



Commonwealth of Massachusetts

Department of Revenue

Tax Year 2009 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	Line Item Reference
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 5 (355), Line 8 (355S), Excise before Credits Income amount has been calculated incorrectly.	355, 355S	
F355x-021	The Form 355x, Excise Calculation, Line 7 (355), Line 10 (355S), or Computation of Excise, Line 14 (355SC), Excise after Credits amount has been calculated incorrectly.	355, 355S	
F355x-022	The Form 355x, Registration Information, Minimum Excise, Excise Calculation, Line 8 (355), Line 11 (355S), or Computation of Excise, Line 15 (355SC) amount must equal \$456 unless the return is a Regulated Investment Company (RIC) or is part of a unitary return.	355, 355S, 355SC	Edited
F355x-023	The Form 355x, Excise Calculation, Line 9 (355), Line 12 (355S), or Line 16 (355SC), Excise amount must be the greater of line 7 or 8 (355), the greater of Line 10 or 11 (355S) or the greater of Line 14 or 15 (355SC).	355, 355S, 355SC	
F355x-024	The Form 355x, Excise Calculation, Line 11 (355), Line 14 (355S), or Computation of Excise, Line 18 (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 17 (355), Line 20 (355S), or Line 22 (355SC), Amount Overpaid has been calculated incorrectly.	355, 355S, 355SC	
F355x-026	The Form 355x, Excise Calculation, Line 18 (355), 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, 355SC	
F355x-027	The Form 355x, Excise Calculation, Line 19 (355), 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, 355SC	
F355x-028	The Form 355x, Excise Calculation, Line 23 (355), Line 26 (355S), or Line 25 (355SC), Balance Due Amount has been calculated incorrectly.	355, 355S, 355SC	Line Item Reference
F355x-029	The Form 355x, Excise Calculation, Line 19 (355), or Line 22 (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	
F355x-032	The Form 355x, Schedule A, Line 18, Total Assets amount has been calculated incorrectly.	355, 355S	
F355x-033	The Form 355x, Schedule A, Line 31, Total Capital amount has been calculated incorrectly.	355, 355S	
F355x-034	The Form 355x, Schedule A, Line 33, Total Liabilities and Capital amount has been calculated incorrectly.	355, 355S	
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	
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	
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	
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	
F355x-041	The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount has been calculated incorrectly.	355, 355S	
F355x-042	The Form 355x, Schedule B, Line 7 Massachusetts Tangible Property NOT Taxed Locally amount has been calculated incorrectly.	355, 355S	
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	

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	
F355x-045	The Form 355x, Schedule B, Line 10, Total Assets not Taxed Locally amounts has been calculated incorrectly.	355, 355S	
F355x-046	The Form 355x, Schedule B, Line 12, Assets subject to Allocation amount has been calculated incorrectly.	355, 355S	
F355x-048	The Form 355x, Schedule B, Line 14, Allocated Assets amount has been calculated incorrectly.	355, 355S	
F355x-049	The Form 355x, Schedule B, Line 15, Tangible Property Percentage has been calculated incorrectly.	355, 355S	
F355x-050	The Form 355x, Schedule C is populated when the percentage from Schedule B, Line 15 is less than 10%	355, 355S	
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	
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	
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	
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	
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	
F355x-057	The Form 355x, Schedule C, Line 3, Total Exempt Massachusetts Tangible Property amount has been calculated incorrectly.	355, 355S	
F355x-058	The Form 355x, Schedule C, Line 4, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	355, 355S	
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, Adjusted Income after Massachusetts Deductions amount has been calculated incorrectly.	355, 355S	
F355x-077	The Form 355x, Schedule E, Line 20, Loss Carryover amount does not agree with the amount from Schedule E-2, Line 8 or Line 13 whichever applies.	355, 355S	
F355x-078	The Form 355x, Schedule E, Line 21, Income Subject to Apportionment amount has been calculated incorrectly.	355, 355S	
F355x-079	The Form 355x, Schedule, Line 22, 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	
F355x-081	The Form 355x, Schedule CD, Line 5b. Accelerated Depreciation less Standard Depreciation Rental Housing amount has been calculated incorrectly.	355, 355S	
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	

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	
F355x-084	The Form 355x was received with no Amended Flag and an original Form 355x has already been filed.	355, 355S, 355SC	
F355x-085	The Amended Form 355x was received where no original Form 355x has been filed.	355, 355S, 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, 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, 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 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	
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	
F355x-098	The Form 355x, Schedule RNW, line 2 Total Liabilities, does not agree with the amount from Schedule A, line 26.	355, 355S	
F355x-099	The Form 355x, Schedule RNW, line 3 Net Worth has been calculated incorrectly.	355, 355S	
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	
F355x-101	The Form 355x, Schedule RNW, line 6 Total Massachusetts Assets has been calculated incorrectly.	355, 355S	

Rule Number	Rule Text	Form	Changes
F355x-102	The Form 355x, Schedule RNW, line 7 REIT Apportionment Percentage has been calculated incorrectly.	355, 355S	
F355x-103	The Form 355x, Schedule RNW, line 8 Taxable Net Worth has been calculated incorrectly.	355, 355S	
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 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	
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	
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 12.	355, 355S	
F355x-108	The Form 355x, Schedule F line 5 Massachusetts Apportionment Percentage cannot exceed 1.000000 (100%)	355, 355S	
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	
F355x-111	The Form 355x, Excise Calculation, Line 15 (355) 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	
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	
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	New
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	

Rule Number	Rule Text	Form	Changes
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	
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-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	

Rule Number	Rule Text	Form	Changes
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,	Deleted
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 3, line 7.	355, 355S	Edited Text
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	Deleted
SCH-CR-005	The Schedule CR, Other Corporate Credits, line 4, Research Credit, does not agree with the amount from Schedule RC, Part 2, Line14.	355, 355S	
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 21.	355, 355S	
SCH-CR-007	The Schedule CR, Other Corporate Credits, line 6, Full Employment Credit, does not agree with the amount from Schedule FEC, line 29.	355, 355S	Edited Text
SCH-CR-008	The Schedule CR, Other Corporate Credits, line 7, Brownsfield Credit, does not agree with the amount from Schedule BC, line 16.	355, 355S	Edited Text
SCH-CR-013	The Schedule CR, line 10, Film Incentive Credit, requires a certificate number.	355, 355S	
SCH-CR-015	The Schedule CR, line 15, Total Credits has been calculated incorrectly.	355, 355S	Line Item Reference
SCH-CR-016	The Schedule CR Credits reported do not agree with the Credits reported on the Schedule FEC.	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, Part 1 General Operating Loss, Line 1d amount has been calculated incorrectly	355, 355S	
SCH-E-2-003	The Schedule E-2, Part 1 General Operating Loss, Line 2d amount has been calculated incorrectly	355, 355S	
SCH-E-2-004	The Schedule E-2, Part 1 General Operating Loss, Line 3d amount has been calculated incorrectly	355, 355S	
SCH-E-2-005	The Schedule E-2, Part 1 General Operating Loss, Line 4d amount has been calculated incorrectly	355, 355S	
SCH-E-2-006	The Schedule E-2, Part 1 General Operating Loss, Line 5d amount has been calculated incorrectly	355, 355S	
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	
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	
SCH-E-2-010	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 9e amount has been calculated incorrectly	355, 355S	
SCH-E-2-011	The Schedule E-2 Part 2 New Corporation Net Operating Loss, Line 10e amount has been calculated incorrectly	355, 355S	

Rule Number	Rule Text	Form	Changes
SCH-E-2-012	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 11e amount has been calculated incorrectly	355, 355S	
SCH-E-2-013	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 12e amount has been calculated incorrectly	355, 355S	
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	
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	Edited Text
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	

Rule Number	Rule Text	Form	Changes
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	
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	
F355U-001	The Form 355U, Line 2 and Form 355U, Line 3 elections are mutually exclusive. A group may not make both an Affiliated Group Election and a Worldwide election for the same taxable year.	355U	
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	

Rule Number	Rule Text	Form	Changes
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	
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 24.	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 28, 29 and 30.	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	355U	
F355U-012	The Form 355U, Line 18 number of US schedules M-3 filed does not agree with the number of schedules NIR submitted with the return.	355U	
F355U-013	The Form 355U, line 20, Total Financial Institution Excise amount does not agree with Schedule(s) 355U-ST, line 30.	355U	
F355U-014	The Form 355U, line 21, Total Utility Excise amount does not agree with Schedule(s) 355U-ST, line 30.	355U	
F355U-015	The Form 355U, line 22, Total Business Corporation Excise amount does not agree with Schedule(s) 355U-ST, line 30.	355U	
F355U-016	The Form 355U, line 23, Total Excise amount has been calculated incorrectly.	355U	
F355U-017	The Form 355U, line 24, Total own credits taken amount does not agree with Schedule(s) 355U-ST, line 31.	355U	
F355U-018	The Form 355U, line 25, Total shared credits amount does not agree with Schedule(s) 355U-ST, line 32.	355U	
F355U-019	The Form 355U, line 26, Excise Due amount does not agree with Schedule(s) 355U-ST, line 34.	355U	
F355U-020	The Form 355U, line 33, Refundable Film Credit amount does not agree with Schedule(s) RFC line 5.	355U	
F355U-021	The Form 355U, line 34, Refundable Dairy Credit requires a valid certificate number or exceeds maximum award.	355U	
F355U-022	The Form 355U, line 35, Refundable Life Sciences Credit amount does not agree with Schedule(s) RLC.	355U	Edit
F355U-023	The Form 355U, Excise Tax Calculation, line 37, Total Payments and Refundable Credits amount has been calculated incorrectly.	355U	

Rule Number	Rule Text	Form	Changes
F355U-024	The Form 355U, Excise Tax Calculation, line 38, Amount overpaid amount has been calculated incorrectly.	355U	
F355U-025	The Form 355U, Excise Tax Calculation, line 41, Balance Due amount has been calculated incorrectly.	355U	
F355U-026	The Form 355U, Excise Tax Calculation, line 44, 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.	355U	
F355U-028	The Form 355U, Schedule U-CI, line 30 amount has been calculated incorrectly.	355U	
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.	355U	
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.	355U	
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.	355U	
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.	355U	
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.	355U	
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.	355U	
F355U-035	The Form 355U, Schedule U-NI, line 1 amount does not agree with the amount on Schedule 355U-CI, line 28.	355U	
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 (13-77) all schedules U-E submitted with the combined report. Please check your acknowledgement for the line(s) affected.	355U	
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.	355U	
F355U-039	The Form 355U, Schedule U-E, Part 1, line 21, Subtotal of Massachusetts Income before additional deductions amount has been calculated incorrectly.	355U	
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.	355U	

Rule Number	Rule Text	Form	Changes
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.	355U	
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	355U	
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.	355U	
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.	355U	
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.	355U	
F355U-046	The Form 355U, Schedule U-E, Part 1, line 33, amount has been calculated incorrectly. The total of lines 31, 32 and 33 must = line 30.	355U	
F355U-047	The Form 355U, Schedule U-E, Part 2, line 37, Group financial institution property for apportionment has been calculated incorrectly. This is zero for a non-financial group, 20% of line 36 for a mixed group or 100% of line 36 for a financial group.	355U	
F355U-048	The Form 355U, Schedule U-E, Part 2, line 40, Group property for apportionment has been calculated incorrectly.	355U	
F355U-049	The Form 355U, Schedule U-E, Part 2, line 60, Group receipts for apportionment has been calculated incorrectly. This must be the sum of lines 42 – 59.	355U	
F355U-051	The Form 355U, Schedule U-E, Part 3, Line 65 Total of Members' Massachusetts property does not match the total of the amounts shown on schedules 355U-MSI, Line 8.	355U	
F355U-052	The Form 355U, Schedule U-E, Part 3, Line 66 Total of Members' Massachusetts wages does not match the total of the amounts shown on schedules 355U-MSI, Line 11.	355U	
F355U-054	The Form 355U, Schedule U-E, Part 3, Line 74 Total of Members' Massachusetts receipts does not match the total of the amounts shown on schedules 355U-MSI, Line 21.	355U	

Rule Number	Rule Text	Form	Changes
F355U-055	The Form 355U, Schedule U-E, Part 3, line 75, 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.	355U	
F355U-056	The Form 355U, Schedule U-E, Part 3, line 76, Total of members' apportioned shares of combined Massachusetts capital gains and losses amount has been calculated incorrectly.	355U	
F355U-057	The Form 355U, Schedule U-E, Part 3, line 77, Total of members' apportioned shares of combined Massachusetts section 1231 gains and losses amount has been calculated incorrectly.	355U	
F355U-062	The Form 355U, Schedule U-DRD, line 13 Dividends received by public utility amount has been calculated incorrectly.	355U	
F355U-063	The Form 355U, Schedule U-ST, line 4 answer does not agree with answers to lines 5, 6 and 7.	355U	
F355U-064	The Form 355U, Schedule U-ST, line 12 Member's apportioned share of combined section 1231 amount does not agree with Schedule(s) 355U-MSI, line 30.	355U	
F355U-065	The Form 355U, Schedule U-ST, line 13 Member's other section 1231 amount does not agree with Schedule(s) 355U-MTI, line 31.	355U	
F355U-066	The Form 355U, Schedule U-ST, line 14 Member's total apportioned section 1231 gain amount has been calculated incorrectly.	355U	
F355U-067	The Form 355U, Schedule U-ST, line 15 Member's apportioned share of capital gain amount does not agree with Schedule(s) 355U-MSI, line 28.	355U	
F355U-068	The Form 355U, Schedule U-ST, line 16 Member's other capital gain amount does not agree with Schedule(s) 355U-MTI, line 30	355U	
F355U-069	The Form 355U, Schedule U-ST, line 17 Members Net Massachusetts capital gain amount has been calculated incorrectly.	355U	
F355U-070	The Form 355U, Schedule U-ST, line 18 Members net Massachusetts section 1231 loss amount has been calculated incorrectly.	355U	
F355U-071	The Form 355U, Schedule U-ST, line 19 Members apportioned share of combined income amount does not agree with Schedule(s) 355U-MSI, line 26.	355U	
F355U-072	The Form 355U, Schedule U-ST, line 20 Members Massachusetts income amount does not agree with Schedule(s) 355U-MTI, line 29	355U	
F355U-073	The Form 355U, Schedule U-ST, line 22 Members Total income allocated or apportioned to Massachusetts amount has been calculated incorrectly.	355U	
F355U-074	The Form 355U, Schedule U-ST, line 23 Member's own NOL deduction does not match schedule U-NOL, line 58a plus line 58b or exceeds the amount allowable.	355U	

Rule Number	Rule Text	Form	Changes
F355U-075	The Form 355U, Schedule U-ST, line 24 Members Taxable income before deduction of shared NOL amount has been calculated incorrectly.	355U	
F355U-076	The Form 355U, Schedule U-ST, line 25 Member's deduction of shared NOL amount does not match the total from schedule(s) U-NOLS or exceeds the amount allowable.	355U	
F355U-077	The Form 355U, Schedule U-ST, line 26 Members taxable income amount has been calculated incorrectly.	355U	
F355U-078	The Form 355U, Schedule U-ST, line 27 applicable tax rate amount has been calculated incorrectly.	355U	
F355U-079	The Form 355U, Schedule U-ST, line 28 income measure of excise amount has been calculated incorrectly.	355U	
F355U-080	The Form 355U, Schedule U-ST, line 29 Members other excise must be ≥ 0	355U	
F355U-081	The Form 355U, Schedule U-ST, line 30 amount has been calculated incorrectly.	355U	
F355U-082	The Form 355U, Schedule U-ST, line 31 Members own credit amount does not agree with the total on all Schedule(s) 355U-IC, line 38.	355U	
F355U-083	The Form 355U, Schedule U-ST, line 32 credits of other corporations amount does not agree with the total on all Schedule(s) 355U-IC, line 39.	355U	
F355U-084	The Form 355U, Schedule U-ST, line 33 Members total credits against excise amount has been calculated incorrectly.	355U	
F355U-085	The Form 355U, Schedule U-ST, line 34 Members net tax liability amount has been calculated incorrectly.	355U	
F355U-086	The Form 355U, Schedule U-MSI, line 9 Total Group property amount does not match Schedule 355U-E, line 40.	355U	
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.	355U	
F355U-088	The Form 355U, Schedule U-MSI, line 12 Total Group wages amount does not match Schedule 355U-E, line 41.	355U	
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.	355U	
F355U-090	The Form 355U, Schedule U-MSI, line 22 Total Group receipts amount does not match Schedule 355U-E, line 60.	355U	
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.	355U	

Rule Number	Rule Text	Form	Changes
F355U-092	The Form 355U, Schedule U-MSI, line 24 allocation percentage has been calculated incorrectly. If the group is not taxable in any other state, income is allocated between members using the average of the property and payroll of the members.	355U	
F355U-093	The Form 355U, Schedule U-MSI, line 24 apportionment percentage has been calculated incorrectly. Utility Corporations and Financial Institutions use 3-Factor apportionment with single-weighted sales.	355U	Edited Text
F355U-094	The Form 355U, Schedule U-MSI, line 24 apportionment percentage has been calculated incorrectly.	355U	Edited Text
F355U-096	The Form 355U, Schedule U-MSI, line 25 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.	355U	
F355U-097	The Form 355U, Schedule U-MSI, line 26 Member's apportioned share of combined group income (loss) excluding capital gain or loss and section 1231 gain or loss has been calculated incorrectly.	355U	
F355U-098	The Form 355U, Schedule U-MSI, line 27 Combined group capital gain or (loss) amount does not agree with schedule 355U-E, line 31.	355U	
F355U-099	The Form 355U, Schedule U-MSI, line 28 Member's apportioned share of combined group capital gain or (loss) has been calculated incorrectly.	355U	
F355U-100	The Form 355U, Schedule U-MSI, line 29 Combined group section 1231 gain or (loss) amount does not agree with schedule 355U-E, line 32.	355U	
F355U-101	The Form 355U, Schedule U-MSI, line 30 Member's apportioned share of combined group section 1231 gain or (loss) has been calculated incorrectly.	355U	
F355U-103	The Form 355U, Schedule U-MTI, line 13, Total Income before Massachusetts adjustments has been calculated incorrectly.	355U	
F355U-104	The Form 355U, Schedule U-MTI, line 17, Sub Total of Massachusetts Income amount has been calculated incorrectly.	355U	
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.	355U	
F355U-106	The Form 355U, Schedule U-MTI, line 19, exceptions to the add back of intangible expenses amount exceeds amount added back on line 14 or does not match schedules ABIE submitted with schedule MTI.	355U	
F355U-107	The Form 355U, Schedule U-MTI, line 20, exceptions to the add back of interest expenses amount exceeds amount added back on line 15 or does not match schedules ABI submitted with schedule MTI.	355U	
F355U-108	The Form 355U, Schedule U-MTI, line 22, Massachusetts Net Income derived from non-unitary business amount has been calculated incorrectly.	355U	

Rule Number	Rule Text	Form	Changes
F355U-109	The Form 355U, Schedule U-MTI, line 23, Massachusetts NOL deduction from separate income amount exceeds the amount allowable.	355U	
F355U-110	The Form 355U, Schedule U-MTI, line 24, Massachusetts Net Income from non-unitary activity after NOL deduction amount has been calculated incorrectly.	355U	
F355U-111	The Form 355U, Schedule U-MTI, line 27, amount has been calculated incorrectly. The total of lines 25, 26 and 27 must equal line 24.	355U	
F355U-112	The Form 355U, Schedule U-MTI, line 29, Member's non-unitary Income excluding capital gains and sections amount allocated or apportioned to Massachusetts has been calculated incorrectly.	355U	
F355U-113	The Form 355U, Schedule U-MTI, line 30, Members non-unitary capital gain allocated or apportioned to Massachusetts amount has been calculated incorrectly.	355U	
F355U-114	The Form 355U, Schedule U-MTI, line 31, Members non-unitary section 1231 amount allocated or apportioned to Massachusetts amount has been calculated incorrectly.	355U	
F355U-115	The Schedule U-NOL, Line 1 amount must match schedule U-ST, Line 22.	355U	
F355U-116	The Schedule U-NOL, Line 2 limitation for the deduction of pre-combination losses amount has been calculated incorrectly.	355U	
F355U-117	The Schedule U-NOL, line 5a, Remaining pre-apportionment NOL amount has been calculated incorrectly.	355U	
F355U-118	The Schedule U-NOL, line 7a, Post apportionment amount of separate NOL has been calculated incorrectly.	355U	
F355U-119	The Schedule U-NOL, line 8a, Limitation for the deduction of pre-combination losses amount has been calculated incorrectly.	355U	
F355U-120	The Schedule U-NOL, line 9a, Maximum amount of separate NOL within the limitation has been calculated incorrectly.	355U	
F355U-121	The Schedule U-NOL, line 10a, Separate NOL utilized this year has been calculated incorrectly.	355U	
F355U-122	The Schedule U-NOL, line 10b, Combined NOL utilized this year has been calculated incorrectly.	355U	
F355U-123	The Schedule U-NOL, line 11a, Separate NOL not used amount has been calculated incorrectly.	355U	
F355U-124	The Schedule U-NOL, line 11b, Combined NOL not used amount has been calculated incorrectly.	355U	
F355U-125	The Schedule U-NOL, line 13a, Member's separate pre-apportionment NOL remaining at year end amount has been calculated incorrectly.	355U	
F355U-126	The Schedule U-NOL, line 13b, Member's combined NOL remaining at year end amount has been calculated incorrectly.	355U	

Rule Number	Rule Text	Form	Changes
F355U-127	The Schedule U-NOL, line 16a, Remaining pre-apportionment NOL amount has been calculated incorrectly.	355U	
F355U-128	The Schedule U-NOL, line 18a, Post apportionment amount of separate NOL has been calculated incorrectly.	355U	
F355U-129	The Schedule U-NOL, line 19a, Limitation for the deduction of pre-combination losses amount has been calculated incorrectly.	355U	
F355U-130	The Schedule U-NOL, line 20a, Maximum amount of separate NOL within the limitation has been calculated incorrectly.	355U	
F355U-131	The Schedule U-NOL, line 21a, Separate NOL utilized this year has been calculated incorrectly or exceeds maximum allowable.	355U	
F355U-132	The Schedule U-NOL, line 21b, Combined NOL utilized this year has been calculated incorrectly.	355U	
F355U-133	The Schedule U-NOL, line 22a, Separate NOL not used amount has been calculated incorrectly.	355U	
F355U-134	The Schedule U-NOL, line 22b, Combined NOL not used amount has been calculated incorrectly.	355U	
F355U-135	The Schedule U-NOL, line 24a, Member's separate pre-apportionment NOL remaining at year end amount has been calculated incorrectly.	355U	
F355U-136	The Schedule U-NOL, line 24b, Member's combined NOL remaining at year end amount has been calculated incorrectly.	355U	
F355U-137	The Schedule U-NOL, line 27, Remaining pre-apportionment NOL amount has been calculated incorrectly.	355U	
F355U-138	The Schedule U-NOL, line 29, Post apportionment amount of separate NOL has been calculated incorrectly.	355U	
F355U-139	The Schedule U-NOL, line 30a, Limitation for the deduction of pre-combination losses amount has been calculated incorrectly.	355U	
F355U-140	The Schedule U-NOL, line 31a, Maximum amount of separate NOL within the limitation has been calculated incorrectly.	355U	
F355U-141	The Schedule U-NOL, line 32a, Separate NOL utilized this year has been calculated incorrectly.	355U	
F355U-142	The Schedule U-NOL, line 32b, Combined NOL utilized this year has been calculated incorrectly.	355U	
F355U-143	The Schedule U-NOL, line 33a, Separate NOL not used amount has been calculated incorrectly.	355U	
F355U-144	The Schedule U-NOL, line 33b, Combined NOL not used amount has been calculated incorrectly.	355U	
F355U-145	The Schedule U-NOL, line 35a, Member's separate pre-apportionment NOL remaining at year end amount has been calculated incorrectly.	355U	
F355U-146	The Schedule U-NOL, line 35b, Member's combined NOL remaining at year end amount has been calculated incorrectly.	355U	

Rule Number	Rule Text	Form	Changes
F355U-147	The Schedule U-NOL, line 38, 2nd Prior Year, Remaining pre-apportionment NOL amount has been calculated incorrectly.	355U	
F355U-148	The Schedule U-NOL, line 40, Post apportionment amount of separate NOL has been calculated incorrectly.	355U	
F355U-149	The Schedule U-NOL, line 41a, Limitation for the deduction of pre-combination losses amount has been calculated incorrectly.	355U	
F355U-150	The Schedule U-NOL, line 42a, Maximum amount of separate NOL within the limitation has been calculated incorrectly.	355U	
F355U-151	The Schedule U-NOL, line 43a, Separate NOL utilized this year has been calculated incorrectly or exceeds maximum allowable.	355U	
F355U-152	The Schedule U-NOL, line 43b, Combined NOL utilized this year has been calculated incorrectly.	355U	
F355U-153	The Schedule U-NOL, line 44a, Separate NOL not used amount has been calculated incorrectly.	355U	
F355U-154	The Schedule U-NOL, line 44b, Combined NOL not used amount has been calculated incorrectly.	355U	
F355U-155	The Schedule U-NOL, line 46a, Member's separate pre-apportionment NOL remaining at year end amount has been calculated incorrectly.	355U	
F355U-156	The Schedule U-NOL, line 46b, Member's combined NOL remaining at year end amount has been calculated incorrectly.	355U	
F355U-157	The Schedule U-NOL, line 49, Remaining pre-apportionment NOL amount has been calculated incorrectly.	355U	
F355U-158	The Schedule U-NOL, line 51, Post apportionment amount of separate NOL has been calculated incorrectly.	355U	
F355U-159	The Schedule U-NOL, line 52a, Limitation for the deduction of pre-combination losses amount has been calculated incorrectly.	355U	
F355U-160	The Schedule U-NOL, line 53a, Maximum amount of separate NOL within the limitation has been calculated incorrectly.	355U	
F355U-161	The Schedule U-NOL, line 54a, Separate NOL utilized this year has been calculated incorrectly.	355U	
F355U-162	The Schedule U-NOL, line 54b, Combined NOL utilized this year has been calculated incorrectly or exceeds maximum allowable.	355U	
F355U-163	The Schedule U-NOL, line 55a, Separate NOL not used amount has been calculated incorrectly.	355U	
F355U-164	The Schedule U-NOL, line 55b, Combined NOL not used amount has been calculated incorrectly.	355U	
F355U-165	The Schedule U-NOL, line 57a, Member's separate pre-apportionment NOL remaining at year end amount has been calculated incorrectly.	355U	

Rule Number	Rule Text	Form	Changes
F355U-166	The Schedule U-NOL, line 57b, Member's combined NOL remaining at year end amount has been calculated incorrectly.	355U	
F355U-167	The Schedule U-NOL, line 58, Member's pre-apportionment NOL utilized on schedule 355U-MTI been calculated incorrectly.	355U	
F355U-168	The Schedule U-NOL, line 59a, Members total separate NOL utilized on a post-apportionment basis does not match year by year totals or exceeds limitation.	355U	
F355U-169	The Schedule U-NOL, line 59a, Member's total separate NOL utilized on a post-apportionment basis has been calculated incorrectly.	355U	
F355U-170	The Schedule U-NOL, line 59, Member's total own combined NOL utilized amount has been calculated incorrectly.	355U	
F355U-171	The Schedule U-NOL, line 60, Member's total NOL shared amount has been calculated incorrectly.	355U	
F355U-172	The Schedule U-NOL, line 61a, Member's total NOL from prior years available for carryover has been calculated incorrectly.	355U	
F355U-173	The Schedule U-NOL, line 61b, Member's total NOL from prior years available for carryover has been calculated incorrectly.	355U	
F355U-174	The Schedule U-NOLS, line 3, Subtotal of capital gain from the unitary business has been calculated incorrectly.	355U	
F355U-175	The Schedule U-NOLS, line 4, Members Net Capital Gain, does not agree with the amount from Schedule U-ST, line 17.	355U	
F355U-176	The Schedule U-NOLS, line 5, Members net capital gain amount has been calculated incorrectly.	355U	
F355U-177	The Schedule U-NOLS, line 8, Subtotal of Members Massachusetts Income amount has been calculated incorrectly.	355U	
F355U-178	The Schedule U-NOLS, line 9, Members Total Income Allocated or Apportioned to Massachusetts after deduction of member's own NOL has been entered incorrectly. This must = 355U-ST, Line 24.	355U	
F355U-179	The Schedule U-NOLS, line 10, Members Total Income against which a shared NOL may be taken has been calculated incorrectly.	355U	
F355U-180	The Schedule U-NOLS, line 11, 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.	355U	
F355U-181	The Schedule U-NOLS, line 12, Shared NOL amount can not be greater than the member's income from the combined business as shown on line 10.	355U	
F355U-182	The Schedule U-NOLS, line 13, Remaining Income amount has been calculated incorrectly.	355U	

Rule Number	Rule Text	Form	Changes
F355U-183	The Schedule U-NOLS, line 14, 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.	355U	
F355U-184	The Schedule U-NOLS, line 15, 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.	355U	
F355U-185	The Schedule U-NOLS, line 16, Remaining Income amount has been calculated incorrectly.	355U	
F355U-186	The Schedule U-NOLS, line 17, 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.	355U	
F355U-187	The Schedule U-NOLS, line 18, 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.	355U	
F355U-188	The Schedule U-NOLS, line 19, Remaining Income amount has been calculated incorrectly.	355U	
F355U-189	The Schedule U-NOLS, line 20, 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.	355U	
F355U-190	The Schedule U-NOLS, line 21, 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.	355U	
F355U-191	The Schedule U-NOLS, line 22, Remaining Income amount has been calculated incorrectly.	355U	
F355U-192	The Schedule U-NOLS, line 23, 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.	355U	
F355U-193	The Schedule U-NOLS, line 24, 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.	355U	
F355U-194	The Schedule U-NOLS, line 25, shared NOL being deducted amount has been calculated incorrectly.	355U	
F355U-195	The Schedule U-IC, line 1, Members total income excise has been entered incorrectly.	355U	
F355U-196	The Schedule U-IC, line 3, Members other tax amount has been entered incorrectly.	355U	
F355U-197	The Schedule U-IC, line 4, Members total excise amount has been calculated incorrectly.	355U	
F355U-198	The Schedule U-IC, line 5, EOAC credit amount does not match the amount from schedule EOAC, line 15 or schedule EOAC is not included for this member.	355U	Line Item Reference
F355U-199	The Schedule U-IC, line 6, ITC credit amount does not match the amount from schedule H, Part 3, line 7 or schedule H is not included for this member.	355U	

Rule Number	Rule Text	Form	Changes
F355U-200	The Schedule U-IC, line 7, VP credit amount does not match the amount from schedule VP, line 7 or schedule VP is not included for this member	355U	
F355U-201	The Schedule U-IC, line 8, BC credit amount does not match the amount from schedule BC, line 16 or certificate number is invalid.	355U	Line Item Reference
F355U-203	The Schedule U-IC, line 11, total of this member's 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.	355U	Deleted
F355U-204	The Schedule U-IC, line 12, total of this member's own EOAC, ITC, VP and BC used against its excise amount has been calculated incorrectly.	355U	
F355U-205	The Schedule U-IC, line 13, total of other members' EOAC, ITC, VP and BC used by this member amount does not match the totals on schedules U-CS identifying the contributing members.	355U	
F355U-206	The Schedule U-IC, line 14, total EOAC, ITC, VP and BC used by this member against its own excise amount has been calculated incorrectly or exceeds amount allowable against excise.	355U	
F355U-207	The Schedule U-IC, line 15, total of this members Section 38M research credits taken does not match the amount on schedule RC, line 16 or schedule RC is not attached for this member.	355U	
F355U-208	The Schedule U-IC, line 16, 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 >.	355U	
F355U-209	The Schedule U-IC, line 17, total of this members Section 38M credits used against its own excise has been calculated incorrectly.	355U	
F355U-210	The Schedule U-IC, line 18, 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.	355U	
F355U-211	The Schedule U-IC, line 19, total of all Section 38M credits used by this member amount has been calculated incorrectly or exceeds amount allowable against excise.	355U	
F355U-212	The Schedule U-IC, line 20, Harbor Maintenance Tax Credit amount does not match amount on schedule HM, Line 18 or schedule HM is not attached for this member	355U	
F355U-213	The Schedule U-IC, line 21, FEC credit amount does not match amount on schedule FEC, Line 25 or schedule FEC is not attached for this member.	355U	
F355U-214	The Schedule U-IC, line 24, Film Incentive Credit requires a valid certificate number on line 25.	355U	
F355U-215	The Schedule U-IC, line 26, Medical Device Credit requires a valid certificate number on line 27.	355U	

Rule Number	Rule Text	Form	Changes
F355U-216	The Schedule U-IC, line 31, Total of this member's other credits amount has been calculated incorrectly.	355U	
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.	355U	
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	355U	
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.	355U	
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.	355U	
F355U-221	The Schedule U-IC, line 35, total of other credits used by this member amount has been calculated incorrectly.	355U	
F355U-222	The Schedule U-IC, line 36, Total of member's own credits used against excise amount has been calculated incorrectly.	355U	
F355U-223	The Schedule U-IC, line 37, Total of member's own credits being used against excise reported separately has been calculated incorrectly.	355U	
F355U-224	The Schedule U-IC, line 38, Total of members own credits used against excise included in this return amount has been calculated incorrectly.	355U	
F355U-225	The Schedule U-IC, line 39, credits from other members used against this corporation's amount has been calculated incorrectly.	355U	
F355U-226	The Schedule U-IC, line 40, members total credits allowed to affiliates amount has been calculated incorrectly.	355U	
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	355U	
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.	355U	
F355U-229	The Schedule U-CS, Header, member is not a business corporation and may not take Section 38M research credit.	355U	
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.	355U	Edited Text
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	

Rule Number	Rule Text	Form	Changes
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	
R0000-019	The payment settlement date is greater than the return submission date.	355, 355S, 355SC, 355U	New
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	

Rule Number	Rule Text	Form	Changes
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-029	The Form 355x, Excise Calculation, Line 19 (355), or Line 22 (355S), Total Payments Amount has been calculated incorrectly.	355, 355S	NEW
F355x-109	The Return ID associated with this FID has already been used in this file.	355, 355S, 355SC, 355U, 355-7004	Deleted
F355U-001 through 355U-230	New Business rules for the new 355U.	355U	New

Change Log 2

Rule Number	Rule Text	Form	Changes
SCH-CIR-003	The Schedule CIR, Consolidated Income Reconciliation, Column J, Massachusetts Taxable Income Total amount has been calculated incorrectly.	355,355U	Deleted
SCH-NIR-001	The Schedule NIR, Net Income Reconciliation, the FID is not the FID on page one of the return.	355, 355S	Deleted
F355SC-005	The Form 355SC, Computation of Excise, Line 8, Vanpool Credit Carryover Amount does not agree with the Schedule VP.	355SC	Edited Rule Text
F355U-022	The Form 355U, line 35, Refundable Life Sciences Credit amount does not agree with Schedule(s) RLC.	355U	Edit
F355x-023	The Form 355x, Excise Calculation, Line 9 (355), Line 12 (355S), or Line 16 (355SC), Excise amount must be the greater of line 7 or 8 (355), the greater of Line 10 or 11 (355S) or the greater of Line 14 or 15 (355SC).	355, 355S, 355SC	Line reference updated.
F355x-091	The Form 355x, Schedule E, 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	Edited Text
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	Edited Text
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	Edited Text
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.	355, 355S	Line reference updated.
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 21.	355, 355S	Line reference updated.
SCH-CR-007	The Schedule CR, Other Corporate Credits, line 6, Full Employment Credit, does not agree with the amount from Schedule FEC, line 27.	355, 355S	Line reference updated.
SCH-M-1-002	The Schedule M-1, Book to Tax Reconciliation, Line 3 Gross Profit amount has been calculated incorrectly.	355, 355S	Edited Text
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	Deleted
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	Deleted
SCH-M-1-005	The Schedule M-1, Book to Tax Reconciliation, Line 11 Total Income amount has been calculated incorrectly.	355, 355S	Edited Text
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	Deleted
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	Deleted

Rule Number	Rule Text	Form	Changes
SCH-M-1-008	The Schedule M-1, Book to Tax Reconciliation, Line 27 Total Deductions amount has been calculated incorrectly.	355, 355S	Edited Text
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	Deleted
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	Deleted
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	Edited Text
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	Deleted
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	Deleted
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	Edited Text
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	Deleted
F355S-003	The Form 355S, Registration Information, Line 4 = No and Schedule(s) SK-1 is missing.	355S	Deleted
SCH-RFC-001	The Schedule RFC, Refundable Film Credit, the FID does not equal the FID on page one of the return.	355, 355S	Deleted

Change Log 3

Rule Number	Rule Text	Form	Changes
F355U-198	The Schedule U-IC, line 5, EOAC credit amount does not match the amount from schedule EOAC, line 15 or schedule EOAC is not included for this member.	355U	Line Item Reference
F355U-201	The Schedule U-IC, line 8, BC credit amount does not match the amount from schedule BC, line 16 or certificate number is invalid.	355U	Line Item Reference
F355U-093	The Form 355U, Schedule U-MSI, line 24 apportionment percentage has been calculated incorrectly. Utility Corporations and Financial Institutions use 3-Factor apportionment with single-weighted sales.	355U	Edited Text
F355U-094	The Form 355U, Schedule U-MSI, line 24 apportionment percentage has been calculated incorrectly.	355U	Edited Text
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.	355U	Edited Text
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	Line Item Reference
SCH-M-1-014	The Schedule M-1, Book to Tax Reconciliation, Line 28 Taxable Income Before NOL 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	Edited Text
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,	Deleted
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 3, line 7.	355, 355S	Edited Text
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	Deleted
SCH-CR-007	The Schedule CR, Other Corporate Credits, line 6, Full Employment Credit, does not agree with the amount from Schedule FEC, line 29.	355, 355S	Edited Text
SCH-CR-008	The Schedule CR, Other Corporate Credits, line 7, Brownsfield Credit, does not agree with the amount from Schedule BC, line 16.	355, 355S	Edited Text
F355x-028	The Form 355x, Excise Calculation, Line 23 (355), Line 26 (355S), or Line 25 (355SC), Balance Due Amount has been calculated incorrectly.	355, 355S, 355SC	Line Item Reference
SCH-CR-015	The Schedule CR, line 15, Total Credits has been calculated incorrectly.	355, 355S	Line Item Reference

Change Log 4

Rule Number	Rule Text	Form	Changes
SCH-CR-016	The Schedule CR Credits reported do not agree with the Credits reported on the Schedule FEC.	355, 355S	New
F355U-203	The Schedule U-IC, line 11, total of this member's 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.	355U	Deleted
F355S-003	The Form 355S, Excise Calculation, Line 6, amount has been calculated incorrectly.	355S	New
R0000-019	The payment settlement date is greater than the return submission date.	355, 355S, 355SC, 355U	New
F355x-022	The Form 355x, Registration Information, Minimum Excise, Excise Calculation, Line 8 (355), Line 11 (355S), or Computation of Excise, Line 15 (355SC) amount must equal \$456 unless the return is a Regulated Investment Company (RIC) or is part of a unitary return.	355, 355S, 355SC	Edited