

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization EPSILON THETA CORPORATION, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 259 SAINT PAUL STREET City or town, state or province, country, and ZIP or foreign postal code BROOKLINE, MA 02446 F Name and address of principal officer: ALEXANDER DEHNERT 259 SAINT PAUL STREET, BROOKLINE, MA 02446	D Employer identification number 04-6170956 E Telephone number 617-253-8888 G Gross receipts \$ 72,083. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (7) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ HTTPS://WWW.EPSILON-THETA.ORG/		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶ FRATE L Year of formation: 1924 M State of legal domicile: MA		

Part I Summary

1	Briefly describe the organization's mission or most significant activities: MIT FRATERNITY HOUSING	
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
3	Number of voting members of the governing body (Part VI, line 1a)	3 20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4 20
5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5 0
6	Total number of volunteers (estimate if necessary)	6 0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 12,763.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b 11,731.
8	Contributions and grants (Part VIII, line 1h)	8 917. 4,468.
9	Program service revenue (Part VIII, line 2g)	9 50,255. 45,050.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10 32,657. 12,763.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11 7,345. 9,802.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12 91,174. 72,083.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13 0. 0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	14 0. 0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15 0. 0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a 0. 0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶	b 0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17 50,852. 57,088.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18 50,852. 57,088.
19	Revenue less expenses. Subtract line 18 from line 12	19 40,322. 14,995.
20	Total assets (Part X, line 16)	20 473,648. 475,751.
21	Total liabilities (Part X, line 26)	21 412,508. 399,616.
22	Net assets or fund balances. Subtract line 21 from line 20	22 61,140. 76,135.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer ALEXANDER DEHNERT, TREASURER Type or print name and title	Date _____			
Paid Preparer Use Only	Print/Type preparer's name MICHAEL T. SOKOLSKI, CPA	Preparer's signature _____	Date 05/10/18	Check if self-employed <input type="checkbox"/>	PTIN P00106133
	Firm's name ▶ YOSHIDA & SOKOLSKI, PC	Firm's EIN ▶ 04-3014517			
	Firm's address ▶ 400 UNICORN PARK DRIVE 4TH FLOOR WOBURN, MA 01801		Phone no. (781) 273-1010		

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: MIT FRATERNITY HOUSING

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$) FRATERNITY HOUSING CORPORATION THAT MANAGES THE REAL ESTATE ASSETS OF A RESIDENTIAL FRATERNITY AT MIT. EXPENSES RELATED TO MAINTENANCE, INSURANCE AND PUBLICITY.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) CONTINUED EFFORTS TO IMPROVE RELATIONSHIPS WITH THE UNIVERSITY AND TOWN TO HELP MAINTAIN THE VIABILITY OF THE FRATERNITY AND CORPORATION AS STUDENT HOUSING.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Input box for Schedule O check

Main table with columns for question ID, description, and Yes/No checkboxes. Includes sections 1a-14b covering various IRS filing requirements.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 20		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 20		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12b			
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
12c			
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		X
15a			
b	Other officers or key employees of the organization		X
15b			
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **MA**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **ALEXANDER DEHNERT - 617-734-9211**
69 SCHOOL STREET, CAMBRIDGE, MA 02139

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID FARHI PRESIDENT	2.00	X		X				0.	0.	0.
(2) KEVIN HWANG VICE PRESIDENT	1.00	X		X				0.	0.	0.
(3) TROY WELTON TREASURER	1.00	X		X				0.	0.	0.
(4) ADAM HESTERBERG SECRETARY	1.00	X		X				0.	0.	0.
(5) LOTTA BLUMBERG DIRECTOR	1.00	X						0.	0.	0.
(6) BARRY DAVIS DIRECTOR	1.00	X						0.	0.	0.
(7) ALEX DEHNERT DIRECTOR	1.00	X						0.	0.	0.
(8) SASHA FLEISCHMAN DIRECTOR	1.00	X						0.	0.	0.
(9) DANIEL GRAZIAN DIRECTOR	1.00	X						0.	0.	0.
(10) IAN LAI DIRECTOR	1.00	X						0.	0.	0.
(11) CLIFTON LEIGH DIRECTOR	1.00	X						0.	0.	0.
(12) ALICE LEUNG DIRECTOR	1.00	X						0.	0.	0.
(13) QUANQUAN LIU DIRECTOR	1.00	X						0.	0.	0.
(14) JAN-WILLEM MAESSEN DIRECTOR	1.00	X						0.	0.	0.
(15) ERIN MAIN DIRECTOR	1.00	X						0.	0.	0.
(16) EMILY MARCUS DIRECTOR	1.00	X						0.	0.	0.
(17) DAVID MAZE DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DANIEL PALUMBO DIRECTOR	1.00	X						0.	0.	0.
(19) PRAVINA SAMARATUNGA DIRECTOR	1.00	X						0.	0.	0.
(20) SALLY WOLFE DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,468.					
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f			4,468.				
Program Service Revenue	2 a FRATERNITY HOUSE RENT	Business Code	900099	45,050.	45,050.			
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			45,050.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			12,763.		12,763.		
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	(i) Real	(ii) Personal					
		b Less: rental expenses						
		c Rental income or (loss)						
		d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		b Less: cost or other basis and sales expenses						
		c Gain or (loss)						
		d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a						
		b Less: direct expenses	b					
		c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses		b						
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	a							
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code					
11 a WEBMASTER SERVICES			541519	6,000.			6,000.	
	b MISCELLANEOUS		900099	3,802.			3,802.	
		c						
	d All other revenue							
e Total. Add lines 11a-11d				9,802.				
12 Total revenue. See instructions.				72,083.	45,050.	12,763.	9,802.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	850.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	38,204.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UBI TAXES	10,553.			
b MAINTENANCE	5,686.			
c ALUMNI RELATIONS	1,795.			
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	57,088.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	1.
	2 Savings and temporary cash investments	46,794.	2	37,934.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	10,944.	4	9,149.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities	415,910.	11	428,667.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	473,648.	16	475,751.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	412,508.	23	399,616.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	412,508.	26	399,616.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0.	30	0.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32 Retained earnings, endowment, accumulated income, or other funds	61,140.	32	76,135.
33 Total net assets or fund balances	61,140.	33	76,135.	
34 Total liabilities and net assets/fund balances	473,648.	34	475,751.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	72,083.
2	Total expenses (must equal Part IX, column (A), line 25)	2	57,088.
3	Revenue less expenses. Subtract line 2 from line 1	3	14,995.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	61,140.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	76,135.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

EPSILON THETA CORPORATION, INC.

Employer identification number

04-6170956

FORM 990, ITEM K, OTHER FORM OF ORGANIZATION:

FRATERNITY

FORM 990, PART VI, SECTION A, LINE 6:

ORGANIZATION HAS MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

BOARD OF DIRECTORS ARE ELECTED BY MEMBERS.

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT OF FORM 990 WAS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY
BEFORE IT WAS FILED.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICTS OF INTEREST
POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON WRITTEN
REQUEST.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

JUNE 30, 2017

Prepared for	EPSILON THETA CORPORATION, INC. 259 SAINT PAUL STREET BROOKLINE, MA 02446
Prepared by	YOSHIDA & SOKOLSKI, PC 400 UNICORN PARK DRIVE 4TH FLOOR WOBURN, MA 01801
Amount due or refund	OVERPAYMENT OF \$5,444 WITH \$1,760 APPLIED TO THE ESTIMATED TAX PAYMENTS AND THE BALANCE OF \$3,684 REFUNDED.
Make check payable to	NO AMOUNT IS DUE.
Mail tax return and check (if applicable) to	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027
Return must be mailed on or before	MAY 15, 2018
Special Instructions	THE RETURN SHOULD BE SIGNED AND DATED.

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0687

For calendar year 2016 or other tax year beginning JUL 1, 2016, and ending JUN 30, 2017

2016

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(7) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p>	<p>Print or Type</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) EPSILON THETA CORPORATION, INC.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 259 SAINT PAUL STREET</p> <p>City or town, state or province, country, and ZIP or foreign postal code BROOKLINE, MA 02446</p>	<p>D Employer identification number (Employees' trust, see instructions.) 04-6170956</p> <p>E Unrelated business activity codes (See instructions.) 900001</p>
---	----------------------	---	--

C Book value of all assets at end of year: **475,751.**

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **INTEREST & DIVIDEND INCOME, CAPITAL GAINS**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **ALEXANDER DEHNERT** Telephone number ▶ **617-734-9211**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9 12,731.		12,731.
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule)	12		
13 Total. Combine lines 3 through 12	13 12,731.		12,731.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule)	28	
29 Total deductions. Add lines 14 through 28	29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	12,731.
31 Net operating loss deduction (limited to the amount on line 30)	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	12,731.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	11,731.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____		
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____		
c Income tax on the amount on line 34	35c	1,760.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36	
37 Proxy tax. See instructions	37	
38 Alternative minimum tax	38	
39 Tax on Non-Compliant Facility Income. See instructions	39	
40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies	40	1,760.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a	
b Other credits (see instructions)	41b	
c General business credit. Attach Form 3800	41c	
d Credit for prior year minimum tax (attach Form 8801 or 8827)	41d	
e Total credits. Add lines 41a through 41d	41e	
42 Subtract line 41e from line 40	42	1,760.
43 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	43	
44 Total tax. Add lines 42 and 43	44	1,760.
45a Payments: A 2015 overpayment credited to 2016	45a	
b 2016 estimated tax payments	45b	7,211.
c Tax deposited with Form 8868	45c	
d Foreign organizations: Tax paid or withheld at source (see instructions)	45d	
e Backup withholding (see instructions)	45e	
f Credit for small employer health insurance premiums (Attach Form 8941)	45f	
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	45g	
46 Total payments. Add lines 45a through 45g	46	7,211.
47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	47	7.
48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed	48	
49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	49	5,444.
50 Enter the amount of line 49 you want: Credited to 2017 estimated tax 1,760. Refunded	50	3,684.

Part V Statements Regarding Certain Activities and Other Information (see instructions)

51 At any time during the 2016 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
		X
52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
53 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer _____ Date _____ **TREASURER**
 Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only
 Print/Type preparer's name: MICHAEL T. SOKOLSKI, CPA
 Preparer's signature: _____ Date: 05/10/18
 Check if self-employed PTIN: P00106133
 Firm's name: YOSHIDA & SOKOLSKI, PC Firm's EIN: 04-3014517
 400 UNICORN PARK DRIVE 4TH FLOOR
 Firm's address: WOBURN, MA 01801 Phone no. (781) 273-1010

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6			
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?			Yes	No
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b							
5	Total. Add lines 1 through 4b	5							

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8				0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1) FIDELITY	12,725.			
(2) BANK OF AMERICA INTEREST	6.			
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		12,731.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 27. 0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Underpayment of Estimated Tax by Corporations

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return. **FORM 990-T**

▶ Information about Form 2220 and its separate instructions is at www.irs.gov/form2220.

2016

Name **EPSILON THETA CORPORATION, INC.** Employer identification number **04-6170956**

Note: Generally, the corporation isn't required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1	Total tax (see instructions)	1	1,760.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c	Credit for federal tax paid on fuels (see instructions)	2c	
2d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation doesn't owe the penalty	3	1,760.
4	Enter the tax shown on the corporation's 2015 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	4,749.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	1,760.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it doesn't owe a penalty. See instructions.

6	<input type="checkbox"/> The corporation is using the adjusted seasonal installment method.
7	<input type="checkbox"/> The corporation is using the annualized income installment method.
8	<input type="checkbox"/> The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)	
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	10/15/16	12/15/16	03/15/17	06/15/17
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column.	10	440.	440.	440.	440.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11			6,836.	375.
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				5,516.
13 Add lines 11 and 12	13			6,836.	5,891.
14 Add amounts on lines 16 and 17 of the preceding column	14		440.	880.	
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	0.	5,956.	5,891.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		440.	0.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	440.	440.		
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18			5,516.	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <i>(C Corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.)</i> See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2016 and before 7/1/2016	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 4\% (0.04)}{366}$	22	\$	\$	\$
23 Number of days on line 20 after 06/30/2016 and before 10/1/2016	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 4\% (0.04)}{366}$	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2016 and before 1/1/2017	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 4\% (0.04)}{366}$	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2016 and before 4/1/2017	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 4\% (0.04)}{365}$	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2017 and before 7/1/2017	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2017 and before 10/1/2017	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2017 and before 1/1/2018	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2017 and before 3/16/2018	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns	38			\$ 7.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. EPSILON THETA CORPORATION, INC.	Employer identification number (EIN) or 04-6170956
	Number, street, and room or suite no. If a P.O. box, see instructions. 259 SAINT PAUL STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BROOKLINE, MA 02446	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

ALEXANDER DEHNERT

• The books are in the care of ▶ **69 SCHOOL STREET - CAMBRIDGE, MA 02139**
Telephone No. ▶ **617-734-9211** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2018**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
▶ tax year beginning **JUL 1, 2016**, and ending **JUN 30, 2017**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

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Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print	Name of exempt organization or other filer, see instructions. EPSILON THETA CORPORATION, INC.	Employer identification number (EIN) or 04-6170956
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 259 SAINT PAUL STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BROOKLINE, MA 02446	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

ALEXANDER DEHNERT

• The books are in the care of ▶ **69 SCHOOL STREET - CAMBRIDGE, MA 02139**
Telephone No. ▶ **617-734-9211** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2018**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
▶ tax year beginning **JUL 1, 2016**, and ending **JUN 30, 2017**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 1,760.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ 1,760.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 9.x products and later products, select "None" in the "Page Scaling" selection box in the Adobe "Print" dialog.

STATE COPY

EPSILON THETA CORPORATION, INC.
259 SAINT PAUL STREET
BROOKLINE, MA 02446

MASS. DEPARTMENT OF REVENUE
P.O. BOX 7067
BOSTON, MA 02204

FORM M-990T



Yoshida & Sokolski, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MAY 10, 2018

EPSILON THETA CORPORATION, INC.
259 SAINT PAUL STREET
BROOKLINE, MA 02446

EPSILON THETA CORPORATION, INC.:

I HAVE PREPARED AND ENCLOSED YOUR 2016 MASSACHUSETTS RETURN.
THE RETURN SHOULD BE SIGNED, DATED, AND MAILED.

MASSACHUSETTS FORM M-990T RETURN:

THE MASSACHUSETTS FORM M-990T SHOULD BE MAILED ON OR BEFORE
MAY 15, 2018 TO:

MASS. DEPARTMENT OF REVENUE
P.O. BOX 7067
BOSTON, MA 02204

NO PAYMENT IS REQUIRED AS THERE IS A REFUND IN THE AMOUNT OF
\$653.00.

YOUR OVERPAYMENT IN THE AMOUNT OF \$960.00 HAS BEEN APPLIED TO
YOUR MASSACHUSETTS ESTIMATED TAX.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. I SUGGEST
THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

YOSHIDA & SOKOLSKI, PC

2016 TAX RETURN FILING INSTRUCTIONS

MASSACHUSETTS FORM M-990T

FOR THE YEAR ENDING

JUNE 30, 2017

Prepared for	EPSILON THETA CORPORATION, INC. 259 SAINT PAUL STREET BROOKLINE, MA 02446
Prepared by	YOSHIDA & SOKOLSKI, PC 400 UNICORN PARK DRIVE 4TH FLOOR WOBURN, MA 01801
To be signed and dated by	THE AUTHORIZED INDIVIDUAL(S).
Amount of tax	Total tax \$ 938.00 Less: payments and credits \$ 2,551.00 Plus: other amount \$ 0.00 Plus: interest and penalties \$ 0.00 OVERPAYMENT \$ 1,613.00
Overpayment	Credited to your estimated tax \$ 960.00 Other amount \$ 0.00 Refunded to you \$ 653.00
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	MASS. DEPARTMENT OF REVENUE P.O. BOX 7067 BOSTON, MA 02204
Return must be mailed on or before	MAY 15, 2018
Special Instructions	



Form M-990T-7004

Unrelated Business Income Tax Extension Worksheet

If you are mandated to file and pay electronically do *not* file this form. See TIR 15-9.

Tentative Return

1 Estimated amount of tax for the taxable year	1	2,550.
2 Advance and/or estimated payments made (if any)	2	2,550.
3 Tax due with this application. Subtract line 2 from line 1	3	

Payment in full of the tax due must be made with the extension request for it to be considered valid. If at least 50% of the tax due for the taxable year is not paid, the extension is null and void. Penalties for a late return will be assessed from the original due date of the return.

678041 03-07-17

▼ DETACH HERE ▼

Form M-990T-7004		Application for UBIT Extension - 2016		Massachusetts Department of Revenue	
Federal Identification number	Is the corporation incorporated in Massachusetts?	Period end date	Amount enclosed		
04-6170956	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	06/30/17			
Tax type	Voucher type	ID type	Vendor code		
036	18	004	1019		
Business name	Type of extension being applied for				
EPSILON THETA CORPORATION, INC.	<input checked="" type="checkbox"/> a. Automatic eight-month <input type="checkbox"/> b. Extension until:				
Mailing address	City/Town	State	ZIP		
259 SAINT PAUL STREET	BROOKLINE	MA	02446		
Sign here. Under 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 officer or agent		Signature of paid preparer		Date	
ALEXANDER DEHNERT				05/10/18	
Employer Identification number of paid preparer		Social Security number or PTIN of paid preparer			
04-3014517		P00106133			

00100046170956 063017 0000000000 036 180041019 00000000006



**Massachusetts Department of Revenue
Form M-990T
Unrelated Business Income Tax Return**

2016

For calendar year 2016 or taxable period beginning **JULY 1, 2016** and ending **JUNE 30, 2017**

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** Phone number **617-253-8888**

Name of treasurer **ALEXANDER DEHNERT** Fill in if a Taxpayer Disclosure Statement is enclosed

Fill in if:
 Amended return (see "Amended return" in instructions) Federal amendment Federal audit Final return

Exempt under IRC section (fill in one only)
 501 408(e) 408A 529(a) 220(e) 530(a)

Organization type (fill in one only)
 Organization type 501(c) corporation 501(c) trust 401(a) trust Other

Excise calculation. Use whole dollar method.

1	Unrelated business taxable income (from U.S. Form 990T, line 34)	▶ 1	11,731
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 31I and 31K intangible expense add back adjustment	▶ 4	
5	Federal NOL add back adjustment (from U.S. Form 990T, line 31)	▶ 5	
6	Section 31J and 31K interest expense add back adjustment	▶ 6	
7	Federal production activity add back adjustment	▶ 7	
8	Abandoned Building Renovation deduction Total cost <input type="text"/> x .10 =	▶ 8	
9	Other adjustments, including research and development expenses (enclose explanation)	▶ 9	
10	Income subject to apportionment. See instructions	▶ 10	11,731
11	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	▶ 11	1.000000
12	Multiply line 10 by line 11	▶ 12	11,731
13	Income not subject to apportionment	▶ 13	
14	Add lines 12 and 13	▶ 14	11,731
15	Certified Massachusetts solar or wind power deduction	▶ 15	
16	Taxable income before net operating loss deduction	▶ 16	11,731

Declaration

Under 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) Date Social Security number Phone number

Signature of paid preparer Date Employer Identification number Address
05/10/18 04-3014517 WOBURN, MA 01801

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.**



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

Excise calculation (cont'd.)

17	Loss carryover deduction (from Schedule NOL)	▶ 17	<input type="text"/>
18	Taxable income. Subtract line 17 from line 16	▶ 18	<input type="text" value="11,731."/>
19	Multiply line 18 by .08	▶ 19	<input type="text" value="938."/>
20	Credit recapture (enclose Credit Recapture Schedule) and/or additional tax on installment sales. See instructions	▶ 20	<input type="text"/>
21	Excise due before credits. Add lines 19 and 20	▶ 21	<input type="text" value="938."/>

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

22	Economic Opportunity Area Credit (from Schedule EOAC)	▶ 22	<input type="text"/>
23	Economic Development Incentive Program Credit	Certificate number ▶ <input type="text"/>	▶ 23 <input type="text"/>
24	Investment Tax Credit (from Schedule H)	▶ 24	<input type="text"/>
25	Vanpool Credit (from Schedule VP)	▶ 25	<input type="text"/>
26	Research Credit (from Schedule RC)	▶ 26	<input type="text"/>
27	Harbor Maintenance Tax Credit (from Schedule HM, line 23)	▶ 27	<input type="text"/>
28	Brownfields Credit	Certificate number ▶ <input type="text"/>	▶ 28 <input type="text"/>
29	Low-Income Housing Credit	Building Identification number ▶ <input type="text"/>	▶ 29 <input type="text"/>
30	Historic Rehabilitation Credit	Certificate number ▶ <input type="text"/>	▶ 30 <input type="text"/>
31	Film Incentive Credit	Certificate number ▶ <input type="text"/>	▶ 31 <input type="text"/>
32	Medical Device Credit	Certificate number ▶ <input type="text"/>	▶ 32 <input type="text"/>
33	Employer Wellness Program Credit	Certificate number ▶ <input type="text"/>	▶ 33 <input type="text"/>
34	Certified Housing Development Credit	Certificate number ▶ <input type="text"/>	▶ 34 <input type="text"/>
35	Life Science Company Tax Credit	▶ 35	<input type="text"/>
36	Total credits. Add lines 22 through 35	▶ 36	<input type="text"/>

Excise after credits

37	Excise due before voluntary contributions. Subtract line 36 from line 21. Not less than "0"	▶ 37	<input type="text" value="938."/>
38	Voluntary contribution for endangered wildlife conservation	▶ 38	<input type="text"/>
39	Total excise plus voluntary contribution. Add lines 37 and 38	▶ 39	<input type="text" value="938."/>



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

Payments

40	2015 overpayment applied to 2016 estimated tax	▶ 40	<input type="text"/>
41	2016 Massachusetts estimated tax payments (do not include amount in line 40)	▶ 41	<input type="text" value="2,551."/>
42	Payment made with extension	▶ 42	<input type="text"/>
43	Pass-through entity withholding Payer Identification number ▶ <input type="text"/>	▶ 43	<input type="text"/>
44	Refundable film credit	▶ 44	<input type="text"/>
45	Refundable Dairy Credit Certificate number ▶ <input type="text"/>	▶ 45	<input type="text"/>
46	Refundable life science credit	▶ 46	<input type="text"/>
47	Refundable economic development incentive program credit	▶ 47	<input type="text"/>
48	Refundable Conservation Land Credit Certificate number ▶ <input type="text"/>	▶ 48	<input type="text"/>
49	Refundable Community Investment Credit Certificate number ▶ <input type="text"/>	▶ 49	<input type="text"/>
50	Total payments. Add lines 40 through 49	50	<input type="text" value="2,551."/>

Refund or balance due

51	Amount overpaid. Subtract line 39 from line 50	51	<input type="text" value="1,613."/>
52	Amount overpaid to be credit to 2017 estimated tax	▶ 52	<input type="text" value="960."/>
53	Amount overpaid to be refunded. Subtract line 52 from line 51	▶ 53	<input type="text" value="653."/>
54	Balance due. Subtract line 50 from line 39	▶ 54	<input type="text"/>
55a	M-2220 penalty	▶ 55a	<input type="text"/>
55b	Other penalties	▶ 55b	<input type="text"/>
55	Total penalty. Add lines 55a and 55b	55	<input type="text"/>
56	Interest on unpaid balance	▶ 56	<input type="text"/>
57	Total payment due at time of filing	▶ 57	<input type="text"/>