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-CI
Combined Income

2023
Massachusetts Department of Revenue

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

Name of principal reporting corporation | Federal identification number

Income and Expenses

1	Total net sales	**1**	
2	Total cost of goods sold	**2**	
3	Total gross profit	**3**	
4	Total dividends	**4**	
5	Total interest income	**5**	
6	Total gross rents	**6**	
7	Total gross royalties	**7**	
8	Total capital gains net income	**8**	
9	Net gain or (loss) from Form 4797	**9**	
10	Total other income	**10**	
11	Total income	**11**	
12	Total compensation of officers deduction	**12**	
13	Total salaries and wages deduction	**13**	
14	Total repairs and maintenance deduction	**14**	
15	Total bad debts deduction	**15**	
16	Total rents deduction	**16**	
17	Total taxes and licenses deduction	**17**	
18	Total interest expense deduction	**18**	
19	Total charitable contributions deduction	**19**	
20	Total depreciation deduction	**20**	
21	Total depletion deduction	**21**	
22	Total advertising deduction	**22**	
23	Total pension and profit sharing deduction	**23**	
24	Total employee benefit programs deduction	**24**	
25	Energy efficient commercial buildings deduction from Form 7205	**25**	
26	Total other deductions	**26**	
27	Total deductions	**27**	
28	Net income before NOL deduction and special deductions	**28**	
29	Intercompany dividends eliminated in the federal consolidation	**29**	
30	Intercompany dividends eliminated from the Massachusetts combined group taxable income under 830 CMR 63.32B.2(6)(c)4	**30**	
31	Net income of members of the combined group not subject to taxation in Massachusetts and excluded from this return	**31**	
32	Separately allocated or apportioned net income of taxable members	**32**	

U.S. Return Information

33	Total number of members participating in U.S. consolidated return	**33**	
34	Total number of members filing a separate company U.S. 1120 return	**34**	
35	Total number of members filing a U.S. 1120S return	**35**	
36	Total number of members not filing a U.S. income return	**36**	
37	Total number of different U.S. 1120 returns represented by the members included in number 33	**37**	

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