

# CAUTION:

This tax return must  
be filed electronically.

Paper versions of this return  
**will not** be accepted.

If you have questions about filing electronically,  
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



# Schedule CG Combined Reporting Allocation Schedule

**2021**

**Massachusetts  
Department of  
Revenue**

For calendar year 2021 or taxable period beginning	2021 and ending		
Name of principal reporting corporation ▶	Federal Identification number ▶		
Principal address	City/Town	State	Zip
Contact person	Telephone number		

**Part 1. Total Excise Tax Due and Payments**

1 Total income and non-income tax due of all members. . . . .	1	
2 Overpayment credited from prior period. . . . .	2	
3 First installment estimated tax payments. . . . .	3	
4 Second installment estimated tax payments. . . . .	4	
5 Third installment estimated tax payments. . . . .	5	
6 Fourth installment estimated tax payments. . . . .	6	
7 Amount paid with extension. . . . .	7	

**Part 2. Required Annual Payment**

1 2021 tax (from Form 355U, line 27). . . . .	1	
2 Tentative required annual payment. Enter 90% of line 1. . . . .	2	
3 Total pass-through entity withholding (from Form 355U, line 33). . . . .	3	
4 Total refundable credits (from Form 355U, line 34). . . . .	4	
5 Balance. Subtract the total of lines 3 and 4 from line 2. Not less than "0". . . . .	5	
6 Enter 40% of line 5. See instructions. . . . .	6	
7 Enter 65% of line 5. See instructions. . . . .	7	
8 Enter 90% of line 5. See instructions. . . . .	8	

**Part 3. Payments by the Principal Reporting Corporation**

1 Period end date of prior year combined report. . . . .	1	
2 Overpayment from prior year Form 355U. . . . .	2	
3 First installment estimated tax payment made by the PRC. . . . .	3	
4 Second installment estimated tax payment made by the PRC. . . . .	4	
5 Third installment estimated tax payment made by the PRC. . . . .	5	
6 Fourth installment estimated tax payment made by the PRC. . . . .	6	
7 Amount paid with extension payment made by the PRC. . . . .	7	

**Part 4. Additional Payments Made Separately by Individual Members**

**Member 1**

Taxpayer name	Federal Identification number
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1 Period end date per prior year separate return. . . . .	1	
2 Overpayment from prior year return. . . . .	2	
3 First installment estimated tax payments. . . . .	3	
4 Second installment estimated tax payments. . . . .	4	
5 Third installment estimated tax payments. . . . .	5	
6 Fourth installment estimated tax payments. . . . .	6	
7 Amount paid with extension. . . . .	7	

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See TIRS 16-9 and 21-9 for more information.

**Member 2**

Taxpayer name \_\_\_\_\_ Federal Identification number \_\_\_\_\_

1	Period end date per prior year separate return. . . . .	1	
2	Overpayment from prior year return. . . . .	2	
3	First installment estimated tax payments. . . . .	3	
4	Second installment estimated tax payments. . . . .	4	
5	Third installment estimated tax payments. . . . .	5	
6	Fourth installment estimated tax payments. . . . .	6	
7	Amount paid with extension. . . . .	7	

**Member 3**

Taxpayer name \_\_\_\_\_ Federal Identification number \_\_\_\_\_

1	Period end date per prior year separate return. . . . .	1	
2	Overpayment from prior year return. . . . .	2	
3	First installment estimated tax payments. . . . .	3	
4	Second installment estimated tax payments. . . . .	4	
5	Third installment estimated tax payments. . . . .	5	
6	Fourth installment estimated tax payments. . . . .	6	
7	Amount paid with extension. . . . .	7	

**Member 4**

Taxpayer name \_\_\_\_\_ Federal Identification number \_\_\_\_\_

1	Period end date per prior year separate return. . . . .	1	
2	Overpayment from prior year return. . . . .	2	
3	First installment estimated tax payments. . . . .	3	
4	Second installment estimated tax payments. . . . .	4	
5	Third installment estimated tax payments. . . . .	5	
6	Fourth installment estimated tax payments. . . . .	6	
7	Amount paid with extension. . . . .	7	

**Member 5**

Taxpayer name \_\_\_\_\_ Federal Identification number \_\_\_\_\_

1	Period end date per prior year separate return. . . . .	1	
2	Overpayment from prior year return. . . . .	2	
3	First installment estimated tax payments. . . . .	3	
4	Second installment estimated tax payments. . . . .	4	
5	Third installment estimated tax payments. . . . .	5	
6	Fourth installment estimated tax payments. . . . .	6	
7	Amount paid with extension. . . . .	7	

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