



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2018 and 12-31-2018 below. Fiscal year filers enter appropriate dates.

Tax year beginning ▶

MMDDYYYY

Tax year ending ▶

MMDDYYYY

# Form 355 Business/Manufacturing Corporation Excise Return 2018

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 ..... 2 MMDDYYYY
- 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  RIC  Public REIT
- 5 Fill in if corporation is included in a 355U filing (see instructions) .....
- 6 FID of principal reporting corporation (if line 5 is filled in) ..... 6
- 7 Fill in if line 5 is filled in and corporation's tax year ends in a different month than the 355U .....
- 8 Fill in if corporation is an insurance mutual holding 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 MMDDYYYY
- 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? <input type="checkbox"/> (enclose Form M-2848) <input type="checkbox"/> No		Paid preparer's signature	Date <input type="checkbox"/> Fill in if self-employed
Taxpayer's e-mail address			

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



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EXCISE CALCULATION

1	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) . . . . .	▶	<input type="text"/>	×	.0026 =	▶	1	<input type="text"/>
2	Taxable net worth, if applicable (from Schedule D, line 10) . . . . .	▶	<input type="text"/>	×	.0026 =	▶	2	<input type="text"/>
3	Massachusetts taxable income (from Schedule E, line 27). Not less than "0" . . . . .	▶	<input type="text"/>	×	.0800 =	▶	3	<input type="text"/>
4	Credit recapture (enclose Credit Recapture Schedule). See instructions. . . . .	▶	<input type="text"/>				4	<input type="text"/>
5	Additional tax on installment sales . . . . .	▶	<input type="text"/>				5	<input type="text"/>
6	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5 . . . . .						6	<input type="text"/>
7	Total credits (from Credit Manager Schedule; combined report filers, see instructions). . . . .	▶	<input type="text"/>				7	<input type="text"/>
8	Excise after credits. Subtract line 7 from line 6 . . . . .						8	<input type="text"/>
9	Combined filers only, enter the amount of tax from Schedule U-ST, line 41 . . . . .						9	<input type="text"/>
10	Minimum excise ( <b>cannot be prorated; combined report filers, see instructions</b> ) . . . . .						10	<input type="text"/>
11	Excise due before voluntary contribution. (line 8 or 10, whichever is greater) . . . . .						11	<input type="text"/>
12	Voluntary contribution for endangered wildlife conservation. . . . .	▶	<input type="text"/>				12	<input type="text"/>
13	Excise due plus voluntary contribution. Add lines 11 and 12 . . . . .	▶	<input type="text"/>				13	<input type="text"/>
14	2017 overpayment applied to your 2018 estimated tax. . . . .	▶	<input type="text"/>				14	<input type="text"/>
15	2018 Massachusetts estimated tax payments (do not include amount in line 14) . . . . .	▶	<input type="text"/>				15	<input type="text"/>
16	Payment made with extension . . . . .	▶	<input type="text"/>				16	<input type="text"/>
17	Payment with original return. Use only if amending a return. . . . .	▶	<input type="text"/>				17	<input type="text"/>
18	Pass-through entity withholding (from Schedule 3K-1)							
	Payer ID number ▶		<input type="text"/>					
19	Total refundable credits (from Credit Manager Schedule) . . . . .	▶	<input type="text"/>				19	<input type="text"/>
20	Total payments. Add lines 14 through 19. . . . .						20	<input type="text"/>
21	Amount overpaid. Subtract line 13 from line 20 . . . . .						21	<input type="text"/>
22	Amount overpaid to be credited to 2019 estimated tax. . . . .	▶	<input type="text"/>				22	<input type="text"/>
23	Amount overpaid to be refunded. Subtract line 22 from line 21 . . . . . Refund	▶	<input type="text"/>				23	<input type="text"/>
24	Balance due. Subtract line 20 from line 13. . . . . Balance due	▶	<input type="text"/>				24	<input type="text"/>
25	a. M-2220 penalty ▶		<input type="text"/>					
	b. Late file/pay penalties		<input type="text"/>					
	a + b =						25	<input type="text"/>
26	Interest on unpaid balance. . . . .						26	<input type="text"/>
27	Payment due at time of filing. See instructions . . . . . Total due	▶	<input type="text"/>				27	<input type="text"/>



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet

2018

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

Grid for Federal Identification Number

Table with 3 columns: Line number, Description, and Amount grid. Rows 8-18 include Inventories, Supplies, Tangible assets, Investments, Notes receivable, Accounts receivable, Intercompany receivables, Cash, and Other assets.

LIABILITIES AND CAPITAL

Table with 3 columns: Line number, Description, and Amount grid. Rows 19-33 include Mortgages, Bonds, Accounts payable, Notes payable, Miscellaneous liabilities, Total liabilities, Total capital stock issued, Paid-in or capital surplus, Retained earnings, Undistributed S corporation net income, Total capital, Treasury stock, and Total liabilities and capital.

▼ If a loss, mark an X in box at left



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule B Tangible or Intangible Property Corporation Classification

2018

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

Table with 15 rows for Schedule B. Columns include line number, description, and a grid for numerical entry.

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. Columns include line number, description, and a grid for numerical entry.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule D Intangible Property Corporation

2018

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. Columns include line number, description, and a 5-digit grid for entry.

Schedule E-1 Dividends Deduction

Table with 9 rows for Schedule E-1. Columns include line number, description, and a 5-digit grid for entry.

