

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.



**Massachusetts Department of Revenue
Schedule CIR
Consolidated Return Income Reconciliation**

2025

For calendar year 2025 or taxable period beginning	2025 and ending
Name of corporation (if filing Form 355U, enter name of principal reporting corporation)	Federal Identification number
Name of parent corporation (if different from above)	Federal Identification number
Number of corporations included in U.S. consolidated return	Total assets (from U.S. Schedule L, line 15)

	a. Name	b. Federal Identification number	c. Type of entity	d. Separate corporation U.S. net income	e. Files a Massachusetts return	f. Type of Massachusetts return filed	g. Member's income excluded from combined reports	h. Member's non-unitary income allocated to Massachusetts	i. Member's share of com- bined income apportioned to Massachusetts
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17	Total								

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