



Form M-990T-62

Exempt Trust and Unincorporated Association Income Tax Return

2013
Massachusetts
Department of
Revenue

For calendar year 2013 or taxable year beginning	2013 and ending	
Name of trust or unincorporated association	Employer Identification number	Unrelated business activity codes
Mailing address	City/Town	State Zip
Exempt under section ▶ <input type="checkbox"/> 501 <input type="checkbox"/> 408A <input type="checkbox"/> 529(a) <input type="checkbox"/> 220(e) <input type="checkbox"/> 530(a)	Group exemption number ▶	Check organization type ▶ <input type="checkbox"/> 501(c) trust <input type="checkbox"/> Other trust
Describe the primary unrelated business activity of the trust or unincorporated association		
Books are in care of	Telephone number	
Name of treasurer	Is a Taxpayer Disclosure Statement enclosed? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	

5.25% Unrelated Trade or Business Income

Use whole dollar method

1 Gross profit (from U.S. Form 990-T, line 3)	▶	1	
2 5.25% long-term capital gain net income (from Massachusetts Form 2, Schedule D, line 18)	▶	2	
3 5.25% interest and dividend income (from Massachusetts Form 2, Schedule B, line 35)	▶	3	
4 Income (loss) from partnerships and S corporations (from U.S. Form 990-T, line 5. Do not include any interest or dividend income included in line 3)	▶	4	
5 Rent income (from U.S. Form 990-T, line 6)	▶	5	
6 Unrelated debt-financed income (from U.S. Form 990-T, line 7. Do not include any interest or dividend income included in line 3)	▶	6	
7 Interest, annuities, royalties, and rents from controlled organizations (from U.S. Form 990-T, line 8. Do not include any interest or dividend income included in line 3)	▶	7	
8 Investment income of a 501(c)(7), (9), or (17) organization (from U.S. Form 990-T, line 9. Do not include any interest or dividend income included in line 3)	▶	8	
9 Exploited exempt activity income (from U.S. Form 990-T, line 10. Do not include any interest or dividend income included in line 3)	▶	9	
10 Advertising income (from U.S. Form 990-T, line 11. Do not include any interest or dividend income included in line 3)	▶	10	
11 Other income (from U.S. Form 990-T, line 12. Do not include any interest or dividend income included in line 3)	▶	11	
12 5.25% unrelated trade or business income. Add lines 1 through 11. Not less than "0"	▶	12	

Deductions Not Taken Elsewhere and Massachusetts Adjustments

13 Total deductions (from U.S. Form 990-T, line 29)	▶	13	
14 Charitable contributions (from U.S. Form 990-T, line 20)	▶	14	
15 168(k) bonus depreciation (included on U.S. Form 990-T, line 21)	▶	15	
16 Production activity deduction (included on U.S. Form 990-T, lines 13 and 28)	▶	16	
17 Add lines 14 through 16	▶	17	
18 Subtract line 17 from line 13	▶	18	
19 Massachusetts deduction for amounts payable to or permanently set aside for charitable purposes	▶	19	
20 Total deductions after Massachusetts adjustments. Add lines 18 and 19	▶	20	

5.25% Tax

21 5.25% unrelated trade or business taxable income. Subtract line 20 from line 12. Not less than "0"	▶	21	
22 5.25% tax. Multiply line 21 by .0525 (5.25%)	▶	22	

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 officer (see instructions)	Social Security number	Telephone number	Date
Signature of paid preparer	Employer Identification number	Address	Date

12% Unrelated Trade or Business Capital Gains

23 Total 12% capital gain net income (from Massachusetts Form 2, Schedule B, line 30) ▶ **23**

Excess Deductions

24 Excess deductions allowed against 12% unrelated trade or business capital gains. If line 20 is greater than 12, subtract line 12 from line 20 and enter the result here. Otherwise, enter "0" ▶ **24**

12% Tax

25 12% unrelated trade or business taxable capital gains. Subtract line 24 from line 23. Not less than "0" ▶ **25**
26 12% tax. Multiply line 25 by 12% ▶ **26**

Tax Before Credits

27 Credit recapture (Brownfields; Economic Opportunity Area; Low-Income Housing; Historic Rehabilitation) ▶ **27**
28 Additional tax on installment sales ▶ **28**
29 Total tax. Add lines 22 and 26 through 28 ▶ **29**

Credits

30 Credit for income taxes paid to other jurisdictions ▶ **30**
31 Lead Paint Credit ▶ **31**
32a Economic Opportunity Area Credit ▶ **32a**
32b Economic Development Incentive Program. Certificate number ▶ _____ ▶ **32b**
33 Brownfields Credit. Certificate number ▶ _____ ▶ **33**
34 Low-Income Housing Credit. Certificate number ▶ _____ ▶ **34**
35 Historic Rehabilitation Credit. Certificate number ▶ _____ ▶ **35**
36 Film Incentive. Certificate number ▶ _____ ▶ **36**
37 Medical Device Credit. Certificate number ▶ _____ ▶ **37**
38 Employer Wellness Program Credit. Certificate number ▶ _____ ▶ **38**
39 Total credits. Add lines 30 through 38 ▶ **39**
40 Tax after credits. Subtract line 39 from line 29 ▶ **40**

Payments

41 Massachusetts income tax withheld (enclose all Massachusetts Forms W-2, W-2G, 1099-G and 1099-R) ▶ **41**
42 2012 overpayment applied to your 2013 estimated tax. ▶ **42**
43 2013 Massachusetts estimated tax payments (do not include the amount in line 42) ▶ **43**
44 Payments made with extension ▶ **44**
45 Refundable film credit. ▶ **45**
46 Refundable dairy credit. Certificate number ▶ _____ ▶ **46**
47 Refundable conservation tax credit. Certificate number ▶ _____ ▶ **47**
48 Payment with original return (use only if amending a return) ▶ **48**
49 Total tax payments. Add lines 41 through 48 ▶ **49**

Refund or Balance Due

50 Overpayment. If line 40 is smaller than line 49, subtract line 40 from line 49 and enter the result in line 50. If line 40 is larger than line 49, go to line 53 ▶ **50**
51 Amount of overpayment you want applied to your 2014 estimated taxes. ▶ **51**
52 Amount of your refund. Subtract line 51 from line 50 ▶ **52**
53 Tax due. If line 40 is larger than line 49, subtract line 49 from line 40 ▶ **53**
54 M-2210F penalty ▶ \$ _____; Other penalties ▶ \$ _____ Total penalty ▶ **54**
55 Total payment due at time of filing ▶ **55**
56 Interest on unpaid balance. ▶ **56**