



Form 355U
Excise for Taxpayers
Subject to Combined Reporting

2012

Massachusetts
Department of
Revenue

For calendar year 2012 or taxable period beginning

2012 and ending

Name of principal reporting corporation

Federal Identification number

▶

▶

Principal address

City/Town

State

Zip

Contact person

Telephone number

- 1 Type of group (check one only): ☐ Financial ☐ Non-financial ☐ Mixed
- 2 Are you making or are you subject to an affiliated group or worldwide election? ☐ Affiliated group ☐ Worldwide ☐ Neither
- 3 If an affiliated group or worldwide election applies, is it a new election for the current year? ☐ Yes ☐ No
- 4 Is any member of the group requesting alternate apportionment? ☐ Yes ☐ No
- 5 Is this an amended filing? ☐ Yes ☐ No
- 6 Is the group or any member deducting interest expense paid to a related entity? ☐ Yes ☐ No
- 7 Is the group or any member deducting intangible expense paid to a related entity? ☐ Yes ☐ No
- 8 Does the group have an excluded parent? ☐ Yes ☐ No
- 9 Has the group elected a Massachusetts adjusted basis for non-taxable members? ☐ Yes ☐ No
- 10 Is any member currently under audit by the Internal Revenue Service (IRS)? ☐ Yes ☐ No
- 11 Is any member taking a Massachusetts film credit against its excise tax? ☐ Yes ☐ No
- 12 Is any member taking a life science credit against its excise tax? ☐ Yes ☐ No
- 13 Last year for which any member was audited by IRS ▶ 13
- 14 Enter the number of federal disclosure statements filed by members for this tax year ▶ 14
- 15 Enter the number of Massachusetts taxpayer disclosure statements included with return ▶ 15
- 16 Total number of taxable members included in the combined report ▶ 16
- 17 Number of members subject to non-income measure only ▶ 17
- 18 Number of non-taxable members in the combined group ▶ 18
- 19 Number of U.S. Schedules M-3 filed ▶ 19
- 20 Number of members subject to fiscalization. ▶ 20

Excise Tax Calculation

- 21 Total financial institution excise due from members. ▶ 21
- 22 Total utility corporation excise due from members. ▶ 22
- 23 Total business corporation measure of excise due from members ▶ 23
- 24 Total excise before credits and payments. Add lines 21 through 23. 24
- 25 Credits taken by corporations using their own credits ▶ 25
- 26 Credits taken under sharing rules. ▶ 26
- 27 Excise due before voluntary contribution. 27
- 28 Voluntary contribution for endangered wildlife conservation ▶ 28
- 29 Excise due plus voluntary contribution. Add lines 27 and 28 29
- 30 2011 overpayment applied to 2012 tax (from Schedule CG, Part 1, line 2) ▶ 30
- 31 Estimated tax payments (group) (from Schedule CG, Part 1, total of lines 3 through 6) ▶ 31
- 32 Payment with extension (group) (from Schedule CG, Part 1, line 7) ▶ 32
- 33 Pass-through entity withholding (total of all Schedules U-ST, line 42) ▶ 33
- 34 Total refundable credits (total of all Schedules U-ST, line 43) ▶ 34
- 35 Other payment or refund for this tax year ▶ 35
- 36 Total payments for the combined group. 36
- 37 Amount overpaid. Subtract line 29 from line 36 37
- 38 Amount overpaid to be credited to 2013 estimated tax ▶ 38
- 39 Amount overpaid to be refunded ▶ 39
- 40 Balance due. Subtract line 36 from line 29 40
- 41 M-2220 penalty ▶ \$ _____; Other penalties ▶ \$ _____. Total penalty 41
- 42 Interest. ▶ 42
- 43 Excise due plus statutory additions ▶ 43