

# 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

**2023**  
**Massachusetts**  
**Department of**  
**Revenue**

<b>For calendar year 2023 or taxable period beginning</b>		<b>2023 and ending</b>	
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 FC 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 Overpayment from prior year applied to this year's estimated tax (from Schedule CG, Part 1, line 2) . . . . .	30	
31 Massachusetts 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 applied to next year . . . . .	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	

Paper returns will not be accepted. See TIRS 16-9 and 21-9 for more information.