



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 355S S 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 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
- 5 Fill in if corporation is filing a Massachusetts combined return (see instructions)
- 6 FID of principal reporting corporation (if line 5 is filled in) ▶ 6
- 7 If line 5 is filled in, 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 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			

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

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



FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

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

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 and other funded debt, Accounts payable, Notes payable, Miscellaneous current liabilities, Miscellaneous accrued liabilities, Total liabilities, Total capital stock issued, Paid-in or capital surplus, Retained earnings and surplus reserves, 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. Rows include: 1 Total Massachusetts tangible property, 2 Massachusetts real estate, 3 Massachusetts motor vehicles and trailers, 4 Massachusetts machinery taxed locally, 5 Massachusetts leasehold improvements, 6 Massachusetts tangible property taxed locally, 7 Massachusetts tangible property not taxed locally, 8 Total assets, 9 Massachusetts tangible property taxed locally, 10 Total assets not taxed locally, 11 Investments in subsidiaries, 12 Assets subject to allocation, 13 Income apportionment percentage, 14 Allocated assets, 15 Tangible property percentage.

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. Rows include: 1 Total Massachusetts tangible property, 2 Exempt Massachusetts tangible property (a-g), 3 Total exempt Massachusetts tangible property, 4 Taxable Massachusetts tangible property.



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.

1	Total assets (from Schedule A, line 18)	1									
2	Total liabilities (from Schedule A, line 26)	2									
3	Massachusetts tangible property taxed locally (from Schedule B, line 6)	3									
4	Mortgages on Massachusetts tangible property taxed locally (from Schedule A, line 19a)	4									
5	Subtract line 4 from line 3. Do not enter less than "0"	5									
6	Investments in subsidiaries at least 80% owned (from Schedule A, line 12a)	6									
7	Deductions from total assets. Add lines 2, 5 and 6	7									
8	Allocable net worth. Subtract line 7 from line 1. Do not enter less than "0"	8									
9	Income apportionment percentage (from Schedule F, line 5)	9									
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	10									

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									

