

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.



Schedule U-INS
Payment to Insurance Companies
Under Common Ownership

2025
Massachusetts
Department of
Revenue

For calendar year 2025 or taxable period beginning	2025 and ending
Name of member	Federal Identification number
Name of insurance affiliate	Federal Identification number, if applicable
Name of principal reporting corporation	Federal Identification number
Type of U.S. tax return filed by the insurance affiliate, if any <input type="radio"/> 1120 <input type="radio"/> 1120F <input type="radio"/> Filed other <input type="radio"/> Did not file	Type of Massachusetts tax return filed by the insurance affiliate, if any <input type="radio"/> 63-20P <input type="radio"/> 63-23P <input type="radio"/> Filed other <input type="radio"/> Did not file

1 Amount deducted for premiums paid directly or indirectly to insurance affiliate	1	
2 Deductions for all other amounts paid directly or indirectly to insurance affiliate	2	

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DRAFT AS OF SEPTEMBER 26, 2025.
SUBJECT TO CHANGE.

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