



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 355S S Corporation Excise Return 2015

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

- Fill in if: Amended return (see "Amended Return" in instructions)
Fill in if: Member of lower-tier entity
1 Fill in if corporation is incorporated within Massachusetts
2 Date of incorporation in Massachusetts
3 Type of corporation (select one, if applicable)
4 Type of corporation (select one, if applicable)
5 Fill in if corporation is filing a Massachusetts unitary return (see instructions)
6 FID of principal reporting corporation (if answer to line 5 is Yes)
7 If the answer to question 5 is Yes, fill in if the corporation's tax year ends in a different month than the 355U
8 Fill in if corporation is the parent of another corporation
9 Fill in if corporation is requesting alternative apportionment (enclose Form AA-1)
10 Principal business code (from U.S. return)
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 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 Taxpayer's e-mail address

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



FEDERAL IDENTIFICATION NUMBER

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

<b>1</b>	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) . . . . . ▶	<input type="text"/>	× .0026 = ▶	<input type="text"/>
<b>2</b>	Taxable net worth, if applicable (from Schedule D, line 10) . . . . . ▶	<input type="text"/>	× .0026 = ▶	<input type="text"/>
<b>3</b>	Qualified taxable income and passive income . . . . . ▶	<input type="text"/>	× .0800 = ▶	<input type="text"/>
<b>4</b>	Income (from 2015 Schedule S, line 17) . . . . . ▶			<input type="text"/>
<b>5</b>	Income taxable in Massachusetts (from Schedule E, line 27). Enter "0" if a loss . . . . . ▶			<input type="text"/>
<b>6</b>	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 .019. If line 4 is \$9 million or more, multiply line 5 by .0285 . . . . . ▶			<input type="text"/>
<b>7</b>	Credit recapture (enclose Credit Recapture Schedule). See instructions . . . . . ▶			<input type="text"/>
<b>8</b>	Additional tax on installment sales . . . . . ▶			<input type="text"/>
<b>9</b>	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3, 6, 7 and 8 . . . . . ▶			<input type="text"/>
<b>10</b>	Total credits (from Credit Manager Schedule; unitary filers, see instructions) . . . . . ▶			<input type="text"/>
<b>11</b>	Excise after credits. Subtract line 10 from line 9 . . . . . ▶			<input type="text"/>
<b>12</b>	Combined filers only, enter the amount of tax from Schedule U-ST, line 41 . . . . . ▶			<input type="text"/>
<b>13</b>	Minimum excise ( <b>cannot be prorated; unitary filers, see instructions</b> ) . . . . . ▶			<input type="text"/>
<b>14</b>	Excise due before voluntary contribution. (line 11 or 13, whichever is greater) . . . . . ▶			<input type="text"/>
<b>15</b>	Voluntary contribution for endangered wildlife conservation . . . . . ▶			<input type="text"/>
<b>16</b>	Excise due plus voluntary contribution. Add lines 14 and 15 . . . . . ▶			<input type="text"/>
<b>17</b>	2014 overpayment applied to your 2015 estimated tax . . . . . ▶			<input type="text"/>
<b>18</b>	2015 Massachusetts estimated tax payments (do not include amount in line 17) . . . . . ▶			<input type="text"/>
<b>19</b>	Payment made with extension . . . . . ▶			<input type="text"/>
<b>20</b>	Pass-through entity withholding (from Schedule 3K-1)			
	Payer ID number ▶ <input type="text"/>			<input type="text"/>
<b>21</b>	Total refundable credits (from Credit Manager Schedule) . . . . . ▶			<input type="text"/>
<b>22</b>	Total payments. Add lines 17 through 21 . . . . . ▶			<input type="text"/>
<b>23</b>	Amount overpaid. Subtract line 16 from line 22 . . . . . ▶			<input type="text"/>
<b>24</b>	Amount overpaid to be credited to 2016 estimated tax . . . . . ▶			<input type="text"/>
<b>25</b>	Amount overpaid to be refunded. Subtract line 24 from line 23 . . . . . ▶		Refund ▶	<input type="text"/>
<b>26</b>	Balance due. Subtract line 22 from line 16 . . . . . ▶		Balance due ▶	<input type="text"/>
<b>27</b>	a. M-2220 penalty ▶ <input type="text"/>	b. Late file/pay penalties <input type="text"/>	a + b =	<input type="text"/>
<b>28</b>	Interest on unpaid balance . . . . . ▶			<input type="text"/>
<b>29</b>	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
<b>1</b>	Capital assets in Massachusetts:			
	a. Buildings . . . . . ▶ 1a			
	b. Land . . . . . ▶ 1b			
	c. Motor vehicles and trailers . . . . ▶ 1c			
	d. Machinery taxed locally . . . . . ▶ 1d			
	e. Machinery <b>not</b> taxed locally . . . . 1e			
	f. Equipment . . . . . 1f			
	g. Fixtures . . . . . 1g			
	h. Leasehold improvements taxed locally . . . . . ▶ 1h			
	i. Leasehold improvements <b>not</b> taxed locally . . . . . 1i			
	j. Other fixed depreciable assets . . . 1j			
	k. Construction in progress . . . . . 1k			
	l. Total capital assets in Massachusetts . . . . . ▶ 1l			
<b>2</b>	Inventories in Massachusetts:			
	a. General merchandise . . . . . 2a			
	b. Exempt goods . . . . . ▶ 2b			
<b>3</b>	Supplies and other non-depreciable assets in Massachusetts . . . . . 3			
<b>4</b>	Total tangible assets in Massachusetts . . . . . ▶ 4			
<b>5</b>	Capital assets outside of Massachusetts:			
	a. Buildings and other depreciable assets . . . . . 5a			
	b. Land . . . . . 5b			
<b>6</b>	Leaseholds/leasehold improvements outside Massachusetts . . . . . 6			
<b>7</b>	Total capital assets outside Massachusetts . . . . . ▶ 7			

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE



FEDERAL IDENTIFICATION NUMBER

Input boxes for Federal Identification Number

<b>8</b>	Inventories outside Massachusetts	8	
<b>9</b>	Supplies and other non-depreciable assets outside Massachusetts	9	
<b>10</b>	Total tangible assets outside of Massachusetts	10	
<b>11</b>	Total tangible assets. Add lines 4 and 10	11	
<b>12</b>	Investments (capital stock investments and equity contributions only):		
	<b>a.</b> Investments in subsidiary corporations at least 80% owned	▶ 12a	
	<b>b.</b> Other investments	▶ 12b	
<b>13</b>	Notes receivable	13	
<b>14</b>	Accounts receivable	14	
<b>15</b>	Intercompany receivables	▶ 15	
<b>16</b>	Cash	16	
<b>17</b>	Other assets	17	
<b>18</b>	Total assets	▶ 18	
<b>LIABILITIES AND CAPITAL</b>			
<b>19</b>	Mortgages on:		
	<b>a.</b> Massachusetts tangible property taxed locally	19a	
	<b>b.</b> Other tangible assets	19b	
<b>20</b>	Bonds and other funded debt	20	
<b>21</b>	Accounts payable	21	
<b>22</b>	Intercompany payables	▶ 22	
<b>23</b>	Notes payable	23	
<b>24</b>	Miscellaneous current liabilities	24	
<b>25</b>	Miscellaneous accrued liabilities	25	
<b>26</b>	Total liabilities	▶ 26	
<b>27</b>	Total capital stock issued	27	
<b>28</b>	Paid-in or capital surplus	28	
			▼ If a loss, mark an X in box at left
<b>29</b>	Retained earnings and surplus reserves	▶ 29	X
<b>30</b>	Undistributed S corporation net income	▶ 30	
<b>31</b>	Total capital. Add lines 27 through 30	31	X
<b>32</b>	Treasury stock	32	
<b>33</b>	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 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

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.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

# Schedule E Taxable Income

2015

▼ If a loss, mark an X in box at left

<b>1</b>	Gross receipts or sales (from U.S. Form 1120, line 1c)	▶ 1	<input checked="" type="checkbox"/>							
<b>2</b>	Gross profit (from U.S. Form 1120, line 3)	▶ 2	<input checked="" type="checkbox"/>							
<b>3</b>	Other deductions (from U.S. Form 1120, line 26)	▶ 3	<input checked="" type="checkbox"/>							
<b>4</b>	Net income (from U.S. Form 1120, line 28)	▶ 4	<input checked="" type="checkbox"/>							
<b>5</b>	Allowable U.S. wage credit. See instructions	▶ 5								
<b>6</b>	Subtract line 5 from line 4	▶ 6	<input checked="" type="checkbox"/>							
<b>7</b>	State and municipal bond interest not included in U.S. net income	▶ 7	<input checked="" type="checkbox"/>							
<b>8</b>	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	▶ 8	<input checked="" type="checkbox"/>							
<b>9</b>	Section 168(k) "bonus" depreciation adjustment. See instructions	▶ 9	<input checked="" type="checkbox"/>							
<b>10</b>	Section 31I and 31K intangible expense add back adjustment. See instructions	▶ 10								
<b>11</b>	Section 31J and 31K interest expense add back adjustment. See instructions	▶ 11								
<b>12</b>	Federal production activity add back adjustment. See instructions	▶ 12								
<b>13</b>	Other adjustments, including research and development expenses. See instructions	▶ 13	<input checked="" type="checkbox"/>							
<b>14</b>	Add lines 6 through 13	▶ 14	<input checked="" type="checkbox"/>							
<b>15</b>	Abandoned building renovation deduction	<input type="text" value=""/>								
<b>16</b>	Dividends deduction (from Schedule E-1, line 9)	▶ 16								
<b>17</b>	Exception(s) to the add back of intangible expenses (enclose Schedule ABIE)	▶ 17								
<b>18</b>	Exception(s) to the add back of interest expenses (enclose Schedule ABI)	▶ 18								
<b>19</b>	Income subject to apportionment. Subtract the total of lines 15 through 18 from line 14	▶ 19	<input checked="" type="checkbox"/>							
<b>20</b>	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	▶ 20								
<b>21</b>	Multiply line 19 by line 20	▶ 21	<input checked="" type="checkbox"/>							
<b>22</b>	Income not subject to apportionment	▶ 22	<input checked="" type="checkbox"/>							
<b>23</b>	Total net income allocated or apportioned to Massachusetts. Add lines 21 and 22	▶ 23	<input checked="" type="checkbox"/>							
<b>24</b>	Certified Massachusetts solar or wind power deduction	▶ 24								
<b>25</b>	Massachusetts taxable income before net operating loss deduction. Subtract line 24 from line 23	▶ 25	<input checked="" type="checkbox"/>							
<b>26</b>	Net operating loss deduction (enclose Schedule NOL)	▶ 26								
<b>27</b>	Massachusetts taxable income. Subtract line 26 from line 25	▶ 27	<input checked="" type="checkbox"/>							
<b>28</b>	Total net operating loss available for carryover to future years	▶ 28								