



# Schedule U-MSI

## Member's Apportioned Share of Group Income

**2023**  
**Massachusetts**  
**Department of**  
**Revenue**

**For calendar year 2023 or taxable period beginning** **2023 and ending**

Member's name Federal identification number

Tax type: Group type indicator  
 Financial institution  Business corporation  Financial  Non-financial  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

<b>4</b> Member's Massachusetts financial institution property owned (financial institutions only) . . . . .	<b>4</b>	
<b>5</b> Member's Massachusetts financial institution intangible property for apportionment (if mixed group, enter 20% of line 4) . . . . .	<b>5</b>	
<b>6</b> Member's Massachusetts tangible property owned for apportioning combined group taxable income . . . . .	<b>6</b>	
<b>7</b> Member's Massachusetts tangible property rented for apportioning combined group taxable income. . . . .	<b>7</b>	
<b>8</b> Total Massachusetts property for apportioning combined group taxable income. Combine lines 5 through 7 . . . . .	<b>8</b>	
<b>9</b> Total worldwide property for the combined group (from Schedule U-E) . . . . .	<b>9</b>	
<b>10</b> Member's Massachusetts property factor for apportioning combined group taxable income (enter as a decimal). . . . .	<b>10</b>	

### Payroll Factor

<b>11</b> Member's Massachusetts wages for apportioning combined group taxable income . . . . .	<b>11</b>	
<b>12</b> Total worldwide wages for the combined group (from Schedule U-E) . . . . .	<b>12</b>	
<b>13</b> Member's Massachusetts payroll factor for apportioning combined group taxable income (enter as a decimal) . . . . .	<b>13</b>	

### Sales Factor

<b>14</b> Member's Massachusetts receipts from loans and other financial instruments . . . . .	<b>14</b>	
<b>15</b> Member's Massachusetts destination tangible sales . . . . .	<b>15</b>	
<b>16</b> Member's Massachusetts throwback sales. . . . .	<b>16</b>	
<b>17</b> Member's Massachusetts sales of services . . . . .	<b>17</b>	
<b>18</b> Member's Massachusetts rents and royalties . . . . .	<b>18</b>	
<b>19</b> Member's Massachusetts other sales. . . . .	<b>19</b>	
<b>20</b> Member's Massachusetts receipts assigned to this corporation under Finnigan rule. . . . .	<b>20</b>	
<b>21</b> Total Massachusetts receipts for apportioning combined group taxable income. Combine lines 14 through 20. . . . .	<b>21</b>	
<b>22</b> Total worldwide sales for the combined group (from Schedule U-E) . . . . .	<b>22</b>	
<b>23</b> Massachusetts sales factor for apportioning combined group taxable income (enter as a decimal) . . . . .	<b>23</b>	

### Apportionment Percentage

<b>24</b> Property factor weight for apportionment. Enter "1" or "0". . . . .	<b>24</b>	
<b>25</b> Payroll factor weight for apportionment. Enter "1" or "0" (see instructions) . . . . .	<b>25</b>	
<b>26</b> Sales factor weight for apportionment. Enter "2," "1" or "0" (see instructions) . . . . .	<b>26</b>	
<b>27</b> Massachusetts apportionment or allocation percentage for combined group taxable income (enter as a decimal) . . . . .	<b>27</b>	

### Member's Share of Combined Group's Taxable Income

<b>28</b> Combined group income or (loss), excluding capital gains (from Schedule U-E, line 33). . . . .	<b>28</b>	
<b>29</b> Corporation's share of combined Massachusetts income, excluding capital gains or (losses) . . . . .	<b>29</b>	
<b>30</b> Combined group capital gains or (losses) (from Schedule U-E, line 31) . . . . .	<b>30</b>	
<b>31</b> Corporation's share of combined Massachusetts capital gains or (losses). . . . .	<b>31</b>	
<b>32</b> Combined group section 1231 gains or (losses) (from Schedule U-E, line 32). . . . .	<b>32</b>	
<b>33</b> Corporation's share of combined Massachusetts section 1231 gains or (losses) . . . . .	<b>33</b>	