

# Form M-990T Unrelated Business Income Tax Return

2011  
Massachusetts  
Department of  
Revenue

178031 01-10-12

For calendar year 2011 or taxable year beginning 07/01/2011 2011 and ending 06/30/2012

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

Mailing address 259 SAINT PAUL STREET City/Town BROOKLINE State MA ZIP 02446

Name of treasurer BARRY DAVIS Is a Taxpayer Disclosure Statement enclosed?  Yes  No

### Excise Calculation

		Use whole dollar method
1	Unrelated business taxable income (from U.S. Form 990T, line 34)	6,182.
2	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	
3	Section 168(k) "bonus" depreciation adjustment	
4	Section 311 and 31K intangible expense add back adjustment	
5	Federal NOL add back adjustment (from U.S. Form 990T, line 31)	
6	Loss carryover deduction (from Schedule E-2)	
7	Section 31J and 31K interest expense add back adjustment	
8	Federal production activity add back adjustment	
9	Abandoned building renovation deduction Total cost ▶ \$ _____ X .10	
10	Other adjustments, including research and development expenses (enclose explanation)	
11	Income subject to apportionment. See instructions	6,182.
12	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	1.00000
13	Multiply line 11 by line 12	6,182.
14	Income not subject to apportionment	
15	Add lines 13 and 14	6,182.
16	Certified Massachusetts solar or wind power deduction	
17	Taxable income. Subtract line 16 from line 15	6,182.
18	Multiply line 17 by .0825	510.
19	Credit recapture (enclose Schedule(s) H and/or H-2) and/or additional tax on installment sales. See instructions	
20	Excise due before credits. Add lines 18 and 19	510.

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

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

Under the penalties of perjury, I declare that to the best of my knowledge and belief, this return and enclosures are true, correct and complete.

Signature of appropriate corporate officer \_\_\_\_\_ Social Security number \_\_\_\_\_ Telephone number \_\_\_\_\_ Date \_\_\_\_\_

Signature of paid preparer \_\_\_\_\_ Employer Identification number \_\_\_\_\_ Address \_\_\_\_\_ Date \_\_\_\_\_

20 MALL ROAD, SUITE 322

**MICHAEL T. SOKOLSKI, CPA 04-3014517 BURLINGTON, MA 01803-4126 09/27/12**

If you are signing as an authorized delegate of the appropriate corporate officer, check here  and enclose Massachusetts Form M-2848, Power of Attorney. The Privacy Act Notice is available upon request. Mail to: Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204.

**Excise After Credits**

36 Excise due before voluntary contribution. Subtract line 35 from line 20. Not less than "0" .....	36	510.
37 Voluntary contribution for endangered wildlife conservation .....	37	
38 Total excise plus voluntary contribution. Add lines 36 and 37 .....	38	510.

**Payments**

39 2010 overpayment applied to 2011 estimated tax .....	39	
40 2011 Massachusetts estimated tax payments (do not include amount in line 39) .....	40	
41 Payment made with extension .....	41	900.
42 Pass-through entity withholding. Payer identification number ▶ .....	42	
43 Refundable film credit .....	43	
44 Refundable dairy credit. Certificate number ▶ .....	44	
45 Refundable life science credit .....	45	
46 Refundable economic development incentive program credit .....	46	
47 Refundable conservation land credit. Certificate number ▶ .....	47	
48 Total payments. Add lines 39 through 47 .....	48	900.

**Refund or Balance Due**

49 Amount overpaid. Subtract line 38 from line 48 .....	49	390.
50 Amount overpaid to be credited to 2012 estimated tax .....	50	
51 Amount overpaid to be refunded. Subtract line 50 from line 49 .....	51	390.
52 Balance due. Subtract line 48 from line 39 .....	52	
53 M-2220 penalty ▶ \$ _____ ; Other penalties ▶ \$ _____ Total penalty	53	
54 Interest on unpaid balance .....	54	
55 Total payment due at time of filing .....	55	



# Form M-8736

## Application for Extension of Time to File Fiduciary or Partnership Return

2011  
**Massachusetts**  
**Department of**  
**Revenue**

For the year January 1–December 31, 2011 or other taxable year beginning JULY 1, 2011 ending JUNE 30, 2012

### Part 1. Application for Automatic Six-Month Extension of Time to File

Name <u>EPSILON THETA CORPORATION</u>			Federal Identification number <u>04-6170956</u>
Address <u>259 SAINT PAUL ST</u>			Check which form you plan to file: <input checked="" type="checkbox"/> Form 2 <input type="checkbox"/> Form 3
City/Town/Post Office <u>BROOKLINE</u>	State <u>MA</u>	Zip <u>02139</u>	<input type="checkbox"/> Other _____

<b>1</b> Total tax you expect to owe for 2011 (Form 2, line 41. Form 3 filers, enter "0") .....	<b>1</b>	<u>900</u>
<b>2</b> Massachusetts income tax withheld .....	<b>2</b>	
<b>3</b> 2010 overpayment applied to your 2011 estimated tax (do not enter 2010 refund) .....	<b>3</b>	
<b>4</b> 2011 Massachusetts estimated tax payments (do not include amount in line 3) .....	<b>4</b>	
<b>5</b> Credits (Form 2, lines 52 and 59 through 61; Form 3 filers, enter "0") .....	<b>5</b>	
<b>6</b> Total. Add lines 2 through 5 .....	<b>6</b>	
<b>7</b> Amount of tax due. Subtract line 6 from line 1. Pay in full with this application. <b>Note:</b> If "0," see below for information regarding automatic extensions. Payments of \$5,000 or more must be made electronically. If you are making a payment of less than \$5,000, you also have the option of filing Form M-8736 electronically. See below for more information .....	<b>7</b>	<u>900</u>

### Automatic Extension Granted if 100% Tax Due is Paid by Tax Return Due Date

If line 7 is "0" and 100% of the tax due for 2011 has been paid through: withholding; timely estimated payments of tax; credits from your 2011 return; or a refund from the prior tax year applied to the current year's tax liability, you are no longer required to file Form M-8736, Application for Automatic Extension of Time to File Massachusetts Income Tax Return. However, if you do choose to file Form M-8736 in this instance, you must do so electronically, via DOR's website. See [TIR 06-21](#) for more information.

### Filing Your Extension Via the Web

If you owe no tax or you are making a payment of \$5,000 or more, you are required to file your extension via the Web. If you are making a payment of less than \$5,000, you also have the option of filing your extension via the Web. If there is a tax due with your extension, payment can be made through Electronic Funds Withdrawal.

Visit [www.mass.gov/dor](http://www.mass.gov/dor) to file via the Web or to obtain Form M-8736.

### Part 2. Complete If Prepared By Someone Other than Taxpayer

I am authorized to prepare this application and I am (select one):

- a member in good standing of the bar of the highest court of (specify jurisdiction) \_\_\_\_\_
- a certified public accountant, or public accountant, duly qualified to practice in (specify jurisdiction) \_\_\_\_\_
- a person enrolled to practice before the Internal Revenue Service \_\_\_\_\_
- a duly authorized agent holding a power of attorney with respect to filing an extension of time (the power of attorney need not be submitted unless requested) \_\_\_\_\_
- a person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause; my relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are \_\_\_\_\_

### Part 3. 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. Declaration of preparer (other than taxpayer) is based on all information of which he/she has knowledge.

Signature <u>Bary Dai</u>	Date <u>9/12/2012</u>	Paid preparer's signature	SSN or PTIN - -
Title ▶	Employer Identification number	Date	/ /

Write your Federal Identification number on lower left corner of check. Make check payable to **Commonwealth of Massachusetts** and mail to: **Massachusetts Department of Revenue, PO Box 7070, Boston, MA 02204.**