



PRINT IN BLACK INK

Calendar year filers enter 01-01-2002 and 12-31-2002 below. Fiscal year filers enter appropriate dates.

Tax year beginning (month-day-year)

MM DD YYYY

Tax year ending (month-day-year)

MM DD YYYY

Form 355S S Corporation Excise Return

2002

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

Ovals must be filled in completely. Example:

- 1** Type of corporation (select one) Domestic Foreign
- 2** Type of corporation (select one, if applicable; enclose Form F-2) Section 38 manufacturer Mutual fund service
- 3** Type of corporation (select one, if applicable) R&D Classified manufacturing RIC
- 4** Is the corporation a qualified S corporation subsidiary? Yes No
- 5** Is the corporation the parent of another corporation? Yes No
- 6** Does the corporation have a new Massachusetts address? Yes No
- 7** Is the corporation an insurance mutual fund holding corporation? Yes No
- 8** Is the corporation requesting alternative apportionment (enclose Form AA-1)? ... Yes No
- 9** Is this a final Massachusetts return? Yes No
- 10** Principal business code 10

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- 11** FID of parent corporation, if filing a consolidated federal return 11

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- 12** Average number of employees in Massachusetts 12

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- 13** Average number of employees worldwide 13

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- 14** Year of charter or first year of business in Massachusetts 14

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- 15** Last year audited by IRS 15

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- 16** Have adjustments been reported to Massachusetts? Yes No

Excise Calculation

- 1** Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4)

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 × .0026 = 1

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- 2** Taxable net worth, if applicable (from Schedule D, line 21)

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 × .0026 = 2

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- 3** Qualifying taxable income and passive investment income

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 × .095 = 3

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BE SURE TO CONTINUE EXCISE CALCULATIONS ON OTHER SIDE.

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature of appropriate officer (see instructions)	Date / /	Print paid preparer's name	Preparer's SSN or PTIN	<table border="1" style="display: inline-table;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>						
Title		Paid preparer's phone ()	Paid preparer's EIN	<table border="1" style="display: inline-table;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
Are you signing as an authorized delegate of the appropriate corporate officer? <input type="radio"/> Yes (enclose Form M-2848)		Paid preparer's signature	Date / /	<input type="radio"/> Fill in if self-employed						



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

____-____-____

Schedule A Balance Sheet

	A. Original cost	B. Accumulated depreciation and amortization	C. Net book value
1 Capital assets in Massachusetts:			
a. Buildings ▶ 1a	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Land ▶ 1b	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. Motor vehicles and trailers ▶ 1c	<input type="text"/>	<input type="text"/>	<input type="text"/>
d. Machinery taxed locally ▶ 1d	<input type="text"/>	<input type="text"/>	<input type="text"/>
e. Machinery not taxed locally ▶ 1e	<input type="text"/>	<input type="text"/>	<input type="text"/>
f. Equipment ▶ 1f	<input type="text"/>	<input type="text"/>	<input type="text"/>
g. Fixtures ▶ 1g	<input type="text"/>	<input type="text"/>	<input type="text"/>
h. Leasehold improvements taxed locally ▶ 1h	<input type="text"/>	<input type="text"/>	<input type="text"/>
i. Leasehold improvements not taxed locally ▶ 1i	<input type="text"/>	<input type="text"/>	<input type="text"/>
j. Other fixed depreciable assets (attach schedule) ▶ 1j	<input type="text"/>	<input type="text"/>	<input type="text"/>
k. Construction in progress ▶ 1k	<input type="text"/>	<input type="text"/>	<input type="text"/>
l. Total capital assets in Massachusetts ▶ 1l	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Inventories in Massachusetts:			
a. General merchandise ▶ 2a	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Exempt goods (attach schedule) ▶ 2b	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 Supplies and other non-depreciable assets in Massachusetts ▶ 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 Total tangible assets in Massachusetts ▶ 4	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Capital assets outside of Massachusetts:			
a. Buildings and other depreciable assets ▶ 5a	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Land ▶ 5b	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 Leaseholds/leasehold improvements outside Massachusetts ▶ 6	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 Total capital assets outside Massachusetts ▶ 7	<input type="text"/>	<input type="text"/>	<input type="text"/>

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE.



8	Inventories outside Massachusetts	8							
9	Supplies and other non-depreciable assets outside Massachusetts	9							
10	Total tangible assets outside of Massachusetts	10							
11	Total tangible assets. Add lines 4 and 10.	▶ 11							
12	Investments (capital stock investments and equity contributions only):								
	a. Foreign subsidiary corporations at least 80% owned and not doing business in Massachusetts (attach schedule).	▶ 12a							
	b. All other subsidiary corporations at least 80% owned (attach schedule).	▶ 12b							
	c. Other investments (attach schedule).	▶ 12c							
13	Notes receivable	13							
14	Accounts receivable	14							
15	Intercompany receivables (attach schedule).	15							
16	Cash	16							
17	Other assets (attach schedule).	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	Notes payable	▶ 22							
23	Miscellaneous current liabilities (attach schedule)	23							
24	Miscellaneous accrued liabilities (attach schedule).	24							
25	Total liabilities	▶ 25							
26	Total capital stock issued	26							
27	Paid-in or capital surplus (attach reconciliation).	27							
28	Retained earnings and surplus reserves	28							
29	Undistributed S corporation net income	29							
30	Total capital. Add lines 26 through 29	30							
31	Treasury stock (attach schedule)	31							
32	Total liabilities and capital	32							



Schedule D Intangible Property Corporation

Complete only if Schedule B, line 19 is less than 10%. Enter all values as net book values from Schedule A, col. c.		
1	Total assets (from Schedule A, line 18)	1
2	Total liabilities (from Schedule A, line 25)	2
3	Massachusetts tangible property taxed locally (from Schedule B, line 6)	3
4	Mortgages on Massachusetts tangible property taxed locally (from Schedule A, line 19a)	4
5	Subtract line 4 from line 3	5
6	Investments in subsidiaries at least 80% owned (from Schedule A, lines 12a and b)	6
7	Deductions from total assets. Add lines 2, 5 and 6	7
8	Allocable net worth of domestic corporation. Subtract line 7 from line 1. Do not enter less than "0"	8
9	Income apportionment percentage (from Schedule F, line 5)	9
10	Taxable net worth using domestic corporation calculation. Multiply line 8 by line 9	10
11	Total tangible assets (from Schedule A, line 11)	11
12	Total intangible assets. Subtract line 11 from line 1	12
13	Investments in subsidiaries at least 80% owned (from Schedule A, lines 12a and 12b)	13
14	Subtract line 13 from line 12	14
15	Intangible assets allocable to Massachusetts. Multiply line 14 by line 9	15
16	Massachusetts tangible property not taxed locally (from Schedule B, line 7)	16
17	Add lines 15 and 16	17
18	Net worth ratio. Divide line 17 by line 1	18
19	Net worth. Subtract line 2 from line 1. Do not enter less than "0"	19
20	Taxable net worth using foreign corporation calculation. Multiply line 18 by line 19	20
21	Net worth election (from line 10 or line 20, whichever is smaller). Enter result in line 2 of the Excise Calculation on page 1, and enter "0" in line 1 of the Excise Calculation	21



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

____-____-____

Schedule E-1 Dividends Deduction

Attach schedule showing payers, amounts and percentages of voting stock directly owned by class of stock.

1	Total dividends (from U.S. Form 1120, Schedule C, line 19)	1							
2	Dividends from Massachusetts corporate trusts (attach schedule)	2							
3	Dividends from non-wholly-owned DISCs (attach schedule)	3							
4	Dividends, if less than 15% of voting stock owned	4							
5	Total taxable dividends. Add lines 2 through 4	5							
6	Dividends eligible for deduction. Subtract line 5 from line 1	6							
7	Dividends deduction. Multiply line 6 by .95	7							

Schedule E Taxable Income

▼ If showing a loss, mark an X in box at left

1	Gross receipts or sales (from U.S. Form 1120, line 1c, or U.S. Form 1120-A, line 1c)	▶ 1							
2	Gross profit (from U.S. Form 1120, line 3, or U.S. Form 1120-A, line 3)	▶ 2	X						
3	Other deductions (from U.S. Form 1120, line 26, or U.S. Form 1120-A, line 22)	▶ 3							
4	Net income (from U.S. Form 1120, line 28, or U.S. Form 1120-A, line 28). See instructions for DISCs	▶ 4	X						
5	Allowable U.S. wage credit. See instructions	▶ 5							
6	Subtract line 5 from line 4	6	X						
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 to be recaptured. See instructions	▶ 9							
10	Other adjustments, including research and development expenses (attach schedule). See instructions	▶ 10	X						
11	Add lines 6 through 10	11	X						
12	Abandoned building renovation deduction	× .10 = ▶ 12							
13	Dividends deduction (from Schedule E-1, line 7)	▶ 13							
14	Add lines 12 and 13	14							
15	Subtract line 14 from line 11	15	X						
16	Loss carryover (from Schedule E-2, line 8 or line 13, whichever applies)	▶ 16							
17	Income subject to apportionment. Subtract line 16 from line 15	17	X						
18	Income apportionment percentage (from Schedule F, line 5 or 100%, whichever applies)								
19	Multiply line 17 by line 18	19	X						
20	Certified Massachusetts solar or wind power deduction	▶ 20							
21	Massachusetts taxable income. Subtract line 20 from line 19. Enter result in line 3 on page 2	21	X						

