Commonwealth of Massachusetts
Department of Revenue

Tax Year 2013 Computer-Generated Payment Voucher and Extension Forms for Income, Fiduciary and Corporate Returns Software Developer's Guide

(Form PV, Form M-4868, Form 2 PV, Form 355-PV, Form 355-7004)

10-17-2013

Version 2013.01

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NOTE: EXAMPLES are designed to show placement of data and scanline on document. Refer to '2013 Tax Year Payment Voucher and Extension Forms' for final form layout and heading / literal information for tax year 2013.

Change Log

10/17/2013– Changes from prior version highlighted in yellow in document.

<<NOTE: FORM PV and M-4868 SAMPLES SHOULD BE MAILED TO THE FOLLOWING ADDRESS>>
Massachusetts Department of Revenue / 200 Arlington Street / Chelsea, MA 02150 / ATTN: Kara Tempesta – 3rd Floor

1.0 Income PV Extension Specifications (Form PV & M-4868)

- All forms must be 3.5 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)
- The right-most character of the scan line must be 2.5 inches from the right edge
- The baseline of the scan line must be .5 inch from the bottom edge of the form
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line

Please be sure to cut (detach) Forms PV and M-4868 where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.

Please be sure to cut (detach) Forms PV and M-4868 where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.

- Form PV and M-4868 scan lines must consist of the following

Form Field #	**Form Content**	Scan Line Field #	Scan Line Position	**Scan Line Content**
(1)	Primary taxpayer's social security number	(6)	1-9	Primary taxpayer's social security number
(2)	Spouse taxpayer's social security number		10	Space
(3)	Year End Date (Tax Period End Date)	(7)	11	**Check Digit** for Primary taxpayer's social security number
(4)	Amount Enclosed		12	Space
(5)	Taxpayer's Name and Address	(8)	13-18	6 Digit Numeric Post for first three (3) characters of Primary taxpayer's last name
(16)	4-digit NACTP Vendor Code		19	Space
(17)	Check appropriate box(es) to indicate – Type of return filed Address change from prior year	(9)	20	**Check Digit** for 6 Digit Numeric Post for first three (3) characters of Primary taxpayer's last name
			21	Space
		(10)	22-32	Amount Enclosed <*zero filled on left*>
			33	Space
		(11)	34	**Check Digit** for Amount Enclosed
			35	Space
		(12)	36-39	Year End Date (Tax Period End Date) <*MMYY*>
			40	Space
		(13)	41-44	Tax Type
			45	Space
		(14)	46-48	Transaction Type
			49	Space
		(15)	50	**Check Digit** for entire scan line

NOTE:
Numeric Post for the **first 3 characters** of the **Primary taxpayer's last name** is a conversion of the first 3 characters of the Primary taxpayer's last name to a 6 digit numeric value. Each of the 3 characters is converted into a 2 digit number according to the following table.

Character from Last Name	Scan line Value	Character from Last Name	Scan line Value
Space	00	M	13
A	01	N	14
B	02	O	15
C	03	P	16
D	04	Q	17
E	05	R	18
F	06	S	19
G	07	T	20
H	08	U	21
I	09	V	22
J	10	W	23
K	11	X	24
L	12	Y	25
		Z	26

NOTE: Any character in the Primary taxpayer's last name that is not in the above table must be skipped.

- o If the name is less than 3 characters, left justify the name and fill the trailing positions with the space value ('00'). Omit punctuation, special characters and spaces in the name. Do NOT use space to replace these characters.

Examples:

DE HOYA = '040508'	(translates to DEH <drop the space>)
O'CONNOR = '150315'	(translates to OCO <drop the apostrophe>)
MI-TING = '130921'	(translates to MIT <drop the dash>)
BETTY = '020520'	(translates to BET)
YU = '252100'	(translates to YU + space)

- The Amount Enclosed field must include cents and 0's should be used as a fill character.
  - Example 1: $2500.00 would be 00000250000

- CALENDAR filers:
  - The Scanline Year End Date (Tax Period End Date) (field 12) must be for the current tax year in format '12YY'. For tax year 2013, the value must be '1213'. For tax year 2012, the value must be '1212'.
  - The 'Year End Date' box entry (field 3) must be for the current tax year and may be in format be '12/YY' or '12YY'. For tax year 2013, the value may be '12/13' or '1213'. For tax year 2012, the value may be '12/12' or '1212'.
  - NOTE - The Scanline Year End Date and box 3 Year End Date values must match. MM must be '12'
- FISCAL filers:
  - The Scanline Year End Date (Tax Period End Date) (field 12) must be for the current tax year in format '12YY'. For tax year 2013, the value must be '1213'. For tax year 2012, the value must be '1212'.
  - . The Year End Date in box entry (field 3) must be the MMYY of the *actual last month* of the fiscal filer year.
    Example: Fiscal year is July 1, 2012 – June 30, 2013 (files 2012 tax return)
    Year End Date in scanline field 12 must be '1213'
    Year End Date in box 3 must be '0613'.
  - NOTE - The Scanline Year End Date and box 3 Year End Date values will NOT match.

- The Tax Type must be 0140

- The Transaction Type must be either 136 (*for Form PV*) or 104 (*for Form M-4868*)

Check Digit Formulas (Form PV and M-4868)

Check Digit fields are calculated according to the following formula:

- Multiply each scan line digit by the weights 2,1,2,1,2 from left to right
- Add all digits of each product to produce the sum
- **Divide sum by 10**
- If remainder is zero, the check digit is zero.
- If remainder is 1 – 9, subtract remainder from 10 to produce the check digit.

Example: Check Digit for Scan line "Primary taxpayer's Social Security Number" = 343347631

	3	4	3	3	4	7	6	3	1
X	**2**	**1**	**2**	**1**	**2**	**1**	**2**	**1**	**2**
	6	4	6	3	8	7	12	3	2

Add all digits:

6+4+6+3+8+7+1+2+3+2 = 42 (sum)

Divide sum by 10:

42/10 = 4 remainder 2

If remainder = 0, the check digit is zero.
If remainder is not zero, subtract remainder from 10 to produce the check digit.

10 – 2 = 8 (check digit)

Example: Check Digit for Scan line "Alpha Check" = 191315 (converted from letters "SMO")

	1	9	1	3	1	5
X	**2**	**1**	**2**	**1**	**2**	**1**
	2	9	2	3	2	5

Add all digits:

2+9+2+3+2+5 = 23 (sum)

Divide sum by 10:

23/10 = 2 remainder 3

If remainder = 0, the check digit is zero.
If remainder is not zero, subtract remainder from 10 to produce the check digit.

10 – 3 = 7 (check digit)

Example: Check Digit for Scan line "Amount Enclosed" = 00002847900

	0	0	0	0	2	8	4	7	9	0	0
X	**2**	**1**	**2**	**1**	**2**	**1**	**2**	**1**	**2**	**1**	**2**
	0	0	0	0	4	8	8	7	18	0	0

Add all digits:

0+0+0+0+4+8+8+7+1+8+0+0 = 36 (sum)

Divide sum by 10:

36/10 = 3 remainder 6

If remainder = 0, the check digit is zero.
If remainder is not zero, subtract remainder from 10 to produce the check digit.

10 – 6 = 4 (check digit)

Example: Check Digit for ENTIRE Scan line (Form PV) (using 2008 as tax year)

First, calculate check digits for Social Security Number, 'Alpha Check' and 'Amount Enclosed' fields. Given the examples above, this yields a scan line with the following value:

343347631 8 191315 7 00002847900 4 1208 0140 136

Now follow the regular formula - treating the entire scan line as if it were a single value.

```
 3 4 3 3 4 7 6 3 1  8  1 9 1 3 1 5  7    0 0 0 0 2 8 4 7 9 0 0    4   1 2 0 8  0 1 4 0  1 3 6
X2 1 2 1 2 1 2 1 2  1  2 1 2 1 2 1  2    1 2 1 2 1 2 1 2 1 2 1    2   1 2 1 2  1 2 1 2  1 2 1
------------------------------------------------------------------------------------------------
 6 4 6 3 8 7(12)3 2  8  2 9 2 3 2 5 (14)  0 0 0 0 2(16)4(14)9 0 0  (8) 1 4 0(16) 0 2 4 0  1 6 6
```

Add all digits:

6+4+6+3+8+7+1+2+3+2+8+2+9+2+3+2+5+1+4+0+0+0+0+2+1+6+4+1+4
+9+0+0+8+1+4+0+1+6+0+2+4+0+1+6+6 = 144 (sum)

Divide sum by 10:

144/10 = 14 remainder 4

If remainder = 0, the check digit is zero.
If remainder is not zero, subtract remainder from 10 to produce the check digit.

10 – 4 = 6 (check digit)

1.1 Income PV Example

Example using 2008 form.
Refer to proper form year
for static information.

▼ DETACH HERE ▼

Form PV **Income Tax Payment Voucher — 2008**

Massachusetts
Department of Revenue

Social Security number [1]	Spouse's Social Security number [2]	Year End Date [3]	Amount enclosed [4]
343347631	400008103	12/08	28479.00

Joe Smoke
Holly Smoke
6 Winston Way
Marlboro, MA 01752

[5]

[17]

Check which form you filed:

☐ Form 1 Full-Year Resident

☐ Form 1-NR/PY Nonresident/ Part-Year Resident

☐ Name/address changed since 2007

Return this voucher with check or money order payable to: **Commonwealth of Massachusetts.**
Mail to: **Massachusetts Department of Revenue, PO Box 7003, Boston, MA 02204.**

[16] V#9999

1 inch

[6] [7] [8] [9] [10] [11] [12] [13] [14] [15]

343347631 8 191315 7 00002847900 4 1208 0140 136 6

2.5 inch

1/2 inch

1.2 M-4868 Example

Example using 2008 form.
Refer to proper form year for
static information.

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Form M-4868 **Application for Automatic Six-Month Extension — 2008** **Massachusetts Department of Revenue**

Social Security number	Spouse's Social Security number	Year End date	Amount enclosed
343347631 (1)	400008103 (2)	12/08 (3)	28479.00 (4)

Joe Smoke
Holly Smoke
6 Winston Way
Hollis, NH 03811
(5)

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.

Your signature | Signature of paid preparer | Date

Employer Identification number of paid preparer | Social Security number or PTIN

1 inch

(16) V# 9999

1/2 inch (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) 2.5 inch

343347631 8 191315 7 000002847900 4 1208 0140 104 4

<<NOTE: FORM 2- PV SAMPLES SHOULD BE MAILED TO THE FOLLOWING ADDRESS>>
Massachusetts Department of Revenue / 200 Arlington Street / Chelsea, MA 02150 / ATTN: Kara Tempesta – 3rd Floor

2.0 Fiduciary PV Specifications (Form 2 PV)

- All forms must be 3.5 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)
- The right-most character of the scan line must be 2 inches from right edge
- The baseline of the scan line must be 0.5 inches from bottom edge of the form 5 inch from the bottom edge of the form
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line

Please be sure to cut (detach) Form 2-PV where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.

- Form 2-PV scan lines must consist of the following:

DRAFT Form Field #	**DRAFT Form Content**	Scan Line Field #	Scan Line Position	**Scan Line Content**
(1)	Name of Estate or Trust	(9)	1-9	9 Digit Estate/Trust Taxpayer ID Number
(2)	Name and Title of Fiduciary		10	Space
(3)	Mailing Address of Fiduciary	(10)	11	Check Digit for 9 Digit Estate/Trust Taxpayer ID Number
(4)	City/Town, State, Zip Code		12	Space
(5)	U.S. Taxpayer Number	(11)	13-18	6 Digit Numeric Post for first three (3) characters of the “Name of Estate or Trust”
(6)	Year End Date (Tax Period End date) <MM/YY> or <MMYY> format		19	Space
(7)	Amount Enclosed	(12)	20	Check Digit for Numeric Post for first three (3) characters of the “Name of Estate or Trust”
(8)	Check if name /address changed since prior year		21	Space
(19)	4-digit NACTP Vendor Code	(13)	22-32	Amount Due <*zero filled on left*>
			33	Space
		(14)	34	Check Digit for Amount Due
			35	Space
		(15)	36-39	Scan Year End Date (Tax *Period End Date*) <MMYY>
			40	Space
		(16)	41-44	Form tax year (YYYY)
			45	Space
		(17)	46-49	Tax Type <*Constant ‘**0179**’*>
			50	Space
		(18)	51-53	Form Type <Constant ‘136’>

NOTE:

<u>Numeric Post</u> for the **<u>first 3 characters</u>** of the **<u>Name of Estate or Trust</u>** is a conversion of the first 3 characters of the **<u>Name of Estate or Trust</u>** to a 6 digit numeric value. Each of the 3 characters is converted into a 2 digit number according to the following table.

Character from Name of Estate or Trust	Scan line Value	Character from Name of Estate or Trust	Scan line Value
Space	00	S	19
A	01	T	20
B	02	U	21
C	03	V	22
D	04	W	23
E	05	X	24
F	06	Y	25
G	07	Z	26
H	08	0	30
I	09	1	31
J	10	2	32
K	11	3	33
L	12	4	34

Character from Name of Estate or Trust	Scan line Value
M	13
N	14
O	15
P	16
Q	17
R	18

Character from Name of Estate or Trust	Scan line Value
5	35
6	36
7	37
8	38
9	39

NOTE: Any character in the Name of Estate or Trust that is not in the above table must be skipped.

- If the name is less than 3 characters, left justify the name and fill the trailing positions with the space value ('00'). Omit punctuation, special characters and spaces in the name. Do NOT use space to replace these characters.

  Examples:

  DE HOYA = '040508' (translates to DEH <drop the space>)
  O'CONNOR = '150315' (translates to OCO <drop the apostrophe>)
  MI-TING = '130921' (translates to MIT <drop the dash>)
  1ST TRUST = '311920' (translates to 1ST)
  BETTY = '020520' (translates to BET)

- The Amount Enclosed field must include cents and 0's should be used as a fill character.1
  Example 1: $2500.00 would be 00000250000

- The Form Tax Year (scanline field 16) must be in "YYYY" format. This is the tax year of the form.
  The Form Tax Year matches the year of the period beginning date of the return.
  For tax year beginning in 2013, the Form Tax Year will be '2013'
  For tax year beginning in 2012, the Form Tax Year will be '2012'

  NOTE: FORM2 PV PROCESSING ALLOWS FISCAL YEAR FILING DATES
- The Tax Year End date (Tax Period End Date)) (form field 6 and scanline field 15) is the ending MMYY of the filing period being reported. The 2 values on the form must match.
- CALENDAR filer - The period end date is December. The ending MM will be 12 and the YY will be the same as the Form Tax Year .
  - If period end date is December, 2013 –Year End date = '1213' (YY matches 2013 Tax Year)
    This is filed on a 2013 Tax Year return
  - If period end date is December, 2012 –Year End date = '1212' (YY matches 2012 Tax Year)
    This is filed on a 2012 tax Year return.

- FISCAL filer -
  If the Year End Date is January – November of the year following the beginning period year, the ending MM will be 01 – 11 and the YY will be (Form Tax Year + 1)
  - Period begin is July, 2012; period end is June, 2013 –Year End Date = '0613' (Form Tax Year + 1)
    This is filed on a 2012 Tax Year return
  - Period begin is October, 2012; period end is September, 2013 –Year End Date = '0913' (Form Tax Year + 1). This is filed on a 2012 Tax Year return.
  - Period begin is October, 2011; period end is March, 2012 - Year End Date = '0312' (Form Tax Year + 1) (short filing period [< 12 months] ending in following year)
    This is filed on a 2011 tax year return.

  In the rare case that the Year End Date MM is January – November of the same tax year as the period beginning date, the ending MM will be 01 – 11 and the YY will be (Form Tax year)
  - Period begin is January, 2013; period end is June, 2013 –Year End Date = 0613
    This is filed on a 2013 tax Year return.
  - Period begin is July 2012; period end is November, 2012 –Year End Date = 1112.
    This is filed on a 2012 Tax Year return.

  NOTE: The "Year End Date" value in the scan line and in 'Year End Date' box **MUST CORRESPOND TO** the 'Year End date' value entered for the return.

- The Tax Type must be 0179

- The Transaction Type must be 136 (*for Form 2-PV*)

Check Digit Formulas (Form 2-PV)

Check Digit fields are calculated according to the following formula:

- Multiply each scan line digit by the weights 2,1,2,1,2 from left to right
- Add all digits of each product to produce the sum
- **Divide sum by 10**
- If remainder is zero, the check digit is zero.
- If remainder is 1 – 9, subtract remainder from 10 to produce the check digit.

Example: Check Digit for Scan line "Trust ID" = 477296843

	4	7	7	2	9	6	8	4	3
X	**2**	**1**	**2**	**1**	**2**	**1**	**2**	**1**	**2**
	8	7	14	2	18	6	16	4	6

Add all digits:

8+7+1+4+2+1+8+6+1+6+4+6 = 54 (sum)

Divide sum by 10:

54/10 = 5 remainder 4

If remainder = 0, the check digit is zero.
If remainder is not zero, subtract remainder from 10 to produce the check digit.

10 – 4 = 6 (check digit)

Example: Check Digit for Scan line "Alpha Check" = 010203 (converted from letters "ABC")

	0	1	0	2	0	3
X	**2**	**1**	**2**	**1**	**2**	**1**
	0	1	0	2	0	3

Add all digits:

0+1+0+2+0+3 = 6 (sum)

Divide sum by 10:

6/10 = 0 remainder 6

If remainder = 0, the check digit is zero.
If remainder is not zero, subtract remainder from 10 to produce the check digit.

10 – 6 = 4 (check digit)

Example: Check Digit for Scan line "Amount Due" = 00002847900

	0	0	0	0	2	8	4	7	9	0	0
X	**2**	**1**	**2**	**1**	**2**	**1**	**2**	**1**	**2**	**1**	**2**
	0	0	0	0	4	8	8	7	18	0	0

Add all digits:

0+0+0+0+4+8+8+7+1+8+0+0 = 36 (sum)

Divide sum by 10:

36/10 = 3 remainder 6

If remainder = 0, the check digit is zero.
If remainder is not zero, subtract remainder from 10 to produce the check digit.

10 – 6 = 4 (check digit)

2.1 Form2 Example

Example using 2008 form.
Refer to proper form year for
static information

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Form 2-PV **Fiduciary Tax Payment Voucher — 2008** **Massachusetts Department of Revenue**

U.S. taxpayer number	Year end date	Amount enclosed
477296843 [5]	12/31/2008 [6]	28479.00 [7]

ABC Irrevocable Trust [1]
Donald McRonald, Trustee [2]
123 Main Street [3]
River City, MA 09182 [4]

☐ Name/address changed since 2007
[8]

1 inch

Return this voucher with check or money order payable to: **Commonwealth of Massachusetts.**
Mail to: **Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.**

[19] V# 9999

[9] [10] [11] [12] [13] [14] [15] [16] [17] [18]

1/2 inch

2.0 inch

477296843 6 010203 4 00002847900 4 1208 2008 0179 136

3.0 Corporate PV / Extension Specifications (Form 355-PV and Form 355-7004)

- All forms must be 3.5 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)
- The right-most character of the scan line must be 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be .5 inch clearances BOTH above AND below the scan line area
- The baseline of the scan line must be 0.5 inches from the bottom edge of the form

Please be sure to cut (detach) the above forms where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.

- Forms 355-PV and 355-7004 scan lines must consist of the following

Scan Line Field #	Scan Line Position	**Scan Line** **Content**
(1)	1-4	Tax form year
	5	Space
(2)	6-9	0167 (***Tax Type*** *- see "**Note**" area below*)
	10	Space
(3)	11-13	136 or 104 (***Transaction Type*** *– see "**Note**" area below*)

Form Field Number	**Form Content**
(4)	4-digit NACTP Vendor Code – Applies to Form 355-PV; does NOT apply to Form 355-7004

NOTE:

- Form 355-PV is used for Form 355 and Form 355-S returns
- The Tax Type must be 0167 for Form 355 Payment Vouchers and 355-7004 Application for Corporate Extension
- The Transaction Type must be either 136 (*for all PVs in the Form 355 series*) or 104 (*for Form 355-7004*)
- **Return Payments and/or Extensions requests/payments for Form 355-U filers must be made electronically** (see TIR 09-18).

Form 355-PV Massachusetts Corporate Tax Payment Voucher 2008

Corporation name	Federal Identification number	Payment for the year ending:
ABC Corporation	123456789	12 / 31 / 2008 (MONTH / DAY / YEAR)
Street address: 125 Main Street		Check appropriate box: ☐ Domestic corporation (0167) ☐ Foreign corporation (0168) **(4)** V# 9999
City/Town: Any Town	State: MA / Zip: 11111-1111	Amount enclosed $ 999,999,999,99 ☐ Check if name/address changed since 2007

STAPLE CHECK HERE

Mail to: **Massachusetts Department of Revenue, PO Box 7005, Boston MA 02204**. Make check payable to: Commonwealth of Massachusetts.

1/2 inch **(1)** **(3)** 1.5 inch

2008 0167 136

(2)

Example using 2008 form.
Refer to proper year form for
static information.

3.2 Form 355-7004 Example

Form 355-7004
Corporate Extension Worksheet

Massachusetts Department of Revenue

Tentative Return

1 Estimated amount of tax for the taxable year (must be at least minimum tax)	**1**	
2 Advance and/or estimated payments made (if any)	**2**	
3 Tax due with this application. Subtract line 2 from line 1	**3**	

Payment in full of the tax due must be made with the extension request for it to be considered valid. If at least 50% of the tax due or the minimum tax (whichever is greater) for the taxable year is not paid, the extension is null and void. Penalties for a late return will be assessed from the original due date of the return.

General Information

Who May File Form 355-7004?

All domestic and foreign business, manufacturing or security corporations eligible to file Forms 355, 355C, 355S, 355SC or 355SBC may use this application to request either an automatic six-month extension of time to file their return or an extension of time to file for more than six-months. Corporations that file corporate returns other than those listed, such as insurance companies, financial institutions, public utilities, urban redevelopment companies, etc., must use Form 355-7004 Misc. Form 355-7004 also acts as the required tentative return.

When Should Form 355-7004 Be Filed?

This application must be filed on or before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

Must a Payment Be Submitted with This Form?

Yes. The full payment of tax reasonably estimated to be due must accompany this form. If at least 50% of the tax due or the minimum tax (whichever is greater) for the taxable year is not paid, the extension is null and void. If filing Form 355C, payments may be allocated to subsidiaries when Schedule CG is filed.

Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return **does not** extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date.

How Long Is the Period of Extension?

An automatic six-month extension is granted upon the proper filing of this form. **An extension for a period longer than six-months** may be granted if good cause exists; it requires the written approval of the Commissioner before it becomes effective. The Commissioner may terminate this extension at any time by mailing a notice of termination to the corporation or to the person who requested the extension for the corporation. The notice will be mailed at least 10 days prior to the termination date designated in the notice.

Who May Sign?

Form 355-7004 must be signed by the treasurer or assistant treasurer of the corporation or by a person authorized by the corporation to do so. An application signed by an unauthorized person will be considered null and void. If a return is filed after the original due date based on a void extension, interest and penalties will be assessed back to the original due date.

Keep this worksheet with your records. Do not submit it with Form 355-7004. Mail the completed application to: **Massachusetts Department of Revenue, PO Box 7025, Boston, MA 02204**.

Note: Under certain circumstances, if a payment is not required to be submitted with the extension request, the requirement to file the extension may be waived. For further information, see TIR 06-21.

Corporations with $100,000 or more in receipts or sales must submit their extension request, as well as any accompanying payment, electronically. Also, any corporation making an extension payment of $5,000 or more must make the payment using electronic means. For further information, see TIR 04-30.

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Form 355-7004

Application for Corporate Extension — 2008

Massachusetts Department of Revenue

Federal Identification number 123456789	Is the corporation incorporated in Massachusetts? ☐ Yes ☐ No	Period end date 12/31/2008	Amount enclosed 999,999,999.99
Business name ABC Corporation		Type of extension being applied for ☐ a. Automatic six-month ☐ b. Extension until:	
Mailing address 123 Any Street or P. O.		City/Town Any City	State MA Zip 11111-1111

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 officer or agent	Signature of paid preparer	Date
Employer Identification number of paid preparer	Social Security number or PTIN of paid preparer	

Example using 2008 form.
Refer to proper form year for static information.

1/2 inch

(1) (3) 1.5 inch

2008 0167 104

(2)