



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2016 and 12-31-2016 below. Fiscal year filers enter appropriate dates.

Tax year beginning ▶

M M D D Y Y Y Y

Tax year ending ▶

M M D D Y Y Y Y

Form 355S S Corporation Excise Return**2016**

NAME OF CORPORATION

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

Fill in if: Amended return (see instructions) ▶ ☐ Federal amendment ▶ ☐ Federal audit ▶ ☐ Member of lower-tier entity ☐
Enclosing Schedule TDS ▶ ☐ Final Massachusetts return ▶ ☐ Initial return ▶ ☐ Name change ▶ ☐ Address change ▶ ☐

- 1** Fill in if corporation is incorporated within Massachusetts ▶ ☐
- 2** Date of incorporation in Massachusetts. M M D D Y Y Y Y
- 3** Type of corporation (select one, if applicable) ▶ ☐ Section 38 manufacturer ☐ Mutual fund service
- 4** Type of corporation (select one, if applicable) ▶ ☐ R&D ☐ Classified mfg
- 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) ▶ 6
- 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) ▶ 10
- 11** Average number of employees in Massachusetts 11
- 12** Average number of employees worldwide 12
- 13** Foreign corporation: first date of business in Massachusetts 13 M M D D Y Y Y Y
- 14** Last year audited by IRS ▶ 14
- 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
▶ ☐ Taxable only with respect to partnership activity

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		Paid preparer's signature	Date / / ☐ Fill in if self-employed
Taxpayer's e-mail address			

Name of designated tax matters partner

Identifying number of tax matters partner

Mail to: Massachusetts Department of Revenue, PO Box 7025, Boston, MA 02204.

1	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) ▶		× .0026 = ▶	1	
2	Taxable net worth, if applicable (from Schedule D, line 10) ▶		× .0026 = ▶	2	
3	Qualified taxable income and passive income ▶		× .0800 = ▶	3	
4	Income (from 2016 Schedule S, line 17) ▶			4	
5	Income taxable in Massachusetts (from Schedule E, line 27). Enter "0" if a loss ▶			5	
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 .0193. If line 4 is \$9 million or more, multiply line 5 by .029			6	
7	Credit recapture (enclose Credit Recapture Schedule). See instructions ▶			7	
8	Additional tax on installment sales ▶			8	
9	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3, 6, 7 and 8			9	
10	Total credits (from Credit Manager Schedule; unitary filers, see instructions) ▶			10	
11	Excise after credits. Subtract line 10 from line 9			11	
12	Combined filers only, enter the amount of tax from Schedule U-ST, line 41			12	
13	Minimum excise (cannot be prorated; unitary filers, see instructions)			13	
14	Excise due before voluntary contribution. (line 11 or 13, whichever is greater)			14	
15	Voluntary contribution for endangered wildlife conservation ▶			15	
16	Excise due plus voluntary contribution. Add lines 14 and 15 ▶			16	
17	2015 overpayment applied to your 2016 estimated tax ▶			17	
18	2016 Massachusetts estimated tax payments (do not include amount in line 17) ▶			18	
19	Payment made with extension ▶			19	
20	Pass-through entity withholding (from Schedule 3K-1) Payer ID number ▶ ▶			20	
21	Total refundable credits (from Credit Manager Schedule) ▶			21	
22	Total payments. Add lines 17 through 21			22	
23	Amount overpaid. Subtract line 16 from line 22			23	
24	Amount overpaid to be credited to 2017 estimated tax ▶			24	
25	Amount overpaid to be refunded. Subtract line 24 from line 23 Refund ▶			25	
26	Balance due. Subtract line 22 from line 16 Balance due ▶			26	
27	a. M-2220 penalty ▶ b. Late file/pay penalties a + b =			27	
28	Interest on unpaid balance			28	
29	Payment due at time of filing. See instructions Total due ▶			29	



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet**2016**

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

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- 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
- 29** Retained earnings and surplus reserves ▶ 29
- 30** Undistributed S corporation net income ▶ 30
- 31** Total capital. Add lines 27 through 30 31
- 32** Treasury stock 32
- 33** Total liabilities and capital. Do not enter less than "0" 33

▼ If a loss, mark an X in box at left



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule B Tangible or Intangible Property Corporation Classification**2016**

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

1	Total Massachusetts tangible property (from Schedule A, line 4)	1							
2	Massachusetts real estate (from Schedule A, lines 1a and 1b)	2							
3	Massachusetts motor vehicles and trailers (from Schedule A, line 1c)	3							
4	Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 1d)	4							
5	Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h)	5							
6	Massachusetts tangible property taxed locally. Add lines 2 through 5 ▶	6							
7	Massachusetts tangible property not taxed locally. Subtract line 6 from line 1	7							
8	Total assets (from Schedule A, line 18)	8							
9	Massachusetts tangible property taxed locally (from line 6 above)	9							
10	Total assets not taxed locally. Subtract line 9 from line 8	10							
11	Investments in subsidiaries at least 80% owned (from Schedule A, line 12a)	11							
12	Assets subject to allocation. Subtract line 11 from line 10	12							
13	Income apportionment percentage (from Schedule F, line 5)	13							
14	Allocated assets. Multiply line 12 by line 13 ▶	14							
15	Tangible property percentage. Divide line 7 by line 14.	15							

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.

1	Total Massachusetts tangible property (from Schedule A, line 4)	1							
2	Exempt Massachusetts tangible property:								
	a. Massachusetts real estate (from Schedule A, lines 1a and 1b)	2a							
	b. Massachusetts motor vehicles and trailers (from Schedule A, line 1c)	2b							
	c. Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 1d)	2c							
	d. Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h)	2d							
	e. Exempt goods (from Schedule A, line 2b)	2e							
	f. Certified Massachusetts industrial waste/air treatment facilities	2f							
	g. Certified Massachusetts solar or wind power deduction	2g							
3	Total exempt Massachusetts tangible property. Add lines 2a through 2g	3							
4	Taxable Massachusetts tangible property. Subtract line 3 from line 1. Do not enter less than "0." Enter result in line 1 of the Excise Calculation on page 2, and enter "0" in line 2 of the Excise Calculation.	4							



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule D Intangible Property Corporation

2016

Complete only if Sched. B, line 15 is less than 10%. Enter all values as net book values from Sched. A, col. c.

[illegible]

Schedule E-1 Dividends Deduction

1	Total dividends. See instructions	1	
2	Dividends from Massachusetts corporate trusts	2	
3	Dividends from non-wholly-owned DISCs	3	
4	Dividends, if less than 15% of voting stock owned	4	
5	Dividends from RICs	5	
6	Dividends from REITs	6	
7	Total taxable dividends. Add lines 2 through 6	7	
8	Dividends eligible for deduction. Subtract line 7 from line 1	8	
9	Dividends deduction. Multiply line 8 by .95	9	

CORPORATION NAME

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Schedule E Taxable Income

2016

▼ If a loss, mark an X in box at left

[illegible]