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.

2023
Massachusetts Department of Revenue

Schedule U-M
Member's Income and Expenses

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

Member's name | Federal identification number | Tax year beginning | Ending

Check if non-U.S. corporation ○ | Check if treaty-based income exclusion ○ | Tax type ○ Financial institution ○ Business corporation | Taxable member ○ Yes ○ No ○ Non-income measure only

Name of principal reporting corporation | Federal identification number | Group election ○ Affiliated group ○ Worldwide ○ 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

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