

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-Cl Combined Income

2025
Massachusetts
Department of
Revenue

For calendar year 2025 or taxable period beginning

2025 and ending

Name of principal reporting corporation

Federal identification number

Income and Expenses

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

U.S. Return Information

33 Total number of members participating in U.S. consolidated return	33	<input type="text"/>
34 Total number of members filing a separate company U.S. 1120 return	34	<input type="text"/>
35 Total number of members filing a U.S. 1120S return	35	<input type="text"/>
36 Total number of members not filing a U.S. income return	36	<input type="text"/>
37 Total number of different U.S. 1120 returns represented by the members included in number 33	37	<input type="text"/>

*E-File Only
Paper returns will not be accepted.
See TIPS 16.9 and 21.9 for more information.*