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**Commonwealth of Massachusetts**

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**Department of Revenue**

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# **Tax Year 2014**

# **Corporate Business Rules**

**Business Rules for Electronically Filing Forms 355, 355U, 355S, 355SC  
and 355-7004.**

| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b>      | <b>Changes</b> |
|--------------------|---|------------------|----------------|
| F355x-002          | The Form 355x, Registration Information, Line 4 (355), Line 4 (355S) is yes, but the FID of the Parent Corporation, Line 10 (355), Line 10 (355S), or line 14 (355SC) is not a valid FID.                                       | 355, 355S, 355SC |                |
| F355x-003          | The Form 355x, Registration Information, Line 6 is yes, but the Excise Calculation, Line 2 is not equal to zero, or, Schedule D, Line 10, is less than zero.  | 355              |                |
| F355x-004          | The Form 355x, Excise Calculation, Line 1 and Line 2 are both populated, only one Line item can be populated.   | 355, 355S        |                |
| F355x-005          | The Form 355x, Excise Calculation, Line 1, the tax on Massachusetts Tangible Property has been calculated incorrectly.  | 355, 355S        |                |
| F355x-006          | The Form 355x, Excise Calculation, Line 1, Taxable Massachusetts Tangible Property amount does not agree with the amount from the Schedule C, Line 4.   | 355, 355S        |                |
| F355x-007          | The Form 355x, Excise Calculation, Line 2, the tax on Taxable Net Worth has been calculated incorrectly.  | 355, 355S        |                |
| F355x-008          | The Form 355x, Excise Calculation, Line 2, Taxable Net Worth amount does not agree with the amount from the Schedule D, Line 10 or Schedule RNW, line 8.  | 355, 355S        |                |
| F355x-009          | The Form 355x, Excise Calculation, Line 3, The tax on Massachusetts Taxable Income (355) or Qualifying Taxable Income (355S) has been calculated incorrectly.   | 355, 355S        |                |
| F355x-010          | The Form 355x, Excise Calculation, Line 4, (355), Line 7 (355S) Credit Recapture amount is greater than zero and the Schedule H-2 or the Schedule H is not present.   | 355, 355S        |                |
| F355x-015          | The Form 355x, Excise Calculation, Line 6 (355), Line 9 (355S), Excise before Credits Income amount has been calculated incorrectly.  | 355, 355S        |                |
| F355x-021          | The Form 355x, Excise Calculation, Line 8 (355), Line 11 (355S), or Computation of Excise, Line 16 (355SC), Excise after Credits amount has been calculated incorrectly.  | 355, 355S        |                |
| F355x-022          | The Form 355x, Excise Calculation, Line 16 (355SC), Line 10 (355) or Line 13 (355S), amount must equal \$456 unless the return (355 only) is a Regulated Investment Company (RIC) or is part of a unitary return (355 or 355S). | 355, 355S, 355SC |                |
| F355x-023          | The Form 355x, Excise Calculation, Line 11 (355), Line 14 (355S), or Line 17 (355SC), Excise amount must be the greater of line 8 or 10 (355), the greater of Line 11 or 13 (355S) or the greater of Line 15 or 16 (355SC).     | 355, 355S, 355SC |                |
| F355x-024          | The Form 355x, Excise Calculation, Line 13 (355), Line 16 (355S), or Computation of Excise, Line 19 (355SC), Excise Due plus Voluntary Contribution amount has been calculated incorrectly.                                     | 355, 355S, 355SC |                |

| <b>Rule Number</b> | <b>Rule Text</b>   | <b>Form</b>      | <b>Changes</b> |
|--------------------|--|------------------|----------------|
| F355x-025          | The Form 355x, Excise Calculation, Line 20 (355), Line 23 (355S), or Line 23 (355SC), Amount Overpaid has been calculated incorrectly.   | 355, 355S, 355SC |                |
| F355x-026          | The Form 355x, Excise Calculation, Line 21 (355), Line 24 (355S), or Line 24 (355SC) Amount Overpaid to be Credited is greater than the Amount Overpaid or has been calculated incorrectly.  | 355, 355S, 355SC |                |
| F355x-027          | The Form 355x, Excise Calculation, Line 22 (355), Line 25 (355S), or Line 25 (355SC), Amount Overpaid to be Refunded is greater than the Amount Overpaid or has been calculated incorrectly. | 355, 355S, 355SC |                |
| F355x-028          | The Form 355x, Excise Calculation, Line 23 (355), Line 26 (355S), or Line 26 (355SC), Balance Due Amount has been calculated incorrectly.  | 355, 355S, 355SC |                |
| F355x-029          | The Form 355x, Excise Calculation, Line 19 (355), or Line 22 (355S), Total Payments Amount has been calculated incorrectly.  | 355, 355S        |                |
| F355x-030          | The Form 355x, Schedule A, the FID does not match the FID on the Form 355x, page 1 or is not present.  | 355, 355S        |                |
| F355x-031          | The Form 355x, Schedule A, Line 11, Total Tangible Assets amount has been calculated incorrectly.  | 355, 355S, 355U  |                |
| F355x-032          | The Form 355x, Schedule A, Line 18, Total Assets amount has been calculated incorrectly.   | 355, 355S, 355U  |                |
| F355x-033          | The Form 355x, Schedule A, Line 31, Total Capital amount has been calculated incorrectly.  | 355, 355S, 355U  |                |
| F355x-034          | The Form 355x, Schedule A, Line 33, Total Liabilities and Capital amount has been calculated incorrectly.  | 355, 355S, 355U  |                |
| F355x-035          | The Form 355x, Schedule B, the FID does not match the FID on the Form 355x, page 1 or is not present.  | 355, 355S        |                |
| F355x-036          | The Form 355x, Schedule B, Line 1, Total Massachusetts Tangible Property amount does not agree with the amount from Schedule A, Line 4.  | 355, 355S, 355U  |                |
| F355x-037          | The Form 355x, Schedule B, Line 2, Massachusetts Real Estate amount is not equal to the amount from Schedule A, Lines 1a and 1b.   | 355, 355S, 355U  |                |
| F355x-038          | The Form 355x, Schedule B, Line 3, Massachusetts Motor Vehicles and Trailers amount does not agree with the amount from Schedule A, Line 1c.   | 355, 355S, 355U  |                |
| F355x-040          | The Form 355x, Schedule B, Line 5, Massachusetts Leasehold Improvements Taxed Locally amount does not agree with the amount from Schedule A, Line 1h.  | 355, 355S, 355U  |                |
| F355x-041          | The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount has been calculated incorrectly.   | 355, 355S, 355U  |                |
| F355x-042          | The Form 355x, Schedule B, Line 7 Massachusetts Tangible Property NOT Taxed Locally amount has been calculated incorrectly.  | 355, 355S, 355U  |                |
| F355x-043          | The Form 355x, Schedule B, Line 8 Total Assets amount does not agree with the amount from Schedule A, Line 18.   | 355, 355S, 355U  |                |

| <b>Rule Number</b> | <b>Rule Text</b>   | <b>Form</b>     | <b>Changes</b> |
|--------------------|--|-----------------|----------------|
| F355x-044          | The Form 355x, Schedule B, Line 9, Massachusetts Tangible Property Taxed Locally amount does not agree with The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount. | 355, 355S, 355U |                |
| F355x-045          | The Form 355x, Schedule B, Line 10, Total Assets not Taxed Locally amounts has been calculated incorrectly.  | 355, 355S, 355U |                |
| F355x-046          | The Form 355x, Schedule B, Line 12, Assets subject to Allocation amount has been calculated incorrectly.   | 355, 355S, 355U |                |
| F355x-048          | The Form 355x, Schedule B, Line 14, Allocated Assets amount has been calculated incorrectly.   | 355, 355S, 355U |                |
| F355x-049          | The Form 355x, Schedule B, Line 15, Tangible Property Percentage has been calculated incorrectly.  | 355, 355S, 355U |                |
| F355x-050          | The Form 355x, Schedule C is populated when the percentage from Schedule B, Line 15 is less than 10%   | 355, 355S, 355U |                |
| F355x-051          | The Form 355x, Schedule C, Line 1 Total Massachusetts Tangible Property amount does not agree with the amount from Schedule A, Line 4.   | 355, 355S, 355U |                |
| F355x-052          | The Form 355x, Schedule C, Line 2a Massachusetts Real Estate amount does not agree with the amount from Schedule A, Line 1a and 1b.  | 355, 355S, 355U |                |
| F355x-053          | The Form 355x, Schedule C, Line 2b Massachusetts Motor Vehicles and Trailers amount does not agree with the amount from Schedule A, Line 1c.   | 355, 355S, 355U |                |
| F355x-055          | The Form 355x, Schedule C, Line 2d Massachusetts Leasehold Improvements Taxed Locally amount does not agree with the amount from Schedule A, Line 1h.  | 355, 355S, 355U |                |
| F355x-056          | The Form 355x, Schedule C, Line 2e, Exempt Goods amount does not agree with the amount from Schedule A, Line 2b.   | 355, 355S, 355U |                |
| F355x-057          | The Form 355x, Schedule C, Line 3, Total Exempt Massachusetts Tangible Property amount has been calculated incorrectly.  | 355, 355S, 355U |                |
| F355x-058          | The Form 355x, Schedule C, Line 4, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.   | 355, 355S, 355U |                |
| F355x-059          | The Form 355x, Schedule D or Schedule RNW is populated when the percentage from Schedule B, Line 15 is 10% or Greater.   | 355, 355S, 355U |                |
| F355x-060          | The Form 355x, Schedule D, Line 1, Total Assets amount does not agree with the amount from Schedule A, Line 18.  | 355, 355S, 355U |                |
| F355x-061          | The Form 355x, Schedule D, Line 2, Total Liabilities amount does not agree with the amount from Schedule A, Line 26.   | 355, 355S, 355U |                |
| F355x-062          | The Form 355x, Schedule D, Line 3 Massachusetts Tangible Property Taxed Locally amount does not agree with the amount from Schedule B, Line 6.   | 355, 355S, 355U |                |
| F355x-063          | The Form 355x, Schedule D, Line 4, Mortgages on Massachusetts Tangible Property Taxed Locally amount does not agree with the amount from Schedule A, Line 19a.                                       | 355, 355S, 355U |                |

| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b>            | <b>Changes</b> |
|--------------------|---|------------------------|----------------|
| F355x-064          | The Form 355x, Schedule D, Line 5, Net Value of Massachusetts Property Taxed Locally amount has been calculated incorrectly.                                  | 355, 355S, 355U        |                |
| F355x-065          | The Form 355x, Schedule D, and Line 6 Investments in Subsidiaries at least 80% Owned amount does not agree with the amount from Schedule A, Lines 12a.        | 355, 355S, 355U        |                |
| F355x-066          | The Form 355x, Schedule D, Line 7, Deductions from Total Assets amount has been calculated incorrectly.   | 355, 355S, 355U        |                |
| F355x-067          | The Form 355x, Schedule D, Line 8, Allocable Net Worth of Domestic Corporation amount has been calculated incorrectly and/or is less than zero.               | 355, 355S, 355U        |                |
| F355x-069          | The Form 355x, Schedule D, Line 10, Taxable Net Worth using Domestic Corporation Calculation amount has been calculated incorrectly.                          | 355, 355S, 355U        |                |
| F355x-070          | The Form 355x, Schedule E-1, Line 7, Total Taxable Dividends amount has been calculated incorrectly.  | 355, 355S              |                |
| F355x-071          | The Form 355x, Schedule E-1, Line 8, Dividends eligible for deduction amount has been calculated incorrectly.   | 355, 355S              |                |
| F355x-072          | The Form 355x, Schedule E-1, Line 9, Dividends deduction amount has been calculated incorrectly.  | 355, 355S              |                |
| F355x-073          | The Form 355x, Schedule E, the FID does not match the FID on the Form 355x, page 1.   | 355, 355S              |                |
| F355x-074          | The Form 355x, Schedule E, Line 6, Adjusted Net Federal Income amount has been calculated incorrectly.  | 355, 355S              |                |
| F355x-075          | The Form 355x, Schedule E, Line 14, Adjusted Income after Massachusetts Add Backs amount has been calculated incorrectly.                                     | 355, 355S              |                |
| F355x-076          | The Form 355x, Schedule E, Line 19, Income subject to apportionment amount has been calculated incorrectly.   | 355, 355S              |                |
| F355x-077          | The Form 355x, Schedule E, Line 25, Massachusetts taxable income before net operating loss deduction amount has been calculated incorrectly.                  | 355, 355S              |                |
| F355x-078          | The Form 355x, Schedule E, Line 26, Net operating loss deduction amount does not agree with Schedule NOL, line 5.   | 355, 355S              |                |
| F355x-079          | The Form 355x, Schedule E, Line 20, Income Apportionment Percentage cannot exceed 1.000000 (100%).  | 355, 355S              |                |
| F355x-084          | The Form 355x was received with no Amended Flag and an original Form 355x has already been filed.   | 355, 355S, 355SC, 355U |                |
| F355x-085          | The Amended Form 355x was received where no original Form 355x has been filed.  | 355, 355S, 355SC, 355U |                |
| F355x-086          | The Amended Form 355x was received where an Amended Form 355x has already been filed. If another Amended Form 355x must be filed it must be done so on paper. | 355, 355S, 355SC, 355U |                |
| F355x-087          | The Amended Form 355x indicates an increase in tax and the tax amount is less than or equal to the original Form 355x tax amount.                             | 355, 355S, 355SC       |                |

| <b>Rule Number</b> | <b>Rule Text</b>   | <b>Form</b>      | <b>Changes</b> |
|--------------------|--|------------------|----------------|
| F355x-088          | The Amended Form 355x indicates no change in tax and the tax amount is greater than or less than the original Form 355x tax amount.  | 355, 355S, 355SC |                |
| F355x-089          | The Amended Form 355x indicates a decrease in tax and the tax amount is greater than or equal to the original Form 355x tax amount   | 355, 355S, 355SC |                |
| F355x-090          | DOR needs more information regarding your request for a reduction in tax. Please go to <a href="http://www.dor.state.ma.us">www.dor.state.ma.us</a> to print and complete Form CA-6 and submit all required documents to PO Box 7031, Boston, MA 02204 | 355, 355S, 355SC |                |
| F355x-091          | The Form 355x, Schedule E, line 20 is less than 1.0 (100%) and does not agree with Schedule F, line 5, or Schedule F line 5 is missing.  | 355, 355S        |                |
| F355x-092          | The Form 355X, If Registration line 2 is Mutual Fund Service then Excise Calculation line 3 must equal sum of line 27 on all Schedule Es submitted.  | 355, 355S        |                |
| F355x-096          | The Form 355X, Real Estate Investment Trust (REIT) is No and Schedule RNW is attached.   | 355              |                |
| F355x-097          | The Form 355x, Schedule RNW, line 1 Total Assets, does not agree with the amount from Schedule A, line 18.   | 355, 355S, 355U  |                |
| F355x-098          | The Form 355x, Schedule RNW, line 2 Total Liabilities, does not agree with the amount from Schedule A, line 26.  | 355, 355S, 355U  |                |
| F355x-099          | The Form 355x, Schedule RNW, line 3 Net Worth has been calculated incorrectly.   | 355, 355S, 355U  |                |
| F355x-100          | The Form 355x, Schedule RNW, line 4 Massachusetts Tangible Property Not Taxed Locally does not agree with Schedule B, line 7.  | 355, 355S, 355U  |                |
| F355x-101          | The Form 355x, Schedule RNW, line 6 Total Massachusetts Assets has been calculated incorrectly.  | 355, 355S, 355U  |                |
| F355x-102          | The Form 355x, Schedule RNW, line 7 REIT Apportionment Percentage has been calculated incorrectly.   | 355, 355S, 355U  |                |
| F355x-103          | The Form 355x, Schedule RNW, line 8 Taxable Net Worth has been calculated incorrectly.   | 355, 355S, 355U  |                |
| F355x-104          | The Form 355x, Registration Information line 17 (355, 355S), or line 8 (355SC) Taxpayer Discloser Statement is Yes and no Schedule TDS is attached.  | 355, 355S, 355SC |                |
| F355x-105          | The Form 355x, Schedule E, line 17, Exception(s) to the Add Back of Intangible Expenses, does not agree with the sum of all Schedules ABIE, Total Exceptions Claimed, line 5.  | 355, 355S        |                |
| F355x-106          | The Form 355x, Schedule E, line 18, Exception(s) to the Add Back of Interest Expenses, does not agree with the sum of all Schedules ABI, Total Exceptions Claimed, line 4.   | 355, 355S        |                |
| F355x-107          | The Form 355x, Excise Calculation, Total Credits Amount, Line 7 (355) or line 10 (355S) does not agree with amount from Schedule CR, line 15.  | 355, 355S        |                |

| Rule Number | Rule Text  | Form                   | Changes       |
|-------------|--|------------------------|---------------|
| F355x-108   | The Form 355x, Schedule F line 5 Massachusetts Apportionment Percentage cannot exceed 1.000000 (100%)  | 355, 355S, 355U        |               |
| F355x-110   | The Form 355x, Schedule E, amounts on Line 17 or 18 can not exceed amounts reported on line 10 or 11, respectively.  | 355, 355S              |               |
| F355x-111   | The Form 355x, Schedule RF, Line 1, Refundable Film Credit amount does not agree with the amount from Schedule RFC, Line 5, or the sum of Schedules RFC, Line 5.                                       | 355, 355S              |               |
| F355x-125   | The Form 355x, Excise Calculation, line 17 (355) or line 20 (355S) pass through entity withholding amount requires a valid Payer Identification Number.  | 355, 355S              |               |
| F355x-135   | The Schedule RF, line 3, Refundable Life Science Credit amount does not agree the Schedule RLC.  | 355, 355S              |               |
| F355x-140   | The Schedule RF, line 4, Economic Development Incentive Credit amount does not agree the Schedule EDIP.  | 355, 355S              |               |
| F355x-145   | The Schedule RF, line 7, Total Refundable Credit amount has been calculated incorrectly.   | 355, 355S              | <b>Edited</b> |
| F355x-150   | The Schedule E is required for this return.  | 355, 355S              |               |
| F355x-155   | If one amended return has been filed, any additional amended returns can not contain a payment.  | 355, 355S, 355SC, 355U |               |
| F355x-160   | Apportionment percentage on Schedule B may not exceed 100%.  | 355, 355S, 355U        |               |
| F355x-165   | Apportionment percentage on Schedule B must match Schedule F, Line 5.  | 355, 355S, 355U        |               |
| F355x-170   | Apportionment percentage on Schedule D does not equal the apportionment percentage shown on Schedule B.  | 355, 355S, 355U        |               |
| F355x-175   | Total Income reported on Schedule FE, Line 9 is calculated incorrectly.  | 355, 355S, 355U        |               |
| F355x-180   | Total Deductions reported on Schedule FE, Line 17 is calculated incorrectly.   | 355, 355S, 355U        |               |
| F355x-185   | Net Income or loss before extraordinary items Schedule FE, line 18 is calculated incorrectly.  | 355, 355S, 355U        |               |
| F355x-200   | The return has been designated as a 52/53 week return, but the period begin/end date(s) are not in accordance with a 52/53 week return.  | 355, 355S, 355U        |               |
| F355x-205   | The Schedule NOL line 6 amount has been calculated incorrectly.  | 355, 355S, 355U        |               |
| F355x-210   | The Schedule NOL line 8 amount has been calculated incorrectly.  | 355, 355S, 355U        |               |
| F355-190    | The Form 355, Registration Information, Line 4, is yes, and the Registration Information, line 5 is no, the filing of a Form 355 is not required or allowed.   | 355                    |               |
| F355S-195   | The Form 355S, Registration Information, Line 4, is yes, the Registration Information, line 5 is no, requires the filing of a 355S informational return only. The tax and refund amounts must be zero. | 355S                   |               |

| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b> | <b>Changes</b> |
|--------------------|---|-------------|----------------|
| F355S-001          | The Form 355S, Excise Calculation, Line 4, Income amount does not agree with the amount from the Schedule S, Line 17.   | 355S        |                |
| F355S-002          | The Form 355S, Schedule S, Line 17 is \$6M or greater and Schedule E is missing   | 355S        |                |
| F355S-003          | The Form 355S, Excise Calculation, Line 6, amount has been calculated incorrectly.  | 355S        |                |
| F355SC-001         | The Form 355SC, Computation of Excise, Line 4, Massachusetts Gross Income has been calculated incorrectly.  | 355SC       |                |
| F355SC-002         | The Form 355SC, Computation of Excise, Line 5, Class 1 Excise amount has been calculated incorrectly or should not be used based on the answer in line 3 of the header. | 355SC       |                |
| F355SC-003         | The Form 355SC, Computation of Excise, Line 6, Class 2 Excise amount has been calculated incorrectly or should not be used based on the answer in line 3 of the header. | 355SC       |                |
| F355SC-005         | The Form 355SC, Computation of Excise, Line 8, Vanpool Credit Carryover Amount does not agree with the Schedule VP.   | 355SC       |                |
| F355SC-006         | The Form 355SC, Schedule A, Line 7, Net Value of Depreciable Assets Amount for the Beginning of Tax Year has been calculated incorrectly.                               | 355SC       |                |
| F355SC-007         | The Form 355SC, Schedule A, Line 7, Net Value of Depreciable Assets Amount for the End of Tax Year has been calculated incorrectly.                                     | 355SC       |                |
| F355SC-008         | The Form 355SC, Schedule A, Line 13, Total Assets Amount for the Beginning of Tax Year has been calculated incorrectly.   | 355SC       |                |
| F355SC-009         | The Form 355SC, Schedule A, Line 13, Total Assets Amount for the End of Tax Year has been calculated incorrectly.   | 355SC       |                |
| F355SC-010         | The Form 355SC, Schedule A, Line 26, Total Liabilities and Capital Amount for the Beginning of Tax Year has been calculated incorrectly.                                | 355SC       |                |
| F355SC-011         | The Form 355SC, Schedule A, Line 26, Total Liabilities and Capital Amount for the End of Tax Year has been calculated incorrectly.                                      | 355SC       |                |
| F355SC-012         | The Form 355SC, Ownership Information, Line 2a, Yes was checked and no Amount was entered or No was checked and an amount was entered.                                  | 355SC       |                |
| F355SC-013         | The Form 355SC, Ownership Information, Line 2b, Yes was checked and no Amount was entered or No was checked and an amount was entered.                                  | 355SC       |                |
| F355SC-018         | The Form 355SC, line 9, Film Incentive Credit requires a valid certificate number.  | 355SC       |                |
| F355SC-019         | The Form 355SC, line 10, Economic Development Incentive Program Credit requires a valid certificate number.   | 355SC       |                |
| F355SC-020         | The Form 355SC, line 11, HRC Credit requires a valid certificate number.  | 355SC       |                |



| Rule Number   | Rule Text   | Form       | Changes       |
|---------------|---|------------|---------------|
| F355SC-021    | The Form 355SC, Other Corporate Credits, line 12, Medical Device Credit requires a valid certificate number.  | 355SC      |               |
| F355SC-022    | The Schedule CR, line 13, Brownsfield Credit requires a valid certificate number.   | 355SC      |               |
| F355SC-023    | The F355SC, Other Corporate Credits, line 14, LIHC Credit requires a valid certificate number.  | 355SC      |               |
| F355-7004-002 | Extension must be filed no later than its due date.   | 355-7004   |               |
| F355-7004-003 | The extension payment settlement date is greater than the due date.   | 355-7004   |               |
| F355-7004-004 | The maximum number (1) of accepted corporate extensions Form 355-7004 has been reached.   | 355-7004   |               |
| SCH-CIR-002   | The Schedule CIR, Consolidated Income Reconciliation, Column D, Separate Corporation US Net Income Total amount has been calculated incorrectly.                    | 355,355U   |               |
| SCH-CIR-004   | The Schedule CIR, Consolidated Income Reconciliation, FID is not the FID on page one of the return.   | 355,355U   |               |
| SCH-CR-001    | The Schedule CR, Other Corporate Credits, line 2, Economic Opportunity Area Credit does not agree with the amount from the Schedule EOAC.                           | 355, 355S, |               |
| SCH-CR-002    | The Schedule CR, Other Corporate Credits, line 3, 3% Credit for Certain New or Expanded Investments does not agree with the amount from Schedule H, Part 3, line 7. | 355, 355S  |               |
| SCH-CR-003    | The Schedule CR, Other Corporate Credits, line 4, Vanpool Credit, does not agree with the amount from Schedule VP, Line 7.  | 355, 355S  |               |
| SCH-CR-005    | The Schedule CR, Other Corporate Credits, line 5, Research Credit, does not agree with the amount from Schedule RC, Part 2, Line 14.                                | 355, 355S  |               |
| SCH-CR-006    | The Schedule CR, Other Corporate Credits, line 6, Harbor Maintenance Tax Credit, does not agree with the amount from Schedule HM, line 21.                          | 355, 355S  |               |
| SCH-CR-008    | The Schedule CR, Other Corporate Credits, line 7, Brownsfield Credit requires a valid certificate number.   | 355, 355S  |               |
| SCH-CR-013    | The Schedule CR, line 10, Film Incentive Credit requires a valid certificate number.  | 355, 355S  |               |
| SCH-CR-015    | The Schedule CR, line 15, Total Credits has been calculated incorrectly.  | 355, 355S  | <b>Edited</b> |
| SCH-CR-017    | The Schedule CR, Other Corporate Credits, line 8, LIHC Credit requires a valid certificate number.  | 355, 355S  |               |
| SCH-CR-018    | The Schedule CR, Other Corporate Credits, line 9, HRC Credit requires a valid certificate number.   | 355, 355S  |               |
| SCH-CR-020    | The Schedule CR, Other Corporate Credits, line 11, Medical Device Credit requires a valid certificate number.   | 355, 355S  |               |
| SCH-CR-021    | The Schedule CR, Other Corporate Credits, line 1, Economic Development Incentive Program Credit requires a valid certificate number.                                | 355, 355S  |               |

| <b>Rule Number</b> | <b>Rule Text</b>   | <b>Form</b>    | <b>Changes</b> |
|--------------------|--|----------------|----------------|
| SCH-CR-022         | The Schedule CR, Other Corporate Credits, line 12, Employer Wellness Credit requires a valid certificate number.   | 355, 355S      | <b>New</b>     |
| SCH-CR-023         | The Schedule CR, Other Corporate Credits, line 13, Certified Housing Development Credit requires a valid certificate number.   | 355, 355S      | <b>New</b>     |
| SCH-RF-001         | The Schedule RF, Refundable Credits, line 2, Refundable Dairy Credit requires a valid certificate number.  | 355, 355S      |                |
| SCH-RF-005         | The Schedule RF, Refundable Credits, line 5, Conservation Land Credit requires a valid certificate number.   | 355, 355S      | <b>Edited</b>  |
| SCH-RF-010         | The Schedule RF, Refundable Credits, line 6, Community Investment Credit requires a valid certificate number.  | 355, 355S      | <b>New</b>     |
| SCH-M-1-001        | The Schedule M-1 is missing and is required for this return (355, 355S Schedule S, Line 17 is \$6M or greater).  | 355, 355S      |                |
| SCH-M-1-002        | The Schedule M-1, Book to Tax Reconciliation, Line 3 Gross Profit amount has been calculated incorrectly.  | 355, 355S      |                |
| SCH-M-1-005        | The Schedule M-1, Book to Tax Reconciliation, Line 11 Total Income amount has been calculated incorrectly.   | 355, 355S      |                |
| SCH-M-1-008        | The Schedule M-1, Book to Tax Reconciliation, Line 27 Total Deductions amount has been calculated incorrectly.   | 355, 355S      |                |
| SCH-M-1-011        | The Schedule M-1, Book to Tax Reconciliation, Line 28 Taxable Income Before NOL amount has been calculated incorrectly.  | 355, 355S      |                |
| SCH-M-1-014        | The Schedule M-1, Book to Tax Reconciliation, Line 28 Taxable Income Before NOL, Column A, Separate Company Return amount does not equal the value of Schedule E Line 4 or the sum of Schedule E Lines 4 for Mutual Fund Service corporations. | 355, 355S      |                |
| SCH-M-1-020        | The Schedule M-1, Part 2, Ownership Percentage must be greater than 50%.   | 355, 355S      |                |
| SCH-NIR-002        | The Schedule NIR, Net Income Reconciliation, is required for the return and it is not attached.  | 355, 355S,355U |                |
| SCH-NIR-003        | The Schedule NIR, Net Income Reconciliation, one or more of line(s) 5 column d has a value of 1 and the amount in column e is greater than or equal to zero.   | 355, 355S,355U |                |
| SCH-NIR-004        | The Schedule NIR, Net Income Reconciliation, one or more of lines(s) 5 column d has a value of 2 and the amount in column e is less than zero.   | 355, 355S,355U |                |
| SCH-NIR-005        | The Schedule NIR, Net Income Reconciliation, one or more of lines(s) 6 column d has a value of 3 and the amount in column e is greater than or equal to zero.  | 355, 355S,355U |                |
| SCH-NIR-006        | The Schedule NIR, Net Income Reconciliation, one or more of line(s) 6 column d has a value of 4 and the amount in column e is less than zero.  | 355, 355S,355U |                |
| SCH-NIR-007        | The Schedule NIR, Net Income Reconciliation, one or more of line(s) 7 column d has a value of 5 and the amount in column e is less than or equal to zero.  | 355, 355S,355U |                |

| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b>            | <b>Changes</b> |
|--------------------|---|------------------------|----------------|
| SCH-NIR-008        | The Schedule NIR, Net Income Reconciliation, one or more of line(s) 7 column d has a value of 6 and the amount in column e is greater than zero.              | 355, 355S,355U         |                |
| SCH-NIR-009        | The Schedule NIR, Net Income Reconciliation, General Information, Line 2 is not present and Line 1 has been answered as no.                                   | 355, 355S,355U         |                |
| SCH-NIR-010        | The Schedule NIR, Net Income Reconciliation, General Information, Line 3 is not present and Line 2 has been answered as no.                                   | 355, 355S,355U         |                |
| SCH-RFC-002        | The Schedule RFC, Refundable Film Credit, Line 2, Tax After Credits, does not agree with amount from Line 8 (355) or Line 11 (355S).                          | 355, 355S              |                |
| SCH-RFC-003        | The Schedule RFC, Refundable Film Credit, Line 3, amount has been calculated incorrectly.   | 355, 355S, 355U        |                |
| SCH-RFC-004        | The Schedule RFC, Refundable Film Credit, Line 4, amount has been calculated incorrectly.   | 355, 355S, 355U        |                |
| SCH-RFC-005        | The Schedule RFC, Refundable Film Credit, Line 5 amount has been calculated incorrectly.  | 355, 355S, 355U        |                |
| SCH-S-001          | The Schedule S, the FID does not match the FID on the Form 355S, page 1.  | 355S                   |                |
| SCH-S-002          | The Schedule S, Classification Information, Line 14, Total Receipts Excluding Receipts from Intercompany Transactions amount has been calculated incorrectly. | 355S                   |                |
| SCH-S-003          | The Schedule S, Classification Information, Line 16, amount has been calculated incorrectly.  | 355S                   |                |
| SCH-S-004          | The Schedule S, S Corporation Income, Line 21 amount has been calculated incorrectly.   | 355S                   |                |
| SCH-S-005          | The Schedule S, S Corporation Income, Line 23 amount has been calculated incorrectly.   | 355S                   |                |
| SCH-S-006          | The Schedule S, S Corporation Income, Line 25, Massachusetts Ordinary Income or loss amount has been calculated incorrectly.                                  | 355S                   |                |
| SCH-S-007          | The Schedule S, Resident and Nonresident Reconciliation, Line(s) 45a through 45q amount has been calculated incorrectly.                                      | 355S                   |                |
| SCH-S-008          | The Schedule S, Resident and Nonresident Reconciliation, Line(s) 47a through 47q amount has been calculated incorrectly.                                      | 355S                   |                |
| SCH-S-009          | The Schedule S, Classified information, line 12 has been calculated incorrectly.  | 355S                   |                |
| SCH-SK1-001        | The Schedule SK1, the FID does not match the FID on the Form 355S, page 1.  | 355S                   |                |
| SCH-SK1-003        | The Schedule SK1, Shareholder Distributive Share, Line 3 amount has been calculated incorrectly.  | 355S                   |                |
| SCH-SK1-021        | The Schedule SK1, Shareholder's Basis Information, Line 27a, Stock amount has been calculated incorrectly.  | 355S                   |                |
| SCH-SK1-022        | The Schedule SK1, Shareholder's Basis Information, Line 27b, Indebtedness amount has been calculated incorrectly.   | 355S                   |                |
| FRM-EDIP-010       | The Form EDIP requires a valid certificate number.  | 355, 355S, 355U, 355SC |                |

| Rule Number  | Rule Text  | Form                   | Changes           |
|--------------|--|------------------------|-------------------|
| FRM-EDIP-020 | The Form EDIP, Part1, line 2, Credit rate authorized by the EACC must not be greater than 40%.   | 355, 355S, 355U, 355SC |                   |
| FRM-EDIP-030 | The Form EDIP, Part 2, line 6, EDIPC to be refunded amount is incorrect.   | 355, 355S, 355U, 355SC |                   |
| F355U-002    | The form 355U, line 2 election as an affiliated group requires that all group income be combined on a single schedule 355U-E. This return includes more than the allowable number of schedules 355U-E or 355U-MTI. | 355U                   |                   |
| F355U-003    | The form 355U, line 2 election as an affiliated group requires that all group income be combined on a single schedule 355U-E and related schedules 355U-MSI.   | 355U                   |                   |
| F355U-006    | The Form 355U, line 6 related party interest expense indicator does not agree with deductions claimed on schedule 355U-E and/or schedule 355U-MTI.   | 355U                   |                   |
| F355U-007    | The form 355U, line 7 related party intangible expense indicator does not agree with deductions claimed on schedule 355U-E and/or schedule 355U-MTI.   | 355U                   |                   |
| F355U-008    | The Form 355U, line 11, Film credit being taken against excise answer does not agree with Schedule(s) 355U-IC, line 27.  | 355U                   |                   |
| F355U-009    | The Form 355U, line 12, Life Science credit being taken against excise answer does not agree with Schedule(s) 355U-IC, line 32.  | 355U                   | <b>Edited</b>     |
| F355U-010    | The Form 355U, Line 15 number of schedules TDS attached does not agree with the number of such schedule submitted with the return.   | 355U                   |                   |
| F355U-011    | The Form 355U, Line 16 number of taxable members does not agree with the number of schedules 355U-ST submitted with the return not claiming exemption  | 355U                   |                   |
| F355U-012    | The Form 355U, Line 19 number of US schedules M-3 filed does not agree with the number of schedules NIR submitted with the return.   | 355U                   |                   |
| F355U-013    | The Form 355U, line 21, Total Financial Institution Excise amount does not agree with Schedule(s) 355U-ST, line 37.  | 355U                   |                   |
| F355U-014    | The Form 355U, line 22, Total Utility Excise amount does not agree with Schedule(s) 355U-ST, line 37.  | 355U                   | <b>Deleted</b>    |
| F355U-015    | The Form 355U, line 23, Total Business Corporation Excise amount does not agree with Schedule(s) 355U-ST, line 37.   | 355U                   |                   |
| F355U-016    | The Form 355U, line 24, Total Excise amount has been calculated incorrectly.   | 355U                   | <b>Reinstated</b> |
| F355U-017    | The Form 355U, line 25, credits taken using own credits amount does not agree with Schedule(s) 355U-ST, line 38.   | 355U                   |                   |
| F355U-018    | The Form 355U, line 26, credits taken under sharing amount does not agree with Schedule(s) 355U-ST, line 39.   | 355U                   |                   |
| F355U-019    | The Form 355U, line 27, Excise Due amount has been calculated incorrectly.   | 355U                   |                   |
| F355U-020    | The Schedule RF, line 1, Refundable Film Credit amount does not agree with Schedule(s) RFC line 5.   | U-RF                   |                   |

| Rule Number | Rule Text   | Form | Changes        |
|-------------|---|------|----------------|
| F355U-021   | The Schedule RF, line 2, Refundable Dairy Credit requires a valid certificate number or exceeds maximum award.  | U-RF |                |
| F355U-022   | The Schedule RF, line 4, Refundable Life Sciences Credit amount does not agree with Schedule(s) RLC.  | U-RF |                |
| F355U-023   | The Form 355U, Excise Tax Calculation, line 36, Total Payments and Refundable Credits amount has been calculated incorrectly.   | 355U |                |
| F355U-024   | The Form 355U, Excise Tax Calculation, line 37, Amount overpaid amount has been calculated incorrectly.   | 355U |                |
| F355U-025   | The Form 355U, Excise Tax Calculation, line 40, Balance Due amount has been calculated incorrectly.   | 355U |                |
| F355U-026   | The Form 355U, Excise Tax Calculation, line 43, Excise Due plus additions amount has been calculated incorrectly.   | 355U |                |
| F355U-027   | The Form 355U, Schedule U-CI, lines 1-28; one or more amounts are not equal to the sum of the corresponding line on the Schedule U-M. Please check your acknowledgement for the line(s) affected. | U-CI |                |
| F355U-029   | The Form 355U, Schedule U-CI, Line 31 amount does not match the amount excluded from group income in column (d) of all schedules 355U-M.  | U-CI |                |
| F355U-030   | The Form 355U, Schedule U-CI, Line 32 amount does not match the amount. Excluded from group income in column (e) of all schedules 355U-M.   | U-CI |                |
| F355U-031   | The Form 355U, Schedule U-M, Column F, Adjusted Total amount has been calculated incorrectly. Please check your acknowledgement for the line(s) affected.   | U-M  |                |
| F355U-032   | The Form 355U, Schedule U-M, line 11, column f, and Total Income amount has been calculated incorrectly. Please check your acknowledgement for the column affected.                               | U-M  |                |
| F355U-033   | The Form 355U, Schedule U-M, line 28, columns f, and Net Income amount has been calculated incorrectly. Please check your acknowledgement for the column affected.                                | U-M  |                |
| F355U-037   | The Form 355U, Schedule E, Part 1, Line 11 amount has been calculated incorrectly. This must be the total of lines 3-10.  | U-E  |                |
| F355U-038   | The Form 355U, Schedule U-E, Part 1, Line 13 total combined income for the unitary business before Massachusetts adjustments has been calculated incorrectly.                                     | U-E  |                |
| F355U-039   | The Form 355U, Schedule U-E, Part 1, line 21, Subtotal of Massachusetts Income before additional deductions amount has been calculated incorrectly.   | U-E  |                |
| F355U-041   | The Form 355U, Schedule U-E, Part 1, line 24, Utility corporation dividend deduction may not exceed Dividends on line 4.  | U-E  | <b>Deleted</b> |
| F355U-042   | The Form 355U, Schedule U-E, Part 1, line 25, deduction for dividends received by financial and business corporations may not exceed 95% of such dividends included in group income.              | U-E  |                |

| <b>Rule Number</b> | <b>Rule Text</b>   | <b>Form</b> | <b>Changes</b> |
|--------------------|--|-------------|----------------|
| F355U-043          | The Form 355U, Schedule U-E, Part 1, line 26, exception for related party intangible expense may not exceed the amount added back to income on line 17 and must equal the total shown on schedules ABIE, line 5.   | U-E         |                |
| F355U-044          | The Form 355U, Schedule U-E, Part 1, line 27, deduction for related party interest expense may not exceed the amount added back to income on line 18 and must equal the total shown on schedules ABI, line 4.  | U-E         |                |
| F355U-045          | The Form 355U, Schedule U-E, Part 1, line 30, total combined income for the unitary business after Massachusetts adjustments has been calculated incorrectly.  | U-E         |                |
| F355U-046          | The Form 355U, Schedule U-E, Part 1, line 33, amount has been calculated incorrectly.  | U-E         |                |
| F355U-047          | The Form 355U, Schedule U-E, Part 2, line 40, Group financial institution property for apportionment has been calculated incorrectly. This is zero for a non-financial group, 20% of line 39 for a mixed group or 100% of line 39 for a financial group. | U-E         |                |
| F355U-048          | The Form 355U, Schedule U-E, Part 2, line 43, Group property for apportionment has been calculated incorrectly.  | U-E         |                |
| F355U-049          | The Form 355U, Schedule U-E, Part 2, line 63, Group receipts for apportionment has been calculated incorrectly.  | U-E         |                |
| F355U-051          | The Form 355U, Schedule U-E, Part 3, Line 68 Total of Members' Massachusetts property does not match the total of the amounts shown on schedules 355U-MSI, Line 8.   | U-E         |                |
| F355U-052          | The Form 355U, Schedule U-E, Part 3, Line 69 Total of Members' Massachusetts wages does not match the total of the amounts shown on schedules 355U-MSI, Line 11.   | U-E         |                |
| F355U-054          | The Form 355U, Schedule U-E, Part 3, Line 77 Total of Members' Massachusetts receipts does not match the total of the amounts shown on schedules 355U-MSI, Line 21.  | U-E         |                |
| F355U-055          | The Form 355U, Schedule U-E, Part 3, line 78, Total of members' apportioned shares of combined Massachusetts income other than capital gains and losses amount does not match the total from the Schedules U-MSI submitted.                              | U-E         |                |
| F355U-056          | The Form 355U, Schedule U-E, Part 3, line 79, Total of members' apportioned shares of combined Massachusetts capital gains and losses amount has been calculated incorrectly.  | U-E         |                |
| F355U-057          | The Form 355U, Schedule U-E, Part 3, line 80, Total of members' apportioned shares of combined Massachusetts section 1231 gains and losses amount has been calculated incorrectly.   | U-E         |                |
| F355U-063          | The Form 355U, Schedule U-ST, the answers to questions 5 & 6 may not both be Yes.  | U-ST        |                |

| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b> | <b>Changes</b> |
|--------------------|---|-------------|----------------|
| F355U-064          | The Form 355U, Schedule U-ST, line 11 Member's apportioned share of combined section 1231 amount does not agree with Schedule(s) 355U-MSI, line 33.             | U-ST        |                |
| F355U-065          | The Form 355U, Schedule U-ST, line 12 Member's other section 1231 amount does not agree with Schedule(s) 355U-MTI, line 29.                                     | U-ST        |                |
| F355U-066          | The Form 355U, Schedule U-ST, line 13 Member's total apportioned section 1231 gain amount has been calculated incorrectly.                                      | U-ST        |                |
| F355U-067          | The Form 355U, Schedule U-ST, line 16 Member's apportioned share of capital gain amount does not agree with Schedule(s) 355U-MSI, line 31.                      | U-ST        |                |
| F355U-068          | The Form 355U, Schedule U-ST, line 17 Member's other capital gain amount does not agree with Schedule(s) 355U-MTI, line 28                                      | U-ST        |                |
| F355U-069          | The Form 355U, Schedule U-ST, line 18 Members Net Massachusetts capital gain amount has been calculated incorrectly.  | U-ST        |                |
| F355U-070          | The Form 355U, Schedule U-ST, line 20 Members net Massachusetts section 1231 loss amount has been calculated incorrectly.                                       | U-ST        |                |
| F355U-071          | The Form 355U, Schedule U-ST, line 21 Members apportioned share of combined income amount does not agree with Schedule(s) 355U-MSI, line 26.                    | U-ST        |                |
| F355U-072          | The Form 355U, Schedule U-ST, line 22 Members Massachusetts income amount does not agree with Schedule(s) 355U-MTI, line 29                                     | U-ST        |                |
| F355U-073          | The Form 355U, Schedule U-ST, line 24 Members Total income allocated or apportioned to Massachusetts amount has been calculated incorrectly.                    | U-ST        |                |
| F355U-074          | The Form 355U, Schedule U-ST, line 25 Member's own NOL deduction does not match schedule NOL, line 9 or exceeds the amount allowable.                           | U-ST        |                |
| F355U-075          | The Form 355U, Schedule U-ST, line 26 Members Taxable income before deduction of shared NOL amount has been calculated incorrectly.                             | U-ST        |                |
| F355U-076          | The Form 355U, Schedule U-ST, line 27 Member's deduction of shared NOL amount does not match the total from schedule(s) U-NOLS or exceeds the amount allowable. | U-ST        |                |
| F355U-077          | The Form 355U, Schedule U-ST, line 28 Member's taxable income amount has been calculated incorrectly.   | U-ST        |                |
| F355U-078          | The Form 355U, Schedule U-ST, line 29 applicable tax rate amount has been calculated incorrectly.   | U-ST        |                |
| F355U-079          | The Form 355U, Schedule U-ST, line 30 income measure of excise amount has been calculated incorrectly.  | U-ST        |                |
| F355U-080          | The Form 355U, Schedule U-ST, line 36 Members other excise must be $\geq 0$   | U-ST        |                |
| F355U-081          | The Form 355U, Schedule U-ST, line 37 amount has been calculated incorrectly.   | U-ST        |                |

| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b> | <b>Changes</b> |
|--------------------|---|-------------|----------------|
| F355U-082          | The Form 355U, Schedule U-ST, line 38 Members own credit amount does not agree with the total on all Schedule(s) 355U-IC, line 38.  | U-ST        | <b>Edited</b>  |
| F355U-083          | The Form 355U, Schedule U-ST, line 39 credits of other corporations amount does not agree with the total on all Schedule(s) 355U-IC, line 39.   | U-ST        | <b>Edited</b>  |
| F355U-084          | The Form 355U, Schedule U-ST, line 40 Members total credits against excise amount has been calculated incorrectly.  | U-ST        |                |
| F355U-085          | The Form 355U, Schedule U-ST, line 41 Members net tax liability amount has been calculated incorrectly.   | U-ST        |                |
| F355U-086          | The Form 355U, Schedule U-MSI, line 9 Total Group property amount does not match Schedule 355U-E, line 43.  | U-MSI       |                |
| F355U-087          | The Form 355U, Schedule U-MSI, line 10 Member's Massachusetts property factor for apportioning combined group taxable income amount has been calculated incorrectly.  | U-MSI       |                |
| F355U-088          | The Form 355U, Schedule U-MSI, line 12 Total Group wages amount does not match Schedule 355U-E, line 44.  | U-MSI       |                |
| F355U-089          | The Form 355U, Schedule U-MSI, line 13 Member's Massachusetts payroll factor for apportioning combined group taxable income amount has been calculated incorrectly.   | U-MSI       |                |
| F355U-090          | The Form 355U, Schedule U-MSI, line 22 Total Group receipts amount does not match Schedule 355U-E, line 63.   | U-MSI       |                |
| F355U-091          | The Form 355U, Schedule U-MSI, line 23 Member's Massachusetts property factor for apportioning combined group taxable income amount has been calculated incorrectly.  | U-MSI       |                |
| F355U-092          | The Form 355U, Schedule U-MSI, line 27 allocation percentage has been calculated incorrectly. If the group is not taxable in any other state, income is allocated using the average of the property and payroll of the members. | U-MSI       |                |
| F355U-093          | The Form 355U, Schedule U-MSI, line 27 apportionment percentage has been calculated incorrectly.  | U-MSI       |                |
| F355U-094          | The Form 355U, Schedule U-MSI, line 27 apportionment percentage has been calculated incorrectly. A Section 38 Manufacturer or a Mutual Fund Sales Company for its Mutual Fund Sales business uses 100% of the sales factor.     | U-MSI       |                |
| F355U-096          | The Form 355U, Schedule U-MSI, line 28 Combined group income or (loss) excluding capital gain or loss and section 1231 gain or loss does not agree with Schedule 355U-E, line 33.   | U-MSI       |                |



| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b> | <b>Changes</b> |
|--------------------|---|-------------|----------------|
| F355U-097          | The Form 355U, Schedule U-MSI, line 29 Member's apportioned share of combined group income (loss) excluding capital gain or loss and section 1231 gain or loss has been calculated incorrectly. | U-MSI       |                |
| F355U-098          | The Form 355U, Schedule U-MSI, line 30 Combined group capital gain or (loss) amount does not agree with schedule 355U-E, line 31.   | U-MSI       |                |
| F355U-099          | The Form 355U, Schedule U-MSI, line 31 Member's apportioned share of combined group capital gain or (loss) has been calculated incorrectly.   | U-MSI       |                |
| F355U-100          | The Form 355U, Schedule U-MSI, line 32 Combined group section 1231 gain or (loss) amount does not agree with schedule 355U-E, line 32.  | U-MSI       |                |
| F355U-101          | The Form 355U, Schedule U-MSI, line 33 Member's apportioned share of combined group section 1231 gain or (loss) has been calculated incorrectly.  | U-MSI       |                |
| F355U-103          | The Form 355U, Schedule U-MTI, line 13, Total Income before Massachusetts adjustments has been calculated incorrectly.  | U-MTI       |                |
| F355U-104          | The Form 355U, Schedule U-MTI, line 17, Sub Total of Massachusetts Income amount has been calculated incorrectly.   | U-MTI       |                |
| F355U-105          | The form 355U, Schedule U-MTI, line 18 Dividends received deduction amount may not exceed dividends reported on line 4.   | U-MTI       |                |
| F355U-106          | The Form 355U, Schedule U-MTI, line 19, exceptions to the add back of intangible expenses amount has been calculated incorrectly.   | U-MTI       |                |
| F355U-107          | The Form 355U, Schedule U-MTI, line 20, exceptions to the add back of interest expenses amount has been calculated incorrectly.   | U-MTI       |                |
| F355U-108          | The Form 355U, Schedule U-MTI, line 22, Massachusetts Net Income derived from non-unitary business amount has been calculated incorrectly.  | U-MTI       |                |
| F355U-111          | The Form 355U, Schedule U-MTI, line 25, amount has been calculated incorrectly.   | U-MTI       |                |
| F355U-112          | The Form 355U, Schedule U-MTI, line 27, Member's non-unitary Income excluding capital gains and sections amount allocated or apportioned to Massachusetts has been calculated incorrectly.      | U-MTI       |                |
| F355U-113          | The Form 355U, Schedule U-MTI, line 28, Members non-unitary capital gain allocated or apportioned to Massachusetts amount has been calculated incorrectly.                                      | U-MTI       |                |
| F355U-114          | The Form 355U, Schedule U-MTI, line 29, Members non-unitary section 1231 amount allocated or apportioned to Massachusetts amount has been calculated incorrectly.                               | U-MTI       |                |
| F355U-177          | The Schedule U-NOLS, line 7, Subtotal of Members Massachusetts Income amount has been calculated incorrectly.   | U-NOLS      |                |

| <b>Rule Number</b> | <b>Rule Text</b>   | <b>Form</b> | <b>Changes</b> |
|--------------------|--|-------------|----------------|
| F355U-178          | The Schedule U-NOLS, line 8, Members Total Income Allocated or Apportioned to Massachusetts after deduction of member's own NOL has been entered incorrectly. This must = 355U-ST, Line 28.      | U-NOLS      |                |
| F355U-179          | The Schedule U-NOLS, line 9, Members Total Income against which a shared NOL may be taken has been calculated incorrectly.   | U-NOLS      |                |
| F355U-180          | The Schedule U-NOLS, line 10, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared. | U-NOLS      |                |
| F355U-181          | The Schedule U-NOLS, line 11, Shared NOL amount can not be greater than the member's income from the combined business as shown on line 9.   | U-NOLS      |                |
| F355U-182          | The Schedule U-NOLS, line 12, Remaining Income amount has been calculated incorrectly.   | U-NOLS      |                |
| F355U-183          | The Schedule U-NOLS, line 13, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared. | U-NOLS      |                |
| F355U-184          | The Schedule U-NOLS, line 14, Shared NOL amount can not be greater than the member's income from the combined business, reduced for other NOL deductions, as shown on line 13.                   | U-NOLS      |                |
| F355U-185          | The Schedule U-NOLS, line 15, Remaining Income amount has been calculated incorrectly.   | U-NOLS      |                |
| F355U-186          | The Schedule U-NOLS, line 16, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared. | U-NOLS      |                |
| F355U-187          | The Schedule U-NOLS, line 17, Shared NOL amount can not be greater than the member's income from the combined business, reduced for other NOL deductions, as shown on line 16.                   | U-NOLS      |                |
| F355U-188          | The Schedule U-NOLS, line 18, Remaining Income amount has been calculated incorrectly.   | U-NOLS      |                |
| F355U-189          | The Schedule U-NOLS, line 19, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared. | U-NOLS      |                |
| F355U-190          | The Schedule U-NOLS, line 20, Shared NOL amount can not be greater than the member's income from the combined business, reduced for other NOL deductions, as shown on line 19.                   | U-NOLS      |                |
| F355U-191          | The Schedule U-NOLS, line 21, Remaining Income amount has been calculated incorrectly.   | U-NOLS      |                |
| F355U-192          | The Schedule U-NOLS, line 22, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared. | U-NOLS      |                |
| F355U-193          | The Schedule U-NOLS, line 23, Shared NOL amount can not be greater than the member's income from the combined business, reduced for other NOL deductions, as shown on line 22.                   | U-NOLS      |                |

| <b>Rule Number</b> | <b>Rule Text</b>   | <b>Form</b> | <b>Changes</b> |
|--------------------|--|-------------|----------------|
| F355U-194          | The Schedule U-NOLS, line 24, shared NOL being deducted amount has been calculated incorrectly.  | U-NOLS      |                |
| F355U-195          | The Schedule U-IC, line 1, Members total tax before credits has been entered incorrectly.  | U-IC        |                |
| F355U-198          | The Schedule U-IC, line 4, EOAC credit amount does not match the amount from schedule EOAC, line 17b or schedule EOAC is not included for this member.   | U-IC        |                |
| F355U-199          | The Schedule U-IC, line 5, ITC credit amount does not match the amount from schedule H, Part 3, line 7 or schedule H is not included for this member.  | U-IC        |                |
| F355U-200          | The Schedule U-IC, line 6, VP credit amount does not match the amount from schedule VP, line 7 or schedule VP is not included for this member  | U-IC        |                |
| F355U-202          | The Schedule U-IC, line 9, total of this member's EDIP, EOAC, ITC, VP and BC used this year amount has been calculated incorrectly.  | U-IC        |                |
| F355U-203          | The Schedule U-IC, line 10, total of this member's EDIP, EOAC, ITC, VP and BC allowed to affiliates does not match amounts shown on schedules U-CS or exceeds own credit available < report total from schedules U-CS, these credits checked.      | U-IC        |                |
| F355U-204          | The Schedule U-IC, line 11, total of this member's own EDIP, EOAC, ITC, VP and BC used against its excise amount has been calculated incorrectly.  | U-IC        |                |
| F355U-205          | The Schedule U-IC, line 12, total of other members' EDIP, EOAC, ITC, VP and BC used by this member amount does not match the totals on schedules U-CS identifying the contributing members.  | U-IC        |                |
| F355U-206          | The Schedule U-IC, line 13, total EDIP, EOAC, ITC, VP and BC used by this member against its own excise amount has been calculated incorrectly or exceeds amount allowable against excise.   | U-IC        |                |
| F355U-207          | The Schedule U-IC, line 14, total of this members Section 38M research credits taken does not match the amount on schedule RC, Part 2 line 16 or schedule RC is not attached for this member.  | U-IC        |                |
| F355U-208          | The Schedule U-IC, line 15, total of this member's Section 38M research credit allowed to affiliates does not match amounts shown on schedules U-CS or exceeds own credit available < report total from schedules U-CS, Research credit checked >. | U-IC        |                |
| F355U-209          | The Schedule U-IC, line 16, total of this members Section 38M credits used against its own excise has been calculated incorrectly.   | U-IC        |                |
| F355U-210          | The Schedule U-IC, line 17, total of other members' Section 38M research credits used by this member does not match the totals shown on schedules U-CS identifying the contributing members.   | U-IC        |                |
| F355U-211          | The Schedule U-IC, line 18, total of all Section 38M credits used by this member amount has been calculated incorrectly or exceeds amount allowable against excise.  | U-IC        |                |

| Rule Number | Rule Text   | Form | Changes       |
|-------------|---|------|---------------|
| F355U-212   | The Schedule U-IC, line 19, Harbor Maintenance Tax Credit amount exceeds the amount available on schedule HM line 4 or Schedule HM is not attached for this member  | U-IC |               |
| F355U-214   | The Schedule U-IC, line 24, Film Incentive Credit requires a valid certificate number on line 25.   | U-IC |               |
| F355U-215   | The Schedule U-IC, line 26, Medical Device Credit requires a valid certificate number on line 27.   | U-IC |               |
| F355U-216   | The Schedule U-IC, line 33, Total of this member's other credits amount has been calculated incorrectly.  | U-IC | <b>Edited</b> |
| F355U-217   | The Schedule U-IC, line 34, total of this member's other credits allowed to affiliates may not exceed the amount on line 33.  | U-IC | <b>Edited</b> |
| F355U-218   | The Schedule U-IC, line 34, total of this member's other credits allowed to affiliates does not match amounts shown on schedules U-CS   | U-IC | <b>Edited</b> |
| F355U-219   | The Schedule U-IC, line 35, Total of this member's other credits being used against its own excise has been calculated incorrectly.   | U-IC | <b>Edited</b> |
| F355U-220   | The Schedule U-IC, line 36, total of other members' miscellaneous credits used by this member does not match the totals shown on schedules U-CS identifying the contributing members.   | U-IC | <b>Edited</b> |
| F355U-221   | The Schedule U-IC, line 37, total of other credits used by this member amount has been calculated incorrectly.  | U-IC | <b>Edited</b> |
| F355U-222   | The Schedule U-IC, line 38, Total of member's own credits used against excise amount has been calculated incorrectly.   | U-IC | <b>Edited</b> |
| F355U-225   | The Schedule U-IC, line 39, credits from other members used against this corporation's amount has been calculated incorrectly.  | U-IC | <b>Edited</b> |
| F355U-227   | The Schedule U-CS, Header, Member is claiming credits shared that are not present in the return. The contributing member must file schedule U-IC  | U-CS |               |
| F355U-228   | The Schedule U-CS, Header, Only business corporations qualified as manufacturing, research and development, agricultural or commercial fishing corporations may take investment tax credit.   | U-CS |               |
| F355U-229   | The Schedule U-CS, Header, member is not a business corporation and may not take Section 38M research credit.   | U-CS |               |
| F355U-230   | The Schedule U-CS, line 1, The Period End Date for which credits are being shared indicates the credits relate to a period prior to the enactment of combined reporting or to a period prior to the earliest date for the credit claimed. | U-CS |               |
| F355U-235   | The Affiliated group election prohibits exclusion of any portion of a member's income from the calculation of group income as non-unitary.  |      |               |
| F355U-240   | The Form 355U, Line 33 Pass through entity withholding does not match the total from the individual schedules U-ST.   | 355U |               |

| Rule Number | Rule Text   | Form  | Changes       |
|-------------|---|-------|---------------|
| F355U-245   | The Form 355U, Line 34 Total refundable credits amount does not match the total from the individual schedules U-ST.   | 355U  |               |
| F355U-255   | The Form 355U, Schedule U-M indicates a treaty exclusion is being claimed and Schedule TTP is not attached or does not show the income being excluded   | U-M   |               |
| F355U-260   | The Non-US Corporation checkbox must be completed for the Schedule U-M unless the eliminations box is checked.  | U-M   |               |
| F355U-270   | Schedule TTP, Line 5 has been calculated incorrectly.   | U-M   |               |
| F355U-275   | The Form 355U, Schedule U-E, Part 3, line 68, Total of members' Massachusetts property amount has been calculated incorrectly.  | TTP   |               |
| F355U-280   | The Form 355U, Schedule U-E, Part 3, line 77, Total of members' Massachusetts receipts amount has been calculated incorrectly.  | U-E   |               |
| F355U-285   | The Form 355U, Schedule U-E, Line 78 amount has been calculated incorrectly. If no member of the group is taxable in another state, the total of the member's taxable shares must equal the amount on line 33 | U-E   |               |
| F355U-290   | The Form 355U, Schedule U-E, Line 79 amount has been calculated incorrectly. If no member of the group is taxable in another state, the total of the member's taxable shares must equal the amount on line 31 | U-E   |               |
| F355U-295   | The Form 355U, Schedule U-E, Line 80 amount has been calculated incorrectly. If no member of the group is taxable in another state, the total of the member's taxable shares must equal the amount on line 32 | U-E   |               |
| F355U-315   | The Form 355U, Schedule U-ST, line 15 Member's section 1231 gains eligible to be treated as capital gain amount has been calculated incorrectly.  | U-DRD |               |
| F355U-320   | The Form 355U, Schedule U-ST, line 19 Members s 1231 gains treated as ordinary gains has been calculated incorrectly.   | U-ST  |               |
| F355U-335   | The Schedule U-ST, line 43, refundable credits amount does not agree with the Schedule U-RF, line 7 or schedule U-RF is not attached for the member.  | U-ST  | <b>Edited</b> |
| F355U-340   | The Form 355U, Schedule U-MSI, line 24 property factor weight is not correct.   | U-ST  |               |
| F355U-345   | The Form 355U, Schedule U-MSI, line 25 wage factor weight is not correct.   | U-MSI |               |
| F355U-350   | The Form 355U, Schedule U-MSI, line 26 sales factor weight is not correct.  | U-MSI |               |
| F355U-355   | The Form 355U, Schedule U-MSI lines 24, 25 and 26 are not properly completed. At least 1 factor must be significant.  | U-MSI |               |
| F355U-360   | The Form 355U, Schedule U-MTI, line 11, Total Income amount has been calculated incorrectly.  | U-MSI |               |
| F355U-365   | The Schedule U-IC, line 2, Member's EDIP credit amount does not match the amount from schedule EDIP, Part 2, line 3 or certificate number is missing or invalid   | U-MTI |               |

| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b> | <b>Changes</b> |
|--------------------|---|-------------|----------------|
| F355U-370          | The Schedule U-IC, line 20, Low Income Housing Credit requires a valid building ID number on line 21.   | U-IC        |                |
| F355U-375          | The Schedule U-IC, line 22, Historic Rehabilitation Credit requires a valid certificate number on line 23.  | U-IC        |                |
| F355U-377          | The Schedule U-IC, line 28, Employer Wellness Credit requires a valid certificate number on line 29.  | U-IC        | <b>New</b>     |
| F355U-379          | The Schedule U-IC, line 30, Certified Housing Development Credit requires a valid certificate number on line 31.  | U-IC        | <b>New</b>     |
| F355U-380          | The Schedule U-IC, line 40 pass through entity withholding amount requires a valid payer identification Number  | U-IC        | <b>Edited</b>  |
| F355U-400          | The Schedule CIR number of records does not agree with the Number of corporations included in U.S. consolidated return as reported on the Schedule CIR.   | CIR         |                |
| F355U-405          | The Schedule U-RF, line 7, Total refundable credits amount has been calculated incorrectly.   | U-RF        | <b>Edited</b>  |
| F355U-415          | The Schedule CG, Part 1, Lines 2-7; one or more amounts are not equal to the sum of the corresponding line on the Schedule CG, Part Three and Four. Please check your acknowledgement for the line(s) affected. | CG          |                |
| F355U-430          | The 355-U has chosen the Worldwide election, and no member of the group is designated as a non-US corporation based on the Schedule U-M(s) submitted with the return.   | U           |                |
| F355U-432          | Only Business Corporations may be Insurance Mutual Holding Companies.   | U-ST        |                |
| F355U-435          | Insurance Mutual Holding Corporations are not subject to a non-income Measure of Excise   | U-ST        |                |
| F355U-440          | Members with a different Fiscal Year End than the group pay the non-income measure of excise at the end of their separate taxable year.   | U-ST        |                |
| F355U-445          | Business Corporations are subject to a non-income measure of excise and must attach Schedules A, B and either Schedule C, D or RNW.   | U-ST        |                |
| F355U-455          | At least 1 Schedule U-MSI must be attached for each taxable member unless the member is claiming exemption from income taxation (U-ST, Line 2).   | U-ST        |                |
| F355U-460          | Member's Tangible Property Percentage (U-ST, Line 31) must equal Schedule B, Line 15.   | U-ST        |                |
| F355U-465          | Member's Taxable Tangible Property (U-ST, Line 32) must equal Schedule C, Line 4  | U-ST        |                |
| F355U-425          | Member's Taxable Net Worth (U-ST, Line 33) must equal Schedule D, Line 10 or Member's Schedule RNW, Line 8  | U-ST        | <b>EDITED</b>  |
| F355U-470          | Number of months in the member's taxable year does not match the period specified in the header of Schedule U-ST.   | U-ST        |                |
| F355U-475          | Non-income measure of excise on Schedule U-ST, line 35 is calculated incorrectly.   | U-ST        |                |
| F355U-480          | Total Excise after credits on schedule U-TM must equal form 355U, line 27.  | U-TM        |                |

| <b>Rule Number</b> | <b>Rule Text</b>   | <b>Form</b>                      | <b>Changes</b> |
|--------------------|--|----------------------------------|----------------|
| F355U-485          | The Schedule RF, line 5, Conservation Land Credit requires a valid certificate number.   | U-RF                             |                |
| F355U-487          | The Schedule RF, line 6, Community Investment Credit requires a valid certificate number.  | U-RF                             | <b>New</b>     |
| F355U-490          | The Form 355U, Line 29, Excise due plus voluntary contribution amount has been calculated incorrectly.   | 355U                             |                |
| F355U-495          | The return has been designated as a short year/prior return, but the period begin date is not in accordance with a short year/prior return and/or the number of taxable months is greater than a short year return.                              | 355U                             |                |
| R0000-001          | The return type must be specified for each return in the return header.  | 355, 355S, 355SC, 355U           |                |
| R0000-002          | The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.  | 355, 355S, 355SC, 355U           |                |
| R0000-003          | The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system. | 355, 355S, 355SC, 355U           |                |
| R0000-004          | SSN of the Preparer is invalid or missing.   | 355, 355S, 355SC, 355U, 355-7004 |                |
| R0000-005          | EIN of the Preparer Firm is invalid or missing.  | 355, 355S, 355SC, 355U, 355-7004 |                |
| R0000-006          | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).                 | 355, 355S, 355SC, 355U           |                |
| R0000-007          | The Employer Identification Number (EIN) is invalid or missing.  | 355, 355S, 355SC, 355U, 355-7004 |                |
| R0000-008          | The "Tax Period Ending Date" in the Return Header must be less than or equal to the "Received Date".   | 355, 355S, 355SC, 355U           |                |
| R0000-010          | Tax Period Begin/Ending Date is invalid or missing.  | 355, 355S, 355SC, 355U           |                |
| R0000-011          | The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.   | 355, 355S, 355SC, 355U, 355-7004 |                |
| R0000-012          | Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.   | 355, 355S, 355SC, 355-7004       |                |
| R0000-013          | Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.  | 355, 355S, 355SC, 355U, 355-7004 |                |
| R0000-014          | The EIN for the return is not registered with the Massachusetts Department of Revenue.   | 355, 355S, 355SC, 355U, 355-7004 |                |
| R0000-015          | The Whole Dollar method must be used.  | 355, 355S, 355SC, 355U, 355-7004 |                |
| R0000-016          | The vendor code is invalid or missing  | 355, 355S, 355SC, 355U, 355-7004 |                |

| Rule Number | Rule Text  | Form                             | Changes |
|-------------|--|----------------------------------|---------|
| R0000-017   | The MACorporatePayment is missing one of the following: Routing Transit Number, Bank Account Number, or Payment Amount.  | 355, 355S, 355SC, 355U, 355-7004 |         |
| R0000-018   | The Return ID associated with this FID has already been used in this file.   | 355, 355S, 355SC, 355U, 355-7004 |         |
| R0000-019   | The payment settlement date is greater than the return submission date.  | 355, 355S, 355SC, 355U           |         |
| T0000-001   | The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.                               | 355, 355S, 355SC, 355U           |         |
| T0000-002   | The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure). | 355, 355S, 355SC, 355U           |         |
| T0000-003   | The transmission version must be specified in the transmission header of the transmission file.  | 355, 355S, 355SC, 355U           |         |
| T0000-004   | The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.                                  | 355, 355S, 355SC, 355U           |         |
| T0000-005   | The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".  | 355, 355S, 355SC, 355U           |         |
| X0000-001   | The XML data has failed schema validation  | 355, 355S, 355SC, 355U           |         |
| X0000-002   | MIME Header fields must conform to the specification for the transmission file published by the IRS.   | 355, 355S, 355SC, 355U           |         |
| X0000-003   | The location specified for a return in the transmission manifest must be found in the transmission file.   | 355, 355S, 355SC, 355U           |         |
| X0000-004   | The 'Content -Type' MIME Header for the return must be 'text/xml'.   | 355, 355S, 355SC, 355U           |         |
| X0001-005   | ReturnVersion attribute contained an invalid year/version combination  | 355, 355S, 355SC, 355U           |         |
| X0001-006   | Return XML was malformed or invalid  | 355, 355S, 355SC, 355U           |         |
| X0001-007   | The "schemaLocation" attribute of the return was missing or invalid  | 355, 355S, 355SC, 355U           |         |
| X0001-008   | The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code  | 355, 355S, 355SC, 355U           |         |

### Change Log 1

| Rule Number | Rule Text  | Form      | Changes |
|-------------|--|-----------|---------|
| F355x-145   | The Schedule RF, line 7, Total Refundable Credit amount has been calculated incorrectly.                   | 355, 355S | Edited  |
| SCH-RF-005  | The Schedule RF, Refundable Credits, line 5, Conservation Land Credit requires a valid certificate number. | 355, 355S | Edited  |
| SCH-CR-015  | The Schedule CR, line 15, Total Credits has been calculated incorrectly.                                   | 355, 355S | Edited  |



|            |   |           |         |
|------------|---|-----------|---------|
| F355U-425  | Member's Taxable Net Worth (U-ST, Line 33) must equal Schedule D, Line 10 or Member's Schedule RNW, Line 8  | U-ST      | Edited  |
| F355U-014  | The Form 355U, line 22, Total Utility Excise amount does not agree with Schedule(s) 355U-ST, line 37.   | 355U      | Deleted |
| F355U-016  | The Form 355U, line 24, Total Excise amount has been calculated incorrectly.  | 355U      | Deleted |
| F355U-041  | The Form 355U, Schedule U-E, Part 1, line 24, Utility corporation dividend deduction may not exceed Dividends on line 4.  | U-E       | Deleted |
| F355U-216  | The Schedule U-IC, line 33, Total of this member's other credits amount has been calculated incorrectly.  | U-IC      | Edited  |
| F355U-217  | The Schedule U-IC, line 34, total of this member's other credits allowed to affiliates may not exceed the amount on line 33.  | U-IC      | Edited  |
| F355U-218  | The Schedule U-IC, line 34, total of this member's other credits allowed to affiliates does not match amounts shown on schedules U-CS   | U-IC      | Edited  |
| F355U-219  | The Schedule U-IC, line 35, Total of this member's other credits being used against its own excise has been calculated incorrectly.   | U-IC      | Edited  |
| F355U-220  | The Schedule U-IC, line 36, total of other members' miscellaneous credits used by this member does not match the totals shown on schedules U-CS identifying the contributing members. | U-IC      | Edited  |
| F355U-221  | The Schedule U-IC, line 37, total of other credits used by this member amount has been calculated incorrectly.  | U-IC      | Edited  |
| F355U-222  | The Schedule U-IC, line 38, Total of member's own credits used against excise amount has been calculated incorrectly.   | U-IC      | Edited  |
| F355U-225  | The Schedule U-IC, line 39, credits from other members used against this corporation's amount has been calculated incorrectly.  | U-IC      | Edited  |
| F355U-335  | The Schedule U-ST, line 43, refundable credits amount does not agree with the Schedule U-RF, line 7 or schedule U-RF is not attached for the member.                                  | U-ST      | Edited  |
| F355U-380  | The Schedule U-IC, line 40 pass through entity withholding amount requires a valid payer identification Number  | U-IC      | Edited  |
| F355U-487  | The Schedule RF, line 6, Community Investment Credit requires a valid certificate number.   | U-RF      | New     |
| F355U-377  | The Schedule U-IC, line 28, Employer Wellness Credit requires a valid certificate number on line 29.  | U-IC      | New     |
| F355U-379  | The Schedule U-IC, line 30, Certified Housing Development Credit requires a valid certificate number on line 31.  | U-IC      | New     |
| SCH-CR-022 | The Schedule CR, Other Corporate Credits, line 12, Employer Wellness Credit requires a valid certificate number.  | 355, 355S | New     |
| SCH-CR-023 | The Schedule CR, Other Corporate Credits, line 13, Certified Housing Development Credit requires a valid certificate number.  | 355, 355S | New     |

|            |   |           |            |
|------------|---|-----------|------------|
| SCH-RF-010 | The Schedule RF, Refundable Credits, line 6, Community Investment Credit requires a valid certificate number. | 355, 355S | <b>New</b> |
|------------|---|-----------|------------|

## Change Log 2

| <b>Rule Number</b> | <b>Rule Text</b>  | <b>Form</b> | <b>Changes</b>    |
|--------------------|---|-------------|-------------------|
| F355U-016          | The Form 355U, line 24, Total Excise amount has been calculated incorrectly.  | 355U        | <b>Reinstated</b> |
| F355U-405          | The Schedule U-RF, line 7, Total refundable credits amount has been calculated incorrectly.   | U-RF        | <b>Edited</b>     |
| F355U-009          | The Form 355U, line 12, Life Science credit being taken against excise answer does not agree with Schedule(s) 355U-IC, line 32.               | 355U        | <b>Edited</b>     |
| F355U-082          | The Form 355U, Schedule U-ST, line 38 Members own credit amount does not agree with the total on all Schedule(s) 355U-IC, line 38.            | U-ST        | <b>Edited</b>     |
| F355U-083          | The Form 355U, Schedule U-ST, line 39 credits of other corporations amount does not agree with the total on all Schedule(s) 355U-IC, line 39. | U-ST        | <b>Edited</b>     |