# Form 355U
# Income Excise for Taxpayers Subject to Combined Reporting

2010
**Massachusetts Department of Revenue**

**For calendar year 2010 or taxable period beginning** **2010 and ending**

| Name of principal reporting corporation | Federal Identification number | State or country of incorporation | |
|---|---|---|---|
| ▸ | ▸ | | |
| 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** If an affiliated group or worldwide election applies, is it a new election for the current year? ▸ ☐ Yes ☐ No
**4** Is any member of the worldwide group requesting alternate apportionment? ▸☐ Yes ☐ No
**5** Is this an amended filing? ▸ ☐ Yes ☐ No
**6** Is the group or any member deducting interest expense paid to a related entity? ▸ ☐ Yes ☐ No
**7** Is the group or any member deducting intangible expense paid to a related entity? ▸ ☐ Yes ☐ No
**8** Does the group have an excluded parent? ▸ ☐ Yes ☐ No
**9** Has the group elected a Massachusetts adjusted basis for non-taxable members? ▸ ☐ Yes ☐ No
**10** Is any member currently under audit by the Internal Revenue Service (IRS)? ▸ ☐ Yes ☐ No
**11** Is any member taking a Massachusetts film credit against its income excise tax? ▸ ☐ Yes ☐ No
**12** Is any member taking a life science credit against its income excise tax? ▸ ☐ Yes ☐ No

| | | |
|---|---|---|
| **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** Total number of non-taxable members in the combined group | ▸ **17** | |
| **18** Total number of U.S. Schedules M-3 filed | ▸ **18** | |
| **19** Total number of members subject to fiscalization | ▸ **19** | |

## Excise Tax Calculation

| | | |
|---|---|---|
| **20** Total financial institution excise due from members | ▸ **20** | |
| **21** Total utility corporation excise due from members | ▸ **21** | |
| **22** Total business corporation income measure of excise due from members | ▸ **22** | |
| **23** Total excise before credits and payments. Add lines 20 through 22 | **23** | |
| **24** Credits taken by corporations using their own credits | ▸ **24** | |
| **25** Credits taken under sharing rules | ▸ **25** | |
| **26** Excise due before voluntary contribution | **26** | |
| **27** Voluntary contribution for endangered wildlife conservation | ▸ **27** | |
| **28** Excise due plus voluntary contribution. Add lines 26 and 27 | **28** | |
| **29** 2009 overpayment applied to 2010 tax (from Schedule CG, Part 1, line 2) | ▸ **29** | |
| **30** Estimated tax payments (group) (from Schedule CG, Part 1, total of lines 3 through 6) | ▸ **30** | |
| **31** Payment with extension (group) (from Schedule CG, Part 1, line 7) | ▸ **31** | |
| **32** Payments allocated to member's separate excise reported on form 355 or 355S (enter as a negative) | ▸ **32** | |
| **33** Pass-through entity withholding (total of all Schedules U-ST, line 39) | ▸ **33** | |
| **34** Total refundable credits (total of all Schedules U-ST, line 40) | ▸ **34** | |
| **35** Other payment or refund for this tax year | ▸ **35** | |
| **36** Total payments for the combined group | **36** | |
| **37** Amount overpaid. Subtract line 28 from line 36 | **37** | |
| **38** Amount overpaid to be credited to 2011 estimated tax | ▸ **38** | |
| **39** Amount overpaid to be refunded | ▸ **39** | |
| **40** Balance due. Subtract line 36 from line 28 | **40** | |
| **41** M-2220 penalty ▸ $__________; Other penalties ▸ $__________ Total penalty | **41** | |
| **42** Interest | ▸ **42** | |
| **43** Excise due plus statutory additions | ▸ **43** | |