CAUTION:
This tax return must be filed electronically.

Paper versions of this return **will not** be accepted.

If you have questions about filing electronically, contact us at 617-887-6367.

See https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements for further information about our electronic filing and payment requirements.

Massachusetts Department of Revenue

Schedule FE

Report With Respect to Foreign Entities

2023

For calendar year 2023 or taxable year beginning **2023 and ending**

Name of corporation | Taxpayer Identification number | Category of filer (check all that apply) ○ 2 ○ 3 ○ 4 ○ 5a ○ 5b ○ 5c

Name of person filing U.S. Form 5471 | Taxpayer Identification number | Pct. of foreign corporation stock ownership

Name of foreign corporation | Employer Identification number (if any) | Country of incorporation

Address in country of residence of foreign corporation

City/Town | State | Zip

Fill in if foreign corporation is a member of a Massachusetts combined group ○ Worldwide election ○ Waters edge election | Principal business activity code | Principal business activity

Beginning date of foreign corporation's annual accounting period (mm/dd/yyyy) | Ending date (mm/dd/yyyy)

Taxable income or loss (from U.S. return as filed)

Income. U.S. dollar amounts, from U.S. Form 5471, Schedule C.

1a Gross receipts or sales **1a**

1b Returns and allowances **1b**

1c Subtract line 1b from line 1a **1c**

2 Cost of goods sold **2**

3 Gross profit. Subtract line 2 from line 1c **3**

4 Dividends **4**

5 Interest **5**

6a Gross rents **6a**

6b Gross royalties and license fees **6b**

7 Net gain or loss on sale of capital assets **7**

8a Foreign currency transaction gain or loss (unrealized) **8a**

8b Foreign currency transaction gain or loss (realized) **8b**

9 Other income (enclose statement). See instructions **9**

10 Total income. Add lines 3 through 9 **10**

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

Name of corporation | Taxpayer Identification number | Category of filer (check all that apply) ○ 2 ○ 3 ○ 4 ○ 5a ○ 5b ○ 5c

Deductions

11 Compensation not deducted elsewhere . . . 11

12a Rents . . . 12a

12b Royalties and license fees . . . 12b

13 Interest . . . 13

14 Depreciation not deducted elsewhere . . . 14

15 Depletion . . . 15

16 Taxes (exclude income tax expense (benefit)) . . . 16

17 Other deductions (exclude income tax expense (benefit)). Enclose statement . . . 17

18 Total deductions. Add lines 11 through 17 . . . 18

Net income

19 Net income or loss before unusual or infrequently occurring items, and income tax expense (benefit). Subtract line 18 from line 10 . . . 19

20 Unusual or infrequently occurring items . . . 20

21a Income tax expense (benefit) (current) . . . 21a

21b Income tax expense (benefit) (deferred) . . . 21b

22 Current year net income or loss per books. Combine lines 19 through 21b . . . 22

Other comprehensive income

23a Foreign currency translation adjustments . . . 23a

23b Other . . . 23b

23c Income tax expense (benefit) related to other comprehensive income . . . 23c

24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) . . . 24

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