

**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

2025

For calendar year 2025 or taxable year beginning	2025 and ending	
Name of corporation	Taxpayer Identification number <input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input type="radio"/> 5a <input type="radio"/> 5b <input type="radio"/> 5c	
Name of person filing U.S. Form 5471	Taxpayer Identification number	
Name of foreign corporation	Employer Identification number (if any)	
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 <input type="radio"/> Worldwide election <input type="radio"/> Waters edge election		Principal business activity code
Beginning date of foreign corporation's annual accounting period (mm/dd/yyyy)		Principal business activity Ending date (mm/dd/yyyy)
Taxable income or loss (from U.S. return as filed)		
<b>Income.</b> 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

See TIRs 16-9 and 21-9 for more information  
E-File Only  
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Name of corporation	Taxpayer Identification number	Category of filer (check all that apply)
		<input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input type="radio"/> 5a <input type="radio"/> 5b <input type="radio"/> 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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See TIRs 16-9 and 21-9 for more information.