



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 > [MMDDYYYY] Tax year ending > [MMDDYYYY]

Form 355S S Corporation Excise Return 2014

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

Name of designated tax matters partner, Identifying number of tax matters partner



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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 2014 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 .0187. If line 4 is \$9 million or more, multiply line 5 by .028 ▶			<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 15; 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"/> 13
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	2013 overpayment applied to your 2014 estimated tax ▶			<input type="text"/>
18	2014 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 7) ▶			<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 2015 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

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



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 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, 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"/>