

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 U-E Massachusetts Unitary or Affiliated Group Income

2021
Massachusetts
Department of
Revenue

For calendar year 2021 or taxable period beginning

2021 and ending

Name of principal reporting corporation

Federal identification number

PBA code

Unitary business identifier

Type of group (check one only): ☐ Financial ☐ Non-financial ☐ Mixed

Check if any of unitary or affiliated group income is taxable in another state ☐

Financial institution groups and mixed groups only, check the method used by the group to allocate income from investment assets and trading assets to Massachusetts ☐ Average value ☐ Gross income

Part 1. Taxable Income

1	Net sales	1
2	Cost of goods sold	2
3	Gross profit. Subtract line 2 from line 1	3
4	Dividends	4
5	Interest income	5
6	Gross rents	6
7	Gross royalties	7
8	Capital gains net income or loss	8
9	Net gain or (loss) from Form 4797	9
10	Other income	10
11	Income. Combine lines 3 through 10	11
12	Total deductions for this business group	12
13	Total net income for the combined report before Massachusetts adjustments. Subtract line 12 from line 11	13
14	State and municipal bond interest not included in U.S. net income	14
15	Foreign, state or local income taxes deducted from U.S. net income	15
16	Section 168(k) "bonus" depreciation adjustment	16
17	Sections 31I and 31K intangible expense add back adjustment	17
18	Sections 31J and 31K interest expense add back adjustment	18
19	Reserved	19
20	Research expense adjustment related to Massachusetts Research and Development Credit	20
21	Subtotal of Massachusetts income before additional deductions. Combine lines 13 through 20	21
22	Reserved	22
23	Abandoned building renovation deduction	23
24	FAS109 Deduction (See Instructions)	24
25	95% deduction for certain other dividends	25
26	Exceptions to the add back of intangible expenses	26
27	Exceptions to the add back of interest expenses	27
28	Adjustment for federally disallowed U.S. wage deduction	28
29	Other adjustments to income or expenses (enter decreases to allowable deductions as a negative)	29
30	Total Massachusetts income for the combined report. Subtract the total of lines 22 through 29 from line 21	30
31	Net capital gain or (loss) included in line 30	31
32	Net section 1231 gain or (loss) included in line 30	32
33	Subtract the total of lines 31 and 32 from line 30	33
34	Excess combined group capital loss. If line 31 is "0" or greater, enter "0" (see instructions)	34
35	Combined taxable net income excluding excess capital loss. Add lines 30 and 34. Do not enter less than "0"	35
36	Enter 10% of one-third of line 35	36

Part 2. Apportionment Denominators

37	Total of members' worldwide average value of loans (financial institutions only)	▶ 37	
38	Total of members' worldwide average value of credit card receivables (financial institutions only)	▶ 38	
39	Total of members' worldwide group intangible financial institution property owned	▶ 39	
40	Total of members' worldwide group intangible financial institution property owned for apportionment	▶ 40	
41	Total of members' worldwide group tangible property owned at cost	▶ 41	
42	Total of members' worldwide group tangible property rented	▶ 42	
43	Total of members' worldwide group property owned for apportionment. Combine lines 40 through 42	▶ 43	
44	Total of members' worldwide group wages paid	▶ 44	
45	Total of members' worldwide receipts from lease, sublease or rental of real property	▶ 45	
46	Total of members' worldwide receipts from lease, sublease or rental of transportation	▶ 46	
47	Worldwide receipts from lease, sublease or rental of other tangible property	▶ 47	
48	Worldwide interest (including fees and penalties) from loans secured by real property	▶ 48	
49	Worldwide interest (including fees and penalties) from loans not secured by real property	▶ 49	
50	Worldwide net gain on sale of loans secured by real property	▶ 50	
51	Worldwide net gain on sale of loans not secured by real property	▶ 51	
52	Worldwide interest (include fees & penalties) on credit card receivables	▶ 52	
53	Worldwide net gains on sales of credit card receivables.	▶ 53	
54	Worldwide credit card issuer's reimbursement fees	▶ 54	
55	Worldwide receipts from merchant discount	▶ 55	
56	Worldwide loan servicing fees from loans secured by real property	▶ 56	
57	Worldwide loan servicing fees from loans not secured by real property	▶ 57	
58	Worldwide interest, dividends and net gains from investment and/or trading assets or activities	▶ 58	
59	Worldwide receipts from the sale of tangible property	▶ 59	
60	Worldwide receipts from the sales of services not included above	▶ 60	
61	Worldwide receipts from rents and royalties not included above	▶ 61	
62	Worldwide group "other" receipts	▶ 62	
63	Worldwide group receipts. Non-financial groups combine lines 59 through 62. Other groups combine lines 45 through 62	▶ 63	

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E-File Only.
See TIRs 16-9 and 21-9 for more information.