

A principal reporting corporation may request an extension for its subsidiaries or affiliates when a Massachusetts combined return is being filed. When such an extension request is being made, the principal reporting corporation must provide the following information. Attach an additional sheet if necessary.

Name of corporation	Federal Identification number
Name of corporation	Federal Identification number
Name of corporation	Federal Identification number
Name of corporation	Federal Identification number
Name of corporation	Federal Identification number
Name of corporation	Federal Identification number

General Information

Who May File This Form?

All domestic and foreign business, manufacturing or security corporations eligible to file Forms 355, 355C, 355S, 355SC or 355SBC may use this application to request either an automatic six-month extension of time to file their return or an extension of time to file for more than six-months. Form 355-7004 also acts as the required tentative return. The reason for delay must be stated on all requests for extension.

When Should This Form Be Filed?

This application must be filed on or before the 15th day of the third month after the close of the taxable year, calendar or fiscal.

Must a Payment Be Submitted with This Form?

Yes. The full payment of tax reasonably estimated to be due must accompany this form.

Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return **does not** extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of ½% per month, up to a maximum of 25%, from the extended due date.

How Long Is the Period of Extension?

An automatic six-month extension is granted upon the proper filing of this form. **An extension for a period longer than six-months** may be granted if good cause exists; it requires the written approval of the Commissioner before it becomes effective. The Commissioner may terminate this extension at any time by mailing a notice of termination to the corporation or to the person who requested the extension for the corporation. The notice will be mailed at least 10 days prior to the termination date designated in the notice.

How and Where Should This Form Be Filed?

Complete this form in duplicate. Mail to the address on front. Attach the second copy to the corporation's tax return when it is filed. The return may be filed any time prior to the expiration of the six-month extension period or any longer period approved. If an approved copy of an extension is desired, or if an extension for more than six-months is requested, two copies must be submitted along with a stamped, pre-addressed return envelope. A copy of the approved extension will be returned to the taxpayer.

Who May Sign?

Form 355-7004 must be signed by the treasurer or assistant treasurer of the corporation or by a person authorized by the corporation to do so. An application signed by an unauthorized person will be considered null and void. If a return is filed after the original due date based on a void extension, interest and penalties will be assessed back to the original due date.