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

For calendar year 2023 or taxable period beginning **2023 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 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**

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