

# 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-CI

Combined Income

For calendar year 2024 or taxable period beginning

2024 and ending

Name of principal reporting corporation

Federal identification number

Income and Expenses

1	Total net sales . . . . .	1	
2	Total cost of goods sold . . . . .	2	
3	Total gross profit . . . . .	3	
4	Total dividends . . . . .	4	
5	Total interest income . . . . .	5	
6	Total gross rents . . . . .	6	
7	Total gross royalties . . . . .	7	
8	Total capital gains net income . . . . .	8	
9	Net gain or (loss) from Form 4797 . . . . .	9	
10	Total other income . . . . .	10	
11	Total income . . . . .	11	
12	Total compensation of officers deduction . . . . .	12	
13	Total salaries and wages deduction . . . . .	13	
14	Total repairs and maintenance deduction . . . . .	14	
15	Total bad debts deduction . . . . .	15	
16	Total rents deduction . . . . .	16	
17	Total taxes and licenses deduction . . . . .	17	
18	Total interest expense deduction . . . . .	18	
19	Total charitable contributions deduction . . . . .	19	
20	Total depreciation deduction . . . . .	20	
21	Total depletion deduction . . . . .	21	
22	Total advertising deduction . . . . .	22	
23	Total pension and profit sharing deduction . . . . .	23	
24	Total employee benefit programs deduction . . . . .	24	
25	Energy efficient commercial buildings deduction (from Form 7205) . . . . .	25	
26	Total other deductions . . . . .	26	
27	Total deductions . . . . .	27	
28	Net income before NOL deduction and special deductions . . . . .	28	
29	Intercompany dividends eliminated in the federal consolidation . . . . .	29	
30	Intercompany dividends eliminated from the Massachusetts combined group taxable income under 830 CMR 63.32B.2(6)(c)4 . . . . .	30	
31	Net income of members of the combined group not subject to taxation in Massachusetts and excluded from this return . . . . .	31	
32	Separately allocated or apportioned net income of taxable members . . . . .	32	

U.S. Return Information

33	Total number of members participating in U.S. consolidated return . . . . .	33	
34	Total number of members filing a separate company U.S. 1120 return . . . . .	34	
35	Total number of members filing a U.S. 1120S return . . . . .	35	
36	Total number of members not filing a U.S. income return . . . . .	36	
37	Total number of different U.S. 1120 returns represented by the members included in number 33 . . . . .	37	