



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2013 and 12-31-2013 below. Fiscal year filers enter appropriate dates.

Tax year beginning > [MMDDYYYY] Tax year ending > [MMDDYYYY]

Form 355 Business/Manufacturing Corporation Excise Return 2013

NAME OF CORPORATION, FEDERAL IDENTIFICATION NUMBER (FID), PRINCIPAL BUSINESS ADDRESS, CITY/TOWN/POST OFFICE, STATE, ZIP + 4

- 1 Is the corporation incorporated within Massachusetts?
2 Type of corporation (select one, if applicable)
3 Type of corporation (select one, if applicable)
4 Is the corporation filing a Massachusetts unitary return?
5 If the answer to question 4 is Yes, does the corporation's tax year end in a different month than the 355U?
6 Is the corporation an insurance mutual holding corporation?
7 Is the corporation requesting alternative apportionment (enclose Form AA-1)?
8 Is this a final Massachusetts return?
9 Principal business code (from U.S. return)
10 FID of principal reporting corporation (if answer to line 4 is Yes)
11 Average number of employees in Massachusetts
12 Average number of employees worldwide
13 Date of charter in Massachusetts or first date of business in Massachusetts
14 Last year audited by IRS
15 Have adjustments been reported to Massachusetts?
16 Is the corporation deducting intangible or interest expenses paid to a related entity?
17 Is the taxpayer enclosing a Taxpayer Disclosure Statement?
18 Is the taxpayer claiming exemption from the income measure of the excise pursuant to PL 86-272?

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature of appropriate officer (see instructions), Date, Print paid preparer's name, Preparer's SSN or PTIN, Title, Date, Paid preparer's phone, Paid preparer's EIN, Are you signing as an authorized delegate of the appropriate corporate officer?, Taxpayer's e-mail address

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



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EXCISE CALCULATION

1	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) ▶	<input type="text"/>	× .0026 = ▶	<input type="text"/>
2	Taxable net worth, if applicable (from Schedule D, line 10) ▶	<input type="text"/>	× .0026 = ▶	<input type="text"/>
3	Massachusetts taxable income (from Schedule E, line 27). Not less than "0" ▶	<input type="text"/>	× .0800 = ▶	<input type="text"/>
4	Credit recapture (enclose Schedule(s) H and/or H-2). See instructions ▶			<input type="text"/>
5	Additional tax on installment sales ▶			<input type="text"/>
6	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5 ▶			<input type="text"/>
7	Total credits (from Schedule CR, line 14; unitary filers, see instructions) ▶			<input type="text"/>
8	Excise after credits. Subtract line 7 from line 6 ▶			<input type="text"/>
9	Combined filers only, enter the amount of tax from Schedule U-ST, line 41 ▶			<input type="text"/>
10	Minimum excise (cannot be prorated; unitary filers, see instructions) ▶			<input type="text"/>
11	Excise due before voluntary contribution. (line 8 or 10, whichever is greater) ▶			<input type="text"/>
12	Voluntary contribution for endangered wildlife conservation ▶			<input type="text"/>
13	Excise due plus voluntary contribution. Add lines 11 and 12 ▶			<input type="text"/>
14	2012 overpayment applied to your 2013 estimated tax ▶			<input type="text"/>
15	2013 Massachusetts estimated tax payments (do not include amount in line 14) ▶			<input type="text"/>
16	Payment made with extension ▶			<input type="text"/>
17	Pass-through entity withholding (from Schedule 3K-1)			
	Payer ID number ▶ <input type="text"/>			<input type="text"/>
18	Total refundable credits (from Schedule RF, line 6) ▶			<input type="text"/>
19	Total payments. Add lines 14 through 18 ▶			<input type="text"/>
20	Amount overpaid. Subtract line 13 from line 19 ▶			<input type="text"/>
21	Amount overpaid to be credited to 2014 estimated tax ▶			<input type="text"/>
22	Amount overpaid to be refunded. Subtract line 21 from line 20 Refund ▶			<input type="text"/>
23	Balance due. Subtract line 19 from line 13 Balance due ▶			<input type="text"/>
24	a. M-2220 penalty ▶ <input type="text"/>	b. Late file/pay penalties <input type="text"/>	a + b =	<input type="text"/>
25	Interest on unpaid balance ▶			<input type="text"/>
26	Payment due at time of filing. Make check payable to Commonwealth of Massachusetts . . . Total due ▶			<input type="text"/>



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet

2013

ASSETS		A. ORIGINAL COST	B. ACCUMULATED DEPRECIATION AND AMORTIZATION	C. NET BOOK VALUE
1	Capital assets in Massachusetts:			
	a. Buildings ▶ 1a			
	b. Land ▶ 1b			
	c. Motor vehicles and trailers ▶ 1c			
	d. Machinery taxed locally ▶ 1d			
	e. Machinery not taxed locally 1e			
	f. Equipment 1f			
	g. Fixtures 1g			
	h. Leasehold improvements taxed locally ▶ 1h			
	i. Leasehold improvements not taxed locally 1i			
	j. Other fixed depreciable assets . . . 1j			
	k. Construction in progress 1k			
	l. Total capital assets in Massachusetts ▶ 1l			
2	Inventories in Massachusetts:			
	a. General merchandise 2a			
	b. Exempt goods ▶ 2b			
3	Supplies and other non-depreciable assets in Massachusetts 3			
4	Total tangible assets in Massachusetts ▶ 4			
5	Capital assets outside of Massachusetts:			
	a. Buildings and other depreciable assets 5a			
	b. Land 5b			
6	Leaseholds/leasehold improvements outside Massachusetts 6			
7	Total capital assets outside Massachusetts ▶ 7			

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE



FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

8	Inventories outside Massachusetts	8	
9	Supplies and other non-depreciable assets outside Massachusetts	9	
10	Total tangible assets outside of Massachusetts	10	
11	Total tangible assets. Add lines 4 and 10	11	
12	Investments (capital stock investments and equity contributions only):		
	a. Investments in subsidiary corporations at least 80% owned (enclose Schedule A-1) ▶	12a	
	b. Other investments ▶	12b	
13	Notes receivable	13	
14	Accounts receivable	14	
15	Intercompany receivables (enclose Schedule A-2) ▶	15	
16	Cash	16	
17	Other assets	17	
18	Total assets ▶	18	
LIABILITIES AND CAPITAL			
19	Mortgages on:		
	a. Massachusetts tangible property taxed locally	19a	
	b. Other tangible assets	19b	
20	Bonds and other funded debt	20	
21	Accounts payable	21	
22	Intercompany payables (enclose Schedule A-3) ▶	22	
23	Notes payable	23	
24	Miscellaneous current liabilities	24	
25	Miscellaneous accrued liabilities	25	
26	Total liabilities ▶	26	
27	Total capital stock issued	27	
28	Paid-in or capital surplus	28	
			▼ If a loss, mark an X in box at left
29	Retained earnings and surplus reserves ▶	29	X
30	Undistributed S corporation net income ▶	30	
31	Total capital. Add lines 27 through 30	31	X
32	Treasury stock	32	
33	Total liabilities and capital. Do not enter less than "0"	33	



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule B Tangible or Intangible Property Corporation Classification

2013

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

Table with 15 rows for Schedule B classification, including lines 1 through 15 with descriptions and grid boxes for values.

Schedule C Tangible Property Corporation

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

Table with 10 rows for Schedule C classification, including lines 1 through 4 with descriptions and grid boxes for values.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule CR Other Corporate Credits

2013

1	Economic Development Incentive Program credit Certificate number ▶	<input type="text"/>	▶	1	<input type="text"/>
2	Economic Opportunity Area credit ▶		▶	2	<input type="text"/>
3	3% credit for certain new or expanded investments ▶		▶	3	<input type="text"/>
4	Vanpool credit ▶		▶	4	<input type="text"/>
5	Research credit (from Schedule RC, part 2, line 14) ▶		▶	5	<input type="text"/>
6	Harbor Maintenance Tax credit (from Schedule HM, line 22) ▶		▶	6	<input type="text"/>
7	Brownfields credit Certificate number ▶	<input type="text"/>	▶	7	<input type="text"/>
8	Low-Income Housing credit Building Identification number ▶	<input type="text"/>	▶	8	<input type="text"/>
9	Historic Rehabilitation credit Certificate number ▶	<input type="text"/>	▶	9	<input type="text"/>
10	Film Incentive credit Certificate number ▶	<input type="text"/>	▶	10	<input type="text"/>
11	Medical Device credit Certificate number ▶	<input type="text"/>	▶	11	<input type="text"/>
12	Employer Wellness Program credit Certificate number ▶	<input type="text"/>	▶	12	<input type="text"/>
13	Life Science Company credit ▶		▶	13	<input type="text"/>
14	Total credits. Add lines 1 through 13 ▶		▶	14	<input type="text"/>

Schedule RF Refundable Credits

1	Refundable Film credit ▶		▶	1	<input type="text"/>
2	Refundable Dairy credit Certificate number ▶	<input type="text"/>	▶	2	<input type="text"/>
3	Refundable Life Science credit ▶		▶	3	<input type="text"/>
4	Refundable Economic Development Incentive credit ▶		▶	4	<input type="text"/>
5	Conservation Land credit Certificate number ▶	<input type="text"/>	▶	5	<input type="text"/>
6	Total refundable credits. Add lines 1 through 5 ▶		▶	6	<input type="text"/>

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