



Form M-990T Unrelated Business Income Tax Return

2012

Massachusetts
Department of
Revenue

For calendar year 2012 or taxable year beginning

2012 and ending

Name of company

Federal Identification number

Mailing address

City/Town

State

Zip

Name of treasurer

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) | ▶ 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 | Loss carryover deduction (from Schedule E-2) | ▶ 6 |
| 7 | Section 31J and 31K interest expense add back adjustment | ▶ 7 |
| 8 | Federal production activity add back adjustment | ▶ 8 |
| 9 | Abandoned building renovation deduction. Total cost ▶ \$ × .10 | ▶ 9 |
| 10 | Other adjustments, including research and development expenses (enclose explanation) | ▶ 10 |
| 11 | Income subject to apportionment. See instructions | 11 |
| 12 | Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies) | ▶ 12 |
| 13 | Multiply line 11 by line 12. | 13 |
| 14 | Income not subject to apportionment. | ▶ 14 |
| 15 | Add lines 13 and 14. | 15 |
| 16 | Certified Massachusetts solar or wind power deduction | ▶ 16 |
| 17 | Taxable income. Subtract line 16 from line 15 | 17 |
| 18 | Multiply line 17 by .08 | 18 |
| 19 | Credit recapture (enclose Schedule(s) H and/or H-2) and/or additional tax on installment sales. See instructions | ▶ 19 |
| 20 | Excise due before credits. Add lines 18 and 19 | 20 |

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

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 (see instructions)

Social Security number

Telephone number

Date

Signature of paid preparer

Employer Identification number

Address

Date

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	
37	Voluntary contribution for endangered wildlife conservation	▶ 37	
38	Total excise plus voluntary contribution. Add lines 36 and 37	▶ 38	

Payments

39	2011 overpayment applied to 2012 estimated tax	▶ 39	
40	2012 Massachusetts estimated tax payments (do not include amount in line 39)	▶ 40	
41	Payment made with extension	▶ 41	
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 life science jobs credit.	▶ 46	
47	Refundable economic development incentive program credit.	▶ 47	
48	Refundable conservation land credit. Certificate number ▶ _____	▶ 48	
49	Total payments. Add lines 39 through 48	49	

Refund or Balance Due

50	Amount overpaid. Subtract line 38 from line 49	50	
51	Amount overpaid to be credited to 2013 estimated tax	▶ 51	
52	Amount overpaid to be refunded. Subtract line 50 from line 49	▶ 52	
53	Balance due. Subtract line 49 from line 38	53	
54	M-2220 penalty ▶ \$ _____; Other penalties ▶ \$ _____ Total penalty	54	
55	Interest on unpaid balance.	▶ 55	
56	Total payment due at time of filing	▶ 56	