

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-MSI

Member's Apportioned Share of Group Income

2021

**Massachusetts
Department of
Revenue**

For calendar year 2021 or taxable period beginning	2021 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	

Paper returns will not be accepted. See IRS 10-9 and 21-9 for more information.