

Caution:
DRAFT – DO NOT
FILE

This is an early release draft of
a 2025 Massachusetts tax
form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be
processed.



Form M-8453C Corporate Tax Declaration for Electronic Filing

2025
Massachusetts
Department of
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2025.

Corporation name	Federal Identification number	Form filed:	☐ 355	☐ 355U	☐ 355S	☐ 355SC
Mailing address	City/Town	State	Zip			

Part 1. Tax Return Information for Electronic Filing

1	Excise due before credits (from Form 355, line 6; Form 355U, line 24; Form 355S, line 9; or Form 355SC, line 7)	1	
2	Total credits (from Form 355, line 7; Form 355U, lines 25 and 26; Form 355S, line 10; or Form 355SC, line 8)	2	
3	Excise due before voluntary contributions (from Form 355, line 11; Form 355U, line 27; Form 355S, line 14; or Form 355SC, line 11).	3	
4	Overpayment amount (from Form 355, line 21; Form 355U, line 37; Form 355S, line 24; or Form 355SC, line 18).	4	
5	Balance due (from Form 355, line 24; Form 355U, line 40; Form 355S, line 27; or Form 355SC, line 24)	5	

Part 2. Declaration and Signature of Taxpayer

Under the penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2025 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date
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Part 3. Declaration and Signature of Electronic Return Originator (ERO)

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453C are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453C accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under the penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453C should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453C relates was filed.

ERO's signature and PTIN	Date	EIN	☐ Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip ☐ Check if also paid preparer

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and PTIN	Date	EIN	☐ Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip