



2012

Massachusetts
Department of
Revenue

Schedule TTP Tax Treaty Positions

For calendar year 2012 or taxable period beginning

2012 and ending

Taxpayer's name

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

Massachusetts return being filed:

355 355U 355S 63FI P.S. 1

Taxpayer's U.S. address

City/Town

State

Zip

Taxpayer's address in country of residence

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

Provisions of the limitation-on-benefits article, if any, in the treaty that the 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 | |
| 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):

- 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 questions above, that derives at least 20% of gross income from services to other members of the group