

Caution:
DRAFT – DO NOT
FILE

This is an early release draft of
a 2026 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

2026

For calendar year 2026 or taxable period beginning

2026 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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17 Total 17