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-NOLS
Member's Shared Loss Carryover

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

Member's name	Federal Identification number	Unitary business identifier

Name of principal reporting corporation	Federal Identification number	Combined group year-end date

1 Check if an affiliated group or worldwide election is in effect for the current year ○. If Yes (check one): ○ Affiliated group ○ Worldwide

2 Check if member is a mutual fund service corporation ○

Taxable Income to Which a Shared NOL May Be Applied

3	Enter the amount from Schedule U-MSI, line 33	**3**
4	Enter the amount from Schedule U-MSI, line 31	**4**
5	Enter the amount from Schedule U-MSI, line 29	**5**
6	Non-deductible capital loss if attributable to this business. Enter as a positive amount (see instructions)	**6**
7	Maximum taxable net income attributable to this business. Combine lines 3 through 6	**7**
8	Member's total income allocated or apportioned to Massachusetts for the tax year before deduction of any shared NOL (from Schedule U-ST, line 26)	**8**
9	Member's taxable income against which a shared NOL may be taken. If the group is subject to an affiliated group election, enter the amount from line 8 above. All other taxpayers enter the smaller of line 7 or line 8	**9**

NOL of Other Members Being Deducted

10	Period end date for the oldest tax period for which any other member has an available loss which may be shared	**10**
11	Amount of shared NOL being deducted by this member (not greater than line 9)	**11**
12	Remaining income against which shared NOL may be deducted. Subtract line 11 from line 9	**12**
13	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**13**
14	Amount of shared NOL being deducted by this member (not greater than line 12)	**14**
15	Remaining income against which shared NOL may be deducted. Subtract line 14 from line 12	**15**
16	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**16**
17	Amount of shared NOL being deducted by this member (not greater than line 15)	**17**
18	Remaining income against which shared NOL may be deducted. Subtract line 17 from line 15	**18**
19	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**19**
20	Amount of shared NOL being deducted by this member (not greater than line 18)	**20**
21	Remaining income against which shared NOL may be deducted. Subtract line 20 from line 18	**21**
22	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**22**
23	Amount of shared NOL being deducted by this member (not greater than line 21)	**23**
24	Remaining income against which shared NOL may be deducted. Subtract line 23 from line 21	**24**
25	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**25**
26	Amount of shared NOL being deducted by this member (not greater than line 24)	**26**
27	Remaining income against which shared NOL may be deducted. Subtract line 26 from line 24	**27**
28	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**28**
29	Amount of shared NOL being deducted by this member (not greater than line 27)	**29**
30	Remaining income against which shared NOL may be deducted. Subtract line 29 from line 27	**30**
31	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**31**
32	Amount of shared NOL being deducted by this member (not greater than line 30)	**32**
33	Remaining income against which shared NOL may be deducted. Subtract line 32 from line 30	**33**

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NOL of Other Members Being Deducted (cont'd)

34	Period end date for the oldest tax period for which any other member has an available loss which may be shared	**34**
35	Amount of shared NOL being deducted by this member (not greater than line 33)	**35**
36	Remaining income against which shared NOL may be deducted. Subtract line 35 from line 33	**36**
37	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**37**
38	Amount of shared NOL being deducted by this member (not greater than line 36)	**38**
39	Remaining income against which shared NOL may be deducted. Subtract line 38 from line 36	**39**
40	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**40**
41	Amount of shared NOL being deducted by this member (not greater than line 39)	**41**
42	Remaining income against which shared NOL may be deducted. Subtract line 41 from line 39	**42**
43	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**43**
44	Amount of shared NOL being deducted by this member (not greater than line 42)	**44**
45	Remaining income against which shared NOL may be deducted. Subtract line 44 from line 42	**45**
46	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**46**
47	Amount of shared NOL being deducted by this member (not greater than line 45)	**47**
48	Remaining income against which shared NOL may be deducted. Subtract line 47 from line 45	**48**
49	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**49**
50	Amount of shared NOL being deducted by this member (not greater than line 48)	**50**
51	Remaining income against which shared NOL may be deducted. Subtract line 50 from line 48	**51**
52	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**52**
53	Amount of shared NOL being deducted by this member (not greater than line 51)	**53**
54	Remaining income against which shared NOL may be deducted. Subtract line 53 from line 51	**54**
55	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**55**
56	Amount of shared NOL being deducted by this member (not greater than line 54)	**56**
57	Remaining income against which shared NOL may be deducted. Subtract line 56 from line 54	**57**
58	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**58**
59	Amount of shared NOL being deducted by this member (not greater than line 57)	**59**
60	Remaining income against which shared NOL may be deducted. Subtract line 59 from line 57	**60**
61	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**61**
62	Amount of shared NOL being deducted by this member (not greater than line 60)	**62**
63	Remaining income against which shared NOL may be deducted. Subtract line 62 from line 60	**63**
64	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**64**
65	Amount of shared NOL being deducted by this member (not greater than line 63)	**65**
66	Remaining income against which shared NOL may be deducted. Subtract line 65 from line 63	**66**
67	Period end date for the next oldest tax period for which any other member has an available loss which may be shared	**67**
68	Amount of shared NOL being deducted by this member (not greater than line 66)	**68**
69	Amount of shared NOL being deducted by this member. Combine lines 11, 14, 17, 20, 23, 26, 29, 32, 35, 38, 41, 44, 47, 50, 53, 56, 59, 62, 65 and 68	**69**

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