

CAUTION:

This tax return must
be filed electronically.

Paper versions of this return
will not be accepted.

If you have questions about filing electronically,
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



Massachusetts Department of Revenue
Schedule FE
Report With Respect to Foreign Entities

2021

For calendar year 2021 or taxable year beginning

2021 and ending

Name of corporation	Taxpayer Identification number	Category of filer (check all that apply) <input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input type="radio"/> 5a <input type="radio"/> 5b <input type="radio"/> 5c
Name of person filing U.S. Form 5471	Taxpayer Identification number	Pct. of foreign corporation stock ownership
Name of foreign corporation	Employer Identification number (if any)	Country of incorporation
Address in country of residence of foreign corporation		
City/Town	State	Zip
Fill in if foreign corporation is a member of a Massachusetts combined group <input type="radio"/> Worldwide election <input type="radio"/> Waters edge election	Principal business activity code	Principal business activity
Beginning date of foreign corporation's annual accounting period (mm/dd/yyyy)	Ending date (mm/dd/yyyy)	

Taxable income or loss (from U.S. return as filed).....

Income. U.S. dollar amounts, from U.S. Form 5471, Schedule C.

1a Gross receipts or sales.....	1a
1b Returns and allowances.....	1b
1c Subtract line 1b from line 1a.....	1c
2 Cost of goods sold.....	2
3 Gross profit. Subtract line 2 from line 1c.....	3
4 Dividends.....	4
5 Interest.....	5
6a Gross rents.....	6a
6b Gross royalties and license fees.....	6b
7 Net gain or loss on sale of capital assets.....	7
8a Foreign currency transaction gain or loss (unrealized).....	8a
8b Foreign currency transaction gain or loss (realized).....	8b
9 Other income (enclose statement). See instructions.....	9
10 Total income. Add lines 3 through 9.....	10



Name of corporation

Taxpayer Identification number

Category of filer (check all that apply)

☐ 2 ☐ 3 ☐ 4 ☐ 5a ☐ 5b ☐ 5c**Deductions**

11 Compensation not deducted elsewhere	11	<input type="text"/>
12a Rents	12a	<input type="text"/>
12b Royalties and license fees	12b	<input type="text"/>
13 Interest	13	<input type="text"/>
14 Depreciation not deducted elsewhere	14	<input type="text"/>
15 Depletion	15	<input type="text"/>
16 Taxes (exclude income tax expense (benefit))	16	<input type="text"/>
17 Other deductions (exclude income tax expense (benefit)). Enclose statement.	17	<input type="text"/>
18 Total deductions. Add lines 11 through 17	18	<input type="text"/>

Net income

19 Net income or loss before unusual or infrequently occurring items, and income tax expense (benefit). Subtract line 18 from line 10	19	<input type="text"/>
20 Unusual or infrequently occurring items	20	<input type="text"/>
21a Income tax expense (benefit) (current)	21a	<input type="text"/>
21b Income tax expense (benefit) (deferred)	21b	<input type="text"/>
22 Current year net income or loss per books. Combine lines 19 through 21b	22	<input type="text"/>

Other comprehensive income

23a Foreign currency translation adjustments	23a	<input type="text"/>
23b Other	23b	<input type="text"/>
23c Income tax expense (benefit) related to other comprehensive income	23c	<input type="text"/>
24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	<input type="text"/>

E-File Only.
Paper returns will not be accepted.
See TIRs 16-9 and 21-9 for more information.