

Form M-990T Unrelated Business Income Tax Return

2010
Massachusetts
Department of
Revenue

078031 12-29-10

For calendar year 2010 or taxable year beginning **07/01/2010** 2010 and ending **06/30/2011**

Name of company **EPSILON THETA CORPORATION, INC.** Federal identification number **04-6170956**

Mailing address **259 SAINT PAUL STREET** City/Town **BROOKLINE** State **MA** ZIP **02446**

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)	8,343.
2	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	
3	Section 168(k) "bonus" depreciation adjustment	
4	Section 31I and 31K intangible expense add back adjustment	
5	Federal NOL add back adjustment (from U.S. Form 990T, line 31)	
6	Loss carryover deduction (from Schedule E-2)	
7	Section 31J and 31K interest expense add back adjustment	
8	Federal production activity add back adjustment	
9	Abandoned building renovation deduction Total cost \$ _____ X .10	
10	Other adjustments, including research and development expenses (enclose explanation)	
11	Income subject to apportionment. See instructions	8,343.
12	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	1.000000
13	Multiply line 11 by line 12	8,343.
14	Income not subject to apportionment	
15	Add lines 13 and 14	8,343.
16	Certified Massachusetts solar or wind power deduction	
17	Taxable income. Subtract line 16 from line 15	8,343.
18	Multiply line 17 by .0875	730.
19	Credit recapture (enclose Schedule(s) H and/or H-2) and/or additional tax on installment sales. See instructions	
20	Excise due before credits. Add lines 18 and 19	730.

Estimated

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

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
MICHAEL T. SOKOLSKI, CPA **04-3014517** **20 MALL ROAD, SUI BURLINGTON, MA 01** **10/19/11**

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	730.
37	Voluntary contribution for endangered wildlife conservation	37	
38	Total excise plus voluntary contribution. Add lines 36 and 37	38	730.

Payments

39	2009 overpayment applied to 2010 estimated tax	39	123.
40	2010 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 economic development incentive program credit	46	
47	Total payments. Add lines 39 through 46	47	123.

Refund or Balance Due

48	Amount overpaid. Subtract line 38 from line 47	48	
49	Amount overpaid to be credited to 2011 estimated tax	49	
50	Amount overpaid to be refunded. Subtract line 49 from line 48	50	
51	Balance due. Subtract line 47 from line 38	51	607.
52	M-2220 penalty ▶ \$ _____ ; Other penalties ▶ \$ _____ Total penalty	52	
53	Interest on unpaid balance	53	
54	Total payment due at time of filing	54	607.