Commonwealth of Massachusetts
Department of Revenue

Part 2 - 2012 Corporate Excise Software Developer's Guide

A Guide for Form Vendors and Software Developers
of Massachusetts *Forms 355 & 355-S*

2012 Tax Year
2013 Processing Year

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Data Specifications:

The major corporate excise forms, Form 355 and Form 355S use many of the same schedules. In order to limit the size of this .pdf, each schedule is reproduced within these guidelines only once. It is important to note, however, that most of these schedules must be included with a return in order for the return to be considered complete. Detailed instructions for Massachusetts corporate excise forms can be obtained at DOR's Web site, mass.gov/dor.

Section Two contains specifications for the following:

Form 355
Form 355-S

Schedule A
Schedule B/C
Schedule D/E-1
Schedule E
Schedule CD
Schedule E-2

Location is designated as x (column) range, y(row) coordinates from the grids - In format as "Y-X, L", where L = length

Field Number with an asterisk (*) indicate changes from last year. These include New Line Items, Size Changes, & Location Changes; but not deleted items. Refer to Part 1, Data Specification area for deleted line items.

If there are differences between the stated field locations in this document and what is found on the grids, the grids take precedence.

Form 355 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	397		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
	RETURN_INVENTORY		0				
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	FORM_355_COUNT	Numeric	2	Y		Physically, # Form355	
13	EXCALC_COUNT	Numeric	2	Y		Physically, # EXCALC	
14	SCHED_A_COUNT	Numeric	2	Y		Physically, # Schd A	
15	SCHED_B/C_COUNT	Numeric	2	Y		Physically, # Sch B/C	
16	SCHED_D/E1_COUNT	Numeric	2	Y		Physically, # Schd D	
17	SCHED_E_COUNT	Numeric	2	Y		Physically, # Schd E1/E	
18	SCHED_CD_COUNT	Numeric	2	Y		Physically, # Sched CD	
19	OTHR_ATTACH_COUNT	Numeric	5	Y		Physically, # Other Attachments	
20	Tx period beginning	Numeric	8	Y		MMDDYYYY	15-14, 8
21	Tx period ending	Numeric	8	Y		MMDDYYYY	15-26, 8
22	CORP_NAME	Alpha	32				19-08, 32
23	Taxpayer FID	Alpha	9	Y			19-41, 9
24	Principal Address	Alpha	24				20-08, 24
25	City/Town	Alpha	24				20-33, 24
26	State	Alpha	2			USPS Codes	20-58, 2
27	Zip	Alpha	9				20-61, 9
28	Principal Address in MA	Alpha	24				21-08, 24
29	City/Town	Alpha	24				21-33, 24
30	State	Alpha	2			USPS Codes	21-58, 2
31	Zip	Alpha	9				21-61, 9
32	INCORP_IN_MASS	Alpha	1	Y	Blank, Y, N	Line 1	24-58,1 24-63,1
33	SEC_38_MFUND	Alpha	1		Blank, M, F,	M=Section 38; F=Mutual fund	25-22,1 25-37,1
34	RD_MFG_RIC	Alpha	1		Blank, D, M, R, T	D=R&D, M=Classified manufacturing, R=RIC T=REIT	26-22,1 26-37,1 26-52,1 26-58,1

35	MASS_COMB	Alpha	1		Blank, Y, N	Line 4	27-58,1 27-63,1
36*	DIFF_MONTH	Alpha	1		Blank, Y, N	Line 5	28-58,1 28-63,1
37	INS_HOLD_CO	Alpha	1		Blank, Y, N	Line 6	29-58,1 29-63,1
38	AA1_FLAG	Alpha	1		Blank, Y, N	Line 7	30-58,1 30-63,1
39	FINAL_FLG	Alpha	1		Blank, Y, N	Line 8	31-58,1 31-63,1
40	FBC_CDE_NUM	Numeric	6			Principal Busns Code	32-74,6
41	FID of Parent	Numeric	9			Line 10	33-71,9
42	AVG_NO_EMP_MA	Numeric	6			Line 11	34-74,6
43	AVG_NO_EMP_ALL	Numeric	6			Line 12	35-74,6
44	DT_CHT_BEG_MA	Numeric	8			Line 13 MMDDYYYY	36-72,8
45	IRS_DATE	Numeric	4			Last year audited IRS	37-76,4
46	ADJ_RPD_TO_MA	Alpha	1		Blank, Y, N	Line 15	38-58,1 38-63,1
47	EXP_PD_RELATED_ENT	Alpha	1		Blank, Y, N	Line 16	39-58,1 39-63,1
48	TDS_INCLUDED	Alpha	1		Blank, Y, N	Line 17	40-58,1 40-63,1
49	INC_EXEMPT	Alpha	1		Blank, Y, N	Line 18	41-58,1 41-63,1
50	PREP_SSN	Alpha	9	Y		For Paid Preparers	44-61,9
51	PREP_EIN	Alpha	9	Y		For Paid Preparers	46-61,9
52	AUTH_DELEGATE	Alpha	1		Blank, Y, N	Authorized delegate	49-16,1
53	PAID_PREP_NAME	Alpha	20	Y		Preparer's Name	44-39, 20
54	PREPARER_PHONE	Alpha	11	Y		Preparer's Phone	46-39, 11
55	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355, Page 2 Excise Calculation Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	397		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	SCH_C_LINE4	Numeric	12			Line 1 a	20-44,12
15	TXBLTGBPPRTY	Numeric	12			Line 1 b	20-68,12
16	SCH_D_LINE10	Numeric	12			Line 2 a	21-44,12
17	TXBLNETWRTH	Numeric	12			Line 2 b	21-68,12
18	SCH_E_LINE26	Numeric	12			Line 3 a	22-44,12
19	MASS_ICM_AMT	Numeric	12			Line 3 b	22-68,12
20	Credit recapture	Numeric	12			Line 4	23-68,12
21*	TAX_INSTALL_SALES	Numeric	12			Line 5	24-68,12
22	Excise before credit	Numeric	12			Line 6	25-68,12
23	TOTAL_CR_AMT	Numeric	12			Line 7	26-68,12
24	EXC_AFTR_CR	Numeric	12			Line 8	27-68,12
25	SCHED_UST_38	Numeric	12			Line 9	28-68,12
26	MIN_EXC_AMT	Numeric	3	Y	< 457	Line 10	29-77,3
27	EXC_DUE_AMT	Numeric	12			Line 11	30-68,12
28	WILDLIFE	Numeric	12			Line 12	31-68,12
29	TOT_EXC_DUE	Numeric	12			Line 13	32-68,12
30	APPLD_ESTTAX	Numeric	12			Line 14	33-68,12
31	EST_TAX_PYMT	Numeric	12			Line 15	34-68,12
32	EXT_PYMT_AMT	Numeric	12			Line 16	35-68,12
33	PASS_ENTY_WHOLD	Numeric	12			Line 16	36-68, 12
34	FID_PASS_ENTY	Numeric	9			Line 17	36-35, 9
35	TOTAL_REFUND_CRS	Numeric	12			Line 18	37-68, 21
36	TOTAL_PAYMENTS	Numeric	12			Line 19	38-68,12
37	AMT_OVRPD	Numeric	12			Line 20	39-68,12
38	CR_TO_AMT	Numeric	12			Line 21	40-68,12
39	RFD_AMT	Numeric	12			Line 22	41-68,12
40	BAL_DUE_AMT	Numeric	12			Line 23a	42-68,12
41	M2220_AMT	Numeric	12			Line 23b	43-21,7
42	PNLT_AMT	Numeric	12			Line 23	43-41,7
43	TOT_PNLT_AMT	Numeric	12			Line 24	43-68,12
44	INT_UNPD_BAL	Numeric	12			Line 25	44-68,12
45	TOT_AMT_DUE	Numeric	12			Line 26	45-68,12
46	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355S Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA Standard	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	347		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
	RETURN_INVENTORY						
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	FORM_355S_COUNT	Numeric	2	Y		Physically, # Form355	
13	EXCALC_COUNT	Numeric	2	Y		Physically, # EXCALC	
14	SCHED_A_COUNT	Numeric	2	Y		Physically, # Schd A	
15	SCHED_B/C_COUNT	Numeric	2	Y		Physically, # Sch B/C	
16	SCHED_D/E1_COUNT	Numeric	2	Y		Physically, # Schd D	
17	SCHED_ E_COUNT	Numeric	2	Y		Physically, # Sch E1/E	
18	SCHED_CD_COUNT	Numeric	2	Y		Physically, # Sch CD	
19	OTHR_ATTACH_COUNT	Numeric	5	Y		Physically, # Other Attachments	
20	Tx period beginning	Numeric	8	Y		MMDDYYYY	16-14,8
21	Tx period ending	Numeric	8	Y		MMDDYYYY	16-26,8
22	CORP_NAME	Alpha	32				19-08,32
23	FID	Alpha	9				19-41,9
24	Principal Address	Alpha	24				20-08,24
25	City/Town	Alpha	24				20-33,24
26	State	Alpha	2			USPS CODES	20-58,2
27	Zip	Alpha	9				20-61,9
28	Principal Address in MA	Alpha	24				21-08,24
29	City/Town	Alpha	24				21-33,24
30	State	Alpha	2			USPS CODES	21-58,2
31	Zip	Alpha	9				21-61,9
32	LOWER_TIER_ENTITY	Alpha	1		Blank, Y, N		23-58,1 23-63,1
33	INCORP_IN_MASS	Alpha	1	Y	Blank, Y, N	Line 1	24-58,1 24-63,1
34	SEC_38_MFUND	Alpha	1		Blank, M, F	M=Section 38; F=Mutual Fund	25-22,1 25-37,1

35	RD_MFG_RIC	Alpha	1		Blank, D, M	D=R&D, M=Classified manufacturing	26-22,1 26-37,1
36	MA_UNITARY_RETURN	Alpha	1		Blank, Y, N	Line 4	27-58,1 27-63,1
37*	DIFF_MONTH	Alpha	1		Blank, Y, N	Line 5	28-58,1 28-63,1
38	QUAL_PARENT	Alpha	1		Blank, Y, N	Line 6	29-58,1 29-63,1
39	AA1_FLAG	Alpha	1		Blank, Y, N	Line 7	30-58,1 30-63,1
40	FINAL_FLG	Alpha	1		Blank, Y, N	Line 8	31-58,1 31-63,1
41	FBC_CDE_NUM	Alpha	6			Principal bus. code	32-74,6
42	PARENT_ID	Alpha	9			Line 10	32-71,9
43	AVG MA EMP	Numeric	6			Line 11	34-74,6
44	AVG ALL EMP	Numeric	6			Line 12	35-74,6
45	Year began in MA	Numeric	8			mmddyyyy Line 13	36-72,8
46	IRS_DATE	Numeric	4			Last audited by IRS	37-76,4
47	Adjustment reported to MA	Alpha	1		Blank, Y, N	Line 15	38-58,1 38-63,1
48	EXP_PD_RELATED_ENT	Alpha	1		Blank, Y, N	Line 16	39-58,1 39-63,1
49	TDS_FLAG	Alpha	1		Blank, Y, N	Line 17	40-58,1 40-63,1
50	INC_EXEMPT	Alpha	1		Blank, Y, N	Line 18	41-58,1 41-63,1
51	PREP_SSN	Alpha	9	Y		For Paid Preparers	44-61,9
52	PREP_EIN	Alpha	9	Y		For Paid Preparers	46-61,9
53	AUTH_DELEGATE	Alpha	1		Blank, Y, N	Authorized Delegate	49-16,1
54	PAID_PREP_NAME	Alpha	32	Y		Preparer's Name	44-39, 20
55	PREPARER_PHONE	Alpha	11	Y		Preparer's Phone	46-39, 11
56	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355S, Page 2 Excise Calculation Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	347		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	SCH_C_LINE4	Numeric	12			Line 1 a	20-39,12
15	TXBLTGBPPRTY	Numeric	12			Line 1 b	20-68,12
16	SCH_D_LINE10	Numeric	12			Line 2 a	21-39,12
17	TXBLNETWRTH	Numeric	12			Line 2 b	21-68,12
18	TAX INC/PASSIVE INVST	Numeric	12			Line 3 a	22-39,12
19	TOTAL TAX PASS INC	Numeric	12			Line 3 b	22-68,12
20	SCH_S_LINE17	Numeric	12			Line 4	23-68,12
21	SCH_E_LINE26	Numeric	12			Line 5	24-68,12
22	FORM355S_LINE_6	Numeric	12			Line 6	26-68,12
23	CREDIT_RECAP	Numeric	12			Line 7	27-68,12
24*	TAX_INSTALL_SALES	Numeric	12			Line 8	28-68,12
25	EXCISE_BEFOR_CR	Numeric	12			Add line 1 or 2, whichever applies, to total of lines 3, 6 and 7	29-68,12
26	TOTAL_CR_AMT	Numeric	12			Line 10	30-68,12
27	EXC_AFTR_CR	Numeric	12			Line 11	31-68,12
28	SCHED_UST_38	Numeric	12			Line 12	32-68,12
29	MIN_EXC_AMT	Numeric	3	Y	< 457	Line 13	33-77,3
30	EXC_DUE_AMT	Numeric	12			Line 14	34-68,12
31	WILDLIFE	Numeric	12			Line 15	35-68,12
32	TOT_EXC_DUE	Numeric	12			Line 16	36-68,12
33	APPLD_ESTTAX	Numeric	12			Line 17	37-68,12
34	EST_TAX_PYMT	Numeric	12			Line 18	38-68,12
35	EXT_PYMT_AMT	Numeric	12			Line 19	39-68,12
36	PASS_ENTY_WHOLD	Numeric	12			Line 20	40-68, 12
37	FID_PASS_ENTITY	Numeric	9			Line 20	40-35, 9
38	TOTAL_REFUND_CRS	Numeric	12			Line 21	41-68, 12
39	TOTAL_PAYMENTS	Numeric	12			Line 22	42-68,12
40	AMT_OVRPD	Numeric	12			Line 23	43-68,12
41	CR_TO_AMT	Numeric	12			Line 24	44-68,12

42	RFD_AMT	Numeric	12			Line 25	45-68,12
43	BAL_DUE_AMT	Numeric	12			Line 26	46-68,12
44	M2220_AMT	Numeric	12			Line 27a	47-21,7
45	PNLT_AMT	Numeric	12			Line 27b	47-43,7
46	TOT_PNLT_AMT	Numeric	12			Line 27	47-68,12
47	INT_UNPD_BAL	Numeric	12			Line 28	48-68,12
48	TOT_AMT_DUE	Numeric	12			Line 29	49-68,12
49	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule A Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	060		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	CORP_NAME	Alpha	32	Y			19-08,32
15	FID	Numeric	9	Y		Schedule A page 1	19-41,9
16	BUILD_COL_A	Numeric	12			Line 1a, Col A	25-40,12
17	BUILD_COL_B	Numeric	12			Line 1a, Col B	25-55,12
18	BUILD_NET	Numeric	12			Line 1a, Col C	25-68,12
19	LAND COL_A	Numeric	12			Line 1b, Col A	26-40,12
20	LAND_NET	Numeric	12			Line 1b, Col C	26-68,12
21	VEHIC_COL_A	Numeric	12			Line 1c, Col A	27-40,12
22	VEHIC COL_B	Numeric	12			Line 1c, Col B	27-55,12
23	VEHIC_NET	Numeric	12			Line 1c, Col C	27-68,12
24	MACH_TAX_COL_A	Numeric	12			Line 1d, Col A	28-40,12
25	MACH_TAX_COL_B	Numeric	12			Line 1d, Col B	28-55,12
26	MACH_TAX_NET	Numeric	12			Line 1d, Col C	28-68,12
27	MACH_NO_TAX_COL_A	Numeric	12			Line 1e, Col A	29-40,12
28	MACH_NO_TAX_COL_B	Numeric	12			Line 1e, Col B	29-55,12
29	MACH_NO_TAX_NET	Numeric	12			Line 1e, Col C	29-68,12
30	EQUIP_COL_A	Numeric	12			Line 1f, Col A	30-40,12
31	EQUIP_COL_B	Numeric	12			Line 1f, Col B	30-55,12
32	EQUIP_NET	Numeric	12			Line 1f, Col C	30-68,12
33	FIX_COL_A	Numeric	12			Line 1g, Col A	31-40,12
34	FIX_COL_B	Numeric	12			Line 1g, Col B	31-55,12
35	FIX_NET	Numeric	12			Line 1g, Col C	31-68,12
36	IMPROV_TAX_COL_A	Numeric	12			Line 1h, Col A	32-40,12
37	IMPROV_TAX_COL_B	Numeric	12			Line 1h, Col B	32-55,12
38	IMPROV_TAX_NET	Numeric	12			Line 1h, Col C	32-68,12
39	IMPROV_NOTAX_COL_A	Numeric	12			Line 1i, Col A	33-40,12

40	IMPROV_NOTAX_COL_B	Numeric	12			Line 1i, Col B	33-55,12
41	IMPROV_NOTAX_NET	Numeric	12			Line 1i, Col C	33-68,12
42	DEP_ASSET_COL_A	Numeric	12			Line 1j, Col A	34-40,12
43	DEP_ASSET_COL_B	Numeric	12			Line 1j, Col B	34-55,12
44	DEP_ASSET_NET	Numeric	12			Line 1j, Col C	34-68,12
45	CONST_IN_PROG	Numeric	12			Line 1k, Col A	35-40,12
46	CONST_IN_PROG_NET	Numeric	12			Line 1k, Col C	35-68,12
47	MASS_CAP_ASSET	Numeric	12			Line 1l	36-68,12
48	MA_GEN_MERCH	Numeric	12			Line 2a	38-68,12
49	MA_EXMP_GOODS	Numeric	12			Line 2b	39-68,12
50	MA_NONDEP_ASSET	Numeric	12			Line 3	40-68,12
51	MA_TOT_TANG_ASSET	Numeric	12			Line 4	41-68,12
52	NON_MA_BUILD_COL_A	Numeric	12			Line 5a, Col A	43-40,12
53	NON_MA_BUILD_COL_B	Numeric	12			Line 5a, Col B	43-55,12
54	NON_MA_BUILD_NET	Numeric	12			Line 5a, Col C	43-68,12
55	NON_MA_LAND_COL_A	Numeric	12			Line 5b, Col A	44-40,12
56	NON_MA_LAND_NET	Numeric	12			Line 5b, Col C	44-68,12
57	NONMA_IMPRV_COL_A	Numeric	12			Line 6, Col A	45-40,12
58	NONMA_IMPRV_COL_B	Numeric	12			Line 6, Col B	45-55,12
59	NONMA_IMPRV_NET	Numeric	12			Line 6, Col C	45-68,12
60	NONMA_CAP_ASSET_COL_A	Numeric	12			Line 7, Col A	46-40,12
61	NONMA_CAP_ASSET_COL_B	Numeric	12			Line 7, Col B	46-55,12
62	NONMA_CAP_ASSET_NET	Numeric	12			Line 7, Col C	46-68,12
63	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule A, Page 2 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	060		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	NON_MA_INVERTORY	Numeric	12			Schedule A pg 2, Line 8	20-68,12
15	NON_MA_NON_DEPREC	Numeric	12			Line 9	21-68,12
16	NON_MA_TANG_ASSET	Numeric	12			Line 10	22-68,12
17	TOT_TANG_ASSETS	Numeric	12			Line 11	23-68,12
18	INVEST_SUB_CORP	Numeric	12			Line 12a	25-68,12
19	OTHER_INVEST	Numeric	12			Line 12b	26-68,12
20	NOTE_RECEIVABLE	Numeric	12			Line 13	27-68,12
21	ACCOUNT_RECEIVABLE	Numeric	12			Line 14	28-68,12
22	INT_CO_RECEIVABLE	Numeric	12			Line 15	29-68,12
23	CASH	Numeric	12			Line 16	30-68,12
24	OTHR_ASSETS	Numeric	12			Line 17	31-68,12
25	TOTAL_ASSETS	Numeric	12			Line 18	32-68,12
26	MORT_MA_TAN_PROPT	Numeric	12			Line 19a	36-68,12
27	MORT_OTHR_TAN_AST	Numeric	12			Line 19b	37-68,12
28	BOND_DEBT	Numeric	12			Line 20	38-68,12
29	ACCOUNT_PAYABLE	Numeric	12			Line 21	39-68,12
30	INTERCO_PAYABLES	Numeric	12			Line 22	40-68,12
31	NOTES_PAYABLE	Numeric	12			Line 23	41-68,12
32	MISC_CUR_LIABIL	Numeric	12			Line 24	42-68,12
33	MISC_ACCRU_LIABIL	Numeric	12			Line 25	43-68,12

34	TOT_LIABILITY	Numeric	12			Line 26	44-68,12
35	TOT_CAP_STOCK	Numeric	12			Line 27	45-68,12
36	CAP_SURPLUS	Numeric	12			Line 28	46-68,12
37	RETAINED_EARNINGS	Numeric	12			Line 29, Neg. values ok	47-68,12
38	UNDISTRIB_INCOME	Numeric	12			Line 30	48-68,12
39	TOT_CAPITAL	Numeric	12			Line 31, Neg. values ok	49-68,12
40	TREASURY_STOCK	Numeric	12			Line 32	50-68,12
41	TOT_LIAB_CAPITAL	Numeric	12			Line 33	51-68,12
42	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedules B/C Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcod	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	061		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sched	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	CORP_NAME	Alpha	32	Y			19-08,32
15	FID	Numeric	9	Y			19-41,9
16	MA_TANG_PROPERTY	Numeric	12			Schedule B, Line 1	21-68,12
17	MA_REAL_ESTATE	Numeric	12			Line 2	22-68,12
18	MA_VEHICLES	Numeric	12			Line 3	23-68,12
19	MA_MACHIN_TAX	Numeric	12			Line 4	24-68,12
20	MA_IMPROVE	Numeric	12			Line 5	25-68,12
21	MA_TANG_PROP_TAX_6	Numeric	12			Line 6	26-68,12
22	MA_TANG_PROP_NOTAX	Numeric	12			Line 7	27-68,12
23	TOTAL_ASSETS	Numeric	12			Line 8	28-68,12
24	MA_TANG_PROP_TAX_9	Numeric	12			Line 9	29-68,12
25	ASSETS_NOTAX	Numeric	12			Sub line 9 from line 8	30-68,12
26	INVEST_IN_SUBS	Numeric	12			Line 11	31-68,12
27	ASSETS_SUB_ALLOCAT	Numeric	12			Line 12	32-68,12
28	INC_APPORT_PERCENT	Numeric	7			NO Decimal Point	33-72,7
29	ALLOCATED_ASSETS	Numeric	12			Line 14	34-68,12
30	TANG_PRP	Numeric	7			NO Decimal Point	35-72,7
31	C_MA_TANG_PROP	Numeric	12			Schedule C, Line 1	38-68,12
32	C_MA_REAL_ESTATE	Numeric	12			Line 2a	40-68,12
33	C_MA_VEHICLES	Numeric	12			Line 2b	41-68,12
34	C_MA_MACHIN_TAX	Numeric	12			Line 2c	42-68,12
35	C_ MA_IMPROVE	Numeric	12			Line 2d	43-68,12
36	C_MA_EXEMPT_GOODS	Numeric	12			Line 2e	44-68,12
37	C_MA_TREATMNT_FACIL	Numeric	12			Line 2f	45-68,12
38	C_MA_CLEAN_DED	Numeric	12			Line 2g	46-68,12
39	C_MA_XMT_TANG_PROP	Numeric	12			Line 3	47-68,12
40	C_MA_TAX_TANG_PROP	Numeric	12			Line 4	48-68,12
41	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule D/E1 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	062		
7	PAGE_NUM	Alpha	1	Y	1	Pg numb of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	D_TOT_ASSETS	Numeric	12			Schedule D, Line 1	20-68,12
15	D_TOT_LIABILITIES	Numeric	12			Line 2	21-68,12
16	D_TANG_PROP_TAX	Numeric	12			Line 3	22-68,12
17	D_MORT_TANG_PROP	Numeric	12			Line 4	23-68,12
18	D_SUBTOTAL	Numeric	12			Subtract line 4 from line 3 not less than zero	24-68,12
19	D_INVEST_SUBSIDIARY	Numeric	12			Line 6	25-68,12
20	D_DEDUCTIONS	Numeric	12			add 2, 5 and 6	26-68,12
21	D_ALLOC_NET_WORTH	Numeric	12			Sub line 7 from line1	27-68,12
22	D_INC_APPRT_PERCNT	Numeric	7			Line 9 NO Decimal Point	28-72,7
23	D_TAX_NET_WORTH	Numeric	12			multiply line 8 by line 9	29-68,12
24	E1_TOT_DIVIDENDS	Numeric	12			Schedule E-1, Line 1	32-68,12
25	E1_CORP_TRUST_DIVID	Numeric	12			Line 2	33-68,12
26	E1_DIVID_DISCS	Numeric	12			Line 3	34-68,12
27	E1_15_VOTE_STOCK	Numeric	12			Line 4	35-68,12
28	E1_DIVID_RICS	Numeric	12			Line 5	36-68,12
29	E1_DIVID_REITS	Numeric	12			Line 6	37-68,12
30	E1_TOT_TAX_DIVID	Numeric	12			Add lines 2 through 6	38-68,12
31	E1_ELIG_DIVID_DEDCT	Numeric	12			Line 8	39-68,12
32	E1_DIVID_DEDUCTION	Numeric	12			multiply line 8 by .95	40-68,12
33	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedules E Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	064		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	CORP_NAME	Alpha	32	Y			
15	FID	Numeric	9	Y			
16	GR_RCPT_SLS	Numeric	12			Negative values allowed	21-68,12
17	GR_PFT_AMT	Numeric	12			Negative values allowed	22-68,12
18	OTHR_DED_AMT	Numeric	12			Negative values allowed	23-68,12
19	NET_ICM_AMT	Numeric	12			Negative values allowed	24-68,12
20	US_WAGE_CR	Numeric	12			Line 5	25-68,12
21	SUBTOT_6	Numeric	12			Negative values allowed	26-68,12
22	ST_MNCLPBOND	Numeric	12			Negative values allowed	27-68,12
23	FR_STK_TAX	Numeric	12			Negative values allowed	28-68,12
24	168(K)_DEP_RECAP	Numeric	12			Negative values allowed	29-68,12
25	INTANG_EXP	Numeric	12			Line 10	30-68,12
26	INTER_EXP	Numeric	12			Line 11	31-68,12
27	FED_PROD_ADD_BACK	Numeric	12			Line 12	32-68,12
28	OTHER_ADJUSTMNTS	Numeric	12			Negative values allowed	33-68,12
29	SUBTOTAL_14	Numeric	12			Negative values allowed	34-68,12
30	ABAND_BUILD_DED	Numeric	12			Line 15a	35-30,8
31	ABAND_BUILD_AMT	Numeric	12			Line 15	35-68,12
32	DIVIDEND_DED	Numeric	12			Line 16	36-68,12
33	ADD_BK_INTANG_EXP	Numeric	12			Line 17	37-68,12
34	ADD_BK_INTERST_EXP	Numeric	12			Line 18	38-68,12
35	INC_SUBJ_APPRTMT	Numeric	12			Negative values allowed	39-68,12
36	INC_APPRT_PCNT	Numeric	7			NO Decimal Point	40-72,12
37	APPRED_INCOME	Numeric	12			Negative values allowed	41-68,12
38	INC_NOT_SUB_APPRT	Numeric	12			Negative values allowed	42-68,7
39	TOT_NET_INC	Numeric	12			Negative values allowed	43-68,12
40	SOLAR_WIND_DED	Numeric	12			Line 24	44-68,12
41	MA_TAXBL_INC	Numeric	12			Negative values allowed	45-68,12
42	NET_OPER_LOSS	Numeric	12			Line 26	46-68,12
43	MASS_TAXABLE_INCOM	Numeric	12			Negative values allowed	47-68,12
44	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule CD Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	063		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	CHRTBL_CONTR	Numeric	12			Line 1	20-68,12
15	FED_RES_EXP	Numeric	12			Line 2	21-68,12
16	EQUIP_3A	Numeric	12			Line 3a	23-68,12
17	HOUSING_3B	Numeric	12			Line 3b	24-68,12
18	BUILDINGS_3C	Numeric	12			Line 3c	25-68,12
19	POLLUT_3D	Numeric	12			Line 3d	26-68,12
20	EQUIP_4A	Numeric	12			Line 4a	28-68,12
21	HOUSING_4B	Numeric	12			Line 4b	29-68,12
22	BUILDINGS_4C	Numeric	12			Line 4c	30-68,12
23	POLLUT_4D	Numeric	12			Line 4d	31-68,12
24	EQUIP_5A	Numeric	12			Line 5a	33-68,12
25	HOUSING_5B	Numeric	12			Line 5b	34-68,12
26	BUILDING_5C	Numeric	12			Line 5c	35-68,12
27	POLLUT_5D	Numeric	12			Line 5d	36-68,12
28	TOT_AMORT_COST	Numeric	12			Line 6	37-68,12
29	TOT_AMORT_EXPENS	Numeric	12			Line 7	38-68,12
30	TOT_CURRENT_EXPENS	Numeric	12			Line 8	39-68,12
31	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule E-2

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor create 2D barcod	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	092		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
	RETURN_INVENTORY						
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	Taxpayer Name	Alpha	32	Y		E2 pg1 top	19-08, 32
15	Taxpayer FID	Alpha	9	Y		E2 pg1 top	19-41, 9
16	LOSS_TYPE	Alpha	1	Y	1 – General 2 - New	E2 pg1 top	21-15, 1 21-22, 1
17	FORM_TYPE_1	Alpha	1	Y	1 – 355 2 – 355C 3 – 355S 4 - Other	E2 pg1 Line 1	22-24, 1 22-29, 1 22-35, 1 22-41, 1
18	NET_OP_LOSS_1	Numeric	12			E2 pg1 Line 1 a	23-68, 12
19	NOL_PRIOR_YR_1	Numeric	12			E2 pg1 Line 1 b	24-68, 1
20	LOSS_REMAING_1	Numeric	12			E2 pg1 Line 1 c	25-68, 12
21	APPORT_FACTOR_1	Numeric	7			E2 pg1 Line 1 d	26-72, 7
22	PST_APP_NOL_1	Numeric	12			E2 pg1 Line 1 e	27-68, 12
23	PST_APP_LOSS_USD_1	Numeric	12			E2 pg1 Line 1 f	28-68, 12
24	LOSS_AVAIL_1	Numeric	12			E2 pg1 Line 1 g	29-68, 12
25	FORM_TYPE_2	Alpha	1	Y	1 – 355 2 – 355C 3 – 355S 4 - Other	E2 pg1 Line 2	30-24, 1 30-29, 1 30-35, 1 30-41, 1
26	NET_OP_LOSS_2	Numeric	12			E2 pg1 Line 2 a	31-68, 12
27	NOL_PRIOR_YR_2	Numeric	12			E2 pg1 Line 2 b	32-68, 12
28	LOSS_REMAING_2	Numeric	12			E2 pg1 Line 2 c	33-68, 12
29	APPORT_FACTOR_2	Numeric	7			E2 pg1 Line 2 d	34-72, 7
30	PST_APP_NOL_2	Numeric	12			E2 pg1 Line 2 e	35-68, 12
31	PST_APP_LOSS_USD_2	Numeric	12			E2 pg1 Line 2 f	36-68, 12
32	LOSS_AVAIL_2	Numeric	12			E2 pg1 Line 2 g	37-68, 12
33	FORM_TYPE_3	Alpha	1	Y	1 – 355 2 – 355C 3 – 355S 4 - Other	E2 pg1 Line 3	38-24, 1 38-29, 1 38-35, 1 38-41, 1
34	NET_OP_LOSS_3	Numeric	12			E2 pg1 Line 3 a	39-68, 12
35	NOL_PRIOR_YR_3	Numeric	12			E2 pg1 Line 3 b	40-68, 12

36	LOSS_REMAING_3	Numeric	12			E2 pg1 Line 3 c	41-68, 12
37	APPORT_FACTOR_3	Numeric	7			E2 pg1 Line 3 d	42-72, 7
38	PST_APP_NOL_3	Numeric	12			E2 pg1 Line 3 e	43-68, 12
39	PST_APP_LOSS_USD_3	Numeric	12			E2 pg1 Line 3 f	44-68, 12
40	LOSS_AVAIL_3	Numeric	12			E2 pg1 Line 3 g	45-68, 12
41	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule E-2, page 2 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2012		
6	FORM_CDE	Alpha	3	Y	092		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2012		
	RETURN_INVENTORY						
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	FORM_TYPE_4	Alpha	1	Y	1 – 355 2 – 355U 3 – 355S 4 - Other	E2 pg2 Line 4	19-24, 1 19-29, 1 19-35, 1 19-41, 1
15	NET_OP_LOSS_4	Numeric	12			E2 pg2 Line 4 a	20-68, 12
16	NOL_PRIOR_YR_4	Numeric	12			E2 pg2 Line 4 b	21-68, 12
17	LOSS_REMAING_4	Numeric	12			E2 pg2 Line 4 c	22-68, 12
18	APPORT_FACTOR_4	Numeric	7			E2 pg2 Line 4 d	23-72, 7
19	PST_APP_NOL_4	Numeric	12			E2 pg2 Line 4 e	24-68, 12
20	PST_APP_LOSS_USD_4	Numeric	12			E2 pg2 Line 4 f	25-68, 12
21	LOSS_AVAIL_4	Numeric	12			E2 pg2 Line 4 g	26-68, 12
22	FORM_TYPE_5	Alpha	1	Y	1 – 355 2 – 355U 3 – 355S 4 - Other	E2 pg2 Line 5	27-24, 1 27-29, 1 27-35, 1 27-41, 1
23	NET_OP_LOSS_5	Numeric	12			E2 pg2 Line 5 a	28-68, 12
24	NOL_PRIOR_YR_5	Numeric	12			E2 pg2 Line 5 b	29-68, 12
25	LOSS_REMAING_5	Numeric	12			E2 pg2 Line 5 c	30-68, 12
26	APPORT_FACTOR_5	Numeric	7			E2 pg2 Line 5 d	31-72, 7
27	PST_APP_NOL_5	Numeric	12			E2 pg2 Line 5 e	32-68, 12
28	PST_APP_LOSS_USD_5	Numeric	12			E2 pg2 Line 5 f	33-68, 12
29	LOSS_AVAIL_5	Numeric	12			E2 pg2 Line 5 g	34-68, 12
30	TOT_AVAIL_LOSS	Numeric	12			E2 pg2 Line 6	35-68, 12
31	NET_INCOME	Numeric	12			E2 pg2 Line 7	36-68, 12
32	LOSS_CARRY_DED	Numeric	12			E2 pg2 Line 8	37-68, 12
33	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	