

PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2023 and 12-31-2023 below. Fiscal year filers enter appropriate dates.

Tax year beginning

Tax year ending

MMDDDYYYYY

Fo	orm 355\$ S Corpora	ation Ex	cise Return		2023
	OF CORPORATION			FEDERAL IDENTIFICATION	DN NUMBER (FID)
PRINC	IPAL BUSINESS ADDRESS		CITY/TOWN/POST OFFICE	STATE ZIP+4	
PRINC	IPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFEREN		CITY/TOWN/POST OFFICE	STATE ZIP+4	
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Ame Encl	n if: Initial return	mended return d	ue to federal audit 🔵 🛮 Amend		ship Audit 🗀
1	Fill in if corporation is incorporated within				
2	Date of incorporation in Massachusetts			2 M	
3	Type of corporation (select one, if applical				
4	Type of corporation (select one, if applical	ole)		Ra	&D Classified mf
5	Fill in if corporation is included in a 355U	filing (see instrud	ctions)		⊂
6	FID of principal reporting corporation (if li	ne 5 is filled in) .		6	
7	Fill in if line 5 is filled in and corporation's	tax year ends in	a different month than the 355U .		=
8	Fill in if corporation is the parent of another				
9	Fill in if corporation is requesting alternati	ve apportionmen	t (enclose Form AA-1)		=
10	Principal business code (from U.S. return)			0
11	Number of employees in Massachusetts .				1
12	Number of employees worldwide				
13	Foreign corporation: first date of business	in Massachuset	ts	13 M	
14	Last year audited by IRS				14
15	Fill in if adjustments have been reported to				
16	Fill in if corporation is deducting intangible	e or interest expe	enses paid to a related entity		
17	Fill in if: Taxpayer is claiming exemption from the income measure of the excise pursuant to PL 86-272 Taxable only with respect to partnership activity				
	DECLARATION. Under penalties of perjury, I of Signature of appropriate officer (see instructions)	Date Date	best of my knowledge and belief this Print paid preparer's name	s return and enclosures are true, cor	rect and complete.
		1 1		·	
	Title	Date / /	Paid preparer's phone	Paid preparer's EIN	
	Fill in if DOR may discuss this return with the paid preparer		Paid preparer's signature	Date Fill in if se	lf-employed
	Taxpayer's e-mail address				
	Name of designated tax matters partner		Identifying number of tax matters part	iner	



		EDERAL IDENTIFICATION NUMBER		2023 FORM 355S, PAGE 2 Excise Calculation	
1	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4).		× .0026 = 1		
2	Taxable net worth, if applicable (from Schedule D, line 10)		× .0026 = 2		
3	Qualified taxable income and passive income		× .0800 = 3		
4	Income (from 2023 Schedule S, line 17)		4		
5	Income taxable in Massachusetts (from Schedule E, line 27). Not le	ess than "0"	5		
6	If line 4 is less than 6 million, enter "0". If line 4 is 6 million or m multiply line 5 by .02. If line 4 is 9 million or more, multiply line 5				
7	Credit recapture (enclose Credit Recapture Schedule). See instructi	ons	7		
8	Additional tax on installment sales		8		
9	Excise before credits. Add line 1 or 2, whichever applies, to total of	lines 3, 6, 7 and 8	9		
10	Total credits (from Credit Manager Schedule; combined report filers	s, see instructions)	10		
11	Excise after credits. Subtract line 10 from line 9		11		
12	Combined filers only, enter the amount of tax from Schedule U-ST,	line 41	12		
13	Minimum excise (cannot be prorated; combined report filers, see	instructions)		13	
14	Excise due before voluntary contribution. (line 11 or 13, whichever	is greater)	14		
15	Voluntary contribution for endangered wildlife conservation				
16	Excise due plus voluntary contribution. Add lines 14 and 15		16		
17	Overpayment of tax from prior year applied to this year's estimated	tax	17		
18	Massachusetts estimated tax payments (do not include amount in I	line 17)	18		
19	Payment made with extension		19		
20 21	Payment with original return. Use only if amending a return		20		
	Payer ID number		21		
22	Total refundable credits (from Credit Manager Schedule)		22		
23	Total payments. Add lines 17 through 22		23		
24	Amount overpaid. Subtract line 16 from line 23		24		
25	Amount overpaid to be credited to next year		25		
26	Amount overpaid to be refunded. Subtract line 25 from line 24		Refund 26		
27	Balance due. Subtract line 23 from line 16		Balance due 27		
28	a. M-2220 penalty b. Late file/pay penalties		a + b = 28		
29	Interest on unpaid balance		29		
30	Payment due at time of filing. See instructions		Total due 30		



CORPORATION NAME FEDERAL IDENTIFICATION NUMBER

Sc	hedule A Balance Sheet			2023
1	ASSETS Capital assets in Massachusetts:	A. ORIGINAL COST	B. ACCUMULATED DEPRECIATION AND AMORTIZATION	C. NET BOOK VALUE
	a. Buildings1a			
	b. Land			
	c. Motor vehicles and trailers			
	d. Machinery taxed locally1d			
	e. Machinery not taxed locally			
	f. Equipment			
	g. Fixtures			
	h. Leasehold improvements taxed locally			
	i. Leasehold improvements not taxed locally 1i			
	j. Other fixed depreciable assets			
	k. Construction in progress			
	I. Total capital assets in Massachusetts		1	
2	Inventories in Massachusetts:			
	a. General merchandise			
2	b. Exempt goods			
3	Supplies and other non-depreciable assets in Massachusetts			4
4	Total tangible assets in Massachusetts			+
5	Capital assets outside Massachusetts: a. Buildings and other depreciable assets 5a			
	b. Land			
6	Leaseholds/leasehold improvements outside Massachusetts 6			
7	Total capital assets outside Massachusetts			

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE



		ESCAL ISAMI IONION NOMBER	2023 SCHEDULE A, PAGE 2	
8	Inventories outside Massachusetts.		8	
9	Supplies and other non-depreciable assets outside Massachusetts	S	9	
10	Total tangible assets outside of Massachusetts		10	
11	Total tangible assets. Add lines 4 and 10		11	
12	Investments (capital stock investments and equity contributions of a. Investments in subsidiaries at least 80% owned	• /	12a	
	b. Other investments		12b	
13	Notes receivable		13	
14	Accounts receivable		14	
15	Intercompany receivables		15	
16	Cash		16	
17	Other assets		17	
18	Total assets		18	
	LIABILITIES AND CAPITAL			
19	Mortgages on: a. Massachusetts tangible property taxed locally		19a	
	b. Other tangible assets		19b	
20	Bonds and other funded debt		20	
21	Accounts payable		21	
22	Intercompany payable		22	
23	Notes payable		23	
24	Miscellaneous current liabilities		24	
25	Miscellaneous accrued liabilities		25	
26	Total liabilities		26	
27	Total capital stock issued		27	
28	Paid-in or capital surplus		28	(in box at left
29	Retained earnings and surplus reserves		29	
30	Undistributed S corporation net income		30	
31	Total capital. Add lines 27 through 30		31	
32	Treasury stock		32	
33	Total liabilities and capital. Do not enter less than "0"		33	



CORPORATION NAME FEDERAL IDENTIFICATION NUMBER **Schedule B** Tangible or Intangible Property Corporation Classification Enter all values as net book values from Schedule A, col. c. Massachusetts machinery taxed locally. Classified manufacturers enter 0 (from Schedule A, line 1d)........................... 4 **Schedule C** Tangible Property Corporation Complete only if Sched. B, line 15 is 10% or more. Enter all values as net book values from Sched. A, col. c. Exempt Massachusetts tangible property: c. Massachusetts machinery taxed locally. Classified manufacturers enter "0" (from Schedule A, line 1d) 2c

Taxable Massachusetts tangible property. Subtract line 3 from line 1. Do not enter less than "0."

Enter result in line 1 of the Excise Calculation on page 2, and enter "0" in line 2 of the Excise Calculation................ 4



CORPORATION NAME FEDERAL IDENTIFICATION NUMBER **Schedule D** Intangible Property Corporation Complete only if Sched. B, line 15 is less than 10%. Enter all values as net book values from Sched. A, col. c. Taxable net worth. Multiply line 8 by line 9. Enter result in line 2 of the Excise Calculation on page 2, and **Schedule E-1** Dividends Deduction Beginning January 1, 1999, 95% of dividends received from or on account of the ownership of any class of stock, if the business corporation owns 15% or more of the voting stock of the corporation paying the dividend, will be allowed as a deduction to net income. Enclose schedule showing payers, amounts and percent of voting stock owned by class of stock.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule E Taxable Income 2023

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