



Form P.S.1
Public Service Corporation
Franchise Tax Return

2009
Massachusetts
Department of
Revenue

For calendar year 2009 or taxable year beginning 2009 and ending

Name of corporation Federal Identification number

Principal business address City/Town State Zip Date of organization

Name of Treasurer/Assistant Treasurer/Responsible Corporate Officer State of incorporation

Type of business for which credit is being claimed (check only one):

- Gas and electric, Telephone, Railroad, Water, Power, Aqueduct, Gas transmission, Telecommunications, Street railway

Has the federal government changed your taxable income for any prior year which has not yet been reported to Massachusetts? Yes No
If requesting alternative apportionment under MGL Ch. 63, sec. 42, check here and enclose Form AA-1 (see instructions).

Excise Tax Calculation

Table with 33 rows for excise tax calculation, including items like Net income, deductions, and credits.

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 Social Security number Telephone number Date

Signature of paid preparer Employer Identification number Address Date

The Privacy Act Notice is available upon request. If you are signing as an authorized delegate of the appropriate corporate officer, check here and enclose Massachusetts Form M-2848, Power of Attorney. Mail to: Massachusetts Department of Revenue, PO Box 7052, Boston, MA 02204. Make check or money order payable to the Commonwealth of Massachusetts.

**Refund or Tax Due**

<b>34</b>	2008 overpayment applied to 2009 estimated tax	▶ <b>34</b>	
<b>35</b>	2009 Massachusetts estimated tax payments (do not include amount from line 34)	▶ <b>35</b>	
<b>36</b>	Payments made with extension	▶ <b>36</b>	
<b>37</b>	Pass-through entity withholding	▶ <b>37</b>	
<b>38</b>	Refundable Film Credit	▶ <b>38</b>	
<b>39</b>	Refundable Dairy Credit. Certificate number ▶ _____	▶ <b>39</b>	
<b>40</b>	Refundable Life Science Credit	▶ <b>40</b>	
<b>41</b>	Total payments. Add lines 34 through 40	<b>41</b>	
<b>42</b>	Amount overpaid. Subtract line 33 from line 41	<b>42</b>	
<b>43</b>	Amount overpaid to be credited to 2010 estimated tax	▶ <b>43</b>	
<b>44</b>	Amount overpaid to be refunded. Subtract line 43 from line 42	▶ <b>44</b>	
<b>45</b>	Balance due. Subtract line 41 from line 33	<b>45</b>	
<b>46</b>	M-2220 penalty ▶ \$ _____; Other penalties ▶ \$ _____	Total penalty <b>46</b>	
<b>47</b>	Interest on unpaid balance	▶ <b>47</b>	
<b>48</b>	Total payment due at time of filing	▶ <b>48</b>	

**Schedule N. Dividends from Other Utility Corporations 80% or More Owned**

Name, address and Federal Identification number of corporations	Amount
Total	

**Schedule O. Income Apportionment**

**Apportionment factors**

	a. Massachusetts	b. Worldwide	c. Percentage
<b>1</b> Tangible property:			
<b>a</b> Property owned (averaged) <b>1a</b>	▶	▶	
<b>b</b> Rented property (capitalized) <b>1b</b>	▶	▶	
<b>c</b> Totals. Add lines 1a and 1b for each column <b>1c</b>	▶	▶	
<b>d</b> Tangible property apportionment percentage. Divide line 1c, col. A by line 1c, col. b <b>1d</b>			
<b>2</b> Payroll:			
<b>a</b> Total <b>2a</b>	▶	▶	
<b>b</b> Payroll apportionment percentage. Divide line 2a, col. a by line 2a, col. b <b>2b</b>			
<b>3</b> Sales:			
<b>a</b> Tangibles <b>3a</b>	▶	▶	
<b>b</b> Services <b>3b</b>	▶	▶	
<b>c</b> Rents and royalties <b>3c</b>	▶	▶	
<b>d</b> Other <b>3d</b>	▶	▶	
<b>e</b> Totals. Add lines 3a through 3d for each column <b>3e</b>	▶	▶	
<b>f</b> Sales apportionment percentage. Divide line 3e, col. a by line 3e, col. b <b>3f</b>			
<b>4</b> Apportionment percentage. Add lines 1d, 2b and 3f <b>4</b>			
<b>5</b> Mass. apportionment percentage. Divide line 4 by 3. <b>See instructions.</b> Enter in line 15 of Computation of Franchise Tax. <b>5</b>			