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

2022

For calendar year 2022 or taxable year beginning **2022 and ending**

Name of corporation	Taxpayer Identification number	Category of filer (check all that apply) ○ 2 ○ 3 ○ 4 ○ 5a ○ 5b ○ 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 ○ Worldwide election ○ 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**

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See TIRs 16-9 and 21-9 for more information.

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**

12a Rents **12a**

12b Royalties and license fees **12b**

13 Interest **13**

14 Depreciation not deducted elsewhere. **14**

15 Depletion. **15**

16 Taxes (exclude income tax expense (benefit)) **16**

17 Other deductions (exclude income tax expense (benefit)). Enclose statement. **17**

18 Total deductions. Add lines 11 through 17 . . . . . **18**

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**

20 Unusual or infrequently occurring items. **20**

21a Income tax expense (benefit) (current) **21a**

21b Income tax expense (benefit) (deferred) **21b**

22 Current year net income or loss per books. Combine lines 19 through 21b **22**

Other comprehensive income

23a Foreign currency translation adjustments **23a**

23b Other **23b**

23c Income tax expense (benefit) related to other comprehensive income **23c**

24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) **24**

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