CAUTION:

This tax return must be filed electronically.

Paper versions of this return will not be accepted.

If you have questions about filing electronically, contact us at 617-887-6367.

See https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements for further information about our electronic filing and payment requirements.



 \bigcirc Member is incorporated in U.S.

of the group

O Member is a non-U.S. corporation that is taxable on its income in Massachusetts

Massachusetts Department of Revenue Schedule TTP Tax Treaty Positions

2021

Massachusetts return filed 3 55	For calendar year 2021 or taxable year beginning	2021 and ending			
City/Town State Zip Phone number Taxpayer's address in country of residence City/Town State Zip Phone number Taxpayer's address in country of residence City/Town State Zip Phone number Has taxpayer filed U.S. Form 1120F?	Name of taxpayer	Federal Identification number (if none, enter "Foreign")			
City/Town State Zip Phone number Taxpayer's address in country of residence City/Town State Zip Phone number Taxpayer's address in country of residence City/Town State Zip Phone number Has taxpayer filed U.S. Form 1120F?	Massachusetts return filed				
City/Town State Zip Phone number Has taxpayer filed U.S. Form 1120F?					
City/Town State Zip Phone number Has taxpayer filled U.S. Form 1120F?	Taxpayer's U.S. address				
City/Town State Zip Phone number Has taxpayer filled U.S. Form 1120F?					
City/Town State Zip Phone number Has taxpayer filed U.S. Form 1120F? O Yes O N. Is taxpayer filing one or more U.S. Form(s) 8833 with the IRS? Treaty information. If relying on multiple treaties, enter each treaty separately. Name of treaty country Type of treaty O ther IRS Code provision(s) overruled or modified by treaty-based position Provision(s) of the limitation-on-benefits article (flanty) in the treaty on which taxpayer relies on to prevent application of the article Explain the treaty-based return position taken Income exclusions. Income to be excluded by application of the treaties identified above 1 Interest 2 Royalties 2 Qualities 3 Other FDAP gains, profits and income 3 Quality of the immediate of the treaties identified above 4 Other non-FDAP income to be excluded 5 Total income to be excluded by application of treaties Combined report filers only Name of principal reporting corporation Federal Identification number Amount of income excluded from return that is derived (directly or indirectly) from intangible property or service-related activities, the costs of which	City/Town	State	Zip	Phone number	
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amounts separately and identify the other member(s) claiming the deduction. See instructions.					
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Beason for inclusion of the member claiming the benefit in the combined return (check one only):			/ 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		

O Member is a non-U.S. corporation, not described in the question above, with an average of property, payroll and sales in the U.S. of 20% or more O Member is a non-U.S. corporation, not described in the question above, that derives at least 20% of gross income from services to other members