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Commonwealth of Massachusetts

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Department of Revenue

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**Tax Year 2018**  
**Computer-Generated**  
**Payment Voucher and Extension**  
**Forms for**  
**Income, Fiduciary and Corporate**  
**Returns**  
**Software Developer's Guide**

*(Form PV, Form M-4868, Form 1-ES, Form 2 PV, Form M-8736,  
Form 2-ES, Form 355-PV, Form 355S-PV, Form 355-7004,  
Form 355-7004 Misc, Form 355-ES, Form M-990T-7004, 63 FI-ES,  
UBI-ES)*

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NOTE: EXAMPLES are designed to show placement of data, barcodes and scanline on each document.  
Refer to the DOR website for final form layout and heading / literal information for the current tax year.

## **1.0 Introduction**

This document contains the specifications for the various Coupons being generated by Vendors. Starting this year, all the coupons should have a 1D barcode and be placed as shown in Appendix A. The scan line format for all the coupons is the same as prior years. The check digit at the end of the scan line should be calculated using the LuhnsMod10 Calculation formula given in section 1.5. Enclosed are the specifications used to create 1 dimensional barcodes so that DOR will be able to read them. Also, specifications for creating the 2D barcode are included in this document.

## **1.1 Major changes or updates from 2018 to 2019 processing years**

The coupons listed in this document are now 2D enabled. The 2D layouts can be found in Appendix A. The samples of the 2D enabled coupons, with the 2D reserved area, are in Appendix A as well.

Note: Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.

|                                    | <u>Example 1</u> | <u>Example 2</u> |
|------------------------------------|------------------|------------------|
| Money in the body of the document: | \$1,234.89       | \$123.00         |
| Money field in the scanline:       | 0000123489       | 0000012300       |
| Money field in the 2D barcode:     | 123489           | 12300            |

## **1.2 Form-Tax-Voucher-ID Matrix**

| Form Type     | Tax Type                               | Voucher Type | ID Type  | Period End Year Value |
|---------------|----------------------------------------|--------------|----------|-----------------------|
| Form1 PV      | 053                                    | 01, 14       | 005      | Form Year             |
| M-4868        | 053                                    | 18           | 005      | Form Year             |
| 1-ES          | 053                                    | 17           | 005      | Form Year+1           |
| Form2 PV      | 049                                    | 01, 14       | 004      | Form Year             |
| M-8736        | 049 or 052                             | 18           | 004      | Form Year             |
| 2-ES          | 049 or 052                             | 17           | 004      | Form Year+1           |
| 355 PV        | 014                                    | 01, 14       | 004      | Form Year             |
| 355 S PV      | 014                                    | 01, 14       | 004      | Form Year             |
| 355-7004      | 014                                    | 18           | 004      | Form Year             |
| 355-7004 Misc | 015, 018, 022, 023, 028, 037           | 18           | 004      | Form Year             |
| M-990T-7004   | 036                                    | 18           | 004      | Form Year             |
| 355-ES        | 014, 015, 018, 022, 023, 028, 036, 037 | 17           | 004      | Form Year+1           |
| UBI-ES        | 036                                    | 17           | 004      | Form Year+1           |
| 63-FI-ES      | 015                                    | 17           | 004, 027 | Form Year+1           |

### 1.3 One-Dimensional (1-D) Barcode layout

The 1-D barcode of 13 characters plus leading and trailing asterisks is described here.  
(The Asterisks are not part of the 1-D value, but part of the Code 39 characteristics).

\*1122333445555\*

| Field | Name         | Characters | Value                                    | Miscellaneous                                     |
|-------|--------------|------------|------------------------------------------|---------------------------------------------------|
| 1     | State ID     | 2          | “MA”                                     |                                                   |
| 2     | Voucher      | 2          | “PV”                                     |                                                   |
| 3     | Form ID Code | 3          | See Table for values.                    | See Table on page 4 for complete list of Form IDs |
| 4     | Page Number  | 2          | Page number for the voucher (01 always). | Physical page                                     |
| 5     | Vendor ID    | 4          | ID assigned by NACTP to the Form Creator |                                                   |

The following are the 1-D parameters:

- 1) Code 39 symbology
- 2) Thirteen characters (DO NOT include the start and stop asterisks)
- 3) 2.5:1 wide narrow ratio
- 4) Height 0.3 inch
- 5) Length 2.5 inches.
- 6) “X” dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144 “)
- 7) Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
- 8) A 0.1 inch quiet zone around the barcode must be maintained.

The values for the 1D barcode for the different vouchers are as follows:

| Forms              | Form ID Code | Note          |
|--------------------|--------------|---------------|
| Form-1PV           | 001          | MAPV00101vvvv |
| Form-2PV           | 002          | MAPV00201vvvv |
| Form M-8736        | 003          | MAPV00301vvvv |
| Form M-4868        | 004          | MAPV00401vvvv |
| Form 355PV         | 005          | MAPV00501vvvv |
| Form 355S-PV       | 006          | MAPV00601vvvv |
| Form 355-7004      | 007          | MAPV00701vvvv |
| Form 1-ES          | 008          | MAPV00801vvvv |
| Form 2-ES          | 009          | MAPV00901vvvv |
| Form 355-ES        | 010          | MAPV01001vvvv |
| Form 355-7004 Misc | 011          | MAPV01101vvvv |
| Form M-990T-7004   | 012          | MAPV01201vvvv |
| Form 63 FI-ES      | 013          | MAPV01301vvvv |
| Form UBI-ES        | 014          | MAPV01401vvvv |

The “vvvv” noted above represents the Vendor Id Code.

## **1.4 Two-Dimensional (2-D) Barcode PDF417 Specifications**

|                               |                                             |
|-------------------------------|---------------------------------------------|
| <b>Encode type</b>            | Normal PDF417                               |
| <b>DPI</b>                    | 300 dpi                                     |
| <b>Pixel shaving</b>          | ON                                          |
| <b>Code word count</b>        | Variable                                    |
| <b>Encryption</b>             |                                             |
| <b>Error Correction Level</b> | 4                                           |
| <b>Mils</b>                   | 13.1                                        |
| <b>Data Columns</b>           | 13                                          |
| <b>Module Aspect Ratio</b>    | 4:1                                         |
| <b>Data Rows</b>              | Variable                                    |
| <b>X Dimension</b>            | 2                                           |
| <b>Location</b>               | Reserved area top right corner of the forms |
| <b>Reserved space</b>         | 2.5 “ x 1”                                  |
| <b>Max Characters</b>         | 64                                          |
| <b>Field Delimiter</b>        | Carriage Return                             |
| <b>End of File Delimiter</b>  | “*EOD*”                                     |

The software must contain a brief explanation of what a 2-D barcode is and inform taxpayers that any changes made to a document after printing will not be reflected in the 2-D barcode unless they re-print. Handwritten changes on computer-generated documents are not acceptable and will be given lowest priority within the data workflow. Failure to print a new document after any changes will severely impact DOR processing and introduce errors.

1. PDF 417 has error detection and correction capabilities. The more error correction is used, the less data can be communicated in the barcode. With respect to data capture, you either get 100% or nothing. Complete barcode read failures are very uncommon. The tax Application Programming Interface (tax API) sets parameters for correction/detection. These parameters should be observed and not altered.
2. Based on the experience of previous filing seasons of 2-D barcode use, and due to the low level of deterioration of tax returns (compared to high media-abuse environments) the error correction level in the current market-provided DLL is set to level 4.
3. A general rule that can be used to determine if a printer is capable of producing a 2-D barcode is if the printer can produce a graphic such as a tax agency seal or business logo, then the printer should be capable of producing a 2-D barcode that can be scanned.
4. Pixel shaving is a technique that produces higher-quality barcodes when printed on lower-quality equipment like inkjet printers. Pixel shaving will result in improved read rates. In the DLL, pixel shaving will always be turned on.
5. Increasing the x (horizontal) dimension of the barcode elements will produce the most readable barcodes, especially on low quality ink/bubble jet printers. Whenever possible, software vendors will create a barcode that uses the largest possible x element value for the given space. In the case of the coupons, there is very little available space resulting in a low X Dimension value.
6. Users are advised that stretching or scaling the barcode (via copying the paper media or the like) changes its integrity and worsens readability; it should not be employed.
7. 2-D barcodes should never be rotated. Rotating a 2-D barcode increases processing difficulty and introduces the risk of errors. Since PDF-417 barcodes are read in both the x (horizontal) and y (vertical) directions on a portrait page, rotating them from their natural position can render the barcode unusable.
8. Unless otherwise noted, any line item left unanswered or having a value of zero (blank, no data, nul or 0) should not have a value on the printed page or in the 2D barcode. An inspection of the 2D barcode (raw data) should look something like this, which represents 2 consecutive line items having no data values.  
<CR><CR><CR>

## **1.5 Sample Submissions mailing locations**

10 Samples should be mailed to:

Massachusetts Department of Revenue

200 Arlington Street, Chelsea, MA 02150

ATTN: David Higginbottom, Robert Fiore, Steven Piro – 3<sup>rd</sup> Floor

Additionally, please also submit 10 each Form 1-ES, Form 2-ES, Form UBI-ES, Form 355-ES, Form 63-FI-ES forms to:

Bank of America,

Coma Lockbox MA5-527-02-07;

ATTN: Amoryll Cooper,

2 Morrissey Blvd.,

Dorchester, MA 02125-3312

Note: New for 2018, vendors must pass DOR testing for Payment Vouches in order to get final approval for the various 2D testing scenarios. (See the various developers' guides for more information.)

## **1.6 Other reference documents**

For more information please reference current year versions of:

Part 1 – 2018 Corporate Excise Software Developers Guide or

Part 1 – 2018 Personal Income Tax Software Developers Guide.

Both documents may be found by visiting the following link:

<https://www.mass.gov/lists/2018-software-developers-guides-and-test-cases-0>

See also: 2018 Handbook for Reproduction of Department of Revenue Forms

For the list of all forms using a 1D barcode for form identification, please see Appendix B, "Corporate Excise Software Developers Guide, Part 1".

## 1.7 LuhnsMod10 Calculation

Check Digit fields are calculated according to the following formula:

- Multiply each scan line digit by the weights 1,2,1,2,1 from left to right
- Add all digits of each product to produce the sum
- **Divide sum by 10**
- If remainder is zero, the check digit is zero.
- If remainder is 1 – 9, subtract remainder from 10 to produce the check digit.

Here is an example scan line:

00100123456789 123115 0000000000 014 010040001 0001234567**1**

|                                               |   |   |   |   |   |   |   |   |   |   |   |    |   |    |   |   |   |   |   |    |   |   |   |   |   |
|-----------------------------------------------|---|---|---|---|---|---|---|---|---|---|---|----|---|----|---|---|---|---|---|----|---|---|---|---|---|
| Scanline number                               | 0 | 0 | 1 | 0 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7  | 8 | 9  | 1 | 2 | 3 | 1 | 1 | 5  | 0 | 0 | 0 | 0 | 0 |
| Weight                                        | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2  | 1 | 2  | 1 | 2 | 1 | 2 | 1 | 2  | 1 | 2 | 1 | 2 | 1 |
| Multiplication Result                         | 0 | 0 | 1 | 0 | 0 | 2 | 2 | 6 | 4 | 1 | 6 | 14 | 8 | 18 | 1 | 4 | 3 | 2 | 1 | 10 | 0 | 0 | 0 | 0 | 0 |
| Addition of Digits to get Weighted scanline # | 0 | 0 | 1 | 0 | 0 | 2 | 2 | 6 | 4 | 1 | 6 | 5  | 8 | 9  | 1 | 4 | 3 | 2 | 1 | 1  | 0 | 0 | 0 | 0 | 0 |

|                                               |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|-----------------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| Scanline number                               | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 4 | 0 | 1 | 0 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7  |
| Weight                                        | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2  |
| Multiplication Result                         | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 0 | 1 | 0 | 0 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 2 | 2 | 6 | 4 | 1 | 6 | 14 |
| Addition of Digits to get Weighted scanline # | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 0 | 1 | 0 | 0 | 8 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 2 | 2 | 6 | 4 | 1 | 6 | 5  |

Sum of Weighted values = 99

Divide Sum by 10 = 9 remainder 9

If remainder = 0, the check digit is zero.

If remainder is not zero, subtract remainder from 10 to produce the check digit, therefore for this example,  
 $10 - 9 = 1$  (check digit)

## 2.0 – Testing Criteria

### 2.1 - Vendor requirements for passing certification testing

DOR does acknowledge that not every vendor can maintain the same level of sophistication in terms of what types of tax scenarios its software can handle. DOR takes a fiduciary responsibility to the taxpayers in certifying a vendor as acceptable. DOR does expect vendors to provide the highest possible quality in the areas of appearance, functionality and accuracy in delivering their product to the market place.

See Massachusetts Department of Revenue Publication ‘Handbook for Reproduction of Non-Scannable Department of Revenue Forms’ Section 1.3 for guidance regarding who needs to pass certification testing. To paraphrase: Any company that develops and/or uses substitute Massachusetts Department of Revenue forms **MUST** get approval from the Department. If the company develops substitute tax forms using its own tax software; develops tax software programs to be used with substitute tax forms developed by another company; or, develops substitute tax forms for other companies to use with their tax software, the company **MUST** get approval from the Department.

The company must have forms reviewed annually prior to release of the substitute forms. Part of the approval process is for the Payment Voucher to pass DOR testing. The Department has noticed that some customers were submitting returns created by pre-approved, but outdated software. DOR mails those returns back to taxpayers with an explanatory letter.

If a company chooses to release software to their customers (tax payer or tax practitioner) prior to being approved by the DOR, the company must adhere to the following criterion:

Disable printing of returns created using unapproved software.

A watermark with the text of “**DRAFT FORM: THIS WILL NOT BE PROCESSED**” must be printed across all pages of the coupon(s).

The watermark must be printed in black only.

The watermark must be at least tall enough to encompass two printed lines.

The watermark must be located such that the taxpayer name and address are obliterated. For coupons where there is no name and address area, the vendor may place the watermark anyplace common sense would dictate.

The consumer must not have a way to shut off the watermark feature.

The software must prohibit returns created with unapproved software from being filed electronically. Once approved, a software patch should remove any watermarks and filing prohibitions.

Vendors are encouraged to submit test samples early to avoid approval delays. DOR will make every effort to review and approve forms within 10 days of receipt. See contact list for where to submit test forms.

Forms will be tested for format and readability in the order in which they are received by the Department. DOR only approves the appearance of the printed substitute form, the 1-D barcode value and the 2-D barcode readability as well as the scanline readability. Certain codes are also verified per specific coupon. DOR does not certify the logic of specific software, or the calculation formulas entered on any forms. DOR does not approve specific equipment or the process used in producing the substitute forms, but does require that the substitute forms meet the Department’s standards.

Failure to comply with these requirements WILL cause returns to misread and reject as errors in processing. DOR will capture vendor data and monitor processing results. Specifically the Department will track readability of coupons with respect to field read rates, as well as tracking 2-D barcode read problems.<sup>1</sup> Each page has a unique 1-D barcode that the imaging software uses to identify the page in the event that the 2-D barcode cannot be read.

## **2.2 - Text**

Vendors may limit descriptions for captions and lines required by the official coupons to one print line on the substitute form or schedule by using abbreviations and contractions and by omitting articles and prepositions. The substitute schedule must retain sufficient key words, however, to permit ready identification of the caption, line or item. See Massachusetts Department of Revenue Publication 'Handbook for Reproduction of Non-Scannable Department of Revenue Forms' Section 3 for more information.

## **2.3 – Optical Mark Fields**

A single upper case “X” must be used to indicate a response in an optical mark field.

No underlining or enclosing of optical mark fields.

One blank character space must immediately proceed and follow an optical mark field.

If a field is not applicable, it must be left blank.

## **2.4 – Negative Amounts**

Negative amounts or losses must be preceded by a minus sign (“-“). Radio button is used now for all official forms and schedules.

Use of parentheses or “X” boxes<sup>2</sup> is not acceptable.

Language regarding the use of “X” boxes must not be printed on the substitute forms.

## **2.5 - The Department's Acceptance Criteria**

Can we read the 1-D & 2-D barcodes?

Is there a 2-D barcode on every coupon as required?

Is the 2D barcode data correctly located within the barcode?

Is the 1-D barcode correct on each page?

Are the 1-D and 2-D barcodes correctly sized and located?

The payment voucher must pass DOR testing prior to final approval. The 1D & 2D Barcodes and scanline must be readable and correctly configured.

Are the various codes used per coupon correct for that coupon?

Are dates and monetary values correctly formatted?

Those vendors providing Massachusetts Personal Income Tax Forms and Schedules must pass ALL (1D, 2D and exact positioning) acceptance requirements.

## **2.6 - Massachusetts DOR Contact List**

Non 1D enabled forms are submitted to:

Patrick Ford

[fordp@dor.state.ma.us](mailto:fordp@dor.state.ma.us)

Brian Mcglone

[mcgloneb@dor.state.ma.us](mailto:mcgloneb@dor.state.ma.us)

1D and 2D enabled forms are submitted to:

Robert Fiore

[anfitformsapproval@dor.state.ma.us](mailto:anfitformsapproval@dor.state.ma.us)

617-887-5315

ANF-IT Support 3<sup>rd</sup> floor – Scannable Forms Approval

200 Arlington St.

Chelsea MA 02150

Steven Piro

[anfitformsapproval@dor.state.ma.us](mailto:anfitformsapproval@dor.state.ma.us)

617-887-5710

ANF-IT Support 3<sup>rd</sup> floor – Scannable Forms Approval

200 Arlington St

Chelsea MA 02150

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<sup>1</sup> Not printer introduced problems for which the vendor has no control

<sup>2</sup> As found on the official Department produced version of the forms

These contacts can not offer any help in dealing with specific taxpayer issues. Follow this link for phone numbers of the various DOR help lines:

[http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Tax+Professionals&L2=Help+%26+Resources&sid=Ador&b=terminalcontent&f=dor\\_help\\_direct&csid=Ador](http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Tax+Professionals&L2=Help+%26+Resources&sid=Ador&b=terminalcontent&f=dor_help_direct&csid=Ador)

**NOTE:**

*It is imperative that all **SCANNABLE** personal income tax form samples be sent to the address mentioned above. All **SCANNABLE** personal income tax form samples sent to this address are prioritized.*

*Any **SCANNABLE** personal income tax form sample that is sent to any other Mass DOR mailing address will be subject to delays in form testing/approval.*

*A scannable form is any form with a 1D barcode on it.*

### 3.0 Income PV Extension Specifications (Form PV, M-4868, Form 1-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.  
Please note that all the vouchers must contain the appropriate 1D barcode

- Form PV scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                                                                                   |
|-------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                                                                            |
| (2)               | 4-14               | Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)                                                                        |
|                   | 15                 | Space                                                                                                                                                                               |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017) |
|                   | 22                 | Space                                                                                                                                                                               |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                                                                               |
|                   | 33                 | Space                                                                                                                                                                               |
| (5)               | 34-36              | Tax Type (always 053)                                                                                                                                                               |
|                   | 37                 | Space                                                                                                                                                                               |
| (6)               | 38-39              | Voucher Type: (Original Return = 01, Amended Return = 14)                                                                                                                           |
| (7)               | 40-42              | ID Type (always 005 for SSN)                                                                                                                                                        |
| (8)               | 43-46              | 4-digit NACTP Vendor Code                                                                                                                                                           |
|                   | 47                 | Space                                                                                                                                                                               |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                                                                        |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)                                                      |

- M-4868 scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                                                                                   |
|-------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                                                                            |
| (2)               | 4-14               | Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)                                                                        |
|                   | 15                 | Space                                                                                                                                                                               |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017) |
|                   | 22                 | Space                                                                                                                                                                               |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                                                                               |
|                   | 33                 | Space                                                                                                                                                                               |
| (5)               | 34-36              | Tax Type (always 053)                                                                                                                                                               |
|                   | 37                 | Space                                                                                                                                                                               |
| (6)               | 38-39              | Voucher Type (always 18)                                                                                                                                                            |
| (7)               | 40-42              | ID Type (always 005 for SSN)                                                                                                                                                        |
| (8)               | 43-46              | 4-digit NACTP Vendor Code                                                                                                                                                           |
|                   | 47                 | Space                                                                                                                                                                               |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                                                                        |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)                                                      |

- Form 1-ES scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                                                                                   |
|-------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                                                                            |
| (2)               | 4-14               | Primary Taxpayer's Social Security Number, <zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)                                                                        |
|                   | 15                 | Space                                                                                                                                                                               |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123118 for December 31 2018. Fiscal filers can put the appropriate period end date e.g. 063018 for June 30 2018) |
|                   | 22                 | Space                                                                                                                                                                               |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                                                                               |
|                   | 33                 | Space                                                                                                                                                                               |
| (5)               | 34-36              | Tax Type (always 053)                                                                                                                                                               |
|                   | 37                 | Space                                                                                                                                                                               |
| (6)               | 38-39              | Voucher Type (always 17)                                                                                                                                                            |
| (7)               | 40-42              | ID Type (always 005 for SSN)                                                                                                                                                        |
| (8)               | 43-46              | 4-digit NACTP Vendor Code                                                                                                                                                           |
|                   | 47                 | Space                                                                                                                                                                               |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                                                                        |
| (10)              | 58                 | Check Digit Luhn's Mod10 calculation of previous characters excluding spaces (See Luhn's Mod10 Calculation section for breakdown)                                                   |

### 3.1 Income PV Example

1D barcode location has moved. See Appendix A

|                                                                                                                                                                                                                                                                                  |                        |                                                                                     |                                 |                            |     |     |     |     |      |            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------|---------------------------------|----------------------------|-----|-----|-----|-----|------|------------|
| <b>2017 Form PV</b><br>Massachusetts Income Tax Payment Voucher                                                                                                                                                                                                                  |                        |  |                                 |                            |     |     |     |     |      |            |
| Payment for period end date (mm/dd/yyyy)<br>12/31/2017                                                                                                                                                                                                                           | Tax type<br><b>053</b> | Voucher type<br><b>01</b>                                                           | ID type<br><b>005</b>           | Vendor code<br><b>0001</b> |     |     |     |     |      |            |
| Name of taxpayer<br>Joe Smoke                                                                                                                                                                                                                                                    |                        | Social Security number<br>343347631                                                 |                                 |                            |     |     |     |     |      |            |
| Name of taxpayer's spouse<br>Holy Smoke                                                                                                                                                                                                                                          |                        | Social Security number of taxpayer's spouse<br>400008103                            |                                 |                            |     |     |     |     |      |            |
| Street address<br>6 Winston Way                                                                                                                                                                                                                                                  |                        |                                                                                     |                                 |                            |     |     |     |     |      |            |
| City/Town<br>Marlboro                                                                                                                                                                                                                                                            | State<br>MA            | Zip<br>01752                                                                        | Amount enclosed<br>\$ 28,479.00 |                            |     |     |     |     |      |            |
| Phone                                                                                                                                                                                                                                                                            | E-mail                 | Fill in if name/address changed since 2016<br><input type="checkbox"/>              |                                 |                            |     |     |     |     |      |            |
| Pay online at <a href="http://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> . Or, return this voucher with check or money order payable to: <b>Commonwealth of Massachusetts</b> .<br>Mail to: <b>Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.</b> |                        |                                                                                     |                                 |                            |     |     |     |     |      |            |
| 4 inches maximum                                                                                                                                                                                                                                                                 |                        |                                                                                     |                                 |                            |     |     |     |     |      |            |
| (1)                                                                                                                                                                                                                                                                              | (2)                    | (3)                                                                                 | (4)                             | (5)                        | (6) | (7) | (8) | (9) | (10) | 1.5 inches |
| 00100343347631 123117 0000000000 053 010050001 00028479007                                                                                                                                                                                                                       |                        |                                                                                     |                                 |                            |     |     |     |     |      | 0.3 inches |

*Example using 2017 form.  
Refer to proper Form year for  
static information.*

### 3.2 M-4868 Example

Example using 2017 form. Refer to proper Form year for static information.

## Massachusetts Department of Revenue Form M-4868 Massachusetts Income Tax Extension Payment Worksheet and Voucher

For the year January 1–December 31, 2017 or other taxable year beginning

ending

### Worksheet for Tax Due

|                                                                                                                                           |   |  |
|-------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| 1 Total tax you expect to owe for 2017 (Form 1, lines 28 and 34 (if applicable); Form 1-NR/PY, lines 32 and 38 (if applicable)) . . . . . | 1 |  |
| 2 Massachusetts income tax withheld . . . . .                                                                                             | 2 |  |
| 3 2016 overpayment applied to your 2017 estimated tax (do not enter 2016 refund) . . . . .                                                | 3 |  |
| 4 2017 Massachusetts estimated tax payments (do not include amount in line 3) . . . . .                                                   | 4 |  |
| 5 Credits (see Form 1, lines 29 through 31 and 42 through 44; Form 1-NR/PY, lines 33 through 35 and 46 through 48) . . . . .              | 5 |  |
| 6 Total. Add lines 2 through 5 . . . . .                                                                                                  | 6 |  |
| 7 Amount due. Subtract line 6 from line 1; not less than "0". . . . .                                                                     | 7 |  |

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

### General Information

#### Extension Process for Individual Income Taxpayers

The extension process is automated so that all individual income taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Individual income taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. Individual taxpayers meeting the payment requirements will be given an automatic six-month extension to file their returns. See TIR 16-10.

date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, you should substitute the next regular workday. Any individual taxpayers making an extension payment of \$5,000 or more must make the payment electronically. All other individual taxpayers must pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or use the voucher below.

#### Will Interest and Penalties Be Due?

An extension of time to file an individual tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

#### When Should the Payment with Form M-4868 Be Submitted?

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Individual taxpayers must pay any amount due on or before April 17, 2018, or on or before the original due

1D barcode location has moved. See Appendix A

DETACH HERE

### 2017 Form M-4868 Massachusetts Extension Payment Voucher



|                                                        |                        |                                                          |                                 |                                                                                                        |
|--------------------------------------------------------|------------------------|----------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------|
| Payment for period end date (mm/dd/yyyy)<br>12/31/2017 | Tax type<br><b>053</b> | Voucher type<br><b>18</b>                                | ID type<br><b>005</b>           | Vendor code<br><b>0001</b>                                                                             |
| Name of taxpayer<br>Joe Smoke                          |                        | Social Security number<br>343347631                      |                                 |                                                                                                        |
| Name of taxpayer's spouse<br>Holy Smoke                |                        | Social Security number of taxpayer's spouse<br>400008103 |                                 | Type of form you plan to file<br><input type="checkbox"/> Form 1 <input type="checkbox"/> Form 1-NR/PY |
| Mailing address<br>6 Winston Way                       |                        |                                                          |                                 |                                                                                                        |
| City/Town<br>Marlboro                                  | State<br>MA            | Zip<br>01752                                             | Amount enclosed<br>\$ 28,479.00 |                                                                                                        |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.  
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)  
00100343347631 123117 0000000000 053 180050001 00028479008

0.3 inches

1.5 inches

### 3.3 Form 1-ES example

1D barcode location has moved. See Appendix A

DETACH HERE

Massachusetts Department of Revenue

#### 1-ES — Estimated Tax Payment Voucher



|                                                                                                                                                                                                     |                                                        |          |                                                                                                                                                                                                                                                                                                 |              |         |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------|-------------|
| Social Security number                                                                                                                                                                              | Tax filing period                                      | Due date | Tax type                                                                                                                                                                                                                                                                                        | Voucher type | ID type | Vendor code |
| 343347631                                                                                                                                                                                           | 12/31/2018                                             |          | 053                                                                                                                                                                                                                                                                                             | 17           | 005     | 0001        |
| Last name (print)                                                                                                                                                                                   | First name and initial (and spouse's, if joint return) |          | 1. Amount of this instalment (from line 12 of estimated tax worksheet):                                                                                                                                                                                                                         |              |         |             |
| Smoke                                                                                                                                                                                               | Joe                                                    |          | \$ 28,479.00                                                                                                                                                                                                                                                                                    |              |         |             |
| Street address                                                                                                                                                                                      |                                                        |          | Check which form you plan to file:                                                                                                                                                                                                                                                              |              |         |             |
| 6 Winston Way                                                                                                                                                                                       |                                                        |          | <input type="checkbox"/> Form 1 Full-Year Resident<br><input type="checkbox"/> Form 1-NR/PY Nonresident/Part-Year Resident                                                                                                                                                                      |              |         |             |
| City/Town                                                                                                                                                                                           | State                                                  | Zip      | <b>Important Information</b><br>File your Form 1-ES online. It's fast, easy and secure.<br>Also, Nonresident Composite Return estimated payments <b>must</b> be filed and paid electronically. Go to <a href="http://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> for more information. |              |         |             |
| Marlboro                                                                                                                                                                                            | MA                                                     | 01752    |                                                                                                                                                                                                                                                                                                 |              |         |             |
| Phone number                                                                                                                                                                                        | E-mail address                                         |          |                                                                                                                                                                                                                                                                                                 |              |         |             |
| Return this voucher with check or money order payable to: Commonwealth of Massachusetts.<br><b>Mail to: Massachusetts Department of Revenue,<br/>         PO Box 419540, Boston, MA 02241-9540.</b> |                                                        |          |                                                                                                                                                                                                                                                                                                 |              |         |             |

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100343347631 123118 0000000000 053 170050001 00028479007

0.3 inches

## 4.0 Fiduciary PV Specifications (Form 2 PV, M-8736, Form 2-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.  
Please note that all the vouchers must contain the appropriate 1D barcode

- Form 2-PV scan lines must consist of the following:

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                                                                                   |
|-------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                                                                            |
| (2)               | 4-14               | Federal Identification Number, <zero filled on left> (e.g. 12-3456789 would be 00123456789)                                                                                         |
|                   | 15                 | Space                                                                                                                                                                               |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017) |
|                   | 22                 | Space                                                                                                                                                                               |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                                                                               |
|                   | 33                 | Space                                                                                                                                                                               |
| (5)               | 34-36              | Tax Type (always 049)                                                                                                                                                               |
|                   | 37                 | Space                                                                                                                                                                               |
| (6)               | 38-39              | Voucher Type: (Original Return = 01, Amended Return = 14)                                                                                                                           |
| (7)               | 40-42              | ID Type (always 004 for FEIN)                                                                                                                                                       |
| (8)               | 43-46              | 4-digit NACTP Vendor Code                                                                                                                                                           |
|                   | 47                 | Space                                                                                                                                                                               |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                                                                        |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)                                                      |

- M-8736 scan lines must consist of the following:

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                                                                                   |
|-------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                                                                            |
| (2)               | 4-14               | Federal Identification Number , <zero filled on left> (e.g. 12-3456789 would be 00123456789)                                                                                        |
|                   | 15                 | Space                                                                                                                                                                               |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123116 for December 31 2016. Fiscal filers can put the appropriate period end date e.g. 063016 for June 30 2016) |
|                   | 22                 | Space                                                                                                                                                                               |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                                                                               |
|                   | 33                 | Space                                                                                                                                                                               |
| (5)               | 34-36              | Tax Type 049 – Fiduciary                                                                                                                                                            |
|                   | 37                 | Space                                                                                                                                                                               |
| (6)               | 38-39              | Voucher Type (always 18)                                                                                                                                                            |
| (7)               | 40-42              | ID Type (always 004 for FEIN)                                                                                                                                                       |
| (8)               | 43-46              | 4-digit NACTP Vendor Code                                                                                                                                                           |
|                   | 47                 | Space                                                                                                                                                                               |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                                                                        |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)                                                      |

- Form 2-ES scan lines must consist of the following:

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                                                                                   |
|-------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                                                                            |
| (2)               | 4-14               | Federal Identification Number , <zero filled on left> (e.g. 12-3456789 would be 00123456789)                                                                                        |
|                   | 15                 | Space                                                                                                                                                                               |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 123118 for December 31 2018. Fiscal filers can put the appropriate period end date e.g. 063018 for June 30 2018) |
|                   | 22                 | Space                                                                                                                                                                               |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                                                                               |
|                   | 33                 | Space                                                                                                                                                                               |
| (5)               | 34-36              | Tax Type 049 – Fiduciary                                                                                                                                                            |
|                   | 37                 | Space                                                                                                                                                                               |
| (6)               | 38-39              | Voucher Type (always 17)                                                                                                                                                            |
| (7)               | 40-42              | ID Type (always 004 for FEIN)                                                                                                                                                       |
| (8)               | 43-46              | 4-digit NACTP Vendor Code                                                                                                                                                           |
|                   | 47                 | Space                                                                                                                                                                               |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                                                                        |
| (10)              | 58                 | Check Digit Luhn's Mod10 calculation of previous characters excluding spaces (See Luhn's Mod10 Calculation section for breakdown)                                                   |

## 4.1 Form2 PV example

1D barcode location has moved. See Appendix A

**2017 Form 2-PV**  
Massachusetts Fiduciary Income Tax Payment Voucher



|                                                        |                        |                                                                        |                                 |                            |
|--------------------------------------------------------|------------------------|------------------------------------------------------------------------|---------------------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy)<br>12/31/2017 | Tax type<br><b>049</b> | Voucher type<br><b>01</b>                                              | ID type<br><b>004</b>           | Vendor code<br><b>0001</b> |
| Name of estate or trust<br>ABC Trust                   |                        | Federal Identification number<br>477296843                             |                                 |                            |
| Name of fiduciary<br>Donald McDonald                   |                        | Title<br>Trustee                                                       |                                 |                            |
| Mailing address<br>123 Main Street                     |                        |                                                                        |                                 |                            |
| City/Town<br>River City                                | State<br>MA            | Zip<br>09182                                                           | Amount enclosed<br>\$ 28,479.00 |                            |
| Phone                                                  | E-mail                 | Fill in if name/address changed since 2016<br><input type="checkbox"/> |                                 |                            |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

00100477296843 123117 0000000000 049 010040001 00028479005

1.5 inches

0.3 inches

*Example using 2017 form.  
Refer to proper Form year for  
static information.*

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form M-8736

Fiduciary Extension Payment Worksheet and Voucher

For the year January 1–December 31, 2017 or other taxable year beginning

ending

**Worksheet for Tax Due**

|                                                                                       |   |                      |
|---------------------------------------------------------------------------------------|---|----------------------|
| 1 Total tax you expect to owe for 2017 (from Form 2, line 41).....                    | 1 | <input type="text"/> |
| 2 Massachusetts income tax withheld .....                                             | 2 | <input type="text"/> |
| 3 2016 overpayment applied to your 2017 estimated tax (do not enter 2016 refund)..... | 3 | <input type="text"/> |
| 4 2017 Massachusetts estimated tax payments (do not include amount in line 3).....    | 4 | <input type="text"/> |
| 5 Credits (from Form 2, lines 46 and 53) .....                                        | 5 | <input type="text"/> |
| 6 Total. Add lines 2 through 5 .....                                                  | 6 | <input type="text"/> |
| 7 Amount of tax due. Subtract line 6 from line 1. Not less than "0" .....             | 7 | <input type="text"/> |

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

**General Information**

**Extension Process for Fiduciary Taxpayers**

The extension process is automated so that all fiduciary taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Fiduciary taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. Taxpayers meeting the payment requirements will be given an automatic six-month extension to file their returns. See, TIR 16-10.

**When Should the Payment with Form M-8736 Be Submitted?**

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Fiduciary taxpayers must pay any amount due on or before April 17, 2018, or on or before the original due date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, you should substitute the next regular workday. Any

fiduciary taxpayers making an extension payment of \$5,000 or more must make the payment electronically. All other taxpayers must pay the amount online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or send a check with the voucher below.

**Will Interest and Penalties Be Due?**

An extension of time to file a fiduciary tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

1D barcode location has moved. See Appendix A

DETACH HERE

**2017 Form M-8736**

**Massachusetts Fiduciary Extension Payment Voucher**



|                                                        |                                            |                    |                                                                                                              |                     |
|--------------------------------------------------------|--------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------|---------------------|
| Payment for period end date (mm/dd/yyyy)<br>12/31/2017 | Tax type<br>049                            | Voucher type<br>18 | ID type<br>004                                                                                               | Vendor code<br>0001 |
| Name<br>ABC Trust                                      | Federal Identification number<br>477296843 |                    | Type of form you plan to file<br><input checked="" type="checkbox"/> Form 2 <input type="checkbox"/> Form 2G |                     |
| Mailing address<br>123 Main Street                     |                                            |                    |                                                                                                              |                     |
| City/Town<br>River City                                | State<br>MA                                | Zip<br>09182       | Amount enclosed<br>\$ 28,479.00                                                                              |                     |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.  
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100477296843 123117 0000000000 049 180040001 00028479006

4 inches maximum

0.3 inches

# 4.3 Form 2-ES example

1D barcode location has moved. See Appendix A

DETACH HERE

Massachusetts Department of Revenue

## 2-ES — Estimated Tax Payment Voucher



|                                                                                                                                                                                                     |                                 |              |                                                                                                                                                                                              |                           |                       |                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|----------------------------|
| Federal Identification number<br>477296843                                                                                                                                                          | Tax filing period<br>12/31/2018 | Due date     | Tax type<br><b>049</b>                                                                                                                                                                       | Voucher type<br><b>17</b> | ID type<br><b>004</b> | Vendor code<br><b>0001</b> |
| Name (print)<br>ABC Trust                                                                                                                                                                           |                                 |              | 1. Amount of this instalment (from line 10 of estimated tax worksheet):<br>\$ 28,479.00                                                                                                      |                           |                       |                            |
| Street address<br>123 Main Street                                                                                                                                                                   |                                 |              | Check which form you plan to file:<br><input type="checkbox"/> Form 2 Fiduciary<br><input type="checkbox"/> Form 2G                                                                          |                           |                       |                            |
| City/Town<br>River City                                                                                                                                                                             | State<br>MA                     | Zip<br>09182 | <b>Important Information</b><br>File your Form 2-ES online. It's fast, easy and secure.<br>Go to <a href="https://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> for more information. |                           |                       |                            |
| Phone number                                                                                                                                                                                        | E-mail address                  |              |                                                                                                                                                                                              |                           |                       |                            |
| Return this voucher with check or money order payable to: Commonwealth of Massachusetts.<br><b>Mail to: Massachusetts Department of Revenue,<br/>         PO Box 419544, Boston, MA 02241-9544.</b> |                                 |              |                                                                                                                                                                                              |                           |                       |                            |

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100477296843 123118 0000000000 049 170040001 00028479005

4 inches maximum

0.3 inches

## 5.0 Corporate PV / Extension Specifications (Form 355-PV, 355S-PV, Form 355-7004, Form 355-7004 Misc, Form M-990-T 7004, Form 355-ES, 63 FI-ES, UBI-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There **MUST** be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- **All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)**

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.  
Please note that all the vouchers must contain the appropriate 1D barcode

- **Forms 355-PV and 355S-PV** scan lines must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                              |
|-------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                       |
| (2)               | 4-14               | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)                                                        |
|                   | 15                 | Space                                                                                                                          |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)                               |
|                   | 22                 | Space                                                                                                                          |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                          |
|                   | 33                 | Space                                                                                                                          |
| (5)               | 34-36              | Tax Type (always 014)                                                                                                          |
|                   | 37                 | Space                                                                                                                          |
| (6)               | 38-39              | Voucher Type: (Original Return = 01, Amended Return = 14)                                                                      |
| (7)               | 40-42              | ID Type (always 004 for FEIN)                                                                                                  |
| (8)               | 43-46              | 4-digit NACTP Vendor Code                                                                                                      |
|                   | 47                 | Space                                                                                                                          |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                   |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) |

- **Form 355-7004** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                              |
|-------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                       |
| (2)               | 4-14               | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)                                                        |
|                   | 15                 | Space                                                                                                                          |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)                               |
|                   | 22                 | Space                                                                                                                          |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                          |
|                   | 33                 | Space                                                                                                                          |
| (5)               | 34-36              | Tax Type (always 014)                                                                                                          |
|                   | 37                 | Space                                                                                                                          |
| (6)               | 38-39              | Voucher Type (always 18)                                                                                                       |
| (7)               | 40-42              | ID Type (always 004 for FEIN)                                                                                                  |
| (8)               | 43-46              | 4-digit NACTP Vendor Code, if applicable                                                                                       |
|                   | 47                 | Space                                                                                                                          |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                   |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) |

### NOTE:

- **Return Payments and/or Extensions requests/payments for Form 355-U filers must be made electronically** (see TIR 09-18).

- **Form 355-7004 Misc** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line                                                                                                                      | Content     |
|-------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                       |             |
| (2)               | 4-14               | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)                                                        |             |
|                   | 15                 | Space                                                                                                                          |             |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)                               |             |
|                   | 22                 | Space                                                                                                                          |             |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                          |             |
|                   | 33                 | Space                                                                                                                          |             |
| (5)               | 34-36              | Tax Type (Should be according to the Form from the table below)                                                                |             |
|                   |                    | <b>Account Type</b>                                                                                                            | <b>Form</b> |
|                   |                    | (LIE) Life Insurance                                                                                                           | 63-20P      |
|                   |                    | (INE) P&C - PPO Insurance                                                                                                      | 63-23P      |
|                   |                    | (MIT) Ocean Marine Insurance                                                                                                   | 63-29A      |
|                   |                    | (FIE) Financial Institution                                                                                                    | 63-FI       |
|                   |                    | (URE) Urban Redevelopment                                                                                                      | 121A        |
|                   |                    | (PUE) Public Utility Excise                                                                                                    | P.S.1       |
|                   | 37                 | Space                                                                                                                          |             |
| (6)               | 38-39              | Voucher Type (always 18)                                                                                                       |             |
| (7)               | 40-42              | ID Type (always 004 for FEIN)                                                                                                  |             |
| (8)               | 43-46              | 4-digit NACTP Vendor Code, if applicable                                                                                       |             |
|                   | 47                 | Space                                                                                                                          |             |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                   |             |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) |             |

- **Form M-990T-7004** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line                                                                                                                      | Content |
|-------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------|---------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                       |         |
| (2)               | 4-14               | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)                                                        |         |
|                   | 15                 | Space                                                                                                                          |         |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)                               |         |
|                   | 22                 | Space                                                                                                                          |         |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                          |         |
|                   | 33                 | Space                                                                                                                          |         |
| (5)               | 34-36              | Tax Type (always 036)                                                                                                          |         |
|                   | 37                 | Space                                                                                                                          |         |
| (6)               | 38-39              | Voucher Type (always 18)                                                                                                       |         |
| (7)               | 40-42              | ID Type (always 004 for FEIN)                                                                                                  |         |
| (8)               | 43-46              | 4-digit NACTP Vendor Code, if applicable                                                                                       |         |
|                   | 47                 | Space                                                                                                                          |         |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                   |         |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) |         |

- **Form 355-ES** scan line must consist of the following

| Scan Line Field #           | Scan Line Position | Scan Line Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|-----------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|---------------|------------------------|----------|-----|----------------------|--------|-----|---------------------------|--------|-----|------------------------------|--------|-----|---------------------------|------|-----|-----------------------------|-------|-----|
| (1)                         | 1-3                | Form Number (always 001)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (2)                         | 4-14               | FEIN or Account ID, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)                                                                                                                                                                                                                                                                                                                                                                                                                                |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             | 15                 | Space                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (3)                         | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018)                                                                                                                                                                                                                                                                                                                                                                                                                     |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             | 22                 | Space                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (4)                         | 23-32              | Filler, all zeros (always 0000000000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             | 33                 | Space                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (5)                         | 34-36              | Tax Type – 014 if Corporation will be filing 355 or 355S tax return. It will depend on the Account Type being filed for Miscellaneous as shown in table below                                                                                                                                                                                                                                                                                                                                                        |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             |                    | <table><tr><th>Account Type</th><th>Form</th><th>Tax Type Code</th></tr><tr><td>(COR) Corporate Excise</td><td>355/355S</td><td>014</td></tr><tr><td>(LIE) Life Insurance</td><td>63-20P</td><td>022</td></tr><tr><td>(INE) P&amp;C - PPO Insurance</td><td>63-23P</td><td>018</td></tr><tr><td>(MIT) Ocean Marine Insurance</td><td>63-29A</td><td>023</td></tr><tr><td>(URE) Urban Redevelopment</td><td>121A</td><td>037</td></tr><tr><td>(PUE) Public Utility Excise</td><td>P.S.1</td><td>028</td></tr></table> | Account Type | Form          | Tax Type Code | (COR) Corporate Excise | 355/355S | 014 | (LIE) Life Insurance | 63-20P | 022 | (INE) P&C - PPO Insurance | 63-23P | 018 | (MIT) Ocean Marine Insurance | 63-29A | 023 | (URE) Urban Redevelopment | 121A | 037 | (PUE) Public Utility Excise | P.S.1 | 028 |
|                             |                    | Account Type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Form         | Tax Type Code |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             |                    | (COR) Corporate Excise                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 355/355S     | 014           |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             |                    | (LIE) Life Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 63-20P       | 022           |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             |                    | (INE) P&C - PPO Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 63-23P       | 018           |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             |                    | (MIT) Ocean Marine Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 63-29A       | 023           |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             |                    | (URE) Urban Redevelopment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 121A         | 037           |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (PUE) Public Utility Excise | P.S.1              | 028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| 37                          | Space              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (6)                         | 38-39              | Voucher Type (always 17)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (7)                         | 40-42              | ID Type:<br>004 when FEIN is entered.<br>026 when Account ID is entered                                                                                                                                                                                                                                                                                                                                                                                                                                              |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (8)                         | 43-46              | 4-digit NACTP Vendor Code, if applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
|                             | 47                 | Space                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (9)                         | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |
| (10)                        | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)                                                                                                                                                                                                                                                                                                                                                                                       |              |               |               |                        |          |     |                      |        |     |                           |        |     |                              |        |     |                           |      |     |                             |       |     |

- **Form 63 FI-ES** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                              |
|-------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                       |
| (2)               | 4-14               | FEIN or Account ID, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)                                          |
|                   | 15                 | Space                                                                                                                          |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018)                               |
|                   | 22                 | Space                                                                                                                          |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                          |
|                   | 33                 | Space                                                                                                                          |
| (5)               | 34-36              | Tax Type – 015                                                                                                                 |
|                   | 37                 | Space                                                                                                                          |
| (6)               | 38-39              | Voucher Type (always 17)                                                                                                       |
| (7)               | 40-42              | ID Type :<br>004 when FEIN is entered<br>027 when Account ID is entered                                                        |
| (8)               | 43-46              | 4-digit NACTP Vendor Code, if applicable                                                                                       |
|                   | 47                 | Space                                                                                                                          |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                   |
| (10)              | 58                 | Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown) |

- **UBI-ES** scan line must consist of the following

| Scan Line Field # | Scan Line Position | Scan Line Content                                                                                                                 |
|-------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| (1)               | 1-3                | Form Number (always 001)                                                                                                          |
| (2)               | 4-14               | FEIN, <zero filled on left> (e.g. FEIN 12-3456789 would be 00123456789)                                                           |
|                   | 15                 | Space                                                                                                                             |
| (3)               | 16-21              | Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018)                                  |
|                   | 22                 | Space                                                                                                                             |
| (4)               | 23-32              | Filler, all zeros (always 0000000000)                                                                                             |
|                   | 33                 | Space                                                                                                                             |
| (5)               | 34-36              | Tax Type – 036                                                                                                                    |
|                   | 37                 | Space                                                                                                                             |
| (6)               | 38-39              | Voucher Type (always 17)                                                                                                          |
| (7)               | 40-42              | ID Type (always 004 for FEIN)                                                                                                     |
| (8)               | 43-46              | 4-digit NACTP Vendor Code, if applicable                                                                                          |
|                   | 47                 | Space                                                                                                                             |
| (9)               | 48-57              | Amount Enclosed <zero filled on left> (e.g. \$12,345.67 would be 0001234567)                                                      |
| (10)              | 58                 | Check Digit Luhn's Mod10 calculation of previous characters excluding spaces (See Luhn's Mod10 Calculation section for breakdown) |

## 5.1 Form 355 PV Example

1D barcode location has moved. See Appendix A

**2017 Form 355-PV**  
**Massachusetts Corporate Tax Payment Voucher**

|                                                        |                        |                                                                        |                                 |                            |
|--------------------------------------------------------|------------------------|------------------------------------------------------------------------|---------------------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy)<br>12/31/2017 | Tax type<br><b>014</b> | Voucher type<br><b>01</b>                                              | ID type<br><b>004</b>           | Vendor code<br><b>0001</b> |
| Name of corporation<br>ABC Corporation                 |                        | Federal Identification number<br>123456789                             |                                 |                            |
| Mailing address<br>123 Main Street                     |                        |                                                                        |                                 |                            |
| City/Town<br>Any Town                                  | State<br>MA            | Zip<br>01111-1111                                                      | Amount enclosed<br>\$ 12,345.00 |                            |
| Phone                                                  | E-mail                 | Fill in if name/address changed since 2016<br><input type="checkbox"/> |                                 |                            |

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**

4 inches maximum

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100123456789 123117 0000000000 014 010040001 00012345008

0.3 inches

*Example using 2017 form.  
Refer to proper Form year for  
static information.*

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form 355-7004

12/31/2017

Corporate Extension Payment Worksheet and Voucher

ABC Corporation

123456789

If you are mandated to pay electronically do not use the voucher form below. See TIR 16-9.

123 Main Street

Worksheet for Tax Due

|   |                                                                             |            |   |
|---|-----------------------------------------------------------------------------|------------|---|
| 1 | Estimated amount of tax for the taxable year (must be at least minimum tax) | 12,345.00  | 1 |
| 2 | Advance and/or estimated payments made (if any)                             | 01111-1111 | 2 |
| 3 | Tax due. Subtract line 2 from line 1                                        |            | 3 |

The full amount of tax due reported on line 3 must be paid by or before the return due date. If there is no tax due on line 3; no further action is needed for the extension. If there is a tax due on line 3, pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or use the voucher below. If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid by the original return due date, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

4 inches maximum

General Information

Extension Process for Corporate Excise Taxpayers

The extension process is now automated so that all corporate excise taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Corporate excise taxpayers must have paid the (1) the minimum corporate excise by the original due date for filing the return. Taxpayers meeting the payment requirements will be given a seven-month extension in the case of corporate excise taxpayers filing combined reports and a six-month extension in the case of other corporate excise taxpayers. However, taxpayers filing unrelated business income tax returns will be given an eight-month extension. See TIR 15-15 for more information.

**Note:** For corporate excise returns due on or after January 1, 2018, the due date for business corporations and S corporations included in a combined group is now four months from the close of the corporation's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1

When Should the Payment with Form 355-7004 be Submitted?

For corporate excise taxpayers that are business corporations, and S corporations included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before

the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For S corporations that are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due or the minimum tax (whichever is greater) is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

How Do I Use This Worksheet and Voucher?

Use this worksheet to calculate the tax due that must be paid by or before the original due date of the return. Pay online with MassTaxConnect at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or use the Form 35-7004

1D barcode location has moved. See Appendix A

DETACH HERE

2017 Form 355-7004

Massachusetts Corporate Extension Payment Voucher



|                                          |                               |              |                                        |             |
|------------------------------------------|-------------------------------|--------------|----------------------------------------|-------------|
| Payment for period end date (mm/dd/yyyy) | Tax type                      | Voucher type | ID type                                | Vendor code |
| 12/31/2017                               | 014                           | 18           | 004                                    | 0001        |
| Name of business                         | Federal Identification number |              | Check if incorporated in Massachusetts |             |
| ABC Corporation                          | 123456789                     |              | <input type="checkbox"/>               |             |
| Business address                         |                               |              |                                        |             |
| 123 Main Street                          |                               |              |                                        |             |
| City/Town                                | State                         | Zip          | Amount enclosed                        |             |
| Any Town                                 | MA                            | 01111-1111   | \$ 12,345.00                           |             |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.  
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches  
00100123456789 123117 0000000000 014 180040001 00012345009

0.3 inches

## 5.3 Form 355-7004 Misc Example

Example using 2017 form. Refer to proper Form year for static information.

### Massachusetts Department of Revenue Form 355-7004 Misc. Financial Institution, Insurance or Miscellaneous Extension Payment Worksheet and Voucher

This worksheet and voucher may be used by corporations filing Form 63FI, 63-20P, 63-23P, 121A or 63-29A. All other business/manufacturing corporations that file Forms 355, 355S, 355U, 355SC or SBC corporate excise returns must use Form 355-7004. If you are mandated to pay electronically do not use the voucher below. See TIR 16-9.

#### Worksheet for Tax Due

|                                                                                    |   |  |
|------------------------------------------------------------------------------------|---|--|
| 1 Estimated amount of tax for the taxable year (must be at least minimum tax)..... | 1 |  |
| 2 Advance and/or estimated payments made (if any) .....                            | 2 |  |
| 3 Tax due. Subtract line 2 from line 1 .....                                       | 3 |  |

The full amount of tax due reported on line 3 must be paid by or before the original return due date. If there is no tax due on line 3, no further action is needed for the extension. If there is a tax due on line 3, pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or use the voucher below. If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

#### General Information

##### Extension Process for Financial Institution, Insurance or Miscellaneous Excise Taxpayers

The extension process is now automated so that all corporate excise taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Financial institution, insurance or miscellaneous taxpayers must have paid the greater of (1) 50% of the total amount of tax ultimately due or (2) the minimum corporate excise by the original due date for filing the return. Taxpayers meeting the payment requirements will be given a six-month extension. See TIR 15-15 for more information.

**Note:** For corporate excise returns due on or after January 1, 2018, the due date for business corporations and S corporations that are included in a combined group is now four months from the close of the taxpayer's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1.

##### When Should the Payment with Form 355-7004 Miscellaneous be Submitted?

For financial institution, insurance or miscellaneous taxpayers that are business corporations or S corporations that are included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For financial institution, insurance or miscellaneous taxpayers that are S corporations that are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

1D barcode location has moved. See Appendix A

DETACH HERE

#### 2017 Form 355-7004 Misc. Massachusetts Financial Institution, Insurance or Misc. Extension Payment Voucher



|                                                                                                                               |                                            |                                                                    |                                 |                     |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------------|---------------------------------|---------------------|
| Payment for period end date (mm/dd/yyyy)<br>12/31/2017                                                                        | Tax type<br>015                            | Voucher type<br>18                                                 | ID type<br>004                  | Vendor code<br>0001 |
| Name of business<br>ABC Corporation                                                                                           | Federal Identification number<br>123456789 | Check if incorporated in Massachusetts<br><input type="checkbox"/> |                                 |                     |
| Type of extension being applied for<br><input type="checkbox"/> Automatic six-month <input type="checkbox"/> Extension until: |                                            |                                                                    |                                 |                     |
| Mailing address<br>123 Main Street                                                                                            |                                            |                                                                    |                                 |                     |
| City/Town<br>Any Town                                                                                                         | State<br>MA                                | Zip<br>01111-1111                                                  | Amount enclosed<br>\$ 12,345.67 |                     |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.  
Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)  
00100123456789 123117 0000000000 015 180040001 00012345677

1.5 inches

4 inches maximum

0.3 inches

## 5.4 Form M-990T-7004 Example

Example using 2017 form. Refer to proper Form year for static information.

**Massachusetts Department of Revenue**  
**Form M-990T-7004**  
**Unrelated Business Income Tax Extension**  
**Payment Worksheet and Voucher**

If you are mandated to pay electronically do not use the voucher form below. See TIR 16-9.

### Worksheet for Tax Due

|                                                         |   |                                                                          |
|---------------------------------------------------------|---|--------------------------------------------------------------------------|
| 1 Estimated amount of tax for the taxable year .....    | 1 | <div style="border: 1px solid black; width: 100px; height: 20px;"></div> |
| 2 Advance and/or estimated payments made (if any) ..... | 2 | <div style="border: 1px solid black; width: 100px; height: 20px;"></div> |
| 3 Tax due. Subtract line 2 from line 1 .....            | 3 | <div style="border: 1px solid black; width: 100px; height: 20px;"></div> |

The full amount of tax due reported on line 3 must be paid by or before the original return due date. If there is no tax due on line 3; no further action is needed for the extension. If there is a tax due on line 3, pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or use the voucher below. If at least 50% of the tax due for the taxable year is not paid by the original return due date, the extension is null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

### General Information

#### Extension Process for Unrelated Business Income Tax (UBIT) Taxpayers

The extension process is now automated so that all UBIT taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. UBIT taxpayers must have paid 50% of the total amount of tax ultimately due by the original due date for filing the return. UBIT taxpayers meeting the payment requirements will be given an eight-month extension. See TIR 15-15 for more information.

**Note:** For UBIT returns due on or after January 1, 2018, the due date for UBIT taxpayers that are business corporations or S corporations that are included in a combined group is now four months from the close of the taxpayer's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1.

#### Why Is an Eight-Month Extension Allowed?

The eight-month extension will make Form M-990T and U.S. Form 990-T due on the same date. For further information, see Department Directive 07-3, Notice to Corporate UBIT Filers.

#### When Should the Payment with Form M-990T-7004 Be Submitted?

For UBIT taxpayers that are not business corporations, or S corporations included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For UBIT taxpayers that are S corporations and are not included in a combined group, any amount due must be paid either electronically or by using the voucher below before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

If at least 50% of the tax due for the taxable year is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

#### Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a

1D barcode location has moved. See Appendix A

DETACH HERE

### 2017 Form M-990T-7004

### Massachusetts UBIT Extension Payment Voucher



|                                                                                                                                 |                                            |                           |                                                                    |                            |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------|--------------------------------------------------------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy)<br>12/31/2017                                                                          | Tax type<br><b>036</b>                     | Voucher type<br><b>18</b> | ID type<br><b>004</b>                                              | Vendor code<br><b>0001</b> |
| Name of business<br>ABC Corporation                                                                                             | Federal Identification number<br>123456789 |                           | Check if incorporated in Massachusetts<br><input type="checkbox"/> |                            |
| Type of extension being applied for<br><input type="checkbox"/> Automatic eight-month <input type="checkbox"/> Extension until: |                                            |                           |                                                                    |                            |
| Mailing address<br>123 Main Street                                                                                              |                                            |                           |                                                                    |                            |
| City/Town<br>Any Town                                                                                                           | State<br>MA                                | Zip<br>01111-1111         | Amount enclosed<br>\$ 12,345.67                                    |                            |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts.  
 Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches  
 00100123456789 123117 0000000000 036 180040001 00012345672

4 inches maximum

0.3 inches

1D barcode location has moved. See Appendix A

DETACH HERE

Massachusetts Department of Revenue

**355-ES — Corporate Estimated Tax Payment Voucher**

|                                                                                                                                                                                            |                                 |                   |                                                                                                                                         |                           |                |                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------|----------------------------|
| Federal ID/Account ID number<br>123456789                                                                                                                                                  | Tax filing period<br>12/31/2018 | Due date          | Tax type<br><b>014</b>                                                                                                                  | Voucher type<br><b>17</b> | ID type<br>004 | Vendor code<br><b>0001</b> |
| Business name<br>ABC Corporation                                                                                                                                                           |                                 |                   | a. Total tax for prior year.                                                                                                            |                           |                |                            |
| Business address<br>123 Main Street                                                                                                                                                        |                                 |                   | b. Overpayment from last year credited to estimated tax for this year.                                                                  |                           |                |                            |
| City/Town<br>Any Town                                                                                                                                                                      | State<br>MA                     | Zip<br>01111-1111 | c. Estimated tax for the year ending (mm/dd/yyyy)                                                                                       |                           |                |                            |
| Phone number                                                                                                                                                                               |                                 |                   | 1. Amount of this installment (.40 times estimated tax)*                                                                                |                           |                |                            |
| E-mail address                                                                                                                                                                             |                                 |                   | 2. Amount of unused overpayment credit (if any) applied to this installment (see instructions).                                         |                           |                |                            |
| Check form you plan to file:<br><input type="checkbox"/> 355 <input type="checkbox"/> 355S <input type="checkbox"/> 355SC <input type="checkbox"/> 355SBC                                  |                                 |                   | 3. Amount of this tax expected to be withheld during 2018.                                                                              |                           |                |                            |
| Return this voucher with check or money order payable to: Commonwealth of Massachusetts.<br><b>Mail to: Massachusetts Department of Revenue,<br/>PO Box 419272, Boston, MA 02241-9272.</b> |                                 |                   | 4. Amount due with this installment.<br>12,345.00                                                                                       |                           |                |                            |
|                                                                                                                                                                                            |                                 |                   | *New corporations in their first full taxable year with less than 10 employees have lower percentages: 30/25/25/20%; 55/25/20%; 80/20%. |                           |                |                            |

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1.5 inches

00100123456789 123118 0000000000 014 170040001 00012345008

4 inches maximum

0.3 inches

## 5.5 63 FI-ES Example

*Example using 2017 form. Refer to proper Form year for static information.*

1D barcode location has moved. See Appendix A

DETACH HERE

|                                                                                                                                                                                                                                                                                                                       |                   |            |                                                                                                                                            |                                                                                      |         |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------|-------------|
| Massachusetts Department of Revenue<br><b>63 FI-ES — Corporate Estimated Tax Payment Voucher</b>                                                                                                                                                                                                                      |                   |            |                                                                                                                                            |  |         |             |
| Federal ID/Account ID number                                                                                                                                                                                                                                                                                          | Tax filing period | Due date   | Tax type                                                                                                                                   | Voucher type                                                                         | ID type | Vendor code |
| FIE-12345678912                                                                                                                                                                                                                                                                                                       | 12/31/2018        |            | <b>015</b>                                                                                                                                 | <b>17</b>                                                                            | 027     | <b>0001</b> |
| Business name<br>ABC Corporation                                                                                                                                                                                                                                                                                      |                   |            | a. Total tax for prior year.                                                                                                               |                                                                                      |         |             |
| Business address<br>123 Main Street                                                                                                                                                                                                                                                                                   |                   |            | b. Overpayment from last year credited to estimated tax for this year.                                                                     |                                                                                      |         |             |
| City/Town                                                                                                                                                                                                                                                                                                             | State             | Zip        | c. Estimated tax for the year ending (mm/dd/yyyy)                                                                                          |                                                                                      |         |             |
| Any Town                                                                                                                                                                                                                                                                                                              | MA                | 01111-1111 | 1. Amount of this installment (.40 times estimated tax)*                                                                                   |                                                                                      |         |             |
| Phone number                                                                                                                                                                                                                                                                                                          |                   |            | 2. Amount of unused overpayment credit (if any) applied to this installment (see instructions).                                            |                                                                                      |         |             |
| E-mail address                                                                                                                                                                                                                                                                                                        |                   |            | 3. Amount of this tax expected to be withheld during 2018.                                                                                 |                                                                                      |         |             |
| Return this voucher with check or money order payable to: Commonwealth of Massachusetts.                                                                                                                                                                                                                              |                   |            | 4. Amount due with this installment.                                                                                                       |                                                                                      |         | 12,345.00   |
| <b>Mail to: Massachusetts Department of Revenue,<br/>         PO Box 419272, Boston, MA 02241-9272.</b>                                                                                                                                                                                                               |                   |            | *New corporations in their first full taxable year with less than 10 employees have lower percentages:<br>30/25/25/20%; 55/25/20%; 80/20%. |                                                                                      |         |             |
| 4 inches maximum                                                                                                                                                                                                                                                                                                      |                   |            |                                                                                                                                            |                                                                                      |         |             |
| <div style="display: flex; justify-content: space-between;"> <span>(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)</span> <span>1.5 inches</span> </div> <div style="display: flex; justify-content: space-between;"> <span>00112345678912 123118 0000000000 015 170270001 00012345003</span> <span>0.3 inches</span> </div> |                   |            |                                                                                                                                            |                                                                                      |         |             |

## 5.6 UBI-ES Example

Example using 2017 form. Refer to proper Form year for static information.

1D barcode location has moved. See Appendix A

DETACH HERE

|                                                                                                                                                                                                                                                                                                                                                                                                          |                                 |                   |                                                                                                                                                                                                       |                                                                                      |                       |                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------|----------------------------|
| Massachusetts Department of Revenue<br><b>UBI-ES — Estimated Tax Payment Voucher</b>                                                                                                                                                                                                                                                                                                                     |                                 |                   |                                                                                                                                                                                                       |  |                       |                            |
| Federal Identification number<br>123456789                                                                                                                                                                                                                                                                                                                                                               | Tax filing period<br>12/31/2018 | Due date          | Tax type<br><b>036</b>                                                                                                                                                                                | Voucher type<br><b>17</b>                                                            | ID type<br><b>004</b> | Vendor code<br><b>0001</b> |
| Name (print)<br>ABC Corporation                                                                                                                                                                                                                                                                                                                                                                          |                                 |                   | 1. Amount of this installment (from line 10 of estimated tax worksheet):<br>\$ 12,345.00                                                                                                              |                                                                                      |                       |                            |
| Street address<br>123 Main Street                                                                                                                                                                                                                                                                                                                                                                        |                                 |                   | Check which form you plan to file:<br><input type="checkbox"/> Form 3M Club and Other<br><input type="checkbox"/> Form M-990T<br><input type="checkbox"/> Form M-990T-62                              |                                                                                      |                       |                            |
| City/Town<br>Any Town                                                                                                                                                                                                                                                                                                                                                                                    | State<br>MA                     | Zip<br>01111-1111 | <b>Important Information</b><br>File your Form UBI-ES online at no cost! It's fast, easy and secure. Go to <a href="http://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> for more information. |                                                                                      |                       |                            |
| Phone number<br>E-mail address                                                                                                                                                                                                                                                                                                                                                                           |                                 |                   |                                                                                                                                                                                                       |                                                                                      |                       |                            |
| Return this voucher with check or money order payable to: Commonwealth of Massachusetts.<br><b>Mail to: Massachusetts Department of Revenue,<br/>         PO Box 419544, Boston, MA 02241-9544.</b>                                                                                                                                                                                                      |                                 |                   |                                                                                                                                                                                                       |                                                                                      |                       |                            |
| 4 inches maximum<br><br><div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <b>(1)</b> 00100123456789 <b>(2)</b> 123118 <b>(3)</b> 0000000000 <b>(4)</b> 036 <b>(5)</b> 170040001 <b>(6)</b> 00012345002 <b>(7)</b> <b>(8)</b> <b>(9)</b> <b>(10)</b> </div> <div style="text-align: right;">           1.5 inches<br/>           0.3 inches         </div> </div> |                                 |                   |                                                                                                                                                                                                       |                                                                                      |                       |                            |

## **6.0 Document Revisions**

This page is included to track changes between published revisions of this document

| <b>Number</b> | <b>Date</b> | <b>Revision</b>                                                                                                                                                                                                                  |
|---------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2018-1.0      | 2/06/2018   | Fixed the barcode value above the UBI-ES sample on page 26 (it was 13, now 14)                                                                                                                                                   |
|               | 4/05/2018   | Update to the PV, 2-PV 355-PV & 355-S-PV                                                                                                                                                                                         |
|               |             | Page 4, Added reference to comprehensive list of 1D enabled forms                                                                                                                                                                |
|               | 8/6/2018    | Adding in 2D barcoding information for all 14 coupons referenced in this document.                                                                                                                                               |
| 2018-1.1      | 8/10/2018   | Included notations regarding money fields. Cents must be included Section 1.1 & Appendix A                                                                                                                                       |
|               |             | Included sample of 2D enabled coupons, showing 2D reserved area, in Appendix A.                                                                                                                                                  |
|               |             | Updated the 2D PDF417 specifications on page 4. The changes have proven to optimize readability in a high speed scanning environment.                                                                                            |
| 2018-1.2      | 9/24/2018   | The 1D and 2D barcodes will be shifted location in many of the coupons. The layout and formats remain the same. Directly below is a sample of one coupon. Better samples will be included in Appendix A when they are available. |
| 2018-1.3      | 10/04/2018  | Appendix A is updated with new coupon samples. There is a half inch of white space that must be adhered to between the top of the scanline and the bottom of the 1D & 2D barcodes.                                               |
|               |             | Minor edits to various text throughout the document.                                                                                                                                                                             |
| 2018-1.4      | 11/6/2018   | Section 2 added and subsequent section numbers updated.                                                                                                                                                                          |
|               |             | Added text speaking to testing requirements, 2D specifications, contact information and more. Section 1 and 2 updated accordingly.                                                                                               |
| 2018-1.5      | 11/19/2018  | Form-Tax-Voucher –Id Type Matrix added to Introduction. Introduction – 1 reworked for flow.                                                                                                                                      |
|               |             | Final version of specs                                                                                                                                                                                                           |

## Appendix A

### Form 1 PV Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 001   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 053   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 01/14 |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 005   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

DETACH HERE

### 2018 Form PV Massachusetts Income Tax Payment Voucher

|                                          |                                             |                           |                                                                        |                            |
|------------------------------------------|---------------------------------------------|---------------------------|------------------------------------------------------------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy) | Tax type<br><b>053</b>                      | Voucher type<br><b>01</b> | ID type<br><b>005</b>                                                  | Vendor code<br><b>0001</b> |
| Name of taxpayer                         | Social Security number                      |                           |                                                                        | Amount enclosed<br>\$      |
| Name of taxpayer's spouse                | Social Security number of taxpayer's spouse |                           |                                                                        |                            |
| Street address                           | City/Town                                   |                           | State                                                                  | Zip                        |
| Phone                                    | E-mail                                      |                           | Fill in if name/address changed since 2017<br><input type="checkbox"/> |                            |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 0000000000 000 0000000000 000000000000

## Form 2 PV Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 002   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 049   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 01/14 |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

DETACH HERE

### 2018 Form 2-PV

#### Massachusetts Fiduciary Income Tax Payment Voucher

|                                          |                               |                           |                                                                        |                            |
|------------------------------------------|-------------------------------|---------------------------|------------------------------------------------------------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy) | Tax type<br><b>049</b>        | Voucher type<br><b>01</b> | ID type<br><b>004</b>                                                  | Vendor code<br><b>0001</b> |
| Name of estate or trust                  | Federal Identification number |                           | Amount enclosed<br>\$                                                  |                            |
| Name of fiduciary                        | Title                         |                           |                                                                        |                            |
| Mailing address                          | City/Town                     |                           | State                                                                  | Zip                        |
| Phone                                    | E-mail                        |                           | Fill in if name/address changed since 2017<br><input type="checkbox"/> |                            |

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 0000000000 000 0000000000 000000000000

# Form 355 PV Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 005   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 014   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 01/14 |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

DETACH HERE

## 2018 Form 355-PV

### Massachusetts Corporate Tax Payment Voucher

|                                          |                        |                               |                                                                        |                            |
|------------------------------------------|------------------------|-------------------------------|------------------------------------------------------------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy) | Tax type<br><b>014</b> | Voucher type<br><b>01</b>     | ID type<br><b>004</b>                                                  | Vendor code<br><b>0001</b> |
| Name of corporation                      |                        | Federal Identification number |                                                                        |                            |
| Mailing address                          |                        |                               |                                                                        |                            |
| City/Town                                | State                  | Zip                           | Amount enclosed<br>\$                                                  |                            |
| Phone                                    | E-mail                 |                               | Fill in if name/address changed since 2017<br><input type="checkbox"/> |                            |

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

0000000000000000 000000 0000000000 000 0000000000 000000000000

## Form 355-S PV Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 006   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 014   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 01/14 |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

DETACH HERE

### 2017 Form 355S-PV

#### Massachusetts Corporate Tax Payment Voucher

|                                          |                        |                                                                        |                       |                            |
|------------------------------------------|------------------------|------------------------------------------------------------------------|-----------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy) | Tax type<br><b>014</b> | Voucher type<br><b>01</b>                                              | ID type<br><b>004</b> | Vendor code<br><b>0001</b> |
| Name of corporation                      |                        | Federal Identification number                                          |                       |                            |
| Mailing address                          |                        |                                                                        |                       |                            |
| City/Town                                | State                  | Zip                                                                    | Amount enclosed<br>\$ |                            |
| Phone                                    | E-mail                 | Fill in if name/address changed since 2016<br><input type="checkbox"/> |                       |                            |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 0000000000 000 0000000000 000000000000

# Form M-4868 Extension Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 004   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 053   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 18    |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 005   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

DETACH HERE

## 2018 Form M-4868

### Massachusetts Extension Payment Voucher

|                                          |                                             |                           |                                                                                                        |                            |
|------------------------------------------|---------------------------------------------|---------------------------|--------------------------------------------------------------------------------------------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy) | Tax type<br><b>053</b>                      | Voucher type<br><b>18</b> | ID type<br><b>005</b>                                                                                  | Vendor code<br><b>0001</b> |
| Name of taxpayer                         | Social Security number                      |                           |                                                                                                        |                            |
| Name of taxpayer's spouse                | Social Security number of taxpayer's spouse |                           | Type of form you plan to file<br><input type="checkbox"/> Form 1 <input type="checkbox"/> Form 1-NR/PY |                            |
| Mailing address                          |                                             |                           |                                                                                                        |                            |
| City/Town                                | State                                       | Zip                       | Amount enclosed<br>\$                                                                                  |                            |

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

0000000000000000 000000 000000000000 000 0000000000 000000000000

# Form M-8736 Extension Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE   | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|---------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1      | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |         | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |         | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA      |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV      |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 003     |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1       | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |         |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001     |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |         | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |         | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty   |                               |                         |
| 12              | FILL             |              |                  |                | Empty   |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 049/052 |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 18      |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004     |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |         |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |         | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |         |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD*   | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

DETACH HERE

## 2018 Form M-8736

### Massachusetts Fiduciary Extension Payment Voucher

|                                          |                               |                           |                       |                                                                                                   |
|------------------------------------------|-------------------------------|---------------------------|-----------------------|---------------------------------------------------------------------------------------------------|
| Payment for period end date (mm/dd/yyyy) | Tax type<br><b>049</b>        | Voucher type<br><b>18</b> | ID type<br><b>004</b> | Vendor code<br><b>0001</b>                                                                        |
| Name                                     | Federal Identification number |                           |                       | Type of form you plan to file<br><input type="checkbox"/> Form 2 <input type="checkbox"/> Form 2G |
| Mailing address                          |                               |                           |                       |                                                                                                   |
| City/Town                                | State                         | Zip                       | Amount enclosed<br>\$ |                                                                                                   |

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 000000000000 000 0000000000 000000000000

# Form 355-7004 Extension Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 007   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 014   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 18    |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

DETACH HERE

## 2018 Form 355-7004

### Massachusetts Corporate Extension Payment Voucher

|                                          |                               |                           |                       |                                                                    |
|------------------------------------------|-------------------------------|---------------------------|-----------------------|--------------------------------------------------------------------|
| Payment for period end date (mm/dd/yyyy) | Tax type<br><b>014</b>        | Voucher type<br><b>18</b> | ID type<br><b>004</b> | Vendor code<br><b>0001</b>                                         |
| Name of business                         | Federal Identification number |                           |                       | Check if incorporated in Massachusetts<br><input type="checkbox"/> |
| Business address                         |                               |                           |                       |                                                                    |
| City/Town                                | State                         | Zip                       | Amount enclosed<br>\$ |                                                                    |

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 000000000000 000 0000000000 000000000000

## Form 355-7004 Misc. Extension Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 011   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | *     |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 18    |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

- Field 13 acceptable values: 015, 018, 022, 023, 028, 037

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.

There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

DETACH HERE

### 2018 Form 355-7004 Misc.

### Massachusetts Financial Institution, Insurance or Misc. Extension Payment Voucher

|                                                                                                                               |                               |                                                                    |                       |                            |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------|-----------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy)                                                                                      | Tax type                      | Voucher type<br><b>18</b>                                          | ID type<br><b>004</b> | Vendor code<br><b>0001</b> |
| Name of business                                                                                                              | Federal Identification number | Check if incorporated in Massachusetts<br><input type="checkbox"/> |                       |                            |
| Type of extension being applied for<br><input type="checkbox"/> Automatic six-month <input type="checkbox"/> Extension until: |                               |                                                                    |                       |                            |
| Mailing address                                                                                                               |                               |                                                                    |                       |                            |
| City/Town                                                                                                                     | State                         | Zip                                                                | Amount enclosed<br>\$ |                            |

Pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 0000000000 000 0000000000 000000000000

# Form M-990T-7004 Extension Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 012   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 036   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 18    |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

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## 2018 Form M-990T-7004

### Massachusetts UBIT Extension Payment Voucher

|                                                                                                                                 |                               |                           |                                                                    |                            |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------|--------------------------------------------------------------------|----------------------------|
| Payment for period end date (mm/dd/yyyy)                                                                                        | Tax type<br><b>036</b>        | Voucher type<br><b>18</b> | ID type<br><b>004</b>                                              | Vendor code<br><b>0001</b> |
| Name of business                                                                                                                | Federal Identification number |                           | Check if incorporated in Massachusetts<br><input type="checkbox"/> |                            |
| Type of extension being applied for<br><input type="checkbox"/> Automatic eight-month <input type="checkbox"/> Extension until: |                               |                           |                                                                    |                            |
| Mailing address                                                                                                                 |                               |                           |                                                                    |                            |
| City/Town                                                                                                                       | State                         | Zip                       | Amount enclosed<br>\$                                              |                            |

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 0000000000 000 0000000000 000000000000

## Form 1 ES Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 008   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 053   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 17    |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 005   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

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### 2019 Form 1-ES

#### Estimated Tax Payment Voucher

|                                                                          |                                        |          |                                                                                                                                                                                              |                           |                       |                            |
|--------------------------------------------------------------------------|----------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|----------------------------|
| Social Security number                                                   | Tax filing period<br><b>12/31/2019</b> | Due date | Tax type<br><b>053</b>                                                                                                                                                                       | Voucher type<br><b>17</b> | ID type<br><b>005</b> | Vendor code<br><b>0001</b> |
| Last name (print) First name and initial (and spouse's, if joint return) |                                        |          | 1. Amount due with this installment (from line 12 of worksheet) . . . . .                                                                                                                    |                           |                       |                            |
| Street address                                                           |                                        |          | Form you plan to file:<br><input type="checkbox"/> Form 1, Full-Year Resident <input type="checkbox"/> Form 1-NR/PY, Nonresident/Part-Year Resident                                          |                           |                       |                            |
| City/Town State Zip                                                      |                                        |          | Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts</b> .<br>Mail to <b>Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.</b> |                           |                       |                            |
| E-mail address Phone number                                              |                                        |          |                                                                                                                                                                                              |                           |                       |                            |



AREA RESERVED  
FOR 2-D BARCODE

0000000000000000 000000 0000000000 000 0000000000 000000000000

## Form 2 ES Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE   | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|---------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1      | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |         | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |         | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA      |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV      |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 009     |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1       | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |         |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001     |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |         | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |         | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty   |                               |                         |
| 12              | FILL             |              |                  |                | Empty   |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 049/052 |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 17      |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004     |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |         |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |         | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |         |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD*   | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

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### 2019 Form 2-ES

#### Estimated Tax Payment Voucher

|                               |                   |              |                                                                                                                                                                                              |                           |                       |                            |
|-------------------------------|-------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|----------------------------|
| Federal Identification number | Tax filing period | Due date     | Tax type<br><b>049</b>                                                                                                                                                                       | Voucher type<br><b>17</b> | ID type<br><b>004</b> | Vendor code<br><b>0001</b> |
| Name (print)                  |                   |              | 1. Amount due with this installment (from line 10 of worksheet) . . . . .                                                                                                                    |                           |                       |                            |
| Street address                |                   |              | Form you plan to file:<br><input type="checkbox"/> Form 2, Fiduciary <input type="checkbox"/> Form 2G, Grantor's/Owner's Share of a Grantor-Type Trust                                       |                           |                       |                            |
| City/Town                     | State             | Zip          | Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts</b> .<br>Mail to <b>Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.</b> |                           |                       |                            |
| E-mail address                |                   | Phone number |                                                                                                                                                                                              |                           |                       |                            |



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 0000000000 000 0000000000 000000000000

## Form 355 ES Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 010   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | *     |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 17    |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

- Field 13 acceptable values: 014, 015, 018, 022, 023, 028, 036, 037

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

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### 2019 Form 355-ES

#### Corporate Estimated Tax Payment Voucher

|                              |                   |          |                                                                                                                                                                                              |                           |         |                            |
|------------------------------|-------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------|----------------------------|
| Federal ID/Account ID number | Tax filing period | Due date | Tax type<br><b>014</b>                                                                                                                                                                       | Voucher type<br><b>17</b> | ID type | Vendor code<br><b>0001</b> |
| Business name                |                   |          | 1. Amount due with this installment (from line 10 of worksheet) . . . . .                                                                                                                    |                           |         |                            |
| Business address             |                   |          | Form you plan to file:<br><input type="checkbox"/> Form 355 <input type="checkbox"/> Form 355S <input type="checkbox"/> Form 355SC <input type="checkbox"/> Form 355SBC                      |                           |         |                            |
| City/Town                    | State             | Zip      | Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts</b> .<br>Mail to <b>Massachusetts Department of Revenue, PO Box 419272, Boston, MA 02241-9272.</b> |                           |         |                            |
| E-mail address               | Phone number      |          |                                                                                                                                                                                              |                           |         |                            |



AREA RESERVED  
FOR 2-D BARCODE

00000000000000 000000 0000000000 000 0000000000 000000000000

## Form UBI ES Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|-------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1    | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |       | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |       | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA    |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV    |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 014   |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1     | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |       |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001   |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |       | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |       | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty |                               |                         |
| 12              | FILL             |              |                  |                | Empty |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 036   |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 17    |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004   |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |       |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |       | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |       |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD* | FTA Standard                  |                         |

Money fields in print and in the 2D barcode must include cents. Printed, include decimal point.  
There is a half inch of white space between the top of the scanline and the bottom of the 1D & 2D barcodes.

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### 2019 Form UBI-ES

#### Corporate Estimated Tax Payment Voucher

|                               |                   |              |                                                                                                                                                                                              |                           |                       |                            |
|-------------------------------|-------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|----------------------------|
| Federal identification number | Tax filing period | Due date     | Tax type<br><b>036</b>                                                                                                                                                                       | Voucher type<br><b>17</b> | ID type<br><b>004</b> | Vendor code<br><b>0001</b> |
| Business name                 |                   |              | 1. Amount due with this installment (from line 10 of worksheet) . . . . .                                                                                                                    |                           |                       |                            |
| Business address              |                   |              | Form you plan to file:<br><input type="checkbox"/> Form 3M Club and Other <input type="checkbox"/> Form M-990T <input type="checkbox"/> Form M-990T-62                                       |                           |                       |                            |
| City/Town                     | State             | Zip          | Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts</b> .<br>Mail to <b>Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.</b> |                           |                       |                            |
| E-mail address                |                   | Phone number |                                                                                                                                                                                              |                           |                       |                            |



AREA RESERVED  
FOR 2-D BARCODE

0000000000000000 000000 0000000000 000 0000000000 000000000000

## Form 63 FI ES Layout

| 2-D<br>Field No | FIELD NAME       | Data<br>Type | Size in<br>Bytes | Req'd<br>Field | VALUE   | NOTES                         | Location on<br>The Form |
|-----------------|------------------|--------------|------------------|----------------|---------|-------------------------------|-------------------------|
| 1               | HEADER_VER_NUMBR | Alpha        | 2                | Y              | T1      | FTA STANDARD                  |                         |
| 2               | VENDOR_CDE       | Alpha        | 4                | Y              |         | Vendor creating 2D<br>barcode |                         |
| 3               | SOFTWARE_VERS    | Alpha        | 2                | Y              |         | Vendor provided               |                         |
| 4               | STATE_CDE        | Alpha        | 2                | Y              | MA      |                               |                         |
| 5               | FORM_YR_NUM      | Alpha        | 2                | Y              | PV      |                               |                         |
| 6               | FORM_CDE         | Alpha        | 3                | Y              | 013     |                               |                         |
| 7               | PAGE_NUM         | Alpha        | 1                | Y              | 1       | Page number                   |                         |
|                 | Line Item Data   |              |                  |                |         |                               |                         |
| 8               | FORM_NUMBER      |              | 3                | Y              | 001     |                               |                         |
| 9               | TAXPAYER ID      | TP Id        | 11               | Y              |         | If 9 digit, left fill 00      | Second row              |
| 10              | PERIOD           | Date         | 6                | Y              |         | mmddyy                        | Top row, left           |
| 11              | PAYMENT RECV     |              |                  |                | Empty   |                               |                         |
| 12              | FILL             |              |                  |                | Empty   |                               |                         |
| 13              | TAX_TYPE         | Number       | 3                | Y              | 015     |                               | Top row                 |
| 14              | VOUCHER TYPE     | Number       | 2                | Y              | 17      |                               | Top row                 |
| 15              | ID TYPE          | Number       | 3                | Y              | 004/027 |                               | Top row                 |
| 16              | VENDOR           | Alpha        | 4                | Y              |         |                               |                         |
| 17              | AMOUNT DUE       | Money        | As need          | Y              |         | Up to 10 bytes                | Fifth row, right        |
| 18              | CHECK_DIGIT      | Number       | 1                | Y              |         |                               |                         |
| 19              | END_OF_FILE      | Alpha        | 5                | Y              | *EOD*   | FTA Standard                  |                         |

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### 2019 Form 63 FI-ES

#### Corporate Estimated Tax Payment Voucher

|                              |                   |          |                                                                                                                                                                                              |                           |         |                            |
|------------------------------|-------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------|----------------------------|
| Federal ID/Account ID number | Tax filing period | Due date | Tax type<br><b>015</b>                                                                                                                                                                       | Voucher type<br><b>17</b> | ID type | Vendor code<br><b>0001</b> |
| Business                     |                   |          | 1. Amount due with this installment (from line 10 of worksheet) . . . . .                                                                                                                    |                           |         |                            |
| Business address             |                   |          | Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts</b> .<br>Mail to <b>Massachusetts Department of Revenue, PO Box 419272, Boston, MA 02241-9272.</b> |                           |         |                            |
| City/Town                    | State             | Zip      |                                                                                                                                                                                              |                           |         |                            |
| E-mail address               | Phone number      |          |                                                                                                                                                                                              |                           |         |                            |



AREA RESERVED  
FOR 2-D BARCODE

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