

# 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-M Member's Income and Expenses

<b>For calendar year 2023 or taxable period beginning</b>		<b>2023 and ending</b>	
Member's name		Federal identification number	Tax year beginning Ending
Check if non-U.S. corporation <input type="radio"/>	Check if treaty-based income exclusion <input type="radio"/>	Tax type <input type="radio"/> Financial institution <input type="radio"/> Business corporation	Taxable member <input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Non-income measure only
Name of principal reporting corporation		Federal identification number	Group election <input type="radio"/> Affiliated group <input type="radio"/> Worldwide <input type="radio"/> Neither

Figures shown are taken from (check no more than one):  
 Pre-consolidation separate company  Separate U.S. 1120 as filed  Pro forma U.S. 1120S filed  Pro forma, other U.S. return filed  Pro forma, no U.S. return filed  Eliminations/adjustments

	Unadjusted federal amount	b. Fiscalization adjustment	c. Combined reporting adjustments	d. Excluded income	e. Separately stated taxable income	f. Adjusted total
<b>1</b> Net sales						
<b>2</b> Cost of goods sold						
<b>3</b> Gross profit						
<b>4</b> Dividends						
<b>5</b> Interest income						
<b>6</b> Gross rents						
<b>7</b> Gross royalties						
<b>8</b> Capital gains net income						
<b>9</b> Net gain or (loss) from Form 4797						
<b>10</b> Other income						
<b>11</b> Total income						
<b>12</b> Officer's compensation						
<b>13</b> Salaries and wages						
<b>14</b> Repairs and maintenance						
<b>15</b> Bad debts						
<b>16</b> Rents						
<b>17</b> Taxes and licenses						
<b>18</b> Interest expense						
<b>19</b> Charitable contributions						
<b>20</b> Depreciation						
<b>21</b> Depletion						
<b>22</b> Advertising						
<b>23</b> Pension and profit sharing						
<b>24</b> Employee benefit programs						
<b>25</b> Energy efficient commercial buildings deduction from Form 7205						
<b>26</b> Other deductions						
<b>27</b> Total deductions						
<b>28</b> Net income before NOL and special deductions						

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