**Schedule U-ST**

**Member’s Separate Computation of Tax**

For calendar year 2017 or taxable period beginning 2017 and ending 2017

<table>
<thead>
<tr>
<th>Tax type</th>
<th>Check if applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial institution</td>
<td>No</td>
</tr>
<tr>
<td>Business corporation</td>
<td>No</td>
</tr>
<tr>
<td>Check if applicable</td>
<td></td>
</tr>
<tr>
<td>Classified manufacturer</td>
<td>No</td>
</tr>
<tr>
<td>R&amp;D</td>
<td>No</td>
</tr>
<tr>
<td>RIC</td>
<td>No</td>
</tr>
<tr>
<td>REIT</td>
<td>No</td>
</tr>
<tr>
<td>Check if applicable</td>
<td></td>
</tr>
<tr>
<td>Sec. 38 mfg.</td>
<td>No</td>
</tr>
<tr>
<td>Mutual fund service</td>
<td>No</td>
</tr>
</tbody>
</table>

**Name of principal reporting corporation**

<table>
<thead>
<tr>
<th>Federal Identification number</th>
<th>Member’s PBA code</th>
</tr>
</thead>
</table>

**1.** Check if member is incorporated within Massachusetts

**2.** Check if taxpayer is claiming exemption from the income measure of the excise (e.g., pursuant to P.L. 86-272 or otherwise)

**3.** Check if this is a final return

**4.** Check if member is an S corporation

**5.** Check if an S corporation and unitary group’s receipts were less than $6 million

**6.** Check if an S corporation and unitary group’s receipts were $6 million or more, but less than $9 million

**7.** Check if member has a fiscal year that is different from the group tax year

**8.** Member’s number of Massachusetts employees

**9.** Member’s number of worldwide employees

**10.** Member’s total assets per tax year ending books

**11.** Member’s Massachusetts apportioned share of combined section 1231 gain or loss (from Schedule U-MSI, line 33)

**12.** Other section 1231 gain or loss (from Schedule U-MTI, line 29)

**13.** Combine lines 11 and 12. If a loss, enter “0”.

**14.** Member’s section 1231 losses not recaptured from prior years (enter as positive amount)

**15.** Subtract line 14 from line 13. If a loss, enter “0”.

**16.** Member’s Massachusetts apportioned share of combined capital gain or loss (from Schedule U-MSI, line 31)

**17.** Other capital gain or loss (from Schedule U-MTI, line 28)

**18.** Member’s net Massachusetts capital gain. Combine lines 15 through 17. If a loss, enter “0”.

**19.** Member’s section 1231 gains treated as ordinary gains. Enter the smaller of line 13 or line 14

**20.** Member’s net Massachusetts section 1231 loss. Enter as a negative if the total of lines 11 and 12 is less than “0”.

**21.** Member’s Massachusetts apportioned share of combined income other than gains or losses

**22.** Member’s other Massachusetts income or loss (from Schedule U-MTI, line 27)

**23.** S corporation income subject to entity level taxation, if included above (enter as a negative)

**24.** Combine lines 18 through 23.

**25.** Member’s own NOL deduction from current year income

**26.** Subtract line 25 from line 24

**27.** Member’s deduction of shared NOL from current year income

**28.** Member’s taxable income or loss. Subtract line 27 from line 26

**29.** Applicable tax rate (enter as a decimal). See instructions for rates applicable by tax type and entity

**30.** Income measure of excise. Multiply line 28 by line 29. If a loss, enter “0”.

**31.** Member’s tangible property percentage (business corporations only)

**32.** Member’s taxable Massachusetts tangible property, if applicable

**33.** Member’s taxable net worth, if applicable

**34.** Number of months in member’s taxable year

**35.** Non-income measure of excise (from line 32 or 33, if applicable)

**36.** Other taxes due including recapture and installment sales

**37.** Total taxes due before credits. See instructions

**38.** Member’s own credits taken (from Schedule U-IC, line 11)

**39.** Credits of other corporations applied to excise (from Schedule U-IC, line 12)

**40.** Member’s total credits against excise. Combine lines 38 and 39

**41.** Member’s net tax liability. Subtract line 40 from line 37

**42.** Pass-through entity withholding (from Schedule U-IC, line 13)

**43.** Member’s refundable credits (from Credit Manager Schedule, sections 2 and 4)