

AS OF 12/24/2020.

Enter the total of all members' receipts on the appropriate lines. If no member of the group is a financial institution, enter 0 on each line.

Lines 59 through 62

These lines total the members' worldwide receipts from sources applicable for apportioning income from corporations generally.

Enter the member's total receipts from the sale of tangible property, sales of services, rents and royalties or from other sources, to the extent not already reported in lines 45 through 58, above.

Note: Certain amounts are subject to the rules of exclusion from the sales factor, as set forth in 830 CMR 63.38.1(9)(d)1.f. For example, in the case of a service or license of intangible property where the taxpayer is not taxable in the state to which the sale is to be assigned, the sale amount should be excluded from the sales factor calculation.