

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-M Member's Income and Expenses

For calendar year 2025 or taxable period beginning		2025 and ending				
Member's name		Federal identification number		Tax year beginning	Ending	
Check if non-U.S. corporation	<input type="checkbox"/>	Check if treaty-based income exclusion	<input type="checkbox"/>	Tax type	Taxable member	
<input type="radio"/>	<input type="radio"/>			<input type="radio"/> Financial institution <input type="radio"/> Business corporation	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Non-income measure only	
Name of principal reporting corporation		Federal identification number		Group election		
				<input type="radio"/> Affiliated group <input type="radio"/> Worldwide <input type="radio"/> Neither		
Figures shown are taken from (check no more than one):						
<input type="radio"/> Pre-consolidation separate company <input type="radio"/> Separate U.S. 1120 as filed <input type="radio"/> Pro forma, U.S. 1120S filed <input type="radio"/> Pro forma, other U.S. return filed <input type="radio"/> Pro forma, no U.S. return filed <input type="radio"/> Eliminations/adjustments						
		a. Unadjusted federal amount	b. Fiscalization adjustment	c. Combined reporting adjustments	d. Excluded income	e. Separately stated taxable income
1	Net sales					
2	Cost of goods sold					
3	Gross profit					
4	Dividends					
5	Interest income					
6	Gross rents					
7	Gross royalties					
8	Capital gains net income					
9	Net gain or (loss) from Form 4797					
10	Other income					
11	Total income					
12	Officer's compensation					
13	Salaries and wages					
14	Repairs and maintenance					
15	Bad debts					
16	Rents					
17	Taxes and licenses					
18	Interest expense					
19	Charitable contributions					
20	Depreciation					
21	Depletion					
22	Advertising					
23	Pension and profit sharing					
24	Employee benefit programs					
25	Energy efficient commercial buildings deduction (from Form 7205)					
26	Other deductions					
27	Total deductions					
28	Net income before NOL and special deductions					

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