

Caution:
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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-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:

☐ Financial institution ☐ Business corporation

Group type indicator

☐ 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)
- 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) (see instructions)	24	
25 Massachusetts payroll factor percentage (enter as a decimal) (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	