

**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

2025

For calendar year 2025 or taxable year beginning

2025 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

Applicable article(s)

Income tax    Other

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	<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
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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