PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE. SEE INSTRUCTIONS.

# Combined 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: COMBINED SERVICE CORP

FEDERAL EIN (MASS. NUMBER): 045678910

PRINCIPAL BUSINESS ADDRESS: 3 SERVICE ROAD

CITY/TOWN/POST OFFICE: CHELSEA

STATE, ZIP: MA 02150

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)

CITY/TOWN/POST OFFICE

STATE, ZIP

1 Is the corporation incorporated within Massachusetts? ► ● Yes No

2 Type of corporation (select one, if applicable; enclose Form F-2) ► Section 38 manufacturer Mutual fund service

3 Type of corporation (select one, if applicable) ► R&D Classified mfg RIC REIT

4 Is the corporation filing a U.S. consolidated return? ● Yes No

5 Does the corporation have a Massachusetts new address? Yes ● No

6 Is the corporation an insurance mutual fund holding corporation? ► Yes ● No

7 Is the corporation requesting alternative apportionment (enclose Form AA-1)? ► Yes ● No

8 Is this a final Massachusetts return? ► Yes ● No

9 Principal business code (from U.S. return) ► 9 561300

10 FID of Massachusetts principal reporting corporation ► 10 045678910

11 Average number of employees in Massachusetts 11 500

12 Average number of employees worldwide 12 600

13 Date of charter in Massachusetts or first date of business in Massachusetts 13 11 27 1991

14 Last year audited by IRS ► 14 2001

15 Have adjustments been reported to Massachusetts? ● Yes No

16 Is the corporation deducting intangible or interest expenses paid to a related entity? ► ● Yes No

17 Is the taxpayer enclosing a Taxpayer Disclosure Statement? ► Yes ● No

**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 454545454 |
| Title | Paid preparer's phone | Paid preparer's FIN 676767676 |
| Paid preparer's address (if self-employed, enter preparer's address) Preparer's date of birth (see instructions) | Paid preparer's signature | Date |

Mail to: Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204

## Excise Calculation 2008

| | | | | |
|---|---|---|---|---|
| 1 | Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) ► | | × .0026 = ► 1 | |
| 2 | Taxable net worth, if applicable (from Schedule D, line 10) ► | 7,569,656 | × .0026 = ► 2 | 19,681 |
| 3 | Massachusetts taxable income (from Schedule CIR, line 26j). Not less than "0" ► | 5,530,943 | × .095 = ► 3 | 525,440 |
| 4 | Credit recapture. Enclose Schedules H and/or H-2 ► 4 | | | 7,949 |
| 5 | Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 and 4 5 | | | 553,070 |
| 6 | Total credits (from Schedule CR, line 12) ► 6 | | | 300 |
| 7 | Excise after credits. Subtract line 6 from line 5 7 | | | 552,770 |
| 8 | Minimum excise **(cannot be prorated)** 8 | | | 456 |
| 9 | Excise due before voluntary contribution. (line 7 or 8, whichever is greater) 9 | | | 552,770 |
| 10 | Voluntary contribution for endangered wildlife conservation ► 10 | | | 1,000 |
| 11 | Excise due plus voluntary contribution. Add lines 9 and 10 ► 11 | | | 553,770 |
| 12 | 2007 overpayment applied to your 2008 estimated tax ► 12 | | | 200,000 |
| 13 | 2008 Massachusetts estimated tax payments (do not include amount in line 12) ► 13 | | | 300,000 |
| 14 | Payment made with extension ► 14 | | | 53,000 |
| 15 | Refundable film credit. See instructions ► 15 | | | 0 |
| 16 | Total payments. Add lines 12 through 15 16 | | | 553,000 |
| 17 | Amount overpaid. Subtract line 11 from line 16 17 | | | 0 |
| 18 | Amount overpaid to be credited to 2009 estimated tax ► 18 | | | 0 |
| 19 | Amount overpaid to be refunded. Subtract line 18 from line 17 Refund ► 19 | | | 0 |
| 20 | Balance due. Subtract line 16 from line 11 Balance due ► 20 | | | 770 |
| 21 | **a.** M-2220 penalty ► **b.** Late file/pay penalties a + b = 21 | | | 0 |
| 22 | Interest on unpaid balance 22 | | | 30 |
| 23 | Total payment due at time of filing. Make check payable to Commonwealth of Massachusetts. Total due ► 23 | | | 800 |

CORPORATION NAME: COMBINED SERVICE CORP

FEDERAL IDENTIFICATION NUMBER: 045678910

## Balance Sheet 20

| Assets | A. Original cost | B. Accumulated depreciation and amortization | C. Net book value |
|---|---|---|---|
| **1** Capital assets in Massachusetts: | | | |
| a. Buildings ► 1a | , , | ► , , | , , |
| b. Land ► 1b | , , | | , , |
| c. Motor vehicles and trailers ► 1c | 184,871 | ► 182,003 | 2,868 |
| d. Machinery taxed locally ► 1d | , , | ► , , | , , |
| e. Machinery **not** taxed locally 1e | , , | , , | , , |
| f. Equipment 1f | 5,340,238 | 5,056,077 | 284,161 |
| g. Fixtures 1g | 1,808,598 | 1,759,628 | 48,970 |
| h. Leasehold improvements taxed locally ► 1h | 1,203,588 | ► 1,203,588 | , , 0 |
| 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 | | | 335,999 |
| **2** Inventories in Massachusetts: | | | |
| a. General merchandise 2a | | | , , |
| b. Exempt goods ► 2b | | | , , |
| **3** Supplies and other non-depreciable assets in Massachusetts 3 | | | , , |
| **4** Total tangible assets in Massachusetts ► 4 | | | 335,999 |
| **5** Capital assets outside of Massachusetts: | | | |
| a. Buildings and other depreciable assets 5a | , , | , , | , , |
| b. Land 5b | , , | | , , |
| **6** Leaseholds/leasehold improvements outside Massachusetts 6 | , , | , , | , , |
| **7** Total capital assets outside Massachusetts ► 7 | , , | ► , , | , , |

**BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE.**

| | | | |
|---|---|---|---|
| | Inventories outside Massachusetts | 8 | 140,966 |
| 9 | Supplies and other non-depreciable assets outside Massachusetts | 9 | |
| 10 | Total tangible assets outside of Massachusetts | 10 | 140,966 |
| 11 | Total tangible assets. Add lines 4 and 10 | 11 | 476,965 |
| 12 | Investments (capital stock investments and equity contributions only): | | |
| | **a.** Investments in subsidiary corporations at least 80% owned (enclose Schedule A-1) | ► 12a | 20,196 |
| | **b.** Other investments | ► 12b | |
| 13 | Notes receivable | 13 | 10,000 |
| 14 | Accounts receivable | 14 | 12,092,538 |
| 15 | Intercompany receivables (enclose Schedule A-2) | ► 15 | 1,500 |
| 16 | Cash | 16 | 573,520 |
| 17 | Other assets | 17 | 18,633,815 |
| 18 | Total assets | ► 18 | 31,808,534 |

## Liabilities and Capital

| | | | |
|---|---|---|---|
| 19 | Mortgages on: | | |
| | **a.** Massachusetts tangible property taxed locally | 19a | |
| | **b.** Other tangible assets | 19b | |
| 20 | Bonds and other funded debt | 20 | |
| 21 | Accounts payable | 21 | 396,570 |
| 22 | Intercompany payables (enclose Schedule A-3) | ► 22 | |
| 23 | Notes payable | 23 | 3,388,889 |
| 24 | Miscellaneous current liabilities | 24 | 6,468,927 |
| 25 | Miscellaneous accrued liabilities | 25 | 6,964,950 |
| 26 | Total liabilities | ► 26 | 17,219,336 |
| 27 | Total capital stock issued | 27 | 3,606,365 |
| 28 | Paid-in or capital surplus | 28 | 11,000,000 |
| 29 | Retained earnings and surplus reserves | 29 X | 17,167 |
| 30 | Undistributed S corporation net income | 30 | |
| 31 | Total capital. Add lines 27 through 30 | 31 | 14,589,198 |
| 32 | Treasury stock | 32 | |
| 33 | Total liabilities and capital. Do not enter less than "0" | 33 | 31,808,534 |

CORPORATION NAME: COMBINED SERVICE CORP

FEDERAL IDENTIFICATION NUMBER: 045678910

## Tangible or Intangible Property Corporation Classification 20

Enter all values as net book values from Schedule A, col. c.

| | | | |
|---|---|---|---|
| 1 | Total Massachusetts tangible property (from Schedule A, line 4) | 1 | 335,999 |
| 2 | Massachusetts real estate (from Schedule A, lines 1a and 1b) | 2 | |
| 3 | Massachusetts motor vehicles and trailers (from Schedule A, line 1c) | 3 | 2,868 |
| 4 | Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 1d) | 4 | |
| 5 | Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h) | 5 | |
| 6 | Massachusetts tangible property taxed locally. Add lines 2 through 5 | ▸ 6 | 2,868 |
| 7 | Massachusetts tangible property not taxed locally. Subtract line 6 from line 1 | 7 | 333,131 |
| 8 | Total assets (from Schedule A, line 18) | 8 | 31,808,534 |
| 9 | Massachusetts tangible property taxed locally (from line 6 above) | 9 | 2,868 |
| 10 | Total assets not taxed locally. Subtract line 9 from line 8 | 10 | 31,805,666 |
| 11 | Investments in subsidiaries at least 80% owned (from Schedule A, line 12a) | 11 | 20,196 |
| 12 | Assets subject to allocation. Subtract line 11 from line 10 | 12 | 31,785,470 |
| 13 | Income apportionment percentage (from Schedule F, line 5) | 13 | .519675 |
| 14 | Allocated assets. Multiply line 12 by line 13 | ▸ 14 | 16,518,114 |
| 15 | Tangible property percentage. Divide line 7 by line 14 | 15 | .020168 |

## 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.

| | | | |
|---|---|---|---|
| 1 | Total Massachusetts tangible property (from Schedule A, line 4) | 1 | |
| 2 | 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. Classified 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 | |
| 3 | Total exempt Massachusetts tangible property. Add lines 2a through 2g | 3 | |
| 4 | 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.

| | | | |
|---|---|---|---|
| 1 | Total assets (from Schedule A, line 18) | 1 | 31,808,534 |
| 2 | Total liabilities (from Schedule A, line 26) | 2 | 17,219,336 |
| 3 | Massachusetts tangible property taxed locally (from Schedule B, line 6) | 3 | 2,868 |
| 4 | Mortgages on Massachusetts tangible property taxed locally (from Schedule A, line 19a) | 4 | |
| 5 | Subtract line 4 from line 3. Do not enter less than "0" | 5 | 2,868 |
| 6 | Investments in subsidiaries at least 80% owned (from Schedule A, line 12a) | 6 | 20,196 |
| 7 | Deductions from total assets. Add lines 2, 5 and 6 | 7 | 17,242,400 |
| 8 | Allocable net worth. Subtract line 7 from line 1. Do not enter less than "0" | 8 | 14,566,134 |
| 9 | Income apportionment percentage (from Schedule F, line 5) | 9 | .519675 |
| 10 | 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 | 7,569,656 |

## Dividends Deduction

| | | | |
|---|---|---|---|
| 1 | Total dividends. See instructions | 1 | 20,000 |
| 2 | Dividends from Massachusetts corporate trusts | 2 | |
| 3 | Dividends from non-wholly-owned DISCs | 3 | |
| 4 | Dividends, if less than 15% of voting stock owned | 4 | |
| 5 | Dividends from RICs | 5 | |
| 6 | Dividends from REITs | 6 | |
| 7 | Total taxable dividends. Add lines 2 through 6 | 7 | |
| 8 | Dividends eligible for deduction. Subtract line 7 from line 1 | 8 | 20,000 |
| 9 | Dividends deduction. Multiply line 8 by .95 | 9 | 19,000 |

## Corporate Disclosure 20

| | | |
|---|---|---|
| 1 | Charitable contributions (from U.S. Form 1120, line 19) ► 1 | 51,196 |
| 2 | Federal research expense allowed under IRC section 174, plus research credit allowed under IRC section 41 (from U.S. Form 1120) ► 2 | |
| 3 | Accelerated depreciation (ARCS, MARCS, etc.) allowed as a federal deduction: | |
| | a. Equipment ► 3a | 295,125 |
| | b. Rental housing ► 3b | |
| | c. Buildings other than rental housing ► 3c | |
| | d. Pollution control facilities ► 3d | |
| 4 | Standard depreciation: | |
| | a. Equipment ► 4a | 207,549 |
| | b. Rental housing ► 4b | |
| | c. Buildings other than rental housing ► 4c | |
| | d. Pollution control facilities ► 4d | |
| 5 | Accelerated depreciation less standard depreciation: | |
| | a. Equipment. Subtract line 4a from line 3a. Not less than "0" 5a | 87,576 |
| | 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 | |
| 6 | Total amortizable costs for which amortization began in 2008 (from U.S. Schedule 4562, line 42, total of all entries in col. c) ► 6 | |
| 7 | 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 | |
| 8 | Total current year amortization expense for amortization of costs that began prior to 2008 (from U.S. Schedule 4562, line 43, col. f) ► 8 | |

An exact copy of U.S. Form 1120, 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: COMBINED SERVICE CORP

FEDERAL IDENTIFICATION NUMBER: 045678910

## Other Corporate Credits 20

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

CORPORATION NAME: COMBINED SERVICE CORP

FEDERAL IDENTIFICATION NUMBER: 045678910

## Taxable Income of Combined Filers 20

Each member of the combined group must complete its own Schedule E-CG.

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

| | | | |
|---|---|---|---|
| 1 | Gross receipts or sales (from U.S. Form 1120, line 1c) | ► 1 | 63,393,967 |
| 2 | Gross profit (from U.S. Form 1120, line 3) | ► 2 | 22,895,322 |
| 3 | Other deductions (from U.S. Form 1120, line 26) | ► 3 | 2,809,487 |
| 4 | Net income (from U.S. Form 1120, line 28) | ► 4 | 6,146,083 |
| 5 | Allowable U.S. wage credit. See instructions | ► 5 | 5,000 |
| 6 | Subtract line 5 from line 4 | 6 | 6,141,083 |
| 7 | State and municipal bond interest not included in U.S. net income | ► 7 | 3,500 |
| 8 | Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income | ► 8 | 509,035 |
| 9 | Section 168(k) "bonus" depreciation adjustment. See instructions | ► 9 X | 36,020 |
| 10 | Sections 31I and 3IK intangible expense add back adjustment. See instructions | ► 10 | 4,000 |
| 11 | Sections 31J and 3IK interest expense add back adjustment. See instructions | ► 11 | 750 |
| 12 | Federal production activity add back adjustment. See instructions | ► 12 | |
| 13 | Other adjustments, including research and development expenses. See instructions | ► 13 X | 8,878 |
| 14 | Add lines 6 through 13 | 14 | 6,613,470 |
| 15 | Abandoned building renovation deduction × .10 = | ► 15 | |
| 16 | Dividends deduction (from Schedule E-1, line 9) | ► 16 | 19,000 |
| 17 | Exception(s) to the add back of intangible expenses (enclose Schedule ABIE) | ► 17 | 4,000 |
| 18 | Exception(s) to the add back of interest expenses (enclose Schedule ABI) | ► 18 | 750 |
| 19 | Subtract the total of lines 15 through 18 from line 14 | 19 | 6,589,720 |
| 20 | Loss carryover (from Schedule E-2, line 8 or line 13, whichever applies) | ► 20 | 138,280 |
| 21 | Income subject to apportionment. Subtract line 20 from line 19 | ► 21 | 6,451,440 |
| 22 | Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies) | ► 22 | .519675 |
| 23 | Multiply line 21 by line 22 | 23 | 3,352,652 |
| 24 | Income not subject to apportionment | ► 24 | 680 |
| 25 | Certified Massachusetts solar or wind power deduction and excess NOL deduction | ► 25 | |
| 26 | Massachusetts taxable income. Subtract line 25 from the total of lines 23 and 24 | 26 | 3,353,332 |
| 27 | Income tax for the purpose of determining allowable credits. See instructions | ► 27 | 311,039 |
| 28 | Non-income measure tax due and credit recapture (from Excise Calculation) | 28 | 27,630 |
| 29 | Total excise due for the purpose of determining allowable credits. Add lines 27 and 28 | 29 | 338,669 |
| 30 | Total credits used (from Form 355C, page 2, line 6) | 30 | 300 |

CORPORATION NAME: COMBINED SERVICE CORP

FEDERAL IDENTIFICATION NUMBER: 045678910

## 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 |
|---|---|---|---|---|
| ST. LOUIS, MO | Work Site | | ● | ● |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

### Apportionment Factors

**1** Tangible property:

**a.** Property owned (averaged) ▸ Massachusetts 8,466,837 ▸ Worldwide 8,537,320

**b.** Property rented (capitalized) ▸ Massachusetts 3,029,256 ▸ Worldwide 3,029,256

**c.** Total property owned and rented. Massachusetts 11,496,093 Worldwide 11,566,576

**d.** Tangible property apportionment percentage. Divide (from line 1c) Massachusetts total by worldwide total . . . . 1d .993906

**2** Payroll:

**a.** Total payroll ▸ Massachusetts 15,464,655 ▸ Worldwide 25,589,786

**b.** Payroll apportionment percentage. Divide (from line 2a) Massachusetts total payroll by worldwide total payroll 2b .604329

**3** Sales:

**a.** Tangibles (Massachusetts destination) . . . . ▸ Massachusetts , ,

**b.** Tangibles (Massachusetts throwback) . . . . ▸ Massachusetts , , ▸ Worldwide , ,

**c.** Services (including mutual fund sales) . . . . ▸ Massachusetts 15,394,949 ▸ Worldwide 64,120,590

**d.** Rents and royalties . . . . ▸ Massachusetts , 10,000 ▸ Worldwide , 10,000

**e.** Other . . . . ▸ Massachusetts , 2,500 ▸ Worldwide , 5,000

**f.** Total sales . . . . Massachusetts 15,407,449 Worldwide 64,135,590

**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 .240232

**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 × 2) plus line 1d plus line 2b . . . . 4 2.078699

**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 .519675

CORPORATION NAME: Combined Service Corp

FEDERAL IDENTIFICATION NUMBER: 045678910

## Loss Carryover Deduction 20

### Part 1. General Net Operating Loss

| | | |
|---|---|---|
| a. 2003 loss | 1a | 200,000 |
| b. 2003 new corporation NOL carryover. You must enter "0" | 1b | 0 |
| c. 2003 loss previously used | 1c | 150,000 |
| d. 2003 loss available. Subtract 1c from 1a | 1d | 50,000 |
| a. 2004 loss | 2a | 40,000 |
| 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 | 40,000 |
| a. 2005 loss | 3a | 20,000 |
| 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 | 20,000 |
| a. 2006 loss (from 2006 Schedule E or E-CG, line 19) | 4a | 28,280 |
| 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 | 28,280 |
| 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 | 138,280 |
| 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 | 6,589,720 |
| 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 | 138,280 |

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

TAXPAYER IDENTIFICATION NUMBER

## 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 | |

CORPORATION NAME

COMBINED SERVICE CORP

FEDERAL IDENTIFICATION NUMBER

045678910

## Credit Recapture

20

Complete this schedule if the corporation has Brownfields tax credit, Low-Income Housing tax credit, or Historic Rehbilitation 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 | 1 | 10,000 |
| 2 | Month and year property was placed in service | 2 | 1200 |
| 3 | Total months of useful life | 3 | 468 |
| 4 | Month and year property was disposed of or ceased to be in qualified use | 4 | 1208 |
| 5 | Number of months property was in qualified use | 5 | 96 |
| 6 | Adjusted credit percentage. Divide line 5 by line 3 | 6 | .205128 |
| 7 | Recapture percentage. Subtract line 6 from 1.0 | 7 | .794872 |
| 8 | Tentative recapture tax. Multiply line 7 by line 1 | 8 | 7,949 |
| 9 | Portion of original credit not used to offset any tax. See instructions | 9 | |
| 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 | 10 | 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.

COMPLETE AS OF OCTOBER 31, 2008. SUBJECT ONLY TO LEGISLATIVE ACTION.

**PRINT IN BLACK INK**

Ovals must be filled in completely. Example:

# Combined Group Schedule 20

NAME OF PRINCIPAL REPORTING CORPORATION: COMBINED SERVICE CORP

FEDERAL IDENTIFICATION NUMBER: 045678910

ADDRESS OF PRINCIPAL REPORTING CORPORATION: 3 SERVICE ROAD

CITY, TOWN OR POST OFFICE: CHELSEA

STATE, ZIP CODE: MA 02150

## Total Tax Due and Payments

Enter the total tax due and payments from the principal reporting corporation and all subsidiaries of the combined group.

| | | | |
|---|---|---|---|
| 1 | Total excise due (from Form 355C, line 11) | 1 | 556,951 |
| 2 | Overpayment (from Form 355C, line 12) | 2 | 202,000 |
| 3 | First quarter estimated tax payments | 3 | 75,300 |
| 4 | Second quarter estimated tax payments | 4 | 75,200 |
| 5 | Third quarter estimated tax payments | 5 | 75,100 |
| 6 | Fourth quarter estimated tax payments | 6 | 75,100 |
| 7 | Amount paid with extension (from Form 355C, line 14) | 7 | 53,481 |
| 8 | Amount of refundable film credit and amount paid with return (from Form 355C, lines 15 and 23) | 8 | 800 |
| 9 | Amount overpaid to be credited to 2009 estimated tax | 9 | 0 |
| 10 | Amount overpaid to be refunded | 10 | 0 |

## Principal Reporting Corporation

Fill in if same principal reporting corporation as last year.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total excise due (from Form 355C, line 11) | | 1 | | 553,770 |
| 2 | Overpayment (from Form 355C, line 12) | Actual | 200,000 | Allocated | 200,000 |
| 3 | First quarter estimated tax payments | Actual | 75,000 | Allocated | 75,000 |
| 4 | Second quarter estimated tax payments | Actual | 75,000 | Allocated | 75,000 |
| 5 | Third quarter estimated tax payments | Actual | 75,000 | Allocated | 75,000 |
| 6 | Fourth quarter estimated tax payments | Actual | 75,000 | Allocated | 75,000 |
| 7 | Amount paid with extension (from Form 355C, line 14) | Actual | 53,000 | Allocated | 53,000 |
| 8 | Amount of refundable film credit and amount paid with return (from Form 355C, lines 15 and 23) | | 8 | | 800 |
| 9 | Amount overpaid to be credited to 2009 estimated tax | | 9 | | 0 |
| 10 | Amount overpaid to be refunded | | 10 | | 0 |

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## First Subsidiary Corporation ..... FID 046789101

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total excise due (from Form 355C, line 11) | | | 1 | 2,725 |
| 2 | Overpayment (from Form 355C, line 12) | Actual | 2,000 | Allocated | 2,000 |
| 3 | First quarter estimated tax payments | Actual | ,300 | Allocated | ,300 |
| 4 | Second quarter estimated tax payments | Actual | ,200 | Allocated | ,200 |
| 5 | Third quarter estimated tax payments | Actual | ,100 | Allocated | ,100 |
| 6 | Fourth quarter estimated tax payments | Actual | ,100 | Allocated | ,100 |
| 7 | Amount paid with extension (from Form 355C, line 14) | Actual | ,25 | Allocated | ,25 |
| 8 | Amount of refundable film credit and amount paid with return (from Form 355C, lines 15 and 23) | | | 8 | 0 |
| 9 | Amount overpaid to be credited to 2009 estimated tax | | | 9 | 0 |
| 10 | Amount overpaid to be refunded | | | 10 | 0 |

## Second Subsidiary Corporation ..... FID 047890123

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total excise due (from Form 355C, line 11) | | | 1 | ,456 |
| 2 | Overpayment (from Form 355C, line 12) | Actual | 0 | Allocated | 0 |
| 3 | First quarter estimated tax payments | Actual | 0 | Allocated | 0 |
| 4 | Second quarter estimated tax payments | Actual | 0 | Allocated | 0 |
| 5 | Third quarter estimated tax payments | Actual | 0 | Allocated | 0 |
| 6 | Fourth quarter estimated tax payments | Actual | 0 | Allocated | 0 |
| 7 | Amount paid with extension (from Form 355C, line 14) | Actual | ,456 | Allocated | ,456 |
| 8 | Amount of refundable film credit and amount paid with return (from Form 355C, lines 15 and 23) | | | 8 | 0 |
| 9 | Amount overpaid to be credited to 2009 estimated tax | | | 9 | 0 |
| 10 | Amount overpaid to be refunded | | | 10 | 0 |

## Third Subsidiary Corporation ..... FID

Fill in if enclosing additional page(s) for additional subsidiaries.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total excise due (from Form 355C, line 11) | | | 1 | |
| 2 | Overpayment (from Form 355C, line 12) | Actual | | Allocated | |
| 3 | First quarter estimated tax payments | Actual | | Allocated | |
| 4 | Second quarter estimated tax payments | Actual | | Allocated | |
| 5 | Third quarter estimated tax payments | Actual | | Allocated | |
| 6 | Fourth quarter estimated tax payments | Actual | | Allocated | |
| 7 | Amount paid with extension (from Form 355C, line 14) | Actual | | Allocated | |
| 8 | Amount of refundable film credit and amount paid with return (from Form 355C, lines 15 and 23) | | | 8 | |
| 9 | Amount overpaid to be credited to 2009 estimated tax | | | 9 | |
| 10 | Amount overpaid to be refunded | | | 10 | |

COMPLETE AS OF OCTOBER 31, 2008. SUBJECT ONLY TO LEGISLATIVE ACTION.

2008
Massachusetts
Department of
Revenue

# Schedule CIR
## Consolidated Income Reconciliation

Corporation name: COMBINED SERVICE CORP

Federal identification number: 045-678-910

| | a. Name | b. Federal Identification number | c. Type of entity | d. Separate corporation U.S. net income | e. Files a Massachusetts return | f. Type of Massachusetts return filed | g. Massachusetts income before apportionment | h. Massachusetts apportionment percentage | i. Massachusetts income not subject to apportionment | j. Massachusetts taxable income |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | COMBINED SERVICE | 045-678-910 | 01 | 6,146,083 | YES | 352 | 6,451,440 | .519675 | 680 | 3,353,332 |
| 2 | SUBSIDARY SERVICE | 046-789-101 | 01 | 4,418,919 | YES | 352 | 4,401,091 | .525088 | 500 | 2,311,460 |
| 3 | NGN SUBSIDARY | 047-890-123 | 01 | <135,000> | YES | 352 | <134,749> | 1.00000 | 895 | <133,849> |
| 4 | FEDERAL ADJUSTMENT | | 98 | 0 | | | | | | 0 |
| 5 | FEDERAL ELIMINATIONS | | 99 | 0 | | | | | | 0 |
| 6 | | | | | | | | | | |
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| 25 | | | | | | | | | | |
| 26 Totals | | | | 10,430,002 | | | | | | 5,530,943 |