



**Massachusetts Department of Revenue**  
**Form 355SC**  
**Security Corporation Excise Return**

**2018**

**For calendar year 2018 or taxable period beginning**

**2018 and ending**

**An exact copy of U.S. Forms 1120 or 1120-RIC, including all applicable schedules and forms required to substantiate the Massachusetts excise, must be made available to the Department of Revenue upon request. Any changes or amendments to any U.S. amount must be explained in detail.**

Name of corporation	U.S. Principal Business Code	Federal Identification number
▶		▶

Principal business address

City/Town	State	Zip	Phone number
-----------	-------	-----	--------------

Principal business address in Massachusetts

City/Town	State	Zip	Phone number
-----------	-------	-----	--------------

Fill in if  
 Amended return (see "Amended Return" in instructions)   
 Federal amendment   
 Federal audit   
 Final return

<b>1</b> Fill in if corporation is incorporated within Massachusetts ▶ <input type="radio"/>	<b>2</b> Date of charter (mm/dd/yyyy) ▶
---	--

<b>3a</b> Fill in if Class 1 security corporation ▶ <input type="radio"/>	<b>3b</b> Fill in if Class 2 security corporation ▶ <input type="radio"/>
--	--

<b>4</b> Date corporation first classified as security corporation (mm/dd/yyyy) ▶	<b>5</b> Date business began in Mass. (mm/dd/yyyy) ▶	<b>6</b> State or country of incorporation ▶
--	---	---

<b>7</b> Average number of employees in Massachusetts ▶	<b>8</b> Fill in if taxpayer disclosure statement included ▶ <input type="radio"/>
--	---

<b>9a</b> Most recent year audited by IRS (mm/dd/yyyy) ▶	<b>9b</b> Fill in if adjustments have been reported to Massachusetts ▶ <input type="radio"/>
---	---

<b>10</b> Corporation's books are in the care of	<b>10b</b> Title
--	------------------

**11** Corporation (fill in one only)  
▶  New   
 Terminated   
 Has predecessor   
 Has successor

**12** Fill in if entity continues to qualify as a security corporation. If Yes, enclose statement explaining changes in corporate activity since last qualified.  
▶

<b>13a</b> Fill in if corporation is participating in the filing of a U.S. consolidated return ▶ <input type="radio"/>	<b>13b</b> Federal Identification number of parent
--	--

**14** U.S. form(s) and schedule(s) filed for this tax year  
▶  1120   
 1120-RIC   
 851   
 5471   
 1120S   
 1120-REIT

**Declaration**

**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	Social Security number	Title
---	------	------------------------	-------

Signature of paid preparer	Date	Employer Identification number	Address
----------------------------	------	--------------------------------	---------

If you are signing as an authorized delegate of the appropriate corporate officer, check here and enclose Massachusetts Form M-2848, Power of Attorney. The Privacy Act Notice is available upon request. Mail to: **Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204.**



Name of corporation

U.S. Principal Business Code

Federal Identification number

**Computation of excise.** Use whole dollar method.

<b>1</b> Total U.S. income (from U.S. Form 1120 or appropriate form) .....	<b>▶ 1</b>	<input type="text"/>
<b>2</b> State and municipal bond interest not included in line 1 .....	<b>▶ 2</b>	<input type="text"/>
<b>3</b> Adjustments to income (enclose schedule; see instructions) .....	<b>▶ 3</b>	<input type="text"/>
<b>4</b> Massachusetts gross income. Add lines 1 through 3 .....	<b>4</b>	<input type="text"/>
<b>5</b> Class 1 excise, if applicable (line 4) .....	<input type="text"/>	× .0033 <b>5</b> <input type="text"/>
<b>6</b> Class 2 excise, if applicable (line 4) .....	<input type="text"/>	× .0132 <b>6</b> <input type="text"/>
<b>7</b> Excise before credits (line 5 or 6, whichever is applicable) .....	<b>7</b>	<input type="text"/>
<b>8</b> Total Credits (From Schedule CMS) .....	<b>▶ 8</b>	<input type="text"/>
<b>9</b> Excise after credits. Subtract line 8 from line 7 .....	<b>9</b>	<input type="text"/>
<b>10</b> Minimum excise (cannot be prorated) .....	<b>10</b>	<input type="text" value="456"/>
<b>11</b> Excise due before voluntary contribution (line 9 or 10, whichever is larger) .....	<b>11</b>	<input type="text"/>
<b>12</b> Voluntary contribution for endangered wildlife conservation .....	<b>▶ 12</b>	<input type="text"/>
<b>13</b> Excise due plus voluntary contribution. Add lines 11 and 12 .....	<b>▶ 13</b>	<input type="text"/>
<b>14</b> 2017 overpayment applied to 2018 estimated tax .....	<b>▶ 14</b>	<input type="text"/>
<b>15</b> 2018 estimated tax payments (do not include amount in line 14) .....	<b>▶ 15</b>	<input type="text"/>
<b>16</b> Payments made with extension .....	<b>▶ 16</b>	<input type="text"/>
<b>17</b> Payment with original return (use only if amending a return) .....	<b>17</b>	<input type="text"/>
<b>18</b> Amount overpaid. Subtract line 13 from total of lines 14 through 17 .....	<b>18</b>	<input type="text"/>
<b>19</b> Amount of line 18 to be credited to 2018 estimated tax .....	<b>▶ 19</b>	<input type="text"/>
<b>20</b> Amount of line 18 to be refunded. Subtract line 19 from line 18 .....	<b>▶ 20</b>	<input type="text"/>
<b>21</b> Balance due. Subtract total of lines 14 through 17 from line 13 .....	<b>21</b>	<input type="text"/>
<b>a</b> M-2220 penalty .....	<b>21a</b>	<input type="text"/>
<b>b</b> Other penalties .....	<b>21b</b>	<input type="text"/>
<b>22</b> Total penalty. Add lines 21a and 21b .....	<b>22</b>	<input type="text"/>
<b>23</b> Interest on unpaid balance .....	<b>▶ 23</b>	<input type="text"/>
<b>24</b> Total payment due at time of filing. Add lines 21 through 23. Make remittance payable to <b>Commonwealth of Massachusetts</b> .....	<b>▶ 24</b>	<input type="text"/>



Name of corporation

U.S. Principal Business Code

Federal Identification number

Schedule A

Assets

Table with columns: Assets, a. Start of tax year, b. End of tax year. Rows 1-13: Cash, Federal and state government obligations, Other current assets, Other investments, Buildings and other fixed depreciable assets, Accumulated depreciation of fixed depreciable assets, Net value of depreciable assets, Land, Intangible assets, Accumulated amortization of intangible assets, Net value of intangible assets, Other assets, Total assets.

Liabilities and capital

Table with columns: Liabilities and capital, a. Start of tax year, b. End of tax year. Rows 14-26: Accounts payable, Mortgages, notes, bonds payable in less than one year, Other current liabilities, Mortgages, notes, bonds payable in one year or more, Other liabilities, Preferred capital stock, Common capital stock, Paid-in or capital surplus, Appropriated retained earnings, Unappropriated retained earnings, Total liabilities and capital before treasury stock deduction, Cost of treasury stock, Total liabilities and capital.

Ownership information

- 1 Fill in if at any time during taxable year more than 50% of the voting stock was:
a Of another corporation owned by your corporation
b Of your corporation owned by any single entity
Note: For rules of attribution, see Section 267(c) of Internal Revenue Code.

- 2 Fill in if at any time during taxable year:
a Any amount was owed by your corporation
b Any amount was owed to your corporation
Note: Include loans, accounts receivable and accounts payable.