



# Form 355U

## Excise for Taxpayers

### Subject to Combined Reporting

**2013**  
**Massachusetts**  
**Department of**  
**Revenue**

For calendar year 2013 or taxable period beginning	2013 and ending		
Name of principal reporting corporation ▶	Federal Identification number ▶		
Principal address	City/Town	State	Zip
Contact person	Telephone number		

**1** Type of group (check one only): ▶  Financial  Non-financial  Mixed

**2** Are you making or are you subject to an affiliated group or worldwide election? ▶  Affiliated group  Worldwide  Neither

**3** If an affiliated group or worldwide election applies, is it a new election for the current year? ▶  Yes  No

**4** Is any member of the group requesting alternate apportionment? ▶  Yes  No

**5** Is this an amended filing? ▶  Yes  No

**6** Is the group or any member deducting interest expense paid to a related entity? ▶  Yes  No

**7** Is the group or any member deducting intangible expense paid to a related entity? ▶  Yes  No

**8** Does the group have an excluded parent? ▶  Yes  No

**9** Has the group elected a Massachusetts adjusted basis for non-taxable members? ▶  Yes  No

**10** Is any member currently under audit by the Internal Revenue Service (IRS)? ▶  Yes  No

**11** Is any member taking a Massachusetts film credit against its excise tax? ▶  Yes  No

**12** Is any member taking a life science credit against its excise tax? ▶  Yes  No

<b>13</b> Last year for which any member was audited by IRS . . . . .	<b>▶ 13</b>	
<b>14</b> Enter the number of federal disclosure statements filed by members for this tax year . . . . .	<b>▶ 14</b>	
<b>15</b> Enter the number of Massachusetts taxpayer disclosure statements included with return . . . . .	<b>▶ 15</b>	
<b>16</b> Total number of taxable members included in the combined report . . . . .	<b>▶ 16</b>	
<b>17</b> Number of members subject to non-income measure only . . . . .	<b>▶ 17</b>	
<b>18</b> Number of non-taxable members in the combined group . . . . .	<b>▶ 18</b>	
<b>19</b> Number of U.S. Schedules M-3 filed . . . . .	<b>▶ 19</b>	
<b>20</b> Number of U.S. Forms 5471 filed by members . . . . .	<b>▶ 20</b>	

**Excise Tax Calculation**

<b>21</b> Total financial institution excise due from members . . . . .	<b>▶ 21</b>	
<b>22</b> Total utility corporation excise due from members . . . . .	<b>▶ 22</b>	
<b>23</b> Total business corporation measure of excise due from members . . . . .	<b>▶ 23</b>	
<b>24</b> Total excise before credits and payments. Add lines 21 through 23. . . . .	<b>24</b>	
<b>25</b> Credits taken by corporations using their own credits . . . . .	<b>▶ 25</b>	
<b>26</b> Credits taken under sharing rules . . . . .	<b>▶ 26</b>	
<b>27</b> Excise due before voluntary contribution . . . . .	<b>27</b>	
<b>28</b> Voluntary contribution for endangered wildlife conservation . . . . .	<b>▶ 28</b>	
<b>29</b> Excise due plus voluntary contribution. Add lines 27 and 28 . . . . .	<b>29</b>	
<b>30</b> 2012 overpayment applied to 2013 tax (from Schedule CG, Part 1, line 2) . . . . .	<b>▶ 30</b>	
<b>31</b> Estimated tax payments (group) (from Schedule CG, Part 1, total of lines 3 through 6) . . . . .	<b>▶ 31</b>	
<b>32</b> Payment with extension (group) (from Schedule CG, Part 1, line 7) . . . . .	<b>▶ 32</b>	
<b>33</b> Pass-through entity withholding (total of all Schedules U-ST, line 42) . . . . .	<b>▶ 33</b>	
<b>34</b> Total refundable credits (total of all Schedules U-ST, line 43) . . . . .	<b>▶ 34</b>	
<b>35</b> Other payment or refund for this tax year . . . . .	<b>▶ 35</b>	
<b>36</b> Total payments for the combined group . . . . .	<b>36</b>	
<b>37</b> Amount overpaid. Subtract line 29 from line 36 . . . . .	<b>37</b>	
<b>38</b> Amount overpaid to be credited to 2014 estimated tax . . . . .	<b>▶ 38</b>	
<b>39</b> Amount overpaid to be refunded . . . . .	<b>▶ 39</b>	
<b>40</b> Balance due. Subtract line 36 from line 29 . . . . .	<b>40</b>	
<b>41</b> M-2220 penalty ▶ \$ _____; Other penalties ▶ \$ _____ . . . . . Total penalty	<b>41</b>	
<b>42</b> Interest . . . . .	<b>▶ 42</b>	
<b>43</b> Excise due plus statutory additions . . . . .	<b>▶ 43</b>	