



Part 3 - 2015 Corporate Excise Software Developer's Guide

A Guide for Form Vendors and Software Developers
of Massachusetts Forms 355 & 355-S

**2015 Tax Year
2016 Processing Year**

Table of Contents

Data Specifications	3
Schedule F Layout	4
Schedule H, Page 1 Layout	6
Schedule H, Page 2 Layout	7
Schedule H, Page 3 Layout is no longer needed	8
Schedule RC, Page 1 Layout.....	9
Schedule RC, Page 2 Layout.....	10
Schedule RC, Page 3 Layout is no longer needed	11

Data Specifications:

The major corporate excise forms, Form 355 and Form 355S use many of the same schedules. In order to limit the size of this .pdf, each schedule is reproduced within these guidelines only once. It is important to note, however, that most of these schedules must be included with a return in order for the return to be considered complete. Detailed instructions for Massachusetts corporate excise forms can be obtained at DOR's Web site, mass.gov/dor.

Section Three contains specifications for the following:

Schedule F

Schedule H

Schedule RC

Location is designated as x (column) range, y(row) coordinates from the grids - In format as "Y-X, L", where L = length

Field Number with an asterisk (*) indicates changes from last year. These include New Line Items, Size Changes, & Location Changes; but not deleted items. Refer to Part 1, Data Specification area for deleted line items.

If there are differences between the stated field locations in this document and what is found on the grids, the grids take precedence.

Schedule F Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2015		
6	FORM_CDE	Alpha	3	Y	066		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2015		
	RETURN_INVENTORY						
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	CORP_NAME	Alpha	32			Sch F	19-08, 32
15	FID		9			Sch F	19-41, 9
16	SEC_38_MANU	Alpha	1		Blank, Y	Sch F, Top	21-12, 1
17	MUT_FUND_SALES	Alpha	1		Blank, Y	Sch F, Top	22-12, 1
18	NON_MUT_FUND_SALES	Alpha	1		Blank, Y	Sch F, Top	23-12, 1
19	OTHER	Alpha	1		Blank, Y	Sch F, Top	24-12, 1
20	ADDINL_SCHED_F	Alpha	1		Blank, Y	Sch F, Top	25-12, 1
21	BLOM_CITY_1	Alpha	24			Locations outside MA	28-08, 24
22	BLOM_STATE_1		2			Location 1	28-33, 2
23	BLOM_SPACE_TYP_1	Alpha	32			" "	28-36, 32
24	BLOM_ORDERS_1	Alpha	1		blank, Y	" "	28-61, 1
25	BLOM_MA_REGD_1	Alpha	1		blank, Y	" "	28-65, 1
26	BLOM_MA_RETUNS_1	Alpha	1		blank, Y	" "	28-69, 1
27	BLOM_CITY_2	Alpha	24			Location 2	29-08, 24
28	BLOM_STATE_2		2			" "	29-33, 2
29	BLOM_SPACE_TYP_2	Alpha	32			" "	29-36, 32
30	BLOM_ORDERS_2	Alpha	1		blank, Y	" "	29-61, 1
31	BLOM_MA_REGD_2	Alpha	1		blank, Y	" "	29-65, 1
32	BLOM_MA_RETUNS_2	Alpha	1		blank, Y	" "	29-69, 1
33	BLOM_CITY_3	Alpha	24			Location 3	30-08, 24
34	BLOM_STATE_3	Alpha	2			" "	30-33, 2
35	BLOM_SPACE_TYP_3	Alpha	32			" "	30-36, 32
36	BLOM_ORDERS_3	Alpha	1		blank, Y	" "	30-61, 1

37	BLOM_MA_REGD_3	Alpha	1		blank, Y	“ “	30-65, 1
38	BLOM_MA_RETUNS_3	Alpha	1		blank, Y	“ “	30-69, 1
39	PPRTY_OWNED_MA	Numeric	12			Line 1a - MA	36-47, 12
40	PPRTY_OWNED_WW	Numeric	12			Line 1a - WW	36-68, 12
41	PPRTY_RENTED_MA	Numeric	12			Line 1b - MA	37-47, 12
42	PPRTY_RENTED_WW	Numeric	12			Line 1b - WW	37-68, 12
43	PPRTY_TOTAL_MA	Numeric	12			Line 1c - MA	38-47, 12
44	PPRTY_TOTAL_WW	Numeric	12			Line 1c- WW	38-68, 12
45	PPRTY_APPORT	Numeric	7			NO Decimal Point-Line 1d	39-72, 7
46	PAY_TOT_MA	Numeric	12			Line 2a - MA	41-47, 12
47	PAY_TOT_WW	Numeric	12			Line 2a - WW	41-68, 12
48	PAY_APPORT	Numeric	7			NO Decimal Point-Line 2b	42-72, 7
49	TGB_SLS_DEST_MA	Numeric	12			Line 3a - MA	44-47, 12
50	TGB_SLS_TBACK_MA	Numeric	12			Line 3b - MA	45-47, 12
51	TGB_SLS_TBACK_WW	Numeric	12			Line 3b - WW	45-68, 12
52	SERV_SLS_MA	Numeric	12			Line 3c - MA	46-47, 12
53	SERV_SLS_WW	Numeric	12			Line 3c- WW	46-68, 12
54	RENTROYAL_MA	Numeric	12			Line 3d - MA	47-47, 12
55	RENTROYAL_WW	Numeric	12			Line 3d - WW	47-68, 12
56	OTHR_SLS_MA	Numeric	12			Line 3e - MA	48-47, 12
57	OTHR_SLS_WW	Numeric	12			Line 3e- WW	48-68, 12
58	TOTAL_SLS_MA	Numeric	12			Line 3f - MA	49-47, 12
59	TOTAL_SLS_WW	Numeric	12			Line 3f- WW	49-68, 12
60	SALES_APPORT	Numeric	7			NO Decimal Point-Line 3g	50-72, 7
61	APPORT_PERCENT	Numeric	7			NO Decimal Point-Line 4	51-72, 7
62	APPORT_PERCENT_MA	Numeric	7			NO Decimal Point-Line 5	52-72, 7
63	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule H, Page 1 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2015		
6	FORM_CDE	Alpha	3	Y	067		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2015		
	RETURN_INVENTORY						
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	CORP_NAME	Alpha	32			Sch H, Top	19-08, 32
15	FID	Alpha	9			Sch H, Top	19-41, 9
16	CORP_TYPE	Alpha	1	Y	M, A, F, R	M = Manufacturer A = Agriculture F = Fishing R = R & D	21-19, 1 21-33, 1 21-41, 1 21-53, 1
17	TOT_RECEIPTS	Numeric	12			Line 1a, page 1	24-68,12
18	RECEIPTS_RND	Numeric	12			Line 1b, page 1	25-68,12
19	RND_REV_PERCENT	Numeric	7			NO Decimal point-Line 1c	26-72,7
20	RND_CATEGORY_DESC	Alpha	32			Line 1d, page 1	27-48,32
21	COST_BUILDINGS	Numeric	12			Line 2a, page 1	30-68,12
22	COST_MACHINE_TAXED	Numeric	12			Line 2b, page 1	31-68,12
23	COST_MACHINE_NO_TAX	Numeric	12			Line 2c, page 1	32-68,12
24	COST_EQUIPMNT	Numeric	12			Line 2d, page 1	33-68,12
25	COST_FIXTURES	Numeric	12			Line 2e, page 1	34-68,12
26	COST_IMPROV_TAXED	Numeric	12			Line 2f, page 1	35-68,12
27	COST_IMPROV_NO_TAX	Numeric	12			Line 2g, page 1	36-68,12
28	COST_FIXD_DEP_ASSTS	Numeric	12			Line 2h, page 1	37-68,12
29	TOT_COST_ELIG_PRPTY	Numeric	12			Line 3, page 1	38-68,12
30	TOT_INVEST_TAX_CR	Numeric	12			Line 4, page 1	39-68,12
31	AMT_ELIG_MA_ITC	Numeric	12			Line 5, page 1	40-68,12
32	CURRNT_YR_ITC	Numeric	12			Line 6, page 1	41-68,12
33	CR_REDUCE_CURRNT_YR	Numeric	12			Line 7, page 1	42-68,12
34	NET_CURRNT_YR_ITC	Numeric	12			Line 8, page 1	43-68,12
35	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule H, Page 2 Layout

2-D Field No.	FIELD NAME	Data Type	Size Byte s	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2015		
6	FORM_CDE	Alpha	3	Y	067		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2015		
	RETURN_INVENTORY		0				
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
	Recon of MA Tang Property						
14	ASST_PROP_LIFE_LES_4	Numeric	12			Line 1a, page 2	21-68, 12
15	ASST_NON_QUALIFD	Numeric	12			Line 1b	22-68, 12
16	ASST_QUALIFD	Numeric	12			Line 1c	23-68, 12
17	CAP_ASST_MA_FUL_YR	Numeric	12			Line 1d	24-68, 12
18	PURC_PROP_LIFE_LES_4	Numeric	12			Line 2a	26-68, 12
19	PURC_NON_QUALIFD	Numeric	12			Line 2b	27-68, 12
20	PURC_QUALIFD	Numeric	12			Line 2c	28-68, 12
21	PURC_MA_FUL_YR	Numeric	12			Line 2d	29-68, 12
22	ACQU_PROP_LIFE_LES_4	Numeric	12			Line 3a	31-68, 12
23	ACQU_NON_QUALIFD	Numeric	12			Line 3b	32-68, 12
24	ACQU_QUALIFD	Numeric	12			Line 3c	33-68, 12
25	ACQU_MA_FUL_YR	Numeric	12			Line 3d	34-68, 12
26	SALE_PROP_LIFE_LES_4	Numeric	12			Line 4a	36-68, 12
27	SALE_NON_QUALIFD	Numeric	12			Line 4b	37-68, 12
28	SALE_QUALIFD	Numeric	12			Line 4c	38-68, 12
29	SALE_MA_FUL_YR	Numeric	12			Line 4d	39-68, 12
30	BOOK_DEP_TAKEN	Numeric	12			Line 5	40-68, 12
31	OTHER_ADJUSTMNTS	Numeric	12			Line 6	41-68, 12
32	END_YR_DEP_LES_4	Numeric	12			Line 7a	43-68, 12
33	END_YR_NON_QUALIFD	Numeric	12			Line 7b	44-68, 12
34	END_YR_QUALIFD	Numeric	12			Line 7c	45-68, 12
35	END_YR_CAP_ASSTS	Numeric	12			Line 7d	46-68, 12
36	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

- Note, simply, 2014 page 2 was removed and page 3 is now 2015 page 2

Intentionally Blank

Schedule RC, Page 1 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2015		
6	FORM_CDE	Alpha	3	Y	069		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2015		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	CORP_NAME	Alpha	32			Sch RC, Top	19-08, 32
15	FID	Alpha	9			Sch RC, Top	19-41, 9
16	COMP_MA_RECEIPT	Alpha	1		Blank, Y	Sch RC, Top	22-10, 1
17	COMP_FED_RECEIPT	Alpha	1		Blank, Y	Sch RC, Top	23-10, 1
18	SEP_CALC	Alpha	1		Blank, Y	Sch RC, Top	24-10, 1
19	DEFENSE	Alpha	1		Blank, Y	Defense	25-71, 1
20	GEN RESEARCH	Alpha	1		Blank, Y	General Research	25-60, 1
21	LIFE SCIENCE	Alpha	1		Blank, Y	Life Science	26-08, 1
22	CORP_RSRCH_PYMTS	Numeric	12			" line 1, page 1	29-68,12
23	GRP_RSRCH_PYMTS	Numeric	12			" line 2	30-68,12
24	GRP_BASE_AMT	Numeric	12			" line 3	31-68,12
25	GRP_INC_PYMTS	Numeric	12			" line 4	32-68,12
26	TOT_CR_RSRCH_PYMTS	Numeric	12			" line 5	33-68,12
27	WAGE_EXPNS	Numeric	12			" line 6	34-68,12
28	SUPPLY_EXPNS	Numeric	12			" line 7	35-68,12
29	COMP_RENT_EXPNS	Numeric	12			" line 8	36-68,12
30	CONTRACT_EXPNS	Numeric	12			" line 9	37-68,12
31	CORP_RSRCH_EXPNS	Numeric	12			" line 10	38-68,12
32	GRP_RSRCH_EXPNS	Numeric	12			" line 11	39-68,12
33	GRP_BASE_PCNT	Numeric	7			NO Decimal Point	40-72, 7
34	GRP_AVE_RECPTS	Numeric	12			" line 13	41-68,12
35	GRP_BASE_AMT	Numeric	12			" line 14	42-68,12
36	GRP_INC_RSRCH_EXPNS	Numeric	12			" line 15	43-68,12
37	TOT_GRP_EXPNS_CR	Numeric	12			" line 16	44-68,12
38	TOT_CRP_PYMT_EXPNS	Numeric	12			" line 17	45-68,12
39	TOT_GRP_PYMT_EXPNS	Numeric	12			" line 18	46-68,12
40	ALLOC_PCNT_CORP	Numeric	7			NO Decimal Point	47-72,7
41	TOT_GEND_RSRCH_CR	Numeric	12			" line 20	48-68,12
42	CY_TOT_GEND_CR	Numeric	12			" line 21	49-68,12
43	END_OF_FILE	Alpha	5	Y	*EOD*	FTA standards	

Schedule RC, Page 2 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2015		
6	FORM_CDE	Alpha	3	Y	069		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Alpha	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2015		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y			
13	Of total count	Numeric	2	Y			
14	LIFE_SCIENCE_RPTD_2	Alpha	1		Blank, Y	Life Science	20-31, 1
15	CORP_EXCISE_B4_CR	Numeric	12			Pg 2 line 1	21-68, 12
16	GRP_EXCISE_B4_CR	Numeric	12			" line 2	22-68, 12
17	ALLOC_PCNT_25K	Numeric	7			NO Decimal Point	23-72, 7
18	COPR_EXCISE_NO_LIMT	Numeric	12			" line 4	24-68, 12
19	CORP_EXCISE_LTD	Numeric	12			" line 5	25-68, 12
20	EXCISE_SUB_2_LIMIT	Numeric	12			" line 6	26-68, 12
21	SUBTOT_EXCISE_LTD	Numeric	12			" line 7	27-68, 12
22	CR_APPLD_2_EXCISE	DOR use only	12			2015 unused	28-68, 12
23	MAX_RSRCH_CR	DOR use only	12			2015 unused	29-68, 12
24	PY_CO_CR	DOR use only	12			2015 unused	30-68, 12
25	PY_UNLTD_CR	DOR use only	12			2015 unused	31-68, 12
26	CY_CR_GEND	DOR use only	12			2015 unused	32-68, 12
27	TOT_RSRCH_CR_AVAIL	DOR use only	12			2015 unused	33-68, 12
28	CORP_OWN_CR_USED	DOR use only	12			2015 unused	34-68, 12
29	CORP_AFFIL_CR_USED	DOR use only	12			2015 unused	35-68, 12
30	TOT_CORP_CR_USED	DOR use only	12			2015 unused	36-68, 12
31	END_OF_FILE	Alpha	5	Y	*EOD*	FTA standards	

Intentionally Blank