

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.

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	▶ 5
6	Gross rents	▶ 6
7	Gross royalties	▶ 7
8	Capital gains net income	▶ 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 non-unitary business activity	▶ 12
13	Net income from non-unitary activity before Massachusetts adjustments. Subtract line 12 from line 11	13
14	Sections 31I and 31K intangible expense add back adjustments	▶ 14
15	Sections 31J and 31K interest expense add back adjustments	▶ 15
16	Other Massachusetts adjustments to non-unitary business income or expense	▶ 16
17	Subtotal of Massachusetts net income before additional deductions. Combine lines 13 through 16	17
18	Dividends received deduction, if applicable to non-unitary income	▶ 18
19	Exceptions to the add back of intangible expenses for non-unitary business activities	▶ 19
20	Exceptions to the add back of interest expenses for non-unitary business activities	▶ 20
21	Other allowable deductions under chapter 63	▶ 21
22	Massachusetts net income derived from non-unitary business activity. Subtract total of lines 18 through 21 from line 17	22
23	Non-unitary capital gains or (losses) included above	▶ 23
24	Non-unitary section 1231 gains or (losses) included above	▶ 24
25	Non-unitary net income excluding capital gains or (losses)	▶ 25
26	Apportionment percentage for the non-unitary income	▶ 26
27	Member's non-unitary income excluding capital gains or (losses) allocated or apportioned to Massachusetts	27
28	Member's non-unitary capital gain or (loss) allocated or apportioned to Massachusetts	28
29	Member's non-unitary section 1231 gain or (loss) allocated or apportioned to Massachusetts	29