



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

2015

For calendar year 2015 or taxable period beginning		and ending	
Name of company		Federal Identification number	
Mailing address			
City/Town	State	Zip	Phone number
Name of treasurer		Fill in if a Taxpayer Disclosure Statement is enclosed <input type="radio"/>	
Fill in if:			
<input type="radio"/> Amended return (see "Amended return" in instructions) <input type="radio"/> Federal amendment <input type="radio"/> Federal audit <input type="radio"/> Final return			
Exempt under IRC section (fill in one only)			
<input type="radio"/> 501 <input type="radio"/> 408(e) <input type="radio"/> 408A <input type="radio"/> 529(a) <input type="radio"/> 220(e) <input type="radio"/> 530(a)			
Organization type (fill in one only)			
<input type="radio"/> Organization type <input type="radio"/> 501(c) corporation <input type="radio"/> 501(c) trust <input type="radio"/> 401(a) trust <input type="radio"/> Other			

Excise calculation. Use whole dollar method.

1 Unrelated business taxable income (from U.S. Form 990T, line 34)	▶ 1	
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 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 style="width: 100px;" type="text"/> × .10 =	▶ 8	
9 Other adjustments, including research and development expenses (enclose explanation)	▶ 9	
10 Income subject to apportionment. See instructions	▶ 10	
11 Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	▶ 11	
12 Multiply line 10 by line 11	▶ 12	
13 Income not subject to apportionment.	▶ 13	
14 Add lines 12 and 13	▶ 14	
15 Certified Massachusetts solar or wind power deduction	▶ 15	
16 Taxable income before net operating loss deduction	▶ 16	

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

If you are signing as an authorized delegate of the appropriate corporate officer, fill in oval 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

Federal Identification number

Excise calculation (cont'd.)

- 17 Loss carryover deduction (from Schedule NOL) ▶ 17
- 18 Taxable income. Subtract line 17 from line 16 ▶ 18
- 19 Multiply line 18 by .08 ▶ 19
- 20 Credit recapture (enclose Credit Recapture Schedule) and/or additional tax on installment sales. See instructions . . . ▶ 20
- 21 Excise due before credits. Add lines 19 and 20 ▶ 21

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

Excise after credits

- 37 Excise due before voluntary contributions. Subtract line 36 from line 21. Not less than "0" ▶ 37
- 38 Voluntary contribution for endangered wildlife conservation ▶ 38
- 39 Total excise plus voluntary contribution. Add lines 37 and 38 ▶ 39



Name of company

Federal Identification number

Payments

- 40 2014 overpayment applied to 2015 estimated tax. ▶ 40
- 41 2015 Massachusetts estimated tax payments (do not include amount in line 40) ▶ 41
- 42 Payment made with extension. ▶ 42
- 43 Pass-through entity withholding Payer Identification number ▶ ▶ 43
- 44 Refundable film credit. ▶ 44
- 45 Refundable Dairy Credit Certificate number ▶ ▶ 45
- 46 Refundable life science credit ▶ 46
- 47 Refundable economic development incentive program credit. ▶ 47
- 48 Refundable Conservation Land Credit Certificate number ▶ ▶ 48
- 49 Refundable Community Investment Credit Certificate number ▶ ▶ 49
- 50 Total payments. Add lines 40 through 49 50

Refund or balance due

- 51 Amount overpaid. Subtract line 39 from line 50 51
- 52 Amount overpaid to be credit to 2016 estimated tax. ▶ 52
- 53 Amount overpaid to be refunded. Subtract line 52 from line 51 ▶ 53
- 54 Balance due. Subtract line 50 from line 39 ▶ 54
- 55a M-2220 penalty ▶ 55a
- 55b Other penalties. ▶ 55b
- 55 Total penalty. Add lines 55a and 55b. 55
- 56 Interest on unpaid balance. ▶ 56
- 57 Total payment due at time of filing ▶ 57