

Form M-990T Unrelated Business Income Tax Return

2009
Massachusetts
Department of
Revenue

978031 01-25-10

For calendar year 2009 or taxable year beginning **07/01/2009** 2009 and ending **06/30/2010**

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)	▶ 1	5,022.
2	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	▶ 2	
3	Section 168(k) "bonus" depreciation adjustment	▶ 3	
4	Section 311 and 31K intangible expense add back adjustment	▶ 4	
5	Federal NOL add back adjustment (from U.S. Form 990T, line 31)	▶ 5	
6	Loss carryover deduction (from Schedule E-2)	▶ 6	
7	Section 31J and 31K interest expense add back adjustment	▶ 7	
8	Federal production activity add back adjustment	▶ 8	
9	Abandoned building renovation deduction Total cost ▶ \$ _____ X .10	▶ 9	
10	Other adjustments, including research and development expenses (enclose explanation)	▶ 10	
11	Income subject to apportionment. Add lines 1 through 10	▶ 11	5,022.
12	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	▶ 12	1.000000
13	Multiply line 11 by line 12	▶ 13	5,022.
14	Income not subject to apportionment	▶ 14	
15	Add lines 13 and 14	▶ 15	5,022.
16	Certified Massachusetts solar or wind power deduction	▶ 16	
17	Taxable income. Subtract line 16 from line 15	▶ 17	5,022.
18	Multiply line 17 by .095	▶ 18	477.
19	Credit recapture (enclose Schedule(s) H and/or H-2)	▶ 19	
20	Excise due before credits. Add lines 18 and 19	▶ 20	477.

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	▶ 21	
22	Investment Tax Credit	▶ 22	
23	Vanpool Credit	▶ 23	
24	Research Credit (from Schedule RC)	▶ 24	
25	Harbor Maintenance Tax Credit (from Schedule HM, line 21)	▶ 25	
26	Full Employment Credit (from Schedule FEC, line 27)	▶ 26	
27	Brownfields Credit. Certificate number ▶ _____	▶ 27	
28	Low-Income Housing Credit (enclose documentation)	▶ 28	
29	Historic Rehabilitation Credit (enclose documentation)	▶ 29	
30	Film Incentive Credit. Certificate number ▶ _____	▶ 30	
31	Medical Device Credit. Certificate number ▶ _____	▶ 31	
32	Life Science Company Investment Tax Credit under section 38U	▶ 32	
33	Life Science Company FDA User Fee Credit under section 31M	▶ 33	
34	Life Science Company Research and Development Credit under section 38W	▶ 34	
35	Total credits. Add lines 21 through 34	▶ 35	

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 **MICHAEL T. SOKOLSKI, CPA** Employer Identification number **04-3014517** Address **20 MALL ROAD, SUI BURLINGTON, MA 01** Date **09/01/10**

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

36	Excise due before voluntary contribution. Subtract line 35 from line 20. Not less than "0"	36	477.
37	Voluntary contribution for endangered wildlife conservation	37	
38	Total excise plus voluntary contribution. Add lines 36 and 37	38	477.

Payments

39	2008 overpayment applied to 2009 estimated tax	39	600.
40	2009 Massachusetts estimated tax payments (do not include amount in line 39)	40	
41	Payment made with extension	41	
42	Pass-through entity withholding	42	
43	Refundable film credit	43	
44	Refundable dairy credit. Certificate number ▶ _____	44	
45	Refundable life science credit	45	
46	Total payments. Add lines 39 through 45	46	600.

Refund or Balance Due

47	Amount overpaid. Subtract line 38 from line 46	47	123.
48	Amount overpaid to be credited to 2010 estimated tax	48	123.
49	Amount overpaid to be refunded. Subtract line 48 from line 47	49	
50	Balance due. Subtract line 46 from line 38	50	
51	M-2220 penalty ▶ \$ _____ ; Other penalties ▶ \$ _____ Total penalty	51	
52	Interest on unpaid balance	52	
53	Total payment due at time of filing	53	