



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 355S S Corporation Excise Return 2019

NAME OF CORPORATION FEDERAL IDENTIFICATION NUMBER (FID) PRINCIPAL BUSINESS ADDRESS 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 Enclosing Schedule FCI S Corporation status terminated during taxable year

- 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 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)
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 Paid preparer's signature Date Fill in if self-employed Taxpayer's e-mail address Name of designated tax matters partner Identifying number of tax matters partner



FEDERAL IDENTIFICATION NUMBER

Input field for Federal Identification Number

2019 FORM 355S, PAGE 2
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	Qualified taxable income and passive income	<input type="text"/>	× .0800 = 3	<input type="text"/>
4	Income (from 2019 Schedule S, line 17)		4	<input type="text"/>
5	Income taxable in Massachusetts (from Schedule E, line 27). Not less than "0"		5	<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 .0197. If line 4 is \$9 million or more, multiply line 5 by .0295		6	<input type="text"/>
7	Credit recapture (enclose Credit Recapture Schedule). See instructions		7	<input type="text"/>
8	Additional tax on installment sales		8	<input type="text"/>
9	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3, 6, 7 and 8.		9	<input type="text"/>
10	Total credits (from Credit Manager Schedule; combined report filers, see instructions)		10	<input type="text"/>
11	Excise after credits. Subtract line 10 from line 9.		11	<input type="text"/>
12	Combined filers only, enter the amount of tax from Schedule U-ST, line 41		12	<input type="text"/>
13	Minimum excise (cannot be prorated; combined report filers, see instructions)		13	<input type="text"/>
14	Excise due before voluntary contribution. (line 11 or 13, whichever is greater)		14	<input type="text"/>
15	Voluntary contribution for endangered wildlife conservation		15	<input type="text"/>
16	Excise due plus voluntary contribution. Add lines 14 and 15.		16	<input type="text"/>
17	2018 overpayment applied to your 2019 estimated tax		17	<input type="text"/>
18	2019 Massachusetts estimated tax payments (do not include amount in line 17)		18	<input type="text"/>
19	Payment made with extension.		19	<input type="text"/>
20	Payment with original return. Use only if amending a return		20	<input type="text"/>
21	Pass-through entity withholding (from Schedule 3K-1) Payer ID number ▶ <input type="text"/>		21	<input type="text"/>
22	Total refundable credits (from Credit Manager Schedule)		22	<input type="text"/>
23	Total payments. Add lines 17 through 22		23	<input type="text"/>
24	Amount overpaid. Subtract line 16 from line 23		24	<input type="text"/>
25	Amount overpaid to be credited to 2020 estimated tax.		25	<input type="text"/>
26	Amount overpaid to be refunded. Subtract line 25 from line 24		Refund 26	<input type="text"/>
27	Balance due. Subtract line 23 from line 16		Balance due 27	<input type="text"/>
28	a. M-2220 penalty ▶ <input type="text"/> b. Late file/pay penalties <input type="text"/>		a + b = 28	<input type="text"/>
29	Interest on unpaid balance.		29	<input type="text"/>
30	Payment due at time of filing. See instructions.		Total due 30	<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
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 in 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

2019 SCHEDULE A, PAGE 2

Table with 3 columns: Line number, Description, and Amount. 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. Rows 19-33 include Mortgages, 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.

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

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.

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



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.

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

Schedule E-1 Dividends Deduction

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



CORPORATION NAME

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Schedule E Taxable Income

2019

▼ If a loss, mark an X in box at left

1	Gross receipts or sales (from U.S. Form 1120, line 1c)	1	<input checked="" type="checkbox"/>						
2	Gross profit (from U.S. Form 1120, line 3)	2	<input checked="" type="checkbox"/>						
3	Other deductions (from U.S. Form 1120, line 26)	3	<input checked="" type="checkbox"/>						
4	Net income (from U.S. Form 1120, line 28)	4	<input checked="" type="checkbox"/>						
5	Allowable U.S. wage credit. See instructions	5							
6	Subtract line 5 from line 4	6	<input checked="" type="checkbox"/>						
7	State and municipal bond interest not included in U.S. net income	7	<input checked="" type="checkbox"/>						
8	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	8	<input checked="" type="checkbox"/>						
9	Section 168(k) "bonus" depreciation adjustment. See instructions	9	<input checked="" type="checkbox"/>						
10	Section 311 and 31K intangible expense add back adjustment. See instructions	10							
11	Section 31J and 31K interest expense add back adjustment. See instructions	11							
12	Reserved for future use	12							
13	Other adjustments, including research and development expenses. See instructions	13	<input checked="" type="checkbox"/>						
14	Add lines 6 through 13	14	<input checked="" type="checkbox"/>						
15	Abandoned building renovation deduction								
16	Dividends deduction (from Schedule E-1, line 9)	16							
17	Exception(s) to the add back of intangible expenses (enclose Schedule ABIE)	17							
18	Exception(s) to the add back of interest expenses (enclose Schedule ABI)	18							
19	Income subject to apportionment. Subtract the total of lines 15 through 18 from line 14	19	<input checked="" type="checkbox"/>						
20	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	20							
21	Multiply line 19 by line 20	21	<input checked="" type="checkbox"/>						
22	Income not subject to apportionment	22	<input checked="" type="checkbox"/>						
23	Total net income allocated or apportioned to Massachusetts. Add lines 21 and 22	23	<input checked="" type="checkbox"/>						
24	Certified Massachusetts solar or wind power deduction	24							
25	Massachusetts taxable income before net operating loss deduction. Subtract line 24 from line 23	25	<input checked="" type="checkbox"/>						
26	Net operating loss deduction (enclose Schedule NOL)	26							
27	Massachusetts taxable income. Subtract line 26 from line 25	27	<input checked="" type="checkbox"/>						
28	Total net operating loss available for carryover to future years	28							