

2015 Form 63-29A Instructions

Ocean Marine Profits Tax Return

Who Must File Form 63-29A?

Taxpayers subject to the provisions of Ch. 63, sec. 29A must file Form 63-29A.

Gathering Your Schedules

When preparing your return, you will need the following schedules:

Schedule T-Exhibit of Premiums Written

Exhibit of Premiums and Losses (Statutory Page 14)(Massachusetts and Grand Total pages only.)

Underwriting and Investment Exhibits as follows:

Part 1-Premiums Earned,

Part 1B-Premiums Written,

Part 2-Losses Paid and Incurred.

Insurance Expense Exhibits as follows:

Part I-Allocation to Expense Groups,

Part II-Allocation to Lines of Business Net of Reinsurance,

Part III-Allocation to Lines of Direct Business Written for the Year.

To expedite processing of your return, you may wish to include all supporting schedules with your return.

The Department requires that the Exhibit of Premiums and Losses (Statutory Page 14) for direct business in the state of Massachusetts be included with the return.

Gathering Other Materials

Because this return asks for three-year averaging, it is recommended that you have the prior year's Form 63-29A. For taxpayers taking a deduction for federal income tax on line 10 of the profit schedule, the Department may ask for backup for your calculations used in your Federal Income Tax Deduction Schedule. 2.

Filing Amended Returns and Applications for Abatement for Business Taxes

The Department of Revenue is implementing a new computerized tax system that will make filing returns, submitting payments, and managing taxpayer accounts simpler, quicker, and more efficient than ever before. With this new online tax system, called MassTaxConnect, the amended return process will be automated, and in most cases will be separated from the abatement application process. For further information, see TIR 15-13.

New Electronic Filing and Payment Requirements

Effective January 1, 2016, businesses with combined annual liability for wage withholding, sales and use tax, and other transactional taxes at or exceeding \$5,000 will be required to file and pay their taxes electronically. In addition, certain businesses and organizations, including financial institutions, urban redevelopment excise filers and 501(c) corporations, reporting annual gross income of \$100,000 or more on their corporate excise returns, will also be required to file electronically. For further information, see TIR 15-9.

Preparing the Return

Supplementary Schedule

The Supplementary Schedule is the first section you need to complete because line items throughout the return reference this schedule.

Dividend Deduction and Federal Income Tax Deduction Schedules

If you are deducting dividends paid or credited to policyholders or federal income tax from the Profit Schedule, please complete these accompanying schedules.

Net Loss Schedule

Complete this section using your Supplementary Schedule, the schedules you gathered when preparing the return and last year's 63-29A tax return.

Apportionment Schedule

Complete this section using your Supplementary Schedule and last year's tax return.

Profit Schedule

Complete this section using the schedules you gathered when preparing the return, previously completed sections of this return and last year's 63-29A tax return.

Calculation of Tax

You will need last year's tax return to complete this section. If line 53 shows a balance due, please attach a check or money order payable to: Commonwealth of Massachusetts.

When Must Form 63-29A Be Filed?

Form 63-29A must be filed on or before the May 15, 2016.

Can an Ocean Marine Corporation Obtain an Extension of Time to File?

Yes. Form 63-29A filers may request a six-month extension of time to file Form 63-29A by submitting Massachusetts Form 355-7004 Misc. on or before the original due date of the return.

Any tax due at the time of filing Form 355-7004 Misc. must be paid in full.

New Automatic Extension Process for Corporate Filers

The Department is implementing a new automated process for extensions of time to file tax returns for corporate excise taxpayers, beginning with all returns due on or after November 30, 2015, as part of the new MassTaxConnect system. Consistent with current rules, taxpayers meeting certain requirements will be given a seven-month extension in the case of corporate excise taxpayers filing combined reports and a six-month extension for other corporate excise taxpayers. Taxpayers filing unrelated business income tax returns will be given an eight-month extension. For further information, see TIR 15-15.

Note: An extension of time to file is not valid if the taxpayer fails to pay at least 50% of the total tax liability through estimated payments or with Form 355-7004 Misc.

What Are the Penalties for Late Returns?

Ocean marine returns which are not filed on or before the due date are subject to interest and penalty charges. The penalty for failure to pay the total payment due with this form is 1% of the balance due per month (or fraction thereof), up to a maximum of 25% of the tax reported as due on the return. A late payment penalty does not apply to amended returns when the amount shown on the original return was paid.

The penalty for failure to file a return by the due date is 1% of the balance due per month (or fraction thereof), up to a maximum of 25%.

Any tax not paid on or before the due date — without regard to the extension — is subject to interest.

What Is a Valid Return?

A valid return is one upon which all required amounts have been entered for all of the appropriate items on the form. Data sheets, accounting forms, or other documents may be attached to explain these amounts.

Referencing items to attachments instead of properly entering all amounts onto the return is not sufficient. The return must be signed by either the treasurer or the assistant treasurer of the company.

Reproduction of returns must be approved by DOR prior to filing and meet the criteria provided in Technical Information Release 95-8.

When Are Estimated Tax Payments Required?

Any taxpayer which reasonably estimates its excise to be in excess of \$1,000 for the taxable year is required to make estimated tax payments to the Commonwealth. Estimated payments must be made in quarterly installments of 40%, 25%, 25% and 10% of the estimated annual tax liability.

Note: New corporations in their first full taxable year with less than 10 employees have different estimated payment percentages — 30%, 25%, 25% and 20% respectively.

Corporations that underpay, or fail to pay, their estimated taxes may incur an additional penalty on the amount of the underpayment for the period of the underpayment. Form M-2220, Underpayment of Massachusetts Estimated Tax by Corporations, is used to compute the additional charge.

Amended Return

If you need to change a line item on your return, complete a new return with the corrected information and fill in the “Amended Return” oval. Generally, an amended return must be filed within three years of the date that your original return was filed. By filling in the amended return oval, you are giving your consent for the Commissioner of Revenue to act upon your amended return after six months from the date of filing. If you choose not to consent, you must do so in writing and attach it to this amended return. If you do not consent, any requested reduction in tax will be deemed denied at the expiration of six months from the date of filing. If this is an amended Massachusetts return and it does not report changes that result from the filing of a federal amended return or from a federal audit (for example, if the amended Massachusetts return is reporting only a change in the apportionment calculation or an additional tax credit), check only the “amended return” box. If this is an amended return that includes changes you have reported on an amended federal return filed with the IRS for the same tax year, check both the “amended return” box and the “federal amendment” box. If the amended Massachusetts return incorporates changes that are the result of an IRS audit, check both the “amended return” box and the “federal audit” box; attach a complete copy of the federal audit report and supporting schedules. If you are disputing an assessment resulting from an audit, or are requesting an abatement of penalties, do not file an amended return. Rather, you must file a Form ABT, Application for Abatement. Visit mass.gov/dor/amend for additional information about filing an amended return, or filing an application for abatement.

Should the Whole Dollar Method be Used?

Yes. All amounts entered on Form 63-29A must be rounded off to the nearest dollar.

What if the Taxpayer Is a Fiscal or Short Year Filer?

File the 2015 return for calendar year 2015 and fiscal years that began in 2015 and ended in 2016. For a fiscal year return, fill in the tax year space at the top of page 1. Short year filers should file using the tax form for the calendar year within which the short year falls. If the short year spans more than one calendar year, the filer should file use the tax form for the calendar year in which the short year began. If the current form is not available at the time the short year filer must file, the filer should follow the rules explained in TIR 11-12.

Are Special Credits Allowed?

Yes. Available credits are listed below.

Credit Manager Schedule

The Credit Manager Schedule reports in Part 1 the taxpayer's credits available (including credits carried over from prior years) and the credits taken. Credits are shown in a table format and may be listed in any order. Taxpayers with more than one credit available may choose how much of each credit to take in the current year. A taxpayer participating in a combined report and allowing other members of the combined group to use its credits as allowed in 830 CMR 63.32B.2(9), also reports the amount or each credit shared on this schedule. Some credits are identified on the credit manager schedule by a certificate number. The certificate number for the credit is assigned by the issuing agency (which may be the Department of Revenue) and must always be reported to claim the credit. A taxpayer with multiple certificates for the same type of credit will enter each separately, with the available (unused) balance associated with that certificate in column (e) and the amount of the credit used in the current year in column (f). Taxpayer's claiming the EDIP Credit for a Certified Jobs Creation Project must enter a certificate number but are only required to complete the header section of schedule EDIP. Some credits are identified by the period end date which refers to the period in which the credit originated. This may be the current taxable year or a prior year if the credit is being carried forward from a prior year. If the period of origin is the current year, a schedule detailing the calculation of the amount of credit must be enclosed with the return. If the period of origin is a prior year, only the amount carried over to and available in the current year is shown in column (e) and no calculation schedule is required. If, by operation of M.G.L. c. 63, s. 32C or another provision of law, a credit normally identified by period of origin is eligible for indefinite carryover, the credit should be reported as "non-expiring"; the taxpayer is not required to identify the period of origin on the credit manager schedule. (Non-expiring credits were formerly referred to as "unlimited.") The abbreviation in the enumeration column is used to identify the credit type on the credit manager schedule (in column a. in both Part 1 and Part 2). Part 2 of the

Credit Manager Schedule reports any refundable credits claimed in the current year. Certain credits are refundable only if specifically authorized or, in the case of the Film Credit, if the original recipient has not transferred the credit to another. Other conditions may apply depending on the terms applicable to the specific credit. Credits are identified separately. The amount in column (f) is the amount of the refund requested, which may be 100% or 90% of the amount reported in column (e). For more information and examples, see the Credit Manager Schedule instructions.

Credit Recapture Schedule

Certain Massachusetts tax credits are subject to recapture as specified in the statute authorizing the credit (e.g. investment tax is subject to recapture under M.G.L. c 63, s 31A(e) if an asset for which the credit was taken is disposed of before the end of its useful life). Recapture may also be triggered if the corporation no longer qualifies for the credit (as when a manufacturing corporation ceases to qualify as such or a corporation's status as a Life Sciences Company is terminated as discussed in TIR 13-6. If a recapture calculation is required, the amount of the credit allowed is redetermined and the reduction in the amount of credit allowable is recaptured to the extent the credit was taken or used in a prior year. See DOR Directive 89-7. Taxpayers who have a recapture calculation must complete this schedule whether or not a recapture tax is determined to be due. The Credit Recapture Schedule lists each credit for which a recapture calculation must be made. For credits tracked by certificate numbers that must be reported on the return to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter credits separately by type and the year to which they relate. List only those credits and certificate numbers or tax years for which a reduction in the credit is being calculated. For more information and examples, see the Credit Recapture Schedule example.

Economic Opportunity Area Credit

Enter the amount of Economic Opportunity Area credit claimed this year from Schedule EOAC. Enclose Schedule EOAC with this return. For more information, contact the Massachusetts Office of Business Development at One Ashburton Place, Room 2101, Boston, MA 02108. The amount of this credit must be entered on the Credit Manager Schedule.

Economic Development Incentive Program Credit

Under the provisions of the Economic Development Incentive Program (EDIP) established pursuant to M.G.L. Ch. 23A, the Economic Assistance Coordination Council (EACC) may authorize taxpayers participating in certified projects to claim tax credits under M.G.L. Ch. 62 sec. 6(g) and M.G.L. Ch. 63 sec. 38N. Taxpayers authorized by the EACC to claim tax credits for projects certified on or after January 1, 2010 must use Form EDIP, Refundable Economic Development Incentive Program Credit, to claim such credits. Taxpayers seeking to claim credits for projects certified prior to January 1, 2010 must use Schedule EOAC. See TIR 10-01 for

further information.

The amount of this credit must be entered on the Credit Manager Schedule.

Low-Income Housing Credit

To claim the Low-Income Housing credit, documentation must be enclosed with the return. For further information about this credit, contact the DHCD, Division of Private Housing, at (617) 727-7824.

The amount of this credit must be entered on the Credit Manager Schedule.

Brownfields Credit

Recent legislation extends the Brownfield credit to nonprofit organizations, extends the time frame for eligibility for the credit, and permits the credit to be bought, sold or assigned. Under prior law, net response and removal costs incurred by a taxpayer between August 1, 1998 and August 5, 2005, were eligible for the credit provided that the taxpayer commenced and diligently pursued an environmental response action before August 5, 2005. As a result of the recent legislation, the environmental response action commencement cut-off date is changed from August 5, 2005 to August 5, 2018, and the time for incurring eligible costs that qualify for the credit is extended to January 1, 2019. For further information, see TIR 06-16.

The amount of this credit must be entered on the Credit Manager Schedule.

Film Incentive Credit

For tax years beginning on or after January 1, 2006 and before January 1, 2023, motion picture companies may claim a credit equal to 20% of the total qualifying aggregate payroll for employing persons within the Commonwealth in connection with the filming and production of a motion picture and a credit equal to 25% of their Massachusetts productions expenses. The credits are transferable. For further information, see TIR 06-1.

The amount of this credit must be entered on the Credit Manager Schedule.

Historic Rehabilitation Credit

Effective for tax years beginning on January 1, 2005 and ending on or before December 31, 2017, taxpayers may be eligible for the Historic Rehabilitation Credit (HRC). To claim this credit, a historic rehabilitation project must be complete and have been certified by the Massachusetts Historical Commission.

Unused portions of the credit may be carried forward for a maximum of 5 years. This credit may be transferred or sold to another taxpayer. The HRC is not subject to the 50% limitation rule for corporate taxpayers.

If the taxpayer disposes of the property generating the HRC, a portion of the credit may be subject to recapture. For further information, see Regulation 830 CMR63.38.1, Massachusetts

Historic Rehabilitation Tax Credit.

The amount of this credit must be entered on the Credit Manager Schedule.

Medical Device Credit

For tax years beginning on or after January 1, 2006, medical device companies that develop or manufacture medical devices in Massachusetts can claim a credit equal to 100% of the user fees paid to the U. S. Food and Drug Administration. The credit is transferable. For more information, see TIR 06-22.

The amount of this credit must be entered on the Credit Manager Schedule.

Employer Wellness Program Tax Credit

Effective for tax years beginning on or after January 1, 2013, a Massachusetts business that employs 200 or fewer workers may qualify for a tax credit for up to 25% of the cost of implementing a “certified wellness program” for its employees. A taxpayer seeking to claim the credit must apply to the Department of Public Health (DPH) for certification of its wellness program. DPH will approve a dollar amount of credit for a qualifying taxpayer and issue a certificate number to be provided in connection with filing a tax return in order to claim the credit. The amount of the credit that may be claimed by a taxpayer cannot exceed \$10,000 in any tax year. DPH has promulgated a regulation, 105 CMR 216.000, entitled Massachusetts Wellness Tax Credit Incentive, which sets forth criteria for authorizing and certifying the credit. The credit is set to expire on December 31, 2017.

The amount of this credit must be entered on the Credit Manager Schedule.

Certified Housing Development Credit

Effective for tax years beginning on or after January 1, 2011, taxpayers may receive a tax credit of up to ten percent of the costs of qualified substantial rehabilitation expenditures, as defined in G.L. c 40V sec. 1, of the market rate units within certified housing development projects. The credit is administered by the Massachusetts Department of Housing and Community Development. See TIR 10-14 for further information.

The amount of this credit must be entered on the Credit Manager Schedule.

Life Science Company Investment Tax Credit

For taxable years beginning on or after January 1, 2009, a new Investment Tax Credit (ITC) may be available to taxpayers. This credit, which is available to certified life sciences companies only to the extent authorized pursuant to the Life Sciences Tax Incentive Program, is equal to 10% of the cost of qualifying property acquired, constructed or erected during the taxable year and used exclusively in the Commonwealth. The refundable ITC can apply to purchases made on or after January 1, 2009 even if a construction project started before that date. The scope of qualifying

property for purposes of the new credit is the same as that provided by the existing ITC under M.G.L. Ch. 63, sec. 31A.

Life sciences companies or persons also qualifying for the Economic Opportunity Area Credit (EOAC) for the same property may only take such EOAC to the extent of an additional 2% of the cost of the qualifying property. Corporations taking these credits are not allowed to take the ITC under M.G.L. Ch. 63, sec. 31A or the Low-Income Housing Credit under M.G.L. Ch. 63, sec. 31H, for the same qualifying property.

If a life sciences ITC exceeds the tax otherwise due as applicable, 90% of the balance of such credit may, at the option of the taxpayer and to the extent authorized pursuant to the Life Sciences Tax Incentive Program, be refundable to the taxpayer for the tax year in which the qualified property giving rise to such credit is placed in service. If such refund is elected by the taxpayer, then the carryover provisions for this credit that would otherwise apply shall not be available. For further information, see TIR 08-23.

The amount of this credit must be entered on the Credit Manager Schedule.

Life Science Company FDA User Fees Credit

For taxable years beginning on or after January 1, 2009, a new credit may be available to taxpayers for user fees paid on or after June 16, 2008 to the U.S. Food and Drug Administration (USFDA) upon submission of an application to manufacture a human drug in the Commonwealth.

This credit, which is available to certified life sciences companies only to the extent authorized pursuant to the Life Sciences Tax Incentive Program, is equal to 100% of the user fees actually paid by the taxpayer, as specified in the certification, and may be claimed in the taxable year in which the application for licensure of an establishment to Manufacture the drug is approved by the USFDA.

To be eligible for the credit, more than 50% of the research and development costs for the drug must have been incurred in Massachusetts. Taxpayers may use the FDA user fees credit to reduce their tax to zero.

To the extent authorized pursuant to the Life Sciences Tax Incentive Program, 90% of the balance of credit remaining is refundable. The deduction otherwise allowable for user fees qualifying for the credit is disallowed. For further information, see TIR 08-23.

The amount of this credit must be entered on the Credit Manager Schedule.

Life Sciences Company Research Credit

For taxable years beginning on or after January 1, 2009, a credit may be available for certified life sciences companies pursuant to the Life Sciences Tax Incentive Program, to provide qualifying companies with a means to obtain a research credit for certain expenditures not

qualifying for the existing research credit under c. 63, § 38M. St. 2008, c. 130, §§ 30 and 53, codified at G.L. c. 63, § 38W.

Under this new provision, the credit is generally calculated in the same manner as the research credit under section 38M. However, the qualified research expenditures which form the basis for the calculation in new section 38W differ from those of section 38M in that they can qualify when the activities are performed both inside and outside of the Commonwealth, to the extent they relate to legally mandated clinical trial activities. The new life sciences research credit is not refundable. For further information, see TIR 08-23.

The amount of this credit must be entered on the Credit Manager Schedule.

Certified Housing Development Credit

Effective for tax years beginning on or after January 1, 2011, taxpayers may receive a tax credit of up to ten percent of the costs of qualified substantial rehabilitation expenditures, as defined in G.L. c 40V sec. 1, of the market rate units within certified housing development projects. The credit is administered by the Massachusetts Department of Housing and Community Development. See TIR 10-14 for further information.

The amount of this credit must be entered on the Credit Manager Schedule.

Refundable Film Credit

Schedule RFC, Refundable Film Credit, is used by motion picture production companies to elect to claim a refundable film credit if they have not transferred or carried forward a portion of the film credit for the production. Transferees of the film credit do not qualify for the refundable film credit. If an election to refund the film credit for a production is made, the entire film credit remaining after reducing the current year tax liability will be refunded at 90%. The production company is not allowed to partially refund and partially transfer or carryover over any portion of the credit to the next tax year.

The amount of this credit must be entered on the Credit Manager Schedule.

Refundable Dairy Credit

A taxpayer who holds a certificate of registration as a dairy farmer pursuant to M.G.L. Ch. 94, sec. 16A is allowed a refundable tax credit based on the amount of milk produced and sold. The dairy farmer tax credit as originally enacted was 90% refundable. Under recent legislation, the dairy farmer tax credit is now 100% refundable.

The amount of this credit must be entered on the Credit Manager Schedule.

Refundable Conservation Land Credit

Effective for tax years beginning on or after January 1, 2011, a credit is allowed for qualified donations of certified land to a public or private conservation agency. The credit is equal to 50% of the fair market value of the qualified donation. The amount of the credit that may be claimed

by a taxpayer for each qualified donation cannot exceed \$50,000. The credit is refundable but not transferable.

The certification process is conducted by the Executive Office of Energy and Environmental Affairs (EEA). EEA has promulgated a regulation, 301 CMR 14.00, entitled Conservation Land Tax Credit, which sets forth criteria for authorizing and certifying the credit. See also, 830 CMR 62.6.4, entitled Conservation Land Tax Credit, promulgated by DOR to explain the calculation of the allowable credit.

The amount of this credit must be entered on the Credit Manager Schedule.

Community Investment Tax Credit

Effective for tax years beginning on or after January 1, 2014, a credit is allowed for qualified investments (certain cash contributions made to a community development corporation, community support organization, or a community partnership fund) made on or after January 1, 2014. The credit is equal to 50% of the total qualified investment made by the taxpayer for the taxable year. No credit is allowed to a taxpayer that makes a qualified investment of less than \$1,000. In any one taxable year, the total amount of the credit that may be claimed by a taxpayer that makes qualified investments cannot exceed \$1,000,000. The credit is refundable, or, alternatively, may be carried forward 5 years. The credit is set to expire December 31, 2019. For further guidance see the Department's regulation 830 CMR 62.6M.1, Community Investment Tax Credit and the regulation issued by the Department of Housing and Community Development, 760 CMR 68.00, Community Investment Grant and Tax Credit Program.

The amount of this credit must be entered on the Credit Manager Schedule.

Refundable Economic Development Incentive Credit

Under the provisions of the Economic Development Incentive Program (EDIP) established pursuant to M.G.L. Ch. 23A, the Economic Assistance Coordination Council (EACC) may authorize taxpayers participating in certified projects to claim tax credits under M.G.L. Ch. 62 sec. 6(g) and M.G.L. Ch. 63 sec. 38N. Taxpayers authorized by the EACC to claim tax credits for projects certified on or after January 1, 2010 must also submit Form EDIP, Refundable Economic Development Incentive Program Credit, to support the claim for this credit.

The amount of this credit must be entered on the Credit Manager Schedule.

Refundable Life Science Credit

There are two different credits which the Massachusetts Life Sciences Center, with the approval of the Secretary of Administration and Finance, may authorize a taxpayer to have refunded in lieu of carrying forward such credit to a future year.

A taxpayer may apply for a refund of 90% of the unused Investment Tax Credit granted under M.G.L. Ch. 63, sec. 38U or the additional credit on the same property that may be granted under

M.G.L. Ch. 63, sec. 38N if property for which the 38U credit is granted is used in a certified project. A taxpayer may apply for a refund of 90% of the unused FDA User Fee Credit granted under M.G.L. Ch. 63, sec. 38M, including credits carried over from prior years. Schedule RLC, Refundable Life Science Credit, is used by taxpayers to claim the refund. The amount of this credit must be entered on the Credit Manager Schedule.

Refundable Life Science Jobs Credit

Effective for tax years beginning on or after January 1, 2011, a new tax incentive has been added to the Life Sciences Tax Incentive Program in the form of a refundable jobs credit. A taxpayer, to the extent authorized by the Life Sciences Tax Incentive Program, may be allowed a refundable jobs credit against the tax liability imposed under G.L. c. 62, the personal income tax, or G.L. c. 63, the corporate excise. A taxpayer claiming a life sciences refundable jobs credit must commit to the creation of a minimum of 50 net new permanent full-time positions in Massachusetts.

The amount of life sciences jobs credit allowed to a taxpayer will be determined by the Massachusetts Life Sciences Center in consultation with the Department of Revenue.

If a life sciences jobs credit claimed by a taxpayer exceeds the tax otherwise due under the personal income tax or the corporate excise, as applicable, 90 percent of the balance of such credit may, to the extent authorized by the life sciences tax incentive program, be refundable to the taxpayer. Excess credit amounts shall not be carried forward to subsequent taxable years.

The refundable jobs credit is subject to all the requirements of G.L. c. 23I, including the requirements set out in TIR 08-23. The total dollar amount of the various life sciences tax incentives, including the refundable jobs credits, for qualifying life sciences companies is subject to an annual cap of \$25 million.

The amount of this credit must be entered on the Credit Manager Schedule.

Refundable Community Investment Credit

A Community Investment Tax Credit is allowed for tax years beginning on or after January 1, 2014 for qualified investments (certain cash contributions made to a community development corporation, community support organization, or a community partnership fund) made on or after January 1, 2014. The Community Investment Tax Credit is equal to 50% of the total qualified investment made by the taxpayer for the taxable year. No credit is allowed to a taxpayer that makes a qualified investment of less than \$1,000. In any one taxable year, the total amount of the credit that may be claimed by a taxpayer that makes qualified investments cannot exceed \$1,000,000. The credit is refundable, or, alternatively, may be carried forward 5 years. The credit is set to expire December 31, 2019.

The amount of this credit must be entered on the Credit Manager Schedule.

Voluntary Contribution to the Nongame Wildlife Fund

Any corporation that wishes to contribute any amount to the Natural Heritage and Endangered Species Fund may do so on this form. This amount is added to the excise due. It increases the amount of the corporation's payment or reduces the amount of its refund.

The Natural Heritage and Endangered Species Fund is administered by the Department of Fisheries, Wildlife and Environmental Law Enforcement to provide for conservation programs for rare, endangered and nongame wildlife and plants in the Commonwealth.