

# 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-NOLS Member's Shared Loss Carryover

For calendar year 2021 or taxable period beginning	2021 and ending	
Member's name	Federal Identification number	Unitary business identifier
▶	▶	
Name of principal reporting corporation	Federal Identification number	Combined group year-end date
▶	▶	

- 1 Check if an affiliated group or worldwide election is in effect for the current year . If Yes (check one):  Affiliated group  Worldwide  
 2 Check if member is a mutual fund service corporation

### Taxable Income to Which a Shared NOL May Be Applied

3 Enter the amount from Schedule U-MSI, line 33	▶ 3	
4 Enter the amount from Schedule U-MSI, line 31	▶ 4	
5 Enter the amount from Schedule U-MSI, line 29	▶ 5	
6 Non-deductible capital loss if attributable to this business. Enter as a positive amount (see instructions)	▶ 6	
7 Maximum taxable net income attributable to this business. Combine lines 3 through 6	▶ 7	
8 Member's total income allocated or apportioned to Massachusetts for the tax year before deduction of any shared NOL (from Schedule U-ST, line 26)	▶ 8	
9 Member's taxable income against which a shared NOL may be taken. If the group is subject to an affiliated group election, enter the amount from line 8 above. All other taxpayers enter the smaller of line 7 or line 8	▶ 9	

### NOL of Other Members Being Deducted

10 Period end date for the oldest tax period for which any other member has an available loss which may be shared	▶ 10	
11 Amount of shared NOL being deducted by this member (not greater than line 9)	▶ 11	
12 Remaining income against which shared NOL may be deducted. Subtract line 11 from line 9	▶ 12	
13 Period end date for the next oldest tax period for which any other member has an available loss which may be shared	▶ 13	
14 Amount of shared NOL being deducted by this member (not greater than line 12)	▶ 14	
15 Remaining income against which shared NOL may be deducted. Subtract line 14 from line 12	▶ 15	
16 Period end date for the next oldest tax period for which any other member has an available loss which may be shared	▶ 16	
17 Amount of shared NOL being deducted by this member (not greater than line 15)	▶ 17	
18 Remaining income against which shared NOL may be deducted. Subtract line 17 from line 15	▶ 18	
19 Period end date for the next oldest tax period for which any other member has an available loss which may be shared	▶ 19	
20 Amount of shared NOL being deducted by this member (not greater than line 18)	▶ 20	
21 Remaining income against which shared NOL may be deducted. Subtract line 20 from line 18	▶ 21	
22 Period end date for the next oldest tax period for which any other member has an available loss which may be shared	▶ 22	
23 Amount of shared NOL being deducted by this member (not greater than line 21)	▶ 23	
24 Amount of shared NOL being deducted by this member. Combine lines 11, 14, 17, 20 and 23	▶ 24	

See TIRs 16-9 and 21-9 for more information.  
 Paper returns will not be accepted.