

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-ST Member's Separate Computation of Tax

2022
Massachusetts
Department of
Revenue

For calendar year 2022 or taxable period beginning

2022 and ending

Member's name ▶	Federal Identification number ▶	Member's PBA code
Principal address	City/Town	State Zip
Tax type: <input type="checkbox"/> Financial institution <input type="checkbox"/> Business corporation		Check if applicable <input type="checkbox"/> Insurance mutual holding company
Check if applicable <input type="checkbox"/> Classified manufacturer <input type="checkbox"/> R&D <input type="checkbox"/> RIC <input type="checkbox"/> Public REIT		Check if applicable <input type="checkbox"/> Sec. 38 mfg. <input type="checkbox"/> Mutual fund service
Name of principal reporting corporation ▶	Federal Identification number ▶	

1 Check if member is incorporated within Massachusetts ☐

2 Check if taxpayer is claiming exemption from the income measure of the excise (e.g., pursuant to P.L. 86-272 or otherwise) ☐

3 Check if this is a final return ☐

4 Check if member is an S corporation ☐

5 Check if an S corporation and unitary group's receipts were less than \$6 million ☐

6 Check if an S corporation and unitary group's receipts were \$6 million or more, but less than \$9 million ☐

7 Check if member has a fiscal year that is different from the group tax year ☐

8 Member's number of Massachusetts employees ▶ 8

9 Member's number of worldwide employees ▶ 9

10 Member's total assets per tax year ending books ▶ 10

11 Member's Massachusetts apportioned share of combined section 1231 gain or loss (from Schedule U-MSI, line 33) ▶ 11

12 Other section 1231 gain or loss (from Schedule U-MTI, line 29) ▶ 12

13 Combine lines 11 and 12. If a loss, enter 0 ▶ 13

14 Member's section 1231 losses not recaptured from prior years (enter as positive amount) ▶ 14

15 Subtract line 14 from line 13. If a loss, enter 0 ▶ 15

16 Member's Massachusetts apportioned share of combined capital gain or loss (from Schedule U-MSI, line 31) ▶ 16

17 Other capital gain or loss (from Schedule U-MTI, line 28) ▶ 17

18 Member's net Massachusetts capital gain. Combine lines 15 through 17. If a loss, enter 0 ▶ 18

19 Member's section 1231 gains treated as ordinary gains. Enter the smaller of line 13 or line 14 ▶ 19

20 Member's net Massachusetts section 1231 loss. Enter as a negative if the total of lines 11 and 12 is less than 0 ▶ 20

21 Member's Massachusetts apportioned share of combined income other than gains or losses ▶ 21

22 Member's other Massachusetts income or loss (from Schedule U-MTI, line 27) ▶ 22

23 S corporation income subject to entity level taxation, if included above (enter as a negative) ▶ 23

24 Combine lines 18 through 23 ▶ 24

25 Member's own NOL deduction from current year income ▶ 25

26 Subtract line 25 from line 24 ▶ 26

27 Member's deduction of shared NOL from current year income ▶ 27

28 Member's taxable income or loss. Subtract line 27 from line 26 ▶ 28

29 Applicable tax rate (enter as a decimal). See instructions for rates applicable by tax type and entity ▶ 29

30 Income measure of excise. Multiply line 28 by line 29. If a loss, enter 0 ▶ 30

31 Member's tangible property percentage (business corporations only) ▶ 31

32 Member's taxable Massachusetts tangible property, if applicable ▶ 32

33 Member's taxable net worth, if applicable ▶ 33

34 Number of months in member's taxable year ▶ 34

35 Non-income measure of excise (from line 32 or 33, if applicable) ▶ 35

36 Other taxes due including recapture and installment sales ▶ 36

37 Total taxes due before credits. See instructions ▶ 37

38 Member's own credits taken (from Schedule U-IC, line 11) ▶ 38

39 Credits of other corporations applied to excise (from Schedule U-IC, line 12) ▶ 39

40 Member's total credits against excise. Combine lines 38 and 39 ▶ 40

41 Member's net tax liability. Subtract line 40 from line 37 ▶ 41

42 Pass-through entity withholding (from Schedule U-IC, line 13) ▶ 42

43 Member's refundable credits (from Credit Manager Schedule, sections 2 and 4) ▶ 43