

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



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

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