Commonwealth of Massachusetts
Department of Revenue

Part 4 - 2018 Corporate Excise Software Developer's Guide

A Guide for Form Vendors and Software Developers
of Massachusetts *Forms 355 & 355-S*

2018 Tax Year
2019 Processing Year

DRAFT

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Data Specifications:

The major corporate excise forms, Form 355 and Form 355S use many of the same schedules. In order to limit the size of this .pdf, each schedule is reproduced within these guidelines only once. It is important to note, however, that most of these schedules must be included with a return in order for the return to be considered complete. Detailed instructions for Massachusetts corporate excise forms can be obtained at DOR's Web site, mass.gov/dor.

Section four contains specifications for the following:
Schedule S
Schedule SK-1
Schedule EOAC
Schedule EDIP

Location is designated as x (column) range, y(row) coordinates from the grids - In format as "Y-X, L", where L = length

Field Number with an asterisk (*) indicates changes from last year. These include New Line Items, Size Changes, & Location Changes; but not deleted items. Refer to Part 1, Data Specification area for deleted line items.

If there are differences between the stated field locations in this document and what is found on the grids, the grids take precedence.

Schedule S

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	090		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	Name	Alpha	32			Sch S, top	
15	FID	Alpha	9			" top	
16	GROSS_RECEIPTS	Numeric	12			Line 1	
17	NET_GAIN	Numeric	12			not less than zero	
18	GR_INC_R_EST_RENTL	Numeric	12			Line 3	
19	GR_INC_OTHR_RENTL	Numeric	12			Line 4	
20	INTEREST_INC	Numeric	12			Line 5	
21	DIVIDEND_INC	Numeric	12			Line 6	
22	ROYALTY_INC	Numeric	12			Line 7	
23	ST_CAP_GN	Numeric	12			not less than zero	
24	LT_CAP_GN	Numeric	12			not less than zero	
25	SEC_1231_NET_GN	Numeric	12			not less than zero	
26	OTHER_INC	Numeric	12			not less than zero	
27	SUBTOT_1_INCOME	Numeric	12			lines 1 through 11	
28	INT_CO_TRANS_RECPT	Numeric	12			Line 13	
29	NET_RECPTS	Numeric	12			Line 14	
30	TOT_AGGREG_RECPT	Numeric	12			Line 15	
31	SUBTOT_2	Numeric	12			Line 16	
32	APPLIC_AMOUNT	Numeric	12			Line 17	
33	S_CORP_ELEC_DTE	Numeric	8			mmddyyyy	
34	S_CORP_ACNT_MTHD	Alpha	1		C, A, O or blank	C=Cash, A=Accrual, O=Other	
35	ATTACHD_SK1	Numeric	6			Line 20	
36	NONRES_COMPOSIT	Alpha	1		Y or Blank	Line 21	
37	COMPOSITE_FID	Numeric	9			Line 22	
38	SHAREHLD_COMP_RTN	Numeric	6			Line 23	
39	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

Schedule S, Page 2 Layout

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	090		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	ORDINARY_INC	Numeric	12			Negatives ok	
15	SCHED_K_OTHR_INC	Numeric	12			Negatives ok	
16	TAXES_DEDUCTED	Numeric	12			Line 26	
17	SUBTOT_3	Numeric	12			Negatives ok	
18	OTHER_MA_GAINS	Numeric	12			Negatives ok	
19	SUBTOT_4	Numeric	12			Negatives ok	
20	OTHER_ADJUSTMENTS	Numeric	12			Negatives ok	
21	MA_ORD_INCOME	Numeric	12			Negatives ok	
22	REAL_EST_NET_INC	Numeric	12			Line 32 Negatives ok	
23	ADJ_RE_ACT_LINE_A	Numeric	2			Line 33a	
24	ADJ_RE_ACT_AMT_A	Numeric	12			Line 33b Negatives ok	
25	ADJ_RE_ACT_LINE_B	Numeric	2			Line 33b	
26	ADJ_RE_ACT_AMT_B	Numeric	12			Line 33b Negatives ok	
27	ADJ_RE_ACT_AMT_TOT	Numeric	12			Line 33 Negatives ok	
28	ADJUSTED_RE_INCOME	Numeric	12			Line 34 Negatives ok	
29	OTHR_RENT_NET_INC	Numeric	12			Line 35 Negatives ok	
30	ADJ_RENTAL_LINE_A	Numeric	2			Line 36a	
31	ADJ_ RENTAL _AMT_A	Numeric	12			Line 36b Negatives ok	
32	ADJ_ RENTAL _LINE_B	Numeric	2			Line 36b	
33	ADJ_ RENTAL _AMT_B	Numeric	12			Line 36b Negatives ok	
34	ADJ_ RENTAL_AMT_TOT	Numeric	12			Line 36 Negatives ok	
35	ADJUSTED_RENTAL	Numeric	12			Line 37 Negatives ok	
36	US_PORTFOLIO_INC	Numeric	12			Line 38	
37	INT_US_OBLIGATNS	Numeric	12			Line 39	
38	INTEREST_INCLUDED	Numeric	12			Line 40	
39	OTHR_INT_DIV_INC	Numeric	12			Line 41	
40	BOND_INT	Numeric	12			Line 42	
41	ROYALTY_INC	Numeric	12			Line 43	
42	OTHER_INCOME	Numeric	12			Line 44	
43	ST_CAP_GAINS	Numeric	12			Line 45	
44	ST_CAP_LOSS	Numeric	12			Line 46 Negatives ok	
45	GN_ST_BUS_PRPTY	Numeric	12			Line 47	
46	LS_ST_BUS_PRPTY	Numeric	12			Line 48 Negatives ok	
47	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

Schedule S, Page 3

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	090		
7	PAGE_NUM	Alpha	1	Y	3	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	Name	Alpha	32	Y		Sch S, top	
15	FID	Alpha	9	Y		" top	
16	NET_LT_CAP_GN_USD	Numeric	12			Line 49 Negatives ok	
17	NET_SEC_1231_GN	Numeric	12			Line 50 Negatives ok	
18	OTHER_LT_GN	Numeric	12			Line 51 Negatives ok	
19	LT_COLLECT_GN	Numeric	12			Line 52	
20	DIFFS_ADJUSTMNTS	Numeric	12			Line 53 Negatives ok	
21	RNR_SHR_VAL_LN_54A	Numeric	12			Negatives ok	
22	RNR_SHR_VAL_LN_54B	Numeric	12			Negatives ok	
23	RNR_SHR_VAL_LN_54C	Numeric	12			Negatives ok	
24	RNR_SHR_VAL_LN_54D	Numeric	12			Line 54d	
25	RNR_SHR_VAL_LN_54E	Numeric	12			Line 54e	
26	RNR_SHR_VAL_LN_54F	Numeric	12			Line 54f	
27	RNR_SHR_VAL_LN_54G	Numeric	12			Line 54g	
28	RNR_SHR_VAL_LN_54H	Numeric	12			Line 54h	
29	RNR_SHR_VAL_LN_54I	Numeric	12			Line 54i	
30	RNR_SHR_VAL_LN_54J	Numeric	12			Negatives ok	
31	RNR_SHR_VAL_LN_54K	Numeric	12			Line 54k	
32	RNR_SHR_VAL_LN_54L	Numeric	12			Negatives ok	
33	RNR_SHR_VAL_LN_54M	Numeric	12			Negatives ok	
34	RNR_SHR_VAL_LN_54N	Numeric	12			Negatives ok	
35	RNR_SHR_VAL_LN_54O	Numeric	12			Negatives ok	
36	RNR_SHR_VAL_LN_54P	Numeric	12			Line 54p	
37	RNR_SHR_VAL_LN_54Q	Numeric	12			Negatives ok	
38	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

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2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	090		
7	PAGE_NUM	Alpha	1	Y	4	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	NRES_TAX_INC_LN_55A	Numeric	12			Negatives ok	
15	NRES_TAX_INC_LN_55B	Numeric	12			Negatives ok	
16	NRES_TAX_INC_LN_55C	Numeric	12			Negatives ok	
17	NRES_TAX_INC_LN_55D	Numeric	12			Line 55 d	
18	NRES_TAX_INC_LN_55E	Numeric	12			Line 55 e	
19	NRES_TAX_INC_LN_55F	Numeric	12			Line 55 f	
20	NRES_TAX_INC_LN_55G	Numeric	12			Line 55 g	
21	NRES_TAX_INC_LN_55H	Numeric	12			Line 55 h	
22	NRES_TAX_INC_LN_55I	Numeric	12			Line 55 i	
23	NRES_TAX_INC_LN_55J	Numeric	12			Negatives ok	
24	NRES_TAX_INC_LN_55K	Numeric	12			Line 55 k	
25	NRES_TAX_INC_LN_55L	Numeric	12			Negatives ok	
26	NRES_TAX_INC_LN_55M	Numeric	12			Negatives ok	
27	NRES_TAX_INC_LN_55N	Numeric	12			Negatives ok	
28	NRES_TAX_INC_LN_55O	Numeric	12			Negatives ok	
29	NRES_TAX_INC_LN_55P	Numeric	12			Line 55 p	
30	NRES_TAX_INC_LN_55Q	Numeric	12			Negatives ok	
31	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

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2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	090		
7	PAGE_NUM	Alpha	1	Y	5	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	RES_SHR_VAL_LN_56A	Numeric	12			Negative Values accepted	
15	RES_SHR_VAL_LN_56B	Numeric	12			Negative Values accepted	
16	RES_SHR_VAL_LN_56C	Numeric	12			Negative Values accepted	
17	RES_SHR_VAL_LN_56D	Numeric	12			Line 56 d	
18	RES_SHR_VAL_LN_56E	Numeric	12			Line 56 e	
19	RES_SHR_VAL_LN_56F	Numeric	12			Line 56 f	
20	RES_SHR_VAL_LN_56G	Numeric	12			Line 56 g	
21	RES_SHR_VAL_LN_56H	Numeric	12			Line 56 h	
22	RES_SHR_VAL_LN_56I	Numeric	12			Line 56i	
23	RES_SHR_VAL_LN_56J	Numeric	12			Negative Values accepted	
24	RES_SHR_VAL_LN_56K	Numeric	12			Line 56k	
25	RES_SHR_VAL_LN_56L	Numeric	12			Negative Values accepted	
26	RES_SHR_VAL_LN_56M	Numeric	12			Negative Values accepted	
27	RES_SHR_VAL_LN_56N	Numeric	12			Negative Values accepted	
28	RES_SHR_VAL_LN_56O	Numeric	12			Negative Values accepted	
29	RES_SHR_VAL_LN_56P	Numeric	12			Line 56p	
30	RES_SHR_VAL_LN_56Q	Numeric	12			Negative Values accepted	
31	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

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2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	090		
7	PAGE_NUM	Alpha	1	Y	6	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	APP_MA_TOT_LN_57A	Numeric	12			Negative Values accepted	
15	APP_MA_TOT_LN_57B	Numeric	12			Negative Values accepted	
16	APP_MA_TOT_LN_57C	Numeric	12			Negative Values accepted	
17	APP_MA_TOT_LN_57D	Numeric	12			Line 57d	
18	APP_MA_TOT_LN_57E	Numeric	12			Line 57e	
19	APP_MA_TOT_LN_57F	Numeric	12			Line 57f	
20	APP_MA_TOT_LN_57G	Numeric	12			Line 57g	
21	APP_MA_TOT_LN_57H	Numeric	12			Line 57h	
22	APP_MA_TOT_LN_57I	Numeric	12			Line 57i	
23	APP_MA_TOT_LN_57J	Numeric	12			Negative Values accepted	
24	APP_MA_TOT_LN_57K	Numeric	12			Line 57k	
25	APP_MA_TOT_LN_57L	Numeric	12			Negative Values accepted	
26	APP_MA_TOT_LN_57M	Numeric	12			Negative Values accepted	
27	APP_MA_TOT_LN_57N	Numeric	12			Negative Values accepted	
28	APP_MA_TOT_LN_57O	Numeric	12			Negative Values accepted	
29	APP_MA_TOT_LN_57P	Numeric	12			Line 57p	
30	APP_MA_TOT_LN_57Q	Numeric	12			Negative Values accepted	
31	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

Schedule S, Page 7

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table 1	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	090		
7	PAGE_NUM	Alpha	1	Y	7	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y		uplicated up to a max of 3 times. (see part 1 page 20)	
13	Of total count	Numeric	5	Y		" " "	
14	Name	Alpha	32	Y		Sch S, top	
15	FID	Alpha	9	Y		" top	
16	Additional Page 7's	Alpha	1	Y	Y or blank	Up to 75 shareholders only	
17	SHARE-SSN_1	Alpha	9	Y		Shareholder 1 Req'd per shareholder	
18	SHARE_ENT_TYPE_1	Alpha	1		0 = None 1 = Residnt 2 = Nonres 3 = Other	Enter the value corresponding to the Entity type chosen for that particular shareholder	
19	SHARE_NAME_1	Alpha	30	Y		Required per shareholder	
20	SHARE-SSN_2	Alpha	9			Shareholder 2	
21	SHARE_ENT_TYPE_2	Alpha	1		See above		
22	SHARE_NAME_2	Alpha	30				
23	SHARE-SSN_3	Alpha	9			Shareholder 3	
24	SHARE_ENT_TYPE_3	Alpha	1		See above		
25	SHARE_NAME_3	Alpha	30				
26	SHARE-SSN_4	Alpha	9			Shareholder 4	
27	SHARE_ENT_TYPE_4	Alpha	1		See above		
28	SHARE_NAME_4	Alpha	30				
29	SHARE-SSN_5	Alpha	9			Shareholder 5	
30	SHARE_ENT_TYPE_5	Alpha	1		See above		
31	SHARE_NAME_5	Alpha	30				
32	SHARE-SSN_6	Alpha	9			Shareholder 6	
33	SHARE_ENT_TYPE_6	Alpha	1		See above		
34	SHARE_NAME_6	Alpha	30				
35	SHARE-SSN_7	Alpha	9			Shareholder 7	
36	SHARE_ENT_TYPE_7	Alpha	1		See above		
37	SHARE_NAME_7	Alpha	30				
38	SHARE-SSN_8	Alpha	9			Shareholder 8	
39	SHARE_ENT_TYPE_8	Alpha	1		See above		
40	SHARE_NAME_8	Alpha	30				
41	SHARE-SSN_9	Alpha	9			Shareholder 9	
42	SHARE_ENT_TYPE_9	Alpha	1		See above		
43	SHARE_NAME_9	Alpha	30				
44	SHARE-SSN_10	Alpha	9			Shareholder 10	
45	SHARE_ENT_TYPE_10	Alpha	1		See above		
46	SHARE_NAME_10	Alpha	30				

47	SHARE-SSN_11	Alpha	9			Shareholder 11	
48	SHARE_ENT_TYPE_11	Alpha	1		See above		
49	SHARE_NAME_11	Alpha	30				
50	SHARE-SSN_12	Alpha	9			Shareholder 12	
51	SHARE_ENT_TYPE_12	Alpha	1		See above		
52	SHARE_NAME_12	Alpha	30				
53	SHARE-SSN_13	Alpha	9			Shareholder 13	
54	SHARE_ENT_TYPE_13	Alpha	1		See above		
55	SHARE_NAME_13	Alpha	30				
56	SHARE-SSN_14	Alpha	9			Shareholder 14	
57	SHARE_ENT_TYPE_14	Alpha	1		See above		
58	SHARE_NAME_14	Alpha	30				
59	SHARE-SSN_15	Alpha	9			Shareholder 15	
60	SHARE_ENT_TYPE_15	Alpha	1		See above		
61	SHARE_NAME_15	Alpha	30				
62	SHARE-SSN_16	Alpha	9			Shareholder 16	
63	SHARE_ENT_TYPE_16	Alpha	1		See above		
64	SHARE_NAME_16	Alpha	30				
65	SHARE-SSN_17	Alpha	9			Shareholder 17	
66	SHARE_ENT_TYPE_17	Alpha	1		See above		
67	SHARE_NAME_17	Alpha	30				
68	SHARE-SSN_18	Alpha	9			Shareholder 18	
69	SHARE_ENT_TYPE_18	Alpha	1		See above		
70	SHARE_NAME_18	Alpha	30				
71	SHARE-SSN_19	Alpha	9			Shareholder 19	
72	SHARE_ENT_TYPE_19	Alpha	1		See above		
73	SHARE_NAME_19	Alpha	30				
74	SHARE-SSN_20	Alpha	9			Shareholder 20	
75	SHARE_ENT_TYPE_20	Alpha	1		See above		
76	SHARE_NAME_20	Alpha	30				
77	SHARE-SSN_21	Alpha	9			Shareholder 21	
78	SHARE_ENT_TYPE_21	Alpha	1		See above		
79	SHARE_NAME_21	Alpha	30				
80	SHARE-SSN_22	Alpha	9			Shareholder 22	
81	SHARE_ENT_TYPE_22	Alpha	1		See above		
82	SHARE_NAME_22	Alpha	30				
83	SHARE-SSN_23	Alpha	9			Shareholder 23	
84	SHARE_ENT_TYPE_23	Alpha	1		See above		
85	SHARE_NAME_23	Alpha	30				
86	SHARE-SSN_24	Alpha	9			Shareholder 24	
87	SHARE_ENT_TYPE_24	Alpha	1		See above		
88	SHARE_NAME_24	Alpha	30				
89	SHARE-SSN_25	Alpha	9			Shareholder 25	
90	SHARE_ENT_TYPE_25	Alpha	1		See above		
91	SHARE_NAME_25	Alpha	30				
92	SHARE-SSN_26	Alpha	9			Shareholder 26	
93	SHARE_ENT_TYPE_26	Alpha	1		See above		
94	SHARE_NAME_26	Alpha	30				
95	SHARE-SSN_27	Alpha	9			Shareholder 27	
96	SHARE_ENT_TYPE_27	Alpha	1		See above		
97	SHARE_NAME_27	Alpha	30				
98	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

Schedule SK-1 Page 1

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	091		
7	PAGE_NUM	Alpha	1	Y	1	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y			
13	Of total count	Numeric	5	Y			
14	SHARE_NAME	Alpha	32	Y		Name & Address area	
15	SHARE_SSN	Alpha	9	Y			
16	SHARE_STR	Alpha	24				
17	SHARE_CITY	Alpha	24				
18	SHARE_ST	Alpha	2				
19	SHARE_ZIP	Alpha	9				
20	CORP_NAME	Alpha	32				
21	CORP_FID	Alpha	9				
22	CORP_STR	Alpha	24				
23	CORP_CITY	Alpha	24				
24	CORP_ST	Alpha	2				
25	CORP_ZIP	Alpha	9				
26	SHAREHLDR_TYPE	Alpha	1			1 = Individual Resident 2 = Individual Non-resident 3 = Trust or Estate 4 = Bank 5 = Exempt	
27	IRC_453A	Alpha	1		X or blank	Name & Address area	
28	IRC_453_I_2_B	Alpha	1		X or blank	" " " "	
29	MA_ORD_INC	Numeric	12			Negative Values accepted	
30	SEP_STAT_DED	Numeric	12			Negative Values accepted	
31	SUBTOT_1	Numeric	12			Negative Values accepted	
32	OTHR_JURIS_CR	Numeric	12			Line 4a	
33	LEAD_PAINT_CR	Numeric	12			Line 4b	
34	EOA_CR	Numeric	12			Line 4c	
35	EDIP_CREDIT	Numeric	12			Line 4d	
36	BROWNFIELDS_CR	Numeric	12			Line 4e	
37	LOW_INC_HOUSE_CR	Numeric	12			Line 4f	
38	HISTORIC_REHAB_CR	Numeric	12			Line 4g	
39	REFUND_FILM_CR	Numeric	12			Line 4h	
40	FILM_CR	Numeric	12			Line 4i	
41	MEDICAL_DEVICE_CR	Numeric	12			Line 4j	
42	REFUND_DAIRY_CR	Numeric	12			Line 4k	
43	REFUND_LIFE_SC_CR	Numeric	12			Line 4l	

44	LIFE_SC_ITC	Numeric	12			Line 4m	
45	REFUND_EDIP_CR	Numeric	12			Line 4n	
46	CONSERV_LAND_CR	Numeric	12			Line 4o	
47	EMP_WELLNESS_CR	Numeric	12			Line 4p	
48	REFUND_COM_INV_CR	Numeric	12			Line 4q	
49	CERT_HOUSE_DEV_CR	Numeric	12			Line 4r	
50	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

Schedule SK-1, page 2

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	091		
7	PAGE_NUM	Alpha	1	Y	2	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y			
13	Of total count	Numeric	5	Y			
14	VETERAN_HIRE _CR	Numeric	12			Line 4s	
15	LIH_DONATION_CR	Numeric	12			Line 4t	
16	TOTAL_CR	Numeric	12			Line 4u	
17	NET_INC_REL_EST_RNT	Numeric	12			Negative Values accepted	
18	NET_INC_OTHER_RNT	Numeric	12			Negative Values accepted	
19	INT_US_OBLIG	Numeric	12			Line 7	
20	INT_MA_BANKS	Numeric	12			Line 8	
21	OTHER_INT_DIV_INC	Numeric	12			Line 9	
22	NON_MA_BOND_INT	Numeric	12			Line 10	
23	ROYALTY_INC	Numeric	12			Line 11	
24	OTHR_INC	Numeric	12			Line 12	
25	ST_CAP_GN	Numeric	12			Line 13	
26	ST_CAP_LOSS	Numeric	12			Negative Values accepted	
27	GN_SALE_BUS_PROPT	Numeric	12			Line 15	
28	LSS_SALE_BUS_PROPT	Numeric	12			Negative Values accepted	
29	LT_CAP_GN	Numeric	12			Negative Values accepted	
30	NET_GN_SEC_1231	Numeric	12			Negative Values accepted	
31	OTHR_LT_GNS	Numeric	12			Negative Values accepted	
32	LT_GN_COLLECTBLES	Numeric	12			Line 20	
33	DIFFERNCES_ADJUSTM	Numeric	12			Negative Values accepted	
34	DISTRIBS_SHAREHLDR	Numeric	12			Negative Values accepted	
35	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

Schedule SK-1, page 3

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	091		
7	PAGE_NUM	Alpha	1	Y	3	Pg num of form or sch	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y			
13	Of total count	Numeric	5	Y			
14	FED_BASIS_DATE	Alpha	8			mm-dd-yyyy Line 23a	
15	SHARES_OWNED	Numeric	12			Line 23b	
16	SHAREHOLDER_PCNT	Numeric	7			NO Decimal Point	
17	BASIS_DOLLAR_VALUE	Numeric	12			Line 23d	
18	MA_BGN_BASIS_STCK	Numeric	12			Negative Values accepted	
19	MA_BGN_BASIS_INDPT	Numeric	12			Negative Values accepted	
20	NET_MA_ADJ_STCK	Numeric	12			Negative Values accepted	
21	NET_MA_ADJ_INDPT	Numeric	12			Negative Values accepted	
22	NET_FED_ADJ_STCK	Numeric	12			Negative Values accepted	
23	NET_FED_ADJ_INDPT	Numeric	12			Negative Values accepted	
24	MA_END_BASIS_STCL	Numeric	12			Negative Values accepted	
25	MA_END_BASIS_INDPT	Numeric	12			Negative Values accepted	
26	DECLARATION_CODE	Alpha	1			1 = Withholding 2 = Composite 3 = Member self-file 4 = Exempt PTE 5 = Non-profit	
27	WITHHOLD_AMT	Numeric	12			Line 28	
28	ESTIMATED_PAYMNTS	Numeric	12			Line 29	
29	LOW_TIER_WITHHELD	Numeric	12			Line 30	
30	LOW_TIER_WHELD_ID	Alpha	9			Line 30	
31	LOW_TIER_ESTIMATED	Numeric	12			Line 31	
32	LOW_TIER_EST_ID	Alpha	9			Line 31	
33	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

SCHEDULE RFC

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	RFC		
7	PAGE_NUM	Alpha	1	Y	1	Pg no of sched	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	Taxpayer_ID	Alpha	9	Y		Primary TP SSN	
	LINE ITEM DATA						
15	STR_ADR	Alpha	24	Y		Address Area	
16	CITY_NME	Alpha	24	Y		Address Area	
17	STATE_NME	Alpha	2	Y		Address Area	
18	ZIP_CDE	Alpha	9	Y		Address Area	
19	REP_FST_NME	Alpha	16	Y		Address Area	
20	REP_LST_NME	Alpha	20	Y		Address Area	
21	REP_PHONE	Numeric	13			Address Area	
22	REP_EMAIL	Alpha	50			Address Area	
23	MASS_START_DATE	Date	8			MMDDYYYY	
24	MASS_END_DATE	Date	8			MMDDYYYY	
25	CR_ORIG_PTE	Alpha	1		Blank, X	Top of schedule	
26	PTE_FID	Alpha	9			Top of schedule	
27	CERT_NUMBER	Alpha	20			Line 1	
28	FILM_CR	Numeric	12			Line 1	
29	TAX_AFTER_CR	Numeric	12			Line 2	
30	CR_LESS_TAX	Numeric	12			Line 3	
31	REFUND_FILM_CR	Numeric	12			Line 4	
32	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

SCHEDULE EOAC, page 1

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	EOA		
7	PAGE_NUM	Alpha	1	Y	1	Pg no of sched	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pages	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	Taxpayer_ID	Alpha	9	Y		Primary Taxpayer SSN	
15	BUSINESS_TYPE	Alpha	2		1 = Sole 2 = Partnr 3 = SCorp 4 = Finance 5 = Insure 6 = Corp 7 = N/A 8 = Trust 9 = Combine 10 = Other	Line 1	
16	BUS_FID	Alpha	9			Line 1	
17	RETURN_TYPE	Alpha	20			Line 2	
18	LOCATION	Alpha	24			Line 3	
19	DATE	Date	8		mmddyyyy	Line 4	
20	TOTAL_COST	Numeric	12			Line 6	
21	US_BASIS	Numeric	12			Line 7	
22	ADJ_COST	Numeric	12			Line 8	
23	CY_EOAC_AVAIL	Numeric	12			Line 9	
24	TOTAL_TAX	Numeric	12			Line 10	
25	TOTAL_OTHR_CRS	Numeric	12			Line 11	
26	DIFF	Numeric	12			Line 12	
27	50_PCNT_RED	Numeric	12			Line 13	
28	EOAC_AVAIL	Numeric	12			Line 14	
29	EOAC_ALLOW	Numeric	12			Line 15	
30	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

SCHEDULE EOAC, page 2

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	EOA		
7	PAGE_NUM	Alpha	1	Y	2	Sched pg no.	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pg	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	Taxpayer_ID	Alpha	9	Y		Prime TP SSN	
15	PRIOR_YR_AVAIL_CR_1	Numeric	12			Line 16a_1	
16	PORTIONS_USED_NOW_1	Numeric	12			Line 16b_1	
17	UNUSED_CARRYOVER_1	Numeric	12			Line 16c_1	
18	PRIOR_YR_AVAIL_CR_2	Numeric	12			Line 16a_2	
19	PORTIONS_USED_NOW_2	Numeric	12			Line 16b_2	
20	UNUSED_CARRYOVER_2	Numeric	12			Line 16c_2	
21	PRIOR_YR_AVAIL_CR_3	Numeric	12			Line 16a_3	
22	PORTIONS_USED_NOW_3	Numeric	12			Line 16b_3	
23	UNUSED_CARRYOVER_3	Numeric	12			Line 16c_3	
24	PRIOR_YR_AVAIL_CR_4	Numeric	12			Line 16a_4	
25	PORTIONS_USED_NOW_4	Numeric	12			Line 16b_4	
26	UNUSED_CARRYOVER_4	Numeric	12			Line 16c_4	
27	PRIOR_YR_AVAIL_CR_5	Numeric	12			Line 16a_5	
28	PORTIONS_USED_NOW_5	Numeric	12			Line 16b_5	
29	UNUSED_CARRYOVER_5	Numeric	12			Line 16c_5	
30	PRIOR_YR_AVAIL_CR_6	Numeric	12			Line 16a_6	
31	PORTIONS_USED_NOW_6	Numeric	12			Line 16b_6	
32	UNUSED_CARRYOVER_6	Numeric	12			Line 16c_6	
33	PRIOR_YR_AVAIL_CR_7	Numeric	12			Line 16a_7	
34	PORTIONS_USED_NOW_7	Numeric	12			Line 16b_7	
35	UNUSED_CARRYOVER_7	Numeric	12			Line 16c_7	
36	PRIOR_YR_AVAIL_CR_8	Numeric	12			Line 16a_8	
37	PORTIONS_USED_NOW_8	Numeric	12			Line 16b_8	
38	UNUSED_CARRYOVER_8	Numeric	12			Line 16c_8	
39	PRIOR_YR_AVAIL_CR_9	Numeric	12			Line 16a_9	
40	PORTIONS_USED_NOW_9	Numeric	12			Line 16b_9	
41	UNUSED_CARRYOVER_9	Numeric	12			Line 16c_9	
42	PRIOR_YR_AVAIL_CR_10	Numeric	12			Line 16a_10	
43	PORTIONS_USED_NOW_10	Numeric	12			Line 16b_10	
44	UNUSED_CARRYOVER_10	Numeric	12			Line 16c_10	
45	TOTAL_A	Numeric	12			Line 17a	
46	TOTAL_B	Numeric	12			Line 17b	
47	TOTAL_C	Numeric	12			Line 17c	
48	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

SCHEDULE EDIP

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	EDP		
7	PAGE_NUM	Alpha	1	Y	1	Pg no of sched	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pg	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	Taxpayer_ID	Alpha	9	Y		Primary TP ID	
15	PERIOD_BEGIN	Date	8	Dor USE?	mmddyyyy	Address Area	
16	PERIOD_END	Date	8	DOR USE ?	mmddyyyy	Address Area	
17	FID_NUMB	Alpha	9			Address Area	
18	SSN_NUMB	Alpha	9			Address Area	
19	STR_ADR	Alpha	24	Y		Address Area	
20	CITY_NME	Alpha	24	Y		Address Area	
21	STATE_NME	Alpha	2	Y		Address Area	
22	ZIP_CDE	Alpha	9	Y		Address Area	
23	DOR Use Only						
24	CONTRL_CORP_NAME	Alpha	32	Y		Address Area	
25	CONTRL_CORP_FID	Alpha	9	Y		Address Area	
26	PHONE	Numeric	13	Dor use?		Address Area	
27	PROJECT_TYPE	Alpha	1			1=CEP 2=CEEP 3=CMRP ~~4=CJCP~~ ~~5=Projects after '17~~	
28	CERT_NUMBER	Alpha	20			Address Area	
29	COST_BASIS	Numeric	12			Part 1 Line 1	
30	CREDIT_RATE	Numeric	7		Percent	Part 1 Line 2	
31	TENT_CR	Numeric	12			Part 1 Line 3	
32	AUTHOR_CR_LIMIT	Numeric	12			Part 1 Line 4	
33	CY_EDIPC	Numeric	12			Part 1 Line 5	
34	NEW_JOBS	Numeric	12			Part 1 Line 6	
35	NEW_JOB_CR_RATE	Numeric	12			Part 1 Line 7	
36	TENT_CREDIT	Numeric	12			Part 1 Line 8	
37	AUTH_CR_LIMIT	Numeric	12			Part 1 Line 9	
38	CR_ALLOWED	Numeric	12			Part 1 Line 10	
39	AVAIL_CR	Numeric	12			Part 2 Line 11	
40	TP_EDIPC	Numeric	12			Part 2 Line 12	
41	CJCP_BUB	Alpha	1		X or blank	Address Area	
42	JAN_ONE_BUB	Alpha	1		X or blank	Address Area	
43	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	

SCHEDULE NOL

2-D Field No.	FIELD NAME	Data Type	Size Bytes	Req'd Field	VALUE	NOTES	Location on the Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y	See table	Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	USPS Codes	
5	FORM_YR_NUM	Numeric	4	Y	2018		
6	FORM_CDE	Alpha	3	Y	639		
7	PAGE_NUM	Alpha	1	Y	1	Pg no of sched	
8	FORM_VERS_NUM	Alpha	1	Y	1		
9	FISCAL_END_MONTH	Numeric	2	Y			
10	FISCAL_YEAR	Numeric	4	Y	2018		
11	DOC_CNT	Numeric	5	Y		Count-physical pg	
12	Sequence Count	Numeric	5	Y	1		
13	Of total count	Numeric	5	Y	1		
14	Taxpayer_ID	Alpha	9	Y		Primary TP ID	
15	PERIOD_BEGIN	Date	8		mmddyyyy		
16	PERIOD_END	Date	8		mmddyyyy		
17	OWNER_CHNG_DTE	Date	8		mmddyyyy		
18	TOT_MA_INC_YEAR	Numeric	12				Line 1
19	NOL_DIFFERENT	Alpha	1		X or blank		Line 2
20	PERIOD_END_DTE_1	Date	8		mmddyyyy		Line 3-1
21	POST_APP_NOL_1	Numeric	12				
22	NOL_USED_1	Numeric	12				
23	NOL_UNUSED_1	Numeric	12				
24	PERIOD_END_DTE_2	Date	8		mmddyyyy		Line 3-2
25	POST_APP_NOL_2	Numeric	12				
26	NOL_USED_2	Numeric	12				
27	NOL_UNUSED_2	Numeric	12				
28	PERIOD_END_DTE_3	Date	8		mmddyyyy		Line 3-3
29	POST_APP_NOL_3	Numeric	12				
30	NOL_USED_3	Numeric	12				
31	NOL_UNUSED_3	Numeric	12				
32	PERIOD_END_DTE_4	Date	8		mmddyyyy		Line 3-4
33	POST_APP_NOL_4	Numeric	12				
34	NOL_USED_4	Numeric	12				
35	NOL_UNUSED_4	Numeric	12				
36	PERIOD_END_DTE_5	Date	8		mmddyyyy		Line 3-5
37	POST_APP_NOL_5	Numeric	12				
38	NOL_USED_5	Numeric	12				
39	NOL_UNUSED_5	Numeric	12				
40	TOT_NOL_AVAIL	Numeric	12				Line 4
41	TOT_NOL_USED	Numeric	12				Line 5
42	TOT_NOL_UNUSED	Numeric	12				Line 6
43	TOT_NOL_EXPIRED	Numeric	12				Line 7
44	TOT_NON_CARRYOVR	Numeric	12				Line 8
45	MEMBR_NOL_USED	Numeric	12				Line 9
46	END_OF_FILE	Alpha	5		*EOD*	FTA Standard	