



Form 355U

Excise for Taxpayers Subject to Combined Reporting

2011
Massachusetts
Department of
Revenue

For calendar year 2011 or taxable period beginning	2011 and ending
Name of principal reporting corporation ▶	Federal Identification number ▶
Principal address	City/Town State Zip
Contact person	Telephone number

1 Type of group (check one only): ▶ Financial Non-financial Mixed

2 Are you making or are you subject to an affiliated group or worldwide election? ▶ Affiliated group Worldwide Neither

3 If an affiliated group or worldwide election applies, is it a new election for the current year? ▶ Yes No

4 Is any member of the group requesting alternate apportionment? ▶ Yes No

5 Is this an amended filing? ▶ Yes No

6 Is the group or any member deducting interest expense paid to a related entity? ▶ Yes No

7 Is the group or any member deducting intangible expense paid to a related entity? ▶ Yes No

8 Does the group have an excluded parent? ▶ Yes No

9 Has the group elected a Massachusetts adjusted basis for non-taxable members? ▶ Yes No

10 Is any member currently under audit by the Internal Revenue Service (IRS)? ▶ Yes No

11 Is any member taking a Massachusetts film credit against its income excise tax? ▶ Yes No

12 Is any member taking a life science credit against its income excise tax? ▶ Yes No

13 Last year for which any member was audited by IRS	▶ 13	
14 Enter the number of federal disclosure statements filed by members for this tax year	▶ 14	
15 Enter the number of Massachusetts taxpayer disclosure statements included with return	▶ 15	
16 Total number of taxable members included in the combined report	▶ 16	
17 Number of members subject to non-income measure only	▶ 17	
18 Number of non-taxable members in the combined group	▶ 18	
19 Number of U.S. Schedules M-3 filed	▶ 19	
20 Number of members subject to fiscalization	▶ 20	

Excise Tax Calculation

21 Total financial institution excise due from members	▶ 21	
22 Total utility corporation excise due from members	▶ 22	
23 Total business corporation measure of excise due from members	▶ 23	
24 Total excise before credits and payments. Add lines 21 through 23	24	
25 Credits taken by corporations using their own credits	▶ 25	
26 Credits taken under sharing rules	▶ 26	
27 Excise due before voluntary contribution	27	
28 Voluntary contribution for endangered wildlife conservation	▶ 28	
29 Excise due plus voluntary contribution. Add lines 27 and 28	29	
30 2010 overpayment applied to 2011 tax (from Schedule CG, Part 1, line 2)	▶ 30	
31 Estimated tax payments (group) (from Schedule CG, Part 1, total of lines 3 through 6)	▶ 31	
32 Payment with extension (group) (from Schedule CG, Part 1, line 7)	▶ 32	
33 Pass-through entity withholding (total of all Schedules U-ST, line 42)	▶ 33	
34 Total refundable credits (total of all Schedules U-ST, line 43)	▶ 34	
35 Other payment or refund for this tax year	▶ 35	
36 Total payments for the combined group	36	
37 Amount overpaid. Subtract line 29 from line 36	37	
38 Amount overpaid to be credited to 2012 estimated tax	▶ 38	
39 Amount overpaid to be refunded	▶ 39	
40 Balance due. Subtract line 36 from line 29	40	
41 M-2220 penalty ▶ \$ _____; Other penalties ▶ \$ _____ Total penalty	41	
42 Interest	▶ 42	
43 Excise due plus statutory additions	▶ 43	