

# 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-MSI

## Member's Apportioned Share of Group Income

**2025**  
**Massachusetts**  
**Department of**  
**Revenue**

**For calendar year 2025 or taxable period beginning** **2025 and ending**

Member's name Federal identification number

Tax type: Group type indicator  
 Financial institution  Business corporation  Financial  Non-financial  Mixed

Principal reporting corporation Federal identification number Unitary business identifier

- 1** Fill in if income of any member is taxable in any other state
- 2** If the corporation has a special status for apportionment, fill in the appropriate oval:  Apportioning net income based on sales factor only (see instructions)  Mutual fund service corporation for mutual fund services income  Mutual fund service corporation for other income  Sales factor is inapplicable (see instructions)  Industry-Specific Apportionment (see instructions)
- 3** Fill in if there was a change in method of calculating one or more factors from prior year . If checked, explain \_\_\_\_\_

### Property Factor

<b>4</b> Member's Massachusetts financial institution property owned (financial institutions only) . . . . .	<b>4</b>	
<b>5</b> Member's Massachusetts financial institution intangible property (if mixed group, enter 20% of line 4) . . . . .	<b>5</b>	
<b>6</b> Member's Massachusetts tangible property owned . . . . .	<b>6</b>	
<b>7</b> Member's Massachusetts tangible property rented . . . . .	<b>7</b>	
<b>8</b> Total Massachusetts property. Combine lines 5 through 7 . . . . .	<b>8</b>	
<b>9</b> Total worldwide property for the combined group (from Schedule U-E) . . . . .	<b>9</b>	
<b>10</b> Member's Massachusetts property factor percentage (enter as a decimal) . . . . .	<b>10</b>	

### Payroll Factor

<b>11</b> Member's Massachusetts wages . . . . .	<b>11</b>	
<b>12</b> Total worldwide wages for the combined group (from Schedule U-E) . . . . .	<b>12</b>	
<b>13</b> Member's Massachusetts payroll factor percentage (enter as a decimal) . . . . .	<b>13</b>	

### Sales Factor

<b>14</b> Member's Massachusetts receipts from loans and other financial instruments . . . . .	<b>14</b>	
<b>15</b> Member's Massachusetts destination tangible sales . . . . .	<b>15</b>	
<b>16</b> Member's Massachusetts throwback sales . . . . .	<b>16</b>	
<b>17</b> Member's Massachusetts sales of services . . . . .	<b>17</b>	
<b>18</b> Member's Massachusetts rents and royalties . . . . .	<b>18</b>	
<b>19</b> Member's Massachusetts other sales . . . . .	<b>19</b>	
<b>20</b> Member's Massachusetts receipts assigned to this corporation under Finnigan rule . . . . .	<b>20</b>	
<b>21</b> Total Massachusetts receipts. Combine lines 14 through 20 . . . . .	<b>21</b>	
<b>22</b> Total worldwide sales for the combined group (from Schedule U-E) . . . . .	<b>22</b>	
<b>23</b> Massachusetts sales factor percentage (enter as a decimal) (see instructions) . . . . .	<b>23</b>	

### Apportionment Percentage

<b>24</b> Massachusetts property factor percentage (enter as a decimal) (If sales factor is inapplicable, see instructions) . . . . .	<b>24</b>	
<b>25</b> Massachusetts payroll factor percentage (enter as a decimal) (If sales factor is inapplicable, see instructions) . . . . .	<b>25</b>	
<b>26</b> Massachusetts sales factor percentage (enter as a decimal) (see instructions) . . . . .	<b>26</b>	
<b>27</b> Massachusetts apportionment or allocation percentage for combined group taxable income (enter as a decimal) (see instructions) . . . . .	<b>27</b>	

### Member's Share of Combined Group's Taxable Income

<b>28</b> Combined group income or (loss), excluding capital gains (from Schedule U-E, line 33) . . . . .	<b>28</b>	
<b>29</b> Corporation's share of combined Massachusetts income, excluding capital gains or (losses) . . . . .	<b>29</b>	
<b>30</b> Combined group capital gains or (losses) (from Schedule U-E, line 31) . . . . .	<b>30</b>	
<b>31</b> Corporation's share of combined Massachusetts capital gains or (losses) . . . . .	<b>31</b>	
<b>32</b> Combined group section 1231 gains or (losses) (from Schedule U-E, line 32) . . . . .	<b>32</b>	
<b>33</b> Corporation's share of combined Massachusetts section 1231 gains or (losses) . . . . .	<b>33</b>	

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