

**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 M-1**  
**Federal Reconciliation**

**2025**

For calendar year 2025 or taxable year beginning

2025 and ending

Name of corporation

Federal Identification number

**Part 1. Income and expenses**

1	Net sales .....	1	<input type="text"/>
2	Cost of goods sold .....	2	<input type="text"/>
3	Gross profit .....	3	<input type="text"/>
4	Dividends and inclusions .....	4	<input type="text"/>
5	Interest income .....	5	<input type="text"/>
6	Gross rents .....	6	<input type="text"/>
7	Gross royalties .....	7	<input type="text"/>
8	Capital gains on net income .....	8	<input type="text"/>
9	Net gain or loss (from Form 4797) .....	9	<input type="text"/>
10	Other income .....	10	<input type="text"/>
11	Total income .....	11	<input type="text"/>
12	Compensation of officers deduction .....	12	<input type="text"/>
13	Salaries and wages deduction .....	13	<input type="text"/>
14	Repairs and maintenance deduction .....	14	<input type="text"/>
15	Bad debts deduction .....	15	<input type="text"/>
16	Rents deduction .....	16	<input type="text"/>
17	Taxes and licenses deduction .....	17	<input type="text"/>
18	Interest expense deduction .....	18	<input type="text"/>
19	Charitable contributions deduction .....	19	<input type="text"/>
20	Depreciation deduction .....	20	<input type="text"/>
21	Depletion deduction .....	21	<input type="text"/>
22	Advertising deduction .....	22	<input type="text"/>
23	Pension and profit sharing deduction .....	23	<input type="text"/>
24	Employee benefit programs deduction .....	24	<input type="text"/>
25	Energy efficient commercial buildings deduction (from Form 7205) .....	25	<input type="text"/>
26	Other deductions .....	26	<input type="text"/>
27	Total deductions .....	27	<input type="text"/>
28	Taxable income before NOL deduction and special deductions .....	28	<input type="text"/>

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



Name of corporation

Federal Identification number

**Part 2. Corporate ownership**

**1** At the end of the tax year did any foreign or domestic corporation, partnership, including any entity treated as a partnership, trust or tax-exempt organization own, directly or indirectly, more than 50% of the total voting power of all the corporation's stock entitled to vote?

 Yes  No

a. Name of entity	b. Federal Identification number	c. Type of entity	d. Country of organization	e. Ownership percentage

**2** At the end of the tax year did the corporation own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation?

 Yes  No

a. Name of corporation	b. Federal Identification number	c. Country of incorporation	d. Ownership percentage

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See TIRS 16-9 and 21-9 for more information.