



Form 355C Combined Corporation Excise Return

2008

Ovals must be filled in completely. Example: If filing a calendar year return, leave blank. All others, enter appropriate dates below:

Tax year beginning (month-day-year) Tax year ending (month-day-year)

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS CITY/TOWN/POST OFFICE STATE ZIP + 4

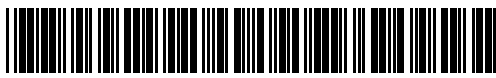
PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT) CITY/TOWN/POST OFFICE STATE ZIP + 4

- 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 U.S. consolidated return? Yes No
- 5 Does the corporation have a Massachusetts new address? Yes No
- 6 Is the corporation an insurance mutual fund 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 Massachusetts principal reporting corporation 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
- 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

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	<input type="text"/>
Title		Paid preparer's phone ()	Paid preparer's EIN	<input type="text"/>
Are you signing as an authorized delegate of the appropriate corporate officer? <input type="radio"/> Yes (enclose Form M-2848) <input type="radio"/> No		Paid preparer's signature	Date	<input type="radio"/> Fill in if self-employed

Mail to: Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204.



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	Massachusetts taxable income (from Schedule CIR, line 26j). Not less than "0" ▶	<input type="text"/>	× .095 = ▶	3	<input type="text"/>
4	Credit recapture. Enclose Schedules H and/or H-2 ▶			4	<input type="text"/>
5	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 and 4 ▶			5	<input type="text"/>
6	Total credits (from Schedule CR, line 12) ▶			6	<input type="text"/>
7	Excise after credits. Subtract line 6 from line 5 ▶			7	<input type="text"/>
8	Minimum excise (cannot be prorated) ▶			8	<input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/>
9	Excise due before voluntary contribution. (line 7 or 8, whichever is greater) ▶			9	<input type="text"/>
10	Voluntary contribution for endangered wildlife conservation ▶			10	<input type="text"/>
11	Excise due plus voluntary contribution. Add lines 9 and 10 ▶			11	<input type="text"/>
12	2007 overpayment applied to your 2008 estimated tax. ▶			12	<input type="text"/>
13	2008 Massachusetts estimated tax payments (do not include amount in line 12) ▶			13	<input type="text"/>
14	Payment made with extension ▶			14	<input type="text"/>
15	Refundable film credit. See instructions ▶			15	<input type="text"/>
16	Total payments. Add lines 12 through 15 ▶			16	<input type="text"/>
17	Amount overpaid. Subtract line 11 from line 16 ▶			17	<input type="text"/>
18	Amount overpaid to be credited to 2009 estimated tax. ▶			18	<input type="text"/>
19	Amount overpaid to be refunded. Subtract line 18 from line 17 Refund ▶			19	<input type="text"/>
20	Balance due. Subtract line 16 from line 11. Balance due ▶			20	<input type="text"/>
21	a. M-2220 penalty ▶ <input type="text"/> b. Late file/pay penalties <input type="text"/> a + b =			21	<input type="text"/>
22	Interest on unpaid balance. ▶			22	<input type="text"/>
23	Total payment due at time of filing. Make check payable to Commonwealth of Massachusetts. Total due ▶			23	<input type="text"/>



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet

2008

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.



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	X						
30	Undistributed S corporation net income	30							
31	Total capital. Add lines 27 through 30	31	X						
32	Treasury stock	32							
33	Total liabilities and capital. Do not enter less than "0"	33							



CORPORATION NAME

Grid for Corporation Name

FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

Schedule B. Tangible or Intangible Property Corporation Classification

2008

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

Table with 15 rows for Schedule B classification, including lines 1 through 15 with descriptions and input grids.

Schedule C Tangible Property Corporation

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

Table with 4 rows for Schedule C classification, including lines 1 through 4 with descriptions and input grids.



Schedule CD Corporate Disclosure

2008

1	Charitable contributions (from U.S. Form 1120, line 19) ▶	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Federal research expense allowed under IRC section 174, plus research credit allowed under IRC section 41 (from U.S. Form 1120) ▶	2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Accelerated depreciation (ARCS, MARCS, etc.) allowed as a federal deduction:																			
	a. Equipment ▶	3a	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	b. Rental housing ▶	3b	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	c. Buildings other than rental housing ▶	3c	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	d. Pollution control facilities ▶	3d	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	Standard depreciation:																			
	a. Equipment ▶	4a	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	b. Rental housing ▶	4b	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	c. Buildings other than rental housing ▶	4c	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	d. Pollution control facilities ▶	4d	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	Accelerated depreciation less standard depreciation:																			
	a. Equipment. Subtract line 4a from line 3a. Not less than "0" ▶	5a	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	b. Rental housing. Subtract line 4b from line 3b. Not less than "0" ▶	5b	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	c. Buildings other than rental housing. Subtract line 4c from line 3c. Not less than "0" ▶	5c	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	d. Pollution control facilities. Subtract line 4d from line 3d. Not less than "0" ▶	5d	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	Total amortizable costs for which amortization began in 2008 (from U.S. Schedule 4562, line 42, total of all entries in col. c) ▶	6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	Total current year amortization expense for amortization of costs that began prior to 2008 (from U.S. Schedule 4562, line 43, col. f) ▶	8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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.

