



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

S Corporation Excise Return

20

Ovals must be filled in completely. Example: If filing a calendar year return, leave blank. All others, enter appropriate dates below:

Tax year beginning (month-day-year) 01:01:2008 Tax year ending (month-day-year) 12:31:2008

| | | | |
|--|---|---|-------------------------|
| CORPORATION NAME <u>SUB S SERVICE CORP</u> | | FEDERAL IDENTIFICATION NUMBER (FID) <u>042345678</u> | |
| PRINCIPAL BUSINESS ADDRESS <u>7 SERVICE ROAD</u> | CITY/TOWN/POST OFFICE <u>CHELSEA</u> | STATE <u>MA</u> | ZIP + 4 <u>02150</u> |
| PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT) | CITY/TOWN/POST OFFICE | STATE | ZIP + 4 |

- Is the corporation incorporated within Massachusetts? Yes No
- Type of corporation (select one, if applicable; enclose Form F-2) Section 38 manufacturer Mutual fund service
- Type of corporation (select one, if applicable) R&D Classified mfg RIC REIT
- Is the corporation a qualified S corporation subsidiary? Yes No
- Is the corporation the parent of another corporation? Yes No
- Is the corporation an insurance mutual fund holding corporation? Yes No
- Is the corporation requesting alternative apportionment (enclose Form AA-1)? Yes No
- Is this a final Massachusetts return? Yes No
- Principal business code (from U.S. return) 561300
- FID of parent corporation, if answer to line 4 is Yes 0
- Average number of employees in Massachusetts 90
- Average number of employees worldwide 150
- Date of charter in Massachusetts or first date of business in Massachusetts 11271991
- Last year audited by IRS 2001
- Have adjustments been reported to Massachusetts? Yes No
- Is the corporation deducting intangible or interest expenses paid to a related entity? Yes No
- Is the taxpayer enclosing a Taxpayer Disclosure Statement? Yes No

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(SUBJECT TO CHANGE)

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

| | | | |
|--|------|----------------------------|--------------------------|
| Signature of appropriate officer (see instructions) | Date | Print paid preparer's name | Preparer's SSN or PTIN |
| | | | <u>989898389</u> |
| Title | | Paid preparer's phone | Paid preparer's EIN |
| | | | <u>292929842</u> |
| Are you signing as an authorized delegate of the appropriate corporate officer? <input type="radio"/> Yes (enclose Form M-2848) <input type="radio"/> No | | Paid preparer's signature | Date |
| | | | Fill in if self-employed |

Mail to: Massachusetts Department of Revenue, PO Box 7025, Boston, MA 02204.



| | | | | | | |
|---|---|-----------|---|---------------|-----|------------|
| Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) ▶ | , | , | , | × .0026 = ▶ 1 | , | , |
| Taxable net worth, if applicable (from Schedule D, line 10) ▶ | , | 2,804,757 | × | .0026 = ▶ 2 | , | 7,292 |
| Qualified taxable income and passive income ▶ | , | , | × | .095 = ▶ 3 | , | , |
| Income (from 2008 Schedule S, line 17) ▶ 4 | | | | | | 54,678,968 |
| Income taxable in Massachusetts (from Schedule E, line 26). Enter "0" if a loss. ▶ 5 | | | | | | 23,114,60 |
| If line 4 is less than \$6 million, enter "0." If line 4 is \$6 million or more, but less than \$9 million, multiply line 5 by .03. If line 4 is \$9 million or more, multiply line 5 by .045 ▶ 6 | | | | | | 1,040,16 |
| Credit recapture. Enclose Schedules H and/or H-2 ▶ 7 | | | | | | 7,949 |
| Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3, 6 and 7 ▶ 8 | | | | | | 119,257 |
| Total credits (from Schedule CR, line 12) ▶ 9 | | | | | | 300 |
| Excise after credits. Subtract line 9 from line 8 ▶ 10 | | | | | | 118,957 |
| Minimum excise (cannot be prorated) ▶ 11 | | | | | 456 | |
| Excise due before voluntary contribution. (line 10 or 11, whichever is greater) ▶ 12 | | | | | | 118,957 |
| Voluntary contribution for endangered wildlife conservation ▶ 13 | | | | | | 100 |
| Excise due plus voluntary contribution. Add lines 12 and 13 ▶ 14 | | | | | | 119,057 |
| 2007 overpayment applied to your 2008 estimated tax ▶ 15 | | | | | | 5,103 |
| 2008 Massachusetts estimated tax payments (do not include amount in line 15) ▶ 16 | | | | | | 95,000 |
| Payment made with extension ▶ 17 | | | | | | 1,000 |
| Refundable film credit. See instructions ▶ 18 | | | | | | , |
| Total payments. Add lines 15 through 18 ▶ 19 | | | | | | 101,103 |
| Amount overpaid. Subtract line 14 from line 19 ▶ 20 | | | | | | , |
| Amount overpaid to be credited to 2009 estimated tax ▶ 21 | | | | | | , |
| Amount overpaid to be refunded. Subtract line 21 from line 20 Refund ▶ 22 | | | | | | , |
| Balance due. Subtract line 19 from line 14 Balance due ▶ 23 | | | | | | 17,954 |
| a. M-2220 penalty ▶ | , | | | | | 616 |
| b. Late file/pay penalties | , | | | | | 442 |
| Interest on unpaid balance ▶ 25 | | | | | | 19,012 |
| Total payment due at time of filing. Make check payable to Commonwealth of Massachusetts. Total due ▶ 26 | | | | | | |

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CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

SUB S SERVICE CORP

042345678

Balance Sheet

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Assets

Capital assets in Massachusetts:

| | A. Original cost | B. Accumulated depreciation and amortization | C. Net book value |
|---|---------------------|---|----------------------|
| a. Buildings ▶ 1a | , | , | , |
| b. Land ▶ 1b | , | , | , |
| c. Motor vehicles and trailers ▶ 1c | 221,848 | 186,733 | 35,115 |
| d. Machinery taxed locally ▶ 1d | , | , | , |
| e. Machinery not taxed locally 1e | , | , | , |
| f. Equipment 1f | 5,169,642 | 4,950,059 | 219,583 |
| g. Fixtures 1g | 1,806,980 | 1,642,874 | 158,106 |
| h. Leasehold improvements taxed locally ▶ 1h | 1,197,908 | 1,133,447 | 64,461 |
| i. Leasehold improvements not taxed locally 1i | , | , | , |

| | | | |
|---|---|---|---------|
| j. Other fixed depreciable assets 1j | , | , | , |
| k. Construction in progress 1k | , | , | , |
| l. Total capital assets in Massachusetts ▶ 1l | | | 477,265 |

Inventories in Massachusetts:

| | | | |
|--|--|--|---------|
| a. General merchandise 2a | | | |
| b. Exempt goods ▶ 2b | | | |
| Supplies and other non-depreciable assets in Massachusetts 3 | | | |
| Total tangible assets in Massachusetts ▶ 4 | | | 477,265 |

Capital assets outside of Massachusetts:

| | | | |
|--|---|---|---|
| a. Buildings and other depreciable assets 5a | , | , | , |
| b. Land 5b | , | , | , |
| Leaseholds/leasehold improvements outside Massachusetts 6 | , | , | , |
| Total capital assets outside Massachusetts ▶ 7 | , | , | , |

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE.

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| | | | |
|---|-------|---|------------|
| Inventories outside Massachusetts | 8 | , | , |
| Supplies and other non-depreciable assets outside Massachusetts | 9 | , | , |
| Total tangible assets outside of Massachusetts | 10 | , | , |
| Total tangible assets. Add lines 4 and 10 | 11 | | 477,265 |
| Investments (capital stock investments and equity contributions only): | | | |
| a. Investments in subsidiary corporations at least 80% owned (enclose Schedule A-1) | ▶ 12a | , | , |
| b. Other investments | ▶ 12b | | 21,353 |
| Notes receivable | 13 | | 500,000 |
| Accounts receivable | 14 | | 1,354,071 |
| Intercompany receivables (enclose Schedule A-2) | ▶ 15 | , | , |
| Cash | 16 | | 1,787 |
| Other assets | 17 | | 3,209,893 |
| Total assets | ▶ 18 | | 15,564,369 |
| Liabilities and Capital | | | |
| Mortgages on: | | | |
| a. Massachusetts tangible property taxed locally | 19a | , | , |
| b. Other tangible assets | 19b | , | , |
| Bonds and other funded debt | 20 | , | , |
| Accounts payable | 21 | | 457,735 |
| Intercompany payables (enclose Schedule A-3) | ▶ 22 | , | , |
| Notes payable | 23 | | 232,69 |
| Miscellaneous current liabilities | 24 | | 7,228,974 |
| Miscellaneous accrued liabilities | 25 | | 2,413,316 |
| Total liabilities | ▶ 26 | | 10,123,294 |
| Total capital stock issued | 27 | | 3,606,365 |
| Paid-in or capital surplus | 28 | , | , |
| Retained earnings and surplus reserves | 29 | , | , |
| Undistributed S corporation net income | 30 | | 1,834,710 |
| Total capital. Add lines 27 through 30 | 31 | | 5,441,075 |
| Treasury stock | 32 | , | , |
| Total liabilities and capital. Do not enter less than "0" | 33 | | 15,564,369 |

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CORPORATION NAME

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Tangible or Intangible Property Corporation Classification

20

| | |
|---|---------------|
| Enter all values as net book values from Schedule A, col. c. | |
| Total Massachusetts tangible property (from Schedule A, line 4) | 1 477,265 |
| Massachusetts real estate (from Schedule A, lines 1a and 1b) | 2 , , |
| Massachusetts motor vehicles and trailers (from Schedule A, line 1c) | 3 , 35,115 |
| Massachusetts machinery taxed locally. Certified manufacturers enter "0" (from Schedule A, line 1d) | 4 , , |
| Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h) | 5 , 64,461 |
| Massachusetts tangible property taxed locally. Add lines 2 through 5 | 6 , 99,576 |
| Massachusetts tangible property not taxed locally. Subtract line 6 from line 1 | 7 377,689 |
| Total assets (from Schedule A, line 18) | 8 15,564,369 |
| Massachusetts tangible property taxed locally (from line 6 above) | 9 , 99,576 |
| Total assets not taxed locally. Subtract line 9 from line 8 | 10 15,464,793 |
| Investments in subsidiaries at least 80% owned (from Schedule A, line 12a) | 11 , , |
| Assets subject to allocation. Subtract line 11 from line 10 | 12 15,464,793 |
| Income apportionment percentage (from Schedule F, line 5) | 13 525088 |
| Allocated assets. Multiply line 12 by line 13 | 14 8,120,377 |
| Tangible property percentage. Divide line 7 by line 14 | 15 .046511 |

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Tangible Property Corporation

| | |
|---|--------|
| Complete only if Schedule B, line 15 is 10% or more. Enter all values as net book values from Schedule A, col. c. | |
| Total Massachusetts tangible property (from Schedule A, line 4) | 1 , , |
| Exempt Massachusetts tangible property: | |
| a. Massachusetts real estate (from Schedule A, lines 1a and 1b) | 2a , , |
| b. Massachusetts motor vehicles and trailers (from Schedule A, line 1c) | 2b , , |
| c. Massachusetts machinery taxed locally. Certified manufacturers enter "0" (from Schedule A, line 1d) | 2c , , |
| d. Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h) | 2d , , |
| e. Exempt goods (from Schedule A, line 2b) | 2e , , |
| f. Certified Massachusetts industrial waste/air treatment facilities | 2f , , |
| g. Certified Massachusetts solar or wind power deduction | 2g , , |
| Total exempt Massachusetts tangible property. Add lines 2a through 2g | 3 , , |
| Taxable Massachusetts tangible property. Subtract line 3 from line 1. Do not enter less than "0." | |
| Enter result in line 1 of the Excise Calculation on page 2, and enter "0" in line 2 of the Excise Calculation | 4 , , |



Intangible Property Corporation

20

| | |
|--|--------------|
| Complete only if Schedule B, line 15 is less than 10%. Enter all values as net book values from Schedule A, col. c. | |
| Total assets (from Schedule A, line 18)..... | 1 15,564,369 |
| Total liabilities (from Schedule A, line 26)..... | 2 10,123,294 |
| Massachusetts tangible property taxed locally (from Schedule B, line 6)..... | 3 , 99,576 |
| Mortgages on Massachusetts tangible property taxed locally (from Schedule A, line 19a)..... | 4 , , |
| Subtract line 4 from line 3. Do not enter less than "0"..... | 5 , 99,576 |
| Investments in subsidiaries at least 80% owned (from Schedule A, line 12a)..... | 6 , , |
| Deductions from total assets. Add lines 2, 5 and 6..... | 7 10,222,870 |
| Allocable net worth. Subtract line 7 from line 1. Do not enter less than "0"..... | 8 5,341,499 |
| Income apportionment percentage (from Schedule F, line 5)..... | 9 .525088 |
| Taxable net worth. Multiply line 8 by line 9. Enter result in line 2 of the Excise Calculation on page 2, and enter "0" in line 1 of the Excise Calculation..... | 10 2,804,757 |

Dividends Deduction

| | |
|--|-------|
| Total dividends. See instructions..... | 1 , , |
| Dividends from Massachusetts corporate trusts..... | 2 , , |
| Dividends from non-wholly-owned DISCs..... | 3 , , |
| Dividends, if less than 15% of voting stock owned..... | 4 , , |
| Dividends from RICs..... | 5 , , |
| Dividends from REITs..... | 6 , , |
| Total taxable dividends. Add lines 2 through 6..... | 7 , , |
| Dividends eligible for deduction. Subtract line 7 from line 1..... | 8 , , |
| Dividends deduction. Multiply line 8 by .95..... | 9 , , |

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CORPORATION NAME

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Taxable Income

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▼ If showing a loss, mark an X in box at left

| | | |
|---|--------|------------|
| Gross receipts or sales (from U.S. Form 1120, line 1c) | ▶ 1 | 54,634,717 |
| Gross profit (from U.S. Form 1120, line 3) | ▶ 2 | 21,827,454 |
| Other deductions (from U.S. Form 1120, line 26) | ▶ 3 | 4,206,862 |
| Net income (from U.S. Form 1120, line 28) | ▶ 4 | 4,418,919 |
| Allowable U.S. wage credit. See instructions. | ▶ 5 | , 10,000 |
| Subtract line 5 from line 4 | ▶ 6 | 4,408,919 |
| State and municipal bond interest not included in U.S. net income | ▶ 7 | , 5,000 |
| Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income. | ▶ 8 | , 54,418 |
| Section 168(k) "bonus" depreciation adjustment. See instructions | ▶ 9 X | , 45,853 |
| Sections 31I and 3IK intangible expense add back adjustment. See instructions. | ▶ 10 | , 2,000 |
| Sections 31J and 3IK interest expense add back adjustment. See instructions | ▶ 11 | , 1,000 |
| Federal production activity add back adjustment. See instructions | ▶ 12 | , , |
| Other adjustments, including research and development expenses. See instructions | ▶ 13 X | , 4,318 |
| Add lines 6 through 13 | ▶ 14 | 4,421,166 |
| Abandoned building renovation deduction (SUBJECT TO CHANGE) | ▶ 15 | , , |
| Dividends deduction (from Schedule E-1, line 9) | ▶ 16 | , , |
| Exception(s) to the add back of intangible expenses (enclose Schedule ABIE) | ▶ 17 | , 2,000 |
| Exception(s) to the add back of interest expenses (enclose Schedule ABI) | ▶ 18 | , 1,000 |
| Subtract the total of lines 15 through 18 from line 14 | ▶ 19 | 4,418,166 |
| Loss carryover (from Schedule E-2, line 8 or line 13, whichever applies) | ▶ 20 | , 17,075 |
| Income subject to apportionment. Subtract line 20 from line 19 | ▶ 21 | 4,401,091 |
| Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies) | ▶ 22 | 525088 |
| Multiply line 21 by line 22 | ▶ 23 | 2,310,960 |
| Income not subject to apportionment | ▶ 24 | , 500 |
| Certified Massachusetts solar or wind power deduction and excess NOL deduction | ▶ 25 | , , |
| Massachusetts taxable income. Subtract line 25 from the total of lines 23 and 24 | ▶ 26 | 2,311,460 |

Complete Schedule E only if Schedule S, line 17 is \$6 million or more. Massachusetts Schedule S is used to determine whether or not an S corporation is liable for an additional excise at the corporate level. If total receipts are \$6 million or more, the corporation must complete and retain with its records a pro forma U.S. Form 1120.



Corporate Disclosure

| | | |
|--|------|-----------|
| Charitable contributions (from U.S. Form 1120S)..... | ▶ 1 | , 28,701 |
| Federal research expense allowed under IRC section 174, plus research credit allowed under IRC section 41 (from U.S. Form 1120S)..... | ▶ 2 | , , |
| Accelerated depreciation (ARCS, MARCS, etc.) allowed as a federal deduction: | | |
| a. Equipment | ▶ 3a | , 419,121 |
| b. Rental housing..... | ▶ 3b | , , |
| c. Buildings other than rental housing..... | ▶ 3c | , , |
| d. Pollution control facilities | ▶ 3d | , , |
| Standard depreciation: | | |
| a. Equipment | ▶ 4a | , 337,190 |
| b. Rental housing..... | ▶ 4b | , , |
| c. Buildings other than rental housing..... | ▶ 4c | , , |
| d. Pollution control facilities | ▶ 4d | , , |
| Accelerated depreciation less standard depreciation: | | |
| a. Equipment. Subtract line 4a from line 3a. Not less than "0"..... | 5a | , 81,931 |
| b. Rental housing. Subtract line 4b from line 3b. Not less than "0"..... | 5b | , , |
| c. Buildings other than rental housing. Subtract line 4c from line 3c. Not less than "0"..... | 5c | , , |
| d. Pollution control facilities. Subtract line 4d from line 3d. Not less than "0"..... | 5d | , , |
| Total amortizable costs for which amortization began in 2008 (from U.S. Schedule 4562, line 42, total of all entries in col. c) | ▶ 6 | , , |
| Total of first year amortization expense for costs identified in line 6 (from U.S. Schedule 4562, line 42, total of all entries in col. f) | ▶ 7 | , , |
| Total current year amortization expense for amortization of costs that began prior to 2008 (from U.S. Schedule 4562, line 43, col. f) | ▶ 8 | , , |

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An exact copy of U.S. Form 1120S, including all applicable schedules and forms and any other documentation required to substantiate entries made on this return, must be made available to the Department of Revenue upon request. See instructions.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

SUB S SERVICE CORP

042345678

Other Corporate Credits 20

| | | | |
|--|------|---|-----|
| Economic Opportunity Area Credit (from Schedule H, part 4, line 26) | ▶ 1 | , | , |
| 3% credit for certain new or expanded investments (from Schedule H, part 4, line 13) | ▶ 2 | , | , |
| Vanpool Credit (from Schedule H, part 4, line 7) | ▶ 3 | , | , |
| Research Credit (from Schedule RC, part 2, line 14 or 24) | ▶ 4 | , | , |
| Harbor Maintenance Tax Credit (from Schedule HM, line 18) | ▶ 5 | , | , |
| Full Employment Credit (from Schedule FEC, line 25) | ▶ 6 | , | 300 |
| Brownfields Credit. Enter certificate number | ▶ 7 | , | , |
| Low-Income Housing Credit (enclose documentation) | ▶ 8 | , | , |
| Historic Rehabilitation Credit (enclose documentation) | ▶ 9 | , | , |
| Film Incentive Credit. Enter certificate number ▶ | ▶ 10 | , | , |
| Medical Device Credit. Enter certificate number ▶ | ▶ 11 | , | , |
| Total credits. Add lines 1 through 11 | ▶ 12 | , | 300 |

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CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Sub S Service Corp

042345678

Loss Carryover Deduction

20

Part 1. General Net Operating Loss

| | | |
|--|----|------------|
| a. 2003 loss | 1a | 12,030,574 |
| b. 2003 new corporation NOL carryover. You must enter "0" | 1b | , 0, |
| c. 2003 loss previously used | 1c | 12,013,499 |
| d. 2003 loss available. Subtract 1c from 1a | 1d | , 17,075 |
| a. 2004 loss | 2a | , , |
| b. 2004 new corporation NOL carryover | 2b | , , |
| c. 2004 loss previously used | 2c | , , |
| d. 2004 loss available. Subtract 2c from the total of lines 2a and 2b | 2d | , , |
| a. 2005 loss | 3a | , , |
| b. 2005 new corporation NOL carryover | 3b | , , |
| c. 2005 loss previously used | 3c | , , |
| d. 2005 loss available. Subtract 3c from the total of lines 3a and 3b | 3d | , , |
| a. 2006 loss (from 2006 Schedule E or E-CG, line 19) | 4a | , , |
| b. 2006 new corporation NOL carryover | 4b | , , |
| c. 2006 loss previously used | 4c | , , |
| d. 2006 loss available. Subtract 4c from the total of lines 4a and 4b | 4d | , , |
| a. 2007 loss (from 2007 Schedule E or E-CG, line 19) | 5a | , , |
| b. 2007 new corporation NOL carryover | 5b | , , |
| c. 2007 loss previously used. You must enter "0" | 5c | , 0, |
| d. 2007 loss available. Subtract 5c from the total of lines 5a and 5b | 5d | , , |
| Total available loss. Add row d of lines 1 through 5 | 6 | , 17,075 |
| Net income (from 2008 Schedule E or E-CG, line 14, less any amounts in 2008 Schedule E or E-CG, lines 16, 17 and 18) | 7 | 4,418,166 |
| Loss carryover deduction. Enter the amount from line 6 but not greater than the amount in line 7. Enter here and in Schedule E or E-CG, line 20. Not less than "0" | 8 | , 17,075 |

BE SURE TO CONTINUE SCHEDULE E-2 ON OTHER SIDE.



Part 2. New Corporation Net Operating Loss

Do not complete Part 2 if taking the deduction in Part 1. See instructions.

| | | | | |
|-----------|--|-----|---|---|
| 9 | a. 2004 Massachusetts loss | 9a | , | , |
| | b. 2004 general NOL carryover | 9b | , | , |
| | c. 2004 U.S. carryback to prior years | 9c | , | , |
| | d. 2004 loss used. | 9d | , | , |
| | e. 2004 loss available. Subtract total of lines 9c and 9d from total of lines 9a and 9b | 9e | , | , |
| 10 | a. 2005 Massachusetts loss | 10a | , | , |
| | b. 2005 general NOL carryover | 10b | , | , |
| | c. 2005 U.S. carryback to prior years | 10c | , | , |
| | d. 2005 loss used. | 10d | , | , |
| | e. 2005 loss available. Subtract total of lines 10c and 10d from total of lines 10a and 10b | 10e | , | , |
| 11 | a. 2006 Massachusetts loss (from 2006 Schedule E or E-CG, line 19) | 11a | , | , |
| | b. 2006 general NOL carryover | 11b | , | , |
| | c. 2006 U.S. carryback to prior years | 11c | , | , |
| | d. 2006 loss used. | 11d | , | , |
| | e. 2006 loss available. Subtract total of lines 11c and 11d from total of lines 11a and 11b | 11e | , | , |
| 12 | a. 2007 Massachusetts loss (from 2007 Schedule E or E-CG, line 19) | 12a | , | , |
| | b. 2007 general NOL carryover | 12b | , | , |
| | c. 2007 U.S. carryback to prior years | 12c | , | , |
| | d. 2007 loss previously used. You must enter "0" | 12d | , | 0 |
| | e. 2007 loss available. Subtract total of lines 12c and 12d from total of lines 12a and 12b | 12e | , | , |
| 13 | Loss carryover deduction. Add row e of lines 9 through 12. Enter here and in Schedule E or E-CG, line 20. | 13 | , | , |



CORPORATE NAME

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SUBS SERVICE CORP

042345678

Income Apportionment

20

Fill in applicable oval(s):

- Section 38 manufacturer Mutual fund service corporation reporting sales of mutual funds only
- Mutual fund service corporation reporting sales of non-mutual funds Other
- Enclosing additional copies of Schedule F for additional members of a combined group

Business Locations Outside of Massachusetts

| City and state | Specify whether factory, sales office, warehouse, construction site, etc. | Accepts orders | Registered to do business in state | Files returns in state |
|----------------|---|-------------------------------------|-------------------------------------|-------------------------------------|
| NEW YORK, NY | SERVICE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | |
| | | | | |
| | | | | |

Apportionment Factors

1 Tangible property:

- a. Property owned (averaged) ▶ Massachusetts **8,332,234** ▶ Worldwide **8,332,234**
- b. Property rented (capitalized) ▶ Massachusetts **2,800,704** ▶ Worldwide **2,800,704**
- c. Total property owned and rented Massachusetts **11,132,938** Worldwide **11,132,938**
- d. Tangible property apportionment percentage. Divide (from line 1c) Massachusetts total by worldwide total 1d **1.000000**

2 Payroll:

- a. Total payroll ▶ Massachusetts **15,654,737** ▶ Worldwide **25,339,993**
- b. Payroll apportionment percentage. Divide (from line 2a) Massachusetts total payroll by worldwide total payroll 2b **.617788**

3 Sales:

- a. Tangibles (Massachusetts destination) ▶ Massachusetts , ,
- b. Tangibles (Massachusetts throwback) ▶ Massachusetts , , ▶ Worldwide , ,
- c. Services (including mutual fund sales) ▶ Massachusetts **13,167,376** ▶ Worldwide **54,618,718**
- d. Rents and royalties ▶ Massachusetts , **10,000** ▶ Worldwide , **10,000**
- e. Other ▶ Massachusetts , **5,000** ▶ Worldwide , **6,000**
- f. Total sales Massachusetts **13,182,376** Worldwide **54,634,718**
- g. Sales apportionment percentage. Mutual fund corporations reporting mutual fund sales, divide (from line 3c) Massachusetts mutual fund sales by total mutual fund sales. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, divide (from line 3f) Massachusetts total sales by worldwide total sales 3g **.241282**

4 Apportionment percentage. All corporations must complete this line. Section 38 manufacturers or mutual fund service corporations reporting mutual fund sales, enter the amount from line 3g. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, enter the total of (line 3g x 2) plus line 1d plus line 2b. 4 **2.100352**

5 Massachusetts apportionment percentage. If the taxpayer is a Section 38 manufacturer, enter the amount from line 4 here and in Schedules E or E-CG, line 22. Mutual fund service corporations for mutual fund sales, enter the amount from line 4 here and in line 22 of the Schedules E or E-CG for mutual fund sales only. All other corporations including mutual fund service corporations reporting non-mutual fund sales, divide line 4 by 4, enter result here and in Schedules E or E-CG, line 22 (for mutual fund service corporations, the Schedules E or E-CG for non-mutual fund sales). See instructions 5 **.525088**



CORPORATE NAME

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042345678

Credit Recapture

20

Complete this schedule if the corporation has Brownfields tax credit, Low-Income Housing tax credit, or Historic Rehabilitation tax credit to recapture.

Complete one Schedule H-2 for each type of credit being recaptured. Fill in if completing additional Schedules H-2

Type of credit being recaptured. Fill in applicable oval:

Brownfields Low-Income Housing Historic Rehabilitation

Recapture Calculation

| | | |
|----|--|---------|
| 1 | Amount of original credit | 10,000 |
| 2 | Month and year property was placed in service | 1200 |
| 3 | Total months of useful life | 468 |
| 4 | Month and year property was disposed of or ceased to be in qualified use | 1208 |
| 5 | Number of months property was in qualified use | 96 |
| 6 | Adjusted credit percentage. Divide line 5 by line 3 | 205128 |
| 7 | Recapture percentage. Subtract line 6 from 1.0 | .794872 |
| 8 | Tentative recapture tax. Multiply line 7 by line 1 | 7,949 |
| 9 | Portion of original credit not used to offset any tax. See instructions | , |
| 10 | Credit to be recaptured. Subtract line 9 from line 8. Do not enter less than "0." Enter here and on Form 355 or Form 355C, line 4; Form 355S, line 7; or on other appropriate tax form | 7,949 |

Instructions

If property is disposed of or ceases to be in qualified use prior to the end of its useful life, the difference between the Brownfields Credit, Historic Rehabilitation Credit and Low-Income Housing Credit taken and the credit allowed for actual use must be added back in the excise calculation. The recapture amount is additional tax in the year the property is disposed of. The amount of the credit allowed for actual use equals the amount of the original credit multiplied by the months of actual use divided by the total months of useful life.

If the taxpayer's records show that a portion or all of the original credit was never used to offset tax, the recapture tax may be reduced by the unused amount. To substantiate any amount in line 9, taxpayers should complete the Schedule H-2 Worksheet (Recapture Offset Worksheet) or use their own schedule, provided it performs the same calculations as the worksheet. The worksheet is available by visiting the DOR's website at www.mass.gov/dor.

For further information refer to DOR Directive 89-7.



CORPORATE NAME

FEDERAL IDENTIFICATION NUMBER

SUB S SERVICE CORP

04 2345678

S Corporation Distributive Income

20

Classification Information

| | | | |
|--|---|----|------------|
| 1 | Gross receipts or sales (from U.S. Form 1120S, line 1c) | 1 | 54,618.718 |
| 2 | Net gain. Not less than "0" (from U.S. Form 1120S, line 4) | 2 | , 15,000 |
| 3 | Gross income from rental real estate activity (from U.S. Form 8825, line 17) | 3 | , , |
| 4 | Gross income from other rental activity (from U.S. Form 1120S, Schedule K, line 3a) | 4 | , 5,000 |
| 5 | Interest income (from U.S. Form 1120S, Schedule K, line 4) | 5 | , 17,963 |
| 6 | Dividend income (from U.S. Form 1120S, Schedule K, line 5a) | 6 | , 5,287 |
| 7 | Royalty income (from U.S. Form 1120S, Schedule K, line 6) | 7 | , 5,000 |
| 8 | Net short-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 7) | 8 | , 5,000 |
| 9 | Net long-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 8a) | 9 | , 10,000 |
| 10 | Net gain under the provisions of Section 1231. Not less than "0" (from U.S. Form 1120S, Schedule K, line 9) | 10 | , 1,000 |
| 11 | Other income. Not less than "0." See instructions | 11 | , 6,000 |
| 12 | Add lines 1 through 11 | 12 | 54,688,968 |
| S corporations sharing common ownership and engaged in a unitary business with one or more entities, complete lines 13 through 16. All other corporations, skip to line 17. | | | |
| 13 | Receipts from inter-company transactions included in lines 1 through 11. See instructions | 13 | , 10,000 |
| 14 | Total receipts excluding receipts from intercompany transactions. Subtract line 13 from line 12 | 14 | 54,678,968 |
| 15 | Total aggregated receipts of all other related entities. See instructions | 15 | , , |
| 16 | Add lines 14 and 15 | 16 | 54,678,968 |
| 17 | Enter amount from line 12 or 16, whichever is applicable | 17 | 54,678,968 |

S Corporation Income

▼ If showing a loss, mark an X in box at left

| | | | |
|----|--|----|------------|
| 18 | Ordinary income or loss (from U.S. Form 1120S, line 21) | 18 | 4,547,620 |
| 19 | Other income (from U.S. Form 1120S, Schedule K, line 10) | 19 | , 6,000 |
| 20 | Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income | 20 | , 54,418 |
| 21 | Subtotal. Add lines 18 through 20 | 21 | 4,608,038 |
| 22 | Other Massachusetts gains or losses. See instructions | 22 | , , |
| 23 | Subtotal. Subtract line 22 from line 21 | 23 | 4,608,038 |
| 24 | Other adjustments, if any | 24 | X , 50,171 |
| 25 | Massachusetts ordinary income or loss. Add lines 23 and 24 | 25 | 4,557,867 |
| 26 | Net income or loss from rental real estate activity (from U.S. Form 1120S, Schedule K, line 2) | 26 | , , |
| 27 | Net income or loss from other rental activity (from U.S. Form 1120S, Schedule K, line 3c) | 27 | , 5,000 |



| | | | | |
|----|--|----|---|--------|
| 28 | U.S. portfolio income, excluding capital gains (from U.S. Form 1120S, Schedule K, lines 4, 5a and 6) | 28 | , | 28,250 |
| | Interest on U.S. obligations included in line 28 | 29 | , | 5,000 |
| | 5.3% interest included in line 28. Enclose statement listing sources and amounts | 30 | , | 7,000 |
| | Other interest and dividend income included in line 28. Enclose statement listing sources and amounts | 31 | , | 11,250 |
| | Foreign state and municipal bond interest | 32 | , | |
| 33 | Royalty income included in line 28 | 33 | , | 5,000 |
| | Other income included in line 28 | 34 | , | |
| 35 | Total short-term capital gains included in U.S. Form 1120S, Schedule D, line 4 | 35 | , | 8,000 |
| | | | ▼ If showing a loss, mark an X in box at left | |
| 36 | Total short-term capital losses included in U.S. Form 1120S, Schedule D, line 4 | 36 | X, | 3,000 |
| | Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) | 37 | , | |
| | Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) | 38 | , | |
| | Net long-term capital gain or loss (from U.S. Form 1120S, Schedule D, line 13) | 39 | , | 10,000 |
| | Net gain or loss under the provisions of Section 1231 (from U.S. Form 1120S, Schedule K, line 9) | 40 | , | |
| | Other long-term gains or losses. See instructions | 41 | , | |
| 42 | Long-term gains on collectibles included in line 39 | 42 | , | |
| 43 | Differences and adjustments | 43 | , | |

Resident and Nonresident Reconciliation

S corporations owned by a nonresident shareholder(s) and with income derived from business activities in another state, and which activities provide that state the power to levy an income tax or a franchise tax, complete Schedule F, Income Apportionment, and then lines 44 through 47.

| | | | | |
|----|--|-----|----|----------|
| 44 | Nonresident shareholder value. Enter the nonresident shareholder portion of the amounts from the following Schedule S lines. | | | |
| | a. Line 25 | 44a | | 1823.147 |
| | b. Line 26 | 44b | , | |
| | c. Line 27 | 44c | , | 2,000 |
| | d. Line 30 | 44d | , | 2,800 |
| | e. Line 31 | 44e | , | 4,500 |
| | f. Line 32 | 44f | , | |
| | g. Line 33 | 44g | , | 2,000 |
| | h. Line 34 | 44h | , | |
| | i. Line 35 | 44i | , | 3,200 |
| | j. Line 36 | 44j | X, | 1,200 |
| | k. Line 37 | 44k | , | |
| | l. Line 38 | 44l | , | |
| | m. Line 39 | 44m | , | 4,000 |



COMPANY NAME

SUBS SERVICE CORP

042345678

▼ If showing a loss, mark an X in box at left

Resident and Nonresident Reconciliation (cont'd.)

| | | | | |
|----|---|-----|----|---------|
| 44 | n. Line 40 | 44n | , | , |
| | o. Line 41 | 44o | , | , |
| | p. Line 42 | 44p | , | , |
| | q. Line 43 | 44q | , | , |
| 45 | Nonresident taxable income. Multiply the amounts from lines 44a through q by the apportionment percentage in Form 355S, Schedule F, line 5. | | | |
| | a. Line 44a times apportionment percentage | 45a | , | 957.313 |
| | b. Line 44b times apportionment percentage | 45b | , | , |
| | c. Line 44c times apportionment percentage | 45c | , | 1050 |
| | d. Line 44d times apportionment percentage | 45d | , | 1,470 |
| | e. Line 44e times apportionment percentage | 45e | , | 2,363 |
| | f. Line 44f times apportionment percentage | 45f | , | , |
| | g. Line 44g times apportionment percentage | 45g | , | 1050 |
| | h. Line 44h times apportionment percentage | 45h | , | , |
| | i. Line 44i times apportionment percentage | 45i | , | 1,080 |
| | j. Line 44j times apportionment percentage | 45j | X, | 630 |
| | k. Line 44k times apportionment percentage | 45k | , | , |
| | l. Line 44l times apportionment percentage | 45l | , | , |
| | m. Line 44m times apportionment percentage | 45m | , | 2,100 |
| | n. Line 44n times apportionment percentage | 45n | , | , |
| | o. Line 44o times apportionment percentage | 45o | , | , |
| | p. Line 44p times apportionment percentage | 45p | , | , |
| | q. Line 44q times apportionment percentage | 45q | , | , |

Resident shareholder value. Enter the resident shareholder portion of the amounts from the following Schedule S lines.

| | | | | |
|----|------------------|-----|---|-----------|
| 46 | a. Line 25 | 46a | , | 2,734.720 |
| | b. Line 26 | 46b | , | , |
| | c. Line 27 | 46c | , | 3,000 |
| | d. Line 30 | 46d | , | 4,200 |
| | e. Line 31 | 46e | , | 6,750 |
| | f. Line 32 | 46f | , | , |
| | g. Line 33 | 46g | , | 3,000 |
| | h. Line 34 | 46h | , | , |



| | | | |
|--|-----|----|-----------|
| i. Line 35 | 46i | , | 4,800 |
| j. Line 36 | 46j | X, | 1800. |
| k. Line 37 | 46k | , | , |
| l. Line 38 | 46l | , | , |
| m. Line 39 | 46m | , | 6,000 |
| n. Line 40 | 46n | , | , |
| o. Line 41 | 46o | , | , |
| p. Line 42 | 46p | , | , |
| q. Line 43 | 46q | , | , |
| Apportioned Massachusetts total. Add the amounts from lines 45a through q to the corresponding amounts from lines 46a through q. | | | |
| a. Line 45a plus line 46a | 47a | | 3,692,033 |
| b. Line 45b plus line 46b | 47b | , | , |
| c. Line 45c plus line 46c | 47c | , | 4,050 |
| d. Line 45d plus line 46d | 47d | , | 5,670 |
| e. Line 45e plus line 46e | 47e | , | 9,113 |
| f. Line 45f plus line 46f | 47f | , | , |
| g. Line 45g plus line 46g | 47g | , | 4,050 |
| h. Line 45h plus line 46h | 47h | , | , |
| i. Line 45i plus line 46i | 47i | , | 6,480 |
| j. Line 45j plus line 46j | 47j | X, | 2,430 |
| k. Line 45k plus line 46k | 47k | , | , |
| l. Line 45l plus line 46l | 47l | , | , |
| m. Line 45m plus line 46m | 47m | , | 8,100 |
| n. Line 45n plus line 46n | 47n | , | , |
| o. Line 45o plus line 46o | 47o | , | , |
| p. Line 45p plus line 46p | 47p | , | , |
| q. Line 45q plus line 46q | 47q | , | , |



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Shareholder's Massachusetts Information

20

| | | |
|--|---|--|
| NAME OF SHAREHOLDER JOHN RESIDENT | | TAXPAYER IDENTIFICATION NUMBER 012345678 |
| ADDRESS 1 MAIN STREET | CITY/TOWN/POST OFFICE BOSTON | STATE/ZIP+4 MA 01110 |
| NAME OF CORPORATION SUB S SERVICE CORP | | FEDERAL IDENTIFICATION NUMBER 042345678 |
| ADDRESS 2 SERVICE ROAD | CITY/TOWN/POST OFFICE CHELSEA | STATE/ZIP+4 MA 02150 |

▼ If showing a loss, mark an X in box at left

| Line | Description | Code | Amount |
|------|---|------|-----------|
| 1 | Shareholder's Distributive Share | | |
| 1 | Massachusetts ordinary income or loss (from Schedule S, line 25) | 1 | 1,823,147 |
| 2 | Separately stated deductions | 2 X | 20,008 |
| 3 | Add lines 1 and 2 | 3 | 1,803,079 |
| 4 | Credits available | | |
| 4a | a. Taxes paid to another jurisdiction (residents only) | 4a | 1,200 |
| 4b | b. Lead Paint Credit | 4b | , |
| 4c | c. Economic Opportunity Area Credit | 4c | , |
| 4d | d. Full Employment Credit | 4d | 120 |
| 4e | e. Brownfields Credit | 4e | , |
| 4f | f. Low-Income Housing Credit | 4f | , |
| 4g | g. Historic Rehabilitation Credit | 4g | , |
| 4h | h. Refundable Film Credit | 4h | , |
| 4i | i. Film Incentive Credit | 4i | , |
| 4j | j. Medical Device Credit | 4j | , |
| 4k | k. Total credits | 4k | 1,320 |
| 5 | Net income or loss from rental real estate activity(ies) (from Schedule S, line 26) | 5 | , |
| 6 | Net income or loss from other rental activity(ies) (from Schedule S, line 27) | 6 | 2,000 |
| 7 | Interest from U.S. obligations (from Schedule S, line 29) | 7 | 2,000 |
| 8 | Interest (5.3%) from Massachusetts banks (from Schedule S, line 30) | 8 | 2,800 |
| 9 | Other interest and dividend income (from Schedule S, line 31) | 9 | 4,500 |
| 10 | Non-Massachusetts state and municipal bond interest (from Schedule S, line 32) | 10 | , |
| 11 | Royalty income (from Schedule S, line 33) | 11 | 2,000 |
| 12 | Other income (from Schedule S, line 34) | 12 | , |
| 13 | Short term capital gains (from Schedule S, line 35) | 13 | 3,200 |
| 14 | Short term capital losses (from Schedule S, line 36) | 14 X | 1,200 |

BE SURE TO CONTINUE SCHEDULE SK-1 ON OTHER SIDE.



042345078

| | | | | |
|--|--|-----|---|------------|
| 15 | Gain on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 37) | 15 | , | , |
| 16 | Loss on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 38) | | , | , |
| 17 | Long term capital gain or loss (from Schedule S, line 39) | 17 | , | 4,000 |
| 18 | Net gain or loss under Section 1231 (from Schedule S, line 40) | 18 | , | , |
| 19 | Other long-term gains and losses (from Schedule S, line 41) | 19 | , | , |
| 20 | Long-term gains on collectibles (from Schedule S, line 42) | 20 | , | , |
| 21 | Differences and adjustments (from Schedule S, line 43) | 21 | , | , |
| 22 | Property distributions made to shareholder (from U.S. Form 1120S, Schedule K-1, line 16d) | 22 | , | , |
| Shareholder's Basis Information | | | | |
| 23 | a. Enter the date of the federal basis. It must be 12-31-1985 or later | 23a | | 12 27 1991 |
| | b. Number of shares owned | 23b | , | 300 |
| | c. Shareholder's percentage of stock ownership | 23c | , | .400000 |
| | d. Dollar value of basis as of the date in line 23a | 23d | , | .540955 |
| 24 | Massachusetts basis at the beginning of the tax year | | | |
| | a. Stock | 24a | , | 1,434,597 |
| | b. Indebtedness | 24b | , | 10,808 |
| 25 | Net Massachusetts adjustments | | | |
| | a. Stock | 25a | , | 7,949 |
| | b. Indebtedness | 25b | , | 1,500 |
| 26 | Net federal adjustments | | | |
| | a. Stock | 26a | , | , |
| | b. Indebtedness | 26b | , | , |
| 27 | Massachusetts basis at end of tax year | | | |
| | a. Stock (add lines 24a and 25a) | 27a | , | 1,442,546 |
| | b. Indebtedness (add lines 24b and 25b) | 27b | , | 9,308 |



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Shareholder's Massachusetts Information

20

| | | |
|--|---|--|
| NAME OF SHAREHOLDER JANE NONRESIDENT | | TAXPAYER IDENTIFICATION NUMBER 023456789 |
| ADDRESS 2 BRADWAY | CITY/TOWN/POST OFFICE BRAND | STATE/ZIP NH 03862 |
| NAME OF THE CORPORATION PDK S SERVICE CORP | | FEDERAL IDENTIFICATION NUMBER 042345678 |
| ADDRESS 2 SERVICE ROAD | CITY/TOWN/POST OFFICE CAELSEA | STATE/ZIP MA 02150 |

▼ If showing a loss, mark an X in box at left

| Line | Description | Amount |
|--------------------------|---|-----------|
| 1 | Massachusetts ordinary income or loss (from Schedule S, line 25) | 1,823,147 |
| 2 | Separately stated deductions | X 20068 |
| 3 | Add lines 1 and 2 | 1,803,079 |
| Credits available | | |
| 4a | Taxes paid to another jurisdiction (residents only) | 1,200 |
| 4b | Lead Paint Credit | , |
| 4c | Economic Opportunity Area Credit | , |
| 4d | Full Employment Credit | 120 |
| 4e | Brownfields Credit | , |
| 4f | Low-Income Housing Credit | , |
| 4g | Historic Rehabilitation Credit | , |
| 4h | Refundable Film Credit | , |
| 4i | Film Incentive Credit | , |
| 4j | Medical Device Credit | , |
| 4k | Total credits | 1320 |
| 5 | Net income or loss from rental real estate activity(ies) (from Schedule S, line 26) | , |
| 6 | Net income or loss from other rental activity(ies) (from Schedule S, line 27) | 2000 |
| 7 | Interest from U.S. obligations (from Schedule S, line 29) | 2000 |
| 8 | Interest (5.3%) from Massachusetts banks (from Schedule S, line 30) | 2800 |
| 9 | Other interest and dividend income (from Schedule S, line 31) | 4500 |
| 10 | Non-Massachusetts state and municipal bond interest (from Schedule S, line 32) | , |
| 11 | Royalty income (from Schedule S, line 33) | 2000 |
| 12 | Other income (from Schedule S, line 34) | , |
| 13 | Short term capital gains (from Schedule S, line 35) | 3200 |
| 14 | Short term capital losses (from Schedule S, line 36) | X 1200 |

BE SURE TO CONTINUE SCHEDULE SK-1 ON OTHER SIDE.



042345678

| | | | | |
|-----------|--|----|---|-------|
| 15 | Gain on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 37) | 15 | , | , |
| 16 | Loss on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 38) | | , | , |
| 17 | Long term capital gain or loss (from Schedule S, line 39) | 17 | , | 4.000 |
| 18 | Net gain or loss under Section 1231 (from Schedule S, line 40) | 18 | , | , |
| 19 | Other long-term gains and losses (from Schedule S, line 41) | 19 | , | , |
| 20 | Long-term gains on collectibles (from Schedule S, line 42) | 20 | , | , |
| 21 | Differences and adjustments (from Schedule S, line 43) | 21 | , | , |
| 22 | Property distributions made to shareholder (from U.S. Form 1120S, Schedule K-1, line 16d) | 22 | , | , |

Shareholder's Basis Information

| | | | |
|-----------|--|-----|-----------|
| 23 | a. Enter the date of the federal basis. It must be 12-31-1985 or later. | 23a | 12271991 |
| | b. Number of shares owned. | 23b | ,300 |
| | c. Shareholder's percentage of stock ownership | 23c | .400000 |
| | d. Dollar value of basis as of the date in line 23a. | 23d | .540955 |
| 24 | Massachusetts basis at the beginning of the tax year | | |
| | a. Stock | 24a | 1,434.597 |
| | b. Indebtedness | 24b | , 10.808 |
| 25 | Net Massachusetts adjustments | | |
| | a. Stock | 25a | , 7.949 |
| | b. Indebtedness | 25b | X , 1.500 |
| 26 | Net federal adjustments | | |
| | a. Stock | 26a | , |
| | b. Indebtedness | 26b | , |
| 27 | Massachusetts basis at end of tax year | | |
| | a. Stock (add lines 24a and 25a) | 27a | 1,442.546 |
| | b. Indebtedness (add lines 24b and 25b) | 27b | , 9.308 |



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Shareholder's Massachusetts Information

20

| | | |
|--|---|--|
| NAME OF SHAREHOLDER TRUST | | TAXPAYER IDENTIFICATION NUMBER 034567891 |
| ADDRESS 75 STATE STREET | CITY/TOWN/POST OFFICE BOSTON | STATE/ZIP+4 MA 01110 |
| NAME OF INCORPORATION SUB S SERVICE CORP | | FEDERAL IDENTIFICATION NUMBER 042345678 |
| ADDRESS 2 SERVICE ROAD | CITY/TOWN/POST OFFICE CHELSEA | STATE/ZIP+4 MA 02150 |

▼ If showing a loss, mark an X in box at left

| Line | Description | Code | Amount |
|-------------------|---|------|---------|
| 1 | Shareholder's Distributive Share | | |
| | Massachusetts ordinary income or loss (from Schedule S, line 25) | 1 | 911,573 |
| 2 | Separately stated deductions | 2 X | 10,034 |
| 3 | Add lines 1 and 2 | 3 | 901,539 |
| Credits available | | | |
| 4a | a. Taxes paid to another jurisdiction (residents only) | 4a | 600 |
| 4b | b. Lead Paint Credit | 4b | |
| 4c | c. Economic Opportunity Area Credit | 4c | |
| 4d | d. Full Employment Credit | 4d | 60 |
| 4e | e. Brownfields Credit | 4e | |
| 4f | f. Low-Income Housing Credit | 4f | |
| 4g | g. Historic Rehabilitation Credit | 4g | |
| 4h | h. Refundable Film Credit | 4h | |
| 4i | i. Film Incentive Credit | 4i | |
| 4j | j. Medical Device Credit | 4j | |
| 4k | k. Total credits | 4k | 660 |
| 5 | Net income or loss from rental real estate activity(ies) (from Schedule S, line 26) | 5 | |
| 6 | Net income or loss from other rental activity(ies) (from Schedule S, line 27) | 6 | 1,000 |
| 7 | Interest from U.S. obligations (from Schedule S, line 29) | 7 | 1,000 |
| 8 | Interest (5.3%) from Massachusetts banks (from Schedule S, line 30) | 8 | 1,400 |
| 9 | Other interest and dividend income (from Schedule S, line 31) | 9 | 2,250 |
| 10 | Non-Massachusetts state and municipal bond interest (from Schedule S, line 32) | 10 | |
| 11 | Royalty income (from Schedule S, line 33) | 11 | 1,000 |
| 12 | Other income (from Schedule S, line 34) | 12 | |
| 13 | Short term capital gains (from Schedule S, line 35) | 13 | 1,600 |
| 14 | Short term capital losses (from Schedule S, line 36) | 14 X | 600 |

BE SURE TO CONTINUE SCHEDULE SK-1 ON OTHER SIDE.



042345678

| | | | | |
|--|--|-----|----|----------|
| 15 | Gain on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 37) | 15 | , | , |
| 16 | Loss on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 38) | | , | , |
| 17 | Long term capital gain or loss (from Schedule S, line 39) | 17 | , | 2,000 |
| 18 | Net gain or loss under Section 1231 (from Schedule S, line 40) | 18 | , | , |
| 19 | Other long-term gains and losses (from Schedule S, line 41) | 19 | , | , |
| 20 | Long-term gains on collectibles (from Schedule S, line 42) | 20 | , | , |
| 21 | Differences and adjustments (from Schedule S, line 43) | 21 | , | , |
| 22 | Property distributions made to shareholder (from U.S. Form 1120S, Schedule K-1, line 16d) | 22 | , | , |
| Shareholder's Basis Information | | | | |
| 23 | a. Enter the date of the federal basis. It must be 12-31-1985 or later | 23a | | 12271991 |
| | b. Number of shares owned | 23b | , | 150 |
| | c. Shareholder's percentage of stock ownership | 23c | | 200000 |
| | d. Dollar value of basis as of the date in line 23a | 23d | | 270,478 |
| 24 | Massachusetts basis at the beginning of the tax year | | | |
| | a. Stock | 24a | , | 717,299 |
| | b. Indebtedness | 24b | , | 5,404 |
| 25 | Net Massachusetts adjustments | | | |
| | a. Stock | 25a | , | 3,975 |
| | b. Indebtedness | 25b | X, | 750 |
| 26 | Net federal adjustments | | | |
| | a. Stock | 26a | , | , |
| | b. Indebtedness | 26b | , | , |
| 27 | Massachusetts basis at end of tax year | | | |
| | a. Stock (add lines 24a and 25a) | 27a | , | 721,274 |
| | b. Indebtedness (add lines 24b and 25b) | 27b | , | 4,654 |