CAUTION:
This tax return must be filed electronically.

Paper versions of this return **will not** be accepted.

If you have questions about filing electronically, contact us at 617-887-6367.

See https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements for further information about our electronic filing and payment requirements.

PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2022 and 12-31-2022 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 2022

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

Fill in if: Initial return ◯ Final return ◯ Name change ◯ Address change ◯ Amended return (see instructions) ◯
Amended return due to federal change ◯ Amended return due to federal audit ◯ Amended return due to IRS BBA Partnership Audit ◯
Enclosing Schedule DRE ◯ Enclosing Schedule FCI ◯ Enclosing Schedule TDS ◯ S election termination or revocation ◯
Member of lower-tier entity ◯

1 Fill in if corporation is incorporated within Massachusetts ◯
2 Date of incorporation in Massachusetts . . . 2 M M D D Y Y Y Y
3 Type of corporation (select one, if applicable) ◯ Section 38 manufacturer ◯ Mutual fund service
4 Type of corporation (select one, if applicable) ◯ R&D ◯ Classified mfg
5 Fill in if corporation is included in a 355U filing (see instructions) ◯
6 FID of principal reporting corporation (if line 5 is filled in) . . . 6
7 Fill in if line 5 is filled in and corporation's tax year ends in a different month than the 355U ◯
8 Fill in if corporation is the parent of another corporation ◯
9 Fill in if corporation is requesting alternative apportionment (enclose Form AA-1) ◯
10 Principal business code (from U.S. return) . . . 10
11 Number of employees in Massachusetts . . . 11
12 Number of employees worldwide . . . 12
13 Foreign corporation: first date of business in Massachusetts . . . 13 M M D D Y Y Y Y
14 Last year audited by IRS . . . 14
15 Fill in if adjustments have been reported to Massachusetts ◯
16 Fill in if corporation is deducting intangible or interest expenses paid to a related entity ◯
17 Fill in if: ◯ Taxpayer is claiming exemption from the income measure of the excise pursuant to PL 86-272
◯ Taxable only with respect to partnership activity

DECLARATION. 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 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			
Name of designated tax matters partner		Identifying number of tax matters partner	

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

FEDERAL IDENTIFICATION NUMBER

EXCISE CALCULATION

1 Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) × .0026 = 1

2 Taxable net worth, if applicable (from Schedule D, line 10) × .0026 = 2

3 Qualified taxable income and passive income × .0800 = 3

4 Income (from 2022 Schedule S, line 17) 4

5 Income taxable in Massachusetts (from Schedule E, line 27). Not less than "0" 5

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 .02. If line 4 is $9 million or more, multiply line 5 by .03 6

7 Credit recapture (enclose Credit Recapture Schedule). See instructions 7

8 Additional tax on installment sales 8

9 Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3, 6, 7 and 8 9

10 Total credits (from Credit Manager Schedule; combined report filers, see instructions) 10

11 Excise after credits. Subtract line 10 from line 9 11

12 Combined filers only, enter the amount of tax from Schedule U-ST, line 41 12

13 Minimum excise **(cannot be prorated; combined report filers, see instructions)** 13

14 Excise due before voluntary contribution. (line 11 or 13, whichever is greater) 14

15 Voluntary contribution for endangered wildlife conservation 15

16 Excise due plus voluntary contribution. Add lines 14 and 15 16

17 2021 overpayment applied to your 2022 estimated tax 17

18 2022 Massachusetts estimated tax payments (do not include amount in line 17) 18

19 Payment made with extension 19

20 Payment with original return. Use only if amending a return. 20

21 Pass-through entity withholding (from Schedule 3K-1)

Payer ID number 21

22 Total refundable credits (from Credit Manager Schedule) 22

23 Total payments. Add lines 17 through 22 23

24 Amount overpaid. Subtract line 16 from line 23 24

25 Amount overpaid to be credited to 2023 estimated tax 25

26 Amount overpaid to be refunded. Subtract line 25 from line 24 Refund 26

27 Balance due. Subtract line 23 from line 16 Balance due 27

28 a. M-2220 penalty b. Late file/pay penalties a + b = 28

29 Interest on unpaid balance 29

30 Payment due at time of filing. See instructions Total due 30

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet 2022

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 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

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 subsidiaries at least 80% owned	12a
	b. Other investments	12b
13	Notes receivable	13
14	Accounts receivable	14
15	Intercompany receivables	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 payable	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 ▾ If a loss, mark an X in box at left
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

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule B Tangible or Intangible Property Corporation Classification

2022

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 2022

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

Beginning January 1, 1999, 95% of dividends received from or on account of the ownership of any class of stock, if the business corporation owns 15% or more of the voting stock of the corporation paying the dividend, will be allowed as a deduction to net income. Enclose schedule showing payers, amounts and percent of voting stock owned by class of stock.

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

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Schedule E Taxable Income

2022

▾ If a loss, mark an X in box at left

1	Gross receipts or sales (from U.S. Form 1120, line 1c)	1
2	Gross profit (from U.S. Form 1120, line 3)	2
3	Other deductions (from U.S. Form 1120, line 26)	3
4	Net income (from U.S. Form 1120, line 28)	4
5	Allowable U.S. wage credit. See instructions	5
6	Subtract line 5 from line 4	6
7	State and municipal bond interest not included in U.S. net income	7
8	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	8
9	Section 168(k) "bonus" depreciation adjustment. See instructions	9
10	Section 31I and 31K intangible expense add back adjustment. See instructions	10
11	Section 31J and 31K interest expense add back adjustment. See instructions	11
12	Reserved for future use	12
13	Other adjustments, including research and development expenses. See instructions	13
14	Add lines 6 through 13	14
15	Abandoned building renovation deduction × .10 =	15
16	Dividends deduction (from Schedule E-1, line 9)	16
17	Exception(s) to the add back of intangible expenses (enclose Schedule ABIE)	17
18	Exception(s) to the add back of interest expenses (enclose Schedule ABI)	18
19	Income subject to apportionment. Subtract the total of lines 15 through 18 from line 14	19
20	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	20
21	Multiply line 19 by line 20	21
22	Income not subject to apportionment	22
23	Total net income allocated or apportioned to Massachusetts. Add lines 21 and 22	23
24	Certified Massachusetts solar or wind power deduction	24
25	Massachusetts taxable income before net operating loss deduction. Subtract line 24 from line 23	25
26	Net operating loss deduction (enclose Schedule NOL)	26
27	Massachusetts taxable income. Subtract line 26 from line 25	27
28	Total net operating loss available for carryover to future years	28