



Schedule U-MSI

Member's Apportioned Share of Group Income

| For calendar year 2017 or taxable period beginning | 2017 and ending | |
|--|--|-----------------------------|
| Member's name ▶ | Federal Identification number ▶ | |
| Tax type <input type="checkbox"/> Financial institution <input type="checkbox"/> Business corporation | Group type indicator <input type="checkbox"/> Financial <input type="checkbox"/> Non-financial <input type="checkbox"/> Mixed | |
| Principal reporting corporation ▶ | Federal Identification number ▶ | Unitary business identifier |

- 1** Check if income of any member is taxable in any other state
- 2** If the corporation has a special status for apportionment, check the appropriate box: Section 38 manufacturer Mutual fund service corporation for mutual fund services income Mutual fund service corporation for other income
- 3** Check 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 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 | |