



Massachusetts Department of Revenue
Schedule TTP
Tax Treaty Positions

2016

For calendar year 2016 or taxable year beginning

and ending

Name of taxpayer

Federal Identification number (if none, enter "Foreign")

Massachusetts return filed

355 355U 355S 63 FI

Taxpayer's U.S. address

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?

Yes No

Is taxpayer filing one or more U.S. Form(s) 8833 with the IRS?

Yes No

Treaty information. If relying on multiple treaties, enter each treaty separately.

Name of treaty country

Type of treaty

Applicable article(s)

Income tax Other

IRS Code provision(s) overruled or modified by treaty-based position

Provision(s) of the limitation-on-benefits article (if any) 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	1	<input type="text"/>
2 Royalties	2	<input type="text"/>
3 Other FDAP gains, profits and income	3	<input type="text"/>
4 Other non-FDAP income to be excluded	4	<input type="text"/>
5 Total income to be excluded by application of treaties	5	<input type="text"/>

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 generally are deductible for federal income tax purposes against the business income of other members of the Massachusetts combined group. List amounts separately and identify the other member(s) claiming the deduction. See instructions.

Payer's name	Federal Identification number	Amount

Reason for inclusion of the member claiming the benefit in the combined return (check one only):

- Member is incorporated in U.S.
- Member is a non-U.S. corporation that is taxable on its income in Massachusetts
- 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
- 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 of the group