



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 355S S Corporation Excise Return 2013

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

- 1 Are you a member of a lower-tier entity?
2 Is the corporation incorporated within Massachusetts?
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 the parent of another 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, 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



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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	Qualified taxable income and passive income ▶	<input type="text"/>	× .0800 = ▶	<input type="text"/>
4	Income (from 2013 Schedule S, line 17) ▶			<input type="text"/>
5	Income taxable in Massachusetts (from Schedule E, line 27). Enter "0" if a loss ▶			<input type="text"/>
6	If line 4 is less than \$6 million, enter "0". If line 4 is \$6 million or more, but less than \$9 million, multiply line 5 by .0183. If line 4 is \$9 million or more, multiply line 5 by .0275 ▶			<input type="text"/>
7	Credit recapture (enclose Schedule(s) H and/or H-2). See instructions ▶			<input type="text"/>
8	Additional tax on installment sales ▶			<input type="text"/>
9	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3, 6, 7 and 8 ▶			<input type="text"/>
10	Total credits (from Schedule CR, line 14; unitary filers, see instructions) ▶			<input type="text"/>
11	Excise after credits. Subtract line 10 from line 9 ▶			<input type="text"/>
12	Combined filers only, enter the amount of tax from Schedule U-ST, line 41 ▶			<input type="text"/>
13	Minimum excise (cannot be prorated; unitary filers, see instructions) ▶			<input type="text"/>
14	Excise due before voluntary contribution. (line 11 or 13, whichever is greater) ▶			<input type="text"/>
15	Voluntary contribution for endangered wildlife conservation ▶			<input type="text"/>
16	Excise due plus voluntary contribution. Add lines 14 and 15 ▶			<input type="text"/>
17	2012 overpayment applied to your 2013 estimated tax ▶			<input type="text"/>
18	2013 Massachusetts estimated tax payments (do not include amount in line 17) ▶			<input type="text"/>
19	Payment made with extension ▶			<input type="text"/>
20	Pass-through entity withholding (from Schedule 3K-1)			
	Payer ID number ▶ <input type="text"/>			<input type="text"/>
21	Total refundable credits (from Schedule RF, line 6) ▶			<input type="text"/>
22	Total payments. Add lines 17 through 21 ▶			<input type="text"/>
23	Amount overpaid. Subtract line 16 from line 22 ▶			<input type="text"/>
24	Amount overpaid to be credited to 2014 estimated tax ▶			<input type="text"/>
25	Amount overpaid to be refunded. Subtract line 24 from line 23 Refund ▶			<input type="text"/>
26	Balance due. Subtract line 22 from line 16 Balance due ▶			<input type="text"/>
27	a. M-2220 penalty ▶ <input type="text"/>	b. Late file/pay penalties <input type="text"/>	a + b =	<input type="text"/>
28	Interest on unpaid balance ▶			<input type="text"/>
29	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

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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 sub-rows (a-g) and descriptions, and grid boxes for values.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule D Intangible Property Corporation

2013

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

Table with 10 rows for Schedule D. Rows include: 1 Total assets, 2 Total liabilities, 3 Massachusetts tangible property taxed locally, 4 Mortgages on Massachusetts tangible property, 5 Subtract line 4 from line 3, 6 Investments in subsidiaries, 7 Deductions from total assets, 8 Allocable net worth, 9 Income apportionment percentage, 10 Taxable net worth.

Schedule E-1 Dividends Deduction

Table with 9 rows for Schedule E-1. Rows include: 1 Total dividends, 2 Dividends from Massachusetts corporate trusts, 3 Dividends from non-wholly-owned DISCs, 4 Dividends, if less than 15% of voting stock owned, 5 Dividends from RICs, 6 Dividends from REITs, 7 Total taxable dividends, 8 Dividends eligible for deduction, 9 Dividends deduction.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule E Taxable Income

2013

▼ If a loss, mark an X in box at left

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



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule CR Other Corporate Credits

2013

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

Schedule RF Refundable Credits

1	Refundable Film credit ▶		▶	1	
2	Refundable Dairy credit Certificate number ▶		▶	2	
3	Refundable Life Science credit ▶		▶	3	
4	Refundable Economic Development Incentive credit ▶		▶	4	
5	Conservation Land credit Certificate number ▶		▶	5	
6	Total refundable credits. Add lines 1 through 5			6	

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