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-ST
Member's Separate Computation of Tax

2023
Massachusetts Department of Revenue

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

Member's name	Federal Identification number	Member's PBA code

Principal address	City/Town	State	Zip

Tax type:	Check if applicable
○ Financial institution ○ Business corporation	○ Insurance mutual holding company
Check if applicable	**Check if applicable**
○ Classified manufacturer ○ R&D ○ RIC ○ Public REIT	○ Sec. 38 mfg. ○ Mutual fund service
Name of principal reporting corporation	Federal Identification number

1	Check if member is incorporated within Massachusetts ○	
2	Check if taxpayer is claiming exemption from the income measure of the excise (e.g., pursuant to P.L. 86-272 or otherwise) ○	
3	Check if this is a final return ○	
4	Check if member is an S corporation ○	
5	Check if an S corporation and unitary group's receipts were less than $6 million ○	
6	Check if an S corporation and unitary group's receipts were $6 million or more, but less than $9 million ○	
7	Check if member has a fiscal year that is different from the group tax year ○	
8	Member's number of Massachusetts employees	**8**
9	Member's number of worldwide employees	**9**
10	Member's total assets per tax year ending books	**10**
11	Member's Massachusetts apportioned share of combined section 1231 gain or loss (from Schedule U-MSI, line 33)	**11**
12	Other section 1231 gain or loss (from Schedule U-MTI, line 29)	**12**
13	Combine lines 11 and 12. If a loss, enter 0	**13**
14	Member's section 1231 losses not recaptured from prior years (enter as positive amount)	**14**
15	Subtract line 14 from line 13. If a loss, enter 0	**15**
16	Member's Massachusetts apportioned share of combined capital gain or loss (from Schedule U-MSI, line 31)	**16**
17	Other capital gain or loss (from Schedule U-MTI, line 28)	**17**
18	Member's net Massachusetts capital gain. Combine lines 15 through 17. If a loss, enter 0	**18**
19	Member's section 1231 gains treated as ordinary gains. Enter the smaller of line 13 or line 14	**19**
20	Member's net Massachusetts section 1231 loss. Enter as a negative if the total of lines 11 and 12 is less than 0	**20**
21	Member's Massachusetts apportioned share of combined income other than gains or losses	**21**
22	Member's other Massachusetts income or loss (from Schedule U-MTI, line 27)	**22**
23	S corporation income subject to entity level taxation, if included above (enter as a negative)	**23**
24	Combine lines 18 through 23	**24**
25	Member's own NOL deduction from current year income	**25**
26	Subtract line 25 from line 24	**26**
27	Member's deduction of shared NOL from current year income	**27**
28	Member's taxable income or loss. Subtract line 27 from line 26	**28**
29	Applicable tax rate (enter as a decimal). See instructions for rates applicable by tax type and entity	**29**
30	Income measure of excise. Multiply line 28 by line 29. If a loss, enter 0	**30**
31	Member's tangible property percentage (business corporations only)	**31**
32	Member's taxable Massachusetts tangible property, if applicable	**32**
33	Member's taxable net worth, if applicable	**33**
34	Number of months in member's taxable year	**34**
35	Non-income measure of excise (from line 32 or 33, if applicable)	**35**
36	Other taxes due including recapture and installment sales	**36**
37	Total taxes due before credits. See instructions	**37**
38	Member's own credits taken (from Schedule U-IC, line 11)	**38**
39	Credits of other corporations applied to excise (from Schedule U-IC, line 12)	**39**
40	Member's total credits against excise. Combine lines 38 and 39	**40**
41	Member's net tax liability. Subtract line 40 from line 37	**41**
42	Pass-through entity withholding (from Schedule U-IC, line 13)	**42**
43	Member's refundable credits (from Credit Manager Schedule, sections 2 and 4)	**43**

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