### Property Factor

- **4** Member's Massachusetts financial institution property owned (financial institutions only) ........................................ 4
- **5** Member's Massachusetts financial institution intangible property for apportionment (if mixed group, enter 20% of line 4) . 5
- **6** Member's Massachusetts tangible property owned for apportioning combined group taxable income ........................................ 6
- **7** Member's Massachusetts tangible property rented for apportioning combined group taxable income ........................................ 7
- **8** Total Massachusetts property for apportioning combined group taxable income. 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 for apportioning combined group taxable income (enter as a decimal) . 10

### Payroll Factor

- **11** Member's Massachusetts wages for apportioning combined group taxable income ........................................ 11
- **12** Total worldwide wages for the combined group (from Schedule U-E) ........................................ 12
- **13** Member's Massachusetts payroll factor for apportioning combined group taxable income (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 for apportioning combined group taxable income. Combine lines 14 through 20 ........................................ 21
- **22** Total worldwide sales for the combined group (from Schedule U-E) ........................................ 22
- **23** Massachusetts sales factor for apportioning combined group taxable income (enter as a decimal) . 23

### Apportionment Percentage

- **24** Property factor weight for apportionment. Enter “1” or “0” ........................................ 24
- **25** Payroll factor weight for apportionment. Enter “1” or “0” (see instructions) ........................................ 25
- **26** Sales factor weight for apportionment. Enter “2”, “1” or “0” (see instructions) ........................................ 26
- **27** Massachusetts apportionment or allocation percentage for combined group taxable income (enter as a decimal) . 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