

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.



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2025 and 12-31-2025 below. Fiscal year filers enter appropriate dates.

Tax year beginning **MM DD YYYY**Tax year ending **MM DD YYYY****Form 355 Business/Manufacturing Corporation Excise Return****2025**

NAME OF CORPORATION

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP+4

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)

CITY/TOWN/POST OFFICE

STATE

ZIP+4

Fill in if: Initial return Final return Name change Address change Amended return (see instructions)
 Amended return due to federal change Amended return due to federal audit Amended return due to IRS BBA Partnership Audit
 Enclosing Schedule DRE Enclosing Schedule FCI Enclosing Schedule TDS S election termination or revocation
 Member of lower-tier entity

1 Fill in if corporation is incorporated within Massachusetts.....

2 Date of incorporation in Massachusetts 2 **MM DD YYYY**

3 Fill in if corporation is a mutual fund service corporation.....

4 Type of corporation (select one, if applicable)..... R&D Classified mfg RIC Public REIT

5 Fill in if corporation is included in a 355U filing (see instructions).....

6 FID of principal reporting corporation (if line 5 is filled in)..... 6 **MM DD YYYY**

7 Fill in if line 5 is filled in and corporation's tax year ends in a different month than the 355U

8 Fill in if corporation is an insurance mutual holding corporation.....

9 Fill in if corporation is requesting alternative apportionment (enclose Form AA-1)

10 Principal business code (from U.S. return)..... 10 **MM DD YYYY**

11 Number of employees in Massachusetts..... 11 **MM DD YYYY**

12 Number of employees worldwide..... 12 **MM DD YYYY**

13 Foreign corporation: first date of business in Massachusetts..... 13 **MM DD YYYY**

14 Last year audited by IRS 14 **MM DD YYYY**

15 Fill in if adjustments have been reported to Massachusetts

16 Fill in if corporation is deducting intangible or interest expenses paid to a related entity.....

17 Fill in if: Taxpayer is claiming exemption from the income measure of the excise pursuant to PL 86-272
 Taxable only with respect to partnership activity

18 Fill in if, at any time during the year, the corporation (a) received a digital asset (as a reward, or payment for property or services); or (b) sold, exchanged, or otherwise disposed of a digital asset (or a financial interest in a digital asset)? See instructions

DECLARATION. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature of appropriate officer (see instructions)	Date / /	Print paid preparer's name	Preparer's PTIN
Title	Date / /	Paid preparer's phone ()	Paid preparer's EIN
Fill in if DOR may discuss this return with the paid preparer <input type="checkbox"/>		Paid preparer's signature	Date / /
Taxpayer's e-mail address		<input type="checkbox"/> Fill in if self-employed	

See [Form 165 and 21-9](#) for more information



FEDERAL IDENTIFICATION NUMBER

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2025 FORM 355, PAGE 2
EXCISE CALCULATION

1	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4).....	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								× .0026 = 1	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
2	Taxable net worth, if applicable (from Schedule D, Line 10)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								× .0026 = 2	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
3	Massachusetts taxable income (from Schedule E, line 27). Not less than "0"	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								× .0800 = 3	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
4	Credit recapture (enclose Credit Recapture Schedule). See instructions	4	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
5	Additional tax on installment sales	5	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
6	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5	6	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
7	Total credits (from Credit Manager Schedule; combined report filers, see instructions)	7	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
8	Excise after credits. Subtract line 7 from line 6	8	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
9	Combined filers only, enter the amount of tax from Schedule U-ST, line 41	9	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
10	Minimum excise (cannot be prorated; combined report filers, see instructions)	10	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
11	Excise due before voluntary contribution. (line 8 or 10, whichever is greater).....	11	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
12	Voluntary contribution for endangered wildlife conservation	12	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
13	Excise due plus voluntary contribution. Add lines 11 and 12	13	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
14	Overpayment of tax from prior year applied to this year's estimated tax	14	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
15	Massachusetts estimated tax payments (do not include amount in line 14)	15	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
16	Payment made with extension.....	16	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
17	Payment with original return. Use only if amending a return	17	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
18	Corporate excise withheld. (Enter amount from Schedule 63-WH, line 14. See instructions).....	18	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
19	Total refundable credits (from Credit Manager Schedule).....	19	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
20	Total payments. Add lines 14 through 19	20	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
21	Amount overpaid. Subtract line 13 from line 20	21	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
22	Amount overpaid to be credited to next year.....	22	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
23	Amount overpaid to be refunded. Subtract line 22 from line 21	Refund 23	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
24	Balance due. Subtract line 20 from line 13	Balance due 24	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
25	a. M-2220 penalty <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> b. Late file/pay penalties <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											a + b = 25	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
26	Interest on unpaid balance.....	26	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
27	Payment due at time of filing. See instructions.....	Total due 27	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		

See TIPS 16-9 and 21-9 for more information

EFiling Only

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CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet**2025**

ASSETS	A. ORIGINAL COST	B. ACCUMULATED DEPRECIATION AND AMORTIZATION	C. NET BOOK VALUE
1 Capital assets in Massachusetts:			
a. Buildings	1a		
b. Land.....	1b		
c. Motor vehicles and trailers	1c		
d. Machinery taxed locally.....	1d		
e. Machinery not taxed locally.....	1e		
f. Equipment	1f		
g. Fixtures	1g		
h. Leasehold improvements taxed locally	1h		
i. Leasehold improvements not taxed locally	1i		
j. Other fixed depreciable assets	1j		
k. Construction in progress.	1k		
I. Total capital assets in Massachusetts.....			1l
2 Inventories in Massachusetts:			
a. General merchandise.....			2a
b. Exempt goods			2b
3 Supplies and other non-depreciable assets in Massachusetts			3
4 Total tangible assets in Massachusetts			4
5 Capital assets outside Massachusetts:			
a. Buildings and other depreciable assets	5a		
b. Land.....	5b		
6 Leaseholds/leasehold improvements outside Massachusetts	6		
7 Total capital assets outside Massachusetts.....	7		

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE

See TIPS 16-9 and 21-9 for more information

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FEDERAL IDENTIFICATION NUMBER

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2025 SCHEDULE A,
PAGE 2

8	Inventories outside Massachusetts	8	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
9	Supplies and other non-depreciable assets outside Massachusetts	9	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
10	Total tangible assets outside of Massachusetts	10	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
11	Total tangible assets. Add lines 4 and 10	11	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
12	Investments (capital stock investments and equity contributions only):										
a.	Investments in subsidiaries at least 80% owned	12a	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
b.	Other investments	12b	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
13	Notes receivable	13	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
14	Accounts receivable	14	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
15	Intercompany receivables	15	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
16	Cash	16	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
17	Other assets	17	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
18	Total assets	18	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								

LIABILITIES AND CAPITAL

19	Mortgages on:										
a.	Massachusetts tangible property taxed locally	19a	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
b.	Other tangible assets	19b	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
20	Bonds and other funded debt	20	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
21	Accounts payable	21	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
22	Intercompany payable	22	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
23	Notes payable	23	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
24	Miscellaneous current liabilities	24	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
25	Miscellaneous accrued liabilities	25	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
26	Total liabilities	26	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
27	Total capital stock issued	27	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
28	Paid-in or capital surplus	28	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
29	Retained earnings and surplus reserves	29	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
30	Undistributed S corporation net income	30	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
31	Total capital. Add lines 27 through 30	31	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
32	Treasury stock	32	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
33	Total liabilities and capital. Do not enter less than "0"	33	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								

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

▼ If a loss, mark an X in box at left



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule B Tangible or Intangible Property Corporation Classification

2025

Enter all values as net book values from Schedule A, col. c.

1	Total Massachusetts tangible property (from Schedule A, line 4)	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Massachusetts real estate (from Schedule A, lines 1a and 1b)	2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Massachusetts motor vehicles and trailers (from Schedule A, line 1c)	3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	Massachusetts machinery taxed locally. Classified manufacturers enter 0 (from Schedule A, line 1d)	4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h)	5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	Massachusetts tangible property taxed locally. Add lines 2 through 5	6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	Massachusetts tangible property not taxed locally. Subtract line 6 from line 1	7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	Total assets (from Schedule A, line 18)	8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	Massachusetts tangible property taxed locally (from line 6 above)	9	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	Total assets not taxed locally. Subtract line 9 from line 8	10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	Investments in subsidiaries at least 80% owned (from Schedule A, line 12a)	11	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	Assets subject to allocation. Subtract line 11 from line 10	12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13	Income apportionment percentage (from Schedule F, line 5)	13	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14	Allocated assets. Multiply line 12 by line 13	14	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15	Tangible property percentage. Divide line 7 by line 14	15	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Schedule C Tangible Property Corporation

Complete only if Sched. B, line 15 is 10% or more. Enter all values as net book values from Sched. A, col. c.

1	Total Massachusetts tangible property (from Schedule A, line 4)	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Exempt Massachusetts tangible property:					
a.	Massachusetts real estate (from Schedule A, lines 1a and 1b)	2a	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b.	Massachusetts motor vehicles and trailers (from Schedule A, line 1c)	2b	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c.	Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 1d)	2c	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d.	Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h)	2d	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e.	Exempt goods (from Schedule A, line 2b)	2e	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
f.	Certified Massachusetts industrial waste/air treatment facilities	2f	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
g.	Certified Massachusetts solar or wind power deduction	2g	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Total exempt Massachusetts tangible property. Add lines 2a through 2g	3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	Taxable Massachusetts tangible property. Subtract line 3 from line 1. Do not enter less than "0." Enter result in line 1 of the Excise Calculation on page 2, and enter "0" in line 2 of the Excise Calculation	4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule D Intangible Property Corporation**2025**

Complete only if Sched. B, line 15 is less than 10%. Enter all values as net book values from Sched. A, col. c.

1	Total assets (from Schedule A, line 18)	1	<input type="text"/>
2	Total liabilities (from Schedule A, line 26)	2	<input type="text"/>
3	Massachusetts tangible property taxed locally (from Schedule B, line 6)	3	<input type="text"/>
4	Mortgages on Massachusetts tangible property taxed locally (from Schedule A, line 19a)	4	<input type="text"/>
5	Subtract line 4 from line 3. Do not enter less than "0"	5	<input type="text"/>
6	Investments in subsidiaries at least 80% owned (from Schedule A, line 12a)	6	<input type="text"/>
7	Deductions from total assets. Add lines 2, 5 and 6	7	<input type="text"/>
8	Allocable net worth. Subtract line 7 from line 1. Do not enter less than "0"	8	<input type="text"/>
9	Income apportionment percentage (from Schedule F, line 5)	9	<input type="text"/>
10	Taxable net worth. Multiply line 8 by line 9. Enter result in line 2 of the Excise Calculation on page 2, and enter "0" in line 1 of the Excise Calculation	10	<input type="text"/>

Schedule E-1 Dividends Deduction

Beginning January 1, 1999, 95% of dividends received from or on account of the ownership of any class of stock, if the business corporation owns 15% or more of the voting stock of the corporation paying the dividend, will be allowed as a deduction to net income. Enclose schedule showing payers amounts and percent of voting stock owned by class of stock.

1	Total dividends. See instructions	1	<input type="text"/>
2	Dividends from Massachusetts corporate trusts	2	<input type="text"/>
3	Dividends from non-wholly-owned DISCs	3	<input type="text"/>
4	Dividends, if less than 15% of voting stock owned	4	<input type="text"/>
5	Dividends from RICs	5	<input type="text"/>
6	Dividends from REITs	6	<input type="text"/>
7	Total taxable dividends. Add lines 2 through 6	7	<input type="text"/>
8	Dividends eligible for deduction. Subtract line 7 from line 1	8	<input type="text"/>
9	Dividends deduction. Multiply line 8 by .95	9	<input type="text"/>

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

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Schedule E Taxable Income**2025**

▼ If a loss, mark an X in box at left	
1 Gross receipts or sales (from U.S. Form 1120, line 1c)1 <input type="checkbox"/>
2 Gross profit (from U.S. Form 1120, line 3) .....	.2 <input type="checkbox"/>
3 Other deductions (from U.S. Form 1120, line 26) .....	.3 <input type="checkbox"/>
4 Net income (from U.S. Form 1120, line 28) .....	.4 <input type="checkbox"/>
5 Allowable U.S. wage credit. See instructions .....	.5 <input type="checkbox"/>
6 Subtract line 5 from line 4 .....	.6 <input type="checkbox"/>
7 State and municipal bond interest not included in U.S. net income .....	.7 <input type="checkbox"/>
8 Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income .....	.8 <input type="checkbox"/>
9 Section 168(k) "bonus" depreciation adjustment. See instructions .....	.9 <input type="checkbox"/>
10 Section 31I and 31K intangible expense add back adjustment. See instructions .....	.10 <input type="checkbox"/>
11 Section 31J and 31K interest expense add back adjustment. See instructions .....	.11 <input type="checkbox"/>
12 Reserved for future use .....	.12 <input type="checkbox"/>
13 Other adjustments, including research and development expenses. See instructions .....	.13 <input type="checkbox"/>
14 Add lines 6 through 13 .....	.14 <input type="checkbox"/>
15 Abandoned building renovation deduction	<input type="checkbox"/> x .10 = .15
16 Dividends deduction (from Schedule E-1, line 9) .....	.16 <input type="checkbox"/>
17 Exception(s) to the add back of intangible expenses (enclose Schedule ABIE) .....	.17 <input type="checkbox"/>
18 Exception(s) to the add back of interest expenses (enclose Schedule ABI) .....	.18 <input type="checkbox"/>
19 Income subject to apportionment. Subtract the total of lines 15 through 18 from line 14 .....	.19 <input type="checkbox"/>
20 Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies) .....	.20 <input type="checkbox"/>
21 Multiply line 19 by line 20 .....	.21 <input type="checkbox"/>
22 Income not subject to apportionment .....	.22 <input type="checkbox"/>
23 Total net income allocated or apportioned to Massachusetts. Add lines 21 and 22 .....	.23 <input type="checkbox"/>
24 Certified Massachusetts solar or wind power deduction .....	.24 <input type="checkbox"/>
25 Massachusetts taxable income before net operating loss deduction. Subtract line 24 from line 23 .....	.25 <input type="checkbox"/>
26 Net operating loss deduction (enclose Schedule NOL) .....	.26 <input type="checkbox"/>
27 Massachusetts taxable income. Subtract line 26 from line 25 .....	.27 <input type="checkbox"/>
28 Total net operating loss available for carryover to future years .....	.28 <input type="checkbox"/>

*E-File Only
Paper returns will not be accepted.
Section TIRS 16-9 and 21-9 for more information*