

Form M-990T Unrelated Business Income Tax Return

2012

Massachusetts
Department of
Revenue

278031 11-26-12

For calendar year 2012 or taxable year beginning **07/01/2012**

2012 and ending **06/30/2013**

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

BARRY DAVIS

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 | 9,272. |
| 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 ▶ \$ _____ X .10 | 9 | |
| 10 | Other adjustments, including research and development expenses (enclose explanation) | 10 | |
| 11 | Income subject to apportionment. See instructions | 11 | 9,272. |
| 12 | Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies) | 12 | 1.000000 |
| 13 | Multiply line 11 by line 12 | 13 | 9,272. |
| 14 | Income not subject to apportionment | 14 | |
| 15 | Add lines 13 and 14 | 15 | 9,272. |
| 16 | Certified Massachusetts solar or wind power deduction | 16 | |
| 17 | Taxable income. Subtract line 16 from line 15 | 17 | 9,272. |
| 18 | Multiply line 17 by .08 | 18 | 742. |
| 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 | 742. |

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 _____ Social Security number _____

Telephone number _____

Date _____

Signature of paid preparer _____

Employer Identification number _____ Address _____

Date _____

MICHAEL T. SOKOLSKI, CPA 04-3014517 BURLINGTON, MA 01803-4126 08/22/13

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 | 742. |
| 37 | Voluntary contribution for endangered wildlife conservation | 37 | |
| 38 | Total excise plus voluntary contribution. Add lines 36 and 37 | 38 | 742. |

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 | 742. |
| 54 | M-2220 penalty \$; Other penalties \$ Total penalty | 54 | |
| 55 | Interest on unpaid balance | 55 | |
| 56 | Total payment due at time of filing | 56 | 742. |