



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 355S S 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

Are you a member of a lower-tier entity? ☐ Yes ☐ No**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**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 the parent of another 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 7025, Boston, MA 02204.**



2012 FORM 355S, PAGE 2
EXCISE CALCULATION

1	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) ▶		× .0026 = ▶	
2	Taxable net worth, if applicable (from Schedule D, line 10) ▶		× .0026 = ▶	
3	Qualified taxable income and passive income ▶		× .0800 = ▶	
4	Income (from 2012 Schedule S, line 17) ▶			
5	Income taxable in Massachusetts (from Schedule E, line 27). Enter "0" if a loss ▶			
6	If line 4 is less than \$6 million, enter "0". If line 4 is \$6 or more, but less than \$9 million, multiply line 5 by .0183. If line 4 is \$9 million or more, multiply line 5 by .0275			
7	Credit recapture (enclose Schedule(s) H and/or H-2). See instructions ▶			
8	Additional tax on installment sales ▶			
9	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3, 6, 7 and 8			
10	Total credits (from Schedule CR, line 15; unitary filers, see instructions) ▶			
11	Excise after credits. Subtract line 10 from line 9			
12	Combined filers only, enter the amount of tax from Schedule U-ST, line 41			
13	Minimum excise (cannot be prorated; unitary filers, see instructions)			
14	Excise due before voluntary contribution. (line 11 or 13, whichever is greater)			
15	Voluntary contribution for endangered wildlife conservation ▶			
16	Excise due plus voluntary contribution. Add lines 14 and 15 ▶			
17	2011 overpayment applied to your 2012 estimated tax ▶			
18	2012 Massachusetts estimated tax payments (do not include amount in line 17) ▶			
19	Payment made with extension ▶			
20	Pass-through entity withholding (from Schedule 3K-1) Payer ID number ▶ ▶			
21	Total refundable credits (from Schedule RF, line 7) ▶			
22	Total payments. Add lines 17 through 21			
23	Amount overpaid. Subtract line 16 from line 22			
24	Amount overpaid to be credited to 2013 estimated tax ▶			
25	Amount overpaid to be refunded. Subtract line 24 from line 23 Refund ▶			
26	Balance due. Subtract line 22 from line 16 Balance due ▶			
27	a. M-2220 penalty ▶ b. Late file/pay penalties a + b =			
28	Interest on unpaid balance			
29	Payment due at time of filing. Make check payable to Commonwealth of Massachusetts . . Total due ▶			



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



FEDERAL IDENTIFICATION NUMBER

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- 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
- 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

▼ If a loss, mark an X in box at left



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

[illegible]

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



CORPORATION NAME

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Schedule CD Corporate Disclosure**2012**

1	Charitable contributions (from U.S. Form 1120S)	1	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
2	Federal research expense allowed under IRC section 174, plus research credit allowed under IRC section 41 (from U.S. Form 1120S)	2	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
3	Accelerated depreciation (ARCS, MARCS, etc.) allowed as a federal deduction:												
	a. Equipment	3a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	b. Rental housing	3b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	c. Buildings other than rental housing	3c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	d. Pollution control facilities	3d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
4	Standard depreciation:												
	a. Equipment	4a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	b. Rental housing	4b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	c. Buildings other than rental housing	4c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	d. Pollution control facilities	4d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
5	Accelerated depreciation less standard depreciation:												
	a. Equipment. Subtract line 4a from line 3a. Not less than "0"	5a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	b. Rental housing. Subtract line 4b from line 3b. Not less than "0"	5b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	c. Buildings other than rental housing. Subtract line 4c from line 3c. Not less than "0"	5c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	d. Pollution control facilities. Subtract line 4d from line 3d. Not less than "0"	5d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

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



CORPORATION NAME

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Schedule CR Other Corporate Credits

2012

Line	Description	Credit Amount	Percentage
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	