



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2013 and 12-31-2013 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 355S S Corporation Excise Return**2013**

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

Are you a member of a lower-tier entity? ☐ Yes ☐ No**1** Is the corporation incorporated within Massachusetts ▶ ☐ Yes ☐ No**2** Type of corporation (select one, if applicable) ▶ ☐ Section 38 manufacturer ☐ Mutual fund service**3** Type of corporation (select one, if applicable) ▶ ☐ R&D ☐ Classified mfg**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 the parent of another 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? ☐ (enclose Form M-2848) ☐ No

Paid preparer's signature

Date ☐ Fill in if self-employed

Taxpayer's e-mail address

/ /

Mail to: Massachusetts Department of Revenue, PO Box 7025, Boston, MA 02204.



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EXCISE CALCULATION

| | | | | | |
|----|--|----------------------|-----------|----------------------|----------------------|
| 1 | Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) | <input type="text"/> | × .0026 = | ▶ 1 | <input type="text"/> |
| 2 | Taxable net worth, if applicable (from Schedule D, line 10) | <input type="text"/> | × .0026 = | ▶ 2 | <input type="text"/> |
| 3 | Qualified taxable income and passive income | <input type="text"/> | × .0800 = | ▶ 3 | <input type="text"/> |
| 4 | Income (from 2013 Schedule S, line 17) | | | ▶ 4 | <input type="text"/> |
| 5 | Income taxable in Massachusetts (from Schedule E, line 27). Enter "0" if a loss | | | ▶ 5 | <input type="text"/> |
| 6 | If line 4 is less than \$6 million, enter "0". If line 4 is \$6 million or more, but less than \$9 million, multiply line 5 by .0183. If line 4 is \$9 million or more, multiply line 5 by .0275 | | | 6 | <input type="text"/> |
| 7 | Credit recapture (enclose Schedule(s) H and/or H-2). See instructions | | | ▶ 7 | <input type="text"/> |
| 8 | Additional tax on installment sales | | | ▶ 8 | <input type="text"/> |
| 9 | Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3, 6, 7 and 8 | | | 9 | <input type="text"/> |
| 10 | Total credits (from Schedule CR, line 14; unitary filers, see instructions) | | | ▶ 10 | <input type="text"/> |
| 11 | Excise after credits. Subtract line 10 from line 9 | | | 11 | <input type="text"/> |
| 12 | Combined filers only, enter the amount of tax from Schedule U-ST, line 41 | | | 12 | <input type="text"/> |
| 13 | Minimum excise (cannot be prorated; unitary filers, see instructions) | | | 13 | <input type="text"/> |
| 14 | Excise due before voluntary contribution. (line 11 or 13, whichever is greater) | | | 14 | <input type="text"/> |
| 15 | Voluntary contribution for endangered wildlife conservation | | | ▶ 15 | <input type="text"/> |
| 16 | Excise due plus voluntary contribution. Add lines 14 and 15 | | | ▶ 16 | <input type="text"/> |
| 17 | 2012 overpayment applied to your 2013 estimated tax | | | ▶ 17 | <input type="text"/> |
| 18 | 2013 Massachusetts estimated tax payments (do not include amount in line 17) | | | ▶ 18 | <input type="text"/> |
| 19 | Payment made with extension | | | ▶ 19 | <input type="text"/> |
| 20 | Pass-through entity withholding (from Schedule 3K-1) Payer ID number ▶ <input type="text"/> | | | ▶ 20 | <input type="text"/> |
| 21 | Total refundable credits (from Schedule RF, line 6) | | | ▶ 21 | <input type="text"/> |
| 22 | Total payments. Add lines 17 through 21 | | | 22 | <input type="text"/> |
| 23 | Amount overpaid. Subtract line 16 from line 22 | | | 23 | <input type="text"/> |
| 24 | Amount overpaid to be credited to 2014 estimated tax | | | ▶ 24 | <input type="text"/> |
| 25 | Amount overpaid to be refunded. Subtract line 24 from line 23 Refund ▶ 25 | | | <input type="text"/> | |
| 26 | Balance due. Subtract line 22 from line 16 Balance due ▶ 26 | | | <input type="text"/> | |
| 27 | a. M-2220 penalty ▶ <input type="text"/> b. Late file/pay penalties <input type="text"/> a + b = 27 | | | <input type="text"/> | |
| 28 | Interest on unpaid balance | | | 28 | <input type="text"/> |
| 29 | Payment due at time of filing. Make check payable to Commonwealth of Massachusetts . . Total due ▶ 29 | | | <input type="text"/> | |



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet**2013**

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

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE



FEDERAL IDENTIFICATION NUMBER

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|

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- 8** Inventories outside Massachusetts 8
- 9** Supplies and other non-depreciable assets outside Massachusetts 9
- 10** Total tangible assets outside of Massachusetts 10
- 11** Total tangible assets. Add lines 4 and 10 11
- 12** Investments (capital stock investments and equity contributions only):
- a.** Investments in subsidiary corporations at least 80% owned (enclose Schedule A-1) ► 12a
- b.** Other investments ► 12b
- 13** Notes receivable 13
- 14** Accounts receivable 14
- 15** Intercompany receivables (enclose Schedule A-2) ► 15
- 16** Cash 16
- 17** Other assets 17
- 18** Total assets ► 18

LIABILITIES AND CAPITAL

- 19** Mortgages on:
- a.** Massachusetts tangible property taxed locally 19a
- b.** Other tangible assets 19b
- 20** Bonds and other funded debt 20
- 21** Accounts payable 21
- 22** Intercompany payables (enclose Schedule A-3) ► 22
- 23** Notes payable 23
- 24** Miscellaneous current liabilities 24
- 25** Miscellaneous accrued liabilities 25
- 26** Total liabilities ► 26
- 27** Total capital stock issued 27
- 28** Paid-in or capital surplus 28
- 29** Retained earnings and surplus reserves ► 29
- 30** Undistributed S corporation net income ► 30
- 31** Total capital. Add lines 27 through 30 31
- 32** Treasury stock 32
- 33** Total liabilities and capital. Do not enter less than "0" 33

▼ If a loss, mark an X in box at left



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule B Tangible or Intangible Property Corporation Classification**2013**

Enter all values as net book values from Schedule A, col. c.

| | | | | | | | | | |
|-----------|--|----|--|--|--|--|--|--|--|
| 1 | Total Massachusetts tangible property (from Schedule A, line 4) | 1 | | | | | | | |
| 2 | Massachusetts real estate (from Schedule A, lines 1a and 1b) | 2 | | | | | | | |
| 3 | Massachusetts motor vehicles and trailers (from Schedule A, line 1c) | 3 | | | | | | | |
| 4 | Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 1d) | 4 | | | | | | | |
| 5 | Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h) | 5 | | | | | | | |
| 6 | Massachusetts tangible property taxed locally. Add lines 2 through 5 ▶ | 6 | | | | | | | |
| 7 | Massachusetts tangible property not taxed locally. Subtract line 6 from line 1 | 7 | | | | | | | |
| 8 | Total assets (from Schedule A, line 18) | 8 | | | | | | | |
| 9 | Massachusetts tangible property taxed locally (from line 6 above) | 9 | | | | | | | |
| 10 | Total assets not taxed locally. Subtract line 9 from line 8 | 10 | | | | | | | |
| 11 | Investments in subsidiaries at least 80% owned (from Schedule A, line 12a) | 11 | | | | | | | |
| 12 | Assets subject to allocation. Subtract line 11 from line 10 | 12 | | | | | | | |
| 13 | Income apportionment percentage (from Schedule F, line 5) | 13 | | | | | | | |
| 14 | Allocated assets. Multiply line 12 by line 13 ▶ | 14 | | | | | | | |
| 15 | Tangible property percentage. Divide line 7 by line 14 | 15 | | | | | | | |

Schedule C Tangible Property Corporation

Complete only if Sched. B, line 15 is 10% or more. Enter all values as net book values from Sched. A, col. c.

| | | | | | | | | | |
|----------|--|----|--|--|--|--|--|--|--|
| 1 | Total Massachusetts tangible property (from Schedule A, line 4) | 1 | | | | | | | |
| 2 | Exempt Massachusetts tangible property: | | | | | | | | |
| | a. Massachusetts real estate (from Schedule A, lines 1a and 1b) | 2a | | | | | | | |
| | b. Massachusetts motor vehicles and trailers (from Schedule A, line 1c) | 2b | | | | | | | |
| | c. Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 1d) | 2c | | | | | | | |
| | d. Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h) | 2d | | | | | | | |
| | e. Exempt goods (from Schedule A, line 2b) | 2e | | | | | | | |
| | f. Certified Massachusetts industrial waste/air treatment facilities | 2f | | | | | | | |
| | g. Certified Massachusetts solar or wind power deduction | 2g | | | | | | | |
| 3 | Total exempt Massachusetts tangible property. Add lines 2a through 2g | 3 | | | | | | | |
| 4 | Taxable Massachusetts tangible property. Subtract line 3 from line 1. Do not enter less than "0." Enter result in line 1 of the Excise Calculation on page 2, and enter "0" in line 2 of the Excise Calculation | 4 | | | | | | | |



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER










Schedule D Intangible Property Corporation

2013

Complete only if Sched. B, line 15 is less than 10%. Enter all values as net book values from Sched. A, col. c.

| | | | | | | | | | |
|-----------|---|----|--|--|--|--|--|--|--|
| 1 | Total assets (from Schedule A, line 18) | 1 | | | | | | | |
| 2 | Total liabilities (from Schedule A, line 26) | 2 | | | | | | | |
| 3 | Massachusetts tangible property taxed locally (from Schedule B, line 6) | 3 | | | | | | | |
| 4 | Mortgages on Massachusetts tangible property taxed locally (from Schedule A, line 19a) | 4 | | | | | | | |
| 5 | Subtract line 4 from line 3. Do not enter less than "0" | 5 | | | | | | | |
| 6 | Investments in subsidiaries at least 80% owned (from Schedule A, line 12a) | 6 | | | | | | | |
| 7 | Deductions from total assets. Add lines 2, 5 and 6 | 7 | | | | | | | |
| 8 | Allocable net worth. Subtract line 7 from line 1. Do not enter less than "0" | 8 | | | | | | | |
| 9 | Income apportionment percentage (from Schedule F, line 5) | 9 | | | | | | | |
| 10 | Taxable net worth. Multiply line 8 by line 9. Enter result in line 2 of the Excise Calculation on page 2, and enter "0" in line 1 of the Excise Calculation | 10 | | | | | | | |

Schedule E-1 Dividends Deduction

| | | | |
|----------|---|---|---|
| 1 | Total dividends. See instructions | 1 |  |
| 2 | Dividends from Massachusetts corporate trusts | 2 |  |
| 3 | Dividends from non-wholly-owned DISCs | 3 |  |
| 4 | Dividends, if less than 15% of voting stock owned | 4 |  |
| 5 | Dividends from RICs | 5 |  |
| 6 | Dividends from REITs | 6 |  |
| 7 | Total taxable dividends. Add lines 2 through 6. | 7 |  |
| 8 | Dividends eligible for deduction. Subtract line 7 from line 1 | 8 |  |
| 9 | Dividends deduction. Multiply line 8 by .95 | 9 |  |

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule E Taxable Income

2013

▼ If a loss, mark an X in box at left

[illegible]



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule CR Other Corporate Credits**2013**

| | | | | |
|-----------|---|----------------------|------|----------------------|
| 1 | Economic Development Incentive Program credit Certificate number ▶ | <input type="text"/> | ▶ 1 | <input type="text"/> |
| 2 | Economic Opportunity Area credit ▶ | | ▶ 2 | <input type="text"/> |
| 3 | 3% credit for certain new or expanded investments ▶ | | ▶ 3 | <input type="text"/> |
| 4 | Vanpool credit ▶ | | ▶ 4 | <input type="text"/> |
| 5 | Research credit (from Schedule RC, part 2, line 14) ▶ | | ▶ 5 | <input type="text"/> |
| 6 | Harbor Maintenance Tax credit (from Schedule HM, line 22) ▶ | | ▶ 6 | <input type="text"/> |
| 7 | Brownfields credit Certificate number ▶ | <input type="text"/> | ▶ 7 | <input type="text"/> |
| 8 | Low-Income Housing credit Building Identification number ▶ | <input type="text"/> | ▶ 8 | <input type="text"/> |
| 9 | Historic Rehabilitation credit Certificate number ▶ | <input type="text"/> | ▶ 9 | <input type="text"/> |
| 10 | Film Incentive credit Certificate number ▶ | <input type="text"/> | ▶ 10 | <input type="text"/> |
| 11 | Medical Device credit Certificate number ▶ | <input type="text"/> | ▶ 11 | <input type="text"/> |
| 12 | Employer Wellness Program credit Certificate number ▶ | <input type="text"/> | ▶ 12 | <input type="text"/> |
| 13 | Life Science Company credit ▶ | | ▶ 13 | <input type="text"/> |
| 14 | Total credits. Add lines 1 through 13 14 | | | <input type="text"/> |

Schedule RF Refundable Credits

| | | | | |
|----------|--|----------------------|-----|----------------------|
| 1 | Refundable Film credit ▶ | | ▶ 1 | <input type="text"/> |
| 2 | Refundable Dairy credit Certificate number ▶ | <input type="text"/> | ▶ 2 | <input type="text"/> |
| 3 | Refundable Life Science credit ▶ | | ▶ 3 | <input type="text"/> |
| 4 | Refundable Economic Development Incentive credit ▶ | | ▶ 4 | <input type="text"/> |
| 5 | Conservation Land credit Certificate number ▶ | <input type="text"/> | ▶ 5 | <input type="text"/> |
| 6 | Total refundable credits. Add lines 1 through 5 6 | | | <input type="text"/> |

An exact copy of U.S. Form 1120S 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.