



[Commonwealth of Massachusetts](#)
[Department of Revenue](#)

**Tax Year 2017
Computer-Generated
Payment Voucher and Extension
Forms for
Income, Fiduciary and Corporate
Returns
Software Developer's Guide**

*(Form PV, Form M-4868, Form 1-ES, Form 2 PV, Form M-8736,
Form 2-ES, Form 355-PV, Form 355S-PV, Form 355-7004,
Form 355-7004 Misc, Form 355-ES, Form M-990T-7004, 63 FI-ES,
UBI-ES)*

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NOTE: EXAMPLES are designed to show placement of data, barcode and scanline on document.
Refer to the forms on the DOR website for final form layout and heading / literal information for tax year 2017.

1.0 Introduction

This document contains the specifications for the various Payment Vouchers being generated by Vendors. Starting this year, all the payment vouchers should have a 1D barcode on the top of the voucher, just below the dotted line to cut. The scan line format for all the vouchers is same as was for the last year. The check digit at the end of the scan line should be calculated using the LuhnsMod10 Calculation formula given in section 1.2. Enclosed are the specifications used to create 1 dimensional barcodes on the top of the vouchers so that DOR will be able to read them.

1.1 One-Dimensional (1-D) Barcode layout

The 1-D barcode of 13 characters plus leading and trailing asterisks is described here. (The Asterisks are not part of the 1-D value, but part of the Code 39 characteristics).

1122333445555

| Field | Name | Characters | Value | Miscellaneous |
|-------|-------------|------------|--|---|
| 1 | State ID | 2 | “MA” | |
| 2 | Voucher | 2 | “PV” | |
| 3 | Form ID | 3 | See Table for values. | See Table on page 4 for complete list of Form IDs |
| 4 | Page Number | 2 | Page number for the voucher (01 always). | Physical page |
| 5 | Vendor ID | 4 | ID assigned by NACTP to the Form Creator | |

The following are the 1-D parameters:

- 1) Code 39 symbology
- 2) Thirteen characters (DO NOT include the start and stop asterisks)
- 3) 2.5:1 wide narrow ratio
- 4) Height 0.3 inch
- 5) Length 2.5 inches.
- 6) “X” dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144 “)
- 7) Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
- 8) A 0.1 inch quiet zone around the barcode must be maintained.

The values for the 1D barcode for the different vouchers are as follows:

| <u>Forms</u> | <u>Form ID</u> | <u>Note</u> |
|--------------------|----------------|---------------|
| Form-1PV | 001 | MAPV00101vvvv |
| Form-2PV | 002 | MAPV00201vvvv |
| Form M-8736 | 003 | MAPV00301vvvv |
| Form M-4868 | 004 | MAPV00401vvvv |
| Form 355PV | 005 | MAPV00501vvvv |
| Form 355S-PV | 006 | MAPV00601vvvv |
| Form 355-7004 | 007 | MAPV00701vvvv |
| Form 1-ES | 008 | MAPV00801vvvv |
| Form 2-ES | 009 | MAPV00901vvvv |
| Form 355-ES | 010 | MAPV01001vvvv |
| Form 355-7004 Misc | 011 | MAPV01101vvvv |
| Form M-990T-7004 | 012 | MAPV01201vvvv |
| Form 63 FI-ES | 013 | MAPV01301vvvv |
| Form UBI-ES | 014 | MAPV01401vvvv |

The “vvvv” noted above represents the Vendor Id Code.

For more information please reference:

Part 1 – 2017 Corporate Excise Software Developers Guide or
Part 1 – 2017 Personal Income Tax Software Developers Guide.

Both documents may be found by visiting the following link:

<https://www.mass.gov/lists/2017-software-developers-guides-and-test-cases-0>

See also: 2017 Handbook for Reproduction of Department of Revenue Forms

Sample Submissions:

Samples should be mailed to:

Massachusetts Department of Revenue

200 Arlington Street, Chelsea, MA 02150

ATTN: David Higginbottom, Robert Fiore, Steven Piro – 3rd Floor

Additionally, please also submit Form1-ES, Form 2-ES, Form UBI-ES, Form 355-ES, Form 63-FI-ES forms to:

Bank of America,

Coma Lockbox MA5-527-02-07;

ATTN: Amoryll Cooper,

2 Morrissey Blvd.,

Dorchester, MA 02125-3312

1.2 LuhnsMod10 Calculation

Check Digit fields are calculated according to the following formula:

- **Multiply each scan line digit by the weights 1,2,1,2,1 from left to right**
- Add all digits of each product to produce the sum
- **Divide sum by 10**
- If remainder is zero, the check digit is zero.
- If remainder is 1 – 9, subtract remainder from 10 to produce the check digit.

Here is an example scan line:

00100123456789 123115 0000000000 014 010040001 00012345671

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|----|---|----|---|---|---|---|---|----|---|---|---|---|
| Scanline number | 0 | 0 | 1 | 0 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 2 | 3 | 1 | 1 | 5 | 0 | 0 | 0 | 0 |
| Weight | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 |
| Multiplication Result | 0 | 0 | 1 | 0 | 0 | 2 | 2 | 6 | 4 | 1 | 6 | 14 | 8 | 18 | 1 | 4 | 3 | 2 | 1 | 10 | 0 | 0 | 0 | 0 |
| Addition of Digits to get Weighted scanline # | 0 | 0 | 1 | 0 | 0 | 2 | 2 | 6 | 4 | 1 | 6 | 5 | 8 | 9 | 1 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| Scanline number | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 4 | 0 | 1 | 0 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Weight | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 |
| Multiplication Result | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 0 | 1 | 0 | 0 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 2 | 2 | 6 | 4 | 1 | 6 | 14 |
| Addition of Digits to get Weighted scanline # | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 0 | 1 | 0 | 0 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 2 | 2 | 6 | 4 | 1 | 6 | 5 |

Sum of Weighted values = 99

Divide Sum by 10 = 9 remainder 9

If remainder = 0, the check digit is zero.

If remainder is not zero, subtract remainder from 10 to produce the check digit, therefore for this example, $10 - 9 = 1$ (check digit)

2.0 Income PV Extension Specifications (Form PV, M-4868, Form 1-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.
Please note that all the vouchers should contain the appropriate 1D barcode

- Form PV scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|---|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type (always 053) | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 01) | |
| (7) | 40-42 | ID Type (always 005 for SSN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

- M-4868 scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|---|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type (always 053) | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 18) | |
| (7) | 40-42 | ID Type (always 005 for SSN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

- Form 1-ES scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|---|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123118 for December 31 2018. Fiscal filers can put the appropriate period end date e.g. 063018 for June 30 2018) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type (always 053) | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 17) | |
| (7) | 40-42 | ID Type (always 005 for SSN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

2.1 Income PV Example

1D barcode value – MAPV00101<vvvv>

2017 Form PV
Massachusetts Income Tax Payment Voucher

| | | | | |
|---|---|--------------|--|-------------|
| Payment for period end date (mm/dd/yyyy) | Tax type | Voucher type | ID type | Vendor code |
| 12/31/2017 | 053 | 01 | 005 | 0001 |
| Name of taxpayer | Social Security number | | | |
| Joe Smoke | 343347631 | | | |
| Name of taxpayer's spouse | Social Security number of taxpayer's spouse | | | |
| Holy Smoke | 400008103 | | | |
| Street address | | | | |
| 6 Winston Way | | | | |
| City/Town | State | Zip | Amount enclosed | |
| Marlboro | MA | 01752 | \$ 28,479.00 | |
| Phone | E-mail | | Fill in if name/address changed since 2016 | |
| Pay online at mass.gov/masstaxconnect . Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204. | | | | |

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100343347631 123117 0000000000 053 010050001 00028479007

0.3 inches ← 1.5 inches

*Example using 2017 form.
Refer to proper Form year for
static information.*

2.2 M-4868 Example

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue
Form M-4868
Massachusetts Income Tax Extension
Payment Worksheet and Voucher

For the year January 1–December 31, 2017 or other taxable year beginning

ending

Worksheet for Tax Due

| | | |
|---|---|-------|
| 1 Total tax you expect to owe for 2017 (Form 1, lines 28 and 34 (if applicable); Form 1-NR/PY, lines 32 and 38 (if applicable)) | 1 | _____ |
| 2 Massachusetts income tax withheld | 2 | _____ |
| 3 2016 overpayment applied to your 2017 estimated tax (do not enter 2016 refund) | 3 | _____ |
| 4 2017 Massachusetts estimated tax payments (do not include amount in line 3) | 4 | _____ |
| 5 Credits (see Form 1, lines 29 through 31 and 42 through 44; Form 1-NR/PY, lines 33 through 35 and 46 through 48) | 5 | _____ |
| 6 Total. Add lines 2 through 5 | 6 | _____ |
| 7 Amount due. Subtract line 6 from line 1; not less than "0" | 7 | _____ |

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Individual Income Taxpayers

The extension process is automated so that all individual income taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Individual income taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. Individual taxpayers meeting the payment requirements will be given an automatic six-month extension to file their returns. See, TIR 16-10.

When Should the Payment with Form M-4868 Be Submitted?

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Individual taxpayers must pay any amount due on or before April 17, 2018, or on or before the original due

date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, you should substitute the next regular workday. Any individual taxpayers making an extension payment of \$5,000 or more must make the payment electronically. All other individual taxpayers must pay online at mass.gov/masstaxconnect or use the voucher below.

Will Interest and Penalties Be Due?

An extension of time to file an individual tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

1D barcode value – MAPV00401<vvvv>

DETACH HERE

2017 Form M-4868 Massachusetts Extension Payment Voucher



| | | | | |
|--|---|--------------|---|-------------|
| Payment for period end date (mm/dd/yyyy) | Tax type | Voucher type | ID type | Vendor code |
| 12/31/2017 | 053 | 18 | 005 | 0001 |
| Name of taxpayer | Social Security number | | | |
| Joe Smoke | 343347631 | | | |
| Name of taxpayer's spouse | Social Security number of taxpayer's spouse | | Type of form you plan to file | |
| Holy Smoke | 400008103 | | <input type="checkbox"/> Form 1 <input type="checkbox"/> Form 1-NR/PY | |
| Mailing address | | | | |
| 6 Winston Way | | | | |
| City/Town | State | Zip | Amount enclosed | |
| Marlboro | MA | 01752 | \$ 28,479.00 | |

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

00100343347631 123117 0000000000 053 180050001 00028479008

0.3 inches

1.5 inches

2.3 Form 1-ES example

1D barcode value – MAPV00801<vvvv>

DETACH HERE



Massachusetts Department of Revenue
1-ES – Estimated Tax Payment Voucher

| | | | | | | |
|--|---|--------------|-----------------|--|----------------|---------------------|
| Social Security number 343347631 | Tax filing period 12/31/2018 | Due date | Tax type 053 | Voucher type 17 | ID type 005 | Vendor code 0001 |
| Last name (print) Smoke | First name and initial (and spouse's, if joint return) Joe | | | 1. Amount of this installment (from line 12 of estimated tax worksheet): \$ 28,479.00 | | |
| Street address 6 Winston Way | | | | Check which form you plan to file: <input type="checkbox"/> Form 1 Full-Year Resident <input type="checkbox"/> Form 1-NR/PY Nonresident/Part-Year Resident | | |
| City/Town Marlboro | State MA | Zip 01752 | | | | |
| Phone number | E-mail address | | | | | |
| <p>Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.</p> | | | | | | |

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches
00100343347631 123118 0000000000 053 170050001 00028479007

0.3 inches

3.0 Fiduciary PV Specifications (Form 2 PV, M-8736, Form 2-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

**Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.
Please note that all the vouchers should contain the appropriate 1D barcode**

- Form 2-PV scan lines must consist of the following:

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|---|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | Federal Identification Number, <zero filled on left> (e.g. 12-3456789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type (always 049) | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 01) | |
| (7) | 40-42 | ID Type (always 004 for FEIN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

- M-8736 scan lines must consist of the following:

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|---|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | Federal Identification Number , <zero filled on left> (e.g. 12-3456789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123116 for December 31 2016. Fiscal filers can put the appropriate period end date e.g. 063016 for June 30 2016) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type 049 – Fiduciary | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 18) | |
| (7) | 40-42 | ID Type (always 004 for FEIN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

- Form 2-ES scan lines must consist of the following:

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|---|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | Federal Identification Number , <zero filled on left> (e.g. 12-3456789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123118 for December 31 2018. Fiscal filers can put the appropriate period end date e.g. 063018 for June 30 2018) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type 049 – Fiduciary | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 17) | |
| (7) | 40-42 | ID Type (always 004 for FEIN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

3.1 Form2 PV example

1D barcode value – MAPV00201<vvvv>

2017 Form 2-PV
Massachusetts Fiduciary Income Tax Payment Voucher

Payment for period end date (mm/dd/yyyy) 12/31/2017 Tax type 049 Voucher type 01 ID type 004 Vendor code 0001

Name of estate or trust ABC Trust Federal Identification number 477296843

Name of fiduciary Donald McDonald Title Trustee

Mailing address 123 Main Street

City/Town River City State MA Zip 09182 Amount enclosed \$ 28,479.00

Phone E-mail Fill in if name/address changed since 2016

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

4 inches maximum (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches
00100477296843 123117 0000000000 049 010040001 00028479005
0.3 inches

*Example using 2017 form.
Refer to proper Form year for static information.*

3.2 M-8736 example

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form M-8736

Fiduciary Extension Payment Worksheet and Voucher

For the year January 1–December 31, 2017 or other taxable year beginning

ending

Worksheet for Tax Due

| | | |
|---|---|-------|
| 1 Total tax you expect to owe for 2017 (from Form 2, line 41)..... | 1 | _____ |
| 2 Massachusetts income tax withheld | 2 | _____ |
| 3 2016 overpayment applied to your 2017 estimated tax (do not enter 2016 refund)..... | 3 | _____ |
| 4 2017 Massachusetts estimated tax payments (do not include amount in line 3)..... | 4 | _____ |
| 5 Credits (from Form 2, lines 46 and 53) | 5 | _____ |
| 6 Total. Add lines 2 through 5 | 6 | _____ |
| 7 Amount of tax due. Subtract line 6 from line 1. Not less than "0" | 7 | _____ |

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Fiduciary Taxpayers

The extension process is automated so that all fiduciary taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Fiduciary taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. Taxpayers meeting the payment requirements will be given an automatic six-month extension to file their returns. See, TIR 16-10.

When Should the Payment with Form M-8736 Be Submitted?

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Fiduciary taxpayers must pay any amount due on or before April 17, 2018, or on or before the original due date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, you should substitute the next regular workday. Any

fiduciary taxpayers making an extension payment of \$5,000 or more must make the payment electronically. All other taxpayers must pay the amount online at mass.gov/masstaxconnect or send a check with the voucher below.

Will Interest and Penalties Be Due?

An extension of time to file a fiduciary tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

1D barcode value – MAPV00301<vvvv>

DETACH HERE

2017 Form M-8736

Massachusetts Fiduciary Extension Payment Voucher



| | | | | |
|--|-------------------------------|--------------|-----------------|---|
| Payment for period end date (mm/dd/yyyy) | Tax type | Voucher type | ID type | Vendor code |
| 12/31/2017 | 049 | 18 | 004 | 0001 |
| Name | Federal Identification number | | | Type of form you plan to file |
| ABC Trust | 477296843 | | | <input checked="" type="checkbox"/> Form 2 <input type="checkbox"/> Form 2G |
| Mailing address | | | | |
| 123 Main Street | | | | |
| City/Town | State | Zip | Amount enclosed | |
| River City | MA | 09182 | \$ 28,479.00 | |

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2)

(3)

(4) (5) (6) (7) (8)

(9) (10)

1.5 inches

00100477296843 123117 0000000000 049 180040001 00028479006

4 inches maximum

0.3 inches

3.3Form 2-ES example

1D barcode value – MAPV00901<vvvv>

DETACH HERE

Massachusetts Department of Revenue
2-ES – Estimated Tax Payment Voucher

| | | | | | | |
|--|---------------------------------|--------------|---|---------------------------|-----------------------|----------------------------|
| Federal Identification number 477296843 | Tax filing period 12/31/2018 | Due date | Tax type 049 | Voucher type 17 | ID type 004 | Vendor code 0001 |
| Name (print) ABC Trust | | | 1. Amount of this installment (from line 10 of estimated tax worksheet): \$ 28,479.00 | | | |
| Street address 123 Main Street | | | Check which form you plan to file: <input type="checkbox"/> Form 2 Fiduciary <input type="checkbox"/> Form 2G | | | |
| City/Town River City | State MA | Zip 09182 | | | | |
| Phone number | E-mail address | | | | | |

Return this voucher with check or money order payable to: Commonwealth of Massachusetts.
**Mail to: Massachusetts Department of Revenue,
PO Box 419544, Boston, MA 02241-9544.**

Important Information
File your Form 2-ES online. It's fast, easy and secure.
Go to mass.gov/masstaxconnect for more information.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches
00100477296843 123118 0000000000 049 170040001 00028479005 ←
4 inches maximum 0.3 inches



4.0 Corporate PV / Extension Specifications (Form 355-PV, 355S-PV, Form 355-7004, Form 355-7004 Misc, Form M-990-T 7004, Form 355-ES, 63 FI-ES, UBI-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.
Please note that all the vouchers should contain the appropriate 1D barcode

- Forms 355-PV and 355S-PV scan lines must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|--|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type (always 014) | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 01) | |
| (7) | 40-42 | ID Type (always 004 for FEIN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

- Form 355-7004 scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|--|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type (always 014) | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 18) | |
| (7) | 40-42 | ID Type (always 004 for FEIN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code, if applicable | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

NOTE:

- Return Payments and/or Extensions requests/payments for Form 355-U filers must be made electronically (see TIR 09-18).

- **Form 355-7004 Misc** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|--------------------|---|--------------|------|---------------|----------------------|--------|-----|---------------------------|--------|-----|------------------------------|--------|-----|-----------------------------|-------|-----|---------------------------|------|-----|-----------------------------|-------|-----|--|
| (1) | 1-3 | Form Number (always 001) | | | | | | | | | | | | | | | | | | | | | | |
| (2) | 4-14 | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789) | | | | | | | | | | | | | | | | | | | | | | |
| | 15 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017) | | | | | | | | | | | | | | | | | | | | | | |
| | 22 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | | | | | | | | | | | | | | | | | | | | | | |
| | 33 | Space | | | | | | | | | | | | | | | | | | | | | | |
| | | Tax Type (Should be according to the Form from the table below) | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Account Type</th> <th>Form</th> <th>Tax Type Code</th> </tr> </thead> <tbody> <tr> <td>(LIE) Life Insurance</td> <td>63-20P</td> <td>022</td> </tr> <tr> <td>(INE) P&C - PPO Insurance</td> <td>63-23P</td> <td>018</td> </tr> <tr> <td>(MIT) Ocean Marine Insurance</td> <td>63-29A</td> <td>023</td> </tr> <tr> <td>(FIE) Financial Institution</td> <td>63-FI</td> <td>015</td> </tr> <tr> <td>(URE) Urban Redevelopment</td> <td>121A</td> <td>037</td> </tr> <tr> <td>(PUE) Public Utility Excise</td> <td>P.S.1</td> <td>028</td> </tr> </tbody> </table> | Account Type | Form | Tax Type Code | (LIE) Life Insurance | 63-20P | 022 | (INE) P&C - PPO Insurance | 63-23P | 018 | (MIT) Ocean Marine Insurance | 63-29A | 023 | (FIE) Financial Institution | 63-FI | 015 | (URE) Urban Redevelopment | 121A | 037 | (PUE) Public Utility Excise | P.S.1 | 028 | |
| Account Type | Form | Tax Type Code | | | | | | | | | | | | | | | | | | | | | | |
| (LIE) Life Insurance | 63-20P | 022 | | | | | | | | | | | | | | | | | | | | | | |
| (INE) P&C - PPO Insurance | 63-23P | 018 | | | | | | | | | | | | | | | | | | | | | | |
| (MIT) Ocean Marine Insurance | 63-29A | 023 | | | | | | | | | | | | | | | | | | | | | | |
| (FIE) Financial Institution | 63-FI | 015 | | | | | | | | | | | | | | | | | | | | | | |
| (URE) Urban Redevelopment | 121A | 037 | | | | | | | | | | | | | | | | | | | | | | |
| (PUE) Public Utility Excise | P.S.1 | 028 | | | | | | | | | | | | | | | | | | | | | | |
| | 34-36 | | | | | | | | | | | | | | | | | | | | | | | |
| (5) | 37 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (6) | 38-39 | Voucher Type (always 18) | | | | | | | | | | | | | | | | | | | | | | |
| (7) | 40-42 | ID Type (always 004 for FEIN) | | | | | | | | | | | | | | | | | | | | | | |
| (8) | 43-46 | 4-digit NACTP Vendor Code, if applicable | | | | | | | | | | | | | | | | | | | | | | |
| | 47 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | | | | | | | | | | | | | | | | | | | | | | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | | | | | | | | | | | | | | | | | | | | | | |

- **Form M-990T-7004** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|--|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type (always 036) | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 18) | |
| (7) | 40-42 | ID Type (always 004 for FEIN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code, if applicable | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

- **Form 355-ES** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|--------------------|---|--|--------------|------|---------------|------------------------|--------------|-----|----------------------|--------|-----|---------------------------|--------|-----|------------------------------|--------|-----|---------------------------|------|-----|-----------------------------|-------|-----|
| (1) | 1-3 | Form Number (always 001) | | | | | | | | | | | | | | | | | | | | | | |
| (2) | 4-14 | FEIN or Account ID, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789) | | | | | | | | | | | | | | | | | | | | | | |
| | 15 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018) | | | | | | | | | | | | | | | | | | | | | | |
| | 22 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | | | | | | | | | | | | | | | | | | | | | | |
| | 33 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (5) | 34-36 | Tax Type – 014 if Corporation will be filing 355 or 355S tax return. It will depend on the Account Type being filed for Miscellaneous as shown in table below | <table border="1"> <thead> <tr> <th>Account Type</th> <th>Form</th> <th>Tax Type Code</th> </tr> </thead> <tbody> <tr> <td>(COR) Corporate Excise</td> <td>355/ 355S</td> <td>014</td> </tr> <tr> <td>(LIE) Life Insurance</td> <td>63-20P</td> <td>022</td> </tr> <tr> <td>(INE) P&C - PPO Insurance</td> <td>63-23P</td> <td>018</td> </tr> <tr> <td>(MIT) Ocean Marine Insurance</td> <td>63-29A</td> <td>023</td> </tr> <tr> <td>(URE) Urban Redevelopment</td> <td>121A</td> <td>037</td> </tr> <tr> <td>(PUE) Public Utility Excise</td> <td>P.S.1</td> <td>028</td> </tr> </tbody> </table> | Account Type | Form | Tax Type Code | (COR) Corporate Excise | 355/ 355S | 014 | (LIE) Life Insurance | 63-20P | 022 | (INE) P&C - PPO Insurance | 63-23P | 018 | (MIT) Ocean Marine Insurance | 63-29A | 023 | (URE) Urban Redevelopment | 121A | 037 | (PUE) Public Utility Excise | P.S.1 | 028 |
| Account Type | Form | Tax Type Code | | | | | | | | | | | | | | | | | | | | | | |
| (COR) Corporate Excise | 355/ 355S | 014 | | | | | | | | | | | | | | | | | | | | | | |
| (LIE) Life Insurance | 63-20P | 022 | | | | | | | | | | | | | | | | | | | | | | |
| (INE) P&C - PPO Insurance | 63-23P | 018 | | | | | | | | | | | | | | | | | | | | | | |
| (MIT) Ocean Marine Insurance | 63-29A | 023 | | | | | | | | | | | | | | | | | | | | | | |
| (URE) Urban Redevelopment | 121A | 037 | | | | | | | | | | | | | | | | | | | | | | |
| (PUE) Public Utility Excise | P.S.1 | 028 | | | | | | | | | | | | | | | | | | | | | | |
| | 37 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (6) | 38-39 | Voucher Type (always 17) | | | | | | | | | | | | | | | | | | | | | | |
| (7) | 40-42 | ID Type: 004 when FEIN is entered. 026 when Account ID is entered | | | | | | | | | | | | | | | | | | | | | | |
| (8) | 43-46 | 4-digit NACTP Vendor Code, if applicable | | | | | | | | | | | | | | | | | | | | | | |
| | 47 | Space | | | | | | | | | | | | | | | | | | | | | | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | | | | | | | | | | | | | | | | | | | | | | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | | | | | | | | | | | | | | | | | | | | | | |

- **Form 63 FI-ES** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|--|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | FEIN or Account ID, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type – 015 | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 17) | |
| (7) | 40-42 | ID Type : 004 when FEIN is entered 027 when Account ID is entered | |
| (8) | 43-46 | 4-digit NACTP Vendor Code, if applicable | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

- **UBI-ES** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line | Content |
|-------------------|--------------------|--|---------|
| (1) | 1-3 | Form Number (always 001) | |
| (2) | 4-14 | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789) | |
| | 15 | Space | |
| (3) | 16-21 | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018) | |
| | 22 | Space | |
| (4) | 23-32 | Filler, all zeros (always 0000000000) | |
| | 33 | Space | |
| (5) | 34-36 | Tax Type – 036 | |
| | 37 | Space | |
| (6) | 38-39 | Voucher Type (always 17) | |
| (7) | 40-42 | ID Type (always 004 for FEIN) | |
| (8) | 43-46 | 4-digit NACTP Vendor Code, if applicable | |
| | 47 | Space | |
| (9) | 48-57 | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567) | |
| (10) | 58 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) | |

4.1 Form 355 PV Example

1D barcode value – MAPV00501<vvvv>

2017 Form 355-PV
Massachusetts Corporate Tax Payment Voucher

Payment for period end date (mm/dd/yyyy) 12/31/2017 Tax type 014 Voucher type 01 ID type 004 Vendor code 0001

Name of corporation ABC Corporation Federal Identification number 123456789

Mailing address 123 Main Street

City/Town Any Town State MA Zip 01111-1111 Amount enclosed \$ 12,345.00

Phone E-mail Fill in if name/address changed since 2016

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100123456789 12.3117 000000000000 014 010040001 00012345008

0.3 inches ←



*Example using 2017 form.
Refer to proper Form year for
static information.*

4.2 Form 355-7004 Example

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form 355-7004

Corporate Extension Payment Worksheet and Voucher

If you are mandated to pay electronically do *not* use the voucher form below. See TIR 16-9.

Worksheet for Tax Due

| | | | |
|---|--|---|----------------------|
| 1 | Estimated amount of tax for the taxable year (must be at least minimum tax)..... | 1 | <input type="text"/> |
| 2 | Advance and/or estimated payments made (if any) | 2 | <input type="text"/> |
| 3 | Tax due. Subtract line 2 from line 1..... | 3 | <input type="text"/> |

The full amount of tax due reported on line 3 must be paid by or before the return due date. If there is no tax due on line 3; no further action is needed for the extension. If there is a tax due on line 3, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid by the original return due date, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Corporate Excise Taxpayers

The extension process is now automated so that all corporate excise taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Corporate excise taxpayers must have paid the greater of (1) 50% of the total amount of tax ultimately due or (2) the minimum corporate excise by the original due date for filing the return. Taxpayers meeting the payment requirements will be given a seven-month extension in the case of corporate excise taxpayers filing combined reports and a six-month extension in the case of other corporate excise taxpayers. However, taxpayers filing unrelated business income tax returns will be given an eight-month extension. See TIR 15-15 for more information.

Note: For corporate excise returns due on or after January 1, 2018, the due date for business corporations and S corporations included in a combined group is now four months from the close of the corporation's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1

When Should the Payment with Form 355-7004 be Submitted?

For corporate excise taxpayers that are business corporations, and S corporations included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

for the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For S corporations that are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due or the minimum tax (whichever is greater) is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

How Do I Use This Worksheet and Voucher?

Use this worksheet to calculate the tax due that must be paid by or before the original due date of the return. Pay online with MassTax-Connect at mass.gov/masstaxconnect or use the Form 35-7004

1D barcode value – MAPV00701<vvvv>

DETACH HERE



2017 Form 355-7004 Massachusetts Corporate Extension Payment Voucher

| | | | | |
|--|--|--------------------|---------------------------------|--|
| Payment for period end date (mm/dd/yyyy) 12/31/2017 | Tax type 014 | Voucher type 18 | ID type 004 | Vendor code 0001 |
| Name of business ABC Corporation | Federal Identification number 123456789 | | | Check if incorporated in Massachusetts <input type="checkbox"/> |
| Business address 123 Main Street | | | | |
| City/Town Any Town | State MA | Zip 01111-1111 | Amount enclosed \$ 12,345.00 | |

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2)

(3)

(4) (5) (6) (7) (8)

(9)

(10)

1.5 inches

00100123456789 123117 0000000000 014 180040001 00012345009

0.3 inches

4.3 Form 355-7004 Misc Example

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue
Form 355-7004 Misc.
**Financial Institution, Insurance or Miscellaneous
Extension Payment Worksheet and Voucher**

This worksheet and voucher may be used by corporations filing Form 63FI, 63-20P, 63-23P, 121A or 63-29A. All other business/manufacturing corporations that file Forms 355, 355S, 355U, 355SC or SBC corporate excise returns must use Form 355-7004. If you are mandated to pay electronically do not use the voucher below. See TIR 16-9.

Worksheet for Tax Due

1 Estimated amount of tax for the taxable year (must be at least minimum tax)..... 1
2 Advance and/or estimated payments made (if any) 2
3 Tax due. Subtract line 2 from line 1 3

The full amount of tax due reported on line 3 must be paid by or before the original return due date. If there is no tax due on line 3, no further action is needed for the extension. If there is a tax due on line 3, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Financial Institution, Insurance or Miscellaneous Excise Taxpayers

The extension process is now automated so that all corporate excise taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Financial institution, insurance or miscellaneous taxpayers must have paid the greater of (1) 50% of the total amount of tax ultimately due or (2) the minimum corporate excise by the original due date for filing the return. Taxpayers meeting the payment requirements will be given a six-month extension. See TIR 15-15 for more information.

Note: For corporate excise returns due on or after January 1, 2018, the due date for business corporations and S corporations that are included in a combined group is now four months from the close of the taxpayer's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1.

When Should the Payment with Form 355-7004 Miscellaneous be Submitted?

For financial institution, insurance or miscellaneous taxpayers that are business corporations or S corporations that are included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For financial institution, insurance or miscellaneous taxpayers that are S corporations that are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

1D barcode value – MAPV01101<vvvv>

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2017 Form 355-7004 Misc. Massachusetts Financial Institution, Insurance or Misc. Extension Payment Voucher

| | | | | |
|--|-------------------------------|--------------|-----------------|--|
| Payment for period end date (mm/dd/yyyy) | Tax type | Voucher type | ID type | Vendor code |
| 12/31/2017 | 015 | 18 | 004 | 0001 |
| Name of business | Federal Identification number | | | Check if incorporated in Massachusetts |
| ABC Corporation | 123456789 | | | <input type="checkbox"/> |
| Type of extension being applied for | | | | |
| <input type="checkbox"/> Automatic six-month <input type="checkbox"/> Extension until: | | | | |
| Mailing address | | | | |
| 123 Main Street | | | | |
| City/Town | State | Zip | Amount enclosed | |
| Any Town | MA | 01111-1111 | \$ 12,345.67 | |

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2)

(3)

(4) (5) (6) (7) (8)

(9) (10)

00100123456789 123117 0000000000 015 180040001 00012345677

4 inches maximum

1.5 inches

0.3 inches

4.4 Form M-990T-7004 Example

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue
Form M-990T-7004
**Unrelated Business Income Tax Extension
Payment Worksheet and Voucher**

If you are mandated to pay electronically do *not* use the voucher form below. See TIR 16-9.

Worksheet for Tax Due

1 Estimated amount of tax for the taxable year 1
2 Advance and/or estimated payments made (if any) 2
3 Tax due. Subtract line 2 from line 1 3

The full amount of tax due reported on line 3 must be paid by or before the original return due date. If there is no tax due on line 3; no further action is needed for the extension. If there is a tax due on line 3, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 50% of the tax due for the taxable year is not paid by the original return due date, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Unrelated Business Income Tax (UBIT) Taxpayers

The extension process is now automated so that all UBIT taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. UBIT taxpayers must have paid 50% of the total amount of tax ultimately due by the original due date for filing the return. UBIT taxpayers meeting the payment requirements will be given an eight-month extension. See TIR 15-15 for more information.

Note: For UBIT returns due on or after January 1, 2018, the due date for UBIT taxpayers that are business corporations or S corporations that are included in a combined group is now four months from the close of the taxpayer's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1.

Why Is an Eight-Month Extension Allowed?

The eight-month extension will make Form M-990T and U.S. Form 990-T due on the same date. For further information, see Department Directive 07-3, Notice to Corporate UBIT Filers.

When Should the Payment with Form M-990T-7004 Be Submitted?

For UBIT taxpayers that are not business corporations, or S corporations included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For UBIT taxpayers that are S corporations and are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due for the taxable year is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a

1D barcode value – MAPV01201<vvvv>

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2017 Form M-990T-7004 Massachusetts UBIT Extension Payment Voucher

| | | | | |
|---|--|--------------------|-------------------|--|
| Payment for period end date (mm/dd/yyyy) 12/31/2017 | Tax type 036 | Voucher type 18 | ID type 004 | Vendor code 0001 |
| Name of business ABC Corporation | Federal Identification number 123456789 | | | Check if incorporated in Massachusetts <input type="checkbox"/> |
| Type of extension being applied for <input type="checkbox"/> Automatic eight-month <input type="checkbox"/> Extension until: | | | | |
| Mailing address 123 Main Street | City/Town Any Town | State MA | Zip 01111-1111 | Amount enclosed \$ 12,345.67 |

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2)

(3)

(4) (5) (6) (7) (8)

(9) (10)

1.5 inches

0010012.3456789 12.3117 00000000000 0.36 180040001 00012.345672

4 inches maximum

0.3 inches

4.4 Form 355-ES Example

1D barcode value – MAPV01001<vvvv>

DETACH HERE

Massachusetts Department of Revenue
355-ES – Corporate Estimated Tax Payment Voucher

| | | | | | | |
|---|---------------------------------|-------------------|---|---------------------------|----------------|----------------------------|
| Federal ID/Account ID number 123456789 | Tax filing period 12/31/2018 | Due date | Tax type 014 | Voucher type 17 | ID type 004 | Vendor code 0001 |
| Business name ABC Corporation | | | a. Total tax for prior year. | | | |
| Business address 123 Main Street | | | b. Overpayment from last year credited to estimated tax for this year. | | | |
| City/Town Any Town | State MA | Zip 01111-1111 | c. Estimated tax for the year ending (mm/dd/yyyy) | | | |
| Phone number | E-mail address | | 1. Amount of this installment (.40 times estimated tax)* | | | |
| Check form you plan to file: <input type="checkbox"/> 355 <input type="checkbox"/> 355S <input type="checkbox"/> 355SC <input type="checkbox"/> 355SBC | | | 2. Amount of unused overpayment credit (if any) applied to this installment (see instructions). | | | |
| | | | 3. Amount of this tax expected to be withheld during 2018. | | | |
| | | | 4. Amount due with this installment. | | | |
| | | | 12,345.00 | | | |

Return this voucher with check or money order payable to: Commonwealth of Massachusetts.
**Mail to: Massachusetts Department of Revenue,
PO Box 419272, Boston, MA 02241-9272.**

*New corporations in their first full taxable year with less than 10 employees have lower percentages:
30/25/25/20%; 55/25/20%; 80/20%.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)
1.5 inches

00100123456789 123118 0000000000 014 170040001 00012345008
←

4 inches maximum
0.3 inches

4.5 63 FI-ES Example

Example using 2017 form. Refer to proper Form year for static information.

1D barcode value – MAPV01301<vvvv>

DETACH HERE

| | | | | | | | |
|--|--|--------------------------|--|---|-----------------------|----------------------------|--|
| <p>Massachusetts Department of Revenue 63 FI-ES – Corporate Estimated Tax Payment Voucher</p> | | | | | | |  |
| Federal ID/Account ID number FIE-12345678912 | Tax filing period 12/31/2018 | Due date | Tax type 015 | Voucher type 17 | ID type 027 | Vendor code 0001 | |
| Business name ABC Corporation | | | | a. Total tax for prior year. | | | |
| Business address 123 Main Street | | | | b. Overpayment from last year credited to estimated tax for this year. | | | |
| City/Town Any Town | State MA | Zip 01111-1111 | c. Estimated tax for the year ending (mm/dd/yyyy) | | | | |
| Phone number E-mail address | | | | 1. Amount of this installment (.40 times estimated tax)* | | | |
| | | | | 2. Amount of unused overpayment credit (if any) applied to this installment (see instructions). | | | |
| | | | | 3. Amount of this tax expected to be withheld during 2018. | | | |
| | | | | 4. Amount due with this installment. | | | |
| | | | | | | | 12,345.00 |
| <p>Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419272, Boston, MA 02241-9272.</p> | | | | | | | |
| <p>4 inches maximum</p> | | | | | | | |
| (1) (2) | | (3) | (4) (5) (6) (7) (8) | (9) | (10) | 1.5 inches | |
| <p>00112.345678912 12.3118 00000000000 015 170270001 00012.34500.3</p> | | | | | | | |
| <p>0.3 inches</p> | | | | | | | |

4.6 UBI-ES Example

Example using 2017 form. Refer to proper Form year for static information.

1D barcode value – MAPV01301<vvvv>

DETACH HERE

| | | | | | | |
|---|--|--|--|--|--|--|
| <p>Massachusetts Department of Revenue UBI-ES – Estimated Tax Payment Voucher</p> <p>Federal Identification number 123456789 Tax filing period 12/31/2018 Due date Tax type 036 Voucher type 17 ID type 004 Vendor code 0001</p> <p>Name (print) ABC Corporation Amount of this installment (from line 10 of estimated tax worksheet): \$ 12,345.00</p> <p>Street address 123 Main Street Check which form you plan to file: <input type="checkbox"/> Form 3M Club and Other <input type="checkbox"/> Form M-990T <input type="checkbox"/> Form M-990T-62</p> <p>City/Town Any Town State MA Zip 01111-1111</p> <p>Phone number E-mail address</p> <p>Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.</p> | | | | | | |
| <p>4 inches maximum</p> <p>(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches</p> <p>0010012.3456789 12.3118 0000000000 0.36 170040001 0001234.5002</p> <p>0.3 inches</p> | | | | | | |