



Form 355U
Excise for Taxpayers
Subject to Combined Reporting

2024
Massachusetts
Department of
Revenue

For calendar year 2024 or taxable period beginning 2024 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 or a life science credit against its excise tax

12 Enter the number of Schedule FCI statements included in the combined report 12
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 Overpayment from prior year applied to this year's estimated tax (from Schedule CG, Part 1, line 2) 30
31 Massachusetts 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 applied to next year 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

DO NOT FILE.
SUBJECT TO CHANGE.
SEPTEMBER 27, 2024.