



Commonwealth of Massachusetts

Department of Revenue

Tax Year 2011 Corporate Business Rules

**Business Rules for Electronically Filing Forms 355, 355U, 355S, 355SC
and 355-7004.**

Rule Number	Rule Text	Form	Changes
F355x-002	The Form 355x, Registration Information, Line 5 (355), Line 5 (355S) is yes, but the FID of the Parent Corporation, Line 10 (355, 355S), or line 14 (355SC) is not a valid FID.	355, 355S, 355SC	
F355x-003	The Form 355x, Registration Information, Line 6 is yes, but the Excise Calculation, Line 2 is not equal to zero, or, Schedule D, Line 10, is less than zero.	355, 355S	
F355x-004	The Form 355x, Excise Calculation, Line 1 and Line 2 are both populated, only one Line item can be populated.	355, 355S	
F355x-005	The Form 355x, Excise Calculation, Line 1, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	355, 355S	
F355x-006	The Form 355x, Excise Calculation, Line 1, Taxable Massachusetts Tangible Property amount does not agree with the amount from the Schedule C, Line 4.	355, 355S	
F355x-007	The Form 355x, Excise Calculation, Line 2, Taxable Net Worth amount has been calculated incorrectly.	355, 355S	
F355x-008	The Form 355x, Excise Calculation, Line 2, Taxable Net Worth amount does not agree with the amount from the Schedule D, Line 10 or Schedule RNW, line 8.	355, 355S	
F355x-009	The Form 355x, Excise Calculation, Line 3, Massachusetts Taxable Income amount (355) or Qualifying Taxable Income amount (355S) has been calculated incorrectly.	355, 355S	
F355x-010	The Form 355x, Excise Calculation, Line 4, (355), Line 7 (355S) Credit Recapture amount is greater than zero and the Schedule H-2 or the Schedule H is not present.	355, 355S	
F355x-015	The Form 355x, Excise Calculation, Line 6 (355), Line 9 (355S), Excise before Credits Income amount has been calculated incorrectly.	355, 355S	Edited
F355x-021	The Form 355x, Excise Calculation, Line 7 (355), Line 10 (355S), or Computation of Excise, Line 15 (355SC), Excise after Credits amount has been calculated incorrectly.	355, 355S	
F355x-022	The Form 355x, Excise Calculation, Line 16 (355SC), Line 9 (355) or Line 12 (355S), amount must equal \$456 unless the return (355 only) is a Regulated Investment Company (RIC) or is part of a unitary return (355 or 355S).	355, 355S, 355SC	
F355x-023	The Form 355x, Excise Calculation, Line 10 (355), Line 13 (355S), or Line 17 (355SC), Excise amount must be the greater of line 7 or 9 (355), the greater of Line 10 or 12 (355S) or the greater of Line 15 or 16 (355SC).	355, 355S, 355SC	
F355x-024	The Form 355x, Excise Calculation, Line 12 (355), Line 15 (355S), or Computation of Excise, Line 19 (355SC), Excise Due plus Voluntary Contribution amount has been calculated incorrectly.	355, 355S, 355SC	

Rule Number	Rule Text	Form	Changes
F355x-025	The Form 355x, Excise Calculation, Line 19 (355), Line 22 (355S), or Line 23 (355SC), Amount Overpaid has been calculated incorrectly.	355, 355S, 355SC	
F355x-026	The Form 355x, Excise Calculation, Line 20 (355), Line 23 (355S), or Line 24 (355SC) Amount Overpaid to be Credited is greater than the Amount Overpaid or has been calculated incorrectly.	355, 355S, 355SC	
F355x-027	The Form 355x, Excise Calculation, Line 21 (355), Line 24 (355S), or Line 25 (355SC), Amount Overpaid to be Refunded is greater than the Amount Overpaid or has been calculated incorrectly.	355, 355S, 355SC	
F355x-028	The Form 355x, Excise Calculation, Line 22 (355), Line 25 (355S), or Line 26 (355SC), Balance Due Amount has been calculated incorrectly.	355, 355S, 355SC	
F355x-029	The Form 355x, Excise Calculation, Line 18 (355), or Line 21 (355S), Total Payments Amount has been calculated incorrectly.	355, 355S	
F355x-030	The Form 355x, Schedule A, the FID does not match the FID on the Form 355x, page 1 or is not present.	355, 355S	
F355x-031	The Form 355x, Schedule A, Line 11, Total Tangible Assets amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-032	The Form 355x, Schedule A, Line 18, Total Assets amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-033	The Form 355x, Schedule A, Line 31, Total Capital amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-034	The Form 355x, Schedule A, Line 33, Total Liabilities and Capital amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-035	The Form 355x, Schedule B, the FID does not match the FID on the Form 355x, page 1 or is not present.	355, 355S	
F355x-036	The Form 355x, Schedule B, Line 1, Total Massachusetts Tangible Property amount does not agree with the amount from Schedule A, Line 4.	355, 355S, 355U	Validates for the 355U
F355x-037	The Form 355x, Schedule B, Line 2, Massachusetts Real Estate amount is not equal to the amount from Schedule A, Lines 1a and 1b.	355, 355S, 355U	Validates for the 355U
F355x-038	The Form 355x, Schedule B, Line 3, Massachusetts Motor Vehicles and Trailers amount does not agree with the amount from Schedule A, Line 1c.	355, 355S, 355U	Validates for the 355U
F355x-040	The Form 355x, Schedule B, Line 5, Massachusetts Leasehold Improvements Taxed Locally amount does not agree with the amount from Schedule A, Line 1h.	355, 355S, 355U	Validates for the 355U
F355x-041	The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-042	The Form 355x, Schedule B, Line 7 Massachusetts Tangible Property NOT Taxed Locally amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-043	The Form 355x, Schedule B, Line 8 Total Assets amount does not agree with the amount from Schedule A, Line 18.	355, 355S, 355U	Validates for the 355U

Rule Number	Rule Text	Form	Changes
F355x-044	The Form 355x, Schedule B, Line 9, Massachusetts Tangible Property Taxed Locally amount does not agree with The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount.	355, 355S, 355U	Validates for the 355U
F355x-045	The Form 355x, Schedule B, Line 10, Total Assets not Taxed Locally amounts has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-046	The Form 355x, Schedule B, Line 12, Assets subject to Allocation amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-048	The Form 355x, Schedule B, Line 14, Allocated Assets amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-049	The Form 355x, Schedule B, Line 15, Tangible Property Percentage has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-050	The Form 355x, Schedule C is populated when the percentage from Schedule B, Line 15 is less than 10%	355, 355S, 355U	Validates for the 355U
F355x-051	The Form 355x, Schedule C, Line 1 Total Massachusetts Tangible Property amount does not agree with the amount from Schedule A, Line 4.	355, 355S, 355U	Validates for the 355U
F355x-052	The Form 355x, Schedule C, Line 2a Massachusetts Real Estate amount does not agree with the amount from Schedule A, Line 1a and 1b.	355, 355S, 355U	Validates for the 355U
F355x-053	The Form 355x, Schedule C, Line 2b Massachusetts Motor Vehicles and Trailers amount does not agree with the amount from Schedule A, Line 1c.	355, 355S, 355U	Validates for the 355U
F355x-055	The Form 355x, Schedule C, Line 2d Massachusetts Leasehold Improvements Taxed Locally amount does not agree with the amount from Schedule A, Line 1h.	355, 355S, 355U	Validates for the 355U
F355x-056	The Form 355x, Schedule C, Line 2e, Exempt Goods amount does not agree with the amount from Schedule A, Line 2b.	355, 355S, 355U	Validates for the 355U
F355x-057	The Form 355x, Schedule C, Line 3, Total Exempt Massachusetts Tangible Property amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-058	The Form 355x, Schedule C, Line 4, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-059	The Form 355x, Schedule D or Schedule RNW is populated when the percentage from Schedule B, Line 15 is 10% or Greater.	355, 355S	
F355x-060	The Form 355x, Schedule D, Line 1, Total Assets amount does not agree with the amount from Schedule A, Line 18.	355, 355S	
F355x-061	The Form 355x, Schedule D, Line 2, Total Liabilities amount does not agree with the amount from Schedule A, Line 26.	355, 355S	
F355x-062	The Form 355x, Schedule D, Line 3 Massachusetts Tangible Property Taxed Locally amount does not agree with the amount from Schedule B, Line 6.	355, 355S	
F355x-063	The Form 355x, Schedule D, Line 4, Mortgages on Massachusetts Tangible Property Taxed Locally amount does not agree with the amount from Schedule A, Line 19a.	355, 355S	

Rule Number	Rule Text	Form	Changes
F355x-064	The Form 355x, Schedule D, Line 5, Net Value of Massachusetts Property Taxed Locally amount has been calculated incorrectly.	355, 355S	
F355x-065	The Form 355x, Schedule D, and Line 6 Investments in Subsidiaries at least 80% Owned amount does not agree with the amount from Schedule A, Lines 12a.	355, 355S	
F355x-066	The Form 355x, Schedule D, Line 7, Deductions from Total Assets amount has been calculated incorrectly.	355, 355S	
F355x-067	The Form 355x, Schedule D, Line 8, Allocable Net Worth of Domestic Corporation amount has been calculated incorrectly and/or is less than zero.	355, 355S	
F355x-069	The Form 355x, Schedule D, Line 10, Taxable Net Worth using Domestic Corporation Calculation amount has been calculated incorrectly.	355, 355S	
F355x-070	The Form 355x, Schedule E-1, Line 7, Total Taxable Dividends amount has been calculated incorrectly.	355, 355S	
F355x-071	The Form 355x, Schedule E-1, Line 8, Dividends eligible for deduction amount has been calculated incorrectly.	355, 355S	
F355x-072	The Form 355x, Schedule E-1, Line 9, Dividends deduction amount has been calculated incorrectly.	355, 355S	
F355x-073	The Form 355x, Schedule E, the FID does not match the FID on the Form 355x, page 1.	355, 355S	
F355x-074	The Form 355x, Schedule E, Line 6, Adjusted Net Federal Income amount has been calculated incorrectly.	355, 355S	
F355x-075	The Form 355x, Schedule E, Line 14, Adjusted Income after Massachusetts Add Backs amount has been calculated incorrectly.	355, 355S	
F355x-076	The Form 355x, Schedule E, Line 19, Income subject to apportionment amount has been calculated incorrectly.	355, 355S	
F355x-077	The Form 355x, Schedule E, Line 25, Massachusetts taxable income before net operating loss deduction amount has been calculated incorrectly.	355, 355S	
F355x-078	The Form 355x, Schedule E, Line 26, Net operating loss deduction amount does not agree with Schedule E2, line 8.	355, 355S	
F355x-079	The Form 355x, Schedule E, Line 20, Income Apportionment Percentage cannot exceed 1.000000 (100%).	355, 355S	
F355x-080	The Form 355x, Schedule CD, Line 5a, Accelerated Depreciation less Standard Depreciation Equipment amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-081	The Form 355x, Schedule CD, Line 5b. Accelerated Depreciation less Standard Depreciation Rental Housing amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-082	The Form 355x, Schedule CD, Line 5c, Accelerated Depreciation less Standard Depreciation Buildings other than Rental Housing amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U

Rule Number	Rule Text	Form	Changes
F355x-083	The Form 355x, Schedule CD, Line 5d, Accelerated Depreciation less Standard Depreciation Pollution Control Facilities amount has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-084	The Form 355x was received with no Amended Flag and an original Form 355x has already been filed.	355, 355S, 355SC, 355U	
F355x-085	The Amended Form 355x was received where no original Form 355x has been filed.	355, 355S, 355SC, 355U	
F355x-086	The Amended Form 355x was received where an Amended Form 355x has already been filed. If another Amended Form 355x must be filed it must be done so on paper.	355, 355S, 355SC, 355U	
F355x-087	The Amended Form 355x indicates an increase in tax and the tax amount is less than or equal to the original Form 355x tax amount.	355, 355S, 355SC	
F355x-088	The Amended Form 355x indicates no change in tax and the tax amount is greater than or less than the original Form 355x tax amount.	355, 355S, 355SC	
F355x-089	The Amended Form 355x indicates a decrease in tax and the tax amount is greater than or equal to the original Form 355x tax amount	355, 355S, 355SC	
F355x-090	DOR needs more information regarding your request for a reduction in tax. Please go to www.dor.state.ma.us to print and complete Form CA-6 and submit all required documents to PO Box 7031, Boston, MA 02204	355, 355S, 355SC	
F355x-091	The Form 355x, Schedule E, line 20 is less than 1.0 (100%) and does not agree with Schedule F, line 5, or Schedule F line 5 is missing.	355, 355S	
F355x-092	The Form 355X, If Registration line 2 is Mutual Fund Service then Excise Calculation line 3 must equal sum of line 26 on all Schedule Es submitted.	355, 355S	
F355x-093	The Form 355X, If Registration Information, Line 2 is Section 38 Manufacture and the return cannot attach multiple schedules E and/or schedules F.	355, 355S	
F355x-094	There are two Schedules E-2 attached and Mutual Fund Service is No.	355, 355S	
F355x-096	The Form 355X, Real Estate Investment Trust (REIT) is No and Schedule RNW is attached.	355, 355S	
F355x-097	The Form 355x, Schedule RNW, line 1 Total Assets, does not agree with the amount from Schedule A, line 18.	355, 355S, 355U	Validates for the 355U
F355x-098	The Form 355x, Schedule RNW, line 2 Total Liabilities, does not agree with the amount from Schedule A, line 26.	355, 355S, 355U	Validates for the 355U
F355x-099	The Form 355x, Schedule RNW, line 3 Net Worth has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-100	The Form 355x, Schedule RNW, line 4 Massachusetts Tangible Property Not Taxed Locally does not agree with Schedule B, line 7.	355, 355S, 355U	Validates for the 355U
F355x-101	The Form 355x, Schedule RNW, line 6 Total Massachusetts Assets has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U

Rule Number	Rule Text	Form	Changes
F355x-102	The Form 355x, Schedule RNW, line 7 REIT Apportionment Percentage has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-103	The Form 355x, Schedule RNW, line 8 Taxable Net Worth has been calculated incorrectly.	355, 355S, 355U	Validates for the 355U
F355x-104	The Form 355x, Registration Information line 17 (355, 355S) or line 8 (355SC) Taxpayer Discloser Statement is Yes and no Schedule TDS is attached.	355, 355S, 355SC	
F355x-105	The Form 355x, Schedule E, line 17, Exception(s) to the Add Back of Intangible Expenses, does not agree with the sum of all Schedules ABIE, Total Exceptions Claimed, line 5.	355, 355S	
F355x-106	The Form 355x, Schedule E, line 18, Exception(s) to the Add Back of Interest Expenses, does not agree with the sum of all Schedules ABI, Total Exceptions Claimed, line 4.	355, 355S	
F355x-107	The Form 355x, Excise Calculation, Total Credits Amount, Line 6 (355) or line 9 (355S) does not agree with amount from Schedule CR, line 15.	355, 355S	
F355x-108	The Form 355x, Schedule F line 5 Massachusetts Apportionment Percentage cannot exceed 1.000000 (100%)	355, 355S, 355U	Validates for the 355U
F355x-110	The Form 355x, Schedule E, amounts on Line 17 or 18 can not exceed amounts reported on line 10 or 11, respectively.	355, 355S	
F355x-111	The Form 355x, Schedule RF, Line 1, Refundable Film Credit amount does not agree with the amount from Schedule RFC, Line 5, or the sum of Schedules RFC, Line 5.	355, 355S	
F355x-112	The Form 355x, Registration Information Line 2, Mutual Fund Service Corporation is yes but Schedule F-2 is missing.	355, 355S	
F355x-113	The Form 355x, Registration Information Line 2, Section 38 Manufacturer is yes and Line 12, Average Number of Employees Worldwide is greater than 25 and the Schedule F-2 is missing.	355, 355S	
F355x-120	The Form 355x, line 5, "Is the corporation filing a Massachusetts unitary return" is checked "Yes" and the Schedule CG is not present.	355, 355S	Deleted
F355x-125	The Form 355x, Excise Calculation, line 16 (355) or Line 19 (355S) pass through entity withholding amount requires a valid Payer Identification Number.	355, 355S	
F355x-135	The Schedule RF, line 3, Refundable Life Science Credit amount does not agree the Schedule RLC.	355, 355S	
F355x-140	The Schedule RF, line 4, Economic Development Incentive Credit amount does not agree the Schedule EDIP.	355, 355S	
F355x-145	The Schedule RF, line 6, Total Refundable Credit amount has been calculated incorrectly.	355, 355S	Edited
F355x-150	The Schedule E is required for this return.	355, 355S	
F355x-155	If one amended return has been filed, any additional amended returns can not contain a payment.	355, 355S, 355SC, 355U	

Rule Number	Rule Text	Form	Changes
F355x-160	Apportionment percentage on Schedule B may not exceed 100%.	355, 355S, 355U	NEW
F355x-165	Apportionment percentage on Schedule B must match Schedule F, Line 5.	355, 355S, 355U	NEW
F355x-170	Apportionment percentage on Schedule D does not equal the apportionment percentage shown on Schedule B.	355, 355S, 355U	NEW
355x-175	Total Income reported on Schedule FE, Line 9 is calculated incorrectly.	355, 355S, 355U	NEW
355x-180	Total Deductions reported on Schedule FE, Line 17 is calculated incorrectly.	355, 355S, 355U	NEW
355x-185	Net Income or loss before extraordinary items is calculated incorrectly.	355, 355S, 355U	NEW
F355S-001	The Form 355S, Excise Calculation, Line 4, Income amount does not agree with the amount from the Schedule S, Line 17.	355S	
F355S-002	The Form 355S, Schedule S, Line 17 is \$6M or greater and Schedule E is missing	355S	
F355S-003	The Form 355S, Excise Calculation, Line 6, amount has been calculated incorrectly.	355S	
F355SC-001	The Form 355SC, Computation of Excise, Line 4, Massachusetts Gross Income has been calculated incorrectly.	355SC	
F355SC-002	The Form 355SC, Computation of Excise, Line 5, Class 1 Excise amount has been calculated incorrectly.	355SC	
F355SC-003	The Form 355SC, Computation of Excise, Line 6, Class 2 Excise amount has been calculated incorrectly.	355SC	
F355SC-005	The Form 355SC, Computation of Excise, Line 8, Vanpool Credit Carryover Amount does not agree with the Schedule VP.	355SC	
F355SC-006	The Form 355SC, Schedule A, Line 7, Net Value of Depreciable Assets Amount for the Beginning of Tax Year has been calculated incorrectly.	355SC	
F355SC-007	The Form 355SC, Schedule A, Line 7, Net Value of Depreciable Assets Amount for the End of Tax Year has been calculated incorrectly.	355SC	
F355SC-008	The Form 355SC, Schedule A, Line 13, Total Assets Amount for the Beginning of Tax Year has been calculated incorrectly.	355SC	
F355SC-009	The Form 355SC, Schedule A, Line 13, Total Assets Amount for the End of Tax Year has been calculated incorrectly.	355SC	
F355SC-010	The Form 355SC, Schedule A, Line 26, Total Liabilities and Capital Amount for the Beginning of Tax Year has been calculated incorrectly.	355SC	
F355SC-011	The Form 355SC, Schedule A, Line 26, Total Liabilities and Capital Amount for the End of Tax Year has been calculated incorrectly.	355SC	
F355SC-012	The Form 355SC, Ownership Information, Line 2a, Yes was checked and no Amount was entered or No was checked and an amount was entered.	355SC	

Rule Number	Rule Text	Form	Changes
F355SC-013	The Form 355SC, Ownership Information, Line 2b, Yes was checked and no Amount was entered or No was checked and an amount was entered.	355SC	
F355SC-014	The Form 355SC, Corporate Disclosure Schedule, Line 5, Equipment Amount has been calculated incorrectly.	355SC	
F355SC-015	The Form 355SC, Corporate Disclosure Schedule, Line 5, Rental Housing Amount has been calculated incorrectly.	355SC	
F355SC-016	The Form 355SC, Corporate Disclosure Schedule, Line 5, Buildings Amount has been calculated incorrectly.	355SC	
F355SC-017	The Form 355SC, Corporate Disclosure Schedule, Line 5, Pollution Control Facilities Amount has been calculated incorrectly.	355SC	
F355SC-018	The Form 355SC, line 9, Film Incentive Credit requires a valid certificate number.	355SC	
F355SC-019	The Form 355SC, line 10, Economic Development Incentive Program Credit requires a valid certificate number.	355SC	
F355SC-020	The Form 355SC, line 11, HRC Credit requires a valid certificate number.	355SC	
F355SC-021	The Form 355SC, Other Corporate Credits, line 12, Medical Device Credit requires a valid certificate number.	355SC	
F355SC-022	The Schedule CR, line 13, Brownsfield Credit requires a valid certificate number.	355SC	
F355SC-023	The F355SC, Other Corporate Credits, line 14, LIHC Credit requires a valid certificate number.	355SC	
F355-7004-002	Extension must be filed no later than its due date.	355-7004	
F355-7004-003	The extension payment settlement date is greater than the due date.	355-7004	
F355-7004-004	The maximum number (1) of accepted corporate extensions Form 355-7004 has been reached.	355-7004	
SCH-CIR-002	The Schedule CIR, Consolidated Income Reconciliation, Column D, Separate Corporation US Net Income Total amount has been calculated incorrectly.	355,355U	
SCH-CIR-004	The Schedule CIR, Consolidated Income Reconciliation, FID is not the FID on page one of the return.	355,355U	
SCH-CR-001	The Schedule CR, Other Corporate Credits, line 2, Economic Opportunity Area Credit does not agree with the amount from the Schedule EOAC.	355, 355S,	
SCH-CR-002	The Schedule CR, Other Corporate Credits, line 3, 3% Credit for Certain New or Expanded Investments does not agree with the amount from Schedule H, Part 3, line 7.	355, 355S	
SCH-CR-003	The Schedule CR, Other Corporate Credits, line 4, Vanpool Credit, does not agree with the amount from Schedule VP, Line 7.	355, 355S	

Rule Number	Rule Text	Form	Changes
SCH-CR-005	The Schedule CR, Other Corporate Credits, line 5, Research Credit, does not agree with the amount from Schedule RC, Part 2, Line 14.	355, 355S	
SCH-CR-006	The Schedule CR, Other Corporate Credits, line 6, Harbor Maintenance Tax Credit, does not agree with the amount from Schedule HM, line 21.	355, 355S	
SCH-CR-008	The Schedule CR, Other Corporate Credits, line 7, Brownsfield Credit requires a valid certificate number.	355, 355S	
SCH-CR-013	The Schedule CR, line 10, Film Incentive Credit requires a valid certificate number.	355, 355S	
SCH-CR-015	The Schedule CR, line 15, Total Credits has been calculated incorrectly.	355, 355S	
SCH-CR-017	The Schedule CR, Other Corporate Credits, line 8, LIHC Credit requires a valid certificate number.	355, 355S	
SCH-CR-018	The Schedule CR, Other Corporate Credits, line 9, HRC Credit requires a valid certificate number.	355, 355S	
SCH-CR-019	The Schedule CR, Refundable Credits, line 2, Refundable Dairy Credit requires a valid certificate number.	355, 355S	Deleted
SCH-CR-020	The Schedule CR, Other Corporate Credits, line 11, Medical Device Credit requires a valid certificate number.	355, 355S	
SCH-CR-021	The Schedule CR, Other Corporate Credits, line 1, Economic Development Incentive Program Credit requires a valid certificate number.	355, 355S	
SCH-RF-001	The Schedule RF, Refundable Credits, line 2, Refundable Dairy Credit requires a valid certificate number.	355, 355S	New
SCH-RF-005	The Schedule RF, Refundable Credits, line 5, Conservation Land Credit requires a valid certificate number.	355, 355S	New
SCH-E-2-001	The Schedule E-2, the FID does not match the FID on the Form 355x, page 1.	355, 355S	
SCH-E-2-002	The Schedule E-2, Line 1e amount has been calculated incorrectly.	355, 355S	
SCH-E-2-003	The Schedule E-2, Line 2e amount has been calculated incorrectly.	355, 355S	
SCH-E-2-004	The Schedule E-2, Line 3e amount has been calculated incorrectly.	355, 355S	
SCH-E-2-005	The Schedule E-2, Line 4e amount has been calculated incorrectly.	355, 355S	
SCH-E-2-006	The Schedule E-2, Line 5e amount has been calculated incorrectly.	355, 355S	Deleted
SCH-E-2-007	The Schedule E-2, Line 6, Total Available Loss amount has been calculated incorrectly.	355, 355S	
SCH-E-2-008	The Schedule E-2, line 7, Massachusetts taxable income before net operating loss deduction amount does not agree with Schedule E, line 25.	355, 355S	
SCH-E-2-009	The Schedule E-2, Line 8, Loss Carryover Deduction amount has been calculated incorrectly and/or does not agree with the amount from Schedule E Line 26.	355, 355S	

Rule Number	Rule Text	Form	Changes
SCH-M-1-001	The Schedule M-1 is missing and is required for this return (355, 355S Schedule S, Line 17 is \$6M or greater).	355, 355S	
SCH-M-1-002	The Schedule M-1, Book to Tax Reconciliation, Line 3 Gross Profit amount has been calculated incorrectly.	355, 355S	
SCH-M-1-005	The Schedule M-1, Book to Tax Reconciliation, Line 11 Total Income amount has been calculated incorrectly.	355, 355S	
SCH-M-1-008	The Schedule M-1, Book to Tax Reconciliation, Line 27 Total Deductions amount has been calculated incorrectly.	355, 355S	
SCH-M-1-011	The Schedule M-1, Book to Tax Reconciliation, Line 28 Taxable Income Before NOL amount has been calculated incorrectly.	355, 355S	
SCH-M-1-014	The Schedule M-1, Book to Tax Reconciliation, Line 28 Taxable Income Before NOL, Column A, Separate Company Return amount does not equal the value of Schedule E Line 4 or the sum of Schedule E Lines 4 for Mutual Fund Service corporations.	355, 355S	
SCH-M-1-020	The Schedule M-1, Part 2, Ownership Percentage must be greater than 50%.	355, 355S	
SCH-NIR-002	The Schedule NIR, Net Income Reconciliation, is required for the return and it is not attached.	355, 355S,355U	
SCH-NIR-003	The Schedule NIR, Net Income Reconciliation, one or more of line(s) 5 column d has a value of 1 and the amount in column e is greater than or equal to zero.	355, 355S,355U	
SCH-NIR-004	The Schedule NIR, Net Income Reconciliation, one or more of lines(s) 5 column d has a value of 2 and the amount in column e is less than zero.	355, 355S,355U	
SCH-NIR-005	The Schedule NIR, Net Income Reconciliation, one or more of lines(s) 6 column d has a value of 3 and the amount in column e is greater than or equal to zero.	355, 355S,355U	
SCH-NIR-006	The Schedule NIR, Net Income Reconciliation, one or more of line(s) 6 column d has a value of 4 and the amount in column e is less than zero.	355, 355S,355U	
SCH-NIR-007	The Schedule NIR, Net Income Reconciliation, one or more of line(s) 7 column d has a value of 5 and the amount in column e is less than or equal to zero.	355, 355S,355U	
SCH-NIR-008	The Schedule NIR, Net Income Reconciliation, one or more of line(s) 7 column d has a value of 6 and the amount in column e is greater than zero.	355, 355S,355U	
SCH-NIR-009	The Schedule NIR, Net Income Reconciliation, General Information, Line 2 is not present and Line 1 has been answered as no.	355, 355S,355U	
SCH-NIR-010	The Schedule NIR, Net Income Reconciliation, General Information, Line 3 is not present and Line 2 has been answered as no.	355, 355S,355U	
SCH-RFC-002	The Schedule RFC, Refundable Film Credit, Line 2, Tax After Credits, does not agree with amount from Line 7 (355) or Line 10 (355S).	355, 355S	
SCH-RFC-003	The Schedule RFC, Refundable Film Credit, Line 3, amount has been calculated incorrectly.	355, 355S, 355U	

Rule Number	Rule Text	Form	Changes
SCH-RFC-004	The Schedule RFC, Refundable Film Credit, Line 4, amount has been calculated incorrectly.	355, 355S, 355U	
SCH-RFC-005	The Schedule RFC, Refundable Film Credit, Line 5 amount has been calculated incorrectly.	355, 355S, 355U	
SCH-S-001	The Schedule S, the FID does not match the FID on the Form 355S, page 1.	355S	
SCH-S-002	The Schedule S, Classification Information, Line 14, Total Receipts Excluding Receipts from Intercompany Transactions amount has been calculated incorrectly.	355S	
SCH-S-003	The Schedule S, Classification Information, Line 16, amount has been calculated incorrectly.	355S	
SCH-S-004	The Schedule S, S Corporation Income, Line 21 amount has been calculated incorrectly.	355S	
SCH-S-005	The Schedule S, S Corporation Income, Line 23 amount has been calculated incorrectly.	355S	
SCH-S-006	The Schedule S, S Corporation Income, Line 25, Massachusetts Ordinary Income or loss amount has been calculated incorrectly.	355S	
SCH-S-007	The Schedule S, Resident and Nonresident Reconciliation, Line(s) 45a through 45q amount has been calculated incorrectly.	355S	
SCH-S-008	The Schedule S, Resident and Nonresident Reconciliation, Line(s) 47a through 47q amount has been calculated incorrectly.	355S	
SCH-S-009	The Schedule S, Classified information, line 12 has been calculated incorrectly.	355S	
SCH-SK1-001	The Schedule SK1, the FID does not match the FID on the Form 355S, page 1.	355S	
SCH-SK1-003	The Schedule SK1, Shareholder Distributive Share, Line 3 amount has been calculated incorrectly.	355S	
SCH-SK1-021	The Schedule SK1, Shareholder's Basis Information, Line 27a, Stock amount has been calculated incorrectly.	355S	
SCH-SK1-022	The Schedule SK1, Shareholder's Basis Information, Line 27b, Indebtedness amount has been calculated incorrectly.	355S	
FRM-EDIP-010	The Form EDIP requires a valid certificate number.	355, 355S, 355u, 355SC	
FRM-EDIP-020	The Form EDIP, Part1, line 2, Credit rate authorized by the EACC must not be greater than 40%.	355, 355S, 355u, 355SC	
FRM-EDIP-030	The Form EDIP, Part 2, line 6, EDIPC to be refunded amount is incorrect.	355, 355S, 355u, 355SC	
F355U-002	The form 355U, line 2 election as an affiliated group requires that all group income be combined on a single schedule 355U-E. This return includes more than the allowable number of schedules 355U-E or 355U-MTI.	355U	
F355U-003	The form 355U, line 2 election as an affiliated group requires that all group income be combined on a single schedule 355U-E and related schedules 355U-MSI.	355U	
F355U-006	The Form 355U, line 6 related party interest expense indicator does not agree with deductions claimed on schedule 355U-E and/or schedule 355U-MTI.	355U	

Rule Number	Rule Text	Form	Changes
F355U-007	The form 355U, line 7 related party intangible expense indicator does not agree with deductions claimed on schedule 355U-E and/or schedule 355U-MTI.	355U	
F355U-008	The Form 355U, line 11, Film credit being taken against excise answer does not agree with Schedule(s) 355U-IC, line 27.	355U	
F355U-009	The Form 355U, line 12, Life Science credit being taken against excise answer does not agree with Schedule(s) 355U-IC, lines 31, 32 and 33.	355U	
F355U-010	The Form 355U, Line 15 number of schedules TDS attached does not agree with the number of such schedule submitted with the return.	355U	
F355U-011	The Form 355U, Line 16 number of taxable members does not agree with the number of schedules 355U-ST submitted with the return not claiming exemption	355U	<u>Edited</u>
F355U-012	The Form 355U, Line 19 number of US schedules M-3 filed does not agree with the number of schedules NIR submitted with the return.	355U	<u>Edited</u>
F355U-013	The Form 355U, line 21 , Total Financial Institution Excise amount does not agree with Schedule(s) 355U-ST, line 37.	355U	<u>Edited</u>
F355U-014	The Form 355U, line 22 , Total Utility Excise amount does not agree with Schedule(s) 355U-ST, line 37.	355U	<u>Edited</u>
F355U-015	The Form 355U, line 23 , Total Business Corporation Excise amount does not agree with Schedule(s) 355U-ST, line 37.	355U	<u>Edited</u>
F355U-016	The Form 355U, line 24 , Total Excise amount has been calculated incorrectly.	355U	<u>Edited</u>
F355U-017	The Form 355U, line 25 , credits taken using own credits amount does not agree with Schedule(s) 355U-ST, line 38.	355U	<u>Edited</u>
F355U-018	The Form 355U, line 26 , credits taken under sharing amount does not agree with Schedule(s) 355U-ST, line 39.	355U	<u>Edited</u>
F355U-019	The Form 355U, line 27 , Excise Due amount has been calculated incorrectly.	355U	<u>Edited</u>
F355U-020	The Schedule RF, line 1, Refundable Film Credit amount does not agree with Schedule(s) RFC line 5.	U-RF	
F355U-021	The Schedule RF, line 2, Refundable Dairy Credit requires a valid certificate number or exceeds maximum award.	U-RF	
F355U-022	The Schedule RF, line 4, Refundable Life Sciences Credit amount does not agree with Schedule(s) RLC.	U-RF	
F355U-023	The Form 355U, Excise Tax Calculation, line 36, Total Payments and Refundable Credits amount has been calculated incorrectly.	355U	
F355U-024	The Form 355U, Excise Tax Calculation, line 37, Amount overpaid amount has been calculated incorrectly.	355U	
F355U-025	The Form 355U, Excise Tax Calculation, line 40, Balance Due amount has been calculated incorrectly.	355U	

Rule Number	Rule Text	Form	Changes
F355U-026	The Form 355U, Excise Tax Calculation, line 43, Excise Due plus additions amount has been calculated incorrectly.	355U	
F355U-027	The Form 355U, Schedule U-CI, lines 1-28; one or more amounts are not equal to the sum of the corresponding line on the Schedule U-M. Please check your acknowledgement for the line(s) affected.	U-CI	
F355U-028	The Form 355U, Schedule U-CI, line 30 amount has been calculated incorrectly.	U-CI	
F355U-029	The Form 355U, Schedule U-CI, Line 31 amount does not match the amount excluded from group income in column (d) of all schedules 355U-M.	U-CI	
F355U-030	The Form 355U, Schedule U-CI, Line 32 amount does not match the amount. Excluded from group income in column (e) of all schedules 355U-M.	U-CI	
F355U-031	The Form 355U, Schedule U-M, Column F, Adjusted Total amount has been calculated incorrectly. Please check your acknowledgement for the line(s) affected.	U-M	
F355U-032	The Form 355U, Schedule U-M, line 11, column f, and Total Income amount has been calculated incorrectly. Please check your acknowledgement for the column affected.	U-M	
F355U-033	The Form 355U, Schedule U-M, line 28, columns f, and Net Income amount has been calculated incorrectly. Please check your acknowledgement for the column affected.	U-M	
F355U-034	The Form 355U, Schedule U-NI, number of schedules U-E filed does not agree with the number of schedules U-E submitted with the return.	N-I	
F355U-035	The Form 355U, Schedule U-NI, line 1 amount does not agree with the amount on Schedule 355U-CI, line 28.	N-I	
F355U-036	The Form 355U, Schedule U-NI, lines 1-65 one or more amounts are not equal to the sum of the amounts on the corresponding lines (13-33 and 37-80) all schedules U-E submitted with the combined report.	N-I	
F355U-037	The Form 355U, Schedule E, Part 1, Line 11 amount has been calculated incorrectly. This must be the total of lines 3-10.	U-E	
F355U-038	The Form 355U, Schedule U-E, Part 1, Line 13 total combined income for the unitary business before Massachusetts adjustments has been calculated incorrectly.	U-E	
F355U-039	The Form 355U, Schedule U-E, Part 1, line 21, Subtotal of Massachusetts Income before additional deductions amount has been calculated incorrectly.	U-E	
F355U-040	The Form 355U, Schedule U-E, Part 1, line 22, Inter Group Dividends eliminated may not exceed total dividends reported on line 4.	U-E	
F355U-041	The Form 355U, Schedule U-E, Part 1, line 24, Utility corporation dividend deduction may not exceed Dividends on line 4 less dividends eliminated on line 22 and must equal the total shown on schedules DRD, line 13.	U-E	

Rule Number	Rule Text	Form	Changes
F355U-042	The Form 355U, Schedule U-E, Part 1, line 25, deduction for dividends received by financial and business corporations may not exceed 95% of such dividends included in group income and must equal the total shown on schedules DRD, line 12	U-E	
F355U-043	The Form 355U, Schedule U-E, Part 1, line 26, exception for related party intangible expense may not exceed the amount added back to income on line 17 and must equal the total shown on schedules ABIE, line 5.	U-E	
F355U-044	The Form 355U, Schedule U-E, Part 1, line 27, deduction for related party interest expense may not exceed the amount added back to income on line 18 and must equal the total shown on schedules ABI, line 4.	U-E	
F355U-045	The Form 355U, Schedule U-E, Part 1, line 30, total combined income for the unitary business after Massachusetts adjustments has been calculated incorrectly.	U-E	
F355U-046	The Form 355U, Schedule U-E, Part 1, line 33, amount has been calculated incorrectly.	U-E	
F355U-047	The Form 355U, Schedule U-E, Part 2, line 40, Group financial institution property for apportionment has been calculated incorrectly. This is zero for a non-financial group, 20% of line 39 for a mixed group or 100% of line 39 for a financial group.	U-E	
F355U-048	The Form 355U, Schedule U-E, Part 2, line 43, Group property for apportionment has been calculated incorrectly.	U-E	
F355U-049	The Form 355U, Schedule U-E, Part 2, line 63, Group receipts for apportionment has been calculated incorrectly.	U-E	
F355U-051	The Form 355U, Schedule U-E, Part 3, Line 68 Total of Members' Massachusetts property does not match the total of the amounts shown on schedules 355U-MSI, Line 8.	U-E	
F355U-052	The Form 355U, Schedule U-E, Part 3, Line 69 Total of Members' Massachusetts wages does not match the total of the amounts shown on schedules 355U-MSI, Line 11.	U-E	
F355U-054	The Form 355U, Schedule U-E, Part 3, Line 77 Total of Members' Massachusetts receipts does not match the total of the amounts shown on schedules 355U-MSI, Line 21.	U-E	
F355U-055	The Form 355U, Schedule U-E, Part 3, line 78, Total of members' apportioned shares of combined Massachusetts income other than capital gains and losses amount does not match the total from the Schedules U-MSI submitted.	U-E	
F355U-056	The Form 355U, Schedule U-E, Part 3, line 79, Total of members' apportioned shares of combined Massachusetts capital gains and losses amount has been calculated incorrectly.	U-E	

Rule Number	Rule Text	Form	Changes
F355U-057	The Form 355U, Schedule U-E, Part 3, line 80, Total of members' apportioned shares of combined Massachusetts section 1231 gains and losses amount has been calculated incorrectly.	U-E	
F355U-062	The Form 355U, Schedule U-DRD, line 13 Dividends received by public utility amount has been calculated incorrectly.	U-DRD	
F355U-063	The Form 355U, Schedule U-ST, the answers to questions 5 & 6 may not both be Yes.	U-ST	<u>Edited</u>
F355U-064	The Form 355U, Schedule U-ST, line 11 Member's apportioned share of combined section 1231 amount does not agree with Schedule(s) 355U-MSI, line 33.	U-ST	<u>Edited</u>
F355U-065	The Form 355U, Schedule U-ST, line 12 Member's other section 1231 amount does not agree with Schedule(s) 355U-MTI, line 29.	U-ST	<u>Edited</u>
F355U-066	The Form 355U, Schedule U-ST, line 13 Member's total apportioned section 1231 gain amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-067	The Form 355U, Schedule U-ST, line 16 Member's apportioned share of capital gain amount does not agree with Schedule(s) 355U-MSI, line 31.	U-ST	<u>Edited</u>
F355U-068	The Form 355U, Schedule U-ST, line 17 Member's other capital gain amount does not agree with Schedule(s) 355U-MTI, line 28	U-ST	<u>Edited</u>
F355U-069	The Form 355U, Schedule U-ST, line 18 Members Net Massachusetts capital gain amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-070	The Form 355U, Schedule U-ST, line 20 Members net Massachusetts section 1231 loss amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-071	The Form 355U, Schedule U-ST, line 21 Members apportioned share of combined income amount does not agree with Schedule(s) 355U-MSI, line 26.	U-ST	<u>Edited</u>
F355U-072	The Form 355U, Schedule U-ST, line 22 Members Massachusetts income amount does not agree with Schedule(s) 355U-MTI, line 29	U-ST	<u>Edited</u>
F355U-073	The Form 355U, Schedule U-ST, line 24 Members Total income allocated or apportioned to Massachusetts amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-074	The Form 355U, Schedule U-ST, line 25 Member's own NOL deduction does not match schedule U-NOL, line 58 or exceeds the amount allowable.	U-ST	<u>Edited</u>
F355U-075	The Form 355U, Schedule U-ST, line 26 Members Taxable income before deduction of shared NOL amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-076	The Form 355U, Schedule U-ST, line 27 Member's deduction of shared NOL amount does not match the total from schedule(s) U-NOLS or exceeds the amount allowable.	U-ST	<u>Edited</u>
F355U-077	The Form 355U, Schedule U-ST, line 28 Member's taxable income amount has been calculated incorrectly.	U-ST	<u>Edited</u>

Rule Number	Rule Text	Form	Changes
F355U-078	The Form 355U, Schedule U-ST, line 29 applicable tax rate amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-079	The Form 355U, Schedule U-ST, line 30 income measure of excise amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-080	The Form 355U, Schedule U-ST, line 36 Members other excise must be ≥ 0	U-ST	<u>Edited</u>
F355U-081	The Form 355U, Schedule U-ST, line 37 amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-082	The Form 355U, Schedule U-ST, line 38 Members own credit amount does not agree with the total on all Schedule(s) 355U-IC, line 36 .	U-ST	<u>Edited</u>
F355U-083	The Form 355U, Schedule U-ST, line 39 credits of other corporations amount does not agree with the total on all Schedule(s) 355U-IC, line 37 .	U-ST	<u>Edited</u>
F355U-084	The Form 355U, Schedule U-ST, line 40 Members total credits against excise amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-085	The Form 355U, Schedule U-ST, line 41 Members net tax liability amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-086	The Form 355U, Schedule U-MSI, line 9 Total Group property amount does not match Schedule 355U-E, line 43.	U-MSI	
F355U-087	The Form 355U, Schedule U-MSI, line 10 Member's Massachusetts property factor for apportioning combined group taxable income amount has been calculated incorrectly.	U-MSI	
F355U-088	The Form 355U, Schedule U-MSI, line 12 Total Group wages amount does not match Schedule 355U-E, line 44.	U-MSI	
F355U-089	The Form 355U, Schedule U-MSI, line 13 Member's Massachusetts payroll factor for apportioning combined group taxable income amount has been calculated incorrectly.	U-MSI	
F355U-090	The Form 355U, Schedule U-MSI, line 22 Total Group receipts amount does not match Schedule 355U-E, line 63.	U-MSI	
F355U-091	The Form 355U, Schedule U-MSI, line 23 Member's Massachusetts property factor for apportioning combined group taxable income amount has been calculated incorrectly.	U-MSI	
F355U-092	The Form 355U, Schedule U-MSI, line 27 allocation percentage has been calculated incorrectly. If the group is not taxable in any other state, income is allocated using the average of the property and payroll of the members.	U-MSI	
F355U-093	The Form 355U, Schedule U-MSI, line 27 apportionment percentage has been calculated incorrectly.	U-MSI	

Rule Number	Rule Text	Form	Changes
F355U-094	The Form 355U, Schedule U-MSI, line 27 apportionment percentage has been calculated incorrectly. A Section 38 Manufacturer or a Mutual Fund Sales Company for its Mutual Fund Sales business uses 100% of the sales factor.	U-MSI	
F355U-096	The Form 355U, Schedule U-MSI, line 28 Combined group income or (loss) excluding capital gain or loss and section 1231 gain or loss does not agree with Schedule 355U-E, line 33.	U-MSI	
F355U-097	The Form 355U, Schedule U-MSI, line 29 Member's apportioned share of combined group income (loss) excluding capital gain or loss and section 1231 gain or loss has been calculated incorrectly.	U-MSI	
F355U-098	The Form 355U, Schedule U-MSI, line 30 Combined group capital gain or (loss) amount does not agree with schedule 355U-E, line 31.	U-MSI	
F355U-099	The Form 355U, Schedule U-MSI, line 31 Member's apportioned share of combined group capital gain or (loss) has been calculated incorrectly.	U-MSI	
F355U-100	The Form 355U, Schedule U-MSI, line 32 Combined group section 1231 gain or (loss) amount does not agree with schedule 355U-E, line 32.	U-MSI	
F355U-101	The Form 355U, Schedule U-MSI, line 33 Member's apportioned share of combined group section 1231 gain or (loss) has been calculated incorrectly.	U-MSI	
F355U-103	The Form 355U, Schedule U-MTI, line 13, Total Income before Massachusetts adjustments has been calculated incorrectly.	U-MTI	
F355U-104	The Form 355U, Schedule U-MTI, line 17, Sub Total of Massachusetts Income amount has been calculated incorrectly.	U-MTI	
F355U-105	The Form 355U, Schedule U-MTI, line 18, Dividends received deduction amount has been may not exceed dividends reported on line 4 or the amount shown on schedules DRD.	U-MTI	
F355U-106	The Form 355U, Schedule U-MTI, line 19, exceptions to the add back of intangible expenses amount has been calculated incorrectly.	U-MTI	
F355U-107	The Form 355U, Schedule U-MTI, line 20, exceptions to the add back of interest expenses amount has been calculated incorrectly.	U-MTI	
F355U-108	The Form 355U, Schedule U-MTI, line 22, Massachusetts Net Income derived from non-unitary business amount has been calculated incorrectly.	U-MTI	
F355U-111	The Form 355U, Schedule U-MTI, line 25, amount has been calculated incorrectly.	U-MTI	
F355U-112	The Form 355U, Schedule U-MTI, line 27, Member's non-unitary Income excluding capital gains and sections amount allocated or apportioned to Massachusetts has been calculated incorrectly.	U-MTI	
F355U-113	The Form 355U, Schedule U-MTI, line 28, Members non-unitary capital gain allocated or apportioned to Massachusetts amount has been calculated incorrectly.	U-MTI	

Rule Number	Rule Text	Form	Changes
F355U-114	The Form 355U, Schedule U-MTI, line 29, Members non-unitary section 1231 amount allocated or apportioned to Massachusetts amount has been calculated incorrectly.	U-MTI	
F355U-115	The Schedule U-NOL, Line 1 amount must match schedule U-ST, Line 24.	U-NOL	Edited
F355U-117	The Schedule U-NOL, line 5, Remaining pre-apportionment NOL amount has been calculated incorrectly.	U-NOL	
F355U-118	The Schedule U-NOL, line 7, Post apportionment amount of separate NOL has been calculated incorrectly.	U-NOL	
F355U-120	The Schedule U-NOL, line 9, Post apportionment loss available has been calculated incorrectly.	U-NOL	
F355U-121	The Schedule U-NOL, line 10, Deduction of pre-combination NOL exceeds limitation shown on line 2 or the available loss on line 9.	U-NOL	
F355U-123	The Schedule U-NOL, line 11, Amount of NOL not used amount has been calculated incorrectly.	U-NOL	
F355U-124	The Schedule U-NOL, line 12, Amount of NOL shared exceeds maximum allowable.	U-NOL	
F355U-126	The Schedule U-NOL, line 13, Member's NOL remaining at year end amount has been calculated incorrectly.	U-NOL	
F355U-127	The Schedule U-NOL, line 16, Remaining pre-apportionment NOL amount has been calculated incorrectly.	U-NOL	
F355U-128	The Schedule U-NOL, line 18, Post apportionment amount of separate NOL has been calculated incorrectly.	U-NOL	
F355U-130	The Schedule U-NOL, line 20, Post apportionment loss available has been calculated incorrectly.	U-NOL	
F355U-131	The Schedule U-NOL, line 21, Deduction of pre-combination NOL exceeds limitation shown on line 2 or the available loss on line 20.	U-NOL	
F355U-133	The Schedule U-NOL, line 22, Amount of NOL not used amount has been calculated incorrectly.	U-NOL	
F355U-134	The Schedule U-NOL, line 23, Amount of NOL shared exceeds maximum allowable.	U-NOL	
F355U-136	The Schedule U-NOL, line 24, Member's NOL remaining at year end amount has been calculated incorrectly.	U-NOL	
F355U-137	The Schedule U-NOL, line 27, Remaining pre-apportionment NOL amount has been calculated incorrectly.	U-NOL	
F355U-138	The Schedule U-NOL, line 29, Post apportionment amount of separate NOL has been calculated incorrectly.	U-NOL	
F355U-140	The Schedule U-NOL, line 31, Post apportionment loss available has been calculated incorrectly.	U-NOL	
F355U-141	The Schedule U-NOL, line 32, Deduction of pre-combination NOL exceeds limitation shown on line 2 or the available loss on line 31.	U-NOL	

Rule Number	Rule Text	Form	Changes
F355U-143	The Schedule U-NOL, line 33, Amount of NOL not used amount has been calculated incorrectly.	U-NOL	
F355U-144	The Schedule U-NOL, line 34, Amount of NOL shared exceeds maximum allowable.	U-NOL	
F355U-146	The Schedule U-NOL, line 35, Member's NOL remaining at year end amount has been calculated incorrectly.	U-NOL	
F355U-147	The Schedule U-NOL, line 38, Remaining pre-apportionment NOL amount has been calculated incorrectly.	U-NOL	
F355U-148	The Schedule U-NOL, line 40, Post apportionment amount of separate NOL has been calculated incorrectly.	U-NOL	
F355U-150	The Schedule U-NOL, line 42, Post apportionment loss available has been calculated incorrectly.	U-NOL	
F355U-151	The Schedule U-NOL, line 43, Deduction of pre-combination NOL exceeds limitation shown on line 2 or the available loss on line 42.	U-NOL	
F355U-153	The Schedule U-NOL, line 44, Amount of NOL not used amount has been calculated incorrectly.	U-NOL	
F355U-154	The Schedule U-NOL, line 45, Amount of NOL shared exceeds maximum allowable.	U-NOL	
F355U-156	The Schedule U-NOL, line 46, Member's NOL remaining at year end amount has been calculated incorrectly.	U-NOL	
F355U-157	The Schedule U-NOL, line 49, Remaining pre-apportionment NOL amount has been calculated incorrectly.	U-NOL	<u>Deleted</u>
F355U-158	The Schedule U-NOL, line 51, Post apportionment amount of separate NOL has been calculated incorrectly.	U-NOL	<u>Deleted</u>
F355U-160	The Schedule U-NOL, line 49 , Post apportionment loss available has been calculated incorrectly.	U-NOL	Edited
F355U-161	The Schedule U-NOL, line 50 , Deduction of pre-combination NOL exceeds limitation shown on line 2 or the available loss on line 49 .	U-NOL	Edited
F355U-163	The Schedule U-NOL, line 51 , Amount of NOL not used amount has been calculated incorrectly.	U-NOL	Edited
F355U-164	The Schedule U-NOL, line 52 , Amount of NOL shared exceeds maximum allowable.	U-NOL	Edited
F355U-166	The Schedule U-NOL, line 53 , Member's NOL remaining at year end amount has been calculated incorrectly.	U-NOL	Edited
F355U-170	The Schedule U-NOL, line 54 , Member's total own NOL utilized amount has been calculated incorrectly.	U-NOL	Edited
F355U-171	The Schedule U-NOL, line 55 , Member's total NOL shared amount has been calculated incorrectly.	U-NOL	Edited
F355U-172	The Schedule U-NOL, line 56 , Member's total NOL from prior years available for carryover has been calculated incorrectly.	U-NOL	Edited
F355U-177	The Schedule U-NOLS, line 7, Subtotal of Members Massachusetts Income amount has been calculated incorrectly.	U-NOLS	

Rule Number	Rule Text	Form	Changes
F355U-178	The Schedule U-NOLS, line 8, Members Total Income Allocated or Apportioned to Massachusetts after deduction of member's own NOL has been entered incorrectly. This must = 355U-ST, Line 28.	U-NOLS	
F355U-179	The Schedule U-NOLS, line 9, Members Total Income against which a shared NOL may be taken has been calculated incorrectly.	U-NOLS	
F355U-180	The Schedule U-NOLS, line 10, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared.	U-NOLS	
F355U-181	The Schedule U-NOLS, line 11, Shared NOL amount can not be greater than the member's income from the combined business as shown on line 9.	U-NOLS	
F355U-182	The Schedule U-NOLS, line 12, Remaining Income amount has been calculated incorrectly.	U-NOLS	
F355U-183	The Schedule U-NOLS, line 13, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared.	U-NOLS	
F355U-184	The Schedule U-NOLS, line 14, Shared NOL amount can not be greater than the member's income from the combined business, reduced for other NOL deductions, as shown on line 13.	U-NOLS	
F355U-185	The Schedule U-NOLS, line 15, Remaining Income amount has been calculated incorrectly.	U-NOLS	
F355U-186	The Schedule U-NOLS, line 16, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared.	U-NOLS	
F355U-187	The Schedule U-NOLS, line 17, Shared NOL amount can not be greater than the member's income from the combined business, reduced for other NOL deductions, as shown on line 16.	U-NOLS	
F355U-188	The Schedule U-NOLS, line 18, Remaining Income amount has been calculated incorrectly.	U-NOLS	
F355U-189	The Schedule U-NOLS, line 19, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared.	U-NOLS	
F355U-190	The Schedule U-NOLS, line 20, Shared NOL amount can not be greater than the member's income from the combined business, reduced for other NOL deductions, as shown on line 19.	U-NOLS	
F355U-191	The Schedule U-NOLS, line 21, Remaining Income amount has been calculated incorrectly.	U-NOLS	
F355U-192	The Schedule U-NOLS, line 22, The Period End Date for which NOL is being shared indicates the loss was for a period prior to the enactment of combined reporting. Such losses may not be shared.	U-NOLS	
F355U-193	The Schedule U-NOLS, line 23, Shared NOL amount can not be greater than the member's income from the combined business, reduced for other NOL deductions, as shown on line 22.	U-NOLS	

Rule Number	Rule Text	Form	Changes
F355U-194	The Schedule U-NOLS, line 24, shared NOL being deducted amount has been calculated incorrectly.	U-NOLS	
F355U-195	The Schedule U-IC, line 1, Members total tax before credits has been entered incorrectly.	U-IC	<u>Edited</u>
F355U-196	The Schedule U-IC, line 3, Members other tax amount has been entered incorrectly.	U-IC	<u>Deleted</u>
F355U-197	The Schedule U-IC, line 4, Members total excise amount has been calculated incorrectly.	U-IC	<u>Deleted</u>
F355U-198	The Schedule U-IC, line 4 , EOAC credit amount does not match the amount from schedule EOAC, line 17b or schedule EOAC is not included for this member.	U-IC	<u>Edited</u>
F355U-199	The Schedule U-IC, line 5 , ITC credit amount does not match the amount from schedule H, Part 3, line 7 or schedule H is not included for this member.	U-IC	<u>Edited</u>
F355U-200	The Schedule U-IC, line 6 , VP credit amount does not match the amount from schedule VP, line 7 or schedule VP is not included for this member	U-IC	<u>Edited</u>
F355U-201	The Schedule U-IC, line 7 , BC credit amount does not match the amount from schedule BC, line 18b or certificate number is invalid.	U-IC	<u>Edited</u>
F355U-202	The Schedule U-IC, line 9 , total of this member's EDIP, EOAC, ITC, VP and BC used this year amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-203	The Schedule U-IC, line 10 , total of this member's EDIP, EOAC, ITC, VP and BC allowed to affiliates does not match amounts shown on schedules U-CS or exceeds own credit available < report total from schedules U-CS, these credits checked.	U-IC	<u>Edited</u>
F355U-204	The Schedule U-IC, line 11 , total of this member's own EDIP, EOAC, ITC, VP and BC used against its excise amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-205	The Schedule U-IC, line 12 , total of other members' EDIP, EOAC, ITC, VP and BC used by this member amount does not match the totals on schedules U-CS identifying the contributing members.	U-IC	<u>Edited</u>
F355U-206	The Schedule U-IC, line 13 , total EDIP, EOAC, ITC, VP and BC used by this member against its own excise amount has been calculated incorrectly or exceeds amount allowable against excise.	U-IC	<u>Edited</u>
F355U-207	The Schedule U-IC, line 14 , total of this members Section 38M research credits taken does not match the amount on schedule RC, Part 2 line 16 or schedule RC is not attached for this member.	U-IC	<u>Edited</u>
F355U-208	The Schedule U-IC, line 15 , total of this member's Section 38M research credit allowed to affiliates does not match amounts shown on schedules U-CS or exceeds own credit available < report total from schedules U-CS, Research credit checked >.	U-IC	<u>Edited</u>
F355U-209	The Schedule U-IC, line 16 , total of this members Section 38M credits used against its own excise has been calculated incorrectly.	U-IC	<u>Edited</u>

Rule Number	Rule Text	Form	Changes
F355U-210	The Schedule U-IC, line 17 , total of other members' Section 38M research credits used by this member does not match the totals shown on schedules U-CS identifying the contributing members.	U-IC	<u>Edited</u>
F355U-211	The Schedule U-IC, line 18 , total of all Section 38M credits used by this member amount has been calculated incorrectly or exceeds amount allowable against excise.	U-IC	<u>Edited</u>
F355U-212	The Schedule U-IC, line 19 , Harbor Maintenance Tax Credit amount exceeds the amount available on schedule HM line 4 or Schedule HM is not attached for this member	U-IC	<u>Edited</u>
F355U-214	The Schedule U-IC, line 24 , Film Incentive Credit requires a valid certificate number on line 25 .	U-IC	<u>Edited</u>
F355U-215	The Schedule U-IC, line 26 , Medical Device Credit requires a valid certificate number on line 27 .	U-IC	<u>Edited</u>
F355U-216	The Schedule U-IC, line 31 , Total of this member's other credits amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-217	The Schedule U-IC, line 32 , total of this member's other credits allowed to affiliates may not exceed the amount on line 31 .	U-IC	<u>Edited</u>
F355U-218	The Schedule U-IC, line 32 , total of this member's other credits allowed to affiliates does not match amounts shown on schedules U-CS	U-IC	<u>Edited</u>
F355U-219	The Schedule U-IC, line 33 , Total of this member's other credits being used against its own excise has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-220	The Schedule U-IC, line 34 , total of other members' miscellaneous credits used by this member does not match the totals shown on schedules U-CS identifying the contributing members.	U-IC	<u>Edited</u>
F355U-221	The Schedule U-IC, line 35 , total of other credits used by this member amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-222	The Schedule U-IC, line 36 , Total of member's own credits used against excise amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-223	The Schedule U-IC, line 40, Total of member's own credits being used against excise reported separately has been calculated incorrectly.	U-IC	<u>Deleted</u>
F355U-224	The Schedule U-IC, line 41, Total of members own credits used against excise included in this return amount has been calculated incorrectly.	U-IC	<u>Deleted</u>
F355U-225	The Schedule U-IC, line 37 , credits from other members used against this corporation's amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-227	The Schedule U-CS, Header, Member is claiming credits shared that are not present in the return. The contributing member must file schedule U-IC	U-CS	
F355U-228	The Schedule U-CS, Header, Only business corporations qualified as manufacturing, research and development, agricultural or commercial fishing corporations may take investment tax credit.	U-CS	

Rule Number	Rule Text	Form	Changes
F355U-229	The Schedule U-CS, Header, member is not a business corporation and may not take Section 38M research credit.	U-CS	
F355U-230	The Schedule U-CS, line 1, The Period End Date for which credits are being shared indicates the credits relate to a period prior to the enactment of combined reporting or to a period prior to the earliest date for the credit claimed.	U-CS	
F355U-235	The Affiliated group election prohibits exclusion of any portion of a member's income from the calculation of group income as non-unitary.		
F355U-240	The Form 355U, Line 33 Pass through entity withholding does not match the total from the individual schedules U-ST.	355U	
F355U-245	The Form 355U, Line 34 Total refundable credits amount does not match the total from the individual schedules U-ST.	355U	
F355U-250	Schedule U-M may only be submitted on a consolidated basis if and Affiliated Group Election has been made.	355U	<u>Deleted</u>
F355U-255	The Form 355U, Schedule U-M indicates a treaty exclusion is being claimed and Schedule TTP is not attached or does not show the income being excluded	U-M	
F355U-260	The Non-US Corporation checkbox must be completed for the Schedule U-M unless the eliminations box is checked.	U-M	
F355U-265	Schedule U-M eliminations may not include the elimination of intercompany dividends. Dividend eliminations, if allowed, are entered on Schedule U-E.	U-M	
F355U-270	Schedule TTP, Line 5 has been calculated incorrectly.	U-M	
F355U-275	The Form 355U, Schedule U-E, Part 3, line 68, Total of members' Massachusetts property amount has been calculated incorrectly.	TTP	
F355U-280	The Form 355U, Schedule U-E, Part 3, line 77, Total of members' Massachusetts receipts amount has been calculated incorrectly.	U-E	
F355U-285	The Form 355U, Schedule U-E, Line 78 amount has been calculated incorrectly. If no member of the group is taxable in another state, the total of the member's taxable shares must equal the amount on line 33	U-E	
F355U-290	The Form 355U, Schedule U-E, Line 79 amount has been calculated incorrectly. If no member of the group is taxable in another state, the total of the member's taxable shares must equal the amount on line 31	U-E	
F355U-295	The Form 355U, Schedule U-E, Line 80 amount has been calculated incorrectly. If no member of the group is taxable in another state, the total of the member's taxable shares must equal the amount on line 32	U-E	
F355U-300	The Form 355U, Schedule U-DRD, line 4 Total dividends received by a utility corporation does not agree with the tax type indicator.	U-E	

Rule Number	Rule Text	Form	Changes
F355U-305	The Form 355U, Schedule U-DRD, line 10 Total dividends not subject to 95% amount has been calculated incorrectly.	U-DRD	
F355U-310	The Form 355U, Schedule U-DRD, line 12 Deduction for financial institutions and business corporations amount has been calculated incorrectly.	U-DRD	
F355U-315	The Form 355U, Schedule U-ST, line 15 Member's section 1231 gains eligible to be treated as capital gain amount has been calculated incorrectly.	U-DRD	<u>Edited</u>
F355U-320	The Form 355U, Schedule U-ST, line 19 Members s 1231 gains treated as ordinary gains has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-325	The Form 355U, Schedule U-ST, Line 33 amount is incorrect. Business corporations report taxes other than recapture tax or tax on installment sales on Form 355 or 355S.	U-ST	<u>Deleted</u>
F355U-330	The Schedule U-ST, line 42 , pass through entity withholding amount does not agree with the Schedule U-IC, line 39 .	U-ST	<u>Edited</u>
F355U-335	The Schedule U-ST, line 43 , refundable credits amount does not agree with the Schedule U-RF, line 6 or schedule U-RF is not attached for the member.	U-ST	<u>Edited</u>
F355U-340	The Form 355U, Schedule U-MSI, line 24 property factor weight is not correct.	U-ST	
F355U-345	The Form 355U, Schedule U-MSI, line 25 wage factor weight is not correct.	U-MSI	
F355U-350	The Form 355U, Schedule U-MSI, line 26 sales factor weight is not correct.	U-MSI	
F355U-355	The Form 355U, Schedule U-MSI lines 24, 25 and 26 are not properly completed. At least 1 factor must be significant.	U-MSI	
F355U-360	The Form 355U, Schedule U-MTI, line 11, Total Income amount has been calculated incorrectly.	U-MSI	
F355U-365	The Schedule U-IC, line 2 , Member's EDIP credit amount does not match the amount from schedule EDIP, Part 2, line 3 or certificate number is missing or invalid	U-MTI	<u>Edited</u>
F355U-370	The Schedule U-IC, line 20 , Low Income Housing Credit requires a valid building ID number on line 21 .	U-IC	<u>Edited</u>
F355U-375	The Schedule U-IC, line 22 , Historic Rehabilitation Credit requires a valid certificate number on line 23 .	U-IC	<u>Edited</u>
F355U-380	The Schedule U-IC, line 39 pass through entity withholding amount requires a valid payer identification Number	U-IC	<u>Edited</u>
F355U-385	The amount of pass through entity withholding applied to the separate non-income measure return may not exceed the excise due on that return	U-IC	<u>Deleted</u>
F355U-390	The total of the pass through entity withholding applied on lines 45 and 46 must match the amount on line 44.	U-IC	<u>Deleted</u>
F355U-395	The number of Schedules CIR must be at least equal to the number of Schedules U-M indicating data shown is from a consolidated return as filed.	U-IC	<u>Deleted</u>

Rule Number	Rule Text	Form	Changes
F355U-400	The Schedule CIR number of records does not agree with the Number of corporations included in U.S. consolidated return as reported on the Schedule CIR.	CIR	
F355U-405	The Schedule U-RF, line 6, Total refundable credits amount has been calculated incorrectly.	U-RF	Edited
F355U-410	The Schedule CG, Part 1, Line 9, total payments applied to the 355U amount has been calculated incorrectly.	CG	Deleted
F355U-415	The Schedule CG, Part 1, Lines 2-7; one or more amounts are not equal to the sum of the corresponding line on the Schedule CG, Part Three and Four. Please check your acknowledgement for the line(s) affected.	CG	Edited
F355U-420	The Schedule CG, Part 1, Line 8, total payments applied amount is not equal to the sum of the individual members' amounts on from all Schedule CG, Part Three, line 8.	CG	Deleted
F355U-425	The Schedule CG, Part 3, Line 8, amount cannot be greater than the amount on Part 3, line 1 for the same member.	CG	Deleted
F355U-430	The 355-U has chosen the Worldwide election, and no member of the group is designated as a non-US corporation based on the Schedule U-M(s) submitted with the return.	U	
F355U-432	Only Business Corporations may be Insurance Mutual Holding Companies.	U-ST	NEW
F355U-435	Insurance Mutual Holding Corporations are not subject to a non-income Measure of Excise	U-ST	NEW
F355U-440	Members with a different Fiscal Year End than the group pay the non-income measure of excise at the end of their separate taxable year.	U-ST	NEW
F355U-445	Business Corporations are subject to a non-income measure of excise and must attach Schedules A, B and either Schedule C, D or RNW.	U-ST	NEW
F355U-450	Schedule F-2 must be attached for Section 38 Manufacturers and Mutual Fund Service companies	U-ST	NEW
F355U-455	At least 1 Schedule U-MSI must be attached for each taxable member unless the member is claiming exemption from income taxation (U-ST, Line 2).	U-ST	NEW
F355U-446	Business Corporations that are not fiscalized are required to file a Schedule CD with their Schedule U-ST.	U-ST	NEW
F355U-460	Member's Tangible Property Percentage (U-ST, Line 31) must equal Schedule B, Line 15.	U-ST	NEW
F355U-465	Member's Taxable Tangible Property (U-ST, Line 32) must equal Schedule C, Line 4	U-ST	NEW
F355U-425	Member's Taxable Net Worth (U-ST, Line 33) must equal Schedule D, Line 5 or Member's Schedule RNW, Line 8	U-ST	NEW
F355U-470	Number of months in the member's taxable year does not match the period specified in the header of Schedule U-ST.	U-ST	NEW
F355U-475	Non-income measure of excise on Schedule U-ST, line 35 is calculated incorrectly.	U-ST	NEW

Rule Number	Rule Text	Form	Changes
355U-480	Total Excise after credits on schedule U-TM must equal form 355U, line 27.	U-TM	NEW
355U-485	The Schedule RF, line 5, Conservation Land Credit requires a valid certificate number.	U-RF	NEW
355U-490	The Form 355U, Line 29, Excise due plus voluntary contribution amount has been calculated incorrectly.	355U	NEW
R0000-001	The return type must be specified for each return in the return header.	355, 355S, 355SC, 355U	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	355, 355S, 355SC, 355U	
R0000-003	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	355, 355S, 355SC, 355U	
R0000-004	SSN of the Preparer is invalid or missing.	355, 355S, 355SC, 355U, 355-7004	
R0000-005	EIN of the Preparer Firm is invalid or missing.	355, 355S, 355SC, 355U, 355-7004	
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	355, 355S, 355SC, 355U	
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	355, 355S, 355SC, 355U, 355-7004	
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than or equal to the "Received Date".	355, 355S, 355SC, 355U	
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	355, 355S, 355SC, 355U	
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	355, 355S, 355SC, 355U, 355-7004	
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	355, 355S, 355SC, 355-7004	
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	355, 355S, 355SC, 355U, 355-7004	
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	355, 355S, 355SC, 355U, 355-7004	
R0000-015	The Whole Dollar method must be used.	355, 355S, 355SC, 355U, 355-7004	
R0000-016	The vendor code is invalid or missing	355, 355S, 355SC, 355U, 355-7004	
R0000-017	The MACorporatePayment is missing one of the following: Routing Transit Number, Bank Account Number, or Payment Amount.	355, 355S, 355SC, 355U, 355-7004	
R0000-018	The Return ID associated with this FID has already been used in this file.	355, 355S, 355SC, 355U, 355-7004	

Rule Number	Rule Text	Form	Changes
R0000-019	The payment settlement date is greater than the return submission date.	355, 355S, 355SC, 355U	
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	355, 355S, 355SC, 355U	
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	355, 355S, 355SC, 355U	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	355, 355S, 355SC, 355U	
T0000-004	The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.	355, 355S, 355SC, 355U	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	355, 355S, 355SC, 355U	
X0000-001	The XML data has failed schema validation	355, 355S, 355SC, 355U	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	355, 355S, 355SC, 355U	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	355, 355S, 355SC, 355U	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	355, 355S, 355SC, 355U	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	355, 355S, 355SC, 355U	
X0001-006	Return XML was malformed or invalid	355, 355S, 355SC, 355U	
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	355, 355S, 355SC, 355U	
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	355, 355S, 355SC, 355U	

Change Log 1

Rule Number	Rule Text	Form	Changes
F355x-160	Apportionment percentage on Schedule B may not exceed 100%.	355, 355S, 355U	NEW
F355x-165	Apportionment percentage on Schedule B must match Schedule F, Line 5.	355, 355S, 355U	NEW
F355x-170	Apportionment percentage on Schedule D does not equal the apportionment percentage shown on Schedule B.	355, 355S, 355U	NEW
355x-175	Total Income reported on Schedule FE, Line 9 is calculated incorrectly.	355, 355S, 355U	NEW
355x-180	Total Deductions reported on Schedule FE, Line 17 is calculated incorrectly.	355, 355S, 355U	NEW
355x-185	Net Income or loss before extraordinary items is calculated incorrectly.	355, 355S, 355U	NEW
F355U-432	Only Business Corporations may be Insurance Mutual Holding Companies.	U-ST	NEW
F355U-435	Insurance Mutual Holding Corporations are not subject to a non-income Measure of Excise	U-ST	NEW
F355U-440	Members with a different Fiscal Year End than the group pay the non-income measure of excise at the end of their separate taxable year.	U-ST	NEW
F355U-445	Business Corporations are subject to a non-income measure of excise and must attach Schedules A, B and either Schedule C, D or RNW.	U-ST	NEW
F355U-450	Schedule F-2 must be attached for Section 38 Manufacturers and Mutual Fund Service companies	U-ST	NEW
F355U-455	At least 1 Schedule U-MSI must be attached for each taxable member unless the member is claiming exemption from income taxation (U-ST, Line 2).	U-ST	NEW
F355U-460	Member's Tangible Property Percentage (U-ST, Line 31) must equal Schedule B, Line 15.	U-ST	NEW
F355U-465	Member's Taxable Tangible Property (U-ST, Line 32) must equal Schedule C, Line 4	U-ST	NEW
F355U-425	Member's Taxable Net Worth (U-ST, Line 33) must equal Schedule D, Line 5 or Member's Schedule RNW, Line 8	U-ST	NEW
F355U-470	Number of months in the member's taxable year does not match the period specified in the header of Schedule U-ST.	U-ST	NEW
F355U-475	Non-income measure of excise on Schedule U-ST, line 35 is calculated incorrectly.	U-ST	NEW
355U-480	Total Excise after credits on schedule U-TM must equal form 355U, line 27.	U-TM	NEW
355U-485	The Schedule RF, line 5, Conservation Land Credit requires a valid certificate number.	U-RF	NEW
F355U-011	The Form 355U, Line 16 number of taxable members does not agree with the number of schedules 355U-ST submitted with the return not claiming exemption	355U	Edited

Rule Number	Rule Text	Form	Changes
F355U-012	The Form 355U, Line 19 number of US schedules M-3 filed does not agree with the number of schedules NIR submitted with the return.	355U	<u>Edited</u>
F355U-013	The Form 355U, line 21 , Total Financial Institution Excise amount does not agree with Schedule(s) 355U-ST, line 37 .	355U	<u>Edited</u>
F355U-014	The Form 355U, line 22 , Total Utility Excise amount does not agree with Schedule(s) 355U-ST, line 37 .	355U	<u>Edited</u>
F355U-015	The Form 355U, line 23 , Total Business Corporation Excise amount does not agree with Schedule(s) 355U-ST, line 37 .	355U	<u>Edited</u>
F355U-016	The Form 355U, line 24 , Total Excise amount has been calculated incorrectly.	355U	<u>Edited</u>
F355U-017	The Form 355U, line 25 , credits taken using own credits amount does not agree with Schedule(s) 355U-ST, line 38 .	355U	<u>Edited</u>
F355U-018	The Form 355U, line 26 , credits taken under sharing amount does not agree with Schedule(s) 355U-ST, line 39 .	355U	<u>Edited</u>
F355U-019	The Form 355U, line 27 , Excise Due amount has been calculated incorrectly.	355U	<u>Edited</u>
F355U-063	The Form 355U, Schedule U-ST, the answers to questions 5 & 6 may not both be Yes .	U-ST	<u>Edited</u>
F355U-064	The Form 355U, Schedule U-ST, line 11 Member's apportioned share of combined section 1231 amount does not agree with Schedule(s) 355U-MSI, line 33.	U-ST	<u>Edited</u>
F355U-065	The Form 355U, Schedule U-ST, line 12 Member's other section 1231 amount does not agree with Schedule(s) 355U-MTI, line 29.	U-ST	<u>Edited</u>
F355U-066	The Form 355U, Schedule U-ST, line 13 Member's total apportioned section 1231 gain amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-067	The Form 355U, Schedule U-ST, line 16 Member's apportioned share of capital gain amount does not agree with Schedule(s) 355U-MSI, line 31.	U-ST	<u>Edited</u>
F355U-068	The Form 355U, Schedule U-ST, line 17 Member's other capital gain amount does not agree with Schedule(s) 355U-MTI, line 28	U-ST	<u>Edited</u>
F355U-069	The Form 355U, Schedule U-ST, line 18 Members Net Massachusetts capital gain amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-070	The Form 355U, Schedule U-ST, line 20 Members net Massachusetts section 1231 loss amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-071	The Form 355U, Schedule U-ST, line 21 Members apportioned share of combined income amount does not agree with Schedule(s) 355U-MSI, line 26.	U-ST	<u>Edited</u>
F355U-072	The Form 355U, Schedule U-ST, line 22 Members Massachusetts income amount does not agree with Schedule(s) 355U-MTI, line 29	U-ST	<u>Edited</u>

Rule Number	Rule Text	Form	Changes
F355U-073	The Form 355U, Schedule U-ST, line 24 Members Total income allocated or apportioned to Massachusetts amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-074	The Form 355U, Schedule U-ST, line 25 Member's own NOL deduction does not match schedule U-NOL, line 58 or exceeds the amount allowable.	U-ST	<u>Edited</u>
F355U-075	The Form 355U, Schedule U-ST, line 26 Members Taxable income before deduction of shared NOL amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-076	The Form 355U, Schedule U-ST, line 27 Member's deduction of shared NOL amount does not match the total from schedule(s) U-NOLS or exceeds the amount allowable.	U-ST	<u>Edited</u>
F355U-077	The Form 355U, Schedule U-ST, line 28 Member's taxable income amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-078	The Form 355U, Schedule U-ST, line 29 applicable tax rate amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-079	The Form 355U, Schedule U-ST, line 30 income measure of excise amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-080	The Form 355U, Schedule U-ST, line 36 Members other excise must be ≥ 0	U-ST	<u>Edited</u>
F355U-081	The Form 355U, Schedule U-ST, line 37 amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-082	The Form 355U, Schedule U-ST, line 38 Members own credit amount does not agree with the total on all Schedule(s) 355 U-IC, line 36 .	U-ST	<u>Edited</u>
F355U-083	The Form 355U, Schedule U-ST, line 39 credits of other corporations amount does not agree with the total on all Schedule(s) 355 U-IC, line 37 .	U-ST	<u>Edited</u>
F355U-084	The Form 355U, Schedule U-ST, line 40 Members total credits against excise amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-085	The Form 355U, Schedule U-ST, line 41 Members net tax liability amount has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-115	The Schedule U-NOL, Line 1 amount must match schedule U-ST, Line 24 .	U-NOL	<u>Edited</u>
F355U-158	The Schedule U-NOL, line 51, Post apportionment amount of separate NOL has been calculated incorrectly.	U-NOL	<u>Deleted</u>
F355U-195	The Schedule U-IC, line 1, Members total tax before credits has been entered incorrectly.	U-IC	<u>Edited</u>
F355U-196	The Schedule U-IC, line 3, Members other tax amount has been entered incorrectly.	U-IC	<u>Deleted</u>
F355U-197	The Schedule U-IC, line 4, Members total excise amount has been calculated incorrectly.	U-IC	<u>Deleted</u>
F355U-198	The Schedule U-IC, line 4 , EOAC credit amount does not match the amount from schedule EOAC, line 17b or schedule EOAC is not included for this member.	U-IC	<u>Edited</u>

Rule Number	Rule Text	Form	Changes
F355U-199	The Schedule U-IC, line 5 , ITC credit amount does not match the amount from schedule H, Part 3, line 7 or schedule H is not included for this member.	U-IC	<u>Edited</u>
F355U-200	The Schedule U-IC, line 6 , VP credit amount does not match the amount from schedule VP, line 7 or schedule VP is not included for this member	U-IC	<u>Edited</u>
F355U-201	The Schedule U-IC, line 7 , BC credit amount does not match the amount from schedule BC, line 18b or certificate number is invalid.	U-IC	<u>Edited</u>
F355U-202	The Schedule U-IC, line 9 , total of this member's EDIP, EOAC, ITC, VP and BC used this year amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-203	The Schedule U-IC, line 10 , total of this member's EDIP, EOAC, ITC, VP and BC allowed to affiliates does not match amounts shown on schedules U-CS or exceeds own credit available < report total from schedules U-CS, these credits checked.	U-IC	<u>Edited</u>
F355U-204	The Schedule U-IC, line 11 , total of this member's own EDIP, EOAC, ITC, VP and BC used against its excise amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-205	The Schedule U-IC, line 12 , total of other members' EDIP, EOAC, ITC, VP and BC used by this member amount does not match the totals on schedules U-CS identifying the contributing members.	U-IC	<u>Edited</u>
F355U-206	The Schedule U-IC, line 13 , total EDIP, EOAC, ITC, VP and BC used by this member against its own excise amount has been calculated incorrectly or exceeds amount allowable against excise.	U-IC	<u>Edited</u>
F355U-207	The Schedule U-IC, line 14 , total of this members Section 38M research credits taken does not match the amount on schedule RC, Part 2 line 16 or schedule RC is not attached for this member.	U-IC	<u>Edited</u>
F355U-208	The Schedule U-IC, line 15 , total of this member's Section 38M research credit allowed to affiliates does not match amounts shown on schedules U-CS or exceeds own credit available < report total from schedules U-CS, Research credit checked >.	U-IC	<u>Edited</u>
F355U-209	The Schedule U-IC, line 16 , total of this members Section 38M credits used against its own excise has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-210	The Schedule U-IC, line 17 , total of other members' Section 38M research credits used by this member does not match the totals shown on schedules U-CS identifying the contributing members.	U-IC	<u>Edited</u>
F355U-211	The Schedule U-IC, line 18 , total of all Section 38M credits used by this member amount has been calculated incorrectly or exceeds amount allowable against excise.	U-IC	<u>Edited</u>
F355U-212	The Schedule U-IC, line 19 , Harbor Maintenance Tax Credit amount exceeds the amount available on schedule HM line 4 or Schedule HM is not attached for this member	U-IC	<u>Edited</u>
F355U-214	The Schedule U-IC, line 24 , Film Incentive Credit requires a valid certificate number on line 25 .	U-IC	<u>Edited</u>

Rule Number	Rule Text	Form	Changes
F355U-215	The Schedule U-IC, line 26 , Medical Device Credit requires a valid certificate number on line 27 .	U-IC	<u>Edited</u>
F355U-216	The Schedule U-IC, line 31 , Total of this member's other credits amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-217	The Schedule U-IC, line 32 , total of this member's other credits allowed to affiliates may not exceed the amount on line 31 .	U-IC	<u>Edited</u>
F355U-218	The Schedule U-IC, line 32 , total of this member's other credits allowed to affiliates does not match amounts shown on schedules U-CS	U-IC	<u>Edited</u>
F355U-219	The Schedule U-IC, line 33 , Total of this member's other credits being used against its own excise has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-220	The Schedule U-IC, line 34 , total of other members' miscellaneous credits used by this member does not match the totals shown on schedules U-CS identifying the contributing members.	U-IC	<u>Edited</u>
F355U-221	The Schedule U-IC, line 35 , total of other credits used by this member amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-222	The Schedule U-IC, line 36 , Total of member's own credits used against excise amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-223	The Schedule U-IC, line 40, Total of member's own credits being used against excise reported separately has been calculated incorrectly.	U-IC	<u>Deleted</u>
F355U-224	The Schedule U-IC, line 41, Total of members own credits used against excise included in this return amount has been calculated incorrectly.	U-IC	<u>Deleted</u>
F355U-225	The Schedule U-IC, line 37 , credits from other members used against this corporation's amount has been calculated incorrectly.	U-IC	<u>Edited</u>
F355U-315	The Form 355U, Schedule U-ST, line 15 Member's section 1231 gains eligible to be treated as capital gain amount has been calculated incorrectly.	U-DRD	<u>Edited</u>
F355U-320	The Form 355U, Schedule U-ST, line 19 Members s 1231 gains treated as ordinary gains has been calculated incorrectly.	U-ST	<u>Edited</u>
F355U-325	The Form 355U, Schedule U-ST, Line 33 amount is incorrect. Business corporations report taxes other than recapture tax or tax on installment sales on Form 355 or 355S.	U-ST	<u>Deleted</u>
F355U-330	The Schedule U-ST, line 42 , pass through entity withholding amount does not agree with the Schedule U-IC, line 39 .	U-ST	<u>Edited</u>
F355U-335	The Schedule U-ST, line 43 , refundable credits amount does not agree with the Schedule U-RF, line 6 or schedule U-RF is not attached for the member.	U-ST	<u>Edited</u>
F355U-365	The Schedule U-IC, line 2 , Member's EDIP credit amount does not match the amount from schedule EDIP, Part 2, line 3 or certificate number is missing or invalid	U-MTI	<u>Edited</u>

Rule Number	Rule Text	Form	Changes
F355U-370	The Schedule U-IC, line 20 , Low Income Housing Credit requires a valid building ID number on line 21 .	U-IC	<u>Edited</u>
F355U-375	The Schedule U-IC, line 22 , Historic Rehabilitation Credit requires a valid certificate number on line 23 .	U-IC	<u>Edited</u>
F355U-380	The Schedule U-IC, line 39 pass through entity withholding amount requires a valid payer identification Number	U-IC	<u>Edited</u>
F355U-385	The amount of pass through entity withholding applied to the separate non-income measure return may not exceed the excise due on that return	U-IC	<u>Deleted</u>
F355U-390	The total of the pass through entity withholding applied on lines 45 and 46 must match the amount on line 44.	U-IC	<u>Deleted</u>
F355U-395	The number of Schedules CIR must be at least equal to the number of Schedules U-M indicating data shown is from a consolidated return as filed.	U-IC	<u>Deleted</u>
F355U-405	The Schedule U-RF, line 6 , Total refundable credits amount has been calculated incorrectly.	CIR	<u>Edited</u>
F355U-410	The Schedule CG, Part 1, Line 9, total payments applied to the 355U amount has been calculated incorrectly.	U-RF	<u>Deleted</u>
F355U-420	The Schedule CG, Part 1, Line 8, total payments applied amount is not equal to the sum of the individual members' amounts on from all Schedule CG, Part Three, line 8.	CG	<u>Deleted</u>
F355U-425	The Schedule CG, Part 3, Line 8, amount cannot be greater than the amount on Part 3, line 1 for the same member.	CG	<u>Deleted</u>
SCH-CR-019	The Schedule CR, Refundable Credits, line 2, Refundable Dairy Credit requires a valid certificate number.	355, 355S	Deleted
SCH-RF-001	The Schedule RF, Refundable Credits, line 2, Refundable Dairy Credit requires a valid certificate number.	355, 355S	New
SCH-RF-005	The Schedule RF, Refundable Credits, line 5, Conservation Land Credit requires a valid certificate number.	355, 355S	New

Change Log 2

Rule Number	Rule Text	Form	Changes
F355x-120	The Form 355x, line 5, "Is the corporation filing a Massachusetts unitary return" is checked "Yes" and the Schedule CG is not present.	355, 355S	Deleted
F355U-157	The Schedule U-NOL, line 49, Remaining pre-apportionment NOL amount has been calculated incorrectly.	U-NOL	<u>Deleted</u>
F355U-160	The Schedule U-NOL, line 49 , Post apportionment loss available has been calculated incorrectly.	U-NOL	Edited
F355U-161	The Schedule U-NOL, line 50 , Deduction of pre-combination NOL exceeds limitation shown on line 2 or the available loss on line 49 .	U-NOL	Edited
F355U-163	The Schedule U-NOL, line 51 , Amount of NOL not used amount has been calculated incorrectly.	U-NOL	Edited
F355U-164	The Schedule U-NOL, line 52 , Amount of NOL shared exceeds maximum allowable.	U-NOL	Edited
F355U-166	The Schedule U-NOL, line 53 , Member's NOL remaining at year end amount has been calculated incorrectly.	U-NOL	Edited
F355U-170	The Schedule U-NOL, line 54 , Member's total own NOL utilized amount has been calculated incorrectly.	U-NOL	Edited
F355U-171	The Schedule U-NOL, line 55 , Member's total NOL shared amount has been calculated incorrectly.	U-NOL	Edited
F355U-172	The Schedule U-NOL, line 56 , Member's total NOL from prior years available for carryover has been calculated incorrectly.	U-NOL	Edited
355U-490	The Form 355U, Line 29, Excise due plus voluntary contribution amount has been calculated incorrectly.	355U	NEW

Change Log 3

Rule Number	Rule Text	Form	Changes
F355x-015	The Form 355x, Excise Calculation, Line 6 (355), Line 9 (355S), Excise before Credits Income amount has been calculated incorrectly.	355, 355S	Edited
F355x-145	The Schedule RF, line 6 , Total Refundable Credit amount has been calculated incorrectly.	355, 355S	Edited
F355U-415	The Schedule CG, Part 1, Lines 2-7 ; one or more amounts are not equal to the sum of the corresponding line on the Schedule CG, Part Three and Four . Please check your acknowledgement for the line(s) affected.	CG	<u>Edited</u>
SCH-E-2-006	The Schedule E-2, Line 5e amount has been calculated incorrectly.	355, 355S	Deleted
F355U-446	Business Corporations that are not fiscalized are required to file a Schedule CD with their Schedule U-ST.	U-ST	NEW