



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2014 and 12-31-2014 below. Fiscal year filers enter appropriate dates.

Tax year beginning > [M][M][D][D][Y][Y][Y][Y] Tax year ending > [M][M][D][D][Y][Y][Y][Y]

Form 355 Business/Manufacturing Corporation Excise Return 2014

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

- 1 Is the corporation incorporated within Massachusetts? Yes No
- 2 Type of corporation (select one, if applicable) Section 38 manufacturer Mutual fund service
- 3 Type of corporation (select one, if applicable) R&D Classified mfg RIC REIT
- 4 Is the corporation filing a Massachusetts unitary return? (see instructions) Yes No
- 5 If the answer to question 4 is Yes, does the corporation's tax year end in a different month than the 355U? Yes No
- 6 Is the corporation an insurance mutual holding corporation? Yes No
- 7 Is the corporation requesting alternative apportionment (enclose Form AA-1)? Yes No
- 8 Is this a final Massachusetts return? Yes No
- 9 Principal business code (from U.S. return) 9
- 10 FID of principal reporting corporation (if answer to line 4 is Yes) 10
- 11 Average number of employees in Massachusetts 11
- 12 Average number of employees worldwide 12
- 13 Date of charter in Massachusetts or first date of business in Massachusetts 13 [M][M][D][D][Y][Y][Y][Y]
- 14 Last year audited by IRS 14
- 15 Have adjustments been reported to Massachusetts? Yes No
- 16 Is the corporation deducting intangible or interest expenses paid to a related entity? Yes No
- 17 Is the taxpayer enclosing a Taxpayer Disclosure Statement? Yes No
- 18 Is the taxpayer claiming exemption from the income measure of the excise pursuant to PL 86-272? Yes No

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? <input type="radio"/> (enclose Form M-2848) <input type="radio"/> No		Paid preparer's signature	Date <input type="checkbox"/> Fill in if self-employed / /
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"/>	1
2	Taxable net worth, if applicable (from Schedule D, line 10)	<input type="text"/>	× .0026 =	<input type="text"/>	2
3	Massachusetts taxable income (from Schedule E, line 27). Not less than "0"	<input type="text"/>	× .0800 =	<input type="text"/>	3
4	Credit recapture (enclose Schedule(s) H and/or H-2). See instructions				4
5	Additional tax on installment sales				5
6	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5				6
7	Total credits (from Schedule CR, line 15; unitary filers, see instructions)				7
8	Excise after credits. Subtract line 7 from line 6				8
9	Combined filers only, enter the amount of tax from Schedule U-ST, line 41				9
10	Minimum excise (cannot be prorated; unitary filers, see instructions)				10
11	Excise due before voluntary contribution. (line 8 or 10, whichever is greater)				11
12	Voluntary contribution for endangered wildlife conservation				12
13	Excise due plus voluntary contribution. Add lines 11 and 12				13
14	2013 overpayment applied to your 2014 estimated tax				14
15	2014 Massachusetts estimated tax payments (do not include amount in line 14)				15
16	Payment made with extension				16
17	Pass-through entity withholding (from Schedule 3K-1)				
	Payer ID number ▶ <input type="text"/>				17
18	Total refundable credits (from Schedule RF, line 7)				18
19	Total payments. Add lines 14 through 18.				19
20	Amount overpaid. Subtract line 13 from line 19				20
21	Amount overpaid to be credited to 2015 estimated tax				21
22	Amount overpaid to be refunded. Subtract line 21 from line 20 Refund				22
23	Balance due. Subtract line 19 from line 13. Balance due				23
24	a. M-2220 penalty ▶ <input type="text"/> b. Late file/pay penalties <input type="text"/> a + b =				24
25	Interest on unpaid balance				25
26	Payment due at time of filing. Make check payable to Commonwealth of Massachusetts . . . Total due				26



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet

2014

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

2014

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

2014

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 CR Other Corporate Credits

2014

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 23) ▶		▶ 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	Certified Housing Development credit Certificate number ▶	<input type="text"/>	▶ 13	<input type="text"/>
14	Life Science Company credit ▶		▶ 14	<input type="text"/>
15	Total credits. Add lines 1 through 14		15	<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	Refundable Conservation Land credit Certificate number ▶	<input type="text"/>	▶ 5	<input type="text"/>
6	Refundable Community Investment credit Certificate number ▶	<input type="text"/>	▶ 6	<input type="text"/>
7	Total refundable credits. Add lines 1 through 6		7	<input type="text"/>