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Form 990-T		Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))		OMB No 1545-0687	
Department of the Treasury Internal Revenue Service		For calendar year 2008 or other tax year beginning <u>10/01</u> , 2008, and ending <u>09/30</u> , 20 See separate instructions.		2008 Open to Public Inspection for 501(c)(3) Organizations Only	
A <input type="checkbox"/> Check box if address changed		Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions) Central Massachusetts Magnetic Imaging Center, Inc		D Employer identification number (Employees trust see instructions for Block D on page 9) 04 2981362
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			Number, street, and room or suite no. If a P.O. box, see page 9 of instructions 367 Plantation Street		E Unrelated business activity codes (See instructions for Block E on page 9) N/A
			City or town, state, and ZIP code Worcester, MA 01605		
C Book value of all assets at end of year \$14,089,822		F Group exemption number (See instructions for Block F on page 9.) 3642			
		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input checked="" type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			
H Describe the organization's primary unrelated business activity N/A					
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation. UMass Memorial Health Care, Inc. 04-3358566					
J The books are in care of Jeffrey Pollier Telephone number (508) 753-4407					
Part I Unrelated Trade or Business Income					
		(A) Income		(B) Expenses	
				(C) Net	
1a Gross receipts or sales					
b Less returns and allowances		c Balance		1c	
2 Cost of goods sold (Schedule A, line 7)				2	
3 Gross profit. Subtract line 2 from line 1c				3	
4a Capital gain net income (attach Schedule D)				4a	
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)				4b	
c Capital loss deduction for trusts				4c	
5 Income (loss) from partnerships and S corporations (attach statement)		(2)		(2)	
6 Rent income (Schedule C)				6	
7 Unrelated debt-financed income (Schedule E)				7	
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)				8	
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)				9	
10 Exploited exempt activity income (Schedule I)				10	
11 Advertising income (Schedule J)				11	
12 Other income (See page 11 of the instructions; attach schedule)				12	
13 Total. Combine lines 3 through 12		(2)		(2)	
Part II Deductions Not Taken Elsewhere (See page 11 of the instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)					
14 Compensation of officers, directors, and trustees (Schedule K)				14	
15 Salaries and wages				15	
16 Repairs and maintenance				16	
17 Bad debts				17	
18 Interest (attach schedule)				18	
19 Taxes and licenses				19	
20 Charitable contributions (See page 13 of the instructions for limitation rules)				20	
21 Depreciation (attach Form 4562)		21		21	
22 Less depreciation claimed on Schedule A and elsewhere on return		22a		22b	
23 Depletion				23	
24 Contributions to deferred compensation plans				24	
25 Employee benefit programs				25	
26 Excess exempt expenses (Schedule I)				26	
27 Excess readership costs (Schedule J)				27	
28 Other deductions (attach schedule)				28	
29 Total deductions. Add lines 14 through 28				29 None	
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13				30 (2)	
31 Net operating loss deduction (limited to the amount on line 30)				31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30				32 (2)	
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)				33 1,000	
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32				34 None	

65
7 ME

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here ☐ **See instructions** and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order).

(1) \$ (2) \$ (3) \$

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$

(2) Additional 3% tax (not more than \$100,000) \$

c Income tax on the amount on line 34

35c

36 Trusts Taxable at Trust Rates. See instructions for tax computation on page 16. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)

36

37 Proxy tax. See page 16 of the instructions

37

38 Alternative minimum tax

38

39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies

39

None

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)

40a

b Other credits (see page 17 of the instructions)

40b

c General business credit Attach Form 3800

40c

d Credit for prior year minimum tax (attach Form 8801 or 8827)

40d

e **Total credits.** Add lines 40a through 40d

40e

41 Subtract line 40e from line 39

41

42 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)

42

43 Total tax. Add lines 41 and 42

43

None

44a Payments: A 2007 overpayment credited to 2008

44a

b 2008 estimated tax payments

44b

c Tax deposited with Form 8868

44c

d Foreign organizations: Tax paid or withheld at source (see instructions)

44d

e Backup withholding (see instructions)

44e

f Other credits and payments: ☐ Form 2439

☐ Form 4136 ☐ Other Total

44f

45 Total payments. Add lines 44a through 44f

45

None

46 Estimated tax penalty (see page 4 of the instructions) Check if Form 2220 is attached ☐

46

0

47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed

47

None

48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid

48

0

49 Enter the amount of line 48 you want: Credited to 2009 estimated tax Refunded

49

None

Part V Statements Regarding Certain Activities and Other Information (see instructions on page 18)

1 At any time during the 2008 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here

Yes No

✓

2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file

Yes No

✓

3 Enter the amount of tax-exempt interest received or accrued during the tax year \$

Schedule A—Cost of Goods Sold. Enter method of inventory valuation

1 Inventory at beginning of year

1

2 Purchases

2

3 Cost of labor

3

4a Additional section 263A costs (attach schedule)

4a

b Other costs (attach schedule)

4b

5 Total. Add lines 1 through 4b

5

6 Inventory at end of year

6

7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2

7

8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

Yes No

✓

Sign Here

Under penalties of perjury I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date 7/12/10

Title CFO

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions on page 19)

1 Description of property

(1) **N/A**

(2)

(3)

(4)

2 Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)

(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)

3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)

(1)

(2)

(3)

(4)

Total

Total

(b) Total deductions.
Enter here and on page 1, Part I, line 6, column (B) ▶

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶

Schedule E—Unrelated Debt-Financed Income (see instructions on page 19)

1 Description of debt-financed property

2 Gross income from or allocable to debt-financed property

3 Deductions directly connected with or allocable to debt-financed property

(a) Straight line depreciation (attach schedule)

(b) Other deductions (attach schedule)

(1)

N/A

(2)

(3)

(4)

4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)

5 Average adjusted basis of or allocable to debt-financed property (attach schedule)

6 Column 4 divided by column 5

7 Gross income reportable (column 2 × column 6)

8 Allocable deductions (column 6 × total of columns 3(a) and 3(b))

(1)

N/A %

(2)

%

(3)

%

(4)

%

Enter here and on page 1, Part I, line 7, column (A) ▶

Enter here and on page 1, Part I, line 7, column (B) ▶

Totals

Total dividends-received deductions included in column 8 ▶

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions on page 20)

1 Name of controlled organization

2 Employer identification number

Exempt Controlled Organizations

3 Net unrelated income (loss) (see instructions)

4 Total of specified payments made

5 Part of column 4 that is included in the controlling organization's gross income

6 Deductions directly connected with income in column 5

(1)

N/A

(2)

(3)

(4)

Nonexempt Controlled Organizations

7 Taxable Income

8 Net unrelated income (loss) (see instructions)

9 Total of specified payments made

10 Part of column 9 that is included in the controlling organization's gross income

11 Deductions directly connected with income in column 10

(1)

N/A

(2)

(3)

(4)

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A) ▶

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B) ▶

Totals

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions on page 21)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col 3 plus col 4)
(1)		N/A		
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A)			Enter here and on page 1, Part I, line 9, column (B)

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions on page 21)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)			N/A			
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 26

Schedule J—Advertising Income (see instructions on page 21)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)		N/A				
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)			N/A			
(2)						
(3)						
(4)						
(5) Totals from Part I						
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions on page 22)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
	N/A	%	
		%	
		%	
		%	
Total. Enter here and on page 1, Part II, line 14			

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☐
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☒

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization CENTRAL MASSACHUSETTS MAGNETIC IMAGING CENTER, INC.		Employer identification number 04 2981362	
	Number, street, and room or suite no. If a P.O. box, see instructions. 367 PLANTATION ST.			
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WORCESTER, MA 01605			

Check type of return to be filed (file a separate application for each return):

- | | | |
|--------------------------------------|---|------------------------------------|
| <input type="checkbox"/> Form 990 | <input checked="" type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ► **Robert Feldmann**

Telephone No. ► (**508**) **856-1104** FAX No. ► (**508**) **856-6444**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **August 15**, 20 **10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20 or
► ☒ tax year beginning **October 1**, 20 **08**, and ending **September 30**, 20 **09**

2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Central Massachusetts Magnetic Imaging Center, Inc.

EIN#: 04-2981362

Form 990 T

For the period ending 9/30/09

Attachment to Line 5 - Income (loss) from partnerships

Ordinary Income (Loss) from UMass Memorial Investment Partnership, LLP	\$	(2)
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UMass Memorial Health Care, Inc. and Affiliates
E.J.N. 91-2155626
Form 990-T
Fiscal Year Ended 9/30/2009

**Consent to Apportionment Plan Under Section 1561
Adopted for December 31, 2005**

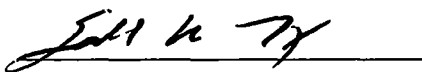
In accordance with the provisions of Section 1561(a) of the Internal Revenue Code and Treasury Regulation section 1.1561-3(b), the corporations set forth on pages 2 and 3 of this statement consent to certain apportionments of taxable income brackets, and the alternative minimum tax exemption.

For purposes of this plan, the address for all the corporations is:

c/o Mr. Todd A. Keating
Treasurer/CFO
UMass Memorial Health Care, Inc.
328 Shrewsbury Street
Worcester, MA 01604

All of the corporations set forth on pages 2 and 3 of this statement are wholly-owned, directly or indirectly, by UMass-Memorial Health Care, Inc.

Signature of a duly authorized officer of UMass Memorial Health Care, Inc. acting on behalf of UMass Memorial Health Care, Inc. and all consenting component members:



Title: Treasurer/CFO

Date: 5/27/10

CONSENT TO APPORTIONMENT PLAN UNDER SECTION 1561

In accordance with the provisions of 1561(a)(1) and (3) of the Internal Revenue Code, the undersigned corporations hereby consent to the apportionment of the "Taxable Income Bracket Amounts" and "The Alternative Minimum Tax Exemption" as follows.

Name and Address of Component Member	Type of Organization	EIN Number	Fiscal Year End	Taxable Income Bracket Amounts			Alternative Minimum Tax Exemption
				15%	25%	34%	
UMass Memorial Health Care, Inc. (Parent)	501(c)(3)	04-3358566	9/30/2009	0	0	0	0
HealthAlliance Realty Corp.	501(c)(2)	04-2560754	9/30/2009	0	0	0	0
Central Massachusetts Magnetic Imaging Center, Inc	501(c)(3)	04-2981362	9/30/2009	0	0	0	0
Central New England Health Alliance, Inc (CNEHA)	501(c)(3)	04-3172496	9/30/2009	0	0	0	0
Commons II, Inc.	501(c)(3)	04-3288081	9/30/2009	0	0	0	0
Community HealthLink, Inc	501(c)(3)	04-2626179	9/30/2009	0	0	0	0
HealthAlliance Home Health and Hospice, Inc. f/k/a Diversified Home Services, Inc	501(c)(3)	04-2932308	9/30/2009	0	0	0	0
HealthAlliance Hospitals, Inc.	501(c)(3)	04-2103555	9/30/2009	0	0	0	0
Marlborough Hospital	501(c)(3)	04-2104693	9/30/2009	0	0	0	0
MedPro, Inc.	501(c)(3)	22-2804884	9/30/2009	0	0	0	0
Clinton Hospital Association	501(c)(3)	04-1185520	9/30/2009	0	0	0	0
The Clinton Hospital Foundation, Inc	501(c)(3)	04-3357881	9/30/2009	0	0	0	0
UMass Memorial Behavioral Health System, Inc.	501(c)(3)	04-3374724	9/30/2009	0	0	0	0
UMass Memorial Health Ventures, Inc	501(c)(3)	22-2605679	9/30/2009	0	0	0	0
UMass Memorial Hospitals, Inc	501(c)(3)	04-3296271	9/30/2009	0	0	0	0
UMass Memorial Laboratories, Inc.	501(c)(3)	04-3321703	9/30/2009	0	0	0	0
UMass Memorial Medical Center, Inc.	501(c)(3)	04-3358564	9/30/2009	50,000	25,000	9,925,000	40,000
UMass Memorial Medical Group, Inc.	501(c)(3)	04-2911067	9/30/2009	0	0	0	0
UMass Memorial Realty, Inc.	501(c)(3)	04-2805630	9/30/2009	0	0	0	0
Coordinated Primary Care, Inc.	501(c)(3)	04-3210002	9/30/2009	0	0	0	0

UMASS MEMORIAL HEALTH CARE, INC. AND AFFILIATES
 E.I.N. # 91-2155626
 FORM 990-T
 FYE: 9/30/2009

CONSENT TO APPORTIONMENT PLAN UNDER SECTION 1561

In accordance with the provisions of 1561(a)(1) and (3) of the Internal Revenue Code, the undersigned corporations hereby consent to the apportionment of the "Taxable Income Bracket Amounts" and "The Alternative Minimum Tax Exemption" as follows:

Name and Address of Component Member	Type of Organization	EIN Number	Fiscal Year End	Taxable Income Bracket Amounts			Alternative Minimum Tax Exemption
				15%	25%	34%	
Wing Memorial Hospital Corporation	501(c)(3)	22-2519813	9/30/2009	0	0	0	0
Commonwealth Professional Assurance Company LTD	Exempt	98-0226143	9/30/2009	0	0	0	0
Caitlin Raymond International Registry, Inc.	501(c)(3)	06-1749208	9/30/2009	0	0	0	0
Yarock Memorial Housing	Exempt	22-2547039	9/30/2009	0	0	0	0