



# Form 355U Excise for Taxpayers Subject to Combined Reporting

2019  
Massachusetts  
Department of  
Revenue

For calendar year 2019 or taxable period beginning	2019 and ending		
Name of principal reporting corporation ▶	Federal Identification number ▶		
Principal address	City/Town	State	Zip
Contact person	Telephone number		

- 1 Type of group (check one only):  Financial  Non-financial  Mixed
- 2 Are you making or are you subject to an affiliated group or worldwide election?  Affiliated group  Worldwide  Neither
- 3 Check if an affiliated group or worldwide election applies, and if so, that it is a new election for the current year
- 4 Check if any member of the group is requesting alternate apportionment
- 5 Check if an amended filing  If Yes, check if federal amendment  Check if federal audit
- 6 Check if group or any member is deducting interest expense paid to a related entity
- 7 Check if group or any member is deducting intangible expense paid to a related entity
- 8 Check if group has an excluded parent
- 9 Check if group has elected a Massachusetts adjusted basis for non-taxable members
- 10 Check if any member is currently under audit by the Internal Revenue Service (IRS)
- 11 Check if any member is taking a Massachusetts film credit against its excise tax
- 12 Check if any member is taking a life science credit against its excise tax
- 13 Last year for which any member was audited by IRS. . . . . ▶ 13
- 14 Enter the number of federal disclosure statements filed by members for this tax year. . . . . ▶ 14
- 15 Enter the number of Massachusetts taxpayer disclosure statements included with return. . . . . ▶ 15
- 16 Total number of taxable members included in the combined report. . . . . ▶ 16
- 17 Number of members subject to non-income measure only. . . . . ▶ 17
- 18 Number of non-taxable members in the combined group. . . . . ▶ 18
- 19 Number of U.S. Schedules M-3 filed. . . . . ▶ 19
- 20 Number of U.S. Forms 5471 filed by members. . . . . ▶ 20

- Excise Tax Calculation**
- 21 Total financial institution excise due from members. . . . . ▶ 21
  - 22 Reserved. . . . . ▶ 22
  - 23 Total business corporation measure of excise due from members. . . . . ▶ 23
  - 24 Total excise before credits and payments. Add lines 21 through 23. . . . . ▶ 24
  - 25 Credits taken by corporations using their own credits. . . . . ▶ 25
  - 26 Credits taken under sharing rules. . . . . ▶ 26
  - 27 Excise due before voluntary contribution. . . . . ▶ 27
  - 28 Voluntary contribution for endangered wildlife conservation. . . . . ▶ 28
  - 29 Excise due plus voluntary contribution. Add lines 27 and 28. . . . . ▶ 29
  - 30 2018 overpayment applied to 2019 tax (from Schedule CG, Part 1, line 2). . . . . ▶ 30
  - 31 Estimated tax payments (group) (from Schedule CG, Part 1, total of lines 3 through 6). . . . . ▶ 31
  - 32 Payment with extension (group) (from Schedule CG, Part 1, line 7). . . . . ▶ 32
  - 33 Pass-through entity withholding (total of all Schedules U-ST, line 42). . . . . ▶ 33
  - 34 Total refundable credits (total of all Schedules U-ST, line 43). . . . . ▶ 34
  - 35 Other payment or refund for this tax year. . . . . ▶ 35
  - 36 Total payments for the combined group. . . . . ▶ 36
  - 37 Amount overpaid. Subtract line 29 from line 36. . . . . ▶ 37
  - 38 Amount overpaid to be credited to 2020 estimated tax. . . . . ▶ 38
  - 39 Amount overpaid to be refunded. . . . . ▶ 39
  - 40 Balance due. Subtract line 36 from line 29. . . . . ▶ 40
  - 41 M-2220 penalty ▶ \$ \_\_\_\_\_ ; Other penalties ▶ \$ \_\_\_\_\_ . Total penalty ▶ 41
  - 42 Interest. . . . . ▶ 42
  - 43 Excise due plus statutory additions. . . . . ▶ 43