



Form 355U

Excise for Taxpayers Subject to Combined Reporting

2014

Massachusetts
Department of
Revenue

For calendar year 2014 or taxable period beginning

2014 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

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

Excise Tax Calculation

21 Total financial institution excise due from members	▶ 21	
22 Reserved	▶ 22	
23 Total business corporation measure of excise due from members	▶ 23	
24 Total excise before credits and payments. Add lines 21 through 23.	▶ 24	
25 Credits taken by corporations using their own credits	▶ 25	
26 Credits taken under sharing rules	▶ 26	
27 Excise due before voluntary contribution	▶ 27	
28 Voluntary contribution for endangered wildlife conservation	▶ 28	
29 Excise due plus voluntary contribution. Add lines 27 and 28	▶ 29	
30 2013 overpayment applied to 2014 tax (from Schedule CG, Part 1, line 2)	▶ 30	
31 Estimated tax payments (group) (from Schedule CG, Part 1, total of lines 3 through 6)	▶ 31	
32 Payment with extension (group) (from Schedule CG, Part 1, line 7)	▶ 32	
33 Pass-through entity withholding (total of all Schedules U-ST, line 42)	▶ 33	
34 Total refundable credits (total of all Schedules U-ST, line 43)	▶ 34	
35 Other payment or refund for this tax year	▶ 35	
36 Total payments for the combined group	▶ 36	
37 Amount overpaid. Subtract line 29 from line 36	▶ 37	
38 Amount overpaid to be credited to 2015 estimated tax	▶ 38	
39 Amount overpaid to be refunded	▶ 39	
40 Balance due. Subtract line 36 from line 29	▶ 40	
41 M-2220 penalty ▶ \$ _____; Other penalties ▶ \$ _____ Total penalty	▶ 41	
42 Interest	▶ 42	
43 Excise due plus statutory additions	▶ 43	