



Form 355SC
Domestic or Foreign Security
Corporation Return

2011
Massachusetts
Department of
Revenue

For calendar year 2011 or taxable year beginning ending

U.S. Principal Business Code Federal Identification number (FID)

Name of corporation:
Principal business address:
Principal business address in Massachusetts:

Check appropriate box (see instructions):

- 1. Is the corporation incorporated within Massachusetts?
2. Date of charter
3. Class 1 security corporation / Class 2 security corporation
4. Date corporation first classified as security corporation
5. Date business began in Massachusetts
6. State or country of incorporation
7. Average number of employees in Massachusetts
8. Is a Taxpayer Disclosure Statement enclosed?
9. Has the U.S. government changed your taxable income for any prior year...
10. Corporation's books are in the care of
11. If first return: new business / business had predecessor
12. If final return: business terminated / business has successor
13. Does this entity continue to qualify for classification as a security corporation?
14. Has this corporation elected to file or participate in the filing of a U.S. consolidated return?
15. U.S. form(s) and schedule(s) filed for this tax year:

Computation of Excise

Use whole dollar method

Table with 29 rows for excise computation. Line 16 shows a total of 456.

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return and enclosures are true, correct and complete.

Signature of appropriate officer (see instructions) Date Social Security number Title
Signature of paid preparer Date Employer Identification number Address

If you are signing as an authorized delegate of the appropriate corporate officer, check here and enclose Massachusetts Form M-2848, Power of Attorney. Privacy act notice available upon request. Mail to: Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204.

Schedule A

Assets

	Balance sheet as of	
	a. Beginning of tax year	b. End of tax year
1. Cash	1	
2. Federal and state government obligations	2	
3. Other current assets (enclose schedule)	3	
4. Other investments (enclose schedule)	4	
5. Buildings and other fixed depreciable assets (enclose schedule)	5	
6. Accumulated depreciation of fixed depreciable assets	6	
7. Net value of depreciable assets. Subtract line 6 from line 5	7	
8. Land (net of any amortization)	8	
9. Intangible assets (amortizable only)	9	
10. Accumulated amortization of intangible assets	10	
11. Net value of intangible assets. Subtract line 10 from line 9	11	
12. Other assets (enclose schedule)	12	
13. Total assets. Add lines 1 through 4, 7, 8, 11 and 12	13	

Liabilities and Capital

14. Accounts Payable	14	
15. Mortgages, notes, bonds payable in less than 1 year	15	
16. Other current liabilities (enclose schedule)	16	
17. Mortgages, notes, bonds payable in 1 year or more	17	
18. Other liabilities (enclose schedule)	18	
19. Preferred capital stock	19	
20. Common capital stock	20	
21. Paid-in or capital surplus	21	
22. Retained earnings — appropriated (enclose statement)	22	
23. Retained earnings — unappropriated	23	
24. Total liabilities and capital before treasury stock deduction. Add lines 14 through 23	24	
25. Cost of treasury stock	25	
26. Total liabilities and capital. Subtract line 25 from line 24	26	

Ownership Information

- At any time during the taxable year, was more than 50% of the voting stock:
 - of another corporation owned by your corporation? Yes No.
 - of your corporation owned by any single entity? Yes No.

(For rules of attribution, see Section 267(c) of the Internal Revenue Code.)
 (If 1(a) or 1(b) is "Yes," enclose an ownership schedule. See instructions.)
- At any time during the taxable year:
 - Was any amount owed by your corporation during the taxable year? Yes No. If "Yes," enter amount \$ _____
 - Was any amount owed to your corporation during the taxable year? Yes No. If "Yes," enter amount \$ _____

Note: "Amount owed" includes loans, accounts receivable and accounts payable.

Corporate Disclosure Schedule

1. Enter the amount for charitable contributions (from U.S. Forms 1120 or 1120-RIC)	▶ <input type="text"/>			
2. Enter the amount of the deduction for federal research expenses (from U.S. Forms 1120 or 1120-RIC) allowed under IRC sec. 174, plus the credit for research allowed by IRC sec. 41	▶ <input type="text"/>			
3. Enter any accelerated depreciation (ACRS, MACRS, etc.) allowed as a federal deduction for this tax year	Equipment	Rental housing	Buildings (other than rental housing)	Pollution control facilities
	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>
4. Enter depreciation for the property included in line 3, calculated according to generally accepted accounting principles	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>
	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>
5. Subtract line 4 from line 3. Enter result	▶ <input type="text"/>			

Note: An exact copy of U.S. Forms 1120 or 1120-Ric including all applicable schedules and forms required to substantiate the Massachusetts excise must be made available to the Department of Revenue upon request. Any changes or amendments to any U.S. amount must be explained in detail.