

Form M-990T Unrelated Business Income Tax Return

2008
Massachusetts
Department of
Revenue

For calendar year 2008 or taxable year beginning 07/01/2008 2008 and ending 06/30/2009

Name of company EPSILON THETA CORPORATION, INC. Federal Identification number 04-6170956

Mailing address 259 SAINT PAUL STREET City/Town BROOKLINE State MA ZIP 02446

Name of treasurer _____ Is a Taxpayer Disclosure Statement enclosed? Yes No

Excise Calculation

		Use whole dollar method
1	Unrelated business taxable income (from U.S. Form 990T, line 34)	4,040.
2	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	2,203.
3	Section 168(k) "bonus" depreciation adjustment	
4	Section 311 and 31K intangible expense add back adjustment	
5	Federal NOL add back adjustment (from U.S. Form 990T, line 31)	
6	Loss carryover deduction (from Schedule E-2)	
7	Section 31J and 31K interest expense add back adjustment	
8	Federal production activity add back adjustment	
9	Abandoned building renovation deduction Total cost ▶ \$ _____ X .10	
10	Other adjustments, including research and development expenses (enclose explanation)	
11	Income subject to apportionment. Add lines 1 through 10	6,243.
12	Income apportionment percentage (from Schedule F, line 5, or 1.0, whichever applies)	1.000000
13	Multiply line 11 by line 12	6,243.
14	Income not subject to apportionment	
15	Add lines 13 and 14	6,243.
16	Certified Massachusetts solar or wind power deduction	
17	Taxable income. Subtract line 16 from line 15	6,243.
18	Multiply line 17 by .095	593.
19	Credit recapture (enclose Schedule(s) H and/or H-2)	
20	Excise due before credits. Add lines 18 and 19	593.

Credits. Any credit being claimed must be determined with respect to the unrelated business activity being reported on this return.

21	Economic Opportunity Area Credit (from Schedule H)	
22	Investment Tax Credit (from Schedule H)	
23	Vanpool Credit (from Schedule H)	
24	Research Credit (from Schedule RC)	
25	Harbor Maintenance Tax Credit (from Schedule HM, line 18)	
26	Full Employment Credit (from Schedule FEC, line 25)	
27	Brownfields Credit. Certificate number ▶ _____	
28	Low-Income Housing Credit (enclose documentation)	
29	Historic Rehabilitation Credit (enclose documentation)	
30	Film Incentive Credit. Certificate number ▶ _____	
31	Medical Device Credit. Certificate number ▶ _____	
32	Total credits. Add lines 21 through 31	

Under the penalties of perjury, I declare that to the best of my knowledge and belief, this return and enclosures are true, correct and complete.

Signature of appropriate corporate officer (see instructions) _____ Social Security number _____ Telephone number _____ Date _____

Signature of paid preparer _____ Employer Identification number _____ Address 20 MALL ROAD, SUI Date BURLINGTON, MA 01 11/12/09

MICHAEL T. SOKOLSKI, CPA

If you are signing as an authorized delegate of the appropriate corporate officer, check here and enclose Massachusetts Form M-2848, Power of Attorney. The Privacy Act Notice is available upon request. Mail to: Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204.

Excise After Credits

33	Excise due before voluntary contribution. Subtract line 32 from line 20. Not less than "0"	33	593.
34	Voluntary contribution for endangered wildlife conservation	34	
35	Total excise plus voluntary contribution. Add lines 33 and 34	35	593.

Payments

36	2007 overpayment applied to 2008 estimated tax	36	
37	2008 Massachusetts estimated tax payments (do not include amount in line 36)	37	1,710.
38	Payments made with extension	38	
39	Refundable film credit	39	
40	Total payments. Add lines 36 through 39	40	1,710.

Refund or Balance Due

41	Amount overpaid. Subtract line 35 from line 40	41	1,117.
42	Amount overpaid to be credited to 2009 estimated tax	42	600.
43	Amount overpaid to be refunded. Subtract line 42 from line 41	43	517.
44	Balance due. Subtract line 40 from line 35	44	
45	M-2220 penalty ▶ \$ _____ ; Other penalties ▶ \$ _____ Total penalty	45	
46	Interest on unpaid balance	46	
47	Total payment due at time of filing	47	