CAUTION:

This tax return must be filed electronically.

Paper versions of this return **will not** be accepted.

If you have questions about filing electronically, contact us at 617-887-6367.

See https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements for further information about our electronic filing and payment requirements.

Massachusetts Department of Revenue

Schedule TTP
Tax Treaty Positions

2023

For calendar year 2023 or taxable year beginning **2023 and ending**

Name of taxpayer | Federal ID number (if none, enter "Foreign") | Reference ID number, if any. See instructions

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

Fill in if taxpayer has filed U.S. Form 1120F ○

Fill in if taxpayer is filing one or more U.S. Form(s) 8833 with the IRS ○

Fill in if taxpayer is a U.S. citizen or resident or incorporated in the U.S. ○

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

Name of treaty country | Type of treaty ○ Income tax ○ Other | Applicable article(s)

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

List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to prevent application of that article

Explain the treaty-based return position taken. See instructions

Income exclusions. Income to be excluded by application of the treaties identified above. See instructions.

1	Interest	1
2	Royalties	2
3	Other FDAP gains, profits and income	3
4	Other non-FDAP income to be excluded	4
5	Total income to be excluded by application of treaties	5

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

E-File Only.
Paper returns will not be accepted.
See TIRs 16-9 and 21-9 for more information.