

## 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. 12312018 01012018 Tax year ending ▶ Tax year beginning ▶ Business/Manufacturing Corporation Excise Return **2018** NAME OF CORPORATION 0412345 TEST ONE CORP SERVICE PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT) 3 1 1 1 1 1 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 ► 01031991 Ĵ`R&D∕Ć D<sub>c</sub>Classified mfg RIC Public REIT Fill in if corporation is included in a 355U filling (see instructions) FID of principal reporting corporation (if line 5 is filled in) ... Fill in if line 5 is filled in and corporation's tax year ends in a different month than the 355U. Fill in if corporation is an insurance mutual holding corporation 9 Fill in if corporation is requesting alternative apportionment (enclose, Form AA-1) ... 10 561300 10 Principal business code (from U.S. return) 500 11 Average number of employees in Massachusetts 12 Average number of employees worldwide 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. 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) Print paid preparer's name Preparer's SSN 01/02/2019 RICHARI) RICHIE or PTIN Paid preparer's phone Paid preparer's 7654321 シェノ・ファファア (614)622 Fill in if self-employed Are you signing as an authorized delegate of the appropriate corporate officer? (enclose Form M-2848) 1021 7019 Taxpayer's e-mail address



# 2018 FORM 355, PAGE 2 EXCISE CALCULATION

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) $\times .0026 = 2$	19681
3	Massachusetts taxable income (from Schedule E, line 27). Not less than "0" $\times$ .0800 = $\times$ 3	262.953
4	Credit recapture (enclose Credit Recapture Schedule). See instructions ▶ 4	7.9.49
<b>.</b> 5	Additional tax on installment sales	55614
6	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5	346197
77	Total credits (from Credit Manager Schedule; combined report filers, see instructions) ▶ 7	. 300
18	Excise after credits. Subtract line 7 from line 6	345.897
19	Combined filers only, enter the amount of tax from Schedule U-ST, line 41	
10:	Minimum excise (cannot be prorated; combined report filers, see instructions)	10 456
11.	Excise due before voluntary contribution. (line 8 or 10, whichever is greater)	345897
12	Voluntary contribution for endangered wildlife conservation:▶ 12	100
13	Excise due plus voluntary contribution. Add lines 11 and 12	345997
113	2017 overpayment applied to your 2018 estimated tax. ► 14	6700
15	2018 Massachusetts estimated tax payments (do not include amount in line 14) ▶ 15	340000
10	Payment made with extension ▶ 16	64200
<b>177</b>	Payment with original return. Use only if amending a return. ▶ 17	
118	Pass-through entity withholding (from Schedule 3K-1)	
	Payer ID number ► ► 18 .	300
19	Total refundable credits (from Credit Manager Schedule) ▶ 19  Total payments. Add lines 14 through 19	411200
20		65203
•21 <sub>0</sub>	Amount overpaid. Subtract line 13 from line 20	
22	Amount overpaid to be credited to 2019 estimated tax ≥ 22	53,836
23	Amount overpaid to be refunded. Subtract line 22 from line 21	. 10000
24	Balance due. Subtract line 20 from line 13	101-
25	a. M-2220 penalty $\triangleright$ 1367 b. Late file/pay penalties $a + b = 25$	1367
26	Interest on unpaid balance	
27	Payment due at time of filing. See instructions	



# 2018 FORM 355, PAGE 3

CORPORATION NAME

TEST ONE CORPLIANTED TO THE

FEDERAL IDENTIFICATION NUMBER

041234567

ASSETS	A. Original Cost	B. ACCUMULATED DEPRECIATION AND AMORTIZATION	C. NET BOOK VALUE
Capital assets in Massachusetts:			. ***
a. Buildings ▶ 1a	**	• • • • • • • • • • • • • • • • • • • •	
<b>b.</b> Land ▶ 1b	10	-	And the second s
c. Motor vehicles and trailers ▶ 1c	.184.871	182003	286
d. Machinery taxed locally ▶ 1d	44. At-		es de la companya de La companya de la companya de
e. Machinery not taxed locally1e	# <u></u>	A	A Auguston San
f. Equipment1f	5340238	5.056.077	28416
g. Fixtures	1808598	1.759,628	4 8 9 7
h. Leasehold improvements taxed locally ▶ 1h	1203588	1263588	e i e e e e e e e e e e e e e e e e e e
i. Leasehold improvements <b>not</b> taxed locally1i			and the second s
j. Other fixed depreciable assets 1j			
<b>k.</b> Construction in progress1k			and the section of th
I. Total capital assets in Massachusetts			33599
Inventories in Massachusetts:			e megae syantys
a. General merchandise		2a	and the same of th
b. Exempt goods		▶ 2b	A STATE OF THE STA
Supplies and other non-depreciable assets	n Massachusetts	3	The second of th
Total tangible assets in Massachusetts			33599
Capital assets outside of Massachusetts:	)		•
a. Buildings and other depreciable			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
assets5a	<b>1</b>	· · · · · · · · · · · · · · · · · · ·	en de la proposición de la francia de la companya d
<b>b.</b> Land5b	** · **		
Leaseholds/leasehold improvements outside Massachusetts 6	<b>%</b>		

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE



FEDERAL IDENTIFICATION NUMBER
041234567

2018 FORM 355, PAGE 4

The second		140966
8	Inventories outside Massachusetts	110100
9	Supplies and other non-depreciable assets outside Massachusetts	
10	Total tangible assets outside of Massachusetts	140,966
11	Total tangible assets. Add lines 4 and 10	476965
12	Investments (capital stock investments and equity contributions only):	0.000
	a. Investments in subsidiaries at least 80% owned ▶ 12a	. 20196
	<b>b.</b> Other investments	1. " 1. " 1. " 1. " 1. " 1. " 1. " 1. "
18	Notes receivable	
W	Accounts receivable	
115	Intercompany receivables	1500
10	Cash	573 <i>520</i>
117	Other accets	18633815
13	Total assets 18	31,808534
		<del> </del>
19	Mortgages on:	
کان	a. Massachusetts tangible property taxed locally	
	a. Massachusetts tanigible property taxed locally	
	b. Other tangible assets	and the state of t
20	Bonds and other funded debt	Section of the sectio
211	Accounts payable	3765110
22	Intercompany payables	the state of the s
23	Notes payable	the state of the control of the state of the
24	Miscellaneous current liabilities	6468927
25	Miscellaneous accrued liabilities	69614950
26	Total liabilities ▶ 26	172119336
277	Total capital stock issued	3.60 63 65
28.	Paid-in or capital surplus	1 1.0000000 f a loss, mark an X in box at left
29	Retained earnings and surplus reserves ≥ 29 X	17167
80	Undistributed S corporation net income ► 30	
81	Total capital. Add lines 27 through 30	14589198
32		
	Treasury stock	21808624
<u>33]</u>	Total liabilities and capital. Do not enter less than "0"	31,0,0,0,0,0,0,0



# 2018 FORM 355, PAGE 5

FEDERAL IDENTIFICATION NUMBER

CORPORATION NAME    TIESITI ONEL CORP.	O 4	ation Number	156	7
Schedule B Tangible or Intangible Property Corporation Classification	•		2018	8
Enter all values as net book values from Schedule A, col. c.			- Joseph St. Co.	_
Total Massachusetts tangible property (from Schedule A, line 4)	1	,3:3	5.999	•
Massachusetts real estate (from Schedule A, lines 1a and 1b)	2		. •	_
Massachusetts motor vehicles and trailers (from Schedule A, line 1c)	3		2868	<b>)</b>
4 Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 10	I)4	es.		:
Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h)	5	•••	,	
Massachusetts tangible property taxed locally. Add lines 2 through 5	▶6.		2868	<b>)</b>
$\overline{m{T}}$ Massachusetts tangible property not taxed locally. Subtract line 6 from line 1	7		3131	
Total assets (from Schedule A, line 18)	.÷8 3	180	8534	
Massachusetts tangible property taxed locally (from line 6 above)	9	- C "	2868	
Total assets not taxed locally. Subtract line 9 from line 8	Õ <sub>10</sub> 3	1.80	5,666	
Investments in substitutiones at least ook owned (not) Schedule Aginie (24)	11 <sub>j</sub> e		0196	
Assets subject to allocation. Subtract line 11 from line 10.	<sub>12</sub> 3	1.78	5.47 C	<b>)</b>
13 Income apportionment percentage (from Schedule F, line 5)	13	051	9675	
1/3 Allocated assets. Multiply line 12 by line 13	14	6.51	8114	
15 Tangible property percentage. Divide line:7 by line:14?	15	002	0168	,
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.			-
Total Massachusetts tangible property:(from Schedule A, line 4)				
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			
Total exempt Massachusetts tangible property. Add lines 2a through 2g	3		•	
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.	tion 4	4.	А	



# 2018 FORM 355, PAGE 6

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

TEST ONE CORP 041234567

Sch	edule 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.	01000034
	Total assets (from Schedule A, line 18)	31.000539
2	Total liabilities (from Schedule A, line 26)	11.217.336
-3.	Massachusetts tangible property taxed locally (from Schedule B, line 6)	2868
4	Mortgages on Massachusetts tangible property taxed locally (from Schedule A, line 19a)	
5	Subtract line 4 from line 3. Do not enter less than "0"	· ·
- 6	Investments in subsidiaries at least 80% owned (from Schedule A, line 12a)	20.196
77	Deductions from total assets. Add lines 2, 5 and 6	17242400
8	Allocable net worth. Subtract line 7 from line 1. Do not enter less than "0"	14566134
9.	Income apportionment percentage (from Schedule F, line 5)	9 051 9 675
10	Taxable net worth. Multiply line 8 by line 9. Enter result in line 2 of the Excise Calculation on page 2, and enter "0" in line 1 of the Excise Calculation	7569656
Sch	edule E-1 Dividends Deduction	
1	Total dividends. See instructions	20000
2	Dividends from Massachusetts corporate trusts	
ংগ্ৰ	Dividends from non-wholly-owned DISCs 3	
14	Dividends, if less than 15% of voting stock owned	
5	Dividends from RICs	
6	Dividends from REITs 6	<b>A</b>
7	Total taxable dividends. Add lines 2 through 6	
8	Dividends eligible for deduction. Subtract line 7 from line 1	20000
9	Dividends deduction. Multiply line 8 by .95	[9.000



TEST ONE CORPLIE

## 2018 FORM 355, PAGE 7

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

041234567

# **Schedule E** Taxable Income ▼ If a loss, mark an X in box at left 63393967 22895322 2809487 6146083 5000 6141083 3500 509035 Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income° ► 8 36020 Section 168(k) "bonus" depreciation adjustment. See instructions ..... 4000 Section 31I and 31K intangible expense add back adjustment. See instructions 750 Section 31J and 31K interest expense add back adjustment. See instructions. Federal production activity add back adjustment. See instructions . 6613470 Add lines 6 through 13..... Abandoned building renovation deduction. 19000 Dividends deduction (from Schedule: E-1, line 9) 4000 6589720 0519675 Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)...... ≥ 20 3424513 680 3,425193 Total net income allocated or apportioned to Massachusetts. Add lines 21 and 22 . . . . . . . . . ≥ 23 Certified Massachusetts solar or wind power deduction . . . . . . . . ≥ 24 3425193 Massachusetts taxable income before net operating loss deduction. Subtract line 24 from line 23 . . . . . 25 138280 3286913 Total net operating loss available for carryover to future years . . . . . . . . . . . . . ≥ 28

•	<u>                                      </u>

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER
041234567

# TEST ONE CORP. Schedule F Income Apportionment

Mutual fund service corporation re	tual fund service corporation reporting sale porting sales of non-mutual funds — C ne or more factors from prior year (attach	Other	s only	
BUSINESS LOCATIONS OUTSIDE OF M	ASSACHUSETTS	-		
CITY AND STATE	SPECIFY WHETHER FACTORY, SALES OFFICE, WAREHOUSE, CONSTRUCTION SITE, ETC.	ACCEPTS ORDERS	REGISTERED TO DO BUSINESS IN STATE	FILES RETURNS IN STATE
ST. LOUIS, MO	WORKSITE	0	•	•
			0	0
)		0		0
APPORTIONMENT FACTORS			***************************************	
Tangible property:		10	<b>A A</b>	
a. Property owned (averaged)	► Massachusetts 8466	68375	Worldwide 85	37.320
b. Property rented (capitalized)	► Massachusetts 3.029	1.256	Worldwide 30	29,256
	11497	5093	W 115	66576
c. Total property owned and rented	Wassacriuseits		• • • • • • • • • • • • • • • • • • •	
d. Tangible property apportionment perc	centage. Divide (from line 1c) Massachuse	etts total by worldw	ride total1d $\mathcal{O}_{\kappa}$	793 906
Payroll:			<b>~</b> ~ ~	.00-01
a. Total payroll	···· Simassaciiusella		Worldwide 255	
b. Payroll apportionment percentage. Di	vide (from line:2a) Mass. total payroll by	worldwide total pa	yroll2b 0.6	04329
Sales:			•	
a. Tangibles (Massachusetts destination	Massachusetts	42		
		:		
b. Tangibles (Massachusetts throwback			Worldwide :	0000
c. Services (including mutual fund sales	Massachusetts 1539	1949.	Worldwide 64.1	
d. Rents and royalties	Massachusetts . / O	000	Worldwide	10000
e. Other	Massachusetts	1500	Worldwide ·	5.000
	1540-	7449	641	35590
f. Total sales	, Maddamadatta	•	worldwide ,	
Massachusetts mutual fund sales by tot	tual fund corporations reporting mutual fu al mutual fund sales. All other corporatior	ns, including mutua	al fund	
, ,	ual fund sales, divide (from line 3f) Massa		s by an O. A	40232
<sup>1</sup>	ons must complete this line. Section 38 n			•
service corporations reporting mutual fu	and sales, enter the amount from line 3g.	All other corporation	ons, including	
•	ing non-mutual fund sales, enter the total		11 ( )	78699
Massachusetts apportionment percentaç	e. If the taxpayer is a Section 38 manufac	turer, enter the am	ount from line	
	al fund service corporations for mutual fu es E for mutual fund sales only. All other			
	es E for mutual fund sales only. All other of -mutual fund sales, divide line 4 by 4, ent			19675



# Massachusetts Department of Revenu Schedule CRS Credit Recapture Schedule

2018

For calendar year 2018 or taxable year beginning O1/01/2018 2018 and ending 12/31/2018

Name of taxpayer

TEST OM= CORP

O4 1234567

## **Instructions**

Certain Massachusetts tax credits are subject to recapture as specified in the statute authorizing the credit (e.g. investment tax is subject to recapture under MGL ch 63, § 31A(e) if an asset for which the credit was taken is disposed of before the end of its useful life). If a recapture calculation is required, the amount of the credit allowed is redetermined and the reduction in the amount of credit allowable is recaptured to the extent the credit was taken or used in a prior year. See DOR Directive 89-7. Taxpayers who have a recapture calculation must complete this schedule whether or not a recapture tax is determined to be due.

List each credit for which a recapture calculation must be made. For credits tracked by certificate numbers that must be reported on the return to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter credits separately by type and the year to which they relate. List only those credits and certificate numbers or tax years for which a reduction in the credit is being calculated.

For each credit, show both the original amount of the credit and the revised amount; the difference between these is the reduction in the credit or tentative recapture. For the investment tax credit (and similar credits) where recapture is being required for some but not all of the assets placed in service during a given year, the total shown for the original credit and revised credit amounts should be the amounts for the assets subject to recapture.

If any of the credit associated with the certificate number and/or tax year (as applicable) was never used, subtract that amount from the tentative recapture and any portion of the reduction in credit that is not offset is added to the return as recapture tax. Reduce any available credit carryover by the amount used to offset tentative recapture.

# **Credit recaptures**

# 1 tot nous availit for which recenture in teleine whose

Credit type	Period end date (mm/dd/yyyy)	Certificate number	Original amount	Revised amount	Credit never used	Addition to excise
LOWING	12/31/2018	. 😾	R 10000	2051	7949	7949
			2	(V)		
					ľ	
		10.5 U	101. 8 2			
			V.	I	· · · · · · · · · · · · · · · · · · ·	
		10 11 B	. <u>.                                   </u>	<u> </u>	<u> </u>	
	``L;	W/ A	1	<u></u>		
		(C <sub>3</sub> )	1			
	·					
			1		<u> </u>	
	·		1			
					<u> </u>	
			•			



# Massachusetts Department of Revenue

# Credit Manager Schedule Schedule CMS

or calendar year 2018 or taxable year beginning $oi/o_i/2o_i 8$	01/01/2018	2018 and ending	12/31/2018
Vame of taxpayer	Identification number	Total credits taken this year (add lines 1h and 3i)	Total refundable credits allowable this year (add lines 2g and 4h)
TEST ONE CORP	04/234567	300	300

# Instructions

credits separately by type and the year to which they relate. List credits available whether or not they are being used in the current year. ment of Revenue or another state agency that must be used to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter Taxpayers with credits available for use in the current year must file this schedule to report the credits and the amount of each credit used. For credits tracked by certificate numbers issued by the Depart-

affiliates. For pass-through entities, report the amount of credits distributed to partners/shareholders/beneficiaries in the credit shared column. For each credit, report the amount of the credit available for use and the amount of credit taken this year to reduce tax. For corporations filing a combined report, report the amount of credit shared with

# Section 1. Non-refundable credits

Section 1. Non-retundable credits

Instructions. List all credits available not received via Massachusetts K-1s or credit transfer\*, including those not used in the current year. Show the amounts used to reduce the total excise or tax, passed to partners/shareholders/beneficiaries, or shared with affiliates. Note: If you are using a tax credit that does not have an expiration date, for example the Van Pool, fill in the "Non-Expiring" oval and leave to partners/shareholders/beneficiaries, or shared with affiliate hlank

\*Taxpayers taking the Brownfields Credit, Film Incentive Credit, and/or Medical Device Credit received via credit transfers/sales should complete section 1

	_			in Credit chared
non-expiring	number	rtificate balance	this year	this year
0	12/31/2018 / 1 11 12 11	<u>ئ</u> ك	35	
0	12/31/2018 3040 B 00045	45	24	
0	12/31/2018 MASHO16:442	65	65	
0	12/31/2018 NHRCORIG	35	35	
0	18/131/2018/2 40.20m0 2345	19	19	
0	12/3/12018 3/344WIII	<i>8</i> 0	30	
0	12/31/2018 12 4369 H12345	30	30	
0	1a/31/2018	51	51	
0				
0				
0				
0				
0				
credit(s) taken this yea	r here and where indicated above		008	•
	non-expiring	(mm/dd/yyyy)   number   12/31/2018   2040 B 00045   12/31/2018   12/31	1020.00 B 000457 1020.00 B 000457 1020.00 0 3345 1030.00 0 3345 1030.00 0 3345 1030.00 0 3345 1030.00 0 3345	Certificate balance   This     ACHO B 00045   45     ACHO B 0004



CORP	
041	Identification i
23456	on number
7	

Name of taxpayer

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# Section 2. Refundable credits

the amount of the credit available after taking into consideration any credits that may have been taken or shared as shown in section 1 of this schedule. Enter the amount by which the available credit balance is being reduced and the amount to be treated as a refundable credit, which may be either 90% or 100% of the reduction (See TIR 13-6, example #3 for an illustration. Company B has \$500,000 to the reduction (See TIR 13-6) example #3 for an illustration. of credit available, reduces this by \$300,000 in order to claim a \$270,000 refundable credit as authorized under the Life Sciences Tax Incentive Program.) Instructions. Taxpayers with refundable credits who are requesting a refund from credits not received via Massachusetts K-1s or credit transfer\*, complete Section 2. For each refundable credit, report

\*Taxpayers taking the Film Incentive Credit received via credit transfers should complete section 2.

2g. Total. Enter total amount of credit(s) taken this year here and where indicated on page 1.																	CWW INV	CNSIND		27010	LFS ROC	DAI FRM	2a. Credit type
redit(s) taken this year here and v								,,,									12/31/2018	12/31/2018	19/21/9010		10/31/2018	12/31/2018	2b. Period end date (mm/dd/yyyy)
where indicated on page 1				0	1000			" " " " " " " " " " " " " " " " " " "	1 0 100	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		9 (			A 11 00		4110 V81 240 /	4707100893				E6630	2c. Certificate number
										· · ·	<u> </u>		( ) ( )	, (W) -U	V-2 3 A		M	لشكا '			120 200	1 49	2d. Credit available or certificate balance
																	20	31		8	120	19	2e. Reduction in balance for refund
300																	ao	Ls —	00	00	120	94	2f. Refundable credit taken (100% or 90%)

	i

Name of taxpayer

TEST ONE CORP

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# Section 3. Non-refundable credits received from Massachusetts K-1s or credit transfer

beneficiaries, or shared with affiliates. List all credits available, including those not used in the current year. Note: If you are using a tax credit that does not have an expiration date, for example the Research Credit, fill in the "Non-Expiring" oval and leave the "Period end date" and "Certificate number" fields blank. Instructions. List any credit for which this taxpayer received via Massachusetts K-1s or credit transfer\* and show the amounts used to reduce the total excise or tax, passed to partners/shareholders/

\*The Brownfields Credit, Film Incentive Credit, and/or Medical Device Credit cannot be reported in this section. Taxpayers receive new certificate numbers to be used in Section 1 after applying through the Department of Revenue to request transfers/sales of these credits.

3a. Federal ID number of credit source	3b. Credit type	3c. Fill in if non-expiring	3d. Period end date (mm/dd/yyyy)	3e. Certificate number	3f. Credit received	3g. Credit taken this year	3h. Credit shared this year
		0			•		
		0					
		_ o					
	•	) )			2 C V		
		) )		2 11 12			
		) (					
		C					
		0	( / N)	1 (1)			
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		0		0,0			
		0		2			
				"B"			
		0					
		.0					
		0	0				
		0					
		0					
		0					
		0					
<ol> <li>Total. Enter total amount of credit(s) taken this year here and where indicated on page 1</li> </ol>	of credit(s) taken this ye	ar here and where	e indicated on page 1				
							ı



lame of taxpayer	
ONE CORP	

Identification number

234 567

# Section 4. Refundable credits received from Massachusetts K-1s or credit transfer

ĕ,

The Film Incentive Credit cannot these credits.	The Film Incentive Credit cannot be reported in this section. Taxpayers receive new certificate numbers to be used in Section 2 after apthese credits.	on. Taxpayers receive new certif	licate numbers to be used i	The Film Incentive Credit cannot be reported in this section. Taxpayers receive new certificate numbers to be used in Section 2 after applying through the Department of Revenue to request transfers of these credits.	ih the Department of Revenu	ue to request transfers of
4a. Federal ID number of credit source	4b. Credit type	4c. Period end date (mm/dd/yyyy)	4d. Certificate number	4e. Credit available or certificate balance	4f. Reduction in balance for refund	4g. Refundable credit taken (100% or 90%)
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			7600			
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		(				
<b>4h. Total.</b> Enter total amount of	t credit(s) taken this vear	4h. Total. Enter total amount of credit(s) taken this year here and where indicated on page 1	L			
			ge 1			



# Schedule EOAC Economic Opportunity Area Credit

Name TEST ONE CORP	Federal Identifica		ll Security number	 57	
General information					
1 Type of business for which property is being		_			_
○ Sole proprietorship ○ Partnership ○ So	•	stitution $\bigcirc$	Insurance com	pany 🔴 Corporation	n O∵Trust
Ocrporation included in a combined return	l				
Other (specify)				<del></del>	
Name and identification number of type of bu		- <u>-</u>			
2 Type of return this schedule is filed with	FORM 35		FORD	MA	
3 Location of certified project	10/10/20		IUKU	7/1/7	
4 Date project was certified by EACC	10/10/ au	ισ			
Damentalian of EO/	F		4 0	- J!A (EOAO)	
Computation of 5% current yea	ir Economic Upp	ortunit	y Area Cr	= =	
P D / official to the control of the complete control of the contr			<b>2</b>	Life or	Cost (if not using
5 Briefly, but accurately, describe purchases of 5% EOAC. Complete details must be availab		•	Dáte⊹y accuired ∠	<b>recovery</b> (years)	cost, explain on separate sheet)
· · · · · · · · · · · · · · · · · · ·	e apon request.	· · · · · · · · · · · · · · · · · · ·	cquired (	(years)	<u>,</u>
100 SQ FT LOT			0/10/2018	10	1100
	// ^	<u> </u>	(2/2)		
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	<del>J </del>				1100
6 Total cost of property	• • • • • • • • • • • • • • • • • • • •			6	1100
7 US basis reduction, if any				7	
8 Total cost of property after reduction. Subtrac	t line 7 from line 6				1100
				<u></u>	
9 Available current-year EOAC. Multiply line 8 b	y .05. See instructions			9 📐	55
Credit allowable in current yea					
<ul> <li>Total tax for determining allowable credit. For</li> </ul>	າ 1, line 28; Form 1-NR/P	Y, line 32; c	or Form 2, line 4	i1 <b>10</b>	
1 Total of other credits. See instructions					
2 Subtract line 11 from line 10. Not less than "0"	`			12	
3 Enter 50% of line 12. Multiply line 12 by .5				13	
4 EOAC available this year. Add line 9 and prior				_	
Todo avaliable this year. Add line 9 and prior	years unused EOAC (IfOIII	2017 SCHE	sudie EUAU, IIN	e 17, col. c) 14 [	
5 EOAC allowable for use in current year. If line					
is less than line 14 enter line 13. Also enter the	•		•	,	
CMS; Form 2, Schedule CMS				15	

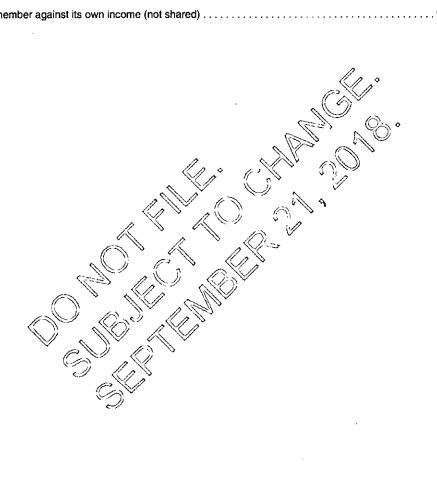


# Massachusetts Department of Revenue Schedule NOL Net Operating Loss Carryforward

For calendar year 2018 or taxab	ole year beginning 01/01/201	2018 and ending	12/31/2018
Name of corporation		entification number	, , , , , , , , , , , , , , , , , , , ,
TEST ONE COR	RP OF	11234567	****
Date of most recent ownership change	9		
Corporation's total income alloc	cated or apportioned in Massachusetts for	the year	1 3425193
2 Fill in if the amount of NOL ava	ilable for any year below is different from t	the NOL remaining as shown on last ye	ear's tax return
Explain difference (see instruct	ions)		
	year end. Losses may be carried forward railable loss for each succeeding prior taxa		
Period end date	Post apportionment NOL available	NOL used or shared	Remaining NOL
12/31/2017	3425193	438260	80
12/31/2016	3425000	(2.XI)	138200
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# Massachusetts Department of Revenue Schedule FCI Foreign Corporation Income of U.S. Shareholder

For calendar year 2018 or taxable year beginning $O/O/AOIP$ 2018 and ending $IAAIAOI$	18
The U.S. shareholder must provide copies of U.S. Forms 5471, 965 and 8992 (as filed, with all schedules and supporting sta schedule.	tements) with this
Name of U.S. shareholder  TEST ONE CORP  Taxpayer Identification number  041234567	
Fill in if U.S. shareholder is a Massachusetts combined group member Combined group election  OWorldwide OAffiliated group  Neither	
Name of principal reporting corporation of Massachusetts combined group Taxpayer Identification number  OH133 4560	
Number of foreign corporations for which U.S. shareholder is reporting income	
Fill in if any such foreign corporation is a member of the same Massachusetts combined group as a U.S. shareholder	
Part A. IRC § 965 Repatriation Transition Income. See instructions.	
Deemed repatriated income of U.S. shareholder. IRC § 965 inclusions and deductions.	
1 U.S. shareholder's 2018 IRC § 965(a) inclusion amounts (from 2018 U.S. Form 965, Part I, line 3)	1000
2 U.S. shareholder's total 2018 tax year section 965(c) deduction (from 2018 U.S. Form 965, Part 2, section 1, line 17) 2	2000
3 U.S. shareholder's 2017 IRC § 965(a) inclusion amounts (from 2018 U.S. Form 965, Part I, line 6)	3000
4 U.S. shareholder's total 2017 tax year section 965(c) deduction (from 2018 U.S. Form 965, Part 2, section 1, line 28) 4	4000
Part B. Controlled Foreign Corporation (CFC) Income: See instructions.	
Subpart F income of U.S. shareholder	
1 U.S. shareholder's Subpart F income (from U.S. Form 5471, Schedule), total of lines 1 through 4; see instructions) 1	5000
Global Intangible Low-Taxed Income((GILTI) of U.S. shareholder	
2 U.S. shareholder's IRC § 951A GILTI (from U.S. Form 8992, Part II-line 3)	6000
Dividends actually received by U.S. shàreholder from CFCs	- ~~
3 Dividends actually received by U.S. shareholder from CFCs (from U.S. Form 5471, line 5; see instructions) 3	7000



Name of U.S. shareholder

TEST ONE CORP

Taxpayer Identification number 041234567

# Part C. Total Dividends of U.S. Shareholder — Massachusetts Combined Group Member

Complete lines 1 through 9 for each year only if U.S. shareholder is a member of a Massachusetts combined group. See instructions.

Total of all U.S. and foreign dividends (deemed or actual) of U.S. shareholder (including	2017	2018
965(a) inclusions, Subpart F income, GILTI and CFC dividends)	1000	10 000
2 Combined group dividends of U.S. shareholder subject to intercompany elimination 2	900	9000
3 Total of all dividends of U.S. shareholder not subject to intercompany elimination.  Subtract line 2 from line 1	100	1000
4 Line 3 dividends attributable to U.S. subsidiaries where U.S. shareholder owns less than 15% of voting stock	30	300
5 Line 3 dividends attributable to foreign subsidiaries where U.S. shareholder owns less than 15% of voting stock	20	300
6 Line 3 dividends attributable to U.S. shareholder's ownership of RICs, REITs or non-wholly owned DISCs	\0 10	100
7 Total line 3 taxable dividends of U.S. shareholder. Add lines 4 through 6	0 60	600
8 Total line 3 dividends of U.S. shareholder eligible for 95% Massachusetts DRD. Subtract line 7 from line 3	40	400
9 95% Massachusetts DRD of U.S. shareholder. Multiply line 8 by .95	38	380
Subtract line 7 from line 3		