

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							