



A Report on 2013 Corporate Excise Returns

**Commonwealth of
Massachusetts**
Department of Revenue
Office of Tax Policy Analysis

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Executive Summary

This aggregate statistical report of taxes collected from corporations and certain other businesses fulfills the requirements of Section 82 of Chapter 62C of the General Laws, as established by Chapter 402 of the Acts of 1992.

Contents of the Report

The report provides summary information on the tax owed, income, and use of credits, deductions, exemptions, and exclusions by corporations doing business in the Commonwealth. The statistical tables cover each type of corporation subject to the Massachusetts corporate excise under M.G.L. Chapter 63, including business corporations, financial institutions, insurance companies, and public utilities. Information for the report is drawn from tax returns filed with the Department of Revenue for tax year 2013; as provided by section 82, information not reported on Massachusetts tax returns for tax year 2013 is not included in this report.

The tables in this report present consolidated total amounts by industry and by the amount of Gross receipts, Massachusetts taxable income, and corporate excise due. In all cases, both the number of corporations reporting and the total dollar amount of a line item are given. Additional information about the structure of the business, corporation, financial institution, insurance company, and public utility excises is provided in an appendix at the end of this report.

To the extent that data were available, the tables report some deductions, exemptions, and exclusions allowed under Massachusetts General Law for tax year 2013.

Industry group detail tables are provided for business corporation line item data, since corporations from many different industry groups are required to file such returns. The data presented in the tables reflect information as filed by the corporate taxpayers and have not been adjusted for subsequent audit or enforcement activity by the Department.

Missing or Not Applicable Data

The tables in this report are based upon line item information from taxpayers' returns which may have missing information or which may be inapplicable to some detail subcategories presented in the table. In all cases, the aggregate amounts reported include all available information for a line item, subject to restrictions to preserve the confidentiality of taxpayer data. An example of missing data: some returns lacked North American Industry Classification (NAICS) codes. Therefore, information for those returns is reported in the "Missing or Not Applicable Data" columns of the industry group detail tables. An example of data not applicable: the line item for Income Subject to Apportionment is not present for corporations filing as Small Business Corporations. These corporations are required to have all their income derived from Massachusetts activity, so there is no apportionment involved.

Confidentiality of Taxpayer Data

The results presented in the tables comply with the Commonwealth's laws regarding the confidentiality of taxpayer data, including the relevant provisions of section 82, and the rules for implementing those laws. These rules disallow the reporting of line item information for an individual corporation; therefore, when the data upon which this report is based pertain to fewer than three corporations, no dollar amount has been disclosed.

Major changes from the 2012 Report

The statistics in this report reflect the following major significant tax law changes from 2012 that affected 2013 corporate excise collections.

1. The Employer Wellness Program Credit

This credit is effective for tax years beginning on or after January 1, 2013, and is set to expire on December 31, 2017.

A Massachusetts business that employs 200 or fewer workers may qualify for a tax credit for up to 25% of the cost of implementing a “certified wellness program” for its employees, and the credit amount cannot exceed \$10,000.

2. The Brownfields Credit

The Brownfields Credit commencement cut-off date has been extended to August 5, 2018 and the time for incurring eligible costs that qualify for the credit has been extended to January 1, 2019.

Table S1: Business Corporations--All Industries

		Category of Industries											
		Agriculture, Forestry, Fishing and Hunting	Mining, Quarrying, and Oil and Gas Extraction	Construction	Manufacturing	Utility, Transportation and Warehousing	Wholesale Trade	Retail Trade	Information	Finance, Insurance and Real Estate	Services	Other and Undefined	All Corporations
Mass. Taxable Income	Count	173	27	3,076	3,080	1,212	3,147	2,974	698	4,386	10,811	564	30,148
	Sum(\$,000)	48,523	29,053	677,197	3,342,227	939,617	2,917,750	3,333,213	1,468,648	5,731,881	3,812,571	38,363	22,339,044
Non Income Excise	Count	781	96	10,909	7,296	2,803	6,389	12,677	2,007	11,923	39,448	1,117	95,446
	Sum(\$,000)	798	563	8,923	75,173	8,786	50,881	40,649	23,796	84,732	62,979	2,603	359,882
Income Excise	Count	145	26	2,956	3,047	1,177	3,118	2,889	679	4,253	10,469	534	29,293
	Sum(\$,000)	2,451	2,074	26,531	214,589	61,952	196,508	230,080	110,380	419,867	234,669	2,372	1,501,473
Excise Due	Count	1,245	147	18,584	9,523	5,658	8,689	15,847	3,656	24,019	64,017	2,203	153,588
	Sum(\$,000)	3,419	2,597	40,592	182,750	71,861	212,498	271,444	108,695	473,062	257,442	4,985	1,629,345
Exem. Prop. Sub. Lo Tax	Count	693	69	8,679	4,009	2,395	2,983	6,997	649	8,416	21,466	341	56,697
	Sum(\$,000)	418,354	116,925	1,836,038	5,159,568	4,107,037	3,519,928	7,936,081	2,958,053	54,214,683	10,178,073	866,182	91,310,922
Econ. Dev. Inc. Pgm Cr	Count	0	0	0	22	0	3	**	**	**	**	0	30
	Sum(\$,000)	.	.	.	1,633	.	222	**	**	**	**	.	2,348
Econ. Opp. Area Credit	Count	0	0	3	55	**	9	12	**	10	13	**	105
	Sum(\$,000)	.	.	7	4,141	**	1,438	1,075	**	1,151	1,600	**	9,556
Renovation Deduction	Count	0	0	0	0	0	0	0	0	**	**	0	**
	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**	.	**
Investment Tax Credit	Count	30	8	25	1,244	10	122	24	58	53	210	16	1,800
	Sum(\$,000)	207	87	106	31,405	455	7,807	718	1,460	5,087	9,311	434	57,078
Vanpool Credit	Count	0	0	0	0	0	0	0	0	**	0	**	**
	Sum(\$,000)	.	.	.	.	.	.	.	.	**	.	**	**
Research Credit	Count	**	0	17	556	**	109	21	124	61	655	23	1,574
	Sum(\$,000)	**	.	229	72,749	**	26,113	1,375	14,113	10,287	53,045	621	178,810
Harbor Maint. Credit	Count	0	0	0	15	0	37	**	0	**	0	0	63
	Sum(\$,000)	.	.	.	216	.	455	**	.	**	.	.	1,227
Brownfields Credit	Count	0	0	**	**	**	7	3	**	**	0	0	16
	Sum(\$,000)	.	.	**	**	**	665	7,118	**	**	.	.	11,227
Low Income Hou. Credit	Count	0	0	0	0	0	0	**	0	**	0	0	8
	Sum(\$,000)	.	.	.	.	.	.	**	.	**	.	.	15,218
Historic Rehab. Credit	Count	0	0	**	**	0	3	**	0	4	0	0	12
	Sum(\$,000)	.	.	**	**	.	700	**	.	6,237	.	.	12,000
Film Incent. Credit	Count	0	0	0	0	**	**	3	8	3	**	0	18
	Sum(\$,000)	.	.	.	.	**	**	376	9,587	15,846	**	.	26,253
Medical Device Credit	Count	0	0	0	**	0	**	0	0	0	0	0	**
	Sum(\$,000)	.	.	.	**	.	**	.	.	.	.	.	**
Wellness Pgm Credit	Count	0	0	**	3	0	0	**	0	**	7	0	14
	Sum(\$,000)	.	.	**	22	.	.	**	.	**	46	.	93
Life Sci. Credit	Count	0	0	0	**	0	0	0	0	**	**	0	5
	Sum(\$,000)	.	.	.	**	.	.	.	.	**	**	.	42
Credits Shared	Count	0	0	**	76	**	33	7	15	29	41	5	209
	Sum(\$,000)	.	.	**	17,940	**	8,420	4,029	5,901	10,571	5,412	33	53,027
Total Refund. Credit	Count	10	0	0	16	0	3	**	4	**	12	**	49
	Sum(\$,000)	560	.	.	8,517	.	6,308	**	455	**	5,893	**	22,688

SOURCE: Massachusetts Department of Revenue

Table S2: Corporate Excise Returns for 2011, 2012 and 2013

	2011	2012	Amount Difference	Percent Difference	2013	Amount Difference	Percent Difference
Number of All Returns	156,387	157,416	1,029	0.7%	159,586	2,170	1.4%
Massachusetts Taxable Income*							
Number	28,210	29,157	947	3.4%	30,148	991	3.4%
Amount (\$000s)	21,528,877	21,576,465	47,588	0.2%	22,339,044	762,579	3.5%
Nonincome Excise							
Number	94,315	94,655	340	0.4%	95,446	791	0.8%
Amount (\$000s)	331,094	341,198	10,104	3.1%	359,882	18,684	5.5%
Income Excise*							
Number	27,601	28,409	808	2.9%	29,293	884	3.1%
Amount (\$000s)	1,508,168	1,418,147	-90,021	-6.0%	1,501,473	83,326	5.9%
Excise Due*							
Number	150,962	151,699	737	0.5%	153,588	1,889	1.2%
Amount (\$000s)	1,528,284	1,511,031	-17,253	-1.1%	1,629,345	118,314	7.8%
Exemption for Property Subject to Local Taxation							
Number	57,478	56,692	-786	-1.4%	56,697	5	0.0%
Amount (\$000s)	80,863,697	84,544,844	3,681,147	4.6%	91,310,922	6,766,078	8.0%
Economic Development Incentive Program Credit							
Number	6	25	N/A	N/A	30	5	20.0%
Amount (\$000s)	113	4,942	N/A	N/A	2,348	-2,594	-52.5%
Economic Opportunity Area Credit							
Number	143	137	-6	-4.2%	105	-32	-23.4%
Amount (\$000s)	16,462	15,911	-551	-3.3%	9,556	-6,355	-39.9%
Renovation Deduction							
Number	..	3	NA	NA	**	NA	NA
Amount (\$000s)	..	586	NA	NA	**	NA	NA
Investment Tax Credit							
Number	1,855	1,810	-45	-2.4%	1,800	-10	-0.6%
Amount (\$000s)	55,759	52,121	-3,638	-6.5%	57,078	4,957	9.5%
Vanpool Credit							
Number	..	..	NA	NA	..	NA	NA
Amount (\$000s)	..	..	NA	NA	..	NA	NA
Research Credit							
Number	1,494	1,494	0	0.0%	1,574	80	5.4%
Amount (\$000s)	158,214	162,905	4,691	3.0%	178,810	15,905	9.8%
Harbor Maintenance Credit							
Number	60	57	-3	-5.0%	63	6	10.5%
Amount (\$000s)	1,504	875	-629	-41.8%	1,227	352	40.2%
Brownfields Credit							
Number	21	19	-2	-9.5%	16	-3	-15.8%
Amount (\$000s)	24,741	6,694	-18,047	-72.9%	11,227	4,533	67.7%
Low Income Housing Credit							
Number	4	6	2	50.0%	8	2	33.3%
Amount (\$000s)	40,780	12,740	-28,040	-68.8%	15,218	2,478	19.5%
Historic Rehab. Credit							
Number	16	13	-3	-18.8%	12	-1	-7.7%
Amount (\$000s)	18,039	15,811	-2,228	-12.4%	12,000	-3,811	-24.1%
Film Incentive Credit							
Number	17	15	-2	-11.8%	18	3	20.0%
Amount (\$000s)	34,015	39,152	5,137	15.1%	26,253	-12,899	-32.9%
Medical Device Credit							
Number	8	4	-4	-50.0%	**	NA	NA
Amount (\$000s)	286	442	156	54.5%	**	NA	NA
Employer Wellness Program Credit							
Number	NA	NA	NA	NA	14	NA	NA
Amount (\$000s)	NA	NA	NA	NA	93	NA	NA
Life Science Company Credit							
Number	NA	NA	NA	NA	5	NA	NA
Amount (\$000s)	NA	NA	NA	NA	42	NA	NA
Life Science Investment Credit							
Number	5	5	NA	NA	NA	NA	NA
Amount (\$000s)	1,793	2,694	NA	NA	NA	NA	NA
Life Science R&D Credit							
Number	**	..	NA	NA	NA	NA	NA
Amount (\$000s)	**	..	NA	NA	NA	NA	NA
Life Science FDA User Fees Credit							
Number	3	**	NA	NA	NA	NA	NA
Amount (\$000s)	323	**	NA	NA	NA	NA	NA
Credits Shared							
Number	166	193	27	16.3%	209	16	8.3%
Amount (\$000s)	56,665	60,340	3,675	6.5%	53,027	-7,313	-12.1%
Total Refundable Credits							
Number	48	48	0	0.0%	49	1	2.1%
Amount (\$000s)	17,653	19,663	2,010	11.4%	22,688	3,025	15.4%

See footnotes after Table 7

Table S3: 2013 Corporate Disclosure Schedule by Industry

Not Available

Table Section

Table1: Business Corporations--All Industries

		Category of Industries												
		Agriculture, Forestry, Fishing and Hunting	Mining, Quarrying, and Oil and Gas Extraction	Construction	Manufacturing	Utility, Transportation and Warehousing	Wholesale Trade	Retail Trade	Information	Finance, Insurance and Real Estate	Services	Other and Undefined	All Corporations	
Mass. Taxable Income	Count	173	27	3,076	3,080	1,212	3,147	2,974	698	4,386	10,811	564	30,148	
	Sum(\$,000)	48,523	29,053	677,197	3,342,227	939,617	2,917,750	3,333,213	1,468,648	5,731,881	3,812,571	38,363	22,339,044	
Non Income Excise	Count	781	96	10,909	7,296	2,803	6,389	12,677	2,007	11,923	39,448	1,117	95,446	
	Sum(\$,000)	798	563	8,923	75,173	8,786	50,881	40,649	23,796	84,732	62,979	2,603	359,882	
Income Excise	Count	145	26	2,956	3,047	1,177	3,118	2,889	679	4,253	10,469	534	29,293	
	Sum(\$,000)	2,451	2,074	26,531	214,589	61,952	196,508	230,080	110,380	419,867	234,669	2,372	1,501,473	
Excise Due	Count	1,245	147	18,584	9,523	5,658	8,689	15,847	3,656	24,019	64,017	2,203	153,588	
	Sum(\$,000)	3,419	2,597	40,592	182,750	71,861	212,498	271,444	108,695	473,062	257,442	4,985	1,629,345	
Exem. Prop. Sub. Lo Tax	Count	693	69	8,679	4,009	2,395	2,983	6,997	649	8,416	21,466	341	56,697	
	Sum(\$,000)	418,354	116,925	1,836,038	5,159,568	4,107,037	3,519,928	7,936,081	2,958,053	54,214,683	10,178,073	866,182	91,310,922	
Econ. Dev. Inc. Pgm Cr	Count	0	0	0	22	0	3	**	**	**	**	0	30	
	Sum(\$,000)	.	.	.	1,633	.	222	**	**	**	**	.	2,348	
Econ. Opp. Area Credit	Count	0	0	3	55	**	9	12	**	10	13	**	105	
	Sum(\$,000)	.	.	7	4,141	**	1,438	1,075	**	1,151	1,600	**	9,556	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	**	**	0	**	
	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**	.	**
Investment Tax Credit	Count	30	8	25	1,244	10	122	24	58	53	210	16	1,800	
	Sum(\$,000)	207	87	106	31,405	455	7,807	718	1,460	5,087	9,311	434	57,078	
Vanpool Credit	Count	0	0	0	0	0	0	0	0	**	0	**	**	
	Sum(\$,000)	.	.	.	.	.	.	.	.	**	.	**	**
Research Credit	Count	**	0	17	556	**	109	21	124	61	655	23	1,574	
	Sum(\$,000)	**	.	229	72,749	**	26,113	1,375	14,113	10,287	53,045	621	178,810	
Harbor Maint. Credit	Count	0	0	0	15	0	37	**	0	**	0	0	63	
	Sum(\$,000)	.	.	.	216	.	455	**	.	**	.	.	1,227	
Brownfields Credit	Count	0	0	**	**	**	7	3	**	**	0	0	16	
	Sum(\$,000)	.	.	**	**	**	665	7,118	**	**	.	.	11,227	
Low Income Hou. Credit	Count	0	0	0	0	0	0	**	0	**	0	0	8	
	Sum(\$,000)	.	.	.	.	.	.	**	.	**	.	.	15,218
Historic Rehab. Credit	Count	0	0	**	**	0	3	**	0	4	0	0	12	
	Sum(\$,000)	.	.	**	**	.	700	**	.	6,237	.	.	12,000	
Film Incent. Credit	Count	0	0	0	0	**	**	3	8	3	**	0	18	
	Sum(\$,000)	.	.	.	.	**	**	376	9,587	15,846	**	.	26,253
Medical Device Credit	Count	0	0	0	**	0	**	0	0	0	0	0	**	
	Sum(\$,000)	.	.	.	**	.	**	.	.	.	.	.	**
Wellness Pgm Credit	Count	0	0	**	3	0	0	**	0	**	7	0	14	
	Sum(\$,000)	.	.	**	22	.	.	**	.	**	46	.	93	
Life Sci. Credit	Count	0	0	0	**	0	0	0	0	**	**	0	5	
	Sum(\$,000)	.	.	.	**	.	.	.	.	**	**	.	42
Credits Shared	Count	0	0	**	76	**	33	7	15	29	41	5	209	
	Sum(\$,000)	.	.	**	17,940	**	8,420	4,029	5,901	10,571	5,412	33	53,027	
Total Refund. Credit	Count	10	0	0	16	0	3	**	4	**	12	**	49	
	Sum(\$,000)	560	.	.	8,517	.	6,308	**	455	**	5,893	**	22,688	

SOURCE: Massachusetts Department of Revenue

**Table 2:
2013 Corporate Excise Returns
by Industry
and
Gross Receipts**

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--All Industries

		Range of Gross Receipts										
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Mass. Taxable	Count	0	3,000	2,493	6,641	7,352	3,707	1,975	1,414	1,945	1,621	30,148
Income	Sum(\$,000)	.	2,879,535	92,071	183,672	1,127,447	1,335,194	1,068,649	984,625	2,025,636	12,642,215	22,339,044
Non Income	Count	##	59,144	3,341	10,125	9,765	4,206	2,360	1,739	2,643	2,123	95,446
Excise	Sum(\$,000)	##	51,830	1,604	5,770	14,400	14,239	12,802	15,012	43,410	200,814	359,882
Income Excise	Count	0	2,714	2,403	6,380	7,182	3,681	1,964	1,411	1,938	1,620	29,293
	Sum(\$,000)	.	215,829	3,510	12,283	44,634	53,899	44,860	49,336	125,472	951,650	1,501,473
Excise Due	Count	449	99,518	6,850	15,085	14,036	6,166	3,385	2,387	3,337	2,375	153,588
	Sum(\$,000)	16,464	274,195	7,034	21,008	56,385	62,051	51,230	56,660	145,928	938,389	1,629,345
Exem. Prop.	Count	0	37,184	1,410	6,314	6,512	2,094	950	614	754	865	56,697
Sub. Loc. Tax	Sum(\$,000)	.	27,439,037	1,081,484	5,377,824	3,766,371	3,269,162	2,168,570	1,548,579	7,488,741	39,171,154	91,310,922
Econ. Dev.	Count	0	3	0	**	**	4	6	**	3	11	30
Inc. Pgm Cr	Sum(\$,000)	.	106	.	**	**	51	392	**	406	1,355	2,348
Econ. Opp.	Count	0	9	**	**	11	11	14	8	15	34	105
Area Credit	Sum(\$,000)	.	70	**	**	59	100	701	610	1,394	6,621	9,556
Renovation	Count	0	**	**	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	.	**	**	.	.	.	.	.	.	.	**
Investment	Count	0	365	11	57	465	309	155	101	141	196	1,800
Tax Credit	Sum(\$,000)	.	498	57	176	1,498	2,205	2,651	2,299	8,051	39,643	57,078
Vanpool	Count	**	0	0	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	.	.	**
Research	Count	0	270	57	104	330	229	135	86	144	219	1,574
Credit	Sum(\$,000)	.	2,872	320	676	3,691	5,009	3,627	5,238	13,901	143,475	178,810
Harbor Main.	Count	0	**	0	**	10	11	11	7	10	8	63
Credit	Sum(\$,000)	.	**	.	**	31	59	111	82	343	587	1,227
Brownfields	Count	0	3	0	0	**	0	**	**	4	6	16
Credit	Sum(\$,000)	.	3	.	.	**	.	**	**	215	10,990	11,227
Low Income	Count	0	5	0	0	0	0	0	0	**	**	8
Hou. Credit	Sum(\$,000)	.	9,850	.	.	.	.	.	.	**	**	15,218
Historic	Count	0	4	0	**	**	**	0	0	0	5	12
Rehab. Credit	Sum(\$,000)	.	6,237	.	**	**	**	.	.	.	5,603	12,000
Film Incent.	Count	0	**	**	0	**	0	**	0	0	11	18
Credit	Sum(\$,000)	.	**	**	.	**	.	**	.	.	20,879	26,253
Medical	Count	0	0	0	0	0	**	0	0	0	**	**
Device Credit	Sum(\$,000)	.	.	.	.	.	**	.	.	.	**	**
Wellness Pgm	Count	0	3	0	0	5	**	**	3	0	0	14
Credit	Sum(\$,000)	.	14	.	.	36	**	**	12	.	.	93
Life Sci.	Count	0	**	0	0	**	**	0	0	**	**	5
Credit	Sum(\$,000)	.	**	.	.	**	**	.	.	**	**	42
Credits	Count	0	**	0	**	10	9	10	8	36	130	209
Shared	Sum(\$,000)	.	**	.	**	192	204	199	337	1,398	48,786	53,027
Total Refund.	Count	0	17	**	4	8	**	3	3	3	8	49
Credit	Sum(\$,000)	.	2,253	**	785	2,371	**	1,924	2,162	2,703	10,249	22,688

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Agriculture, Forestry, Fishing and Hunting

		Range of Gross Receipts									
		Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Mass. Taxable	Count	20	29	50	42	12	8	8	**	**	173
Income	Sum(\$,000)	2,962	290	4,535	4,896	10,503	6,774	17,086	**	**	48,523
Non Income	Count	558	40	83	59	14	10	8	5	4	781
Excise	Sum(\$,000)	234	11	132	72	107	89	110	7	36	798
Income Excise	Count	14	26	38	35	12	8	8	**	**	145
	Sum(\$,000)	226	19	331	124	405	186	1,088	**	**	2,451
Excise Due	Count	919	72	120	82	21	13	9	5	4	1,245
	Sum(\$,000)	743	53	493	195	419	222	1,178	18	97	3,419
Exem. Prop.	Count	509	28	79	58	12	4	3	0	0	693
Sub. Loc. Tax	Sum(\$,000)	289,830	2,830	31,366	36,910	34,813	10,595	12,009	.	.	418,354
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	0	0	0	0	0	0
Area Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	14	0	**	9	3	**	**	0	0	30
Tax Credit	Sum(\$,000)	15	.	**	16	98	**	**	.	.	207
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	**	0	0	**	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	**	.	.	.	.	.	**
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0	0	0	0	0
Shared	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Total Refund.	Count	5	0	**	**	**	0	0	0	0	10
Credit	Sum(\$,000)	267	.	**	**	**	.	.	.	.	560

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Mining, Quarrying, and Oil and Gas Extraction

		Range of Gross Receipts									
		Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Mass. Taxable	Count	**	0	**	7	5	6	**	**	**	27
Income	Sum(\$,000)	**	.	**	970	1,496	2,480	**	**	**	29,053
Non Income	Count	60	**	7	9	6	5	**	3	4	96
Excise	Sum(\$,000)	40	**	2	18	36	99	**	5	362	563
Income Excise	Count	**	0	**	7	5	6	**	**	**	26
	Sum(\$,000)	**	.	**	36	42	69	**	**	**	2,074
Excise Due	Count	93	**	8	18	6	6	**	5	6	147
	Sum(\$,000)	76	**	6	55	68	123	**	10	2,254	2,597
Exem. Prop.	Count	46	0	5	8	4	**	0	0	**	69
Sub. Loc. Tax	Sum(\$,000)	25,492	.	734	18,734	20,148	**	.	.	**	116,925
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	0	0	0	0	0	0
Area Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	**	0	0	**	**	3	0	0	**	8
Tax Credit	Sum(\$,000)	**	.	.	**	**	46	.	.	**	87
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0	0	0	0	0
Shared	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Total Refund.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Construction

		Range of Gross Receipts										
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Mass. Taxable	Count	0	59	274	889	966	459	197	93	97	42	3,076
Income	Sum(\$,000)	.	10,592	1,825	15,318	103,585	139,368	109,169	74,683	112,660	109,996	677,197
Non Income	Count	0	7,037	308	1,281	1,289	513	217	103	109	52	10,909
Excise	Sum(\$,000)	.	1,920	44	252	1,276	1,404	948	682	1,172	1,224	8,923
Income Excise	Count	0	33	264	842	937	455	194	93	96	42	2,956
	Sum(\$,000)	.	685	138	1,069	4,120	4,577	3,691	2,379	3,297	6,574	26,531
Excise Due	Count	##	12,532	696	2,013	1,827	772	333	174	172	65	18,584
	Sum(\$,000)	##	7,343	416	1,841	5,745	6,064	4,624	3,062	4,369	7,127	40,592
Exem. Prop.	Count	0	5,833	192	1,055	1,043	330	108	59	39	20	8,679
Sub. Loc. Tax	Sum(\$,000)	.	781,536	11,146	64,886	283,425	160,423	101,681	82,138	104,202	246,601	1,836,038
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	**	**	0	0	**	0	3
Area Credit	Sum(\$,000)	.	.	.	.	**	**	.	.	**	.	7
Renovation	Count	0	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	8	0	**	5	4	4	**	**	**	25
Tax Credit	Sum(\$,000)	.	5	.	**	6	17	53	**	**	**	106
Vanpool	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Research	Count	0	**	0	0	**	4	5	**	3	0	17
Credit	Sum(\$,000)	.	**	.	.	**	36	25	**	131	.	229
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Low Income	Count	0	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	**	0	0	0	0	**
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	**	.	.	.	.	**
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	**	0	0	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	**	.	.	**
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0	**	0	0	**	**
Shared	Sum(\$,000)	.	.	.	.	.	.	**	.	.	**	**
Total Refund.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Manufacturing

		Range of Gross Receipts										Total
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	
Mass. Taxable	Count	0	57	80	294	750	543	323	293	415	325	3,080
Income	Sum(\$,000)	.	46,228	570	8,413	179,988	339,644	365,250	258,981	375,887	1,767,266	3,342,227
Non Income	Count	0	2,854	170	658	1,192	682	423	362	537	418	7,296
Excise	Sum(\$,000)	.	2,989	105	225	2,602	3,244	3,473	3,662	10,771	48,102	75,173
Income Excise	Count	0	51	77	284	738	541	323	293	415	325	3,047
	Sum(\$,000)	.	2,120	44	633	7,092	12,199	16,620	14,980	24,418	136,483	214,989
Excise Due	Count	##	4,031	300	848	1,436	875	512	450	619	452	9,523
	Sum(\$,000)	##	5,002	210	1,003	7,670	11,623	14,784	13,456	22,265	106,735	182,750
Exem. Prop.	Count	0	1,761	64	410	810	353	181	114	135	181	4,009
Sub. Loc. Tax	Sum(\$,000)	.	222,487	12,807	25,776	258,073	210,362	355,406	273,725	715,512	3,085,418	5,159,568
Econ. Dev.	Count	0	3	0	0	**	3	6	**	**	6	22
Inc. Pgm Cr	Sum(\$,000)	.	106	.	.	**	35	392	**	**	777	1,633
Econ. Opp.	Count	0	**	0	**	7	8	11	7	7	11	55
Area Credit	Sum(\$,000)	.	**	.	**	37	75	684	306	157	2,831	4,141
Renovation	Count	0	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	295	**	**	354	229	108	60	83	85	1,244
Tax Credit	Sum(\$,000)	.	300	**	**	1,026	1,743	1,894	1,518	5,864	19,017	31,405
Vanpool	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Research	Count	0	81	8	17	103	97	69	42	62	77	556
Credit	Sum(\$,000)	.	762	8	37	984	2,154	2,732	3,371	6,986	55,715	72,749
Harbor Main.	Count	0	**	0	0	**	**	**	4	**	**	15
Credit	Sum(\$,000)	.	**	.	.	**	**	**	35	**	**	216
Brownfields	Count	0	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Low Income	Count	0	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	**	**	0	0	0	0	0	**
Rehab. Credit	Sum(\$,000)	.	.	.	**	**	.	.	.	.	.	**
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	**	0	0	0	0	**
Device Credit	Sum(\$,000)	.	.	.	.	.	**	.	.	.	.	**
Wellness Pgm	Count	0	0	0	0	0	0	**	**	0	0	3
Credit	Sum(\$,000)	.	.	.	.	.	.	**	**	.	.	22
Life Sci.	Count	0	0	0	0	0	0	0	0	**	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**	**
Credits	Count	0	**	0	**	3	**	6	**	16	46	76
Shared	Sum(\$,000)	.	**	.	**	176	**	166	**	589	16,908	17,940
Total Refund.	Count	0	4	0	0	**	0	**	**	3	4	16
Credit	Sum(\$,000)	.	1,540	.	.	**	.	**	**	2,703	2,102	8,517

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Transportation and Warehousing

		Range of Gross Receipts									Total
		Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	
Mass. Taxable	Count	76	311	220	221	117	62	52	86	67	1,212
Income	Sum(\$,000)	3,675	1,510	6,721	22,815	22,972	12,323	23,298	17,399	828,903	939,617
Non Income	Count	1,569	240	246	278	131	73	72	108	86	2,803
Excise	Sum(\$,000)	563	150	153	259	201	117	706	611	6,027	8,786
Income Excise	Count	60	305	214	216	116	62	52	85	67	1,177
	Sum(\$,000)	125	115	513	1,048	1,163	396	951	1,067	56,573	61,952
Excise Due	Count	3,343	714	472	451	208	116	103	151	100	5,658
	Sum(\$,000)	1,959	493	782	1,393	1,428	532	1,637	1,695	61,942	71,861
Exem. Prop.	Count	1,458	236	227	240	84	35	32	45	38	2,395
Sub. Loc. Tax	Sum(\$,000)	162,386	82,232	12,966	219,804	205,722	99,181	100,551	531,856	2,692,339	4,107,037
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	0	0	0	**	0	**
Area Credit	Sum(\$,000)	.	.	.	.	.	.	.	**	.	**
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	**	**	0	**	0	0	**	**	4	10
Tax Credit	Sum(\$,000)	**	**	.	**	.	.	**	**	371	455
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	**	0	**	**	0	**	0	0	**	6
Credit	Sum(\$,000)	**	.	**	**	.	**	.	.	**	263
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	**	0	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	**	.	**
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0	0	0	**	**
Shared	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Total Refund.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Wholesale Trade

		Range of Gross Receipts										Total
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Mass. Taxable	Count	0	54	83	285	723	521	357	265	433	426	3,147
Income	Sum(\$,000)	.	22,467	1,048	15,490	103,419	162,601	125,067	146,068	326,561	2,015,029	2,917,750
Non Income	Count	0	2,342	152	487	997	605	409	309	533	555	6,389
Excise	Sum(\$,000)	.	1,543	32	180	1,289	1,893	1,669	1,891	5,568	36,816	50,881
Income Excise	Count	0	52	79	277	712	520	355	264	433	426	3,118
	Sum(\$,000)	.	932	47	807	4,307	6,301	4,956	6,410	16,798	155,950	196,508
Excise Due	Count	##	3,471	282	707	1,287	770	525	386	642	619	8,689
	Sum(\$,000)	##	3,513	171	1,154	5,623	7,996	6,387	8,239	20,668	158,746	212,498
Exem. Prop.	Count	0	1,173	44	248	579	314	167	122	126	210	2,983
Sub. Loc. Tax	Sum(\$,000)	.	82,626	1,912	14,392	80,942	110,499	137,716	185,022	300,991	2,605,829	3,519,928
Econ. Dev.	Count	0	0	0	0	0	0	0	0	**	**	3
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**	222
Econ. Opp.	Count	0	**	0	0	0	0	**	0	**	6	9
Area Credit	Sum(\$,000)	.	**	.	.	.	.	**	.	**	1,156	1,438
Renovation	Count	0	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	**	0	**	21	18	10	12	14	36	122
Tax Credit	Sum(\$,000)	.	**	.	**	49	100	139	74	459	6,981	7,807
Vanpool	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Research	Count	0	**	**	0	16	15	6	7	13	46	109
Credit	Sum(\$,000)	.	**	**	.	89	173	76	63	848	24,839	26,113
Harbor Main.	Count	0	4	0	**	6	9	8	**	5	**	37
Credit	Sum(\$,000)	.	11	.	**	24	54	91	**	198	**	455
Brownfields	Count	0	**	0	0	0	0	**	**	**	**	7
Credit	Sum(\$,000)	.	**	.	.	.	.	**	**	**	**	665
Low Income	Count	0	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	3	3
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	700	700
Film Incent.	Count	0	0	0	0	0	0	**	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	**	.	.	**	**
Medical	Count	0	0	0	0	0	0	0	0	0	**	**
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	**	0	**	4	26	33
Shared	Sum(\$,000)	.	.	.	.	.	**	.	**	27	8,368	8,420
Total Refund.	Count	0	0	0	0	0	0	0	0	0	3	3
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	6,308	6,308

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Retail Trade

		Range of Gross Receipts										Total
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	
Mass. Taxable	Count	0	65	139	768	1,040	382	166	110	129	175	2,974
Income	Sum(\$,000)	.	18,317	3,004	12,214	93,195	107,156	69,360	80,840	169,231	2,779,895	3,333,213
Non Income	Count	0	7,979	313	1,531	1,598	497	210	148	184	217	12,677
Excise	Sum(\$,000)	.	3,005	251	402	1,824	1,735	1,952	2,242	3,572	25,666	40,649
Income Excise	Count	0	39	131	740	1,019	381	166	110	128	175	2,889
	Sum(\$,000)	.	725	117	882	3,884	3,634	3,269	2,984	8,553	206,032	230,080
Excise Due	Count	##	10,241	509	1,862	1,815	570	244	169	203	232	15,847
	Sum(\$,000)	##	6,708	537	1,672	5,718	5,299	5,227	5,194	11,363	229,726	271,444
Exem. Prop.	Count	0	4,212	80	787	1,141	333	138	98	84	124	6,997
Sub. Loc. Tax	Sum(\$,000)	.	290,820	3,389	33,073	164,964	146,007	109,489	125,749	388,472	6,674,118	7,936,081
Econ. Dev.	Count	0	0	0	0	0	**	0	0	0	0	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	**	.	.	.	.	**
Econ. Opp.	Count	0	0	0	0	**	0	**	0	3	7	12
Area Credit	Sum(\$,000)	.	.	.	.	**	.	**	.	668	401	1,075
Renovation	Count	0	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	**	0	0	4	4	**	**	4	8	24
Tax Credit	Sum(\$,000)	.	**	.	.	8	8	**	**	27	665	718
Vanpool	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Research	Count	0	5	**	**	6	3	0	0	**	3	21
Credit	Sum(\$,000)	.	82	**	**	166	101	.	.	**	1,013	1,375
Harbor Main.	Count	0	0	0	0	**	0	**	**	3	3	10
Credit	Sum(\$,000)	.	.	.	.	**	.	**	**	16	435	502
Brownfields	Count	0	0	0	0	**	0	0	0	**	**	3
Credit	Sum(\$,000)	.	.	.	.	**	.	.	.	**	**	7,118
Low Income	Count	0	0	0	0	0	0	0	0	0	**	**
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Historic	Count	0	0	0	0	0	0	0	0	0	**	**
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Film Incent.	Count	0	0	0	0	0	0	0	0	0	3	3
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	376	376
Medical	Count	0	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	**	0	0	0	**
Credit	Sum(\$,000)	.	.	.	.	.	.	**	.	.	.	**
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	**	0	0	**	5	7
Shared	Sum(\$,000)	.	.	.	.	.	**	.	.	**	3,974	4,029
Total Refund.	Count	0	**	0	0	0	**	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	**	.	.	.	.	**

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Information

		Range of Gross Receipts										Total
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Mass. Taxable	Count	0	33	62	95	186	96	56	45	68	57	698
Income	Sum(\$,000)	.	259,590	363	1,923	21,574	38,074	21,550	30,844	86,100	1,008,631	1,468,648
Non Income	Count	0	934	120	183	269	121	88	77	122	93	2,007
Excise	Sum(\$,000)	.	1,506	92	219	366	361	552	1,318	2,106	17,277	23,796
Income Excise	Count	0	24	60	90	185	95	55	45	68	57	679
	Sum(\$,000)	.	20,724	27	120	1,176	1,890	830	2,062	6,626	76,924	110,380
Excise Due	Count	##	1,832	252	334	498	235	148	101	152	101	3,656
	Sum(\$,000)	##	22,761	137	312	1,415	2,074	1,335	2,417	7,914	70,329	108,695
Exem. Prop.	Count	0	308	24	74	103	40	22	12	34	32	649
Sub. Loc. Tax	Sum(\$,000)	.	14,818	350	4,430	13,564	142,815	41,209	28,180	399,472	2,313,213	2,958,053
Econ. Dev.	Count	0	0	0	**	0	0	0	0	0	**	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	**	.	.	.	.	.	**	**
Econ. Opp.	Count	0	**	0	0	0	0	0	0	0	0	**
Area Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	.	**
Renovation	Count	0	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	**	**	4	11	9	6	5	6	12	58
Tax Credit	Sum(\$,000)	.	**	**	38	9	25	23	83	74	1,194	1,460
Vanpool	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Research	Count	0	10	11	16	31	13	8	7	8	20	124
Credit	Sum(\$,000)	.	154	65	88	231	221	47	907	795	11,604	14,113
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Low Income	Count	0	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	**	0	**	0	**	0	0	4	8
Credit	Sum(\$,000)	.	.	**	.	**	.	**	.	.	9,360	9,587
Medical	Count	0	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	**	0	0	**	**	10	15
Shared	Sum(\$,000)	.	.	.	.	**	.	.	**	**	5,739	5,901
Total Refund.	Count	0	**	**	0	**	0	0	0	0	0	4
Credit	Sum(\$,000)	.	**	**	.	**	.	.	.	.	.	455

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Finance, Insurance and Real Estate

		Range of Gross Receipts										
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Mass. Taxable	Count	0	2,102	381	594	518	231	120	98	165	177	4,386
Income	Sum(\$,000)	.	2,350,764	39,169	51,831	150,647	143,003	73,966	161,354	426,502	2,334,644	5,731,881
Non Income	Count	0	9,092	492	754	591	251	153	134	234	222	11,923
Excise	Sum(\$,000)	.	31,031	405	2,757	2,247	2,028	1,276	1,895	10,792	32,301	84,732
Income Excise	Count	0	2,017	371	581	497	231	120	97	163	176	4,253
	Sum(\$,000)	.	182,952	1,316	3,314	5,645	8,706	4,639	8,272	33,861	171,162	419,867
Excise Due	Count	428	19,060	893	1,216	1,011	423	239	180	313	256	24,019
	Sum(\$,000)	16,024	194,722	1,996	6,348	8,149	10,637	5,805	9,895	42,014	177,471	473,062
Exem. Prop.	Count	0	6,901	256	523	362	101	50	41	85	97	8,416
Sub. Loc. Tax	Sum(\$,000)	.	23,565,954	936,231	4,995,247	2,016,925	1,779,679	529,814	420,890	4,022,102	15,947,841	54,214,683
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	**	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Econ. Opp.	Count	0	**	0	0	**	**	**	0	0	5	10
Area Credit	Sum(\$,000)	.	**	.	.	**	**	**	.	.	1,118	1,151
Renovation	Count	0	**	0	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	.	**	.	.	.	.	.	.	.	.	**
Investment	Count	0	3	0	0	7	6	4	4	11	18	53
Tax Credit	Sum(\$,000)	.	21	.	.	13	38	171	210	406	4,229	5,087
Vanpool	Count	**	0	0	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	.	.	**
Research	Count	0	14	0	**	3	8	**	3	10	19	61
Credit	Sum(\$,000)	.	267	.	**	14	160	**	50	1,166	8,617	10,287
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Brownfields	Count	0	**	0	0	0	0	0	0	**	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	**	.	**
Low Income	Count	0	**	0	0	0	0	0	0	**	0	6
Hou. Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	**	.	11,086
Historic	Count	0	4	0	0	0	0	0	0	0	0	4
Rehab. Credit	Sum(\$,000)	.	6,237	.	.	.	.	.	.	.	.	6,237
Film Incent.	Count	0	**	0	0	0	0	0	0	0	**	3
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**	15,846
Medical	Count	0	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	**	0	0	0	0	0	**
Credit	Sum(\$,000)	.	.	.	.	**	.	.	.	.	.	**
Life Sci.	Count	0	**	0	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	.	**
Credits	Count	0	3	0	0	0	**	**	**	7	14	29
Shared	Sum(\$,000)	.	1,766	.	.	.	**	**	**	649	8,063	10,571
Total Refund.	Count	0	**	0	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	.	**

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Services

		Range of Gross Receipts										Total
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	
Mass. Taxable	Count	0	444	1,081	3,391	2,840	1,289	621	397	441	307	10,811
Income	Sum(\$,000)	.	152,575	43,986	65,800	440,388	363,576	280,892	189,876	507,330	1,768,149	3,812,571
Non Income	Count	0	26,397	1,450	4,821	3,382	1,302	678	432	592	394	39,448
Excise	Sum(\$,000)	.	8,838	486	1,391	4,338	3,060	2,479	2,384	8,064	31,940	62,979
Income Excise	Count	0	349	1,042	3,265	2,779	1,275	617	396	439	307	10,469
	Sum(\$,000)	.	6,475	1,671	4,560	16,946	14,716	10,061	10,082	30,536	139,623	234,669
Excise Due	Count	5	43,140	2,989	7,362	5,432	2,136	1,096	657	770	430	64,017
	Sum(\$,000)	349	29,988	2,938	7,239	19,990	15,950	11,854	11,245	34,615	123,274	257,442
Exem. Prop.	Count	0	14,827	477	2,872	2,122	500	233	122	165	148	21,466
Sub. Loc. Tax	Sum(\$,000)	.	1,633,889	30,101	190,392	606,301	419,001	753,572	287,440	884,000	5,373,379	10,178,073
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	**	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Econ. Opp.	Count	0	3	**	0	**	**	0	**	**	4	13
Area Credit	Sum(\$,000)	.	2	**	.	**	**	.	**	**	988	1,600
Renovation	Count	0	0	**	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	.	.	**	.	.	.	.	.	.	.	**
Investment	Count	0	26	7	21	48	33	17	14	18	26	210
Tax Credit	Sum(\$,000)	.	137	21	122	354	163	258	324	1,099	6,832	9,311
Vanpool	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Research	Count	0	151	33	66	162	85	42	24	41	51	655
Credit	Sum(\$,000)	.	1,565	220	535	2,174	2,140	695	806	3,818	41,090	53,045
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Medical	Count	0	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	**	0	0	3	**	0	0	0	0	7
Credit	Sum(\$,000)	.	**	.	.	22	**	.	.	.	.	46
Life Sci.	Count	0	0	0	0	**	**	0	0	0	0	**
Credit	Sum(\$,000)	.	.	.	.	**	**	.	.	.	.	**
Credits	Count	0	**	0	0	5	**	**	**	6	26	41
Shared	Sum(\$,000)	.	**	.	.	10	**	**	**	87	5,004	5,412
Total Refund.	Count	0	4	0	**	3	0	**	**	0	**	12
Credit	Sum(\$,000)	.	168	.	**	1,136	.	**	**	.	**	5,893

See footnotes after Table 7

Table 2
2013 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Other and Undefined

		Range of Gross Receipts										
		Missing	Less or Equal to Zero	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Mass. Taxable	Count	0	88	53	53	59	52	59	52	108	40	564
Income	Sum(\$,000)	.	12,203	306	1,412	5,969	6,801	1,818	1,580	3,769	4,506	38,363
Non Income	Count	##	322	55	74	101	84	94	93	216	78	1,117
Excise	Sum(\$,000)	##	162	28	56	109	171	149	121	743	1,064	2,603
Income Excise	Count	0	74	48	47	57	50	58	52	108	40	534
	Sum(\$,000)	.	853	16	52	256	266	142	126	301	360	2,372
Excise Due	Count	10	857	141	143	179	150	153	155	305	110	2,203
	Sum(\$,000)	88	1,380	81	157	432	493	336	333	997	688	4,985
Exem. Prop.	Count	0	156	9	34	46	23	8	11	41	13	341
Sub. Loc. Tax	Sum(\$,000)	.	369,199	486	4,561	66,728	39,693	10,859	32,875	142,133	199,648	866,182
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	0	0	0	0	0	**	**
Area Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Renovation	Count	0	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	0	0	0	4	**	**	**	3	5	16
Tax Credit	Sum(\$,000)	.	.	.	.	10	**	**	**	81	319	434
Vanpool	Count	**	0	0	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	.	.	**
Research	Count	0	**	**	**	5	4	**	**	6	**	23
Credit	Sum(\$,000)	.	**	**	**	13	24	**	**	156	**	621
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	**	**	**	0	0	**	5
Shared	Sum(\$,000)	.	.	.	.	**	**	**	.	.	**	33
Total Refund.	Count	0	0	0	0	**	0	0	0	0	0	**
Credit	Sum(\$,000)	.	.	.	.	**	.	.	.	.	.	**

See footnotes after Table 7

**Table 3:
2013 Corporate Excise Returns
by Industry
and
Excise Due**

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--All Industries

		Range of Excise Due									Total
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Mass. Taxable	Count	15	9,654	3,644	7,724	2,651	2,573	1,392	925	1,570	30,148
Income	Sum(\$,000)	26,179	185,481	128,228	492,223	371,747	1,061,916	1,081,724	1,261,936	17,729,611	22,339,044
Non Income	Count	13	64,139	9,265	11,910	3,121	2,927	1,524	990	1,557	95,446
Excise	Sum(\$,000)	2,542	14,214	7,447	24,654	11,343	29,317	24,344	25,627	220,393	359,882
Income Excise	Count	14	8,933	3,585	7,661	2,649	2,567	1,391	923	1,570	29,293
	Sum(\$,000)	2,094	8,918	8,891	29,928	18,111	53,740	50,445	60,097	1,269,248	1,501,473
Excise Due	Count	5,998	118,112	10,550	13,668	3,508	3,270	1,660	1,084	1,736	159,586
	Sum(\$,000)	0	53,858	7,303	31,218	24,949	51,704	59,029	75,885	1,325,398	1,629,345
Exem. Prop.	Count	7	39,752	4,720	6,392	1,726	1,682	924	589	905	56,697
Sub. Loc. Tax	Sum(\$,000)	82,001	10,200,065	1,925,593	8,247,278	2,209,014	5,127,229	5,919,118	5,860,767	51,739,858	91,310,922
Econ. Dev.	Count	0	**	**	5	**	0	6	6	9	30
Inc. Pgm Cr	Sum(\$,000)	.	**	**	458	**	.	127	552	937	2,348
Econ. Opp.	Count	0	12	5	17	3	16	7	10	35	105
Area Credit	Sum(\$,000)	.	279	149	1,805	14	182	696	484	5,946	9,556
Renovation	Count	0	**	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Investment	Count	0	430	175	429	159	187	120	104	196	1,800
Tax Credit	Sum(\$,000)	.	5,299	2,158	7,346	1,236	7,594	2,322	3,345	27,777	57,078
Vanpool	Count	0	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Research	Count	0	923	98	163	64	84	65	51	126	1,574
Credit	Sum(\$,000)	.	9,325	4,618	14,683	2,474	20,343	8,229	7,448	111,691	178,810
Harbor Main.	Count	0	10	3	8	5	12	7	5	13	63
Credit	Sum(\$,000)	.	128	9	25	28	109	40	100	789	1,227
Brownfields	Count	0	**	**	**	**	**	0	**	8	16
Credit	Sum(\$,000)	.	**	**	**	**	**	.	**	11,185	11,227
Low Income	Count	0	0	**	0	**	0	**	0	5	8
Hou. Credit	Sum(\$,000)	.	.	**	.	**	.	**	.	6,930	15,218
Historic	Count	0	**	0	**	**	0	0	0	8	12
Rehab. Credit	Sum(\$,000)	.	**	.	**	**	.	.	.	11,840	12,000
Film Incent.	Count	0	4	**	**	**	**	0	**	9	18
Credit	Sum(\$,000)	.	333	**	**	**	**	.	**	19,277	26,253
Medical	Count	0	**	0	0	0	0	0	0	**	**
Device Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	**	**
Wellness Pgm	Count	0	8	**	**	**	**	0	**	0	14
Credit	Sum(\$,000)	.	51	**	**	**	**	.	**	.	93
Life Sci.	Count	0	**	0	**	0	**	0	**	0	5
Credit	Sum(\$,000)	.	**	.	**	.	**	.	**	.	42
Credits	Count	0	0	20	54	15	21	16	22	61	209
Shared	Sum(\$,000)	.	.	3,193	3,578	1,581	2,216	3,498	1,653	37,307	53,027
Total Refund.	Count	0	23	8	8	0	0	**	**	7	49
Credit	Sum(\$,000)	.	5,817	2,494	3,195	.	.	**	**	9,701	22,688

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Agriculture, Forestry, Fishing and Hunting

		Range of Excise Due									Total
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Mass. Taxable	Count	0	67	18	47	14	11	7	4	5	173
Income	Sum(\$,000)	.	1,284	523	2,371	1,639	3,255	5,452	12,023	21,975	48,523
Non Income	Count	0	555	75	111	14	11	6	4	5	781
Excise	Sum(\$,000)	.	82	51	174	31	69	60	127	204	798
Income Excise	Count	0	44	16	44	14	11	7	4	5	145
	Sum(\$,000)	.	7	10	106	81	122	195	329	1,602	2,451
Excise Due	Count	28	1,000	84	116	16	13	7	4	5	1,273
	Sum(\$,000)	0	456	57	263	106	191	254	283	1,808	3,419
Exem. Prop.	Count	0	527	54	78	13	9	4	4	4	693
Sub. Loc. Tax	Sum(\$,000)	.	283,390	8,499	28,779	10,595	18,610	2,302	40,925	25,254	418,354
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	0	0	0	0	0	0
Area Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	6	6	11	**	**	**	4	0	30
Tax Credit	Sum(\$,000)	.	2	4	20	**	**	**	172	.	207
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0	0	0	0	0
Shared	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Total Refund.	Count	0	4	**	**	0	0	0	0	**	10
Credit	Sum(\$,000)	.	175	**	**	.	.	.	.	**	560

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Mining, Quarrying, and Oil and Gas Extraction

		Range of Excise Due									
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Mass. Taxable	Count	0	4	**	11	**	4	**	**	**	27
Income	Sum(\$,000)	.	19	**	583	**	874	**	**	**	29,053
Non Income	Count	0	52	10	20	4	3	3	**	**	96
Excise	Sum(\$,000)	.	8	7	41	31	28	69	**	**	563
Income Excise	Count	0	4	0	11	**	4	**	**	**	26
	Sum(\$,000)	.	1	.	22	**	38	**	**	**	2,074
Excise Due	Count	**	101	10	21	4	4	3	**	**	149
	Sum(\$,000)	**	46	6	59	30	56	110	**	**	2,597
Exem. Prop.	Count	0	40	7	13	3	**	**	**	0	69
Sub. Loc. Tax	Sum(\$,000)	.	34,227	2,284	23,122	12,288	**	**	**	.	116,925
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	0	0	0	0	0	0
Area Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	0	**	3	**	**	**	**	0	8
Tax Credit	Sum(\$,000)	.	.	**	6	**	**	**	**	.	87
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0	0	0	0	0
Shared	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Total Refund.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Construction

		Range of Excise Due									Total
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Mass. Taxable	Count	##	989	410	905	264	265	129	65	49	3,076
Income	Sum(\$,000)	##	7,174	5,800	40,172	34,634	92,380	113,995	108,416	274,624	677,197
Non Income	Count	##	7,812	999	1,284	288	282	129	66	49	10,909
Excise	Sum(\$,000)	##	727	517	1,540	751	1,351	1,197	1,060	1,780	8,923
Income Excise	Count	##	884	404	897	263	265	129	65	49	2,956
	Sum(\$,000)	##	130	232	1,802	1,503	3,198	3,746	3,566	12,352	26,531
Excise Due	Count	75	15,176	1,108	1,439	313	296	136	67	49	18,659
	Sum(\$,000)	0	6,920	753	3,276	2,253	4,574	4,776	4,600	13,440	40,592
Exem. Prop.	Count	0	6,510	626	886	219	229	113	52	44	8,679
Sub. Loc. Tax	Sum(\$,000)	.	833,564	77,230	244,615	124,460	191,641	106,275	36,645	221,607	1,836,038
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	**	0	**	0	0	0	0	**	3
Area Credit	Sum(\$,000)	.	**	.	**	.	.	.	.	**	7
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	5	3	10	**	**	**	**	**	25
Tax Credit	Sum(\$,000)	.	1	1	22	**	**	**	**	**	106
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	10	**	**	0	0	3	**	0	17
Credit	Sum(\$,000)	.	10	**	**	.	.	131	**	.	229
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	**	0	0	0	0	**
Rehab. Credit	Sum(\$,000)	.	.	.	.	**	.	.	.	.	**
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	**	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	.	**	.	.	.	.	.	.	**
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	**	0	0	0	0	0	**	**
Shared	Sum(\$,000)	.	.	**	.	.	.	.	.	**	**
Total Refund.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Manufacturing

		Range of Excise Due									
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Mass. Taxable	Count	0	631	235	730	371	413	239	175	286	3,080
Income	Sum(\$,000)	.	107,509	20,285	158,477	70,675	326,609	210,571	281,247	2,166,854	3,342,227
Non Income	Count	0	3,386	804	1,393	488	478	272	190	285	7,296
Excise	Sum(\$,000)	.	4,011	1,428	8,370	2,535	11,226	5,282	5,969	36,352	75,173
Income Excise	Count	0	608	232	724	371	412	239	175	286	3,047
	Sum(\$,000)	.	6,583	1,418	11,222	2,965	20,011	9,092	13,654	149,642	214,589
Excise Due	Count	102	5,396	858	1,488	511	499	278	196	297	9,625
	Sum(\$,000)	0	2,460	604	3,523	3,663	8,005	10,298	13,733	140,464	182,750
Exem. Prop.	Count	##	1,847	441	724	257	266	160	127	187	4,009
Sub. Loc. Tax	Sum(\$,000)	##	648,933	202,584	1,317,602	192,052	707,414	256,226	351,841	1,482,917	5,159,568
Econ. Dev.	Count	0	**	**	**	**	0	5	5	7	22
Inc. Pgm Cr	Sum(\$,000)	.	**	**	**	**	.	126	430	787	1,633
Econ. Opp.	Count	0	6	**	8	**	9	6	9	12	55
Area Credit	Sum(\$,000)	.	146	**	1,190	**	118	199	432	1,903	4,141
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	287	137	313	114	137	78	70	108	1,244
Tax Credit	Sum(\$,000)	.	4,243	936	5,463	703	6,611	1,436	2,193	9,820	31,405
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	325	30	58	30	30	19	21	43	556
Credit	Sum(\$,000)	.	5,579	1,190	9,423	1,169	16,714	2,354	2,893	33,428	72,749
Harbor Main.	Count	0	3	**	**	0	4	**	**	**	15
Credit	Sum(\$,000)	.	22	**	**	.	50	**	**	**	216
Brownfields	Count	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	**	0	0	0	0	0	**
Rehab. Credit	Sum(\$,000)	.	.	.	**	.	.	.	.	.	**
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	**	0	0	0	0	0	0	0	**
Device Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Wellness Pgm	Count	0	0	0	0	0	**	0	**	0	3
Credit	Sum(\$,000)	.	.	.	.	.	**	.	**	.	22
Life Sci.	Count	0	0	0	**	0	**	0	0	0	**
Credit	Sum(\$,000)	.	.	.	**	.	**	.	.	.	**
Credits	Count	0	0	5	24	5	8	6	10	18	76
Shared	Sum(\$,000)	.	.	166	2,954	107	1,286	739	705	11,983	17,940
Total Refund.	Count	0	7	**	4	0	0	0	**	**	16
Credit	Sum(\$,000)	.	3,369	**	3,020	.	.	.	**	**	8,517

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Transportation and Warehousing

		Range of Excise Due									Total
Zero/Missing*		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More		
Mass. Taxable	Count	##	539	156	275	83	68	30	17	44	1,212
Income	Sum(\$,000)	##	3,000	1,296	11,115	10,841	17,881	22,696	19,067	853,720	939,617
Non Income	Count	##	1,920	267	358	87	69	36	18	48	2,803
Excise	Sum(\$,000)	##	209	127	416	224	490	417	549	6,355	8,786
Income Excise	Count	##	509	152	274	83	68	30	17	44	1,177
	Sum(\$,000)	##	85	79	547	461	881	943	1,071	57,884	61,952
Excise Due	Count	85	4,601	329	431	103	84	38	20	52	5,743
	Sum(\$,000)	0	2,098	223	1,005	701	1,378	1,327	1,380	63,748	71,861
Exem. Prop.	Count	##	1,856	152	217	61	43	20	12	34	2,395
Sub. Loc. Tax	Sum(\$,000)	##	858,006	342,226	211,857	79,888	109,759	54,978	334,871	2,115,451	4,107,037
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	**	0	0	0	0	**
Area Credit	Sum(\$,000)	.	.	.	.	**	.	.	.	.	**
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	**	0	**	0	0	**	**	4	10
Tax Credit	Sum(\$,000)	.	**	.	**	.	.	**	**	396	455
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	4	0	0	0	0	**	**	0	6
Credit	Sum(\$,000)	.	25	.	.	.	.	**	**	.	263
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	**	0	0	0	**
Credit	Sum(\$,000)	.	.	.	.	.	**	.	.	.	**
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0	0	**	0	**
Shared	Sum(\$,000)	**	.	**
Total Refund.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)

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Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Wholesale Trade

		Range of Excise Due									
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Mass. Taxable	Count	0	560	269	798	372	433	258	171	286	3,147
Income	Sum(\$,000)	.	6,361	38,927	43,971	45,155	133,993	175,371	220,101	2,253,872	2,917,750
Non Income	Count	0	2,698	727	1,256	454	505	281	173	295	6,389
Excise	Sum(\$,000)	.	498	847	2,061	1,684	3,397	4,929	3,841	33,624	50,881
Income Excise	Count	0	535	269	794	372	433	258	171	286	3,118
	Sum(\$,000)	.	244	3,034	2,243	2,063	5,744	8,403	10,512	164,265	196,508
Excise Due	Count	80	4,686	817	1,398	486	528	290	179	305	8,769
	Sum(\$,000)	0	2,137	575	3,335	3,506	8,342	10,421	12,916	171,266	212,498
Exem. Prop.	Count	0	1,134	304	606	218	277	164	109	171	2,983
Sub. Loc. Tax	Sum(\$,000)	.	95,298	178,000	463,155	108,414	281,030	335,789	180,656	1,877,587	3,519,928
Econ. Dev.	Count	0	0	0	0	0	0	**	**	**	3
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	**	**	**	222
Econ. Opp.	Count	0	0	**	3	0	**	**	0	3	9
Area Credit	Sum(\$,000)	.	.	**	341	.	**	**	.	592	1,438
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	11	5	22	12	19	16	5	32	122
Tax Credit	Sum(\$,000)	.	11	825	155	112	286	385	71	5,961	7,807
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	41	5	12	5	10	7	8	21	109
Credit	Sum(\$,000)	.	232	2,537	586	159	527	2,084	1,274	18,714	26,113
Harbor Main.	Count	0	6	**	5	5	8	**	3	5	37
Credit	Sum(\$,000)	.	64	**	18	28	60	**	66	203	455
Brownfields	Count	0	**	0	**	0	**	0	**	**	7
Credit	Sum(\$,000)	.	**	.	**	.	**	.	**	**	665
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	3	3
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	700	700
Film Incent.	Count	0	**	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	**	**
Medical	Count	0	0	0	0	0	0	0	0	**	**
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	**	5	**	5	3	6	11	33
Shared	Sum(\$,000)	.	.	**	43	**	68	636	516	6,436	8,420
Total Refund.	Count	0	0	0	0	0	0	**	0	**	3
Credit	Sum(\$,000)	**	.	**	6,308

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Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Retail Trade

		Range of Excise Due									
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Mass. Taxable	Count	0	628	393	925	304	318	158	88	160	2,974
Income	Sum(\$,000)	.	4,524	33,986	33,053	35,943	94,606	96,794	111,961	2,922,344	3,333,213
Non Income	Count	0	8,107	1,671	1,726	370	364	176	97	166	12,677
Excise	Sum(\$,000)	.	1,236	1,226	2,275	1,100	2,592	2,876	2,613	26,730	40,649
Income Excise	Count	0	568	380	915	303	317	158	88	160	2,889
	Sum(\$,000)	.	84	2,570	1,683	1,605	3,568	3,611	4,446	212,513	230,080
Excise Due	Count	248	11,095	1,735	1,806	378	380	182	102	169	16,095
	Sum(\$,000)	0	5,059	1,180	3,941	2,660	6,119	6,365	6,974	239,146	271,444
Exem. Prop.	Count	0	4,014	986	1,125	268	274	138	70	122	6,997
Sub. Loc. Tax	Sum(\$,000)	.	261,783	172,883	160,552	96,809	208,300	143,959	195,928	6,695,866	7,936,081
Econ. Dev.	Count	0	0	0	**	0	0	0	0	0	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	**	.	.	.	.	.	**
Econ. Opp.	Count	0	0	0	**	**	0	0	0	10	12
Area Credit	Sum(\$,000)	.	.	.	**	**	.	.	.	1,068	1,075
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	**	**	6	**	**	**	**	8	24
Tax Credit	Sum(\$,000)	.	**	**	6	**	**	**	**	595	718
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	12	**	**	**	**	**	**	3	21
Credit	Sum(\$,000)	.	24	**	**	**	**	**	**	1,051	1,375
Harbor Main.	Count	0	**	0	**	0	0	**	0	5	10
Credit	Sum(\$,000)	.	**	.	**	.	.	**	.	440	502
Brownfields	Count	0	0	0	0	**	0	0	0	**	3
Credit	Sum(\$,000)	.	.	.	.	**	.	.	.	**	7,118
Low Income	Count	0	0	**	0	0	0	0	0	**	**
Hou. Credit	Sum(\$,000)	.	.	**	.	.	.	.	.	**	**
Historic	Count	0	0	0	0	0	0	0	0	**	**
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Film Incent.	Count	0	0	**	0	0	0	0	0	**	3
Credit	Sum(\$,000)	.	.	**	.	.	.	.	.	**	376
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	**	**	0	0	0	0	5	7
Shared	Sum(\$,000)	.	.	**	**	.	.	.	.	1,987	4,029
Total Refund.	Count	0	**	0	**	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	**	.	.	.	.	.	**

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Information

		Range of Excise Due									
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Mass. Taxable	Count	0	250	67	144	51	60	35	35	56	698
Income	Sum(\$,000)	.	3,045	887	7,520	23,597	16,137	22,336	47,455	1,347,671	1,468,648
Non Income	Count	0	1,282	168	256	82	75	44	36	64	2,007
Excise	Sum(\$,000)	.	467	114	1,072	561	1,643	1,020	781	18,138	23,796
Income Excise	Count	0	232	67	143	51	60	35	35	56	679
	Sum(\$,000)	.	101	48	363	1,600	820	1,253	2,790	103,405	110,380
Excise Due	Count	20	2,823	205	300	90	86	48	39	65	3,676
	Sum(\$,000)	0	1,287	149	674	651	1,349	1,731	2,753	100,102	108,695
Exem. Prop.	Count	##	418	46	81	21	19	18	13	33	649
Sub. Loc. Tax	Sum(\$,000)	##	80,767	12,577	271,112	56,100	20,631	88,098	293,902	2,134,866	2,958,053
Econ. Dev.	Count	0	**	0	**	0	0	0	0	0	**
Inc. Pgm Cr	Sum(\$,000)	.	**	.	**	.	.	.	.	.	**
Econ. Opp.	Count	0	0	0	0	0	**	0	0	0	**
Area Credit	Sum(\$,000)	.	.	.	.	.	**	.	.	.	**
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	16	3	14	6	4	3	4	8	58
Tax Credit	Sum(\$,000)	.	39	2	67	20	153	23	57	1,098	1,460
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	70	10	13	**	7	**	5	13	124
Credit	Sum(\$,000)	.	338	34	469	**	689	**	763	11,247	14,113
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	3	0	0	**	0	0	**	3	8
Credit	Sum(\$,000)	.	212	.	.	**	.	.	**	7,878	9,587
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	**	**	**	**	**	**	5	15
Shared	Sum(\$,000)	.	.	**	**	**	**	**	**	3,875	5,901
Total Refund.	Count	0	**	**	0	0	0	0	0	0	4
Credit	Sum(\$,000)	.	**	**	.	.	.	.	.	.	455

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Finance, Insurance and Real Estate

		Range of Excise Due									Total
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Mass. Taxable	Count	11	1,383	514	1,028	371	336	206	154	383	4,386
Income	Sum(\$,000)	26,163	8,953	5,376	43,922	39,442	141,801	175,515	159,537	5,131,173	5,731,881
Non Income	Count	10	7,303	1,234	1,751	459	419	239	176	332	11,923
Excise	Sum(\$,000)	2,541	848	832	2,892	1,833	3,878	3,956	6,384	61,569	84,732
Income Excise	Count	11	1,273	510	1,015	371	333	205	152	383	4,253
	Sum(\$,000)	2,093	176	277	2,629	2,235	9,049	11,576	9,295	382,537	419,867
Excise Due	Count	4,152	18,184	1,486	2,160	604	579	304	235	467	28,171
	Sum(\$,000)	0	8,292	1,037	5,037	4,347	9,057	10,617	16,584	418,093	473,062
Exem. Prop.	Count	##	6,186	610	866	207	196	119	85	147	8,416
Sub. Loc. Tax	Sum(\$,000)	##	5,011,778	514,801	3,681,081	1,063,415	2,799,723	4,525,521	3,885,072	32,733,293	54,214,683
Econ. Dev.	Count	0	0	0	0	0	0	0	0	**	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Econ. Opp.	Count	0	0	0	0	0	**	0	**	6	10
Area Credit	Sum(\$,000)	.	.	.	.	.	**	.	**	1,080	1,151
Renovation	Count	0	**	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Investment	Count	0	**	**	8	7	6	4	6	18	53
Tax Credit	Sum(\$,000)	.	**	**	126	61	112	62	168	4,514	5,087
Vanpool	Count	0	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Research	Count	0	19	**	10	**	7	3	3	15	61
Credit	Sum(\$,000)	.	69	**	287	**	280	179	424	8,889	10,287
Harbor Main.	Count	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Brownfields	Count	0	0	**	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	**	.	.	.	.	.	**	**
Low Income	Count	0	0	0	0	**	0	**	0	4	6
Hou. Credit	Sum(\$,000)	.	.	.	.	**	.	**	.	5,299	11,086
Historic	Count	0	**	0	0	0	0	0	0	**	4
Rehab. Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	**	6,237
Film Incent.	Count	0	0	0	**	0	**	0	0	**	3
Credit	Sum(\$,000)	.	.	.	**	.	**	.	.	**	15,846
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	**	0	0	**	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	**	.	.	.	.	**
Life Sci.	Count	0	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Credits	Count	0	0	**	8	**	3	**	**	10	29
Shared	Sum(\$,000)	.	.	**	359	**	87	**	**	8,283	10,571
Total Refund.	Count	0	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Services

		Range of Excise Due									
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Mass. Taxable	Count	0	4,447	1,489	2,663	753	632	318	211	298	10,811
Income	Sum(\$,000)	.	42,507	20,262	147,015	103,055	229,713	250,223	295,185	2,724,611	3,812,571
Non Income	Count	0	30,580	3,140	3,410	790	668	327	224	309	39,448
Excise	Sum(\$,000)	.	5,516	2,217	5,225	2,151	4,166	4,330	4,134	35,240	62,979
Income Excise	Count	0	4,143	1,468	2,647	753	631	318	211	298	10,469
	Sum(\$,000)	.	1,479	1,187	9,015	5,107	9,974	11,270	14,209	182,427	234,669
Excise Due	Count	560	53,782	3,606	4,063	904	744	360	235	323	64,577
	Sum(\$,000)	0	24,524	2,452	9,096	6,335	11,810	12,677	16,214	174,335	257,442
Exem. Prop.	Count	0	17,037	1,457	1,731	433	351	181	114	162	21,466
Sub. Loc. Tax	Sum(\$,000)	.	1,850,101	308,134	1,607,790	311,341	752,422	376,787	518,969	4,452,528	10,178,073
Econ. Dev.	Count	0	0	0	**	0	0	0	0	0	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	**	.	.	.	.	.	**
Econ. Opp.	Count	0	4	0	4	0	**	0	0	**	13
Area Credit	Sum(\$,000)	.	3	.	269	.	**	.	.	**	1,600
Renovation	Count	0	**	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Investment	Count	0	98	15	32	12	16	12	9	16	210
Tax Credit	Sum(\$,000)	.	852	344	1,390	178	390	258	545	5,355	9,311
Vanpool	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research	Count	0	433	41	62	23	28	26	11	31	655
Credit	Sum(\$,000)	.	2,726	706	3,744	860	2,075	2,808	1,764	38,363	53,045
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	**	0	**	0	0	0	0	0	7
Credit	Sum(\$,000)	.	**	.	**	.	.	.	.	.	46
Life Sci.	Count	0	**	0	0	0	0	0	**	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	**	.	**
Credits	Count	0	0	7	12	**	3	3	**	11	41
Shared	Sum(\$,000)	.	.	291	183	**	151	309	**	4,225	5,412
Total Refund.	Count	0	7	**	**	0	0	**	0	**	12
Credit	Sum(\$,000)	.	2,035	**	**	.	.	**	.	**	5,893

See footnotes after Table 7

Table 3
2013 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Other and Undefined

		Range of Excise Due									Total
		Zero/Missing*	\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Mass. Taxable	Count	**	158	92	198	66	33	10	4	**	564
Income	Sum(\$,000)	**	1,109	868	4,024	6,546	4,667	5,989	6,244	**	38,363
Non Income	Count	**	446	170	345	85	53	11	4	**	1,117
Excise	Sum(\$,000)	**	611	81	589	442	477	208	36	**	2,603
Income Excise	Count	**	135	87	197	66	33	10	4	**	534
	Sum(\$,000)	**	27	36	295	482	333	280	206	**	2,372
Excise Due	Count	646	1,268	312	446	99	57	14	**	**	2,849
	Sum(\$,000)	0	578	266	1,008	697	823	454	**	**	4,985
Exem. Prop.	Count	**	189	37	65	26	16	5	**	**	341
Sub. Loc. Tax	Sum(\$,000)	**	323,943	106,374	237,613	153,652	30,224	13,019	**	**	866,182
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	**	0	0	0	0	0	0	0	**
Area Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Renovation	Count	0	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment	Count	0	**	**	8	3	0	**	0	**	16
Tax Credit	Sum(\$,000)	.	**	**	83	132	.	**	.	**	434
Vanpool	Count	0	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**
Research	Count	0	7	7	5	**	**	**	0	0	23
Credit	Sum(\$,000)	.	306	29	101	**	**	**	.	.	621
Harbor Main.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	**	**	**	0	0	0	0	5
Shared	Sum(\$,000)	.	.	**	**	**	.	.	.	.	33
Total Refund.	Count	0	0	**	0	0	0	0	0	0	**
Credit	Sum(\$,000)	.	.	**	.	.	.	.	.	.	**

See footnotes after Table 7

**Table 4:
2013 Corporate Excise Returns
by Industry
and
Massachusetts Taxable Income**

Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--All Industries

		Range of Massachusetts Taxable Income								Total
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	
Mass. Taxable	Count	0	22,120	5,574	2,098	206	86	38	26	30,148
Income	Sum(\$,000)	.	409,280	1,935,818	6,099,503	3,116,342	2,984,899	2,546,171	5,247,031	22,339,044
Non Income	Count	72,727	15,641	4,847	1,921	182	75	30	23	95,446
Excise	Sum(\$,000)	115,448	15,135	31,248	83,561	41,570	26,870	19,579	26,471	359,882
Income Excise	Count	##	21,401	5,444	2,092	206	86	38	26	29,293
	Sum(\$,000)	##	26,455	99,464	358,869	218,081	208,794	196,579	393,231	1,501,473
Excise Due	Count	123,455	22,116	5,567	2,094	206	86	38	26	153,588
	Sum(\$,000)	154,941	42,653	121,934	404,537	228,307	195,167	169,438	312,367	1,629,345
Exem. Prop.	Count	45,682	6,720	2,810	1,275	118	48	24	20	56,697
Sub. Loc. Tax	Sum(\$,000)	55,129,971	9,093,419	3,488,903	5,937,980	5,373,782	3,930,944	2,874,453	5,481,469	91,310,922
Econ. Dev.	Count	6	**	4	11	5	**	**	0	30
Inc. Pgm Cr	Sum(\$,000)	401	**	65	737	742	**	**	.	2,348
Econ. Opp.	Count	30	8	16	29	9	3	6	4	105
Area Credit	Sum(\$,000)	954	190	173	2,816	2,404	1,092	412	1,515	9,556
Renovation	Count	**	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Investment	Count	899	198	322	310	35	23	7	6	1,800
Tax Credit	Sum(\$,000)	6,713	788	2,968	12,834	7,419	8,692	9,512	8,152	57,078
Vanpool	Count	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Research	Count	882	189	220	218	31	19	7	8	1,574
Credit	Sum(\$,000)	14,640	1,429	5,190	33,602	17,528	19,963	21,730	64,728	178,810
Harbor Main.	Count	19	8	19	13	**	**	**	0	63
Credit	Sum(\$,000)	203	18	148	353	**	**	**	.	1,227
Brownfields	Count	4	0	3	4	**	**	**	**	16
Credit	Sum(\$,000)	4	.	31	234	**	**	**	**	11,227
Low Income	Count	0	0	0	**	0	**	4	**	8
Hou. Credit	Sum(\$,000)	.	.	.	**	.	**	9,471	**	15,218
Historic	Count	3	0	**	**	**	**	**	**	12
Rehab. Credit	Sum(\$,000)	159	.	**	**	**	**	**	**	12,000
Film Incent.	Count	**	0	3	3	3	4	**	**	18
Credit	Sum(\$,000)	**	.	177	641	2,410	2,302	**	**	26,253
Medical	Count	**	0	0	0	0	0	0	0	**
Device Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Wellness Pgm	Count	6	**	4	**	0	0	0	0	14
Credit	Sum(\$,000)	32	**	33	**	.	.	.	.	93
Life Sci.	Count	**	0	**	**	0	0	0	0	5
Credit	Sum(\$,000)	**	.	**	**	.	.	.	.	42
Credits	Count	71	13	15	64	18	12	8	8	209
Shared	Sum(\$,000)	2,294	533	290	6,780	9,173	7,946	15,593	10,418	53,027
Total Refund.	Count	30	**	5	7	0	3	**	0	49
Credit	Sum(\$,000)	8,593	**	442	4,987	.	2,536	**	.	22,688

See footnotes after Table 7

Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Agriculture, Forestry Fishing and Hunting

		Range of Massachusetts Taxable Income					
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	Total
Mass. Taxable	Count	0	133	29	**	**	173
Income	Sum(\$,000)	.	2,787	9,053	**	**	48,523
Non Income	Count	648	99	23	**	**	781
Excise	Sum(\$,000)	322	50	87	**	**	798
Income Excise	Count	0	110	24	**	**	145
	Sum(\$,000)	.	159	288	**	**	2,451
Excise Due	Count	1,072	133	29	**	**	1,245
	Sum(\$,000)	660	219	366	**	**	3,419
Exem. Prop.	Count	594	70	19	**	**	693
Sub. Loc. Tax	Sum(\$,000)	318,755	12,477	20,749	**	**	418,354
Econ. Dev.	Count	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	0	0
Area Credit	Sum(\$,000)	.	.	.	.	.	.
Renovation	Count	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.
Investment	Count	15	7	4	4	0	30
Tax Credit	Sum(\$,000)	15	11	9	172	.	207
Vanpool	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Research	Count	**	**	0	0	0	**
Credit	Sum(\$,000)	**	**	.	.	.	**
Harbor Main.	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0
Shared	Sum(\$,000)	.	.	.	.	.	.
Total Refund.	Count	7	**	0	**	0	10
Credit	Sum(\$,000)	389	**	.	**	.	560

See footnotes after Table 7

Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Mining, Quarrying, and Oil and Gas Extraction

		Range of Massachusetts Taxable Income					
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	Total
Mass. Taxable	Count	0	17	6	**	**	27
Income	Sum(\$,000)	.	538	1,875	**	**	29,053
Non Income	Count	74	13	5	**	**	96
Excise	Sum(\$,000)	185	32	62	**	**	563
Income Excise	Count	0	16	6	**	**	26
	Sum(\$,000)	.	23	66	**	**	2,074
Excise Due	Count	120	17	6	**	**	147
	Sum(\$,000)	186	47	125	**	**	2,597
Exem. Prop.	Count	57	6	**	**	0	69
Sub. Loc. Tax	Sum(\$,000)	74,106	8,947	**	**	.	116,925
Econ. Dev.	Count	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.
Econ. Opp.	Count	0	0	0	0	0	0
Area Credit	Sum(\$,000)	.	.	.	.	.	.
Renovation	Count	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.
Investment	Count	4	**	**	**	0	8
Tax Credit	Sum(\$,000)	38	**	**	**	.	87
Vanpool	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Research	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Harbor Main.	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.
Credits	Count	0	0	0	0	0	0
Shared	Sum(\$,000)	.	.	.	.	.	.
Total Refund.	Count	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Construction

		Range of Massachusetts Taxable Income						
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	Total
Mass. Taxable	Count	0	2,383	546	141	**	**	3,076
Income	Sum(\$,000)	.	45,218	191,236	329,594	**	**	677,197
Non Income	Count	8,520	1,750	497	136	**	**	10,909
Excise	Sum(\$,000)	3,391	812	2,276	1,911	**	**	8,923
Income Excise	Count	0	2,281	530	139	**	**	2,956
	Sum(\$,000)	.	2,751	7,137	11,018	**	**	26,531
Excise Due	Count	15,509	2,382	546	141	**	**	18,584
	Sum(\$,000)	9,161	3,852	9,365	12,763	**	**	40,592
Exem. Prop.	Count	7,217	939	392	125	**	**	8,679
Sub. Loc. Tax	Sum(\$,000)	1,118,988	200,690	229,603	139,639	**	**	1,836,038
Econ. Dev.	Count	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.
Econ. Opp.	Count	**	0	**	**	0	0	3
Area Credit	Sum(\$,000)	**	.	**	**	.	.	7
Renovation	Count	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.
Investment	Count	12	5	3	5	0	0	25
Tax Credit	Sum(\$,000)	23	11	9	64	.	.	106
Vanpool	Count	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.
Research	Count	6	6	**	**	0	0	17
Credit	Sum(\$,000)	41	7	**	**	.	.	229
Harbor Main.	Count	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	**	0	**
Credit	Sum(\$,000)	.	.	.	.	**	.	**
Low Income	Count	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.
Historic	Count	0	0	**	0	0	0	**
Rehab. Credit	Sum(\$,000)	.	.	**	.	.	.	**
Film Incent.	Count	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.
Medical	Count	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.
Wellness Pgm	Count	**	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	**
Life Sci.	Count	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.
Credits	Count	**	0	0	0	**	0	**
Shared	Sum(\$,000)	**	.	.	.	**	.	**
Total Refund.	Count	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Manufacturing

		Range of Massachusetts Taxable Income								Total
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	
Mass. Taxable	Count	0	1,642	916	468	32	16	**	**	3,080
Income	Sum(\$,000)	.	43,386	331,213	1,353,634	466,784	511,448	**	**	3,342,227
Non Income	Count	4,597	1,331	861	456	30	16	**	**	7,296
Excise	Sum(\$,000)	17,302	2,037	6,685	20,167	13,451	5,061	**	**	75,173
Income Excise	Count	0	1,619	907	467	32	16	**	**	3,047
	Sum(\$,000)	.	2,685	17,716	77,353	30,894	38,008	**	**	214,589
Excise Due	Count	6,443	1,642	916	468	32	16	**	**	9,523
	Sum(\$,000)	11,410	3,995	19,622	74,331	33,296	25,603	**	**	182,750
Exem. Prop.	Count	2,679	484	465	335	26	15	**	**	4,009
Sub. Loc. Tax	Sum(\$,000)	1,160,352	181,287	415,006	1,303,880	384,180	881,437	**	**	5,159,568
Econ. Dev.	Count	4	0	3	10	**	**	**	0	22
Inc. Pgm Cr	Sum(\$,000)	135	.	50	615	**	**	**	.	1,633
Econ. Opp.	Count	13	3	11	21	5	**	0	**	55
Area Credit	Sum(\$,000)	261	15	128	1,572	1,181	**	.	**	4,141
Renovation	Count	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment	Count	609	143	248	213	16	11	**	**	1,244
Tax Credit	Sum(\$,000)	3,596	560	2,337	8,459	2,402	6,080	**	**	31,405
Vanpool	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research	Count	260	70	100	99	14	8	**	**	556
Credit	Sum(\$,000)	3,715	322	2,313	12,541	7,177	11,092	**	**	72,749
Harbor Main.	Count	7	**	5	**	0	0	0	0	15
Credit	Sum(\$,000)	69	**	54	**	.	.	.	.	216
Brownfields	Count	0	0	0	**	0	0	0	0	**
Credit	Sum(\$,000)	.	.	.	**	.	.	.	.	**
Low Income	Count	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic	Count	**	0	0	0	0	0	0	0	**
Rehab. Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Film Incent.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical	Count	**	0	0	0	0	0	0	0	**
Device Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Wellness Pgm	Count	0	0	**	**	0	0	0	0	3
Credit	Sum(\$,000)	.	.	**	**	.	.	.	.	22
Life Sci.	Count	**	0	0	**	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	**	.	.	.	.	**
Credits	Count	23	**	9	28	6	5	**	**	76
Shared	Sum(\$,000)	696	**	214	2,638	3,558	3,422	**	**	17,940
Total Refund.	Count	9	0	0	**	0	**	0	0	16
Credit	Sum(\$,000)	3,865	.	.	**	.	**	.	.	8,517

See footnotes after Table 7

Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Transportation and Warehousing

		Range of Massachusetts Taxable Income								Total
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	
Mass. Taxable	Count	0	1,009	144	48	7	**	**	**	1,212
Income	Sum(\$,000)	.	14,587	44,806	107,244	102,648	**	**	**	939,617
Non Income	Count	2,023	613	115	44	4	**	**	**	2,803
Excise	Sum(\$,000)	3,302	864	714	1,364	2,205	**	**	**	8,786
Income Excise	Count	0	978	141	47	7	**	**	**	1,177
	Sum(\$,000)	.	941	2,315	6,210	7,499	**	**	**	61,952
Excise Due	Count	4,447	1,008	144	48	7	**	**	**	5,658
	Sum(\$,000)	4,671	1,971	3,043	7,137	9,710	**	**	**	71,861
Exem. Prop.	Count	1,922	352	81	32	4	**	**	**	2,395
Sub. Loc. Tax	Sum(\$,000)	1,949,998	439,443	159,004	226,101	1,085,309	**	**	**	4,107,037
Econ. Dev.	Count	0	0	0	0	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Econ. Opp.	Count	0	0	**	0	0	0	0	0	**
Area Credit	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Renovation	Count	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment	Count	5	**	0	**	0	0	0	0	10
Tax Credit	Sum(\$,000)	372	**	.	**	.	.	.	.	455
Vanpool	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research	Count	3	**	0	**	0	0	0	0	6
Credit	Sum(\$,000)	19	**	.	**	.	.	.	.	263
Harbor Main.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	**	0	0	0	0	0	**
Credit	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Low Income	Count	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	**	0	0	0	0	**
Credit	Sum(\$,000)	.	.	.	**	.	.	.	.	**
Medical	Count	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	0	**	0	0	0	0	**
Shared	Sum(\$,000)	.	.	.	**	**
Total Refund.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)

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Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Wholesale Trade

		Range of Massachusetts Taxable Income								Total
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	
Mass. Taxable	Count	0	1,825	896	374	39	6	4	3	3,147
Income	Sum(\$,000)	.	45,592	319,579	1,093,704	613,160	199,287	250,425	396,003	2,917,750
Non Income	Count	3,740	1,419	818	360	39	6	4	3	6,389
Excise	Sum(\$,000)	13,322	2,559	5,109	17,799	5,416	3,408	2,671	597	50,881
Income Excise	Count	0	1,799	893	374	39	6	4	3	3,118
	Sum(\$,000)	.	2,904	16,857	67,335	42,742	14,576	20,411	31,684	196,508
Excise Due	Count	5,542	1,825	896	374	39	6	4	3	8,689
	Sum(\$,000)	12,246	5,014	21,310	75,899	44,653	13,434	17,557	22,385	212,498
Exem. Prop.	Count	1,799	472	437	240	24	6	**	**	2,983
Sub. Loc. Tax	Sum(\$,000)	1,137,576	348,572	270,574	960,292	350,936	221,550	**	**	3,519,928
Econ. Dev.	Count	0	**	0	**	**	0	0	0	3
Inc. Pgm Cr	Sum(\$,000)	.	**	.	**	**	.	.	.	222
Econ. Opp.	Count	4	**	0	**	**	0	0	0	9
Area Credit	Sum(\$,000)	372	**	.	**	**	.	.	.	1,438
Renovation	Count	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment	Count	44	14	18	31	8	4	**	**	122
Tax Credit	Sum(\$,000)	283	108	89	1,305	1,274	1,628	**	**	7,807
Vanpool	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research	Count	30	19	26	27	3	**	**	**	109
Credit	Sum(\$,000)	2,117	549	593	6,460	1,738	**	**	**	26,113
Harbor Main.	Count	9	**	14	8	**	0	0	0	37
Credit	Sum(\$,000)	77	**	93	201	**	.	.	.	455
Brownfields	Count	**	0	**	**	0	**	**	0	7
Credit	Sum(\$,000)	**	.	**	**	.	**	**	.	665
Low Income	Count	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	**	**	0	0	0	3
Rehab. Credit	Sum(\$,000)	.	.	.	**	**	.	.	.	700
Film Incent.	Count	0	0	**	0	0	**	0	0	**
Credit	Sum(\$,000)	.	.	**	.	.	**	.	.	**
Medical	Count	**	0	0	0	0	0	0	0	**
Device Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Credits	Count	7	4	**	13	4	**	**	0	33
Shared	Sum(\$,000)	74	435	**	1,861	1,628	**	**	.	8,420
Total Refund.	Count	0	**	**	0	0	0	**	0	3
Credit	Sum(\$,000)	.	**	**	.	.	.	**	.	6,308

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Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Retail Trade

		Range of Massachusetts Taxable Income								Total
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	
Mass. Taxable	Count	0	2,121	626	184	20	10	7	6	2,974
Income	Sum(\$,000)	.	45,483	218,321	550,450	288,683	397,597	458,230	1,374,449	3,333,213
Non Income	Count	10,011	1,853	592	180	19	10	7	5	12,677
Excise	Sum(\$,000)	9,588	1,897	4,367	7,240	2,639	3,249	4,980	6,689	40,649
Income Excise	Count	0	2,053	609	184	20	10	7	6	2,889
	Sum(\$,000)	.	2,862	9,119	32,369	19,234	31,131	33,708	101,657	230,080
Excise Due	Count	12,873	2,121	626	184	20	10	7	6	15,847
	Sum(\$,000)	13,027	4,914	13,397	55,007	21,209	30,674	35,772	97,443	271,444
Exem. Prop.	Count	5,446	941	444	132	15	7	7	5	6,997
Sub. Loc. Tax	Sum(\$,000)	1,479,696	133,949	291,683	531,823	321,878	1,358,679	1,482,199	2,336,176	7,936,081
Econ. Dev.	Count	0	0	**	0	0	0	0	0	**
Inc. Pgm Cr	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Econ. Opp.	Count	**	**	**	**	0	**	3	**	12
Area Credit	Sum(\$,000)	**	**	**	**	.	**	41	**	1,075
Renovation	Count	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment	Count	7	**	8	5	**	0	0	0	24
Tax Credit	Sum(\$,000)	85	**	41	202	**	.	.	.	718
Vanpool	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research	Count	13	**	**	4	0	0	0	0	21
Credit	Sum(\$,000)	189	**	**	1,142	.	.	.	.	1,375
Harbor Main.	Count	3	**	0	**	**	**	**	0	10
Credit	Sum(\$,000)	57	**	.	**	**	**	**	.	502
Brownfields	Count	**	0	0	**	0	0	0	**	3
Credit	Sum(\$,000)	**	.	.	**	.	.	.	**	7,118
Low Income	Count	0	0	0	0	0	**	**	0	**
Hou. Credit	Sum(\$,000)	.	.	.	.	.	**	**	.	**
Historic	Count	0	0	0	0	0	0	**	**	**
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	**	**	**
Film Incent.	Count	0	0	0	0	**	**	**	0	3
Credit	Sum(\$,000)	.	.	.	.	**	**	**	.	376
Medical	Count	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Life Sci.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Credits	Count	0	0	**	3	**	**	0	**	7
Shared	Sum(\$,000)	.	.	**	535	**	**	.	**	4,029
Total Refund.	Count	**	0	**	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	**	**

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Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Information

		Range of Massachusetts Taxable Income								
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	Total
Mass. Taxable	Count	0	481	140	61	8	**	**	4	698
Income	Sum(\$,000)	.	8,086	52,438	211,831	120,361	**	**	887,653	1,468,648
Non Income	Count	1,510	307	116	58	8	**	**	4	2,007
Excise	Sum(\$,000)	7,111	273	829	4,592	2,108	**	**	5,683	23,796
Income Excise	Count	0	464	138	61	8	**	**	4	679
	Sum(\$,000)	.	522	3,235	14,251	9,629	**	**	67,959	110,380
Excise Due	Count	2,958	481	140	61	8	**	**	4	3,656
	Sum(\$,000)	5,657	774	3,736	15,119	8,265	**	**	63,914	108,695
Exem. Prop.	Count	508	67	36	30	4	0	**	**	649
Sub. Loc. Tax	Sum(\$,000)	1,164,062	38,040	27,233	421,620	27,551	.	**	**	2,958,053
Econ. Dev.	Count	**	0	0	0	0	0	0	0	**
Inc. Pgm Cr	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Econ. Opp.	Count	0	0	**	0	0	0	0	0	**
Area Credit	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Renovation	Count	0	0	0	0	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment	Count	35	5	8	8	**	0	0	**	58
Tax Credit	Sum(\$,000)	221	36	58	331	**	.	.	**	1,460
Vanpool	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research	Count	84	12	8	15	**	0	**	**	124
Credit	Sum(\$,000)	1,846	77	259	3,408	**	.	**	**	14,113
Harbor Main.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	**	**
Credit	Sum(\$,000)	.	.	.	.	.	.	.	**	**
Low Income	Count	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent.	Count	**	0	**	**	**	**	0	**	8
Credit	Sum(\$,000)	**	.	**	**	**	**	.	**	9,587
Medical	Count	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Credits	Count	6	**	0	4	**	0	**	**	15
Shared	Sum(\$,000)	644	**	.	170	**	.	**	**	5,901
Total Refund.	Count	**	0	**	0	0	0	0	0	4
Credit	Sum(\$,000)	**	.	**	455

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Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Finance, Insurance and Real Estate

		Range of Massachusetts Taxable Income								
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	Total
Mass. Taxable	Count	0	3,182	736	358	56	33	15	6	4,386
Income	Sum(\$,000)	.	54,594	260,051	1,144,202	841,057	1,185,979	958,709	1,287,290	5,731,881
Non Income	Count	9,052	2,029	517	252	39	22	8	4	11,923
Excise	Sum(\$,000)	35,011	3,515	4,460	17,276	8,631	8,434	4,619	2,787	84,732
Income Excise	Count	0	3,075	712	356	56	33	15	6	4,253
	Sum(\$,000)	.	3,827	16,109	78,725	64,862	80,918	79,350	96,075	419,867
Excise Due	Count	19,644	3,182	729	354	56	33	15	6	24,019
	Sum(\$,000)	57,401	7,857	19,677	88,800	71,800	80,687	63,777	83,063	473,062
Exem. Prop.	Count	7,156	867	240	117	17	11	5	3	8,416
Sub. Loc. Tax	Sum(\$,000)	40,535,260	7,116,002	1,559,776	1,403,674	2,226,419	707,284	435,159	231,111	54,214,683
Econ. Dev.	Count	0	0	0	0	**	0	0	0	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	**	.	.	.	**
Econ. Opp.	Count	4	0	0	**	**	0	3	0	10
Area Credit	Sum(\$,000)	71	.	.	**	**	.	371	.	1,151
Renovation	Count	**	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Investment	Count	21	3	5	15	3	3	3	0	53
Tax Credit	Sum(\$,000)	280	4	92	728	367	267	3,348	.	5,087
Vanpool	Count	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Research	Count	30	5	**	14	**	5	**	0	61
Credit	Sum(\$,000)	715	6	**	2,168	**	2,668	**	.	10,287
Harbor Main.	Count	0	0	0	**	0	0	0	0	**
Credit	Sum(\$,000)	.	.	.	**	.	.	.	.	**
Brownfields	Count	**	0	0	**	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	**	.	.	.	.	**
Low Income	Count	0	0	0	**	0	**	3	**	6
Hou. Credit	Sum(\$,000)	.	.	.	**	.	**	7,841	**	11,086
Historic	Count	**	0	0	0	0	**	0	**	4
Rehab. Credit	Sum(\$,000)	**	.	.	.	.	**	.	**	6,237
Film Incent.	Count	0	0	0	**	0	0	**	**	3
Credit	Sum(\$,000)	.	.	.	**	.	.	**	**	15,846
Medical	Count	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	0	**	**	0	0	0	0	0	**
Credit	Sum(\$,000)	.	**	**	.	.	.	.	.	**
Life Sci.	Count	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Credits	Count	11	**	0	8	**	**	5	**	29
Shared	Sum(\$,000)	157	**	.	682	**	**	6,419	**	10,571
Total Refund.	Count	**	0	0	0	0	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	.	.	.	.	**

See footnotes after Table 7

Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Services

		Range of Massachusetts Taxable Income								Total
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	
Mass. Taxable	Count	0	8,815	1,490	444	37	17	5	3	10,811
Income	Sum(\$,000)	.	140,098	497,840	1,259,922	571,252	565,826	368,532	409,101	3,812,571
Non Income	Count	31,829	5,872	1,270	416	36	17	5	3	39,448
Excise	Sum(\$,000)	23,839	2,788	6,571	12,769	6,388	6,481	828	3,316	62,979
Income Excise	Count	**	8,520	1,442	444	37	17	5	**	10,469
	Sum(\$,000)	**	9,134	26,007	69,263	37,496	34,545	25,497	**	234,669
Excise Due	Count	53,206	8,815	1,490	444	37	17	5	3	64,017
	Sum(\$,000)	38,403	12,850	30,583	73,143	33,619	36,913	25,749	6,183	257,442
Exem. Prop.	Count	18,045	2,454	681	250	22	7	4	3	21,466
Sub. Loc. Tax	Sum(\$,000)	5,508,763	442,106	492,390	861,955	955,815	511,093	203,193	1,202,759	10,178,073
Econ. Dev.	Count	0	0	0	0	**	0	0	0	**
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	**	.	.	.	**
Econ. Opp.	Count	6	3	**	**	**	0	0	**	13
Area Credit	Sum(\$,000)	116	167	**	**	**	.	.	**	1,600
Renovation	Count	**	0	0	0	0	0	0	0	**
Deduction	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Investment	Count	136	10	27	24	6	**	0	**	210
Tax Credit	Sum(\$,000)	1,499	26	328	1,340	2,821	**	.	**	9,311
Vanpool	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research	Count	437	70	76	54	10	4	**	**	655
Credit	Sum(\$,000)	5,506	450	1,878	7,405	7,018	3,630	**	**	53,045
Harbor Main.	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields	Count	0	0	0	0	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Low Income	Count	0	0	0	0	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic	Count	0	0	0	0	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0	**	0	0	**
Credit	Sum(\$,000)	.	.	.	.	.	**	.	.	**
Medical	Count	0	0	0	0	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Wellness Pgm	Count	4	**	**	0	0	0	0	0	7
Credit	Sum(\$,000)	22	**	**	.	.	.	.	.	46
Life Sci.	Count	0	0	**	**	0	0	0	0	**
Credit	Sum(\$,000)	.	.	**	**	.	.	.	.	**
Credits	Count	20	4	**	6	3	**	0	3	41
Shared	Sum(\$,000)	698	63	**	683	968	**	.	2,434	5,412
Total Refund.	Count	8	0	**	**	0	**	0	0	12
Credit	Sum(\$,000)	3,001	.	**	**	.	**	.	.	5,893

See footnotes after Table 7

Table 4
2013 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Other and Undefined

		Range of Massachusetts Taxable Income				
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	Total
Mass. Taxable	Count	0	512	45	7	564
Income	Sum(\$,000)	.	8,911	9,406	20,046	38,363
Non Income	Count	723	355	33	6	1,117
Excise	Sum(\$,000)	2,077	309	90	127	2,603
Income Excise	Count	**	484	42	**	534
	Sum(\$,000)	**	647	615	**	2,372
Excise Due	Count	1,641	510	45	7	2,203
	Sum(\$,000)	2,118	1,159	712	996	4,985
Exem. Prop.	Count	259	68	11	3	341
Sub. Loc. Tax	Sum(\$,000)	682,416	171,906	5,177	6,683	866,182
Econ. Dev.	Count	0	0	0	0	0
Inc. Pgm Cr	Sum(\$,000)	.	.	.	.	.
Econ. Opp.	Count	**	0	0	0	**
Area Credit	Sum(\$,000)	**	.	.	.	**
Renovation	Count	0	0	0	0	0
Deduction	Sum(\$,000)	.	.	.	.	.
Investment	Count	11	**	0	**	16
Tax Credit	Sum(\$,000)	300	**	.	**	434
Vanpool	Count	**	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	**
Research	Count	18	**	**	**	23
Credit	Sum(\$,000)	478	**	**	**	621
Harbor Main.	Count	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.
Brownfields	Count	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.
Low Income	Count	0	0	0	0	0
Hou. Credit	Sum(\$,000)	.	.	.	.	.
Historic	Count	0	0	0	0	0
Rehab. Credit	Sum(\$,000)	.	.	.	.	.
Film Incent.	Count	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.
Medical	Count	0	0	0	0	0
Device Credit	Sum(\$,000)	.	.	.	.	.
Wellness Pgm	Count	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.
Life Sci.	Count	0	0	0	0	0
Credit	Sum(\$,000)	.	.	.	.	.
Credits	Count	**	**	0	**	5
Shared	Sum(\$,000)	**	**	.	**	33
Total Refund.	Count	**	0	0	0	**
Credit	Sum(\$,000)	**	.	.	.	**

See footnotes after Table 7

Table 5
2013 Financial Institution Excise Returns

	Filed as FORM 63 FI	Filed as FORM 355U*	ALL
Total Number Reporting	272	319	591
Adjusted Taxable Income			
Number	179	244	423
Amount (\$000s)	223,049	2,381,417	2,604,466
Excise Due Before Credit			
Number	147	319	466
Amount (\$000s)	15,947	214,689	230,636
Credit Recapture			
Number	.	.	.
Amount (\$000s)	.	.	.
Economic Opportunity Area Credit			
Number	**	**	3
Amount (\$000s)	**	**	4,765
Economic Development Incentive Program Credit			
Number	.	.	.
Amount (\$000s)	.	.	.
Low Income Housing Credit			
Number	.	6	6
Amount (\$000s)	.	11,086	11,086
Historic Rehabilitation Credit			
Number	.	3	3
Amount (\$000s)	.	6,237	6,237
Film Credit			
Number	.	**	**
Amount (\$000s)	.	**	**
Medical Device Credit			
Number	.	.	.
Amount (\$000s)	.	.	.
Brownfields Credit			
Number	.	.	.
Amount (\$000s)	.	.	.
Employer Wellness Credit			
Number	.	.	.
Amount (\$000s)	.	.	.
Life Science Company Credit			
Number	.	.	.
Amount (\$000s)	.	.	.
Excise Due Before Voluntary Contribution			
Number	272	317	589
Amount (\$000s)	16,011	192,819	208,830
Excise Due After Voluntary Contribution			
Number	272	317	589
Amount (\$000s)	16,011	192,819	208,830

See footnotes after table 7.

* The numbers are already included in Corporate Excise Tables 1-4. Also the numbers are reported in parent level.

Table 6
2013 Public Service Company and Urban Redevelopment Organization Excise Return:

	Filed as FORM PS - 1	Filed as Form 355U*	All Public Service Companies
Total Number Reporting	32	29	61
Apportioned Taxable Income			
Number	12	21	33
Amount (\$000s)	2,487	666,019	668,506
Excise Due Before Voluntary Contribution			
Number	12	21	33
Amount (\$000s)	162	43,291	43,453
Economic Opportunity Area Credit			
Number			..
Amount (\$000s)			..
Economic Development Incentive Program Credit			
Number			..
Amount (\$000s)			..
Low-Income Housing Credit			
Number			..
Amount (\$000s)			..
Historic Rehabilitation Credit			
Number			..
Amount (\$000s)			..
Home Energy Efficiency Credit.			
Number			..
Amount (\$000s)			..
Solar Heat Credit			
Number			..
Amount (\$000s)			..
Film Credit			
Number			..
Amount (\$000s)			..
Medical Device Credit			
Number			..
Amount (\$000s)			..
Brownfields Credit			
Number		..	..
Amount (\$000s)		..	..
Employer Wellness Credit			
Number			..
Amount (\$000s)			..
Life Science Company Credit			
Number			..
Amount (\$000s)			..
Voluntary Contribution			
Number			..
Amount (\$000s)			..
Excise Due After Voluntary Contribution			
Number	12	20	32
Amount (\$000s)	162	43,275	43,437

See footnotes after table 7.

*: Form 355U lines are already reported in Corporate Excise Tables, and all subsidiaries were rolled into parents.

	Urban Redevelopment Organizations
Total Number Reporting	225
Gross Income From All Source	
Number	218
Amount (\$000s)	332,250
5% Tax on Gross Income	
Number	218
Amount (\$000s)	16,612
Fair Cash Value of Property Exempt from Local Taxation	
Number	220
Amount (\$000s)	2,379,300
1% Tax on Fair Cash Value	
Number	220
Amount (\$000s)	23,793
Minimum Excise Based on Local Property Tax Rate	
Number	101
Amount (\$000s)	4,944
Excise Due Before Voluntary Contribution	
Number	223
Amount (\$000s)	40,721
Voluntary Contribution for Endangered Wildlife Conservation	
Number	..
Amount (\$000s)	..
Excise Due After Voluntary Contribution	
Number	223
Amount (\$000s)	40,721

**Table 7/Preliminary
2013 Insurance Company Excise Return by Type of Return**

	Form 63-20P						Form 63-23P							
	Domestic		Foreign		Total		Domestic		Foreign		Preferred		Total	
	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)
Total Number Reporting					396								892	
Taxable Premiums:														
Life Insurance	12	398,777	300	3,171,739	312	3,570,516	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health and Accident	12	68,825	215	1,882,311	227	1,951,136	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other (Fair Plan & Crime Prevention)	N/A	N/A	N/A	N/A			15	1,299	127	86,566	N/A	N/A	142	87,865
Net Direct	N/A	N/A	N/A	N/A			47	5,504,314	562	7,220,039	N/A	N/A	609	12,724,353
Gross Premiums	N/A	N/A	N/A	N/A			N/A	N/A	N/A	N/A	29	1,554,761	29	1,554,761
Gross Investment Income	N/A	N/A	N/A	N/A			46	1,794,803	N/A	N/A	N/A	N/A	46	1,794,803
Net Value of Policies	..	..	N/A	N/A	..	..	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dividend Deduction	N/A	N/A	N/A	N/A			N/A	N/A	101	34,087	N/A	N/A	101	34,087
Tax Amount	13	9,352	320	101,081	333	110,433	54	128,831	561	165,813	29	35,449	644	330,093
Retaliatory Tax	N/A	N/A	55	438	55	438	N/A	N/A	87	136	N/A	N/A	87	136
Credit Recapture	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise Before Credits	13	9,352	328	101,519	341	110,871	54	128,831	608	166,660	29	35,449	691	330,940
Retaliatory Surtax Credit	N/A	N/A	N/A	N/A	N/A	N/A	17	6,923	N/A	N/A	N/A	N/A	17	6,923
Initiative Credit					7	661	..	..	N/A	N/A	N/A	N/A	..	..
Credit for Investment in Mass. Capital Resource Co.					6	644	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Credit on Assessments for Mass. Life and Health Insurance Guaranty Association					204	586							10	1
Economic Opportunity Area Credits					..	..							..	..
Economic Development Incentive Program Credit					..	..							..	..
Low-income Housing Credits					16	19,914							16	17,200
Historic Rehabilitation Credit					4	3,107							13	21,199
Film Incentive Credit					..	..							4	32,148
Medical Device Credit					..	..							..	..
Brownsfield Credit					..	..							11	14,333
Wellness Program Credit					..	..							..	..
Life Science Credit					..	..							..	..
Excise Due After Credits					330	85,998							679	258,099
Excise Due After Voluntary Contribution					330	85,998							679	258,099
Total Refundable Credits					..	..							..	..

See footnotes after table 7.

Footnotes to Tables

All Tables

** , # Information withheld to maintain confidentiality.

Abbreviations

Mass. Taxable Income

Massachusetts Taxable Income

Exem. Prop. Sub. Loc. Tax.

Exempt Property Subject to Local Taxation

Econ. Dev. Inc. Pgm Cr

Economic Development Incentive Program

Econ. Opp. Area Credit

Economic Opportunity Area Credit

Harbor Main. Credit

Harbor Maintenance Tax Credit

Low Income Hou. Credit

Low Income Housing Credit

Historic Rehab. Credit

Historic Rehabilitation Credit

Wellness Pgm Credit

Employer Wellness Program Credit

Film Incent. Credit

Film Incentive Credit

Life Sci. Credit

Life Science Company Credit

Credits Shared

Credits Taken Under Sharing Rules for Form 355 U Filers

Total Refund. Credit

Total Refundable Credits Credit (Refundable Film, Dairy, Life science, Economic Development Incentive, and Conservation Land Credits)

Table 2

*To maintain confidentiality of tax return information, line item detail for corporations with negative gross receipts was combined with that for corporations with zero gross receipts. The line item details also include information on security corporations, which have a different tax structure than other corporations and are not required to provide information on gross receipts. (For year 2008 and earlier)

Table 3

*The minimum corporate excise is \$456 for all corporations, including security corporations. However since 2009 some corporations used to be under MGL Chapter 62, section 8 (Corporate Trust), have started to file as business corporations with no minimum tax of \$456.

Table 4

*Because losses were not included in the aggregate statistics of Massachusetts Taxable Income, ranges are only greater than or equal to zero for this year's report. The statistics also include information on security corporations, which have a different tax structure than other corporations and are not required to provide information on gross receipts.

Table S2

*Since year 2009, some Financial Institutions and Utility Corporations have filed as part of combined reporting for corporation engaged in a unitary business. As a result of this change, taxable income, income excise, and excise due etc. are relatively larger than prior years report. In other words, numbers are not consistent with prior years' numbers. A more comparable result could be to add all same lines from financial institutions (table 5), public utilities (table 6) and corporations (table S2) and make a total comparison.

Appendices

Appendix A: The Corporate Excise

Description of Massachusetts Business Corporation Excise

PART 1: INCOME EXCISE

1. **Gross Receipts or Sales**

A corporation's gross receipts or sales, less returns and allowances as stated on US Form 1120, line 1c (Massachusetts Form 355A, 355B, 355S-A, 355S-B, 355CA, 355CB, 355SBC, Schedule E, Item 1 before tax year 2000; Form 355, 355S, 355C, 355SBC for tax year 2001 and after. Starting year 2009 Form 355C was replaced by Form 355U).

2. **Gross Profit**

A corporation's gross receipts less cost of goods sold as shown on US Form 1120, line 3 (Schedule E, line 2).

3. **Federal Net Income**

Total income minus total deductions as stated on US Form 1120, line 28. More specifically, this item reflects a corporation's federal taxable income before net operating losses and special deductions are applied (Schedule E, Item 4).

4. **Income Subject to Apportionment**

Income subject to apportionment is federal net income with certain adjustments. A deduction equal to the amount of the US Jobs/Wages Credit is allowed. The following items which are excluded from federal net income must be included in income subject to apportionment:

- State and municipal bond interest (Schedule E, Item 7)
- Foreign, state or local income, franchise, excise or capital stock taxes (Schedule E, Item 8)
- Section 168(k) "Bonus" depreciation to disallowed (Schedule E, Item 9)
- Section 31I and 31K intangible expense add back adjustment (Schedule E, Item 10)
- Section 31J and 31K interest expense add back adjustment (Schedule E, Item 11)
- Federal Production activity add back adjustment (Schedule E, Item 12)
- Other adjustments (Schedule E, Item 13)

The following deductions are then subtracted from federal net income to arrive at income subject to apportionment:

- Abandoned building renovation deduction (Schedule E, Item 15)
- Allowable dividends deduction (Schedule E, Item 16)
- Exceptions to the add back of intangible expenses (Schedule E, Item 17)
- Exceptions to the add back of interest expenses (Schedule E, Item 18)

5. **Massachusetts Apportioned Income**

A corporation's Massachusetts apportioned income is determined by the sum of multiplying income subject to apportionment by the apportionment percentage (Schedule E, Item 21) and income not subject to apportionment (Schedule E, line 22).

6. **Massachusetts Taxable Income**

Income taxable in Massachusetts is determined by deducting the following amounts from Massachusetts apportioned income: the certified Massachusetts solar or wind power deduction (schedule E, item 24) and NOL deduction (Schedule E, Item 26).

7. **Income Excise**

A corporation's income excise is determined by multiplying its taxable income in Massachusetts by the applicable tax rate. For Corporations (Form 355), Combined Reporting Corporations (Form 355U) or Small Business (Form 355SBC), the tax rate was 8.00% in tax year 2013 (Computation of Excise, Item 3). If two or more corporations are organized as a combined corporate group, the income excise is reported by the principal reporting, or parent corporation only on FORM 355U. For businesses organized as S corporations (Form 355S), the income excise depends on the total income of the corporation (Computation of Excise, Item

4). If the total income is less than \$6 million, then there is no income excise levied. If total income is between \$6 and \$9 million, the tax rate was 1.83% in tax year 2013. If total income is \$9 million or more, the tax rate was 2.75% in tax year 2013 (Forms 355S, Excise Calculation, Item 6).

PART 2: NON-INCOME EXCISE

8a. Taxable Massachusetts Tangible Property

Applicable only to tangible property corporations. Generally, a tangible property corporation is a corporation which owns significant tangible property in the Commonwealth. A corporation is classified as a tangible property corporation if its qualifying Massachusetts property is 10% or more of its qualifying total Massachusetts assets apportioned according to the income apportionment percentage. Qualifying property is any property not subject to local taxation.

Taxable Massachusetts property is the net book value (cost minus allowable depreciation) of total Massachusetts tangible property minus exempt property. Exempt from Massachusetts tangible property is property subject to local taxation, as well as certified Massachusetts waste or air treatment facilities and certified solar or wind power facilities.

8b. Taxable Net Worth

Applicable only to intangible property corporations. Generally, an intangible property corporation is a corporation which owns insignificant tangible property in the Commonwealth. A corporation is classified as an intangible property corporation if its qualifying Massachusetts tangible property is less than 10% of its qualifying total Massachusetts assets apportioned according to the income apportionment percentage. Qualifying tangible property is any tangible property not subject to local taxation. Qualifying total Massachusetts assets are total assets less tangible property subject to local taxation in Massachusetts and also less investments in subsidiary corporations that are at least 80% owned.

If the corporation is classified as an intangible property corporation under the above formula, deductions are allowed against a corporation's net worth for the book value of tangible property subject to local taxation, less any mortgages on such property, and also for capital stock and equity investments in 80% owned subsidiary corporations. Prior to 2004, two different formulas existed to calculate both the tangible property percentage and taxable net worth and taxpayers. See TIR 00-01 and See TIR 04-29

9. Non-Income Excise

A corporation's non-income excise is determined by multiplying the value of either taxable tangible property or net worth by the tax rate of \$2.60 per \$1,000, or 0.26% (Excise Calculation, Items 1 or 2).

TOTAL EXCISE

10. Excise Due

Excise due is the larger of the following two items: the sum of the income, non-income excise and credit recaptures after deducting allowable tax credits, economic development incentive credit, economic opportunity area credit, 3% investment tax credit, the vanpool credit, the research credit, harbor maintenance tax credit, brownfields credit, low income housing credit, historic habilitation credit, film incentive credit, medical device credit, employer wellness program credit, life science credits and any credits carried forward from previous tax years; or the minimum excise of \$456. Since year 2009, some filers used to file as Income Tax Returns of Corporate Trust (FORM 3F) have filed Corporation Tax Returns, FORM 355 or FORM 355SC. Most of these filers have no minimum excise of \$456 requirement. Public Utilities excise tax returns filed in FORM 355U as combined reporting have also no minimum excise of \$456.

The credit recapture amount includes the amount of the investment tax credit recapture, economic opportunity area tax credit recapture; brownfields credit recapture, low-income housing credit recapture, vanpool credit and historic habilitation credit recaptures, etc.

In general, the maximum amount of tax credits which may be used in any one taxable year cannot exceed 50% of the excise imposed. (However, this 50% limitation does not apply to research and development credits.) A corporation may carry over and apply the remaining credits not allowed because of this limitation

to the excise for any subsequent taxable year. Credits are not allowed to reduce a corporation's excise below the minimum tax.

11. **Total Corporation Excise**

Total corporation excise is calculated by adding the voluntary contribution to the endangered wildlife conservation fund to excise due.

PART 3: FORM 355U: COMBINED REPORTING CORPORATE EXCISE

For tax years beginning on or after January 1, 2009 Massachusetts requires certain corporations engaged in a unitary business to calculate their income on a combined basis. A corporation is subject to this requirement if it is subject to a tax on its income under Massachusetts General Law (M.G.L.) c. 63, § 2, 2B, 32D, 39 or 52A and it is engaged in a unitary business with one or more other corporations under common control, whether or not the other corporations are taxable in Massachusetts. Form 355U is filed by the principal or parent corporation for income excise measures, and non-income measures are still filed via FORM 355 or FORM 355S.

Form 355U shows the aggregate income tax liability of the combined group. Most lines of FORM 355U are from the aggregation of related schedules. See the flowchart of schedule information next page.

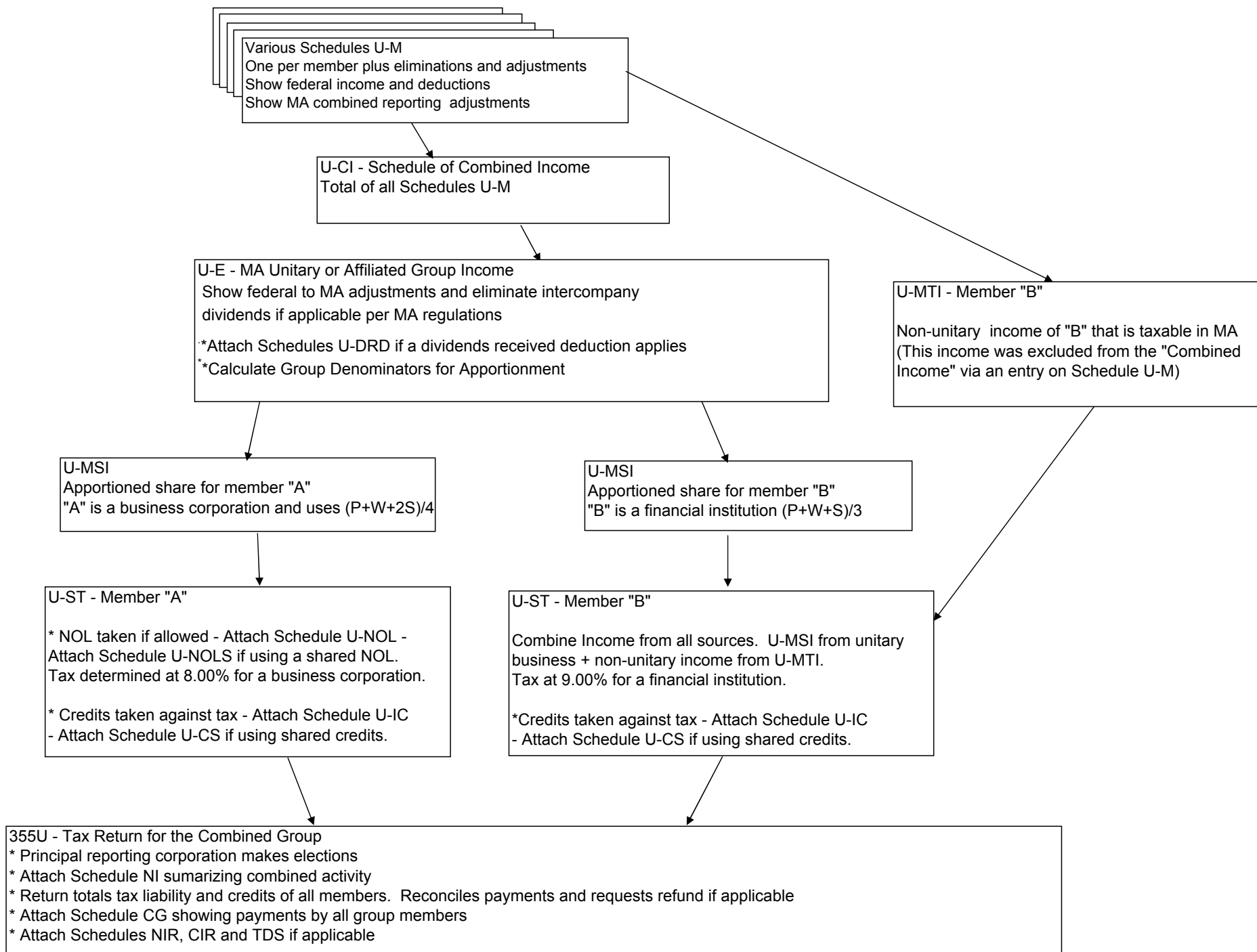
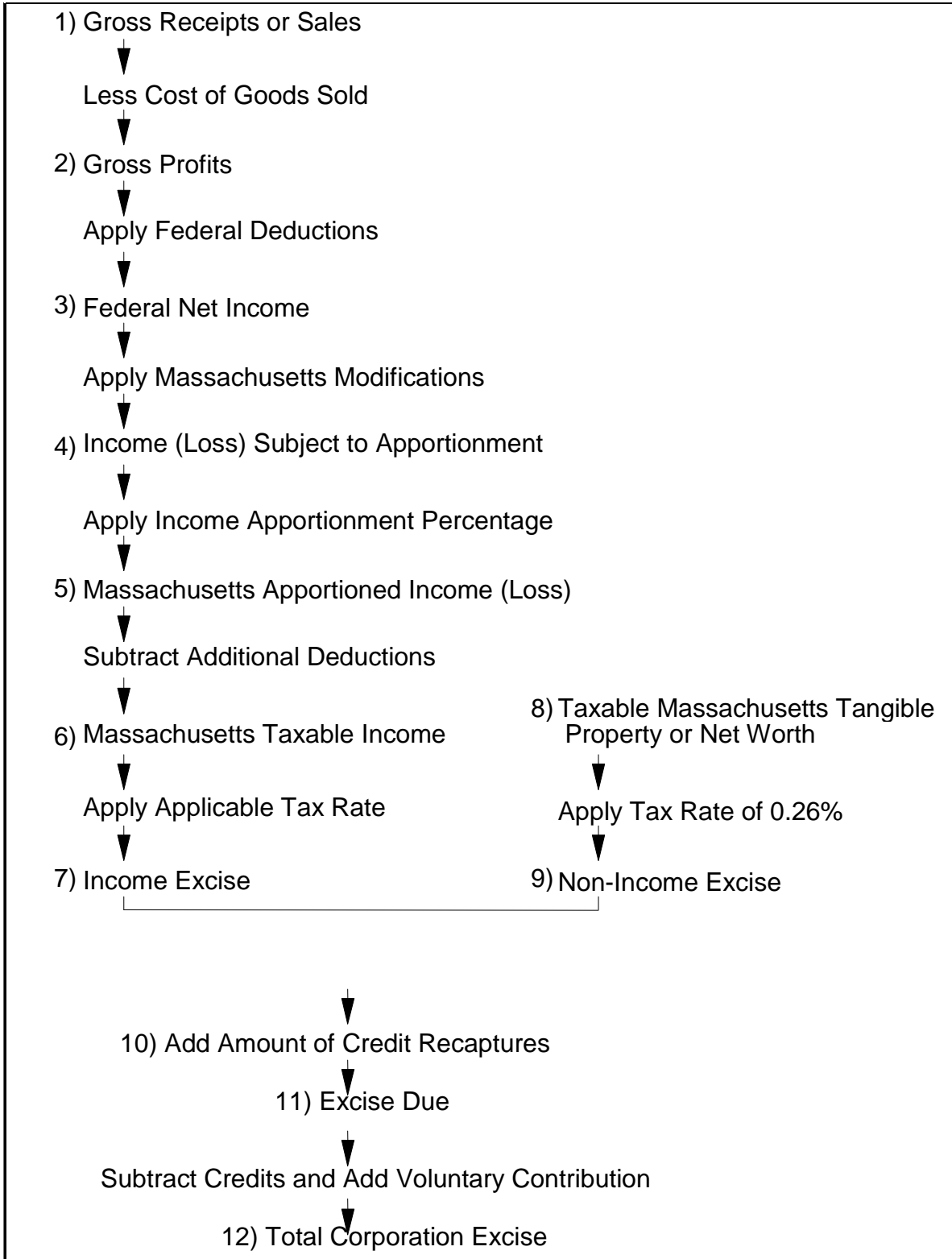


Chart A-1: Computation of Massachusetts Business Corporation Excise



Appendix B: The Financial Institution Excise

Description of Massachusetts Financial Institution Excise

1. **Federal Net Income**

Total income minus total deductions as stated on US Form 1120, line 28. This item reflects a corporation's federal taxable income before net operating losses and special deductions are applied. Note that under the Internal Revenue Code, financial institutions are taxed as business corporations, not separately as under the Massachusetts General Law (Form 63 FI Schedule A, Item 2).

2. **Total Adjusted Taxable Income**

Federal net income adjusted for the different definitions of taxable income between the federal and state tax codes.

The following items must be added to federal net income to arrive at adjusted income (Schedule A, Item 11):

- State and municipal bond interest (Schedule A, Item 3)
- Foreign, state or local income, franchise, excise or capital stock taxes (Schedule A, Item 4)
- Net capital loss carryover used to reduce capital gains (Schedule A, Item 5)
- Section 168(k) "Bonus" depreciation disallowed (Schedule A, item 6)
- Other income (Schedule A, Item 7)
- Section 31I and 31J intangible and interest expenses (Schedule A, Item 8)
- Federal production activity add back (Schedule A, Item 9)
- Other adjustments (Schedule A, Item 10)

The total adjusted taxable income (Schedule A, Item 18) is equal to the above adjusted income subtracting the Abandoned Building Renovation Deduction (Schedule A, Item 12), Dividends Deduction (Schedule A, item 13), and Exceptions to the Add Back of Interest and/or Intangible Expenses (Schedule A, Item 14) then multiplied by the apportionment percentage (Schedule E, Item 5).

3. **Excise Due**

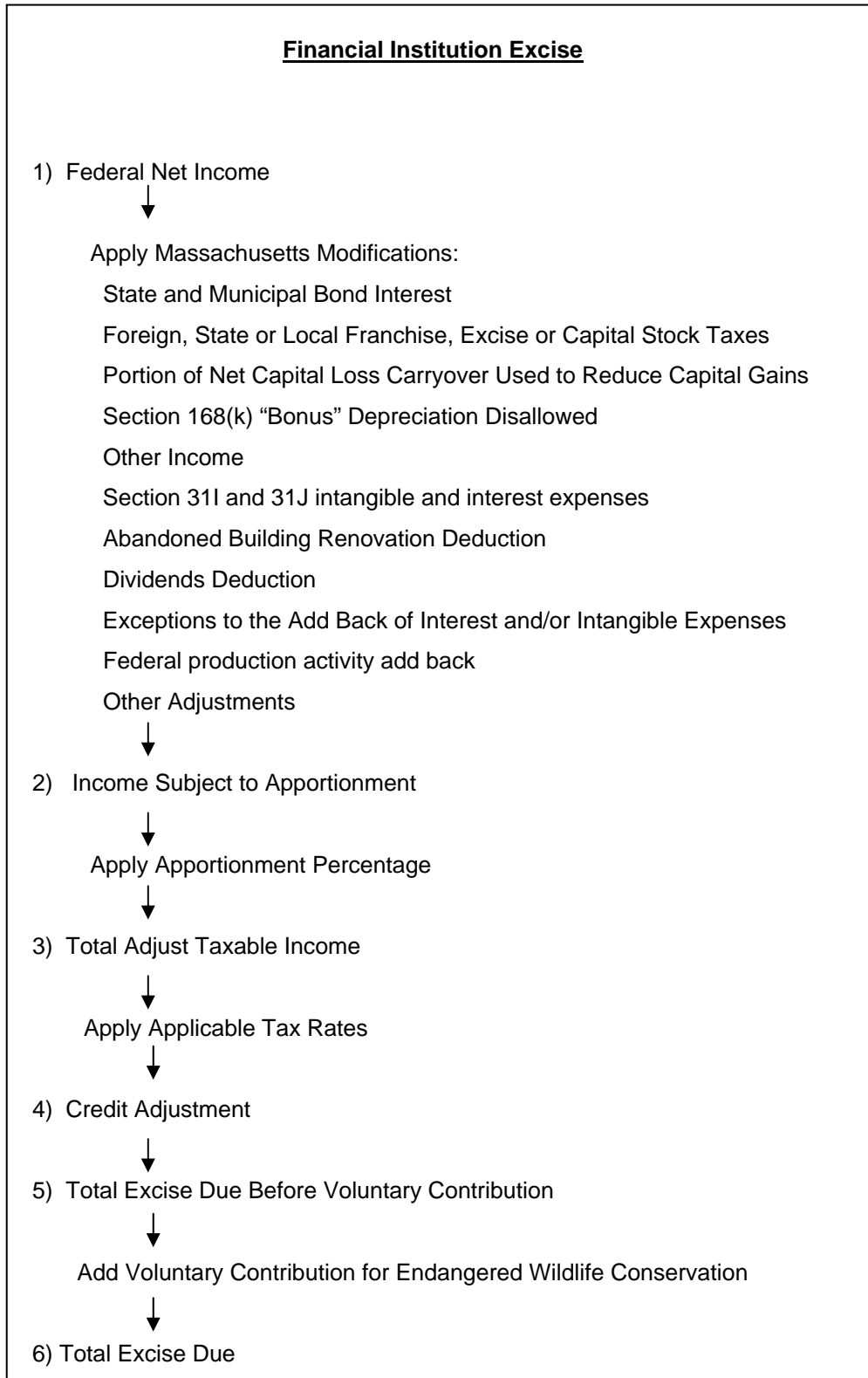
Excise is determined by multiplying total adjusted taxable income in Massachusetts by the applicable tax rate. For most financial institutions, the tax rate was 9.0% in tax year 2013 (Form 63 FI, Item 2). Under a new provision (c. 63, s. 2D), financial institutions that are S Corporations determine their excise using a tax rate of 3.75% for 2013 if total income is \$9 million or more and a tax rate of 2.5% if total income is between \$6 million and \$9 million. Financial institutions S Corporations with total income of less than \$6 million are not subject to an entity level income excise except where an entity level tax is applicable at the federal level under the Internal Revenue Code. Financial institutions included in a Massachusetts combined group use the same rates but their excise is reported by the principal reporting corporation on form 355U.

Excise due is equal to this excise plus Credit Recapture, minus the Economic Opportunity Credit, Economic Development Incentive program Credit, Low-income Housing Credit, Historic Rehabilitation Credit, Film Incentive Credit, Medical Device Credit, Brownfields Credit, Employer Wellness Credit and Life Science Credits (Form 63 FI, Item 6, 7, 8, 9, 10,11, 12, 13, 14,15,16,18), but not less than minimum tax \$456.

4. **Total Excise Due After Voluntary Contribution**

The total excise due (Form 63 FI, Item 23) is calculated by adding any voluntary contribution to the Endangered Wildlife Conservation Fund (Form 63 FI, Item 21) to the excise due (Form 63 FI, Item 22).

Chart B-1: Computation of the Financial Institution Excise



Appendix C: The Public Service Corporation Excises

Description of Massachusetts Public Service Corporation Excises

The Public Service Corporation excises cover two different groups of organizations. The first is the utility corporations that provide gas, electric and water service, public transportation and telephone service to Massachusetts residents. The second group is the organizations involved in urban redevelopment projects.

Utility Corporations

The companies file a Form P.S. 1 and pay an excise on their apportioned adjusted federal net income. The federal net income as calculated on the federal Form 1120 is used as the starting point and adjusted to conform to the Massachusetts definition of taxable income. The adjustments made are: add taxes paid to other jurisdictions which are subtracted from federal net income; add interest earned from state and municipal bonds; add the portion of net capital loss carryovers used to reduce capital gains (from US Form 1120, Schedule D); add Section 168(k) "Bonus" depreciation disallowed; add Section 31I and 31J intangible and interest expenses; add federal production activity add back; add other income not included above; subtract dividends received from other utility corporations for which 80% or more of voting stock is owned; subtract abandoned building renovation deduction; and subtract exceptions to the add back of interest and/or intangible expenses. This adjusted net income amount is then apportioned to reflect Massachusetts activity using an equally-weighted, three-factor formula based on payroll, property and sales. If only one or two of three factors apply, an equally-weighted one or two factor formula is used.

Once Massachusetts taxable income is calculated, a tax rate of 6.5% is applied. Total excise tax is then calculated by subtracting; the economic opportunity area credit; the economic development Incentive program credit; the low-income housing credit; historic rehabilitation credit; film incentive credit; medical device credit; brownfields credit; Employer Wellness Program Credit, life science credits and adding any voluntary contribution to the endangered wildlife conservation fund. Utility corporations do not face a minimum excise as do business corporations.

Urban Redevelopment Organizations

Corporations, partnerships, trusts and individuals that redevelop a site in an urban area for reuse are subject to tax under Chapter 121A of the Massachusetts General Laws. They are required to annually file a Form 121A for this excise.

The excise consists of two parts. The first is a 5% tax on gross income from all sources, defined as payments received from persons for the right to reside in or occupy a portion of a redeveloped project less federal interest deduction payments. The second is a 1% tax on the fair cash value of owned or leased real and tangible personal property exempt from local taxation.

There is also a provision for a minimum tax based on the three-year average assessed value of owned or leased real and tangible personal property before it was made exempt from local taxation. The final excise due is the greater of the minimum excise and the excise based on gross income and fair cash value of property.

UTILITY CORPORATIONS

1. Federal Net Income

Total income minus total deductions as stated on US Form 1120, line 28. More specifically, this item reflects a corporation's federal taxable income before net operating losses and special deductions are applied. Note that under the Internal Revenue Code, public utilities are taxed as business corporations, not separately as under the Massachusetts General Law (Form P.S. 1, Computation of Franchise Tax, Item 1).

2. Total Income

Federal net income adjusted for the different definitions of taxable income between the federal and state tax codes. The following items must be added to federal net income to arrive at total income (Computation of Franchise Tax, Item 9):

- State and municipal bond interest (Computation of Franchise Tax, Item 2)
- Foreign, state or local franchise, excise or capital stock taxes (Computation of Franchise Tax, Item 3)
- Net capital loss carryover used to reduce capital gain (Computation of Franchise Tax, Item 4)

- Section 168(k) “Bonus” depreciation disallowed (Computation of Franchise Tax, Item 5)
- Section 31I and 31J intangible and interest expenses (Computation of Franchise Tax, Item 6)
- Federal production activity add back (Computation of Franchise Tax, Item 7)
- Other income (Computation of Franchise Tax, Item 8)

3. **Adjusted Net Income**

Total Income determined above is adjusted for the receipt of dividends from utility companies of which at least 80% of the stock is owned by the utility corporation, the abandoned building renovation deduction, and exceptions to the add back of interest and/or intangible expenses. This is the amount of income that is subject to apportionment (Computation of Franchise Tax, Item 14).

4. **Massachusetts Taxable Income**

Adjusted net income is multiplied by the income apportionment percentage to determine the income taxable in Massachusetts (Computation of Franchise Tax, Item 16).

5. **Excise Due**

A utility corporation's excise is determined by multiplying its Massachusetts taxable income by the tax rate of 6.5%; plus any credit recapture; minus the economic opportunity area credit, the economic development incentive program credit, the low-income housing credit, historic rehabilitation credit, film Incentive credit, medical device credit, brownfields credit, employer wellness program Credit and life science credits (Computation of Franchise Tax, Item 30).

6. **Total Excise Due After Voluntary Contribution**

The total excise due is calculated by adding any voluntary contribution to the Endangered Wildlife Conservation Fund to the excise due (Computation of Franchise Tax, Item 32).

URBAN REDEVELOPMENT ORGANIZATIONS

1. **Gross Income From All Sources**

This covers all income generated from the redeveloped site through payments made by persons for the right to reside in or occupy a portion or all of the project (Form 121A, Computation of Excise, Item 1A). Only federal interest deduction payments are permitted to reduce income according to this concept. This income is subject to a 5% tax (Computation of Excise, Item 1B).

2. **Fair Cash Value of Property Exempt From Local Taxation**

The fair cash value of owned or leased real and tangible property exempt from local taxation is also subject to tax (Computation of Excise, Item 2A). Such property deemed tax-exempt as of January 1, 2014 is subject to a state-level tax of \$10 per \$1,000 of value, or 1% (Computation of Excise, Item 2B).

3. **Excise Due Based on Income and Fair Cash Value**

This is the sum of the 5% tax on gross income and the 1% tax on the fair cash value of property exempt from local taxation (Computation of Excise, Item 3).

4. **Minimum Excise**

The minimum excise faced by urban redevelopment organizations is based on the three-year average fair cash value of property not subject to local taxation. The local tax rate from fiscal 2013 is applied to this average value to determine the minimum excise amount (Computation of Excise, Item 7).

5. **Total Excise Before Voluntary Contribution**

This is the larger of either the minimum excise or the excise based on income and fair cash value of property exempt from local taxation (Computation of Excise, Item 8).

6. **Total Excise Due**

The total excise due is calculated by adding any voluntary contribution to the Endangered Wildlife Conservation Fund to the excise due (Computation of Excise, Item 10).

Appendix D: The Insurance Company Excises

Description of Massachusetts Insurance Excise

In 2013 Massachusetts taxed insurance companies differently than other business corporations. Both the basis for taxation and tax rates differ among the various types of insurance companies -- life insurance companies, ocean marine and other insurance companies, and property and casualty companies.

Determination of Excise

Life Insurance Companies

In 2013, life insurance companies authorized to do business in the Commonwealth were subject to a premium-based excise.

Premium Excise:

The premiums-based excise is imposed on life and accident and health (A&H) premiums received during the preceding calendar year which are allocable to Massachusetts. (Premiums for approved Preferred Provider organizations are taxed separately. See Preferred Provider Organizations for details.) For foreign companies, life premiums are allocable to Massachusetts if the insured is a resident of Massachusetts. A&H premiums are allocable to Massachusetts if the premiums are paid to insure property or interest in the state. For domestic companies, all premiums are allocable if the insured is a resident of Massachusetts or a resident in a jurisdiction where no tax is paid by the insurance company. Like most states, Massachusetts exempts annuity premiums from taxation. Massachusetts also imposes retaliatory taxes on insurance companies based in states that impose retaliatory taxes on Massachusetts-based companies.

Certain adjustments must be made to net life and A&H premiums to determine the value of premiums taxable in the Commonwealth. Dividends paid by the insurance company to policyholders which are applied to purchase additional insurance or to shorten the premium paying period are generally not included in net premiums, and must be added to foreign and domestic life premiums and domestic accident and health premiums. However, deductions are allowed for these dividends.

The Commonwealth allows other dividend-related deductions: deductions for dividends paid by the insurance company to policyholders which are either paid in cash, applied to future premiums, or left to accumulate interest. A deduction is also allowed for premiums returned to policyholders (not including cash surrender values).

Domestic corporations are allowed an additional deduction for premiums for employee group life and accident and health plans.

The excise on taxable life and accident and health premiums is calculated at a 2.00% rate. Foreign insurers are liable for the larger of the excise as calculated according to retaliatory provisions, or the excise calculated according to Massachusetts provisions as described above.

All insurance companies that are authorized to do business in the Commonwealth are entitled to a credit as members of the Massachusetts Life and Health Insurance Guaranty Association. The Massachusetts Life and Health Insurance Guaranty Association was established to protect policyholders against the insolvency of member insurers by assuming the obligations of a member insurer that cannot meet its contractual obligations. In order to carry out its duties, the Association assesses its members for certain costs. However, members are allowed a credit against their excise equal to 10% of assessments for five calendar years. In effect, the credit provides an offset of 50% of the Association's assessments over a five-year period. The credit is limited to \$3 million for all member insurers for a calendar year.

The credit is based on the annual assessment in the prior year, with the assessments for 1991 being the first year eligible for this credit.

Domestic life insurers can also claim a credit against their premium excise equal to 1.5% of the company's proportionate share of the cost of certain investments in the Massachusetts Capital Resource Company. The Massachusetts Capital Resource Company was established in 1977 to provide capital financing for businesses, and was funded through assessments on domestic life insurers.

Premiums excise due is the premium excise (or, for foreign insurers, an excise calculated according to retaliatory provision) less allowable credits. Since 1989, insurance companies can also make a voluntary contribution for endangered wildlife conservation.

Investment Privilege:

From 2004, domestic insurers were no longer subject to an investment privilege excise.

Other Insurance Companies

Life insurers and insurance companies engaged in ocean marine business are subject to taxation in the Commonwealth under separate provisions of the law. All other insurers, primarily property and casualty insurers, are subject to taxation based on the amount of premiums subject to tax in Massachusetts. Domestic insurers are liable for an additional excise on investment income.

Premium Excise:

Insurers taxable under these provisions are subject to an excise based on the amount of net direct premiums subject to tax in Massachusetts. Net direct premiums are, for Massachusetts purposes, gross premiums adjusted for certain other items such as additional assessments made on policyholders. Premiums and charges are subject to tax in Massachusetts if, for foreign corporations, the premiums relate to property or interests in Massachusetts or, for domestic corporations, if premiums are written in Massachusetts or in a jurisdiction where no tax is paid.

Both domestic and foreign insurers are allowed a deduction for premiums which are returned or credited to policyholders in Massachusetts as dividends. Net premiums, less the dividend deduction, are taxed at a 2.28% rate. Earnings from the Massachusetts Property Insurance Underwriting Association and Crime Insurance Program ("Fair Plan" programs), which companies doing business in Massachusetts are required to participate in, are also subject to tax at the 2.28% rate.

Investment Income Excise:

Domestic insurers are also subject to an excise on gross investment income. Gross investment income includes all interest earned on bonds, loans and cash, on dividends, on real estate, and on other invested assets. In 2013, either a 1.00%, 0.8%, 0.6%, 0.4%, 0.2% or 0.0% tax rate was applied to a domestic insurer's gross investment income, depending on whether a company had contributed its full proportionate share to the Property and Casualty Initiative since January 1999.

Both foreign and domestic companies are entitled to a tax credit as members of the Massachusetts Life and Health Insurance Guaranty Association. Members are allowed a credit against their excise equal to 10% of assessments for five calendar years. In effect, the credit provides an offset of 50% of the Association's assessments over a five-year period. The credit is limited to \$3 million dollars for all member insurers for a calendar year.

Foreign insurers are liable for the larger of the excise as calculated according to retaliatory provisions, or the excise calculated according to Massachusetts provisions as described above.

Preferred Provider Organizations

Since 1989, premiums generated by authorized preferred provider organizations have been taxed separately from other accident and health premiums. Preferred provider organizations are those organizations that offer or administer a health benefit plan under a preferred provider arrangement as authorized by the Commissioner of Insurance. The Commonwealth taxes gross premiums generated by these organizations for coverage of Massachusetts residents, net of premiums returned or credited to policyholders as dividends, at a 2.28% rate.

Ocean Marine Business

Profits earned on ocean marine business are subject to a separate excise in Massachusetts. For purposes of this excise, ocean marine business means, in general, premiums related to the insurance of goods that are exported, imported, or transported by ocean.

The excise on ocean marine business is calculated based on a three-year average of net underwriting profits. Net underwriting profits are determined using total net premiums written in the United States during the taxable year as a starting point, and subtracting unearned premiums. Deductions are also allowed for losses incurred, net expenses, dividends, and federal income tax owed to arrive at net underwriting profit.

The average of the previous three-years' net underwriting profit is apportioned to Massachusetts using a ratio of the 3-year average of ocean marine business written in the Commonwealth to the three-year average of ocean marine business written in the United States. A 5.7% rate is applied to taxable profits to determine excise due in the Commonwealth.

Chart D-1: Summary of 2013 Tax Forms for Insurance Companies

Tax Form	Type of Company	Foreign or Domestic	Base of Tax	Tax Rate	Retaliatory Tax Provision
63-20P	Life Insurance	Domestic	Taxable life, accident and health insurance premiums, net value of policies	2% on life and acc./health ins. premiums, .25% on net value	N/A
	Life Insurance	Foreign	Taxable life insurance premiums attributable to Massachusetts, accident and health insurance premiums	2% on all premiums	Yes
63-23P	Insurance Companies, except Life Insurance or Ocean Marine	Domestic	Taxable (non-life) insurance premiums and gross investment income	2.28% on premiums, 1%, 0.8%, 0.6%, 0.4%, 0.2% or 0.0% on investment income	N/A
	Insurance Companies, except Life Insurance or Ocean Marine	Foreign	Taxable premiums for insurance of property or interests attributable to Massachusetts	2.28%	Yes
	Preferred Providers (Accident and Health Insurers, Nonprofit Hospitals, HMO's, and other nonprofit medical, optometric or dental companies)	Domestic and Foreign	Gross premiums for coverage of persons who reside in Massachusetts	2.28%	N/A