



Form 355SC
Domestic or Foreign Security
Corporation Return

2013
Massachusetts
Department of
Revenue

An exact copy of U.S. Forms 1120 or 1120-RIC, including all applicable schedules and forms required to substantiate the Massachusetts excise, must be made available to the Department of Revenue upon request. Any changes or amendments to any U.S. amount must be explained in detail.

For calendar year 2013 or taxable period beginning

2013 and ending

Form fields for corporation information including Name of corporation, U.S. Principal Business Code, Federal Identification number, Principal business address, and various classification questions (1-14).

Computation of Excise

Table with 24 rows for excise computation, including columns for line numbers and amounts. Line 17 shows a value of 456.

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 lines for appropriate officer and paid preparer, including fields for Date, Social Security number, Title, Employer Identification number, and Address.

If you are signing as an authorized delegate of the appropriate corporate officer, check here [] and enclose Massachusetts Form M-2848, Power of Attorney. The Privacy Act Notice is available upon request. Mail to: Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204.

Computation of Excise (cont'd.)

25 Amount of line 24 to be credited to 2014 estimated tax	▶ 25	
26 Amount of line 24 to be refunded. Subtract line 25 from line 24	▶ 26	
27 Balance due. Subtract total of lines 21 through 23 from line 20	27	
28 M-2220 penalty ▶ _____ Other penalties ▶ _____ Total penalty	28	
29 Interest on unpaid balance Total due	▶ 29	
30 Total payment due at time of filing. Make remittance payable to Commonwealth of Massachusetts	▶ 30	

Schedule A

Assets

		Balance sheet as of	
		a. Beginning of tax year	b. End of tax year
1 Cash	1		
2 Federal and state government obligations	2		
3 Other current assets (enclose schedule)	3		
4 Other investments (enclose schedule)	4		
5 Buildings and other fixed depreciable assets (enclose schedule)	5		
6 Accumulated depreciation of fixed depreciable assets	6		
7 Net value of depreciable assets Subtract line 6 from line 5	7		
8 Land (net of any amortization)	8		
9 Intangible assets (amortizable only)	9		
10 Accumulated amortization of intangible assets	10		
11 Net value of intangible assets Subtract line 10 from line 9	11		
12 Other assets (enclose schedule)	12		
13 Total assets. Add lines 1 through 4, 7, 8, 11 and 12	13		

Liabilities and Capital

14 Accounts Payable	14		
15 Mortgages, notes, bonds payable in less than 1 year	15		
16 Other current liabilities (enclose schedule)	16		
17 Mortgages, notes, bonds payable in 1 year or more	17		
18 Other liabilities (enclose schedule)	18		
19 Preferred capital stock	19		
20 Common capital stock	20		
21 Paid-in or capital surplus	21		
22 Appropriated retained earnings (enclose statement)	22		
23 Unappropriated retained earnings	23		
24 Total liabilities and capital before treasury stock deduction. Add lines 14 through 23	24		
25 Cost of treasury stock	25		
26 Total liabilities and capital. Subtract line 25 from line 24	26		

Ownership Information

- 1** At any time during the taxable year, was more than 50% of the voting stock:
- a** of another corporation owned by your corporation? Yes No. If Yes, enclose an ownership schedule (see instructions).
 - b** of your corporation owned by any single entity? Yes No. If Yes, enclose an ownership schedule (see instructions).
- Note:** For rules of attribution, see Section 267(c) of the Internal Revenue Code.

- 2** At any time during the taxable year:
- a** Was any amount owed by your corporation during the taxable year? Yes No. If Yes, enter amount **2a**
 - b** Was any amount owed to your corporation during the taxable year? Yes No. If Yes, enter amount **2b**
- Note:** Include loans, accounts receivable and accounts payable.