Identification number

Unitary business identifier

▶

▶

- 1 Check if income of any member is taxable in any other state ☐
- 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 Check if there was a change in method of calculating one or more factors from prior year ☐. If Yes, explain _____

Property Factor

- 4 Member's Massachusetts financial institution property owned (financial institutions only) ▶ 4
- 5 Member's Massachusetts financial institution intangible property for apportionment (if mixed group, enter 20% of line 4) 5
- 6 Member's Massachusetts tangible property owned for apportioning combined group taxable income ▶ 6
- 7 Member's Massachusetts tangible property rented for apportioning combined group taxable income ▶ 7
- 8 Total Massachusetts property for apportioning combined group taxable income. Combine lines 5 through 7 8
- 9 Total worldwide property for the combined group (from Schedule U-E) ▶ 9
- 10 Member's Massachusetts property factor for apportioning combined group taxable income (enter as a decimal) 10

Payroll Factor

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

Sales Factor

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

Apportionment Percentage

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

Member's Share of Combined Group's Taxable Income

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