

***Caution:***  
***DRAFT – DO NOT***  
***FILE***

This is an early release draft of  
a 2025 Massachusetts tax  
form or schedule.

Do not file **DRAFT** forms.

**DRAFT** forms **will not** be  
processed.



Massachusetts Department of Revenue  
Schedule CIR  
Consolidated Return Income Reconciliation

2025

For calendar year 2025 or taxable period beginning

2025 and ending

Name of corporation (if filing Form 355U, enter name of principal reporting corporation)

Federal Identification number

Name of parent corporation (if different from above)

Federal Identification number

Number of corporations included in U.S. consolidated return

Total assets (from U.S. Schedule L, line 15)

	a. Name	b. Federal Identification number	c. Type of entity	d. Separate corporation U.S. net income	e. Files a Massachusetts return	f. Type of Massachusetts return filed	g. Member's income excluded from combined reports	h. Member's non-unitary income allocated to Massachusetts	i. Member's share of com- bined income apportioned to Massachusetts
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16									

17 Total .....17