

**CAUTION:**  
**This tax return must  
be filed electronically.**

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

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

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



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,  
SEE INSTRUCTIONS.

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

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

NAME OF CORPORATION

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP+4

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)

CITY/TOWN/POST OFFICE

STATE

ZIP+4

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15 Fill in if adjustments have been reported to Massachusetts .....

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

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

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

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

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

See **Part 16, 17, 18 and 21-9** for more information



FEDERAL IDENTIFICATION NUMBER

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2025 FORM 355, PAGE 2  
EXCISE CALCULATION

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

*EEF Only*

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



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**Schedule A Balance Sheet****2025**

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

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE

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



FEDERAL IDENTIFICATION NUMBER

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2025 SCHEDULE A,  
PAGE 2

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

## LIABILITIES AND CAPITAL

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

E-File Only.

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▼ If a loss, mark an X in box at left



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**Schedule B** Tangible or Intangible Property Corporation Classification

2025

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

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

**Schedule C** Tangible Property Corporation

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

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

*Packet returns will not be accepted.**Set TIPS 16-9 and 21-9 for more information.*



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**Schedule D** Intangible Property Corporation**2025**

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

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

**Schedule E-1** Dividends Deduction

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

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

*See TIRS 16-9 and 21-9 for more information.  
Paper returns will not be accepted.*



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**Schedule E Taxable Income****2025**

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

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