



Schedule U-MSI

Member's Apportioned Share of Group Income

For calendar year 2019 or taxable period beginning	2019 and ending	
Member's name ▶	Federal Identification number ▶	
Tax type <input type="checkbox"/> Financial institution <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** 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 checked, 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	