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.

Massachusetts Department of Revenue

Schedule M-1
Federal Reconciliation

2023

For calendar year 2023 or taxable year beginning **2023 and ending**

Name of corporation | Federal Identification number

Part 1. Income and expenses

1	Net sales	**1**
2	Cost of goods sold	**2**
3	Gross profit	**3**
4	Dividends and inclusions	**4**
5	Interest income	**5**
6	Gross rents	**6**
7	Gross royalties	**7**
8	Capital gains on net income	**8**
9	Net gain or (loss) from Form 4797	**9**
10	Other income	**10**
11	Total income	**11**
12	Compensation of officers deduction	**12**
13	Salaries and wages deduction	**13**
14	Repairs and maintenance deduction	**14**
15	Bad debts deduction	**15**
16	Rents deduction	**16**
17	Taxes and licenses deduction	**17**
18	Interest expense deduction	**18**
19	Charitable contributions deduction	**19**
20	Depreciation deduction	**20**
21	Depletion deduction	**21**
22	Advertising deduction	**22**
23	Pension and profit sharing deduction	**23**
24	Employee benefit programs deduction	**24**
25	Energy efficient commercial buildings deduction from Form 7205	**25**
26	Other deductions	**26**
27	Total deductions	**27**
28	Taxable income before NOL deduction and special deductions	**28**

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

Name of corporation | Federal Identification number

Part 2. Corporate ownership

1 At the end of the tax year did any foreign or domestic corporation, partnership, including any entity treated as a partnership, trust or tax-exempt organization own, directly or indirectly, more than 50% of the total voting power of all the corporation's stock entitled to vote?

○ Yes ○ No

a. Name of entity	b. Federal Identification number	c. Type of entity	d. Country of organization	e. Ownership percentage

2 At the end of the tax year did the corporation own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation?

○ Yes ○ No

a. Name of corporation	b. Federal Identification number	c. Country of incorporation	d. Ownership percentage

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