



Part 2 - 2017 Corporate Excise Software Developer's Guide

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

2017 Tax Year
2018 Processing Year

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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 Two contains specifications for the following:

Form 355
Form 355-S

Schedule A
Schedule B/C
Schedule D/E-1
Schedule E

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 (*) indicate 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.

Form 355 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	2017		
6	FORM_CDE	Alpha	3	Y	397		
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	2017		
	RETURN_INVENTORY						
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	FORM_355_COUNT	Numeric	2	Y		Physically, # Form355	
13	EXCALC_COUNT	Numeric	2	Y		Physically, # EXCALC	
14	SCHED_A_COUNT	Numeric	2	Y		Physically, # Schd A	
15	SCHED_B/C_COUNT	Numeric	2	Y		Physically, # Sch B/C	
16	SCHED_D/E1_COUNT	Numeric	2	Y		Physically, # Schd D	
17	SCHED_E_COUNT	Numeric	2	Y		Physically, # Schd E1/E	
18	DOR Use Only						
19	OTHR_ATTACH_COUNT	Numeric	5	Y		Physically # Other Attach	
20	Tx period beginning	Numeric	8	Y		MMDDYYYY	
21	Tx period ending	Numeric	8	Y		MMDDYYYY	
22	CORP_NAME	Alpha	32				
23	Taxpayer FID	Alpha	9	Y			
24	Principal Address	Alpha	24				
25	City/Town	Alpha	24				
26	State	Alpha	2			USPS Codes	
27	Zip	Alpha	9				
28	Principal Address in MA	Alpha	24				
29	City/Town	Alpha	24				
30	State	Alpha	2			USPS Codes	
31	Zip	Alpha	9				
32	INCORP_IN_MASS	Alpha	1	Y	Blank, Y	Line 1	
33	SEC_38_MFUND	Alpha	1		Blank, M, F,	M=Section 38; F=Mutual fund (line 3)	
34	RD_MFG_RIC	Alpha	1		Blank, D, M, R, T	D=R&D, M=Classified manufacturing, R=RIC T=REIT (line 4)	

35	MASS_COMB	Alpha	1		Blank, Y	Line 5	
36	DIFF_MONTH	Alpha	1		Blank, Y	Line 7	
37	INS_HOLD_CO	Alpha	1		Blank, Y	Line 8	
38	AA1_FLAG	Alpha	1		Blank, Y	Line 9	
39	FINAL_FLG	Alpha	1		Blank, Y		
40	FBC_CDE_NUM	Numeric	6			Principal Bus. Code	
41	FID of Parent	Numeric	9			Line 6	
42	AVG_NO_EMP_MA	Numeric	6			Line 11	
43	AVG_NO_EMP_ALL	Numeric	6			Line 12	
44	DT_CHT_BEG_MA	Numeric	8			Line 13 MMDDYYYY	
45	IRS_DATE	Numeric	4			Last year audited IRS	
46	ADJ_RPD_TO_MA	Alpha	1		Blank, Y	Line 15	
47	EXP_PD_RELATED_ENT	Alpha	1		Blank, Y	Line 16	
48	TDS_INCLUDED	Alpha	1		Blank, Y		
49	INC_EXEMPT	Alpha	1		Blank, Y	Line 17a	
50	PREP_SSN	Alpha	9	Y		For Paid Preparers	
51	PREP_EIN	Alpha	9	Y		For Paid Preparers	
52	AUTH_DELEGATE	Alpha	1		Blank, Y	Authorized delegate	
53	PAID_PREP_NAME	Alpha	20	Y		Preparer's Name	
54	PREPARER_PHONE	Alpha	11	Y		Preparer's Phone	
55	FEDERAL_AMD	Alpha	1		Blank, Y		
56	FEDERAL_AUDIT	Alpha	1		Blank, Y		
57	MASS_AMENDED	Alpha	1		Blank, Y		
58	FOR_ADD_STATE	Alpha	32			Address Area	
59	FOR_ADD_COUNTRY	Alpha	32			Address Area	
60	LOW_TIER_ENTITY	Alpha	1		Blank, Y		
61	INITIAL_RETURN	Alpha	1		Blank, Y		
62	NAME_CHNG	Alpha	1		Blank, Y		
63	ADDRESS_CHNG	Alpha	1		Blank, Y		
64	DATE_INCORP_MA	Numeric	8			Line 2 MMDDYYYY	
65	TAX_PARTNERSHIP_ACT	Alpha	1		Blank, Y	Line 17b	
66	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355, Page 2 Excise Calculation 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	2017		
6	FORM_CDE	Alpha	3	Y	397		
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	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	SCH_C_LINE4	Numeric	12			Line 1 a	
15	TXBLTGBPPRTY	Numeric	12			Line 1 b	
16	SCH_D_LINE10	Numeric	12			Line 2 a	
17	TXBLNETWRTH	Numeric	12			Line 2 b	
18	SCH_E_LINE26	Numeric	12			Line 3 a	
19	MASS_ICM_AMT	Numeric	12			Line 3 b	
20	CREDIT_RECAPTURE	Numeric	12			Line 4	
21	TAX_INSTALL_SALES	Numeric	12			Line 5	
22	EXCISE_BEFORE_CR	Numeric	12			Line 6	
23	TOTAL_CR_AMT	Numeric	12			Line 7	
24	EXC_AFTR_CR	Numeric	12			Line 8	
25	SCH_UST_CARRYOVER	Numeric	12			Line 9	
26	MIN_EXC_AMT	Numeric	3	Y	< 457	Line 10	
27	EXC_DUE_AMT	Numeric	12			Line 11	
28	WILDLIFE	Numeric	12			Line 12	
29	TOT_EXC_DUE	Numeric	12			Line 13	
30	APPLD_ESTTAX	Numeric	12			Line 14	
31	EST_TAX_PYMT	Numeric	12			Line 15	
32	EXT_PYMT_AMT	Numeric	12			Line 16	
33	PASS_ENTY_WHOLD	Numeric	12			Line 18	
34	FID_PASS_ENTY	Numeric	9			Line 18	
35	TOTAL_REFUND_CR	Numeric	12			Line 19	
36	TOTAL_PAYMENTS	Numeric	12			Line 20	
37	AMT_OVRPD	Numeric	12			Line 21	
38	CR_TO_AMT	Numeric	12			Line 22	
39	RFD_AMT	Numeric	12			Line 23	
40	BAL_DUE_AMT	Numeric	12			Line 24	
41	M2220_AMT	Numeric	12			Line 25a	
42	PNLT_AMT	Numeric	12			Line 25b	
43	TOT_PNLT_AMT	Numeric	12			Line 25	
44	INT_UNPD_BAL	Numeric	12			Line 26	
45	TOT_AMT_DUE	Numeric	12			Line 27	
46*	ORIG_PYMNT_AMEND	Numeric	12			New Line 17	
47	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355S 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	2017		-
6	FORM_CDE	Alpha	3	Y	347		-
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	2017		-
	RETURN_INVENTORY						-
11	DOC_CNT	Numeric	5	Y		Count-physical pages	-
12	FORM_355S_COUNT	Numeric	2	Y		Physically, # Form355	-
13	EXCALC_COUNT	Numeric	2	Y		Physically, # EXCALC	-
14	SCHED_A_COUNT	Numeric	2	Y		Physically, # Schd A	-
15	SCHED_B/C_COUNT	Numeric	2	Y		Physically, # Sch B/C	-
16	SCHED_D/E1_COUNT	Numeric	2	Y		Physically, # Schd D	-
17	SCHED_E_COUNT	Numeric	2	Y		Physically, # Sch E1/E	-
18	DOR use only						-
19	OTHR_ATTACH_COUNT	Numeric	5	Y		Physically, # Other Attach	-
20	Tx period beginning	Numeric	8	Y		MMDDYYYY	-
21	Tx period ending	Numeric	8	Y		MMDDYYYY	-
22	CORP_NAME	Alpha	32				-
23	FID	Alpha	9				-
24	Principal Address	Alpha	24				-
25	City/Town	Alpha	24				-
26	State	Alpha	2			USPS CODES	-
27	Zip	Alpha	9				-
28	Principal Address in MA	Alpha	24				-
29	City/Town	Alpha	24				-
30	State	Alpha	2			USPS CODES	-
31	Zip	Alpha	9				-
32	LOWER_TIER_ENTITY	Alpha	1		Blank, Y	Top	-
33	INCORP_IN_MASS	Alpha	1	Y	Blank, Y	Line 1	-
34	SEC_38_MFUND	Alpha	1		Blank, M, F	M=Section 38; F=Mutual Fund (line 3)	-

35	RD_MFG_RIC	Alpha	1		Blank, D, M	D=R&D, M=Classified manufacturing (line 4)	
36	MA_UNITARY_RETURN	Alpha	1		Blank, Y	Line 5	
37	DIFF_MONTH	Alpha	1		Blank, Y	Line 7	
38	QUAL_PARENT	Alpha	1		Blank, Y	Line 8	
39	AA1_FLAG	Alpha	1		Blank, Y	Line 9	
40	FINAL_FLG	Alpha	1		Blank, Y	Top	
41	FBC_CDE_NUM	Alpha	6		Prin. bus. code	Line 10	
42	PARENT_ID	Alpha	9			Line 6	
43	AVG MA EMP	Numeric	6			Line 11	
44	AVG ALL EMP	Numeric	6			Line 12	
45	DATE_INCORP_MA	Numeric	8		mmddyyyy	Line 2	
46	IRS_DATE	Numeric	4		Audit by IRS	Line 14	
47	ADJ_RPD_TO_MA	Alpha	1		Blank, Y	Line 15	
48	EXP_PD_RELATED_ENT	Alpha	1		Blank, Y	Line 16	
49	TDS_FLAG	Alpha	1		Blank, Y	Top	
50	INC_EXEMPT	Alpha	1		Blank, Y	Line 17a	
51	PREP_SSN	Alpha	9	Y		For Paid Preparers	
52	PREP_EIN	Alpha	9	Y		For Paid Preparers	
53	AUTH_DELEGATE	Alpha	1		Blank, Y	Authorized Delegate	
54	PAID_PREP_NAME	Alpha	32	Y		Preparer's Name	
55	PREPARER_PHONE	Alpha	11	Y		Preparer's Phone	
56	TMP_NAME	Alpha	18				
57	TMP_ID	Alpha	11				
58	FEDERAL_AMD	Alpha	1		Blank, Y	Top	
59	FEDERAL_AUDIT	Alpha	1		Blank, Y	Top	
60	FOR_CORP_MA_DATE	Numeric	8		mmddyyyy	Line 13	
61	INITIAL_FLG	Alpha	1		Blank, Y		
62	NAME_CHG_FLG	Alpha	1		Blank, Y		
63	ADDRESS_CHG_FLG	Alpha	1		Blank, Y		
64	FOR_ADD_STATE	Alpha	32			Address Area	
65	FOR_ADD_COUNTRY	Alpha	32			Address Area	
66	AMENDED	Alpha	1		Blank, Y		
67	TAX_PARTNERSHIP_ACT	Alpha	1		Blank, Y	Line 17b	
68	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355S, Page 2 Excise Calculation 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	2017		
6	FORM_CDE	Alpha	3	Y	347		
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	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	SCH_C_LINE4	Numeric	12			Line 1 a	
15	TXBLTGBPPRTY	Numeric	12			Line 1 b	
16	SCH_D_LINE10	Numeric	12			Line 2 a	
17	TXBLNETWRTH	Numeric	12			Line 2 b	
18	TAX INC/PASSIVE INVST	Numeric	12			Line 3 a	
19	TOTAL TAX PASS INC	Numeric	12			Line 3 b	
20	SCH_S_LINE17	Numeric	12			Line 4	
21	SCH_E_LINE27	Numeric	12			Line 5	
22	FORM355S_LINE_6	Numeric	12			Line 6	
23	CREDIT_RECAP	Numeric	12			Line 7	
24	TAX_INSTALL_SALES	Numeric	12			Line 8	
25	EXCISE_BEFOR_CR	Numeric	12			Add line 1 or 2, whichever applies, to total of lines 3, 6 and 7	
26	TOTAL_CR_AMT	Numeric	12			Line 10	
27	EXC_AFTR_CR	Numeric	12			Line 11	
28	SCHD_UST_CARRYOVR	Numeric	12			Line 12	
29	MIN_EXC_AMT	Numeric	3	Y	< 457	Line 13	
30	EXC_DUE_AMT	Numeric	12			Line 14	
31	WILDLIFE	Numeric	12			Line 15	
32	TOT_EXC_DUE	Numeric	12			Line 16	
33	APPLD_ESTTAX	Numeric	12			Line 17	
34	EST_TAX_PYMT	Numeric	12			Line 18	
35	EXT_PYMT_AMT	Numeric	12			Line 19	
36	PASS_ENTY_WHOLD	Numeric	12			Line 21	
37	FID_PASS_ENTITY	Numeric	9			Line 21	
38	TOTAL_REFUND_CRS	Numeric	12			Line 22	
39	TOTAL_PAYMENTS	Numeric	12			Line 23	
40	AMT_OVRPD	Numeric	12			Line 24	
41	CR_TO_AMT	Numeric	12			Line 25	
42	RFD_AMT	Numeric	12			Line 26	
43	BAL_DUE_AMT	Numeric	12			Line 27	
44	M2220_AMT	Numeric	12			Line 28a	

45	PNLT_AMT	Numeric	12			Line 28b	
46	TOT_PNLT_AMT	Numeric	12			Line 28	
47	INT_UNPD_BAL	Numeric	12			Line 29	
48	TOT_AMT_DUE	Numeric	12			Line 30	
49*	ORIG_PYMNT_AMEND	Numeric	12			New line 20	
50	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule A Layout

<u>2-D Field No.</u>	<u>FIELD NAME</u>	<u>Data Type</u>	<u>Size Byt es</u>	<u>Req 'd Fiel d</u>	<u>VALUE</u>	<u>NOTES</u>	<u>Location on the Form</u>
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	2017		
6	FORM_CDE	Alpha	3	Y	060		
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	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	CORP_NAME	Alpha	32	Y			
15	FID	Numeric	9	Y		Schedule A page 1	
16	BUILD_COL_A	Numeric	12			Line 1a, Col A	
17	BUILD_COL_B	Numeric	12			Line 1a, Col B	
18	BUILD_NET	Numeric	12			Line 1a, Col C	
19	LAND_COL_A	Numeric	12			Line 1b, Col A	
20	LAND_NET	Numeric	12			Line 1b, Col C	
21	VEHIC_COL_A	Numeric	12			Line 1c, Col A	
22	VEHIC_COL_B	Numeric	12			Line 1c, Col B	
23	VEHIC_NET	Numeric	12			Line 1c, Col C	
24	MACH_TAX_COL_A	Numeric	12			Line 1d, Col A	
25	MACH_TAX_COL_B	Numeric	12			Line 1d, Col B	
26	MACH_TAX_NET	Numeric	12			Line 1d, Col C	
27	MACH_NO_TAX_COL_A	Numeric	12			Line 1e, Col A	
28	MACH_NO_TAX_COL_B	Numeric	12			Line 1e, Col B	
29	MACH_NO_TAX_NET	Numeric	12			Line 1e, Col C	
30	EQUIP_COL_A	Numeric	12			Line 1f, Col A	
31	EQUIP_COL_B	Numeric	12			Line 1f, Col B	
32	EQUIP_NET	Numeric	12			Line 1f, Col C	
33	FIX_COL_A	Numeric	12			Line 1g, Col A	
34	FIX_COL_B	Numeric	12			Line 1g, Col B	
35	FIX_NET	Numeric	12			Line 1g, Col C	
36	IMPROV_TAX_COL_A	Numeric	12			Line 1h, Col A	
37	IMPROV_TAX_COL_B	Numeric	12			Line 1h, Col B	
38	IMPROV_TAX_NET	Numeric	12			Line 1h, Col C	
39	IMPROV_NOTAX_COL_A	Numeric	12			Line 1i, Col A	
40	IMPROV_NOTAX_COL_B	Numeric	12			Line 1i, Col B	
41	IMPROV_NOTAX_NET	Numeric	12			Line 1i, Col C	
42	DEP_ASSET_COL_A	Numeric	12			Line 1j, Col A	
43	DEP_ASSET_COL_B	Numeric	12			Line 1j, Col B	

44	DEP_ASSET_NET	Numeric	12			Line 1j, Col C	
45	CONST_IN_PROG	Numeric	12			Line 1k, Col A	
46	CONST_IN_PROG_NET	Numeric	12			Line 1k, Col C	
47	MASS_CAP_ASSET	Numeric	12			Line 1l	
48	MA_GEN_MERCH	Numeric	12			Line 2a	
49	MA_EXMP_GOODS	Numeric	12			Line 2b	
50	MA_NONDEP_ASSET	Numeric	12			Line 3	
51	MA_TOT_TANG_ASSET	Numeric	12			Line 4	
52	NON_MA_BUILD_COL_A	Numeric	12			Line 5a, Col A	
53	NON_MA_BUILD_COL_B	Numeric	12			Line 5a, Col B	
54	NON_MA_BUILD_NET	Numeric	12			Line 5a, Col C	
55	NON_MA_LAND_COL_A	Numeric	12			Line 5b, Col A	
56	NON_MA_LAND_NET	Numeric	12			Line 5b, Col C	
57	NONMA_IMPRV_COL_A	Numeric	12			Line 6, Col A	
58	NONMA_IMPRV_COL_B	Numeric	12			Line 6, Col B	
59	NONMA_IMPRV_NET	Numeric	12			Line 6, Col C	
60	NONMA_CAP_ASSET_COL_A	Numeric	12			Line 7, Col A	
61	NONMA_CAP_ASSET_COL_B	Numeric	12			Line 7, Col B	
62	NONMA_CAP_ASSET_NET	Numeric	12			Line 7, Col C	
63	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule A, 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	2017		
6	FORM_CDE	Alpha	3	Y	060		
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	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	NON_MA_INVENTORY	Numeric	12			Schedule A pg 2, Line 8	
15	NON_MA_NON_DEPREC	Numeric	12			Line 9	
16	NON_MA_TANG_ASSET	Numeric	12			Line 10	
17	TOT_TANG_ASSETS	Numeric	12			Line 11	
18	INVEST_SUB_CORP	Numeric	12			Line 12a	
19	OTHER_INVEST	Numeric	12			Line 12b	
20	NOTE_RECEIVABLE	Numeric	12			Line 13	
21	ACCOUNT_RECEIVABLE	Numeric	12			Line 14	
22	INT_CO_RECEIVABLE	Numeric	12			Line 15	
23	CASH	Numeric	12			Line 16	
24	OTHR_ASSETS	Numeric	12			Line 17	
25	TOTAL_ASSETS	Numeric	12			Line 18	
26	MORT_MA_TAN_PROPT	Numeric	12			Line 19a	
27	MORT_OTHR_TAN_AST	Numeric	12			Line 19b	
28	BOND_DEBT	Numeric	12			Line 20	
29	ACCOUNT_PAYABLE	Numeric	12			Line 21	
30	INTERCO_PAYABLES	Numeric	12			Line 22	
31	NOTES_PAYABLE	Numeric	12			Line 23	
32	MISC_CUR_LIABIL	Numeric	12			Line 24	
33	MISC_ACCRU_LIABIL	Numeric	12			Line 25	

34	TOT_LIABILITY	Numeric	12			Line 26	
35	TOT_CAP_STOCK	Numeric	12			Line 27	
36	CAP_SURPLUS	Numeric	12			Line 28	
37	RETAINED_EARNINGS	Numeric	12			Line 29, Neg. values ok	
38	UNDISTRIB_INCOME	Numeric	12			Line 30	
39	TOT_CAPITAL	Numeric	12			Line 31, Neg. values ok	
40	TREASURY_STOCK	Numeric	12			Line 32	
41	TOT_LIAB_CAPITAL	Numeric	12			Line 33	
42	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedules B/C Layout

<u>2-D Field No.</u>	<u>FIELD NAME</u>	<u>Data Type</u>	<u>Size Bytes</u>	<u>Req'd Field</u>	<u>VALUE</u>	<u>NOTES</u>	<u>Location on the Form</u>
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	2017		
6	FORM_CDE	Alpha	3	Y	061		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sched.	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	CORP_NAME	Alpha	32	Y			
15	FID	Numeric	9	Y			
16	MA_TANG_PROPERTY	Numeric	12			Schedule B, Line 1	
17	MA_REAL_ESTATE	Numeric	12			Line 2	
18	MA_VEHICLES	Numeric	12			Line 3	
19	MA_MACHIN_TAX	Numeric	12			Line 4	
20	MA_IMPROVE	Numeric	12			Line 5	
21	MA_TANG_PROP_TAX_6	Numeric	12			Line 6	
22	MA_TANG_PROP_NOTAX	Numeric	12			Line 7	
23	TOTAL_ASSETS	Numeric	12			Line 8	
24	MA_TANG_PROP_TAX_9	Numeric	12			Line 9	
25	ASSETS_NOTAX	Numeric	12			Sub line 9 from line 8	
26	INVEST_IN_SUBS	Numeric	12			Line 11	
27	ASSETS_SUB_ALLOCAT	Numeric	12			Line 12	
28	INC_APPORT_PERCENT	Numeric	7			NO Decimal Point	
29	ALLOCATED_ASSETS	Numeric	12			Line 14	
30	TANG_PRP	Numeric	7			NO Decimal Point	
31	C_MA_TANG_PROP	Numeric	12			Schedule C, Line 1	
32	C_MA_REAL_ESTATE	Numeric	12			Line 2a	
33	C_MA_VEHICLES	Numeric	12			Line 2b	
34	C_MA_MACHIN_TAX	Numeric	12			Line 2c	
35	C_MA_IMPROVE	Numeric	12			Line 2d	
36	C_MA_EXEMPT_GOODS	Numeric	12			Line 2e	
37	C_MA_TREATMNT_FACIL	Numeric	12			Line 2f	
38	C_MA_CLEAN_DED	Numeric	12			Line 2g	
39	C_MA_XMT_TANG_PROP	Numeric	12			Line 3	
40	C_MA_TAX_TANG_PROP	Numeric	12			Line 4	
41	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedule D/E1 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	2017		
6	FORM_CDE	Alpha	3	Y	062		
7	PAGE_NUM	Alpha	1	Y	1	Pg numb 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	2017		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	2	Y	1		
13	Of total count	Numeric	2	Y	1		
14	D_TOT_ASSETS	Numeric	12			Schedule D, Line 1	
15	D_TOT_LIABILITIES	Numeric	12			Line 2	
16	D_TANG_PROP_TAX	Numeric	12			Line 3	
17	D_MORT_TANG_PROP	Numeric	12			Line 4	
18	D_SUBTOTAL	Numeric	12			Subtract line 4 from line 3 not less than zero	
19	D_INVEST_SUBSIDIARY	Numeric	12			Line 6	
20	D_DEDUCTIONS	Numeric	12			add 2, 5 and 6	
21	D_ALLOC_NET_WORTH	Numeric	12			Sub line 7 from line1	
22	D_INC_APPRT_PERCNT	Numeric	7			Line 9 NO Decimal Point	
23	D_TAX_NET_WORTH	Numeric	12			multiply line 8 by line 9	
24	E1_TOT_DIVIDENDS	Numeric	12			Schedule E-1, Line 1	
25	E1_CORP_TRUST_DIVID	Numeric	12			Line 2	
26	E1_DIVID_DISCS	Numeric	12			Line 3	
27	E1_15_VOTE_STOCK	Numeric	12			Line 4	
28	E1_DIVID_RICS	Numeric	12			Line 5	
29	E1_DIVID_REITS	Numeric	12			Line 6	
30	E1_TOT_TAX_DIVID	Numeric	12			Add lines 2 through 6	
31	E1_ELIG_DIVID_DEDCT	Numeric	12			Line 8	
32	E1_DIVID_DEDUCTION	Numeric	12			multiply line 8 by .95	
33	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Schedules E 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	2017		
6	FORM_CDE	Alpha	3	Y	064		
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	2017		
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	Y			
15	FID	Numeric	9	Y			
16	GR_RCPT_SLS	Numeric	12			Negative values allowed	
17	GR_PFT_AMT	Numeric	12			Negative values allowed	
18	OTHR_DED_AMT	Numeric	12			Negative values allowed	
19	NET_ICM_AMT	Numeric	12			Negative values allowed	
20	US_WAGE_CR	Numeric	12			Line 5	
21	SUBTOT_6	Numeric	12			Negative values allowed	
22	ST_MNCLPBOND	Numeric	12			Negative values allowed	
23	FR_STK_TAX	Numeric	12			Negative values allowed	
24	168(K)_DEP_RECAP	Numeric	12			Negative values allowed	
25	INTANG_EXP	Numeric	12			Line 10	
26	INTER_EXP	Numeric	12			Line 11	
27	FED_PROD_ADD_BACK	Numeric	12			Line 12	
28	OTHER_ADJUSTMNTS	Numeric	12			Negative values allowed	
29	SUBTOTAL_14	Numeric	12			Negative values allowed	
30	ABAND_BUILD_DED	Numeric	12			Line 15a	
31	ABAND_BUILD_AMT	Numeric	12			Line 15	
32	DIVIDEND_DED	Numeric	12			Line 16	
33	ADD_BK_INTANG_EXP	Numeric	12			Line 17	
34	ADD_BK_INTERST_EXP	Numeric	12			Line 18	
35	INC_SUBJ_APPRTMT	Numeric	12			Negative values allowed	
36	INC_APPRT_PCNT	Numeric	7			NO Decimal Point	
37	APPRED_INCOME	Numeric	12			Negative values allowed	
38	INC_NOT_SUB_APPRT	Numeric	12			Negative values allowed	
39	TOT_NET_INC	Numeric	12			Negative values allowed	
40	SOLAR_WIND_DED	Numeric	12			Line 24	
41	MA_TAXBL_INC	Numeric	12			Negative values allowed	
42	NET_OPER_LOSS	Numeric	12			Line 26	
43	MASS_TAXABLE_INCOM	Numeric	12			Negative values allowed	
44	N_O_L_CARRYFWD	Numeric	12			Line 28	
45	END OF FILE	Alpha	5	Y	*EOD*	FTA Standard	