

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-E Massachusetts Unitary or Affiliated Group 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

PBA code

Unitary business identifier

Type of group (check one only): Financial Non-financial Mixed

Check if any of unitary or affiliated group income is taxable in another state

Financial institution groups and mixed groups only, check the method used by the group to allocate income from investment assets and trading assets to Massachusetts Average value Gross income

Part 1. Taxable Income

| | | |
|----|--|----|
| 1 | Net sales..... | 1 |
| 2 | Cost of goods sold | 2 |
| 3 | Gross profit. Subtract line 2 from line 1..... | 3 |
| 4 | Dividends | 4 |
| 5 | Interest income | 5 |
| 6 | Gross rents..... | 6 |
| 7 | Gross royalties | 7 |
| 8 | Capital gains net income or loss..... | 8 |
| 9 | Net gain or (loss) from Form 4797 | 9 |
| 10 | Other income | 10 |
| 11 | Income. Combine lines 3 through 10..... | 11 |
| 12 | Total deductions for this business group..... | 12 |
| 13 | Total net income for the combined report before Massachusetts adjustments. Subtract line 12 from line 11..... | 13 |
| 14 | State and municipal bond interest not included in U.S. net income | 14 |
| 15 | Foreign, state or local income taxes deducted from U.S. net income | 15 |
| 16 | Section 168(k) "bonus" depreciation adjustment..... | 16 |
| 17 | Sections 31I and 31K intangible expense add back adjustment..... | 17 |
| 18 | Sections 31J and 31K interest expense add back adjustment..... | 18 |
| 19 | Reserved | 19 |
| 20 | Research expense adjustment related to Massachusetts Research and Development Credit..... | 20 |
| 21 | Subtotal of Massachusetts income before additional deductions. Combine lines 13 through 20..... | 21 |
| 22 | Reserved | 22 |
| 23 | Abandoned building renovation deduction | 23 |
| 24 | FAS109 Deduction (See Instructions) | 24 |
| 25 | 95% deduction for certain other dividends | 25 |
| 26 | Exceptions to the add back of intangible expenses | 26 |
| 27 | Exceptions to the add back of interest expenses | 27 |
| 28 | Adjustment for federally disallowed U.S. wage deduction..... | 28 |
| 29 | Other adjustments to income or expenses (enter decreases to allowable deductions as a negative) | 29 |
| 30 | Total Massachusetts income for the combined report. Subtract the total of lines 22 through 29 from line 21 | 30 |
| 31 | Net capital gain or (loss) included in line 30 | 31 |
| 32 | Net section 1231 gain or (loss) included in line 30 | 32 |
| 33 | Subtract the total of lines 31 and 32 from line 30 | 33 |
| 34 | Excess combined group capital loss. If line 31 is "0" or greater, enter "0" (see instructions) | 34 |
| 35 | Combined taxable net income excluding excess capital loss. Add lines 30 and 34. Do not enter less than "0" | 35 |
| 36 | Enter 10% of one-third of line 35 | 36 |

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Part 2. Apportionment Denominators

37 Total of members' worldwide average value of loans (financial institutions only)
38 Total of members' worldwide average value of credit card receivables (financial institutions only)
39 Total of members' worldwide group intangible financial institution property owned
40 Total of members' worldwide group intangible financial institution property owned for apportionment
41 Total of members' worldwide group tangible property owned at cost
42 Total of members' worldwide group tangible property rented
43 Total of members' worldwide group property owned for apportionment. Combine lines 40 through 42
44 Total of members' worldwide group wages paid
45 Total of members' worldwide receipts from lease, sublease or rental of real property
46 Total of members' worldwide receipts from lease, sublease or rental of transportation
47 Worldwide receipts from lease, sublease or rental of other tangible property
48 Worldwide interest (including fees and penalties) from loans secured by real property
49 Worldwide interest (including fees and penalties) from loans not secured by real property
50 Worldwide net gain on sale of loans secured by real property
51 Worldwide net gain on sale of loans not secured by real property
52 Worldwide interest (include fees & penalties) on credit card receivables
53 Worldwide net gains on sales of credit card receivables
54 Worldwide credit card issuer's reimbursement fees
55 Worldwide receipts from merchant discount
56 Worldwide loan servicing fees from loans secured by real property
57 Worldwide loan servicing fees from loans not secured by real property
58 Worldwide interest, dividends and net gains from investment and/or trading assets or activities
59 Worldwide receipts from the sale of tangible property
60 Worldwide receipts from the sales of services not included above
61 Worldwide receipts from rents and royalties not included above
62 Worldwide group "other" receipts
63 Worldwide group receipts. Non-financial groups combine lines 59 through 62. Other groups combine lines 45 through 62

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