



# **Part 3 - 2016 Corporate Excise Software Developer's Guide**

A Guide for Form Vendors and Software Developers  
of Massachusetts Forms 355 & 355-S

**2016 Tax Year  
2017 Processing Year**

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## Data Specifications:

The major corporate excise forms, Form 355 and Form 355S use many of the same schedules. In order to limit the size of this .pdf, each schedule is reproduced within these guidelines only once. It is important to note, however, that most of these schedules must be included with a return in order for the return to be considered complete. Detailed instructions for Massachusetts corporate excise forms can be obtained at DOR's Web site, [mass.gov/dor](http://mass.gov/dor).

Section Three contains specifications for the following:

Schedule F

Schedule H

Schedule RC

Schedule CMS

Schedule CRS

**Location is designated as x (column) range, y(row) coordinates from the grids - In format as "Y-X, L", where L = length**

Field Number with an asterisk (\*) indicates changes from last year. These include New Line Items, Size Changes, & Location Changes; but not deleted items. Refer to Part 1, Data Specification area for deleted line items.

If there are differences between the stated field locations in this document and what is found on the grids, the grids take precedence.

## Schedule F Layout

| 2-D<br>Field No. | FIELD NAME         | Data<br>Type | Size<br>Bytes | Req'd<br>Field | VALUE       | NOTES                      | Location on<br>the Form |
|------------------|--------------------|--------------|---------------|----------------|-------------|----------------------------|-------------------------|
| 1                | HEADER_VER_NUMBR   | Alpha        | 2             | Y              | T1          | FTA STANDARD               |                         |
| 2                | VENDOR_CDE         | Alpha        | 4             | Y              | See table 1 | Vendor creating 2D barcode |                         |
| 3                | SOFTWARE_VERS      | Alpha        | 2             | Y              |             | Vendor provided            |                         |
| 4                | STATE_CDE          | Alpha        | 2             | Y              | MA          | USPS Codes                 |                         |
| 5                | FORM_YR_NUM        | Numeric      | 4             | Y              | 2016        |                            |                         |
| 6                | FORM_CDE           | Alpha        | 3             | Y              | 066         |                            |                         |
| 7                | PAGE_NUM           | Alpha        | 1             | Y              | 1           | Pg num of form or sch      |                         |
| 8                | FORM_VERS_NUM      | Alpha        | 1             | Y              | 1           |                            |                         |
| 9                | FISCAL_END_MONTH   | Numeric      | 2             | Y              |             |                            |                         |
| 10               | FISCAL_YEAR        | Numeric      | 4             | Y              | 2016        |                            |                         |
|                  | RETURN_INVENTORY   |              |               |                |             |                            |                         |
| 11               | DOC_CNT            | Numeric      | 5             | Y              |             | Count-physical pages       |                         |
| 12               | Sequence Count     | Numeric      | 2             | Y              |             |                            |                         |
| 13               | Of total count     | Numeric      | 2             | Y              |             |                            |                         |
| 14               | CORP_NAME          | Alpha        | 32            |                |             | Sch F                      |                         |
| 15               | FID                |              | 9             |                |             | Sch F                      |                         |
| 16               | SEC 38 MANU        | Alpha        | 1             |                | Blank, Y    | Sch F, Top                 |                         |
| 17               | MUT_FUND_SALES     | Alpha        | 1             |                | Blank, Y    | Sch F, Top                 |                         |
| 18               | NON_MUT_FUND_SALES | Alpha        | 1             |                | Blank, Y    | Sch F, Top                 |                         |
| 19               | OTHER              | Alpha        | 1             |                | Blank, Y    | Sch F, Top                 |                         |
| 20               | CHNG_IN METHOD     | Alpha        | 1             |                | Blank, Y    | Sch F, Top                 |                         |
| 21               | BLOM_CITY_1        | Alpha        | 24            |                |             | Locations outside MA       |                         |
| 22               | BLOM_STATE_1       |              | 2             |                |             | Location 1                 |                         |
| 23               | BLOM_SPACE_TYP_1   | Alpha        | 32            |                |             | " "                        |                         |
| 24               | BLOM_ORDERS_1      | Alpha        | 1             |                | blank, Y    | " "                        |                         |
| 25               | BLOM_MA_REGD_1     | Alpha        | 1             |                | blank, Y    | " "                        |                         |
| 26               | BLOM_MA_RETUNS_1   | Alpha        | 1             |                | blank, Y    | " "                        |                         |
| 27               | BLOM_CITY_2        | Alpha        | 24            |                |             | Location 2                 |                         |
| 28               | BLOM_STATE_2       |              | 2             |                |             | " "                        |                         |
| 29               | BLOM_SPACE_TYP_2   | Alpha        | 32            |                |             | " "                        |                         |
| 30               | BLOM_ORDERS_2      | Alpha        | 1             |                | blank, Y    | " "                        |                         |
| 31               | BLOM_MA_REGD_2     | Alpha        | 1             |                | blank, Y    | " "                        |                         |
| 32               | BLOM_MA_RETUNS_2   | Alpha        | 1             |                | blank, Y    | " "                        |                         |
| 33               | BLOM_CITY_3        | Alpha        | 24            |                |             | Location 3                 |                         |
| 34               | BLOM_STATE_3       | Alpha        | 2             |                |             | " "                        |                         |
| 35               | BLOM_SPACE_TYP_3   | Alpha        | 32            |                |             | " "                        |                         |
| 36               | BLOM_ORDERS_3      | Alpha        | 1             |                | blank, Y    | " "                        |                         |

|    |                   |         |    |   |          |                          |
|----|-------------------|---------|----|---|----------|--------------------------|
| 37 | BLOM_MA_REGD_3    | Alpha   | 1  |   | blank, Y | “ “                      |
| 38 | BLOM_MA_RETUNS_3  | Alpha   | 1  |   | blank, Y | “ “                      |
| 39 | PPRTY_OWNED_MA    | Numeric | 12 |   |          | Line 1a - MA             |
| 40 | PPRTY_OWNED_WW    | Numeric | 12 |   |          | Line 1a - WW             |
| 41 | PPRTY_RENTED_MA   | Numeric | 12 |   |          | Line 1b - MA             |
| 42 | PPRTY_RENTED_WW   | Numeric | 12 |   |          | Line 1b - WW             |
| 43 | PPRTY_TOTAL_MA    | Numeric | 12 |   |          | Line 1c - MA             |
| 44 | PPRTY_TOTAL_WW    | Numeric | 12 |   |          | Line 1c- WW              |
| 45 | PPRTY_APPORT      | Numeric | 7  |   |          | NO Decimal Point-Line 1d |
| 46 | PAY_TOT_MA        | Numeric | 12 |   |          | Line 2a - MA             |
| 47 | PAY_TOT_WW        | Numeric | 12 |   |          | Line 2a - WW             |
| 48 | PAY_APPORT        | Numeric | 7  |   |          | NO Decimal Point-Line 2b |
| 49 | TGB_SLS_DEST_MA   | Numeric | 12 |   |          | Line 3a - MA             |
| 50 | TGB_SLS_TBACK_MA  | Numeric | 12 |   |          | Line 3b - MA             |
| 51 | TGB_SLS_TBACK_WW  | Numeric | 12 |   |          | Line 3b - WW             |
| 52 | SERV_SLS_MA       | Numeric | 12 |   |          | Line 3c - MA             |
| 53 | SERV_SLS_WW       | Numeric | 12 |   |          | Line 3c- WW              |
| 54 | RENTROYAL_MA      | Numeric | 12 |   |          | Line 3d - MA             |
| 55 | RENTROYAL_WW      | Numeric | 12 |   |          | Line 3d - WW             |
| 56 | OTHR_SLS_MA       | Numeric | 12 |   |          | Line 3e - MA             |
| 57 | OTHR_SLS_WW       | Numeric | 12 |   |          | Line 3e- WW              |
| 58 | TOTAL_SLS_MA      | Numeric | 12 |   |          | Line 3f - MA             |
| 59 | TOTAL_SLS_WW      | Numeric | 12 |   |          | Line 3f- WW              |
| 60 | SALES_APPORT      | Numeric | 7  |   |          | NO Decimal Point-Line 3g |
| 61 | APPORT_PERCENT    | Numeric | 7  |   |          | NO Decimal Point-Line 4  |
| 62 | APPORT_PERCENT_MA | Numeric | 7  |   |          | NO Decimal Point-Line 5  |
| 63 | END_OF_FILE       | Alpha   | 5  | Y | *EOD*    | FTA Standard             |
|    |                   |         |    |   |          |                          |

# Schedule H, Page 1 Layout

| 2-D<br>Field No. | FIELD NAME          | Data<br>Type | Size<br>Bytes | Req'd<br>Field | VALUE       | NOTES                                                           | Location on<br>the Form |
|------------------|---------------------|--------------|---------------|----------------|-------------|-----------------------------------------------------------------|-------------------------|
| 1                | HEADER_VER_NUMBR    | Alpha        | 2             | Y              | T1          | FTA STANDARD                                                    |                         |
| 2                | VENDOR_CDE          | Alpha        | 4             | Y              | See table 1 | Vendor creating 2D barcode                                      |                         |
| 3                | SOFTWARE_VERS       | Alpha        | 2             | Y              |             | Vendor provided                                                 |                         |
| 4                | STATE_CDE           | Alpha        | 2             | Y              | MA          | USPS Codes                                                      |                         |
| 5                | FORM_YR_NUM         | Numeric      | 4             | Y              | 2016        |                                                                 |                         |
| 6                | FORM_CDE            | Alpha        | 3             | Y              | 067         |                                                                 |                         |
| 7                | PAGE_NUM            | Alpha        | 1             | Y              | 1           | Pg num of form or sch                                           |                         |
| 8                | FORM_VERS_NUM       | Alpha        | 1             | Y              | 1           |                                                                 |                         |
| 9                | FISCAL_END_MONTH    | Numeric      | 2             | Y              |             |                                                                 |                         |
| 10               | FISCAL_YEAR         | Numeric      | 4             | Y              | 2016        |                                                                 |                         |
|                  | RETURN_INVENTORY    |              |               |                |             |                                                                 |                         |
| 11               | DOC_CNT             | Numeric      | 5             | Y              |             | Count-physical pages                                            |                         |
| 12               | Sequence Count      | Numeric      | 2             | Y              |             |                                                                 |                         |
| 13               | Of total count      | Numeric      | 2             | Y              |             |                                                                 |                         |
| 14               | CORP_NAME           | Alpha        | 32            |                |             | Sch H, Top                                                      |                         |
| 15               | FID                 | Alpha        | 9             |                |             | Sch H, Top                                                      |                         |
|                  |                     |              |               |                |             | M = Manufacturer<br>A = Agriculture<br>F = Fishing<br>R = R & D |                         |
| 16               | CORP_TYPE           | Alpha        | 1             | Y              | M, A, F, R  |                                                                 |                         |
| 17               | TOT_RECEIPTS        | Numeric      | 12            |                |             | Line 1a, page 1                                                 |                         |
| 18               | RECEIPTS_RND        | Numeric      | 12            |                |             | Line 1b, page 1                                                 |                         |
| 19               | RND_REV_PERCENT     | Numeric      | 7             |                |             | NO Decimal point-Line 1c                                        |                         |
| 20               | RND_CATEGORY_DESC   | Alpha        | 32            |                |             | Line 1d, page 1                                                 |                         |
| 21               | COST_BUILDINGS      | Numeric      | 12            |                |             | Line 2a, page 1                                                 |                         |
| 22               | COST_MACHINE_TAXED  | Numeric      | 12            |                |             | Line 2b, page 1                                                 |                         |
| 23               | COST_MACHINE_NO_TAX | Numeric      | 12            |                |             | Line 2c, page 1                                                 |                         |
| 24               | COST_EQIPMNT        | Numeric      | 12            |                |             | Line 2d, page 1                                                 |                         |
| 25               | COST_FIXTURES       | Numeric      | 12            |                |             | Line 2e, page 1                                                 |                         |
| 26               | COST_IMPROV_TAXED   | Numeric      | 12            |                |             | Line 2f, page 1                                                 |                         |
| 27               | COST_IMPROV_NO_TAX  | Numeric      | 12            |                |             | Line 2g, page 1                                                 |                         |
| 28               | COST_FIXD_DEP_ASSTS | Numeric      | 12            |                |             | Line 2h, page 1                                                 |                         |
| 29               | TOT_COST_ELIG_PRPTY | Numeric      | 12            |                |             | Line 3, page 1                                                  |                         |
| 30               | TOT_INVEST_TAX_CR   | Numeric      | 12            |                |             | Line 4, page 1                                                  |                         |
| 31               | AMT_ELIG_MA_ITC     | Numeric      | 12            |                |             | Line 5, page 1                                                  |                         |
| 32               | CURRNT_YR_ITC       | Numeric      | 12            |                |             | Line 6, page 1                                                  |                         |
| 33               | CR_REDUCE_CURRNT_YR | Numeric      | 12            |                |             | Line 7, page 1                                                  |                         |
| 34               | NET_CURRNT_YR_ITC   | Numeric      | 12            |                |             | Line 8, page 1                                                  |                         |
| 35               | END_OF_FILE         | Alpha        | 5             | Y              | *EOD*       | FTA Standard                                                    |                         |

# Schedule RC, Page 1 Layout

| 2-D<br>Field No. | FIELD NAME          | Data<br>Type | Size<br>Bytes | Req'd<br>Field | VALUE      | NOTES                      | Location<br>on the<br>Form |
|------------------|---------------------|--------------|---------------|----------------|------------|----------------------------|----------------------------|
| 1                | HEADER_VER_NUMBR    | Alpha        | 2             | Y              | T1         | FTA STANDARD               |                            |
| 2                | VENDOR_CDE          | Alpha        | 4             | Y              | See table1 | Vendor creating 2D barcode |                            |
| 3                | SOFTWARE_VERS       | Alpha        | 2             | Y              |            | Vendor provided            |                            |
| 4                | STATE_CDE           | Alpha        | 2             | Y              | MA         | USPS Codes                 |                            |
| 5                | FORM_YR_NUM         | Numeric      | 4             | Y              | 2016       |                            |                            |
| 6                | FORM_CDE            | Alpha        | 3             | Y              | 069        |                            |                            |
| 7                | PAGE_NUM            | Alpha        | 1             | Y              | 1          | Pg num of form or sch      |                            |
| 8                | FORM_VERS_NUM       | Alpha        | 1             | Y              | 1          |                            |                            |
| 9                | FISCAL_END_MONTH    | Numeric      | 2             | Y              |            |                            |                            |
| 10               | FISCAL_YEAR         | Numeric      | 4             | Y              | 2016       |                            |                            |
| 11               | DOC_CNT             | Numeric      | 5             | Y              |            | Count-physical pages       |                            |
| 12               | Sequence Count      | Numeric      | 2             | Y              |            |                            |                            |
| 13               | Of total count      | Numeric      | 2             | Y              |            |                            |                            |
| 14               | CORP_NAME           | Alpha        | 32            |                |            | Sch RC, Top                |                            |
| 15               | FID                 | Alpha        | 9             |                |            | Sch RC, Top                |                            |
| 16               | DEFENSE             | Alpha        | 1             |                | Blank, Y   | Sch RC, Top                |                            |
| 17               | SIMPLIFIED          | Alpha        | 1             |                | Blank, Y   | Sch RC, Top                |                            |
| 18               | GROSS_MA_RECEIPT    | Alpha        | 1             |                | Blank, Y   | Sch RC, Top                |                            |
| 19               | WAGE_EXPNS          | Numeric      | 12            |                |            | " line 1                   |                            |
| 20               | SUPPLY_EXPNS        | Numeric      | 12            |                |            | " line 2                   |                            |
| 21               | COMP_RENT_EXPNS     | Numeric      | 12            |                |            | " line 3                   |                            |
| 22               | CONTRACT_EXPNS      | Numeric      | 12            |                |            | " line 4                   |                            |
| 23               | CORP_RSRCH_EXPNS    | Numeric      | 12            |                |            | " line 5                   |                            |
| 24               | GRP_RSRCH_EXPNS     | Numeric      | 12            |                |            | " line 6                   |                            |
| 25               | NO_QUAL_RESEARCH    | Alpha        | 1             |                | Blank, Y   | " line 7                   |                            |
| 26               | AVE_RESRCH_EXP      | Numeric      | 12            |                |            | " line 7                   |                            |
| 27               | HALF_AVERG_EXP      | Numeric      | 12            |                |            | " line 8                   |                            |
| 28               | SUB_FROM_CRNT_YR    | Numeric      | 12            |                |            | " line 9                   |                            |
| 29               | APPLC_RATE_ALT_MTHD | Numeric      | 7             |                |            | NO Decimal Point           |                            |
| 30               | TOT_GRP_CREDIT      | Numeric      | 12            |                |            | " line 11                  |                            |
| 31               | PCNTG_AGG_GRP_CR    | Numeric      | 12            |                |            | " line 12                  |                            |
| 32               | CORP_GRP_CREDIT     | Numeric      | 12            |                |            | " line 13                  |                            |
| 33               | END_OF_FILE         | Alpha        | 5             | Y              | *EOD*      | FTA standards              |                            |

## Schedule RC, Page 2 Layout

| 2-D<br>Field No. | FIELD NAME          | Data Type | Size<br>Bytes | Req'd<br>Field | VALUE       | NOTES                      | Location<br>on the<br>Form |
|------------------|---------------------|-----------|---------------|----------------|-------------|----------------------------|----------------------------|
| 1                | HEADER_VER_NUMBR    | Alpha     | 2             | Y              | T1          | FTA STANDARD               |                            |
| 2                | VENDOR_CDE          | Alpha     | 4             | Y              | See table 1 | Vendor creating 2D barcode |                            |
| 3                | SOFTWARE_VERS       | Alpha     | 2             | Y              |             | Vendor provided            |                            |
| 4                | STATE_CDE           | Alpha     | 2             | Y              | MA          | USPS Codes                 |                            |
| 5                | FORM_YR_NUM         | Numeric   | 4             | Y              | 2016        |                            |                            |
| 6                | FORM_CDE            | Alpha     | 3             | Y              | 069         |                            |                            |
| 7                | PAGE_NUM            | Alpha     | 1             | Y              | 2           | Pg num of form or sch      |                            |
| 8                | FORM_VERS_NUM       | Alpha     | 1             | Y              | 1           |                            |                            |
| 9                | FISCAL_END_MONTH    | Alpha     | 2             | Y              |             |                            |                            |
| 10               | FISCAL_YEAR         | Numeric   | 4             | Y              | 2016        |                            |                            |
| 11               | DOC_CNT             | Numeric   | 5             | Y              |             | Count-physical pages       |                            |
| 12               | Sequence Count      | Numeric   | 2             | Y              |             |                            |                            |
| 13               | Of total count      | Numeric   | 2             | Y              |             |                            |                            |
| 14               | FIX_BASE_RATIO      | Numeric   | 7             |                |             | NO Decimal Point           |                            |
| 15               | AVE_ANN_GROSS_RCT   | Numeric   | 12            |                |             | " line 15                  |                            |
| 16               | BASE_AMT            | Numeric   | 12            |                |             | " line 16                  |                            |
| 17               | EXPENSES_REDUCE     | Numeric   | 12            |                |             | " line 17                  |                            |
| 18               | TOT_GR_RESRCH_EXP   | Numeric   | 12            |                |             | " line 18                  |                            |
| 19               | TOT_GR_RESRCH_PYMT  | Numeric   | 12            |                |             | " line 19                  |                            |
| 20               | RC_CR_AGG_GRP       | Numeric   | 12            |                |             | " line 20                  |                            |
| 21               | PCT_AGG_CR_TO_CORP  | Numeric   | 7             |                |             | NO Decimal Point           |                            |
| 22               | CR_AMT_FOR_CORP     | Numeric   | 12            |                |             | " line 22                  |                            |
| 23               | EXCISE_BEFORE_CR    | Numeric   | 12            |                |             | " line 23                  |                            |
| 24               | TOT_GR_EXCISE       | Numeric   | 12            |                |             | " line 24                  |                            |
| 25               | ALLOCATION_PCNT_25K | Numeric   | 7             |                |             | NO Decimal Point           |                            |
| 26               | CORP_SHARE_NO_LTD   | Numeric   | 12            |                |             | " line 26                  |                            |
| 27               | EXCISE_SUBJ_LIMIT   | Numeric   | 12            |                |             | " line 27                  |                            |
| 28               | 75_PCT_EXCISE_LIMIT | Numeric   | 12            |                |             | " line 28                  |                            |
| 29               | CORP_SUBTOT_EXCISE  | Numeric   | 12            |                |             | " line 29                  |                            |
| 30               | END_OF_FILE         | Alpha     | 5             | Y              | *EOD*       | FTA standards              |                            |
|                  |                     |           |               |                |             |                            |                            |



## Schedule CRS Layout

| <b>2-D<br/>Field No</b> | <b>FIELD NAME</b>  | <b>Data<br/>Type</b> | <b>Size<br/>Bytes</b> | <b>Req'd<br/>Field</b> | <b>VALUE</b> | <b>NOTES</b>                            | <b>Location on<br/>the Form</b> |
|-------------------------|--------------------|----------------------|-----------------------|------------------------|--------------|-----------------------------------------|---------------------------------|
| 1                       | HEADER_VER_NUMBR   | Alpha                | 2                     | Y                      | T1           | FTA STANDARD                            |                                 |
| 2                       | VENDOR_CDE         | Alpha                | 4                     | Y                      |              | Vendor creating 2D barcode              |                                 |
| 3                       | SOFTWARE_VERS      | Alpha                | 2                     | Y                      |              | Vendor provided                         |                                 |
| 4                       | STATE_CDE          | Alpha                | 2                     | Y                      | MA           | USPS Codes                              |                                 |
| 5                       | FORM_YR_NUM        | Alpha                | 4                     | Y                      | 2016         |                                         |                                 |
| 6                       | FORM_CDE           | Alpha                | 3                     | Y                      | 648          |                                         |                                 |
| 7                       | PAGE_NUM           | Alpha                | 1                     | Y                      | 1            | Pg num of form or sch                   |                                 |
| 8                       | FORM_VERS_NUM      | Alpha                | 1                     | Y                      | 1            |                                         |                                 |
| 9                       | FISCAL_MONTH       | Alpha                | 2                     | Y                      | 12           |                                         |                                 |
| 10                      | FISCAL_YEAR        | Alpha                | 4                     | Y                      | 2016         |                                         |                                 |
| 11                      | DOC_CNT            | Numeric              | 5                     | Y                      |              | Count-physical pages                    |                                 |
| 12                      | Sequence Count     | Numeric              | 2                     | Y                      |              | eg: Sched crs:1 of 3,<br>2 of 3, 3 of 3 |                                 |
| 13                      | Of total count     | Numeric              | 2                     | Y                      |              | eg: 3                                   |                                 |
| 14                      | Taxpayer_ID        | Alpha                | 9                     | Y                      |              | TP ID                                   |                                 |
|                         | Line Item Data     |                      |                       |                        |              |                                         |                                 |
| 15                      | CREDIT_TYPE_1      | Alpha                | 6                     |                        | See Table    | Row 1                                   |                                 |
| 16                      | PERIOD_END_1       | Numeric              | 8                     |                        | mmddyyyy     | Row 1                                   |                                 |
| 17                      | CERT_NUM_1         | Alpha                | 20                    |                        |              | Row 1                                   |                                 |
| 18                      | ORIGINAL_AMT_1     | Numeric              | 12                    |                        |              | Row 1                                   |                                 |
| 19                      | ADDITIOAL_EXCISE_1 | Numeric              | 12                    |                        |              | Row 1                                   |                                 |
| 20                      | CREDIT_TYPE_2      | Alpha                | 6                     |                        | See Table    | Row 2                                   |                                 |
| 21                      | PERIOD_END_2       | Numeric              | 8                     |                        | mmddyyyy     | Row 2                                   |                                 |
| 22                      | CERT_NUM_2         | Alpha                | 20                    |                        |              | Row 2                                   |                                 |
| 23                      | ORIGINAL_AMT_2     | Numeric              | 12                    |                        |              | Row 2                                   |                                 |
| 24                      | ADDITIOAL_EXCISE_2 | Numeric              | 12                    |                        |              | Row 2                                   |                                 |
| 25                      | CREDIT_TYPE_3      | Alpha                | 6                     |                        | See Table    | Row 3                                   |                                 |
| 26                      | PERIOD_END_3       | Numeric              | 8                     |                        | mmddyyyy     | Row 3                                   |                                 |
| 27                      | CERT_NUM_3         | Alpha                | 20                    |                        |              | Row 3                                   |                                 |
| 28                      | ORIGINAL_AMT_3     | Numeric              | 12                    |                        |              | Row 3                                   |                                 |
| 29                      | ADDITIOAL_EXCISE_3 | Numeric              | 12                    |                        |              | Row 3                                   |                                 |
| 30                      | CREDIT_TYPE_4      | Alpha                | 6                     |                        | See Table    | Row 4                                   |                                 |
| 31                      | PERIOD_END_4       | Numeric              | 8                     |                        | mmddyyyy     | Row 4                                   |                                 |
| 32                      | CERT_NUM_4         | Alpha                | 20                    |                        |              | Row 4                                   |                                 |
| 33                      | ORIGINAL_AMT_4     | Numeric              | 12                    |                        |              | Row 4                                   |                                 |
| 34                      | ADDITIOAL_EXCISE_4 | Numeric              | 12                    |                        |              | Row 4                                   |                                 |
| 35                      | CREDIT_TYPE_5      | Alpha                | 6                     |                        | See Table    | Row 5                                   |                                 |
| 36                      | PERIOD_END_5       | Numeric              | 8                     |                        | mmddyyyy     | Row 5                                   |                                 |
| 37                      | CERT_NUM_5         | Alpha                | 20                    |                        |              | Row 5                                   |                                 |
| 38                      | ORIGINAL_AMT_5     | Numeric              | 12                    |                        |              | Row 5                                   |                                 |
| 39                      | ADDITIOAL_EXCISE_5 | Numeric              | 12                    |                        |              | Row 5                                   |                                 |
| 40                      | CREDIT_TYPE_6      | Alpha                | 6                     |                        | See Table    | Row 6                                   |                                 |
| 41                      | PERIOD_END_6       | Numeric              | 8                     |                        | mmddyyyy     | Row 6                                   |                                 |
| 42                      | CERT_NUM_6         | Alpha                | 20                    |                        |              | Row 6                                   |                                 |
| 43                      | ORIGINAL_AMT_6     | Numeric              | 12                    |                        |              | Row 6                                   |                                 |
| 44                      | ADDITIOAL_EXCISE_6 | Numeric              | 12                    |                        |              | Row 6                                   |                                 |
| 45                      | CREDIT_TYPE_7      | Alpha                | 6                     |                        | See Table    | Row 7                                   |                                 |

|    |                     |         |    |  |           |        |  |
|----|---------------------|---------|----|--|-----------|--------|--|
| 46 | PERIOD_END_7        | Numeric | 8  |  | mmddyyyy  | Row 7  |  |
| 47 | CERT_NUM_7          | Alpha   | 20 |  |           | Row 7  |  |
| 48 | ORIGINAL_AMT_7      | Numeric | 12 |  |           | Row 7  |  |
| 49 | ADDITIOAL_EXCISE_7  | Numeric | 12 |  |           | Row 7  |  |
| 50 | CREDIT_TYPE_8       | Alpha   | 6  |  | See Table | Row 8  |  |
| 51 | PERIOD_END_8        | Numeric | 8  |  | mmddyyyy  | Row 8  |  |
| 52 | CERT_NUM_8          | Alpha   | 20 |  |           | Row 8  |  |
| 53 | ORIGINAL_AMT_8      | Numeric | 12 |  |           | Row 8  |  |
| 54 | ADDITIOAL_EXCISE_8  | Numeric | 12 |  |           | Row 8  |  |
| 55 | CREDIT_TYPE_9       | Alpha   | 6  |  | See Table | Row 9  |  |
| 56 | PERIOD_END_9        | Numeric | 8  |  | mmddyyyy  | Row 9  |  |
| 57 | CERT_NUM_9          | Alpha   | 20 |  |           | Row 9  |  |
| 58 | ORIGINAL_AMT_9      | Numeric | 12 |  |           | Row 9  |  |
| 59 | ADDITIOAL_EXCISE_9  | Numeric | 12 |  |           | Row 9  |  |
| 60 | CREDIT_TYPE_10      | Alpha   | 6  |  | See Table | Row 10 |  |
| 61 | PERIOD_END_10       | Numeric | 8  |  | mmddyyyy  | Row 10 |  |
| 62 | CERT_NUM_10         | Alpha   | 20 |  |           | Row 10 |  |
| 63 | ORIGINAL_AMT_10     | Numeric | 12 |  |           | Row 10 |  |
| 64 | ADDITIOAL_EXCISE_10 | Numeric | 12 |  |           | Row 10 |  |
| 65 | CREDIT_TYPE_11      | Alpha   | 6  |  | See Table | Row 11 |  |
| 66 | PERIOD_END_11       | Numeric | 8  |  | mmddyyyy  | Row 11 |  |
| 67 | CERT_NUM_11         | Alpha   | 20 |  |           | Row 11 |  |
| 68 | ORIGINAL_AMT_11     | Numeric | 12 |  |           | Row 11 |  |
| 69 | ADDITIOAL_EXCISE_11 | Numeric | 12 |  |           | Row 11 |  |
| 70 | CREDIT_TYPE_12      | Alpha   | 6  |  | See Table | Row 12 |  |
| 71 | PERIOD_END_12       | Numeric | 8  |  | mmddyyyy  | Row 12 |  |
| 72 | CERT_NUM_12         | Alpha   | 20 |  |           | Row 12 |  |
| 73 | ORIGINAL_AMT_12     | Numeric | 12 |  |           | Row 12 |  |
| 74 | ADDITIOAL_EXCISE_12 | Numeric | 12 |  |           | Row 12 |  |
| 75 | CREDIT_TYPE_13      | Alpha   | 6  |  | See Table | Row 13 |  |
| 76 | PERIOD_END_13       | Numeric | 8  |  | mmddyyyy  | Row 13 |  |
| 77 | CERT_NUM_13         | Alpha   | 20 |  |           | Row 13 |  |
| 78 | ORIGINAL_AMT_13     | Numeric | 12 |  |           | Row 13 |  |
| 79 | ADDITIOAL_EXCISE_13 | Numeric | 12 |  |           | Row 13 |  |
| 80 | CREDIT_TYPE_14      | Alpha   | 6  |  | See Table | Row 14 |  |
| 81 | PERIOD_END_14       | Numeric | 8  |  | mmddyyyy  | Row 14 |  |
| 82 | CERT_NUM_14         | Alpha   | 20 |  |           | Row 14 |  |
| 83 | ORIGINAL_AMT_14     | Numeric | 12 |  |           | Row 14 |  |
| 84 | ADDITIOAL_EXCISE_14 | Numeric | 12 |  |           | Row 14 |  |
| 85 | CREDIT_TYPE_15      | Alpha   | 6  |  | See Table | Row 15 |  |
| 86 | PERIOD_END_15       | Numeric | 8  |  | mmddyyyy  | Row 15 |  |
| 87 | CERT_NUM_15         | Alpha   | 20 |  |           | Row 15 |  |
| 88 | ORIGINAL_AMT_15     | Numeric | 12 |  |           | Row 15 |  |
| 89 | ADDITIOAL_EXCISE_15 | Numeric | 12 |  |           | Row 15 |  |
| 90 | CREDIT_TYPE_16      | Alpha   | 6  |  | See Table | Row 16 |  |
| 91 | PERIOD_END_16       | Numeric | 8  |  | mmddyyyy  | Row 16 |  |
| 92 | CERT_NUM_16         | Alpha   | 20 |  |           | Row 16 |  |
| 93 | ORIGINAL_AMT_16     | Numeric | 12 |  |           | Row 16 |  |
| 94 | ADDITIOAL_EXCISE_16 | Numeric | 12 |  |           | Row 16 |  |
| 95 | CREDIT_TYPE_17      | Alpha   | 6  |  | See Table | Row 17 |  |
| 96 | PERIOD_END_17       | Numeric | 8  |  | mmddyyyy  | Row 17 |  |

|     |                     |         |    |   |           |              |  |
|-----|---------------------|---------|----|---|-----------|--------------|--|
| 97  | CERT_NUM_17         | Alpha   | 20 |   |           | Row 17       |  |
| 98  | ORIGINAL_AMT_17     | Numeric | 12 |   |           | Row 17       |  |
| 99  | ADDITIOAL_EXCISE_17 | Numeric | 12 |   |           | Row 17       |  |
| 100 | CREDIT_TYPE_18      | Alpha   | 6  |   | See Table | Row 18       |  |
| 101 | PERIOD_END_18       | Numeric | 8  |   | mmddyyyy  | Row 18       |  |
| 102 | CERT_NUM_18         | Alpha   | 20 |   |           | Row 18       |  |
| 103 | ORIGINAL_AMT_18     | Numeric | 12 |   |           | Row 18       |  |
| 104 | ADDITIOAL_EXCISE_18 | Numeric | 12 |   |           | Row 18       |  |
| 105 | CREDIT_TYPE_19      | Alpha   | 6  |   | See Table | Row 19       |  |
| 106 | PERIOD_END_19       | Numeric | 8  |   | mmddyyyy  | Row 19       |  |
| 107 | CERT_NUM_19         | Alpha   | 20 |   |           | Row 19       |  |
| 108 | ORIGINAL_AMT_19     | Numeric | 12 |   |           | Row 19       |  |
| 109 | ADDITIOAL_EXCISE_19 | Numeric | 12 |   |           | Row 19       |  |
| 110 | END_OF_FILE         | Alpha   | 5  | Y | *EOD*     | FTA Standard |  |

## Schedule CMS Layout page 1

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size<br>Bytes | Req'd<br>Field | VALUE     | NOTES                                 | Location on<br>the Form |
|-----------------|------------------|--------------|---------------|----------------|-----------|---------------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2             | Y              | T1        | FTA STANDARD                          |                         |
| 2               | VENDOR_CDE       | Alpha        | 4             | Y              |           | Vendor creating 2D<br>barcode         |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2             | Y              |           | Vendor provided                       |                         |
| 4               | STATE_CDE        | Alpha        | 2             | Y              | MA        | USPS Codes                            |                         |
| 5               | FORM_YR_NUM      | Alpha        | 4             | Y              | 2016      |                                       |                         |
| 6               | FORM_CDE         | Alpha        | 3             | Y              | 647       |                                       |                         |
| 7               | PAGE_NUM         | Alpha        | 1             | Y              | 1         | Pg num of form or sch                 |                         |
| 8               | FORM_VERS_NUM    | Alpha        | 1             | Y              | 1         |                                       |                         |
| 9               | FISCAL_MONTH     | Alpha        | 2             | Y              | 12        |                                       |                         |
| 10              | FISCAL_YEAR      | Alpha        | 4             | Y              | 2016      |                                       |                         |
| 11              | DOC_CNT          | Numeric      | 5             | Y              |           | Count-physical pages                  |                         |
| 12              | Sequence Count   | Numeric      | 2             | Y              |           | eg:Sched CMS:1 of 3,<br>2 of 3 3 of 3 |                         |
| 13              | Of total count   | Numeric      | 2             | Y              |           | 3                                     |                         |
| 14              | Taxpayer_ID      | Alpha        | 9             | Y              |           | TP ID                                 |                         |
|                 | Line Item Data   |              |               |                |           |                                       |                         |
| 15              | CREDIT_TYPE_1    | Alpha        | 6             |                | See Table | Row 1                                 |                         |
| 16              | EXPIRE_1         | Alpha        | 1             |                | Blank, X  | Row 1                                 |                         |
| 17              | PERIOD_END_1     | Numeric      | 8             |                | mmddyyyy  | Row 1                                 |                         |
| 18              | CERT_NUM_1       | Alpha        | 20            |                |           | Row 1                                 |                         |
| 19              | AVAIL_CR_1       | Numeric      | 12            |                |           | Row 1                                 |                         |
| 20              | CY_CR_TAKEN_1    | Numeric      | 12            |                |           | Row 1                                 |                         |
| 21              | CY_CR_SHARED_1   | Numeric      | 12            |                |           | Row 1                                 |                         |
| 22              | CREDIT_TYPE_2    | Alpha        | 6             |                | See Table | Row 2                                 |                         |
| 23              | EXPIRE_2         | Alpha        | 1             |                | Blank, X  | Row 2                                 |                         |
| 24              | PERIOD_END_2     | Numeric      | 8             |                | mmddyyyy  | Row 2                                 |                         |
| 25              | CERT_NUM_2       | Alpha        | 20            |                |           | Row 2                                 |                         |
| 26              | AVAIL_CR_2       | Numeric      | 12            |                |           | Row 2                                 |                         |
| 27              | CY_CR_TAKEN_2    | Numeric      | 12            |                |           | Row 2                                 |                         |
| 28              | CY_CR_SHARED_2   | Numeric      | 12            |                |           | Row 2                                 |                         |
| 29              | CREDIT_TYPE_3    | Alpha        | 6             |                | See Table | Row 3                                 |                         |
| 30              | EXPIRE_3         | Alpha        | 1             |                | Blank, X  | Row 3                                 |                         |
| 31              | PERIOD_END_3     | Numeric      | 8             |                | mmddyyyy  | Row 3                                 |                         |
| 32              | CERT_NUM_3       | Alpha        | 20            |                |           | Row 3                                 |                         |
| 33              | AVAIL_CR_3       | Numeric      | 12            |                |           | Row 3                                 |                         |
| 34              | CY_CR_TAKEN_3    | Numeric      | 12            |                |           | Row 3                                 |                         |
| 35              | CY_CR_SHARED_3   | Numeric      | 12            |                |           | Row 3                                 |                         |
| 36              | CREDIT_TYPE_4    | Alpha        | 6             |                | See Table | Row 4                                 |                         |
| 37              | EXPIRE_4         | Alpha        | 1             |                | Blank, X  | Row 4                                 |                         |
| 38              | PERIOD_END_4     | Numeric      | 8             |                | mmddyyyy  | Row 4                                 |                         |
| 39              | CERT_NUM_4       | Alpha        | 20            |                |           | Row 4                                 |                         |
| 40              | AVAIL_CR_4       | Numeric      | 12            |                |           | Row 4                                 |                         |
| 41              | CY_CR_TAKEN_4    | Numeric      | 12            |                |           | Row 4                                 |                         |
| 42              | CY_CR_SHARED_4   | Numeric      | 12            |                |           | Row 4                                 |                         |
| 43              | CREDIT_TYPE_5    | Alpha        | 6             |                | See Table | Row 5                                 |                         |
| 44              | EXPIRE_5         | Alpha        | 1             |                | Blank, X  | Row 5                                 |                         |
| 45              | PERIOD_END_5     | Numeric      | 8             |                | mmddyyyy  | Row 5                                 |                         |

|    |                 |         |    |  |           |        |  |
|----|-----------------|---------|----|--|-----------|--------|--|
| 46 | CERT_NUM_5      | Alpha   | 20 |  |           | Row 5  |  |
| 47 | AVAIL_CR_5      | Numeric | 12 |  |           | Row 5  |  |
| 48 | CY_CR_TAKEN_5   | Numeric | 12 |  |           | Row 5  |  |
| 49 | CY_CR_SHARED_5  | Numeric | 12 |  |           | Row 5  |  |
| 50 | CREDIT_TYPE_6   | Alpha   | 6  |  | See Table | Row 6  |  |
| 51 | EXPIRE_6        | Alpha   | 1  |  | Blank, X  | Row 6  |  |
| 52 | PERIOD_END_6    | Numeric | 8  |  | mmddyyyy  | Row 6  |  |
| 53 | CERT_NUM_6      | Alpha   | 20 |  |           | Row 6  |  |
| 54 | AVAIL_CR_6      | Numeric | 12 |  |           | Row 6  |  |
| 55 | CY_CR_TAKEN_6   | Numeric | 12 |  |           | Row 6  |  |
| 56 | CY_CR_SHARED_6  | Numeric | 12 |  |           | Row 6  |  |
| 57 | CREDIT_TYPE_7   | Alpha   | 6  |  | See Table | Row 7  |  |
| 58 | EXPIRE_7        | Alpha   | 1  |  | Blank, X  | Row 7  |  |
| 59 | PERIOD_END_7    | Numeric | 8  |  | mmddyyyy  | Row 7  |  |
| 60 | CERT_NUM_7      | Alpha   | 20 |  |           | Row 7  |  |
| 61 | AVAIL_CR_7      | Numeric | 12 |  |           | Row    |  |
| 62 | CY_CR_TAKEN_7   | Numeric | 12 |  |           | Row 7  |  |
| 63 | CY_CR_SHARED_7  | Numeric | 12 |  |           | Row 7  |  |
| 64 | CREDIT_TYPE_8   | Alpha   | 6  |  | See Table | Row 8  |  |
| 65 | EXPIRE_8        | Alpha   | 1  |  | Blank, X  | Row 8  |  |
| 66 | PERIOD_END_8    | Numeric | 8  |  | mmddyyyy  | Row 8  |  |
| 67 | CERT_NUM_8      | Alpha   | 20 |  |           | Row 8  |  |
| 68 | AVAIL_CR_8      | Numeric | 12 |  |           | Row 8  |  |
| 69 | CY_CR_TAKEN_8   | Numeric | 12 |  |           | Row 8  |  |
| 70 | CY_CR_SHARED_8  | Numeric | 12 |  |           | Row 8  |  |
| 71 | CREDIT_TYPE_9   | Alpha   | 6  |  | See Table | Row 9  |  |
| 72 | EXPIRE_9        | Alpha   | 1  |  | Blank, X  | Row 9  |  |
| 73 | PERIOD_END_9    | Numeric | 8  |  | mmddyyyy  | Row 9  |  |
| 74 | CERT_NUM_9      | Alpha   | 20 |  |           | Row 9  |  |
| 75 | AVAIL_CR_9      | Numeric | 12 |  |           | Row 9  |  |
| 76 | CY_CR_TAKEN_9   | Numeric | 12 |  |           | Row 9  |  |
| 77 | CY_CR_SHARED_9  | Numeric | 12 |  |           | Row 9  |  |
| 78 | CREDIT_TYPE_10  | Alpha   | 6  |  | See Table | Row 10 |  |
| 79 | EXPIRE_10       | Alpha   | 1  |  | Blank, X  | Row 10 |  |
| 80 | PERIOD_END_10   | Numeric | 8  |  | mmddyyyy  | Row 10 |  |
| 81 | CERT_NUM_10     | Alpha   | 20 |  |           | Row 10 |  |
| 82 | AVAIL_CR_10     | Numeric | 12 |  |           | Row 10 |  |
| 83 | CY_CR_TAKEN_10  | Numeric | 12 |  |           | Row 10 |  |
| 84 | CY_CR_SHARED_10 | Numeric | 12 |  |           | Row 10 |  |
| 85 | CREDIT_TYPE_11  | Alpha   | 6  |  | See Table | Row 11 |  |
| 86 | EXPIRE_11       | Alpha   | 1  |  | Blank, X  | Row 11 |  |
| 87 | PERIOD_END_11   | Numeric | 8  |  | mmddyyyy  | Row 11 |  |
| 88 | CERT_NUM_11     | Alpha   | 20 |  |           | Row 11 |  |
| 89 | AVAIL_CR_11     | Numeric | 12 |  |           | Row 11 |  |
| 90 | CY_CR_TAKEN_11  | Numeric | 12 |  |           | Row 11 |  |
| 91 | CY_CR_SHARED_11 | Numeric | 12 |  |           | Row 11 |  |
| 92 | CREDIT_TYPE_12  | Alpha   | 6  |  | See Table | Row 12 |  |
| 93 | EXPIRE_12       | Alpha   | 1  |  | Blank, X  | Row 12 |  |
| 94 | PERIOD_END_12   | Numeric | 8  |  | mmddyyyy  | Row 12 |  |
| 95 | CERT_NUM_12     | Alpha   | 20 |  |           | Row 12 |  |
| 96 | AVAIL_CR_12     | Numeric | 12 |  |           | Row 12 |  |

|     |                 |         |    |   |           |              |  |
|-----|-----------------|---------|----|---|-----------|--------------|--|
| 97  | CY_CR_TAKEN_12  | Numeric | 12 |   |           | Row 12       |  |
| 98  | CY_CR_SHARED_12 | Numeric | 12 |   |           | Row 12       |  |
| 99  | CREDIT_TYPE_13  | Alpha   | 6  |   | See Table | Row 13       |  |
| 100 | EXPIRE_13       | Alpha   | 1  |   | Blank, X  | Row 13       |  |
| 101 | PERIOD_END_13   | Numeric | 8  |   | mmddyyyy  | Row 13       |  |
| 102 | CERT_NUM_13     | Alpha   | 20 |   |           | Row 13       |  |
| 103 | AVAIL_CR_13     | Numeric | 12 |   |           | Row 13       |  |
| 104 | CY_CR_TAKEN_13  | Numeric | 12 |   |           | Row 13       |  |
| 105 | CY_CR_SHARED_13 | Numeric | 12 |   |           | Row 13       |  |
| 106 | DOR use only    | Alpha   | 6  |   | See Table | Row 14       |  |
| 107 | DOR use only    | Alpha   | 1  |   | Blank, X  | Row 14       |  |
| 108 | DOR use only    | Numeric | 8  |   | mmddyyyy  | Row 14       |  |
| 109 | DOR use only    | Alpha   | 20 |   |           | Row 14       |  |
| 110 | DOR use only    | Numeric | 12 |   |           | Row 14       |  |
| 111 | DOR use only    | Numeric | 12 |   |           | Row 14       |  |
| 112 | DOR use only    | Numeric | 12 |   |           | Row 14       |  |
| 113 | DOR use only    | Alpha   | 6  |   | See Table | Row 15       |  |
| 114 | DOR use only    | Alpha   | 1  |   | Blank, X  | Row 15       |  |
| 115 | DOR use only    | Numeric | 8  |   | mmddyyyy  | Row 15       |  |
| 116 | DOR use only    | Alpha   | 20 |   |           | Row 15       |  |
| 117 | DOR use only    | Numeric | 12 |   |           | Row 15       |  |
| 118 | DOR use only    | Numeric | 12 |   |           | Row 15       |  |
| 119 | DOR use only    | Numeric | 12 |   |           | Row 15       |  |
| 120 | TOTAL_CY_CR     | Numeric | 12 |   |           |              |  |
| 121 | END_OF_FILE     | Alpha   | 5  | Y | *EOD*     | FTA Standard |  |

## Schedule CMS Layout page 2

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size<br>Bytes | Req'd<br>Field | VALUE     | NOTES                                 | Location on<br>the Form |
|-----------------|------------------|--------------|---------------|----------------|-----------|---------------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2             | Y              | T1        | FTA STANDARD                          |                         |
| 2               | VENDOR_CDE       | Alpha        | 4             | Y              |           | Vendor creating 2D<br>barcode         |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2             | Y              |           | Vendor provided                       |                         |
| 4               | STATE_CDE        | Alpha        | 2             | Y              | MA        | USPS Codes                            |                         |
| 5               | FORM_YR_NUM      | Alpha        | 4             | Y              | 2016      |                                       |                         |
| 6               | FORM_CDE         | Alpha        | 3             | Y              | 647       |                                       |                         |
| 7               | PAGE_NUM         | Alpha        | 1             | Y              | 2         | Pg num of form or sch                 |                         |
| 8               | FORM_VERS_NUM    | Alpha        | 1             | Y              | 1         |                                       |                         |
| 9               | FISCAL_MONTH     | Alpha        | 2             | Y              | 12        |                                       |                         |
| 10              | FISCAL_YEAR      | Alpha        | 4             | Y              | 2016      |                                       |                         |
| 11              | DOC_CNT          | Numeric      | 5             | Y              |           | Count-physical pages                  |                         |
| 12              | Sequence Count   | Numeric      | 2             | Y              |           | eg:Sched CMS:1 of 3,<br>2 of 3 3 of 3 |                         |
| 13              | Of total count   | Numeric      | 2             | Y              |           | 3                                     |                         |
| 14              | Taxpayer_ID      | Alpha        | 9             | Y              |           | TP Id                                 |                         |
|                 | Line item Data   |              |               |                |           |                                       |                         |
| 15              | CREDIT_TYPE_1    | Alpha        | 6             |                | See Table | Row 1                                 |                         |
| 16              | PERIOD_END_1     | Numeric      | 8             |                | mmddyyyy  | Row 1                                 |                         |
| 17              | CERT_NUM_1       | Alpha        | 20            |                |           | Row 1                                 |                         |
| 18              | AVAIL_CR_1       | Numeric      | 12            |                |           | Row 1                                 |                         |
| 19              | REDUCTION_CR_1   | Numeric      | 12            |                |           | Row 1                                 |                         |
| 20              | REFUND_CR_1      | Numeric      | 12            |                |           | Row 1                                 |                         |
| 21              | CREDIT_TYPE_2    | Alpha        | 6             |                | See Table | Row 2                                 |                         |
| 22              | PERIOD_END_2     | Numeric      | 8             |                | mmddyyyy  | Row 2                                 |                         |
| 23              | CERT_NUM_2       | Alpha        | 20            |                |           | Row 2                                 |                         |
| 24              | AVAIL_CR_2       | Numeric      | 12            |                |           | Row 2                                 |                         |
| 25              | REDUCTION_CR_2   | Numeric      | 12            |                |           | Row 2                                 |                         |
| 26              | REFUND_CR_2      | Numeric      | 12            |                |           | Row 2                                 |                         |
| 27              | CREDIT_TYPE_3    | Alpha        | 6             |                | See Table | Row 3                                 |                         |
| 28              | PERIOD_END_3     | Numeric      | 8             |                | mmddyyyy  | Row 3                                 |                         |
| 29              | CERT_NUM_3       | Alpha        | 20            |                |           | Row 3                                 |                         |
| 30              | AVAIL_CR_3       | Numeric      | 12            |                |           | Row 3                                 |                         |
| 31              | REDUCTION_CR_3   | Numeric      | 12            |                |           | Row 3                                 |                         |
| 32              | REFUND_CR_3      | Numeric      | 12            |                |           | Row 3                                 |                         |
| 33              | CREDIT_TYPE_4    | Alpha        | 6             |                | See Table | Row 4                                 |                         |
| 34              | PERIOD_END_4     | Numeric      | 8             |                | mmddyyyy  | Row 4                                 |                         |
| 35              | CERT_NUM_4       | Alpha        | 20            |                |           | Row 4                                 |                         |
| 36              | AVAIL_CR_4       | Numeric      | 12            |                |           | Row 4                                 |                         |
| 37              | REDUCTION_CR_4   | Numeric      | 12            |                |           | Row 4                                 |                         |
| 38              | REFUND_CR_4      | Numeric      | 12            |                |           | Row 4                                 |                         |
| 39              | CREDIT_TYPE_5    | Alpha        | 6             |                | See Table | Row 5                                 |                         |
| 40              | PERIOD_END_5     | Numeric      | 8             |                | mmddyyyy  | Row 5                                 |                         |
| 41              | CERT_NUM_5       | Alpha        | 20            |                |           | Row 5                                 |                         |
| 42              | AVAIL_CR_5       | Numeric      | 12            |                |           | Row 5                                 |                         |
| 43              | REDUCTION_CR_5   | Numeric      | 12            |                |           | Row 5                                 |                         |
| 44              | REFUND_CR_5      | Numeric      | 12            |                |           | Row 5                                 |                         |
| 45              | CREDIT_TYPE_6    | Alpha        | 6             |                | See Table | Row 6                                 |                         |

|    |                 |         |    |  |           |        |  |
|----|-----------------|---------|----|--|-----------|--------|--|
| 46 | PERIOD_END_6    | Numeric | 8  |  | mmddyyyy  | Row 6  |  |
| 47 | CERT_NUM_6      | Alpha   | 20 |  |           | Row 6  |  |
| 48 | AVAIL_CR_6      | Numeric | 12 |  |           | Row 6  |  |
| 49 | REDUCTION_CR_6  | Numeric | 12 |  |           | Row 6  |  |
| 50 | REFUND_CR_6     | Numeric | 12 |  |           | Row 6  |  |
| 51 | CREDIT_TYPE_7   | Alpha   | 6  |  | See Table | Row 7  |  |
| 52 | PERIOD_END_7    | Numeric | 8  |  | mmddyyyy  | Row 7  |  |
| 53 | CERT_NUM_7      | Alpha   | 20 |  |           | Row 7  |  |
| 54 | AVAIL_CR_7      | Numeric | 12 |  |           | Row 7  |  |
| 55 | REDUCTION_CR_7  | Numeric | 12 |  |           | Row 7  |  |
| 56 | REFUND_CR_7     | Numeric | 12 |  |           | Row 7  |  |
| 57 | CREDIT_TYPE_8   | Alpha   | 6  |  | See Table | Row 8  |  |
| 58 | PERIOD_END_8    | Numeric | 8  |  | mmddyyyy  | Row 8  |  |
| 59 | CERT_NUM_8      | Alpha   | 20 |  |           | Row 8  |  |
| 60 | AVAIL_CR_8      | Numeric | 12 |  |           | Row 8  |  |
| 61 | REDUCTION_CR_8  | Numeric | 12 |  |           | Row 8  |  |
| 62 | REFUND_CR_8     | Numeric | 12 |  |           | Row 8  |  |
| 63 | CREDIT_TYPE_9   | Alpha   | 6  |  | See Table | Row 9  |  |
| 64 | PERIOD_END_9    | Numeric | 8  |  | mmddyyyy  | Row 9  |  |
| 65 | CERT_NUM_9      | Alpha   | 20 |  |           | Row 9  |  |
| 66 | AVAIL_CR_9      | Numeric | 12 |  |           | Row 9  |  |
| 67 | REDUCTION_CR_9  | Numeric | 12 |  |           | Row 9  |  |
| 68 | REFUND_CR_9     | Numeric | 12 |  |           | Row 9  |  |
| 69 | CREDIT_TYPE_10  | Alpha   | 6  |  | See Table | Row 10 |  |
| 70 | PERIOD_END_10   | Numeric | 8  |  | mmddyyyy  | Row 10 |  |
| 71 | CERT_NUM_10     | Alpha   | 20 |  |           | Row 10 |  |
| 72 | AVAIL_CR_10     | Numeric | 12 |  |           | Row 10 |  |
| 73 | REDUCTION_CR_10 | Numeric | 12 |  |           | Row 10 |  |
| 74 | REFUND_CR_10    | Numeric | 12 |  |           | Row 10 |  |
| 75 | CREDIT_TYPE_11  | Alpha   | 6  |  | See Table | Row 11 |  |
| 76 | PERIOD_END_11   | Numeric | 8  |  | mmddyyyy  | Row 11 |  |
| 77 | CERT_NUM_11     | Alpha   | 20 |  |           | Row 11 |  |
| 78 | AVAIL_CR_11     | Numeric | 12 |  |           | Row 11 |  |
| 79 | REDUCTION_CR_11 | Numeric | 12 |  |           | Row 11 |  |
| 80 | REFUND_CR_11    | Numeric | 12 |  |           | Row 11 |  |
| 81 | CREDIT_TYPE_12  | Alpha   | 6  |  | See Table | Row 12 |  |
| 82 | PERIOD_END_12   | Numeric | 8  |  | mmddyyyy  | Row 12 |  |
| 83 | CERT_NUM_12     | Alpha   | 20 |  |           | Row 12 |  |
| 84 | AVAIL_CR_12     | Numeric | 12 |  |           | Row 12 |  |
| 85 | REDUCTION_CR_12 | Numeric | 12 |  |           | Row 12 |  |
| 86 | REFUND_CR_12    | Numeric | 12 |  |           | Row 12 |  |
| 87 | CREDIT_TYPE_13  | Alpha   | 6  |  | See Table | Row 13 |  |
| 88 | PERIOD_END_13   | Numeric | 8  |  | mmddyyyy  | Row 13 |  |
| 89 | CERT_NUM_13     | Alpha   | 20 |  |           | Row 13 |  |
| 90 | AVAIL_CR_13     | Numeric | 12 |  |           | Row 13 |  |
| 91 | REDUCTION_CR_13 | Numeric | 12 |  |           | Row 13 |  |
| 92 | REFUND_CR_13    | Numeric | 12 |  |           | Row 13 |  |
| 93 | CREDIT_TYPE_14  | Alpha   | 6  |  | See Table | Row 14 |  |
| 94 | PERIOD_END_14   | Numeric | 8  |  | mmddyyyy  | Row 14 |  |
| 95 | CERT_NUM_14     | Alpha   | 20 |  |           | Row 14 |  |
| 96 | AVAIL_CR_14     | Numeric | 12 |  |           | Row 14 |  |



|      |                 |         |    |         |           |               |  |
|------|-----------------|---------|----|---------|-----------|---------------|--|
| 97   | REDUCTION_CR_14 | Numeric | 12 |         |           | Row 14        |  |
| 98   | REFUND_CR_14    | Numeric | 12 |         |           | Row 14        |  |
| 99   | CREDIT_TYPE_15  | Alpha   | 6  |         | See Table | Row 15        |  |
| 100  | PERIOD_END_15   | Numeric | 8  |         | mmddyyyy  | Row 15        |  |
| 101  | CERT_NUM_15     | Alpha   | 20 |         |           | Row 15        |  |
| 102  | AVAIL_CR_15     | Numeric | 12 |         |           | Row 15        |  |
| 103  | REDUCTION_CR_15 | Numeric | 12 |         |           | Row 15        |  |
| 104  | REFUND_CR_15    | Numeric | 12 |         |           | Row 15        |  |
| 105  | CREDIT_TYPE_16  | Alpha   | 6  |         | See Table | Row 16        |  |
| 106  | PERIOD_END_16   | Numeric | 8  |         | mmddyyyy  | Row 16        |  |
| 107  | CERT_NUM_16     | Alpha   | 20 |         |           | Row 16        |  |
| 108  | AVAIL_CR_16     | Numeric | 12 |         |           | Row 16        |  |
| 109  | REDUCTION_CR_16 | Numeric | 12 |         |           | Row 16        |  |
| 110  | REFUND_CR_16    | Numeric | 12 |         |           | Row 16        |  |
| 111  | CREDIT_TYPE_17  | Alpha   | 6  |         | See Table | Row 17        |  |
| 112  | PERIOD_END_17   | Numeric | 8  |         | mmddyyyy  | Row 17        |  |
| 113  | CERT_NUM_17     | Alpha   | 20 |         |           | Row 17        |  |
| 114  | AVAIL_CR_17     | Numeric | 12 |         |           | Row 17        |  |
| 115  | REDUCTION_CR_17 | Numeric | 12 |         |           | Row 17        |  |
| 116  | REFUND_CR_17    | Numeric | 12 |         |           | Row 17        |  |
| 117  | CREDIT_TYPE_18  | Alpha   | 6  |         | See Table | Row 18        |  |
| 118  | PERIOD_END_18   | Numeric | 8  |         | mmddyyyy  | Row 18        |  |
| 119  | CERT_NUM_18     | Alpha   | 20 |         |           | Row 18        |  |
| 120  | AVAIL_CR_18     | Numeric | 12 |         |           | Row 18        |  |
| 121  | REDUCTION_CR_18 | Numeric | 12 |         |           | Row 18        |  |
| 122  | REFUND_CR_18    | Numeric | 12 |         |           | Row 18        |  |
| 123  | CREDIT_TYPE_19  | Alpha   | 6  |         | See Table | Row 19        |  |
| 124  | PERIOD_END_19   | Numeric | 8  |         | mmddyyyy  | Row 19        |  |
| 125  | CERT_NUM_19     | Alpha   | 20 |         |           | Row 19        |  |
| 126  | AVAIL_CR_19     | Numeric | 12 |         |           | Row 19        |  |
| 127  | REDUCTION_CR_19 | Numeric | 12 |         |           | Row 19        |  |
| 128  | REFUND_CR_19    | Numeric | 12 |         |           | Row 19        |  |
| 129  | DOR use only    | Alpha   | 6  |         | See Table | Row 20        |  |
| 130  | DOR use only    | Numeric | 8  |         | mmddyyyy  | Row 20        |  |
| 131  | DOR use only    | Alpha   | 20 |         |           | Row 20        |  |
| 132  | DOR use only    | Numeric | 12 |         |           | Row 20        |  |
| 133  | DOR use only    | Numeric | 12 |         |           | Row 20        |  |
| 134  | DOR use only    | Numeric | 12 |         |           | Row 20        |  |
| 135* | TOTAL_CY_CR_2   | Numeric | 12 | Line 2h | 135*      | TOTAL_CY_CR_2 |  |
| 136  | END_OF_FILE     | Alpha   | 5  | Y       | *EOD*     | FTA Standard  |  |

## Schedule CMS Layout page 3

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size<br>Bytes | Req'd<br>Field | VALUE     | NOTES                                 | Location on<br>the Form |
|-----------------|------------------|--------------|---------------|----------------|-----------|---------------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2             | Y              | T1        | FTA STANDARD                          |                         |
| 2               | VENDOR_CDE       | Alpha        | 4             | Y              |           | Vendor creating 2D<br>barcode         |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2             | Y              |           | Vendor provided                       |                         |
| 4               | STATE_CDE        | Alpha        | 2             | Y              | MA        | USPS Codes                            |                         |
| 5               | FORM_YR_NUM      | Alpha        | 4             | Y              | 2016      |                                       |                         |
| 6               | FORM_CDE         | Alpha        | 3             | Y              | 647       |                                       |                         |
| 7               | PAGE_NUM         | Alpha        | 1             | Y              | 3         | Pg num of document                    |                         |
| 8               | FORM_VERS_NUM    | Alpha        | 1             | Y              | 1         |                                       |                         |
| 9               | FISCAL_MONTH     | Alpha        | 2             | Y              | 12        |                                       |                         |
| 10              | FISCAL_YEAR      | Alpha        | 4             | Y              | 2016      |                                       |                         |
| 11              | DOC_CNT          | Numeric      | 5             | Y              |           | Count-physical pages                  |                         |
| 12              | Sequence Count   | Numeric      | 2             | Y              |           | eg:Sched CMS:1 of 3,<br>2 of 3 3 of 3 |                         |
| 13              | Of total count   | Numeric      | 2             | Y              |           | 3                                     |                         |
| 14              | Taxpayer_ID      | Alpha        | 9             | Y              |           | TP ID                                 |                         |
|                 | Line Item Data   |              |               |                |           |                                       |                         |
| 15              | SOURCE_FID_1     | Alpha        | 9             |                |           | Row 1                                 |                         |
| 16              | CREDIT_TYPE_1    | Alpha        | 6             |                | See Table | Row 1                                 |                         |
| 17              | NONEXPIRE_1      | Alpha        | 1             |                | Blank, X  | Row 1                                 |                         |
| 18              | PERIOD_END_1     | Numeric      | 8             |                | mmddyyyy  | Row 1                                 |                         |
| 19              | CERT_NUM_1       | Alpha        | 20            |                |           | Row 1                                 |                         |
| 20              | AVAIL_CR_1       | Numeric      | 12            |                |           | Row 1                                 |                         |
| 21              | CY_CR_TAKEN_1    | Numeric      | 12            |                |           | Row 1                                 |                         |
| 22              | CY_CR_SHARED_1   | Numeric      | 12            |                |           | Row 1                                 |                         |
| 23              | SOURCE_FID_2     | Alpha        | 9             |                |           | Row 2                                 |                         |
| 24              | CREDIT_TYPE_2    | Alpha        | 6             |                | See Table | Row 2                                 |                         |
| 25              | NONEXPIRE_2      | Alpha        | 1             |                | Blank, X  | Row 2                                 |                         |
| 26              | PERIOD_END_2     | Numeric      | 8             |                | mmddyyyy  | Row 2                                 |                         |
| 27              | CERT_NUM_2       | Alpha        | 20            |                |           | Row 2                                 |                         |
| 28              | AVAIL_CR_2       | Numeric      | 12            |                |           | Row 2                                 |                         |
| 29              | CY_CR_TAKEN_2    | Numeric      | 12            |                |           | Row 2                                 |                         |
| 30              | CY_CR_SHARED_2   | Numeric      | 12            |                |           | Row 2                                 |                         |
| 31              | SOURCE_FID_3     | Alpha        | 9             |                |           | Row 3                                 |                         |
| 32              | CREDIT_TYPE_3    | Alpha        | 6             |                | See Table | Row 3                                 |                         |
| 33              | NONEXPIRE_3      | Alpha        | 1             |                | Blank, X  | Row 3                                 |                         |
| 34              | PERIOD_END_3     | Numeric      | 8             |                | mmddyyyy  | Row 3                                 |                         |
| 35              | CERT_NUM_3       | Alpha        | 20            |                |           | Row 3                                 |                         |
| 36              | AVAIL_CR_3       | Numeric      | 12            |                |           | Row 3                                 |                         |
| 37              | CY_CR_TAKEN_3    | Numeric      | 12            |                |           | Row 3                                 |                         |
| 38              | CY_CR_SHARED_3   | Numeric      | 12            |                |           | Row 3                                 |                         |
| 39              | SOURCE_FID_4     | Alpha        | 9             |                |           | Row 4                                 |                         |
| 40              | CREDIT_TYPE_4    | Alpha        | 6             |                | See Table | Row 4                                 |                         |
| 41              | NONEXPIRE_4      | Alpha        | 1             |                | Blank, X  | Row 4                                 |                         |
| 42              | PERIOD_END_4     | Numeric      | 8             |                | mmddyyyy  | Row 4                                 |                         |
| 43              | CERT_NUM_4       | Alpha        | 20            |                |           | Row 4                                 |                         |
| 44              | AVAIL_CR_4       | Numeric      | 12            |                |           | Row 4                                 |                         |
| 45              | CY_CR_TAKEN_4    | Numeric      | 12            |                |           | Row 4                                 |                         |

|    |                 |         |    |  |           |        |  |
|----|-----------------|---------|----|--|-----------|--------|--|
| 46 | CY_CR_SHARED_4  | Numeric | 12 |  |           | Row 4  |  |
| 47 | SOURCE_FID_5    | Alpha   | 9  |  |           | Row 5  |  |
| 48 | CREDIT_TYPE_5   | Alpha   | 6  |  | See Table | Row 5  |  |
| 49 | NONEXPIRE_5     | Alpha   | 1  |  | Blank, X  | Row 5  |  |
| 50 | PERIOD_END_5    | Numeric | 8  |  | mmddyyyy  | Row 5  |  |
| 51 | CERT_NUM_5      | Alpha   | 20 |  |           | Row 5  |  |
| 52 | AVAIL_CR_5      | Numeric | 12 |  |           | Row 5  |  |
| 53 | CY_CR_TAKEN_5   | Numeric | 12 |  |           | Row 5  |  |
| 54 | CY_CR_SHARED_5  | Numeric | 12 |  |           | Row 5  |  |
| 55 | SOURCE_FID_6    | Alpha   | 9  |  |           | Row 6  |  |
| 56 | CREDIT_TYPE_6   | Alpha   | 6  |  | See Table | Row 6  |  |
| 57 | NONEXPIRE_6     | Alpha   | 1  |  | Blank, X  | Row 6  |  |
| 58 | PERIOD_END_6    | Numeric | 8  |  | mmddyyyy  | Row 6  |  |
| 59 | CERT_NUM_6      | Alpha   | 20 |  |           | Row 6  |  |
| 60 | AVAIL_CR_6      | Numeric | 12 |  |           | Row 6  |  |
| 61 | CY_CR_TAKEN_6   | Numeric | 12 |  |           | Row 6  |  |
| 62 | CY_CR_SHARED_6  | Numeric | 12 |  |           | Row 6  |  |
| 63 | SOURCE_FID_7    | Alpha   | 9  |  |           | Row 7  |  |
| 64 | CREDIT_TYPE_7   | Alpha   | 6  |  | See Table | Row 7  |  |
| 65 | NONEXPIRE_7     | Alpha   | 1  |  | Blank, X  | Row 7  |  |
| 66 | PERIOD_END_7    | Numeric | 8  |  | mmddyyyy  | Row 7  |  |
| 67 | CERT_NUM_7      | Alpha   | 20 |  |           | Row 7  |  |
| 68 | AVAIL_CR_7      | Numeric | 12 |  |           | Row 7  |  |
| 69 | CY_CR_TAKEN_7   | Numeric | 12 |  |           | Row 7  |  |
| 70 | CY_CR_SHARED_7  | Numeric | 12 |  |           | Row 7  |  |
| 71 | SOURCE_FID_8    | Alpha   | 9  |  |           | Row 8  |  |
| 72 | CREDIT_TYPE_8   | Alpha   | 6  |  | See Table | Row 8  |  |
| 73 | NONEXPIRE_8     | Alpha   | 1  |  | Blank, X  | Row 8  |  |
| 74 | PERIOD_END_8    | Numeric | 8  |  | mmddyyyy  | Row 8  |  |
| 75 | CERT_NUM_8      | Alpha   | 20 |  |           | Row 8  |  |
| 76 | AVAIL_CR_8      | Numeric | 12 |  |           | Row 8  |  |
| 77 | CY_CR_TAKEN_8   | Numeric | 12 |  |           | Row 8  |  |
| 78 | CY_CR_SHARED_8  | Numeric | 12 |  |           | Row 8  |  |
| 79 | SOURCE_FID_9    | Alpha   | 9  |  |           | Row 9  |  |
| 80 | CREDIT_TYPE_9   | Alpha   | 6  |  | See Table | Row 9  |  |
| 81 | NONEXPIRE_9     | Alpha   | 1  |  | Blank, X  | Row 9  |  |
| 82 | PERIOD_END_9    | Numeric | 8  |  | mmddyyyy  | Row 9  |  |
| 83 | CERT_NUM_9      | Alpha   | 20 |  |           | Row 9  |  |
| 84 | AVAIL_CR_9      | Numeric | 12 |  |           | Row 9  |  |
| 85 | CY_CR_TAKEN_9   | Numeric | 12 |  |           | Row 9  |  |
| 86 | CY_CR_SHARED_9  | Numeric | 12 |  |           | Row 9  |  |
| 87 | SOURCE_FID_10   | Alpha   | 9  |  |           | Row 10 |  |
| 88 | CREDIT_TYPE_10  | Alpha   | 6  |  | See Table | Row 10 |  |
| 89 | NONEXPIRE_10    | Alpha   | 1  |  | Blank, X  | Row 10 |  |
| 90 | PERIOD_END_10   | Numeric | 8  |  | mmddyyyy  | Row 10 |  |
| 91 | CERT_NUM_10     | Alpha   | 20 |  |           | Row 10 |  |
| 92 | AVAIL_CR_10     | Numeric | 12 |  |           | Row 10 |  |
| 93 | CY_CR_TAKEN_10  | Numeric | 12 |  |           | Row 10 |  |
| 94 | CY_CR_SHARED_10 | Numeric | 12 |  |           | Row 10 |  |
| 95 | SOURCE_FID_11   | Alpha   | 9  |  |           | Row 11 |  |
| 96 | CREDIT_TYPE_11  | Alpha   | 6  |  | See Table | Row 11 |  |

|     |                 |         |    |  |           |        |  |
|-----|-----------------|---------|----|--|-----------|--------|--|
| 97  | NONEXPIRE_11    | Alpha   | 1  |  | Blank, X  | Row 11 |  |
| 98  | PERIOD_END_11   | Numeric | 8  |  | mmddyyyy  | Row 11 |  |
| 99  | CERT_NUM_11     | Alpha   | 20 |  |           | Row 11 |  |
| 100 | AVAIL_CR_11     | Numeric | 12 |  |           | Row 11 |  |
| 101 | CY_CR_TAKEN_11  | Numeric | 12 |  |           | Row 11 |  |
| 102 | CY_CR_SHARED_11 | Numeric | 12 |  |           | Row 11 |  |
| 103 | SOURCE_FID_12   | Alpha   | 9  |  |           | Row 12 |  |
| 104 | CREDIT_TYPE_12  | Alpha   | 6  |  | See Table | Row 12 |  |
| 105 | NONEXPIRE_12    | Alpha   | 1  |  | Blank, X  | Row 12 |  |
| 106 | PERIOD_END_12   | Numeric | 8  |  | mmddyyyy  | Row 12 |  |
| 107 | CERT_NUM_12     | Alpha   | 20 |  |           | Row 12 |  |
| 108 | AVAIL_CR_12     | Numeric | 12 |  |           | Row 12 |  |
| 109 | CY_CR_TAKEN_12  | Numeric | 12 |  |           | Row 12 |  |
| 110 | CY_CR_SHARED_12 | Numeric | 12 |  |           | Row 12 |  |
| 111 | SOURCE_FID_13   | Alpha   | 9  |  |           | Row 13 |  |
| 112 | CREDIT_TYPE_13  | Alpha   | 6  |  | See Table | Row 13 |  |
| 113 | NONEXPIRE_13    | Alpha   | 1  |  | Blank, X  | Row 13 |  |
| 114 | PERIOD_END_13   | Numeric | 8  |  | mmddyyyy  | Row 13 |  |
| 115 | CERT_NUM_13     | Alpha   | 20 |  |           | Row 13 |  |
| 116 | AVAIL_CR_13     | Numeric | 12 |  |           | Row 13 |  |
| 117 | CY_CR_TAKEN_13  | Numeric | 12 |  |           | Row 13 |  |
| 118 | CY_CR_SHARED_13 | Numeric | 12 |  |           | Row 13 |  |
| 119 | SOURCE_FID_14   | Alpha   | 9  |  |           | Row 14 |  |
| 120 | CREDIT_TYPE_14  | Alpha   | 6  |  | See Table | Row 14 |  |
| 121 | NONEXPIRE_14    | Alpha   | 1  |  | Blank, X  | Row 14 |  |
| 122 | PERIOD_END_14   | Numeric | 8  |  | mmddyyyy  | Row 14 |  |
| 123 | CERT_NUM_14     | Alpha   | 20 |  |           | Row 14 |  |
| 124 | AVAIL_CR_14     | Numeric | 12 |  |           | Row 14 |  |
| 125 | CY_CR_TAKEN_14  | Numeric | 12 |  |           | Row 14 |  |
| 126 | CY_CR_SHARED_14 | Numeric | 12 |  |           | Row 14 |  |
| 127 | SOURCE_FID_15   | Alpha   | 9  |  |           | Row 15 |  |
| 128 | CREDIT_TYPE_15  | Alpha   | 6  |  | See Table | Row 15 |  |
| 129 | NONEXPIRE_15    | Alpha   | 1  |  | Blank, X  | Row 15 |  |
| 130 | PERIOD_END_15   | Numeric | 8  |  | mmddyyyy  | Row 15 |  |
| 131 | CERT_NUM_15     | Alpha   | 20 |  |           | Row 15 |  |
| 132 | AVAIL_CR_15     | Numeric | 12 |  |           | Row 15 |  |
| 133 | CY_CR_TAKEN_15  | Numeric | 12 |  |           | Row 15 |  |
| 134 | CY_CR_SHARED_15 | Numeric | 12 |  |           | Row 15 |  |
| 135 | SOURCE_FID_16   | Alpha   | 9  |  |           | Row 16 |  |
| 136 | CREDIT_TYPE_16  | Alpha   | 6  |  | See Table | Row 16 |  |
| 137 | NONEXPIRE_16    | Alpha   | 1  |  | Blank, X  | Row 16 |  |
| 138 | PERIOD_END_16   | Numeric | 8  |  | mmddyyyy  | Row 16 |  |
| 139 | CERT_NUM_16     | Alpha   | 20 |  |           | Row 16 |  |
| 140 | AVAIL_CR_16     | Numeric | 12 |  |           | Row 16 |  |
| 141 | CY_CR_TAKEN_16  | Numeric | 12 |  |           | Row 16 |  |
| 142 | CY_CR_SHARED_16 | Numeric | 12 |  |           | Row 16 |  |
| 143 | SOURCE_FID_17   | Alpha   | 9  |  |           | Row 17 |  |
| 144 | CREDIT_TYPE_17  | Alpha   | 6  |  | See Table | Row 17 |  |
| 145 | NONEXPIRE_17    | Alpha   | 1  |  | Blank, X  | Row 17 |  |
| 146 | PERIOD_END_17   | Numeric | 8  |  | mmddyyyy  | Row 17 |  |
| 147 | CERT_NUM_17     | Alpha   | 20 |  |           | Row 17 |  |

|     |                 |         |    |   |           |              |  |
|-----|-----------------|---------|----|---|-----------|--------------|--|
| 148 | AVAIL_CR_17     | Numeric | 12 |   |           | Row 17       |  |
| 149 | CY_CR_TAKEN_17  | Numeric | 12 |   |           | Row 17       |  |
| 150 | CY_CR_SHARED_17 | Numeric | 12 |   |           | Row 17       |  |
| 151 | SOURCE_FID_18   | Alpha   | 9  |   |           | Row 18       |  |
| 152 | CREDIT_TYPE_18  | Alpha   | 6  |   | See Table | Row 18       |  |
| 153 | NONEXPIRE_18    | Alpha   | 1  |   | Blank, X  | Row 18       |  |
| 154 | PERIOD_END_18   | Numeric | 8  |   | mmddyyyy  | Row 18       |  |
| 155 | CERT_NUM_18     | Alpha   | 20 |   |           | Row 18       |  |
| 156 | AVAIL_CR_18     | Numeric | 12 |   |           | Row 18       |  |
| 157 | CY_CR_TAKEN_18  | Numeric | 12 |   |           | Row 18       |  |
| 158 | CY_CR_SHARED_18 | Numeric | 12 |   |           | Row 18       |  |
| 159 | SOURCE_FID_19   | Alpha   | 9  |   |           | Row 19       |  |
| 160 | CREDIT_TYPE_19  | Alpha   | 6  |   | See Table | Row 19       |  |
| 161 | NONEXPIRE_19    | Alpha   | 1  |   | Blank, X  | Row 19       |  |
| 162 | PERIOD_END_19   | Numeric | 8  |   | mmddyyyy  | Row 19       |  |
| 163 | CERT_NUM_19     | Alpha   | 20 |   |           | Row 19       |  |
| 164 | AVAIL_CR_19     | Numeric | 12 |   |           | Row 19       |  |
| 165 | CY_CR_TAKEN_19  | Numeric | 12 |   |           | Row 19       |  |
| 166 | CY_CR_SHARED_19 | Numeric | 12 |   |           | Row 19       |  |
| 167 | TOTAL_CY_CR_3   | Numeric | 12 |   |           | Line 3i      |  |
| 168 | END_OF_FILE     | Alpha   | 5  | Y | *EOD*     | FTA Standard |  |

## Schedule CMS Layout page 4

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size<br>Bytes | Req'd<br>Field | VALUE     | NOTES                                 | Location on<br>the Form |
|-----------------|------------------|--------------|---------------|----------------|-----------|---------------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2             | Y              | T1        | FTA STANDARD                          |                         |
| 2               | VENDOR_CDE       | Alpha        | 4             | Y              |           | Vendor creates 2D barcode             |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2             | Y              |           | Vendor provided                       |                         |
| 4               | STATE_CDE        | Alpha        | 2             | Y              | MA        | USPS Codes                            |                         |
| 5               | FORM_YR_NUM      | Alpha        | 4             | Y              | 2016      |                                       |                         |
| 6               | FORM_CDE         | Alpha        | 3             | Y              | 647       |                                       |                         |
| 7               | PAGE_NUM         | Alpha        | 1             | Y              | 4         | Pg num of document                    |                         |
| 8               | FORM_VERS_NUM    | Alpha        | 1             | Y              | 1         |                                       |                         |
| 9               | FISCAL_MONTH     | Alpha        | 2             | Y              | 12        |                                       |                         |
| 10              | FISCAL_YEAR      | Alpha        | 4             | Y              | 2016      |                                       |                         |
| 11              | DOC_CNT          | Numeric      | 5             | Y              |           | Count-physical pages                  |                         |
| 12              | Sequence Count   | Numeric      | 2             | Y              |           | eg:Sched CMS:1 of 3,<br>2 of 3 3 of 3 |                         |
| 13              | Of total count   | Numeric      | 2             | Y              |           | 3                                     |                         |
| 14              | Taxpayer_ID      | Alpha        | 9             | Y              |           | TP Id                                 |                         |
|                 | Line item Data   |              |               |                |           |                                       |                         |
| 15              | SOURCE_FID_1     | Alpha        | 9             |                |           | Row 1                                 |                         |
| 16              | CREDIT_TYPE_1    | Alpha        | 6             |                | See Table | Row 1                                 |                         |
| 17              | PERIOD_END_1     | Numeric      | 8             |                | mmddyyyy  | Row 1                                 |                         |
| 18              | CERT_NUM_1       | Alpha        | 20            |                |           | Row 1                                 |                         |
| 19              | AVAIL_CR_1       | Numeric      | 12            |                |           | Row 1                                 |                         |
| 20              | REDUCTION_CR_1   | Numeric      | 12            |                |           | Row 1                                 |                         |
| 21              | REFUND_CR_1      | Numeric      | 12            |                |           | Row 1                                 |                         |
| 22              | SOURCE_FID_2     | Alpha        | 9             |                |           | Row 2                                 |                         |
| 23              | CREDIT_TYPE_2    | Alpha        | 6             |                | See Table | Row 2                                 |                         |
| 24              | PERIOD_END_2     | Numeric      | 8             |                | mmddyyyy  | Row 2                                 |                         |
| 25              | CERT_NUM_2       | Alpha        | 20            |                |           | Row 2                                 |                         |
| 26              | AVAIL_CR_2       | Numeric      | 12            |                |           | Row 2                                 |                         |
| 27              | REDUCTION_CR_2   | Numeric      | 12            |                |           | Row 2                                 |                         |
| 28              | REFUND_CR_2      | Numeric      | 12            |                |           | Row 2                                 |                         |
| 29              | SOURCE_FID_3     | Alpha        | 9             |                |           | Row 3                                 |                         |
| 30              | CREDIT_TYPE_3    | Alpha        | 6             |                | See Table | Row 3                                 |                         |
| 31              | PERIOD_END_3     | Numeric      | 8             |                | mmddyyyy  | Row 3                                 |                         |
| 32              | CERT_NUM_3       | Alpha        | 20            |                |           | Row 3                                 |                         |
| 33              | AVAIL_CR_3       | Numeric      | 12            |                |           | Row 3                                 |                         |
| 34              | REDUCTION_CR_3   | Numeric      | 12            |                |           | Row 3                                 |                         |
| 35              | REFUND_CR_3      | Numeric      | 12            |                |           | Row 3                                 |                         |
| 36              | SOURCE_FID_4     | Alpha        | 9             |                |           | Row 4                                 |                         |
| 37              | CREDIT_TYPE_4    | Alpha        | 6             |                | See Table | Row 4                                 |                         |
| 38              | PERIOD_END_4     | Numeric      | 8             |                | mmddyyyy  | Row 4                                 |                         |
| 39              | CERT_NUM_4       | Alpha        | 20            |                |           | Row 4                                 |                         |
| 40              | AVAIL_CR_4       | Numeric      | 12            |                |           | Row 4                                 |                         |
| 41              | REDUCTION_CR_4   | Numeric      | 12            |                |           | Row 4                                 |                         |
| 42              | REFUND_CR_4      | Numeric      | 12            |                |           | Row 4                                 |                         |
| 43              | SOURCE_FID_5     | Alpha        | 9             |                |           | Row 5                                 |                         |
| 44              | CREDIT_TYPE_5    | Alpha        | 6             |                | See Table | Row 5                                 |                         |
| 45              | PERIOD_END_5     | Numeric      | 8             |                | mmddyyyy  | Row 5                                 |                         |

|    |                 |         |    |  |           |        |  |
|----|-----------------|---------|----|--|-----------|--------|--|
| 46 | CERT_NUM_5      | Alpha   | 20 |  |           | Row 5  |  |
| 47 | AVAIL_CR_5      | Numeric | 12 |  |           | Row 5  |  |
| 48 | REDUCTION_CR_5  | Numeric | 12 |  |           | Row 5  |  |
| 49 | REFUND_CR_5     | Numeric | 12 |  |           | Row 5  |  |
| 50 | SOURCE_FID_6    | Alpha   | 9  |  |           | Row 6  |  |
| 51 | CREDIT_TYPE_6   | Alpha   | 6  |  | See Table | Row 6  |  |
| 52 | PERIOD_END_6    | Numeric | 8  |  | mmddyyyy  | Row 6  |  |
| 53 | CERT_NUM_6      | Alpha   | 20 |  |           | Row 6  |  |
| 54 | AVAIL_CR_6      | Numeric | 12 |  |           | Row 6  |  |
| 55 | REDUCTION_CR_6  | Numeric | 12 |  |           | Row 6  |  |
| 56 | REFUND_CR_6     | Numeric | 12 |  |           | Row 6  |  |
| 57 | SOURCE_FID_7    | Alpha   | 9  |  |           | Row 7  |  |
| 58 | CREDIT_TYPE_7   | Alpha   | 6  |  | See Table | Row 7  |  |
| 59 | PERIOD_END_7    | Numeric | 8  |  | mmddyyyy  | Row 7  |  |
| 60 | CERT_NUM_7      | Alpha   | 20 |  |           | Row 7  |  |
| 61 | AVAIL_CR_7      | Numeric | 12 |  |           | Row 7  |  |
| 62 | REDUCTION_CR_7  | Numeric | 12 |  |           | Row 7  |  |
| 63 | REFUND_CR_7     | Numeric | 12 |  |           | Row 7  |  |
| 64 | SOURCE_FID_8    | Alpha   | 9  |  |           | Row 8  |  |
| 65 | CREDIT_TYPE_8   | Alpha   | 6  |  | See Table | Row 8  |  |
| 66 | PERIOD_END_8    | Numeric | 8  |  | mmddyyyy  | Row 8  |  |
| 67 | CERT_NUM_8      | Alpha   | 20 |  |           | Row 8  |  |
| 68 | AVAIL_CR_8      | Numeric | 12 |  |           | Row 8  |  |
| 69 | REDUCTION_CR_8  | Numeric | 12 |  |           | Row 8  |  |
| 70 | REFUND_CR_8     | Numeric | 12 |  |           | Row 8  |  |
| 71 | SOURCE_FID_9    | Alpha   | 9  |  |           | Row 9  |  |
| 72 | CREDIT_TYPE_9   | Alpha   | 6  |  | See Table | Row 9  |  |
| 73 | PERIOD_END_9    | Numeric | 8  |  | mmddyyyy  | Row 9  |  |
| 74 | CERT_NUM_9      | Alpha   | 20 |  |           | Row 9  |  |
| 75 | AVAIL_CR_9      | Numeric | 12 |  |           | Row 9  |  |
| 76 | REDUCTION_CR_9  | Numeric | 12 |  |           | Row 9  |  |
| 77 | REFUND_CR_9     | Numeric | 12 |  |           | Row 9  |  |
| 78 | SOURCE_FID_10   | Alpha   | 9  |  |           | Row 10 |  |
| 79 | CREDIT_TYPE_10  | Alpha   | 6  |  | See Table | Row 10 |  |
| 80 | PERIOD_END_10   | Numeric | 8  |  | mmddyyyy  | Row 10 |  |
| 81 | CERT_NUM_10     | Alpha   | 20 |  |           | Row 10 |  |
| 82 | AVAIL_CR_10     | Numeric | 12 |  |           | Row 10 |  |
| 83 | REDUCTION_CR_10 | Numeric | 12 |  |           | Row 10 |  |
| 84 | REFUND_CR_10    | Numeric | 12 |  |           | Row 10 |  |
| 85 | SOURCE_FID_11   | Alpha   | 9  |  |           | Row 11 |  |
| 86 | CREDIT_TYPE_11  | Alpha   | 6  |  | See Table | Row 11 |  |
| 87 | PERIOD_END_11   | Numeric | 8  |  | mmddyyyy  | Row 11 |  |
| 88 | CERT_NUM_11     | Alpha   | 20 |  |           | Row 11 |  |
| 89 | AVAIL_CR_11     | Numeric | 12 |  |           | Row 11 |  |
| 90 | REDUCTION_CR_11 | Numeric | 12 |  |           | Row 11 |  |
| 91 | REFUND_CR_11    | Numeric | 12 |  |           | Row 11 |  |
| 92 | SOURCE_FID_12   | Alpha   | 9  |  |           | Row 12 |  |
| 93 | CREDIT_TYPE_12  | Alpha   | 6  |  | See Table | Row 12 |  |
| 94 | PERIOD_END_12   | Numeric | 8  |  | mmddyyyy  | Row 12 |  |
| 95 | CERT_NUM_12     | Alpha   | 20 |  |           | Row 12 |  |
| 96 | AVAIL_CR_12     | Numeric | 12 |  |           | Row 12 |  |

|     |                 |         |    |   |           |              |  |
|-----|-----------------|---------|----|---|-----------|--------------|--|
| 97  | REDUCTION_CR_12 | Numeric | 12 |   |           | Row 12       |  |
| 98  | REFUND_CR_12    | Numeric | 12 |   |           | Row 12       |  |
| 99  | SOURCE_FID_13   | Alpha   | 9  |   |           | Row 13       |  |
| 100 | CREDIT_TYPE_13  | Alpha   | 6  |   | See Table | Row 13       |  |
| 101 | PERIOD_END_13   | Numeric | 8  |   | mmddyyyy  | Row 13       |  |
| 102 | CERT_NUM_13     | Alpha   | 20 |   |           | Row 13       |  |
| 103 | AVAIL_CR_13     | Numeric | 12 |   |           | Row 13       |  |
| 104 | REDUCTION_CR_13 | Numeric | 12 |   |           | Row 13       |  |
| 105 | REFUND_CR_13    | Numeric | 12 |   |           | Row 13       |  |
| 106 | SOURCE_FID_14   | Alpha   | 9  |   |           | Row 14       |  |
| 107 | CREDIT_TYPE_14  | Alpha   | 6  |   | See Table | Row 14       |  |
| 108 | PERIOD_END_14   | Numeric | 8  |   | mmddyyyy  | Row 14       |  |
| 109 | CERT_NUM_14     | Alpha   | 20 |   |           | Row 14       |  |
| 110 | AVAIL_CR_14     | Numeric | 12 |   |           | Row 14       |  |
| 111 | REDUCTION_CR_14 | Numeric | 12 |   |           | Row 14       |  |
| 112 | REFUND_CR_14    | Numeric | 12 |   |           | Row 14       |  |
| 113 | SOURCE_FID_15   | Alpha   | 9  |   |           | Row 15       |  |
| 114 | CREDIT_TYPE_15  | Alpha   | 6  |   | See Table | Row 15       |  |
| 115 | PERIOD_END_15   | Numeric | 8  |   | mmddyyyy  | Row 15       |  |
| 116 | CERT_NUM_15     | Alpha   | 20 |   |           | Row 15       |  |
| 117 | AVAIL_CR_15     | Numeric | 12 |   |           | Row 15       |  |
| 118 | REDUCTION_CR_15 | Numeric | 12 |   |           | Row 15       |  |
| 119 | REFUND_CR_15    | Numeric | 12 |   |           | Row 15       |  |
| 120 | SOURCE_FID_16   | Alpha   | 9  |   |           | Row 16       |  |
| 121 | CREDIT_TYPE_16  | Alpha   | 6  |   | See Table | Row 16       |  |
| 122 | PERIOD_END_16   | Numeric | 8  |   | mmddyyyy  | Row 16       |  |
| 123 | CERT_NUM_16     | Alpha   | 20 |   |           | Row 16       |  |
| 124 | AVAIL_CR_16     | Numeric | 12 |   |           | Row 16       |  |
| 125 | REDUCTION_CR_16 | Numeric | 12 |   |           | Row 16       |  |
| 126 | REFUND_CR_16    | Numeric | 12 |   |           | Row 16       |  |
| 127 | SOURCE_FID_17   | Alpha   | 9  |   |           | Row 17       |  |
| 128 | CREDIT_TYPE_17  | Alpha   | 6  |   | See Table | Row 17       |  |
| 129 | PERIOD_END_17   | Numeric | 8  |   | mmddyyyy  | Row 17       |  |
| 130 | CERT_NUM_17     | Alpha   | 20 |   |           | Row 17       |  |
| 131 | AVAIL_CR_17     | Numeric | 12 |   |           | Row 17       |  |
| 132 | REDUCTION_CR_17 | Numeric | 12 |   |           | Row 17       |  |
| 133 | REFUND_CR_17    | Numeric | 12 |   |           | Row 17       |  |
| 134 | SOURCE_FID_18   | Alpha   | 9  |   |           | Row 18       |  |
| 135 | CREDIT_TYPE_18  | Alpha   | 6  |   | See Table | Row 18       |  |
| 136 | PERIOD_END_18   | Numeric | 8  |   | mmddyyyy  | Row 18       |  |
| 137 | CERT_NUM_18     | Alpha   | 20 |   |           | Row 18       |  |
| 138 | AVAIL_CR_18     | Numeric | 12 |   |           | Row 18       |  |
| 139 | REDUCTION_CR_18 | Numeric | 12 |   |           | Row 18       |  |
| 140 | REFUND_CR_18    | Numeric | 12 |   |           | Row 18       |  |
| 141 | TOTAL_CY_CR_4   | Numeric | 12 |   |           | Line 4i      |  |
| 142 | END_OF_FILE     | Alpha   | 5  | Y | *EOD*     | FTA Standard |  |