



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2019 and 12-31-2019 below. Fiscal year filers enter appropriate dates.

Tax year beginning MMDDYYYY

Tax year ending MMDDYYYY

Form 355 Business/Manufacturing Corporation Excise Return 2019

NAME OF CORPORATION, FEDERAL IDENTIFICATION NUMBER (FID), PRINCIPAL BUSINESS ADDRESS, CITY/TOWN/POST OFFICE, STATE, ZIP+4, PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)

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 Enclosing Schedule FCI S Corporation status terminated

- 1 Fill in if corporation is incorporated within Massachusetts
2 Date of incorporation in Massachusetts
3 Type of corporation (select one, if applicable)
4 Type of corporation (select one, if applicable)
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)
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)
11 Average number of employees in Massachusetts
12 Average number of employees worldwide
13 Foreign corporation: first date of business in Massachusetts
14 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
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? Yes (enclose Form M-2848) No Date Fill in if self-employed Taxpayer's e-mail address



FEDERAL IDENTIFICATION NUMBER

Input field for Federal Identification Number

2019 FORM 355, PAGE 2  
EXCISE CALCULATION

<b>1</b>	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) . . . . .	<input type="text"/>	$\times .0026 =$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>2</b>	Taxable net worth, if applicable (from Schedule D, Line 10) . . . . .	<input type="text"/>	$\times .0026 =$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>3</b>	Massachusetts taxable income (from Schedule E, line 27). Not less than "0" . . . . .	<input type="text"/>	$\times .0800 =$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>4</b>	Credit recapture (enclose Credit Recapture Schedule). See instructions . . . . .			4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>5</b>	Additional tax on installment sales . . . . .			5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>6</b>	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5 . . . . .			6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>7</b>	Total credits (from Credit Manager Schedule; combined report filers, see instructions) . . . . .			7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>8</b>	Excise after credits. Subtract line 7 from line 6 . . . . .			8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>9</b>	Combined filers only, enter the amount of tax from Schedule U-ST, line 41 . . . . .			9	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>10</b>	Minimum excise ( <b>cannot be prorated; combined report filers, see instructions</b> ) . . . . .			10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>11</b>	Excise due before voluntary contribution. (line 8 or 10, whichever is greater) . . . . .			11	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>12</b>	Voluntary contribution for endangered wildlife conservation . . . . .			12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>13</b>	Excise due plus voluntary contribution. Add lines 11 and 12 . . . . .			13	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>14</b>	2018 overpayment applied to your 2019 estimated tax . . . . .			14	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>15</b>	2019 Massachusetts estimated tax payments (do not include amount in line 14) . . . . .			15	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>16</b>	Payment made with extension. . . . .			16	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>17</b>	Payment with original return. Use only if amending a return . . . . .			17	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>18</b>	Pass-through entity withholding (from Schedule 3K-1) Payer ID number <input type="text"/>			18	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>19</b>	Total refundable credits (from Credit Manager Schedule) . . . . .			19	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>20</b>	Total payments. Add lines 14 through 19 . . . . .			20	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>21</b>	Amount overpaid. Subtract line 13 from line 20 . . . . .			21	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>22</b>	Amount overpaid to be credited to 2020 estimated tax. . . . .			22	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>23</b>	Amount overpaid to be refunded. Subtract line 22 from line 21 . . . . . Refund			23	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>24</b>	Balance due. Subtract line 20 from line 13 . . . . . Balance due			24	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>25</b>	a. M-2220 penalty <input type="text"/> b. Late file/pay penalties <input type="text"/> . . . . . a + b =			25	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>26</b>	Interest on unpaid balance. . . . .			26	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>27</b>	Payment due at time of filing. See instructions. . . . . Total due			27	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

# Schedule A Balance Sheet

# 2019

ASSETS	A. ORIGINAL COST	B. ACCUMULATED DEPRECIATION AND AMORTIZATION	C. NET BOOK VALUE
<b>1</b> Capital assets in Massachusetts:			
<b>a.</b> Buildings . . . . . 1a	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>b.</b> Land . . . . . 1b	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>c.</b> Motor vehicles and trailers . . . . . 1c	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>d.</b> Machinery taxed locally . . . . . 1d	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>e.</b> Machinery <b>not</b> taxed locally . . . . . 1e	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>f.</b> Equipment . . . . . 1f	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>g.</b> Fixtures . . . . . 1g	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>h.</b> Leasehold improvements taxed locally . . . . . 1h	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>i.</b> Leasehold improvements <b>not</b> taxed locally . . . . . 1i	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>j.</b> Other fixed depreciable assets . . . . . 1j	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>k.</b> Construction in progress . . . . . 1k	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>l.</b> Total capital assets in Massachusetts . . . . . 1l	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>2</b> Inventories in Massachusetts:			
<b>a.</b> General merchandise . . . . . 2a	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>b.</b> Exempt goods . . . . . 2b	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>3</b> Supplies and other non-depreciable assets in Massachusetts . . . . . 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>4</b> Total tangible assets in Massachusetts . . . . . 4	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>5</b> Capital assets outside in Massachusetts:			
<b>a.</b> Buildings and other depreciable assets . . . . . 5a	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>b.</b> Land . . . . . 5b	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>6</b> Leaseholds/leasehold improvements outside Massachusetts . . . . . 6	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>7</b> Total capital assets outside Massachusetts . . . . . 7	<input type="text"/>	<input type="text"/>	<input type="text"/>

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE



FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

2019 SCHEDULE A, PAGE 2

Table with 3 columns: Line number, Description, and Amount grid. Rows include Inventories outside Massachusetts, Supplies and other non-depreciable assets outside Massachusetts, Total tangible assets outside of Massachusetts, Total tangible assets, Investments (capital stock investments and equity contributions only), Notes receivable, Accounts receivable, Intercompany receivables, Cash, Other assets, and Total assets.

LIABILITIES AND CAPITAL

Table with 3 columns: Line number, Description, and Amount grid. Rows include Mortgages on (Massachusetts tangible property taxed locally, Other tangible assets), Bonds and other funded debt, Accounts payable, Intercompany 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

2019

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

<b>1</b>	Total Massachusetts tangible property (from Schedule A, line 4) . . . . .	1							
<b>2</b>	Massachusetts real estate (from Schedule A, lines 1a and 1b) . . . . .	2							
<b>3</b>	Massachusetts motor vehicles and trailers (from Schedule A, line 1c) . . . . .	3							
<b>4</b>	Massachusetts machinery taxed locally. Classified manufacturers enter 0 (from Schedule A, line 1d) . . . . .	4							
<b>5</b>	Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h) . . . . .	5							
<b>6</b>	Massachusetts tangible property taxed locally. Add lines 2 through 5 . . . . .	6							
<b>7</b>	Massachusetts tangible property not taxed locally. Subtract line 6 from line 1 . . . . .	7							
<b>8</b>	Total assets (from Schedule A, line 18) . . . . .	8							
<b>9</b>	Massachusetts tangible property taxed locally (from line 6 above) . . . . .	9							
<b>10</b>	Total assets not taxed locally. Subtract line 9 from line 8 . . . . .	10							
<b>11</b>	Investments in subsidiaries at least 80% owned (from Schedule A, line 12a) . . . . .	11							
<b>12</b>	Assets subject to allocation. Subtract line 11 from line 10 . . . . .	12							
<b>13</b>	Income apportionment percentage (from Schedule F, line 5) . . . . .	13							
<b>14</b>	Allocated assets. Multiply line 12 by line 13 . . . . .	14							
<b>15</b>	Tangible property percentage. Divide line 7 by line 14 . . . . .	15							

## 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.

<b>1</b>	Total Massachusetts tangible property (from Schedule A, line 4) . . . . .	1							
<b>2</b>	Exempt Massachusetts tangible property:								
	<b>a.</b> Massachusetts real estate (from Schedule A, lines 1a and 1b) . . . . .	2a							
	<b>b.</b> Massachusetts motor vehicles and trailers (from Schedule A, line 1c) . . . . .	2b							
	<b>c.</b> Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 1d) . . . . .	2c							
	<b>d.</b> Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h) . . . . .	2d							
	<b>e.</b> Exempt goods (from Schedule A, line 2b) . . . . .	2e							
	<b>f.</b> Certified Massachusetts industrial waste/air treatment facilities . . . . .	2f							
	<b>g.</b> Certified Massachusetts solar or wind power deduction . . . . .	2g							
<b>3</b>	Total exempt Massachusetts tangible property. Add lines 2a through 2g . . . . .	3							
<b>4</b>	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 . . . . .	4							



CORPORATION NAME

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### Schedule D Intangible Property Corporation

2019

Complete only if Sched. B, line 15 is less than 10%. Enter all values as net book values from Sched. A, col. c.

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

### Schedule E-1 Dividends Deduction

<b>1</b>	Total dividends. See instructions . . . . .	1	<input type="text"/>
<b>2</b>	Dividends from Massachusetts corporate trusts . . . . .	2	<input type="text"/>
<b>3</b>	Dividends from non-wholly-owned DISCs . . . . .	3	<input type="text"/>
<b>4</b>	Dividends, if less than 15% of voting stock owned . . . . .	4	<input type="text"/>
<b>5</b>	Dividends from RICs . . . . .	5	<input type="text"/>
<b>6</b>	Dividends from REITs . . . . .	6	<input type="text"/>
<b>7</b>	Total taxable dividends. Add lines 2 through 6 . . . . .	7	<input type="text"/>
<b>8</b>	Dividends eligible for deduction. Subtract line 7 from line 1 . . . . .	8	<input type="text"/>
<b>9</b>	Dividends deduction. Multiply line 8 by .95 . . . . .	9	<input type="text"/>

