



Form 355U

Excise for Taxpayers Subject to Combined Reporting

2017
Massachusetts
Department of
Revenue

For calendar year 2017 or taxable period beginning **2017 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 Check if an affiliated group or worldwide election applies, and if so, that it is a new election for the current year ▶
- 4 Check if any member of the group is requesting alternate apportionment ▶
- 5 Check if an amended filing ▶ If Yes, check if federal amendment ▶ Check if federal audit ▶
- 6 Check if group or any member is deducting interest expense paid to a related entity ▶
- 7 Check if group or any member is deducting intangible expense paid to a related entity ▶
- 8 Check if group has an excluded parent ▶
- 9 Check if group has elected a Massachusetts adjusted basis for non-taxable members ▶
- 10 Check if any member is currently under audit by the Internal Revenue Service (IRS) ▶
- 11 Check if any member is taking a Massachusetts film credit against its excise tax ▶
- 12 Check if any member is taking a life science credit against its excise tax ▶
- 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 U.S. Forms 5471 filed by members ▶ **20**

- Excise Tax Calculation**
- 21 Total financial institution excise due from members ▶ **21**
 - 22 Reserved ▶ **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 2016 overpayment applied to 2017 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 2018 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**