

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.



Form 355U
Excise for Taxpayers
Subject to Combined Reporting

2022
Massachusetts
Department of
Revenue

For calendar year 2022 or taxable period beginning

2022 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 ☐
Check if due to IRS BBA Partnership 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 or a life science credit against its excise tax ☐
- 12 Enter the number of Schedule FCI statements included in the combined report 12
- 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 2021 overpayment applied to 2022 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 2023 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