



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2015 and 12-31-2015 below. Fiscal year filers enter appropriate dates.

Tax year beginning > [MMDDYYYY] Tax year ending > [MMDDYYYY]

Form 355 Business/Manufacturing Corporation Excise Return 2015

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

- Fill in if: Amended return (see "Amended Return" in instructions)
1 Fill in if corporation is incorporated within Massachusetts
2 Type of corporation (select one, if applicable)
3 Type of corporation (select one, if applicable)
4 Fill in if corporation is filing a Massachusetts unitary return (see instructions)
5 Fill in if answer to question 4 is Yes and corporation's tax year ends in a different month than the 355U.
6 Fill in if corporation is an insurance mutual holding corporation
7 Fill in if corporation is requesting alternative apportionment (enclose Form AA-1)
8 Fill in if this is a final Massachusetts return. See instructions.
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 Foreign corporation: first date of business in Massachusetts
14 Last year audited by IRS
15 Fill in if adjustments have been reported to Massachusetts
16 Fill in if corporation is deducting intangible or interest expenses paid to a related entity.
17 Fill in if taxpayer is enclosing a Taxpayer Disclosure Statement
18 Fill in if taxpayer is 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 (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? (enclose Form M-2848) No Fill in if self-employed
Taxpayer's e-mail address

Mail to: Massachusetts Department of Revenue, PO Box 7005, Boston, MA 02204.



2015 FORM 355, PAGE 2
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	Massachusetts taxable income (from Schedule E, line 27). Not less than "0" ▶	<input type="text"/>	× .0800 = ▶	<input type="text"/>
4	Credit recapture (enclose Credit Recapture Schedule). See instructions ▶			<input type="text"/>
5	Additional tax on installment sales ▶			<input type="text"/>
6	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5 ▶			<input type="text"/>
7	Total credits (from Credit Manager Schedule; unitary filers, see instructions) ▶			<input type="text"/>
8	Excise after credits. Subtract line 7 from line 6 ▶			<input type="text"/>
9	Combined filers only, enter the amount of tax from Schedule U-ST, line 41 ▶			<input type="text"/>
10	Minimum excise (cannot be prorated; unitary filers, see instructions) ▶			<input type="text"/>
11	Excise due before voluntary contribution. (line 8 or 10, whichever is greater) ▶			<input type="text"/>
12	Voluntary contribution for endangered wildlife conservation ▶			<input type="text"/>
13	Excise due plus voluntary contribution. Add lines 11 and 12 ▶			<input type="text"/>
14	2014 overpayment applied to your 2015 estimated tax ▶			<input type="text"/>
15	2015 Massachusetts estimated tax payments (do not include amount in line 14) ▶			<input type="text"/>
16	Payment made with extension ▶			<input type="text"/>
17	Pass-through entity withholding (from Schedule 3K-1)			
	Payer ID number ▶ <input type="text"/>			<input type="text"/>
18	Total refundable credits (from Credit Manager Schedule) ▶			<input type="text"/>
19	Total payments. Add lines 14 through 18 ▶			<input type="text"/>
20	Amount overpaid. Subtract line 13 from line 19 ▶			<input type="text"/>
21	Amount overpaid to be credited to 2016 estimated tax ▶			<input type="text"/>
22	Amount overpaid to be refunded. Subtract line 21 from line 20 Refund ▶			<input type="text"/>
23	Balance due. Subtract line 19 from line 13 Balance due ▶			<input type="text"/>
24	a. M-2220 penalty ▶ <input type="text"/>	b. Late file/pay penalties <input type="text"/>	a + b =	<input type="text"/>
25	Interest on unpaid balance ▶			<input type="text"/>
26	Payment due at time of filing. See instructions Total due ▶			<input type="text"/>



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet

2015

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

Form for entering the Federal Identification Number, consisting of a grid of boxes.

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 ▶	12a	
	b. Other investments ▶	12b	
13	Notes receivable	13	
14	Accounts receivable	14	
15	Intercompany receivables ▶	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 ▶	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

2015

Enter all values as net book values from Schedule A, col. c.

Table with 15 rows for Schedule B classification, including items like Total Massachusetts tangible property, real estate, motor vehicles, machinery, leasehold improvements, and allocated assets.

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 4 main rows for Schedule C classification, including Total Massachusetts tangible property, Exempt Massachusetts tangible property (real estate, motor vehicles, machinery, leasehold improvements, exempt goods, certified facilities, solar/wind power), Total exempt Massachusetts tangible property, and Taxable Massachusetts tangible property.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule D Intangible Property Corporation

2015

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.

