



Excise Calculation

2011

1	Taxable Massachusetts tangible property, if applicable (from Schedule C, line 4) ▶	<input type="text"/>	× .0026 = ▶	1	<input type="text"/>
2	Taxable net worth, if applicable (from Schedule D, line 10) ▶	<input type="text"/>	× .0026 = ▶	2	<input type="text"/>
3	Massachusetts taxable income (from Schedule E, line 27). Not less than "0" ▶	<input type="text"/>	× .0825 = ▶	3	<input type="text"/>
4	Credit recapture (enclose Schedule(s) H and/or H-2). See instructions ▶			4	<input type="text"/>
5	Additional tax on installment sales. ▶			5	<input type="text"/>
6	Excise before credits. Add line 1 or 2, whichever applies, to total of lines 3 through 5			6	<input type="text"/>
7	Total credits (from Schedule CR, line 15) ▶			7	<input type="text"/>
8	Excise after credits. Subtract line 7 from line 6			8	<input type="text"/>
9	Combined filers only, enter the amount of tax from Schedule U-ST, line 41			9	<input type="text"/>
10	Minimum excise (cannot be prorated; unitary filers, see instructions)			10	<input type="text"/>
11	Excise due before voluntary contribution. (line 8 or 10, whichever is greater)			11	<input type="text"/>
12	Voluntary contribution for endangered wildlife conservation ▶			12	<input type="text"/>
13	Excise due plus voluntary contribution. Add lines 11 and 12 ▶			13	<input type="text"/>
14	2010 overpayment applied to your 2011 estimated tax. ▶			14	<input type="text"/>
15	2011 Massachusetts estimated tax payments (do not include amount in line 14) ▶			15	<input type="text"/>
16	Payment made with extension ▶			16	<input type="text"/>
17	Pass-through entity withholding (from Schedule 3K-1) Payer ID number ▶ <input type="text"/>			17	<input type="text"/>
18	Total refundable credits (from Schedule RF, line 6) ▶			18	<input type="text"/>
19	Total payments. Add lines 14 through 18			19	<input type="text"/>
20	Amount overpaid. Subtract line 13 from line 19			20	<input type="text"/>
21	Amount overpaid to be credited to 2012 estimated tax. ▶			21	<input type="text"/>
22	Amount overpaid to be refunded. Subtract line 21 from line 20 Refund ▶			22	<input type="text"/>
23	Balance due. Subtract line 19 from line 13. Balance due ▶			23	<input type="text"/>
24	a. M-2220 penalty ▶ <input type="text"/> b. Late file/pay penalties <input type="text"/> a + b =			24	<input type="text"/>
25	Interest on unpaid balance.			25	<input type="text"/>
26	Total payment due at time of filing. Make check payable to Commonwealth of Massachusetts. Total due ▶			26	<input type="text"/>



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Grid for Corporation Name

Grid for Federal Identification Number

Schedule A Balance Sheet

2011

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

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE.



8	Inventories outside Massachusetts	8							
9	Supplies and other non-depreciable assets outside Massachusetts	9							
10	Total tangible assets outside of Massachusetts	10							
11	Total tangible assets. Add lines 4 and 10.	11							
12	Investments (capital stock investments and equity contributions only):								
	a. Investments in subsidiary corporations at least 80% owned (enclose Schedule A-1) ▶	12a							
	b. Other investments ▶	12b							
13	Notes receivable	13							
14	Accounts receivable	14							
15	Intercompany receivables (enclose Schedule A-2) ▶	15							
16	Cash	16							
17	Other assets	17							
18	Total assets ▶	18							
Liabilities and Capital									
19	Mortgages on:								
	a. Massachusetts tangible property taxed locally	19a							
	b. Other tangible assets	19b							
20	Bonds and other funded debt	20							
21	Accounts payable	21							
22	Intercompany payables (enclose Schedule A-3) ▶	22							
23	Notes payable	23							
24	Miscellaneous current liabilities	24							
25	Miscellaneous accrued liabilities	25							
26	Total liabilities ▶	26							
27	Total capital stock issued	27							
28	Paid-in or capital surplus	28							
29	Retained earnings and surplus reserves ▶	29	X						
30	Undistributed S corporation net income ▶	30							
31	Total capital. Add lines 27 through 30	31	X						
32	Treasury stock	32							
33	Total liabilities and capital. Do not enter less than "0"	33							



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Schedule B Tangible or Intangible Property Corporation Classification

2011

Enter all values as net book values from Schedule A, col. c.

Table with 15 rows for Schedule B classification, including Total Massachusetts tangible property, real estate, motor vehicles, machinery, leasehold improvements, and tangible property taxed locally.

Schedule C Tangible Property Corporation

Complete only if Schedule B, line 15 is 10% or more. Enter all values as net book values from Schedule A, col. c.

Table with 4 rows for Schedule C classification, including Total Massachusetts tangible property, Exempt Massachusetts tangible property (real estate, motor vehicles, machinery, leasehold improvements, exempt goods, certified industrial waste/air treatment facilities, certified solar or wind power deduction), Total exempt Massachusetts tangible property, and Taxable Massachusetts tangible property.



Schedule CD Corporate Disclosure

2011

1	Charitable contributions (from U.S. Form 1120, line 19)	1	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
2	Federal research expense allowed under IRC section 174, plus research credit allowed under IRC section 41 (from U.S. Form 1120)	2	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
3	Accelerated depreciation (ARCS, MARCS, etc.) allowed as a federal deduction:												
a.	Equipment	3a	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
b.	Rental housing	3b	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
c.	Buildings other than rental housing	3c	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
d.	Pollution control facilities	3d	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
4	Standard depreciation:												
a.	Equipment	4a	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
b.	Rental housing	4b	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
c.	Buildings other than rental housing	4c	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
d.	Pollution control facilities	4d	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
5	Accelerated depreciation less standard depreciation:												
a.	Equipment. Subtract line 4a from line 3a. Not less than "0"	5a	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
b.	Rental housing. Subtract line 4b from line 3b. Not less than "0"	5b	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
c.	Buildings other than rental housing. Subtract line 4c from line 3c. Not less than "0"	5c	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
d.	Pollution control facilities. Subtract line 4d from line 3d. Not less than "0"	5d	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
6	Total amortizable costs for which amortization began in 2011 (from U.S. Schedule 4562, line 42, total of all entries in col. c)	6	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
7	Total of first year amortization expense for costs identified in line 6 (from U.S. Schedule 4562, line 42, total of all entries in col. f)	7	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										
8	Total current year amortization expense for amortization of costs that began prior to 2011 (from U.S. Schedule 4562, line 43, col. f)	8	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>										

An exact copy of U.S. Form 1120 including all applicable schedules and forms and any other documentation required to substantiate entries made on this return, must be made available to the Department of Revenue upon request. See instructions.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule CR Other Corporate Credits

2011

1	Economic Development Incentive Program Credit		
	Certificate number ▶	<input type="text"/>	<input type="text"/>
2	Economic Opportunity Area Credit		
3	3% credit for certain new or expanded investments		
4	Vanpool Credit		
5	Research Credit (from Schedule RC, part 2, line 14)		
6	Harbor Maintenance Tax Credit (from Schedule HM, line 21)		
7	Brownfields Credit		
	Certificate number ▶	<input type="text"/>	<input type="text"/>
8	Low-Income Housing Credit		
	Building identification number ▶	<input type="text"/>	<input type="text"/>
9	Historic Rehabilitation Credit		
	Certificate number ▶	<input type="text"/>	<input type="text"/>
10	Film Incentive Credit		
	Certificate number ▶	<input type="text"/>	<input type="text"/>
11	Medical Device Credit		
	Certificate number ▶	<input type="text"/>	<input type="text"/>
12	Life Science Company Investment Tax Credit under section 38U		
13	Life Science Company FDA User Fee Credit under section 31M		
14	Life Science Company Research Credit under section 38W		
15	Total credits. Add lines 1 through 14		

Schedule RF Refundable Credits

1	Refundable Film Credit		
2	Refundable Dairy Credit		
	Certificate number ▶	<input type="text"/>	<input type="text"/>
3	Refundable Life Science Credit		
4	Refundable Economic Development Incentive Credit		
5	Conservation Land Credit		
	Certificate number ▶	<input type="text"/>	<input type="text"/>
6	Total refundable credits. Add lines 1 through 5		