



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

2015

For calendar year 2015 or taxable period beginning **JULY 1, 2015** and ending **JUNE 30, 2016**

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 **617-734-9211**

Name of treasurer **TROY WELTON** 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	31,657
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	31,657
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	31,657
13	Income not subject to apportionment	▶	13	
14	Add lines 12 and 13	▶	14	31,657
15	Certified Massachusetts solar or wind power deduction	▶	15	
16	Taxable income before net operating loss deduction	▶	16	31,657

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
11/14/16 04-3014517 BURLINGTON, MA 01803-4

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="31,657."/>
19 Multiply line 18 by .08	▶ 19	<input type="text" value="2,533."/>
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="2,533."/>

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="2,533."/>
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="2,533."/>



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Payments

40	2014 overpayment applied to 2015 estimated tax	▶ 40	
41	2015 Massachusetts estimated tax payments (do not include amount in line 40)	▶ 41	1,640.
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	1,640.

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	893.
55a	M-2220 penalty	▶ 55a	6.
55b	Other penalties	▶ 55b	
55	Total penalty. Add lines 55a and 55b	55	6.
56	Interest on unpaid balance	▶ 56	
57	Total payment due at time of filing	▶ 57	899.