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**This tax return must  
be filed electronically.**

**Paper versions of this return  
**will not** be accepted.**

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# 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: <input type="radio"/> Financial institution <input type="radio"/> Business corporation	Group type indicator <input type="radio"/> Financial <input type="radio"/> Non-financial <input type="radio"/> 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

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

## Payroll Factor

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

## Sales Factor

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

## Apportionment Percentage

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

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

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