

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-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	

Paper returns will not be accepted. See 125, 16-9 and 21-9 for more information.

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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