



Form 355U

Excise for Taxpayers

Subject to Combined Reporting

2023
Massachusetts
Department of
Revenue

For calendar year 2023 or taxable period beginning

2023 and ending

Name of principal reporting corporation

Federal Identification number

Principal address

City/Town

State

Zip

Contact person

Telephone number

- 1 Type of group (check one only): Financial Non-financial Mixed
- 2 Are you making or are you subject to an affiliated group or worldwide election? Affiliated group Worldwide Neither
- 3 Check if an affiliated group or worldwide election applies, and if so, that it is a new election for the current year
- 4 Check if any member of the group is requesting alternate apportionment
- 5 Check if an amended filing If Yes, check if federal amendment Check if federal audit
Check if due to IRS BBA Partnership Audit
- 6 Check if group or any member is deducting interest expense paid to a related entity
- 7 Check if group or any member is deducting intangible expense paid to a related entity
- 8 Check if group has an excluded parent
- 9 Check if group has elected a Massachusetts adjusted basis for non-taxable members
- 10 Check if any member is currently under audit by the Internal Revenue Service (IRS)
- 11 Check if any member is taking a Massachusetts film credit or a life science credit against its excise tax

12 Enter the number of Schedule FCI statements included in the combined report	12	
13 Last year for which any member was audited by IRS	13	
14 Enter the number of federal disclosure statements filed by members for this tax year	14	
15 Enter the number of Massachusetts taxpayer disclosure statements included with return.	15	
16 Total number of taxable members included in the combined report	16	
17 Number of members subject to non-income measure only.	17	
18 Number of non-taxable members in the combined group	18	
19 Number of U.S. Schedules M-3 filed.	19	
20 Number of U.S. Forms 5471 filed by members	20	

Excise Tax Calculation

21 Total financial institution excise due from members	21	
22 Reserved	22	
23 Total business corporation measure of excise due from members	23	
24 Total excise before credits and payments. Add lines 22 through 24	24	
25 Credits taken by corporations using their own credits.	25	
26 Credits taken under sharing rules.	26	
27 Excise due before voluntary contribution	27	
28 Voluntary contribution for endangered wildlife conservation.	28	
29 Excise due plus voluntary contribution. Add lines 27 and 28	29	
30 Overpayment from prior year applied to this year's estimated tax (from Schedule CG, Part 1, line 2)	30	
31 Massachusetts estimated tax payments (group) (from Schedule CG, Part 1, total of lines 3 through 6)	31	
32 Payment with extension (group) (from Schedule CG, Part 1, line 7).	32	
33 Pass-through entity withholding (total of all Schedules U-ST, line 42)	33	
34 Total refundable credits (total of all Schedules U-ST, line 43)	34	
35 Other payment or refund for this tax year	35	
36 Total payments for the combined group	36	
37 Amount overpaid. Subtract line 29 from line 36	37	
38 Amount overpaid to be applied to next year	38	
39 Amount overpaid to be refunded.	39	
40 Balance due. Subtract line 36 from line 29	40	
41 M-2220 penalty \$ _____ ; Other penalties \$ _____ . Total penalty	41	
42 Interest	42	
43 Excise due plus statutory additions.	43	