



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2012 and 12-31-2012 below. Fiscal year filers enter appropriate dates.

Tax year beginning > [M][M][D][D][Y][Y][Y][Y] Tax year ending > [M][M][D][D][Y][Y][Y][Y]

# Form 355 Business/Manufacturing Corporation Excise Return 2012

NAME OF CORPORATION		FEDERAL IDENTIFICATION NUMBER (FID)			
PRINCIPAL BUSINESS ADDRESS		CITY/TOWN/POST OFFICE	STATE	ZIP + 4	
PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)		CITY/TOWN/POST OFFICE	STATE	ZIP + 4	

- 1 Is the corporation incorporated within Massachusetts?  Yes  No
- 2 Type of corporation (select one, if applicable; enclose Form F-2)  Section 38 manufacturer  Mutual fund service
- 3 Type of corporation (select one, if applicable)  R&D  Classified mfg  RIC  REIT
- 4 Is the corporation filing a Massachusetts unitary return? (see instructions)  Yes  No
- 5 If the answer to question 4 is Yes, does the corporation's tax year end in a different month than the 355U?  Yes  No
- 6 Is the corporation an insurance mutual holding corporation?  Yes  No
- 7 Is the corporation requesting alternative apportionment (enclose Form AA-1)?  Yes  No
- 8 Is this a final Massachusetts return?  Yes  No
- 9 Principal business code (from U.S. return)  9
- 10 FID of principal reporting corporation (if answer to line 4 is Yes)  10
- 11 Average number of employees in Massachusetts  11
- 12 Average number of employees worldwide  12
- 13 Date of charter in Massachusetts or first date of business in Massachusetts  13 [M][M][D][D][Y][Y][Y][Y]
- 14 Last year audited by IRS  14
- 15 Have adjustments been reported to Massachusetts?  Yes  No
- 16 Is the corporation deducting intangible or interest expenses paid to a related entity?  Yes  No
- 17 Is the taxpayer enclosing a Taxpayer Disclosure Statement?  Yes  No
- 18 Is the taxpayer claiming exemption from the income measure of the excise pursuant to PL 86-272?  Yes  No

**SIGN HERE. 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	Print paid preparer's name	Preparer's SSN or PTIN
Title	Date	Paid preparer's phone	Paid preparer's EIN
Are you signing as an authorized delegate of the appropriate corporate officer? <input type="radio"/> (enclose Form M-2848) <input type="radio"/> No		Paid preparer's signature	Date <input type="checkbox"/> Fill in if self-employed

Mail to: Massachusetts Department of Revenue, PO Box 7005, Boston, MA 02204.



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EXCISE CALCULATION

<b>1</b>	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) . . . . . ▶	<input type="text"/>	× .0026 = ▶	<input type="text"/>
<b>2</b>	Taxable net worth, if applicable (from Schedule D, line 10) . . . . . ▶	<input type="text"/>	× .0026 = ▶	<input type="text"/>
<b>3</b>	Massachusetts taxable income (from Schedule E, line 27). Not less than "0" . . . . . ▶	<input type="text"/>	× .0800 = ▶	<input type="text"/>
<b>4</b>	Credit recapture (enclose Schedule(s) H and/or H-2). See instructions . . . . . ▶			<input type="text"/>
<b>5</b>	Additional tax on installment sales . . . . . ▶			<input type="text"/>
<b>6</b>	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5 . . . . . ▶			<input type="text"/>
<b>7</b>	Total credits (from Schedule CR, line 15; unitary filers, see instructions) . . . . . ▶			<input type="text"/>
<b>8</b>	Excise after credits. Subtract line 7 from line 6 . . . . . ▶			<input type="text"/>
<b>9</b>	Combined filers only, enter the amount of tax from Schedule U-ST, line 41 . . . . . ▶			<input type="text"/>
<b>10</b>	Minimum excise ( <b>cannot be prorated; unitary filers, see instructions</b> ) . . . . . ▶			<input type="text"/>
<b>11</b>	Excise due before voluntary contribution. (line 8 or 10, whichever is greater) . . . . . ▶			<input type="text"/>
<b>12</b>	Voluntary contribution for endangered wildlife conservation . . . . . ▶			<input type="text"/>
<b>13</b>	Excise due plus voluntary contribution. Add lines 11 and 12 . . . . . ▶			<input type="text"/>
<b>14</b>	2011 overpayment applied to your 2012 estimated tax . . . . . ▶			<input type="text"/>
<b>15</b>	2012 Massachusetts estimated tax payments (do not include amount in line 14) . . . . . ▶			<input type="text"/>
<b>16</b>	Payment made with extension . . . . . ▶			<input type="text"/>
<b>17</b>	Pass-through entity withholding (from Schedule 3K-1)			
	Payer ID number ▶ <input type="text"/>			<input type="text"/>
<b>18</b>	Total refundable credits (from Schedule RF, line 7) . . . . . ▶			<input type="text"/>
<b>19</b>	Total payments. Add lines 14 through 18 . . . . . ▶			<input type="text"/>
<b>20</b>	Amount overpaid. Subtract line 13 from line 19 . . . . . ▶			<input type="text"/>
<b>21</b>	Amount overpaid to be credited to 2013 estimated tax . . . . . ▶			<input type="text"/>
<b>22</b>	Amount overpaid to be refunded. Subtract line 21 from line 20 . . . . . Refund ▶			<input type="text"/>
<b>23</b>	Balance due. Subtract line 19 from line 13 . . . . . Balance due ▶			<input type="text"/>
<b>24</b>	a. M-2220 penalty ▶ <input type="text"/>	b. Late file/pay penalties <input type="text"/>	a + b =	<input type="text"/>
<b>25</b>	Interest on unpaid balance . . . . . ▶			<input type="text"/>
<b>26</b>	Payment due at time of filing. Make check payable to Commonwealth of Massachusetts . . . Total due ▶			<input type="text"/>



CORPORATION NAME

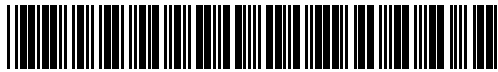
FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet

2012

ASSETS		A. ORIGINAL COST	B. ACCUMULATED DEPRECIATION AND AMORTIZATION	C. NET BOOK VALUE
<b>1</b>	Capital assets in Massachusetts:			
	a. Buildings . . . . . ▶ 1a			
	b. Land . . . . . ▶ 1b			
	c. Motor vehicles and trailers . . . . ▶ 1c			
	d. Machinery taxed locally . . . . . ▶ 1d			
	e. Machinery <b>not</b> taxed locally . . . . 1e			
	f. Equipment . . . . . 1f			
	g. Fixtures . . . . . 1g			
	h. Leasehold improvements taxed locally . . . . . ▶ 1h			
	i. Leasehold improvements <b>not</b> taxed locally . . . . . 1i			
	j. Other fixed depreciable assets . . . 1j			
	k. Construction in progress . . . . . 1k			
	l. Total capital assets in Massachusetts . . . . . ▶ 1l			
<b>2</b>	Inventories in Massachusetts:			
	a. General merchandise . . . . . 2a			
	b. Exempt goods . . . . . ▶ 2b			
<b>3</b>	Supplies and other non-depreciable assets in Massachusetts . . . . . 3			
<b>4</b>	Total tangible assets in Massachusetts . . . . . ▶ 4			
<b>5</b>	Capital assets outside of Massachusetts:			
	a. Buildings and other depreciable assets . . . . . 5a			
	b. Land . . . . . 5b			
<b>6</b>	Leaseholds/leasehold improvements outside Massachusetts . . . . . 6			
<b>7</b>	Total capital assets outside Massachusetts . . . . . ▶ 7			

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE



FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

<b>8</b>	Inventories outside Massachusetts . . . . .	8	
<b>9</b>	Supplies and other non-depreciable assets outside Massachusetts . . . . .	9	
<b>10</b>	Total tangible assets outside of Massachusetts . . . . .	10	
<b>11</b>	Total tangible assets. Add lines 4 and 10 . . . . .	11	
<b>12</b>	Investments (capital stock investments and equity contributions only):		
	<b>a.</b> Investments in subsidiary corporations at least 80% owned (enclose Schedule A-1) . . . . . ▶	12a	
	<b>b.</b> Other investments . . . . . ▶	12b	
<b>13</b>	Notes receivable . . . . .	13	
<b>14</b>	Accounts receivable . . . . .	14	
<b>15</b>	Intercompany receivables (enclose Schedule A-2) . . . . . ▶	15	
<b>16</b>	Cash . . . . .	16	
<b>17</b>	Other assets . . . . .	17	
<b>18</b>	Total assets . . . . . ▶	18	
<b>LIABILITIES AND CAPITAL</b>			
<b>19</b>	Mortgages on:		
	<b>a.</b> Massachusetts tangible property taxed locally . . . . .	19a	
	<b>b.</b> Other tangible assets . . . . .	19b	
<b>20</b>	Bonds and other funded debt . . . . .	20	
<b>21</b>	Accounts payable . . . . .	21	
<b>22</b>	Intercompany payables (enclose Schedule A-3) . . . . . ▶	22	
<b>23</b>	Notes payable . . . . .	23	
<b>24</b>	Miscellaneous current liabilities . . . . .	24	
<b>25</b>	Miscellaneous accrued liabilities . . . . .	25	
<b>26</b>	Total liabilities . . . . . ▶	26	
<b>27</b>	Total capital stock issued . . . . .	27	
<b>28</b>	Paid-in or capital surplus . . . . .	28	
			▼ If a loss, mark an X in box at left
<b>29</b>	Retained earnings and surplus reserves . . . . . ▶	29	X
<b>30</b>	Undistributed S corporation net income . . . . . ▶	30	
<b>31</b>	Total capital. Add lines 27 through 30 . . . . .	31	X
<b>32</b>	Treasury stock . . . . .	32	
<b>33</b>	Total liabilities and capital. Do not enter less than "0" . . . . .	33	









CORPORATION NAME

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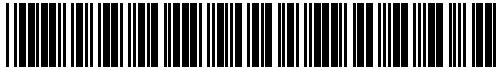
Schedule CD Corporate Disclosure

2012

<b>1</b>	Charitable contributions (from U.S. Form 1120, line 19) . . . . .	1							
<b>2</b>	Federal research expense allowed under IRC section 174, plus research credit allowed under IRC section 41 (from U.S. Form 1120) . . . . .	2							
<b>3</b>	Accelerated depreciation (ARCS, MARCS, etc.) allowed as a federal deduction:								
	<b>a.</b> Equipment . . . . .	3a							
	<b>b.</b> Rental housing . . . . .	3b							
	<b>c.</b> Buildings other than rental housing . . . . .	3c							
	<b>d.</b> Pollution control facilities . . . . .	3d							
<b>4</b>	Standard depreciation:								
	<b>a.</b> Equipment . . . . .	4a							
	<b>b.</b> Rental housing . . . . .	4b							
	<b>c.</b> Buildings other than rental housing . . . . .	4c							
	<b>d.</b> Pollution control facilities . . . . .	4d							
<b>5</b>	Accelerated depreciation less standard depreciation:								
	<b>a.</b> Equipment. Subtract line 4a from line 3a. Not less than "0" . . . . .	5a							
	<b>b.</b> Rental housing. Subtract line 4b from line 3b. Not less than "0" . . . . .	5b							
	<b>c.</b> Buildings other than rental housing. Subtract line 4c from line 3c. Not less than "0" . . . . .	5c							
	<b>d.</b> Pollution control facilities. Subtract line 4d from line 3d. Not less than "0" . . . . .	5d							
<b>6</b>	Total amortizable costs for which amortization began in 2012 (from U.S. Schedule 4562, line 42, total of all entries in col. c) . . . . .	6							
<b>7</b>	Total of first year amortization expense for costs identified in line 6 (from U.S. Schedule 4562, line 42, total of all entries in col. f) . . . . .	7							
<b>8</b>	Total current year amortization expense for amortization of costs that began prior to 2012 (from U.S. Schedule 4562, line 43, col. f) . . . . .	8							

An exact copy of U.S. Form 1120 including all applicable schedules and forms and any other documentation required to substantiate entries made on this return, must be made available to the Department of Revenue upon request. See instructions.





CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule CR Other Corporate Credits

2012

<b>1</b>	Economic Development Incentive Program credit Certificate number . . . . . ▶		▶	<b>1</b>	
<b>2</b>	Economic Opportunity Area credit . . . . . ▶		▶	<b>2</b>	
<b>3</b>	3% credit for certain new or expanded investments . . . . . ▶		▶	<b>3</b>	
<b>4</b>	Vanpool credit . . . . . ▶		▶	<b>4</b>	
<b>5</b>	Research credit (from Schedule RC, part 2, line 14) . . . . . ▶		▶	<b>5</b>	
<b>6</b>	Harbor Maintenance Tax credit (from Schedule HM, line 21) . . . . . ▶		▶	<b>6</b>	
<b>7</b>	Brownfields credit Certificate number . . . . . ▶		▶	<b>7</b>	
<b>8</b>	Low-Income Housing credit Building Identification number . . . . . ▶		▶	<b>8</b>	
<b>9</b>	Historic Rehabilitation credit Certificate number . . . . . ▶		▶	<b>9</b>	
<b>10</b>	Film Incentive credit Certificate number . . . . . ▶		▶	<b>10</b>	
<b>11</b>	Medical Device credit Certificate number . . . . . ▶		▶	<b>11</b>	
<b>12</b>	Life Science Company Investment Tax credit under section 38U . . . . . ▶		▶	<b>12</b>	
<b>13</b>	Life Science Company FDA User Fee credit under section 31M . . . . . ▶		▶	<b>13</b>	
<b>14</b>	Life Science Company Research credit under section 38W . . . . . ▶		▶	<b>14</b>	
<b>15</b>	Total credits. Add lines 1 through 14 . . . . . ▶		▶	<b>15</b>	

Schedule RF Refundable Credits

<b>1</b>	Refundable Film credit . . . . . ▶		▶	<b>1</b>	
<b>2</b>	Refundable Dairy credit Certificate number . . . . . ▶		▶	<b>2</b>	
<b>3</b>	Refundable Life Science credit . . . . . ▶		▶	<b>3</b>	
<b>4</b>	Refundable Life Science Jobs credit . . . . . ▶		▶	<b>4</b>	
<b>5</b>	Refundable Economic Development Incentive credit . . . . . ▶		▶	<b>5</b>	
<b>6</b>	Conservation Land credit Certificate number . . . . . ▶		▶	<b>6</b>	
<b>7</b>	Total refundable credits. Add lines 1 through 6 . . . . . ▶		▶	<b>7</b>	