



**Massachusetts Department of Revenue**  
**Form 355Q**  
**Application for Manufacturing Classification**

Name of corporation		Federal Identification number	
Street address			
City/Town	State	Zip	Phone number
Date of incorporation		State of incorporation	

**Note:** Applications for manufacturing classification must be sent to the Department of Revenue on or before January 31 of the calendar year for which classification is sought to be considered for that year. Applications sent after January 31 will be reviewed for classification for the following calendar year. The date of the postmark made by the United States Postal Service on the envelope in which the application is mailed shall determine the date the application was sent.

**List of all business locations in Massachusetts**

	Location city/town	Activity performed at each location sales, repair, manufacturing, etc.
Address of principal place of business . . . . .		
Address of principal office in Massachusetts . . . . .		
Address of all other locations in Massachusetts . . . . .		

**Classification**

Since your corporate purposes include the right to manufacture, complete this form and return it to the address on the back, so that the corporation may be properly classified.

- 1 Is your corporation presently engaged in manufacturing in Massachusetts?  Yes  No  
 If No, what date will such activity begin (mm/dd/yyyy)? \_\_\_\_\_
  
- 2 What is the corporation's principal business activity in Massachusetts? Attach statement if necessary \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
  
- 3 Summarize all activities in which the corporation is involved outside of Massachusetts (sales, manufacturing, etc). Attach statement if necessary.  
 \_\_\_\_\_  
 \_\_\_\_\_
  
- 4 Describe in detail the actual manufacturing process (including raw materials used) or activities performed by:
  - a Your employees on your business premises in Massachusetts. Attach statement if necessary.  
 \_\_\_\_\_  
 \_\_\_\_\_
  
  - b Others on a contract, fee or other basis. Attach statement if necessary.  
 \_\_\_\_\_  
 \_\_\_\_\_



Name of corporation

Federal Identification number

**Classification** (cont'd.)

**5** State the total amount paid to Massachusetts employees and the percentage of that amount received by employees engaged directly in manufacturing. Also, state the total number of employees in Massachusetts and the percentage of those engaged directly in manufacturing. The computation of these percentages should not include in the denominator the value or the portion of payroll attributable to in-state headquarter personnel if the corporation owns or rents premises outside the Commonwealth \_\_\_\_\_

**6** Describe in detail the number, type, condition and original cost of your machinery located in Massachusetts and used directly in manufacturing (if leased, please state the annual rental cost). Attach statement if necessary \_\_\_\_\_

**7** State the original cost of all other machinery located in Massachusetts and **not** used directly in manufacturing (if leased, please state the annual rental cost) \_\_\_\_\_

**8** State the original cost of the total tangible property located in Massachusetts (if leased, state the annual rental cost) \_\_\_\_\_

**9** State the total area of floor space owned or leased by the corporation in Massachusetts and the percentage of such space used directly in manufacturing. The computation of this percentage should not include in the denominator the value or the portion of space attributable to in-state headquarters if the corporation owns or rents premises outside the Commonwealth \_\_\_\_\_

**10** State the total gross receipts of the corporation resulting from activity done in Massachusetts during the **preceding year** and the percentage of such receipts derived directly from manufacturing (include **all** manufacturing receipts regardless of the destination of the sales) \_\_\_\_\_

**11** State the estimated total gross receipts of the corporation resulting from activity being done in Massachusetts during the **current year** and the percentage of such receipts being derived directly from manufacturing (include **all** manufacturing regardless of the destination of the sales). \_\_\_\_\_

**12** State any other facts relevant to the corporation's manufacturing activity in Massachusetts to justify its classification as a manufacturing corporation. Attach statement if necessary \_\_\_\_\_

**Declaration**

**I hereby state, under the penalties of perjury, that I have examined the foregoing statements and to the best of my knowledge and belief they are true, correct and complete.**

Signature of officer and title

Date

Name of contact person

Phone number

Mail completed form to: **Massachusetts Department of Revenue, PO Box 7027, Boston, MA 02204.**