PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2012 and 12-31-2012 below. Fiscal year filers enter appropriate dates.

Tax year beginning ▸ M M D D Y Y Y Y   Tax year ending ▸ M M D D Y Y Y Y

Form 355 Business/Manufacturing Corporation Excise Return 2012

NAME OF CORPORATION

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS | CITY/TOWN/POST OFFICE | STATE | ZIP + 4

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT) | CITY/TOWN/POST OFFICE | STATE | ZIP + 4

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 Massachusetts unitary return? (see instructions) ▸ ◯ Yes ◯ No

5 If the answer to question 4 is Yes, does the corporation's tax year end in a different month than the 355U? ▸ ◯ Yes ◯ No

6 Is the corporation an insurance mutual 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

10 FID of principal reporting corporation (if answer to line 4 is Yes) ▸ 10

11 Average number of employees in Massachusetts 11

12 Average number of employees worldwide 12

13 Date of charter in Massachusetts or first date of business in Massachusetts 13 M M D D Y Y Y Y

14 Last year audited by IRS ▸ 14

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

18 Is the taxpayer claiming exemption from the income measure of the excise pursuant to PL 86-272? ▸ ◯ 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 ▸
Title	Date / /	Paid preparer's phone ( )	Paid preparer's EIN ▸
Are you signing as an authorized delegate of the appropriate corporate officer? ◯ (enclose Form M-2848) ◯ No		Paid preparer's signature	Date / / ◯ Fill in if self-employed

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

EXCISE CALCULATION

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) ► × .0026 = ► 2

3 Massachusetts taxable income (from Schedule E, line 27). Not less than "0" ► × .0800 = ► 3

4 Credit recapture (enclose Schedule(s) H and/or H-2). See instructions ► 4

5 Additional tax on installment sales ► 5

6 Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5 6

7 Total credits (from Schedule CR, line 15; unitary filers, see instructions) ► 7

8 Excise after credits. Subtract line 7 from line 6 8

9 Combined filers only, enter the amount of tax from Schedule U-ST, line 41 9

10 Minimum excise **(cannot be prorated; unitary filers, see instructions)** 10

11 Excise due before voluntary contribution. (line 8 or 10, whichever is greater) 11

12 Voluntary contribution for endangered wildlife conservation ► 12

13 Excise due plus voluntary contribution. Add lines 11 and 12 ► 13

14 2011 overpayment applied to your 2012 estimated tax ► 14

15 2012 Massachusetts estimated tax payments (do not include amount in line 14) ► 15

16 Payment made with extension ► 16

17 Pass-through entity withholding (from Schedule 3K-1)

Payer ID number ► ► 17

18 Total refundable credits (from Schedule RF, line 7) ► 18

19 Total payments. Add lines 14 through 18 19

20 Amount overpaid. Subtract line 13 from line 19 20

21 Amount overpaid to be credited to 2013 estimated tax ► 21

22 Amount overpaid to be refunded. Subtract line 21 from line 20 Refund ► 22

23 Balance due. Subtract line 19 from line 13 Balance due ► 23

24 a. M-2220 penalty ► b. Late file/pay penalties a + b = 24

25 Interest on unpaid balance 25

26 Payment due at time of filing. Make check payable to Commonwealth of Massachusetts . . . Total due ► 26

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet 2012

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		►	
	d. Machinery taxed locally ► 1d		►	
	e. Machinery **not** taxed locally 1e			
	f. Equipment 1f			
	g. Fixtures 1g			
	h. Leasehold improvements taxed locally ► 1h		►	
	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			
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			
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

8	Inventories outside Massachusetts	8
9	Supplies and other non-depreciable assets outside Massachusetts	9
10	Total tangible assets outside of Massachusetts	10
11	Total tangible assets. Add lines 4 and 10	11
12	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
13	Notes receivable	13
14	Accounts receivable	14
15	Intercompany receivables (enclose Schedule A-2)	► 15
16	Cash	16
17	Other assets	17
18	Total assets	► 18

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
22	Intercompany payables (enclose Schedule A-3)	► 22
23	Notes payable	23
24	Miscellaneous current liabilities	24
25	Miscellaneous accrued liabilities	25
26	Total liabilities	► 26
27	Total capital stock issued	27
28	Paid-in or capital surplus	28
	▼ If a loss, mark an X in box at left	
29	Retained earnings and surplus reserves	► 29
30	Undistributed S corporation net income	► 30
31	Total capital. Add lines 27 through 30	31
32	Treasury stock	32
33	Total liabilities and capital. Do not enter less than "0"	33

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule B Tangible or Intangible Property Corporation Classification 2012

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

1	Total Massachusetts tangible property (from Schedule A, line 4)	1
2	Massachusetts real estate (from Schedule A, lines 1a and 1b)	2
3	Massachusetts motor vehicles and trailers (from Schedule A, line 1c)	3
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
7	Massachusetts tangible property not taxed locally. Subtract line 6 from line 1	7
8	Total assets (from Schedule A, line 18)	8
9	Massachusetts tangible property taxed locally (from line 6 above)	9
10	Total assets not taxed locally. Subtract line 9 from line 8	10
11	Investments in subsidiaries at least 80% owned (from Schedule A, line 12a)	11
12	Assets subject to allocation. Subtract line 11 from line 10	12
13	Income apportionment percentage (from Schedule F, line 5)	13
14	Allocated assets. Multiply line 12 by line 13	► 14
15	Tangible property percentage. Divide line 7 by line 14	15

Schedule C Tangible Property Corporation

Complete only if Sched. B, line 15 is 10% or more. Enter all values as net book values from Sched. 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

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule D Intangible Property Corporation 2012

Complete only if Sched. B, line 15 is less than 10%. Enter all values as net book values from Sched. A, col. c.

1	Total assets (from Schedule A, line 18)	1
2	Total liabilities (from Schedule A, line 26)	2
3	Massachusetts tangible property taxed locally (from Schedule B, line 6)	3
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
6	Investments in subsidiaries at least 80% owned (from Schedule A, line 12a)	6
7	Deductions from total assets. Add lines 2, 5 and 6	7
8	Allocable net worth. Subtract line 7 from line 1. Do not enter less than “0”	8
9	Income apportionment percentage (from Schedule F, line 5)	9
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

Schedule E-1 Dividends Deduction

1	Total dividends. See instructions	1
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
9	Dividends deduction. Multiply line 8 by .95	9

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule E Taxable Income 2012

▼ If a loss, mark an X in box at left

1 Gross receipts or sales (from U.S. Form 1120, line 1e) ► 1
2 Gross profit (from U.S. Form 1120, line 3) ► 2
3 Other deductions (from U.S. Form 1120, line 26) ► 3
4 Net income (from U.S. Form 1120, line 28) ► 4
5 Allowable U.S. wage credit. See instructions ► 5
6 Subtract line 5 from line 4 6
7 State and municipal bond interest not included in U.S. net income ► 7
8 Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income ► 8
9 Section 168(k) “bonus” depreciation adjustment. See instructions ► 9
10 Section 31I and 31K intangible expense add back adjustment. See instructions ► 10
11 Section 31J and 31K interest expense add back adjustment. See instructions ► 11
12 Federal production activity add back adjustment. See instructions ► 12
13 Other adjustments, including research and development expenses. See instructions ► 13
14 Add lines 6 through 13 14
15 Abandoned building renovation deduction × .10 = ► 15
16 Dividends deduction (from Schedule E-1, line 9) ► 16
17 Exception(s) to the add back of intangible expenses (enclose Schedule ABIE) ► 17
18 Exception(s) to the add back of interest expenses (enclose Schedule ABI) ► 18
19 Income subject to apportionment. Subtract the total of lines 15 through 18 from line 14 19
20 Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies) ► 20
21 Multiply line 19 by line 20 21
22 Income not subject to apportionment ► 22
23 Total net income allocated or apportioned to Massachusetts. Add lines 21 and 22 ► 23
24 Certified Massachusetts solar or wind power deduction ► 24
25 Massachusetts taxable income before net operating loss deduction. Subtract line 24 from line 23 25
26 Net operating loss deduction (enclose Schedule E-2) ► 26
27 Massachusetts taxable income. Subtract line 26 from line 25 27

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule CD Corporate Disclosure 2012

1 Charitable contributions (from U.S. Form 1120, line 19) 1

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

b. Rental housing 3b

c. Buildings other than rental housing 3c

d. Pollution control facilities 3d

4 Standard depreciation:

a. Equipment 4a

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

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 2012 (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 2012 (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

FEDERAL IDENTIFICATION NUMBER

Schedule CR Other Corporate Credits 2012

1 Economic Development Incentive Program credit
Certificate number ► . . . . ► 1

2 Economic Opportunity Area credit ► 2

3 3% credit for certain new or expanded investments ► 3

4 Vanpool credit ► 4

5 Research credit (from Schedule RC, part 2, line 14) ► 5

6 Harbor Maintenance Tax credit (from Schedule HM, line 21) ► 6

7 Brownfields credit
Certificate number ► . . . . ► 7

8 Low-Income Housing credit
Building Identification number ► . . . . ► 8

9 Historic Rehabilitation credit
Certificate number ► . . . . ► 9

10 Film Incentive credit
Certificate number ► . . . . ► 10

11 Medical Device credit
Certificate number ► . . . . ► 11

12 Life Science Company Investment Tax credit under section 38U ► 12

13 Life Science Company FDA User Fee credit under section 31M ► 13

14 Life Science Company Research credit under section 38W ► 14

15 Total credits. Add lines 1 through 14 15

Schedule RF Refundable Credits

1 Refundable Film credit ► 1

2 Refundable Dairy credit
Certificate number ► . . . . ► 2

3 Refundable Life Science credit ► 3

4 Refundable Life Science Jobs credit ► 4

5 Refundable Economic Development Incentive credit ► 5

6 Conservation Land credit
Certificate number ► . . . . ► 6

7 Total refundable credits. Add lines 1 through 6 7