



Commonwealth of Massachusetts

Department of Revenue

Tax Year 2008 Corporate Business Rules

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

Rule Number	Rule Text	Form	Changes
F355x-002	The Form 355x, Registration Information, Line 4 (355, 355C), Line 4 (355S) or Line 13 (355SC), is yes, but the FID of the Parent Corporation, Line 10 (355, 355C, 355S), or line 14 (355SC) is not a valid FID.	355, 355S, 355C, 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, 355C, 355S	
F355x-004	The Form 355x, Excise Calculation, Line 1 and Line 2 are both populated, only one Line item can be populated.	355, 355C, 355S	
F355x-005	The Form 355x, Excise Calculation, Line 1, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	355, 355S, 355C	
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, 355C	
F355x-007	The Form 355x, Excise Calculation, Line 2, Taxable Net Worth amount has been calculated incorrectly.	355, 355S, 355C	
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, 355C	
F355x-009	The Form 355x, Excise Calculation, Line 3, Massachusetts Taxable Income amount (355) or Qualifying Taxable Income amount (355S) or Principal Reporting Corporations amount (355C) has been calculated incorrectly.	355, 355S, 355C	Text Change
F355x-010	The Form 355x, Excise Calculation, Line 4, (355, 355C), Line 7 (355S) Credit Recapture amount is greater than zero and the Schedule H-2 or the Schedule H is not present.	355, 355S, 355C	
F355x-015	The Form 355x, Excise Calculation, Line 5 (355, 355C), Line 8 (355S), Excise before Credits Income amount has been calculated incorrectly.	355, 355S, 355C	
F355x-021	The Form 355x, Excise Calculation, Line 7 (355, 355C), Line 10 (355S), or Computation of Excise, Line 14 (355SC), Excise after Credits amount has been calculated incorrectly.	355, 355S, 355C	
F355x-022	The Form 355x, registration information, Regulated Investment Company (RIC) is not checked, and the Excise Calculation, Line 8 (355, 355C), Line 11 (355S), or Computation of Excise, Line 15 (355SC), Minimum Excise must equal 456.	355, 355S, 355C, 355SC	
F355x-023	The Form 355x, Excise Calculation, Line 9 (355, 355C), Line 12 (355S), or Line 15 (355SC), Excise amount must be the greater of line 7 or 8 (355, 355c), the greater of Line 10 or 11 (355S) or the greater of Line 14 or 15 (355SC).	355, 355S, 355C, 355SC	
F355x-024	The Form 355x, Excise Calculation, Line 11 (355, 355C), Line 14 (355S), or Computation of Excise, Line 18 (355SC), Excise Due plus Voluntary Contribution amount has been calculated incorrectly.	355, 355S, 355C, 355SC	

Rule Number	Rule Text	Form	Changes
F355x-025	The Form 355x, Excise Calculation, Line 17 (355, 355C), Line 20 (355S), or Line 22 (355SC), Amount Overpaid has been calculated incorrectly.	355, 355S, 355C, 355SC	
F355x-026	The Form 355x, Excise Calculation, Line 18 (355, 355C), Line 21 (355S), or Line 23 (355SC) Amount Overpaid to be Credited is greater than the Amount Overpaid or has been calculated incorrectly.	355, 355S, 355C, 355SC	
F355x-027	The Form 355x, Excise Calculation, Line 19 (355, 355C), Line 22 (355S), or Line 24 (355SC), Amount Overpaid to be Refunded is greater than the Amount Overpaid or has been calculated incorrectly.	355, 355S, 355C, 355SC	
F355x-028	The Form 355x, Excise Calculation, Line 20 (355, 355C), Line 23 (355S), or Line 25 (355SC), Balance Due Amount has been calculated incorrectly.	355, 355S, 355C, 355SC	
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, 355C	
F355x-031	The Form 355x, Schedule A, Line 11, Total Tangible Assets amount has been calculated incorrectly.	355, 355S, 355C	
F355x-032	The Form 355x, Schedule A, Line 18, Total Assets amount has been calculated incorrectly.	355, 355S, 355C	
F355x-033	The Form 355x, Schedule A, Line 31, Total Capital amount has been calculated incorrectly.	355, 355S, 355C	
F355x-034	The Form 355x, Schedule A, Line 33, Total Liabilities and Capital amount has been calculated incorrectly.	355, 355S, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
F355x-041	The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount has been calculated incorrectly.	355, 355S, 355C	
F355x-042	The Form 355x, Schedule B, Line 7 Massachusetts Tangible Property NOT Taxed Locally amount has been calculated incorrectly.	355, 355S, 355C	
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, 355C	
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, 355C	

Rule Number	Rule Text	Form	Changes
F355x-045	The Form 355x, Schedule B, Line 10, Total Assets not Taxed Locally amounts has been calculated incorrectly.	355, 355S, 355C	
F355x-046	The Form 355x, Schedule B, Line 12, Assets subject to Allocation amount has been calculated incorrectly.	355, 355S, 355C	
F355x-048	The Form 355x, Schedule B, Line 14, Allocated Assets amount has been calculated incorrectly.	355, 355S, 355C	
F355x-049	The Form 355x, Schedule B, Line 15, Tangible Property Percentage has been calculated incorrectly.	355, 355S, 355C	
F355x-050	The Form 355x, Schedule C is populated when the percentage from Schedule B, Line 15 is less than 10%	355, 355S, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
F355x-057	The Form 355x, Schedule C, Line 3, Total Exempt Massachusetts Tangible Property amount has been calculated incorrectly.	355, 355S, 355C	
F355x-058	The Form 355x, Schedule C, Line 4, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	355, 355S, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
F355x-064	The Form 355x, Schedule D, Line 5, Net Value of Massachusetts Property Taxed Locally amount has been calculated incorrectly.	355, 355S, 355C	

Rule Number	Rule Text	Form	Changes
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, 355C	
F355x-066	The Form 355x, Schedule D, Line 7, Deductions from Total Assets amount has been calculated incorrectly.	355, 355S, 355C	
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, 355C	
F355x-069	The Form 355x, Schedule D, Line 10, Taxable Net Worth using Domestic Corporation Calculation amount has been calculated incorrectly.	355, 355S, 355C	
F355x-070	The Form 355x, Schedule E-1, Line 7, Total Taxable Dividends amount has been calculated incorrectly.	355, 355S, 355C	
F355x-071	The Form 355x, Schedule E-1, Line 8, Dividends eligible for deduction amount has been calculated incorrectly.	355, 355S, 355C	
F355x-072	The Form 355x, Schedule E-1, Line 9, Dividends deduction amount has been calculated incorrectly.	355, 355S, 355C	
F355x-073	The Form 355x, Schedule E or Schedule E-CG, the FID does not match the FID on the Form 355x, page 1	355, 355S, 355C	
F355x-074	The Form 355x, Schedule E or Schedule E-CG, Line 6, Adjusted Net Federal Income amount has been calculated incorrectly.	355, 355S, 355C	
F355x-075	The Form 355x, Schedule E or Schedule E-CG, Line 14, Adjusted Income after Massachusetts Add Backs amount has been calculated incorrectly.	355, 355S, 355C	
F355x-076	The Form 355x, Schedule E or Schedule E-CG, Line 19, Adjusted Income after Massachusetts Deductions amount has been calculated incorrectly.	355, 355S, 355C	
F355x-077	The Form 355x, Schedule E or Schedule E-CG, Line 20, Loss Carryover amount does not agree with the amount from Schedule E-2, Line 8 or Line 13 whichever applies.	355, 355S, 355C	
F355x-078	The Form 355x, Schedule E or Schedule E-CG, Line 21, Income Subject to Apportionment amount has been calculated incorrectly.	355, 355S, 355C	
F355x-079	The Form 355x, Schedule E or Schedule E-CG, Line 22, Income Apportionment Percentage cannot exceed 1.000000 (100%).	355, 355S, 355C	
F355x-080	The Form 355x, Schedule CD, Line 5a, Accelerated Depreciation less Standard Depreciation Equipment amount has been calculated incorrectly.	355, 355S, 355C	
F355x-081	The Form 355x, Schedule CD, Line 5b. Accelerated Depreciation less Standard Depreciation Rental Housing amount has been calculated incorrectly.	355, 355S, 355C	
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, 355C	
F355x-083	The Form 355x, Schedule CD, Line 5d, Accelerated Depreciation less Standard Depreciation Pollution Control Facilities amount has been calculated incorrectly.	355, 355S, 355C	

Rule Number	Rule Text	Form	Changes
F355x-084	The Form 355x was received with no Amended Flag and an original Form 355x has already been filed.	355, 355S, 355C, 355SC	
F355x-085	The Amended Form 355x was received where no original Form 355x has been filed.	355, 355S, 355C, 355SC	
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, 355C, 355SC	
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, 355C, 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, 355C, 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, 355C, 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, 355C, 355SC	
F355x-091	The Form 355x, Schedule E or E-CG, line 22 is less than 1.0 (100%) and does not agree with Schedule F, line 5, or Schedule F line 5 is missing.	355, 355S, 355C	
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 or E-CGs submitted.	355, 355S, 355C	
F355x-093	The Form 355X, If Registration Information, Line 2 is Section 38 Manufacture and the return cannot attach multiple schedules E, E-CG and/or schedules F.	355, 355S, 355C	
F355x-094	There are two Schedules E-2 attached and Mutual Fund Service is No.	355, 355S, 355C	
F355x-096	The Form 355X, Real Estate Investment Trust (REIT) is No and Schedule RNW is attached.	355, 355S, 355C	
F355x-097	The Form 355x, Schedule RNW, line 1 Total Assets, does not agree with the amount from Schedule A, line 18.	355, 355S, 355C	
F355x-098	The Form 355x, Schedule RNW, line 2 Total Liabilities, does not agree with the amount from Schedule A, line 26.	355, 355S, 355C	
F355x-099	The Form 355x, Schedule RNW, line 3 Net Worth has been calculated incorrectly.	355, 355S, 355C	
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, 355C	
F355x-101	The Form 355x, Schedule RNW, line 6 Total Massachusetts Assets has been calculated incorrectly.	355, 355S, 355C	
F355x-102	The Form 355x, Schedule RNW, line 7 REIT Apportionment Percentage has been calculated incorrectly.	355, 355S, 355C	
F355x-103	The Form 355x, Schedule RNW, line 8 Taxable Net Worth has been calculated incorrectly.	355, 355S, 355C	

Rule Number	Rule Text	Form	Changes
F355x-104	The Form 355x, Registration Information line 17 (355, 355C, 355S) or line 8 (355SC) Taxpayer Discloser Statement is Yes and no Schedule TDS is attached.	355, 355S, 355C, 355SC	
F355x-105	The Form 355x, Schedule E or E-CG, 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, 355C	
F355x-106	The Form 355x, Schedule E or E-CG, 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, 355C	
F355x-107	The Form 355x, Excise Calculation, Total Credits Amount, Line 6 (355, 355C) or line 9 (355S) does not agree with amount from Schedule CR, line 12.	355, 355S, 355C	Text Change
F355x-108	The Form 355x, Schedule F line 5 Massachusetts Apportionment Percentage cannot exceed 1.000000 (100%)	355, 355S, 355C	
F355x-109	The Return ID associated with this FID has already been used in this file.	355, 355C 355S, 355SC, 355-7004	
F355x-110	The Form 355x, Schedule E or E-CG, amounts on Line 17 or 18 can not exceed amounts reported on line 10 or 11, respectively.	355, 355S, 355C	
F355x-111	The Form 355x, Excise Calculation, Line 15 (355, 355C) or Line 18 (355S) does not agree with the amount from Schedule RFC, Line 5, or the sum of Schedules RFC, Line 5	355, 355S, 355C	
F355x-112	The Form 355x, Registration Information Line 2, Mutual Fund Service Corporation is yes but Schedule F-2 is missing.	355, 355S, 355C	
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, 355C	
F355C-001	The Form 355C, Registration Information, Line 4, is No, therefore the Form 355C should not be used.	355C	
F355C-003	The Form 355C, Schedule CG must be present for the Principal Reporting Corporation.	355C	
F355C-014	The Form 355C, Schedule E-CG, Line 29, Total Excise due for Determining Allowable Credits amount has been calculated incorrectly.	355C	
F355C-016	The Form 355C, Excise Calculation line 3 of the principal reporting corporation does not match amount listed on Schedule CIR Column J, line 26.	355C	
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, Registration Information, Line 4 = No and Schedule(s) SK-1 is missing.	355S	
F355SC-001	The Form 355SC, Computation of Excise, Line 4, Massachusetts Gross Income has been calculated incorrectly.	355SC	

Rule Number	Rule Text	Form	Changes
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 Schedule H, Part 4, Line 7.	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	Text Edit
F355SC-009	The Form 355SC, Schedule A, Line 13, Total Assets Amount for the End of Tax Year has been calculated incorrectly.	355SC	Text Edit
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	
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	
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-CG-001	The Schedule CG, FID is not the FID of the Principal Reporting Corporation.	355C	

Rule Number	Rule Text	Form	Changes
SCH-CG-006	The Schedule CG, Principal Reporting Corporation, Line 1, Total Excise Due amount does not match the amount from Form 355C, Excise Calculation line 11.	355C	
SCH-CG-007	The Schedule CG, Principal Reporting Corporation, Line 2, Allocated Overpayment amount does not match the amount from Form 355C, Excise Calculation line 12.	355C	
SCH-CG-008	The Schedule CG, Principal Reporting Corporation, Line 7, Allocated Amount Paid with Extension amount does not match the amount from Form 355C, Excise Calculation line 14.	355C	
SCH-CG-009	The Schedule CG, Principal Reporting Corporation, Line 8, Amount paid with Return amount does not match the sum of Form 355C, Excise Calculation lines 23 plus line 15.	355C	
SCH-CG-010	The Schedule CG, Subsidiary Corporation, Line 1, Total Excise Due amount does not match the amount from Form 355C, Excise Calculation line 11.	355C	
SCH-CG-011	The Schedule CG, Subsidiary Corporation, Line 2, Allocated Overpayment amount does not match the amount from Form 355C, Excise Calculation line 12.	355C	
SCH-CG-012	The Schedule CG, Subsidiary Corporation, Line 7, Allocated Amount Paid with Extension amount does not match the amount from Form 355C, Excise Calculation line 14.	355C	
SCH-CG-013	The Schedule CG, Subsidiary Corporation, Line 8, Amount paid with Return amount does not match the sum of Form 355C, Excise Calculation lines 23 plus line 15.	355C	
SCH-CG-014	The FID of one or more subsidiaries is invalid or missing	355C	
SCH-CG-015	The Schedule CG, Total Tax Due and Payments, line 2, Overpayment, does not equal the sum of lines 2 Allocated Amounts from the Principal Reporting Corporation and all Subsidiary Corporations	355C	
SCH-CG-016	The Schedule CG, Total Tax Due and Payments, line 7 Amount Paid with Extension, does not equal the sum of lines 7 Allocated Amounts from the Principal Reporting Corporation and all Subsidiary Corporations	355C	
SCH-CG-017	The Schedule CG, Total Tax Due and Payments, line 8, Amount Paid with Return, does not equal the sum of lines 8 Allocated Amounts from the Principal Reporting Corporation and all Subsidiary Corporations.	355C	
SCH-CIR-001	The Schedule CIR, Consolidated Income Reconciliation, FID is not the FID of the Principal Reporting Corporation or the CIR is not attached to the Principal Reporting Corporation Return.	355C	
SCH-CIR-002	The Schedule CIR, Consolidated Income Reconciliation, Column D, Separate Corporation US Net Income Total amount has been calculated incorrectly.	355 355C	
SCH-CIR-003	The Schedule CIR, Consolidated Income Reconciliation, Column J, Massachusetts Taxable Income Total amount has been calculated incorrectly.	355 355C	

Rule Number	Rule Text	Form	Changes
SCH-CIR-004	The Schedule CIR, Consolidated Income Reconciliation, FID is not the FID on page one of the return.	355	
SCH-CR-001	The Schedule CR, Other Corporate Credits, line 1, Economic Opportunity Area Credit does not agree with the amount from Schedule H, Part 4 line 26.	355, 355S,	
SCH-CR-002	The Schedule CR, Other Corporate Credits, line 2, 3% Credit for Certain New or Expanded Investments does not agree with the amount from Schedule H, Part 4 line 13.	355, 355S, 355C	
SCH-CR-003	The Schedule CR, Other Corporate Credits, line 3, Vanpool Credit, does not agree with the amount from Schedule H, Part 4 Line 7.	355, 355S, 355C	
SCH-CR-005	The Schedule CR, Other Corporate Credits, line 4, Research Credit, does not agree with the amount from Schedule RC, Part 2, Line 14 or 24.	355, 355S, 355C	
SCH-CR-006	The Schedule CR, Other Corporate Credits, line 5, Harbor Maintenance Tax Credit, does not agree with the amount from Schedule HM, line 18.	355, 355S, 355C	Text Change.
SCH-CR-007	The Schedule CR, Other Corporate Credits, line 6, Full Employment Credit, does not agree with the amount from Schedule FEC, line 25.	355, 355S, 355C	Text Change.
SCH-CR-008	The Schedule CR, Other Corporate Credits, line 7, Brownsfield Credit, does not agree with the amount from Schedule BC, line 10.	355, 355S, 355C	
SCH-CR-013	The Schedule CR, line 10, Film Incentive Credit, requires a certificate number.	355, 355S, 355C	Text Change.
SCH-CR-015	The Schedule CR, line 12, Total Credits has been calculated incorrectly.	355, 355S, 355C	Text Change.
SCH-E-2-001	The Schedule E-2, the FID does not match the FID on the Form 355x, page 1.	355, 355S, 355C	
SCH-E-2-002	The Schedule E-2, Part 1 General Operating Loss, Line 1d amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-003	The Schedule E-2, Part 1 General Operating Loss, Line 2d amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-004	The Schedule E-2, Part 1 General Operating Loss, Line 3d amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-005	The Schedule E-2, Part 1 General Operating Loss, Line 4d amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-006	The Schedule E-2, Part 1 General Operating Loss, Line 5d amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-007	The Schedule E-2, Part 1 General Operating Loss, Line 6, Total Available Loss amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-009	The Schedule E-2, Part 1 General Operating Loss, Line 8, Loss Carryover Deduction amount has been calculated incorrectly and/or does not agree with the amount from Schedule E or Schedule E-CG, Line 20	355, 355S, 355C	
SCH-E-2-010	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 9e amount has been calculated incorrectly	355, 355S, 355C	

Rule Number	Rule Text	Form	Changes
SCH-E-2-011	The Schedule E-2 Part 2 New Corporation Net Operating Loss, Line 10e amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-012	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 11e amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-013	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 12e amount has been calculated incorrectly	355, 355S, 355C	
SCH-E-2-014	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 13, Loss Carryover Deduction amount has been calculated incorrectly and/or does not agree with the amount from Schedule E or Schedule E-CG, Line 20	355, 355S, 355C	
SCH-M-1-001	The Schedule M-1 is missing and is required for this return (355, 355C, 355S Schedule S, Line 17 is \$6M or greater).	355, 355S, 355C	
SCH-M-1-002	The Schedule M-1, Book to Tax Reconciliation, Line 3 Gross Profit, Column A, Separate Company Return amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-003	The Schedule M-1, Book to Tax Reconciliation, Line 3 Gross Profit, Column B, Intercompany Eliminations amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-004	The Schedule M-1, Book to Tax Reconciliation, Line 3 Gross Profit, Column C, Consolidation Adjustments amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-005	The Schedule M-1, Book to Tax Reconciliation, Line 11 Total Income, Column A, Separate Company Return amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-006	The Schedule M-1, Book to Tax Reconciliation, Line 11 Total Income, Column B, Intercompany Eliminations amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-007	The Schedule M-1, Book to Tax Reconciliation, Line 11 Total Income Column C, Consolidation Adjustments amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-008	The Schedule M-1, Book to Tax Reconciliation, Line 27 Total Deductions, Column A, Separate Company Return amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-009	The Schedule M-1, Book to Tax Reconciliation, Line 27 Total Deductions, Column B, Intercompany Eliminations amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-010	The Schedule M-1, Book to Tax Reconciliation, Line 27 Total Deductions, Column C, Consolidation Adjustments amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-011	The Schedule M-1, Book to Tax Reconciliation, Line 28 Taxable Income Before NOL, Column A, Separate Company Return amount has been calculated incorrectly.	355, 355S, 355C	
SCH-M-1-012	The Schedule M-1, Book to Tax Reconciliation, Line 28 Taxable Income Before NOL, Column B, Intercompany Eliminations amount has been calculated incorrectly.	355, 355S, 355C	

Rule Number	Rule Text	Form	Changes
SCH-M-1-013	The Schedule M-1, Book to Tax Reconciliation, Line 28 Taxable Income Before NOL, Column C, Consolidation Adjustments amount has been calculated incorrectly.	355, 355S, 355C	
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 or E-CG Line 4 or the sum of Schedule E or E-CG Lines 4 for Mutual Fund Service corporations.	355, 355S, 355C	
SCH-M-1-015	The Schedule M-1, Book to Tax Reconciliation, Column D, Amount included in Consolidated Return amount, one or more lines (lines 1-28) have been calculated incorrectly	355, 355S, 355C	
SCH-NIR-001	The Schedule NIR, Net Income Reconciliation, the FID is not the FID on page one of the return.	355, 355S, 355C	
SCH-NIR-002	The Schedule NIR, Net Income Reconciliation, is required for the return and it is not attached.	355, 355S, 355C (Principal)	Text Change
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, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
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, 355C	
SCH-RFC-001	The Schedule RFC, Refundable Film Credit, the FID does not equal the FID on page one of the return.	355, 355S, 355C	
SCH-RFC-002	The Schedule RFC, Refundable Film Credit, Line 2, Tax After Credits, does not agree with amount from Line 7 (355, 355C) or Line 10 (355S).	355, 355S, 355C	
SCH-RFC-003	The Schedule RFC, Refundable Film Credit, Line 3, amount has been calculated incorrectly.	355, 355S, 355C	
SCH-RFC-004	The Schedule RFC, Refundable Film Credit, Line 4, amount has been calculated incorrectly.	355, 355S, 355C	
SCH-RFC-005	The Schedule RFC, Refundable Film Credit, Line 5 amount has been calculated incorrectly.	355, 355S, 355C	

Rule Number	Rule Text	Form	Changes
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	
R0000-001	The return type must be specified for each return in the return header.	355, 355S, 355C, 355SC	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	355, 355S, 355C, 355SC	
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, 355C, 355SC	
R0000-004	SSN of the Preparer is invalid or missing.	355, 355S, 355C, 355SC, 355-7004	
R0000-005	EIN of the Preparer Firm is invalid or missing.	355, 355S, 355C, 355SC, 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, 355C, 355SC	
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	355, 355S, 355C, 355SC, 355-7004	

Rule Number	Rule Text	Form	Changes
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than or equal to the "Received Date".	355, 355S, 355C, 355SC	
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	355, 355S, 355C, 355SC	
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	355, 355S, 355C, 355SC, 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, 355C, 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, 355C, 355SC, 355-7004	
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	355, 355S, 355C, 355SC, 355-7004	
R0000-015	The Whole Dollar method must be used.	355, 355S, 355C, 355SC, 355-7004	
R0000-016	The vendor code is invalid or missing	355, 355S, 355C, 355SC, 355-7004	
R0000-017	The MACorporatePayment is missing one of the following: Routing Transit Number, Bank Account Number, or Payment Amount.	355, 355S, 355C, 355SC, 355-7004	
R0000-018	The Return ID associated with this FID has already been used in this file.	355, 355C 355S, 355SC 355-7004	
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	355, 355S, 355C, 355SC	
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, 355C, 355SC	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	355, 355S, 355C, 355SC	
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, 355C, 355SC	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	355, 355S, 355C, 355SC	
X0000-001	The XML data has failed schema validation	355, 355S, 355C, 355SC	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	355, 355S, 355C, 355SC	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	355, 355S, 355C, 355SC	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	355, 355S, 355C, 355SC	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	355, 355S, 355C, 355SC	
X0001-006	Return XML was malformed or invalid	355, 355S, 355C, 355SC	

Rule Number	Rule Text	Form	Changes
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	355, 355S, 355C, 355SC	
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	355, 355S, 355C, 355SC	

Change Log 1

Rule Number	Rule Text	Form	Changes
F355x-107	The Form 355x, Excise Calculation, Total Credits Amount, Line 6 (355, 355C) or line 9 (355S) does not agree with amount from Schedule CR, line 12.	355, 355S, 355C	Text Change
SCH-CR-006	The Schedule CR, Other Corporate Credits, line 5, Harbor Maintenance Tax Credit, does not agree with the amount from Schedule HM, line 18.	355, 355S, 355C	Text Change.
SCH-CR-007	The Schedule CR, Other Corporate Credits, line 6, Full Employment Credit, does not agree with the amount from Schedule FEC, line 25.	355, 355S, 355C	Text Change.
SCH-CR-011	The Schedule CR, Other Corporate Credits, line 10, Home Energy Efficiency Credit, is greater than the maximum amount allowed (\$1,000.)	355, 355S, 355C	Deleted.
SCH-CR-012	The Schedule CR, line 11 Solar Heat Credit is greater than the \$300.00 maximum allowed.	355, 355S, 355C	Deleted
SCH-CR-013	The Schedule CR, line 10, Film Incentive Credit, requires a certificate number.	355, 355S, 355C	Text Change.
SCH-CR-015	The Schedule CR, line 11, Total Credits has been calculated incorrectly.	355, 355S, 355C	Text Change.
SCH-NIR-002	The Schedule NIR, Net Income Reconciliation, is required for the return and it is not attached.	355, 355S, 355C (Principal)	Text Change

Change Log 2

Rule Number	Rule Text	Form	Changes
SCH-CR-015	The Schedule CR, line 12, Total Credits has been calculated incorrectly.	355, 355S, 355C	Text Change.

Change Log 3

Rule Number	Rule Text	Form	Changes
F355x-009	The Form 355x, Excise Calculation, Line 3, Massachusetts Taxable Income amount (355) or Qualifying Taxable Income amount (355S) or Principal Reporting Corporations amount (355C) has been calculated incorrectly.	355, 355S, 355C	Text Change

Change Log 4

Rule Number	Rule Text	Form	Changes
F355SC-008	The Form 355SC, Schedule A, Line 13, Total Assets Amount for the Beginning of Tax Year has been calculated incorrectly.	355SC	Text Edit
F355SC-009	The Form 355SC, Schedule A, Line 13, Total Assets Amount for the End of Tax Year has been calculated incorrectly.	355SC	Text Edit