



Commonwealth of Massachusetts

Department of Revenue

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2003 Massachusetts Partnership Return **Form 3**

Schedule 3K-1 and Instructions

Completing Your Form 3

Please read this page carefully as it explains the correct method of completing your return.

Form 3 Partnership Return of Income 2003

Calendar year filers enter 01-01-2003 and 12-31-2003 below. Fiscal year filers enter appropriate dates.
 Tax year beginning (month-day-year) 01 01 2003 Tax year ending (month-day-year) 12 31 2003

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

PRINT IN BLACK INK

PARTNERSHIP NAME: A B C P A R T N E R S H I P
 FEDERAL IDENTIFICATION NUMBER (FID): 0 1 2 4 5 6 7 8 9

PRINCIPAL BUSINESS ADDRESS: J 2 3 E V E R Y S T R E E T E V E R Y T O W N MA 0 2 1 7 1 6 3 4 1
 STATE: MA ZIP + 4: 0 2 1 7 1 6 3 4 1

Ovals must be filled in completely. Example: Initial return

Fill in all applicable ovals: Initial return Final return Name change Address change
 Amended return Amended return due to federal change

Accounting method (fill in one): Cash Accrual Other

1 Principal business activity Sales

2 If investing, is the partnership engaged exclusively in buying, selling, dealing in or holding securities on its own behalf and not as a broker? Yes No

3 Is this partnership organized as a Limited Liability Company under MGL Ch. 156 and treated as a partnership for federal income tax purposes? Yes No

4 Is this partnership a publicly traded partnership as defined in IRC sec. 469(k)2? Yes No

5 Has there been a sale or transfer of a partnership interest during the period reported on this tax return or a technical termination pursuant to IRC sec. 708? Yes No

6 Is this partnership filing Schedules 3K-1 on diskette? Yes No

7 Income apportionment percentage (from Income Apportionment Schedule, line 5, or 100%, whichever applies) 7 1 0 0 0

8 Do any partners in this partnership file as part of a nonresident composite income tax return? Yes No

If Yes, enter Federal Identification number under which the composite return is filed 8

Number of partners included in composite return ► 9

9 Enclose a Schedule 3K-1 for each person or entity that was a partner at any time during the tax year.
 Number of Schedules 3K-1 enclosed 9 5

An exact copy of U.S. Forms 1065 or 1065-B must be enclosed with this return with applicable schedules. Any changes or amendments to any U.S. amount must be explained in detail. Any return filed without the copy of such U.S. information enclosed is an incomplete return and is subject to assessment penalties.

SIGN HERE. Under 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 general partner Michael Murray	Date 2 15 04	Paid preparer's name (print)	Preparer's SSN or PTIN
Title Managing Partner	Paid preparer's phone ()	Paid preparer's EIN	
Paid preparer's signature	Date	<input type="checkbox"/> Fill in if self-employed	

Mail to: Massachusetts Department of Revenue, PO Box 7017, Boston, MA 02204.

BE SURE TO COMPLETE ALL FOUR PAGES OF FORM 3.

Tax Year

Enter the beginning and ending dates of the partnership's tax year. Calendar year filers, enter 01-01-2003 and 12-31-2003. Fiscal filers, enter the appropriate dates.

Federal Identification Number

Enter the Federal Identification number of the partnership filing the return in the space provided.

Name and Address

Print in **black ink**. Enter the full name and address of the partnership as they appear on the federal return.

Filling in the Ovals

Make sure all ovals applicable to your filing situation are filled in completely, as shown:

Filling in Dollar Amounts/Reporting Losses

When entering amounts on Form 3 and schedules, print your numbers in **black ink** as shown below. Be sure there is only one number per box. Numbers must be written completely within the boxes and should not touch them.

If you are reporting a loss in any line, mark over the "X" in the far left box for that line. Failure to do so will result in the loss being machine-read as a gain. Also, be sure to mark over the "X" boxes in the supporting schedules. **Do not** use parentheses or minus signs to indicate losses.

▼ If showing a loss, mark over X in box at left

X 1 2 3 4 5 6 7 8

Enclosing Forms

Enclose supporting schedules with your return. Do not staple supporting schedules to the Form 3 as this will delay the processing of your return.

General Instructions

This booklet contains Form 3, Schedule 3K-1, and the instructions needed for completing your Massachusetts partnership return. The Massachusetts Schedule 3K-1 parallels federal Schedule K-1, which gathers information on each partner separately.

The instructions are divided into two sections designed to lead you through the form and answer your questions along the way.

The first section — **General Instructions** — answers commonly asked questions such as, “How Is a Partnership Taxed?”

The second section — **Specific Instructions** — provides information on each part of Form 3 and Schedule 3K-1.

What are the Major Tax Changes for 2003?

Taxation of Income Earned by Non-Residents

Effective for tax years beginning in 2003, Massachusetts source income of a nonresident derived from or effectively connected with a trade or business, including employment carried on in the Commonwealth, is taxable in the Commonwealth, regardless of the year in which the income is actually received, unless taxation is prohibited under federal law. See TIR 03-13 for more information.

Also, recent legislation expands the definition of Massachusetts source income to include gain from the sale of a business or an interest in a business, income from a covenant not to compete, separation, sick or vacation pay, deferred compensation, and nonqualified pension income that federal law allows states to tax.

The U.S. Internal Revenue Code as of January 1, 1998

Massachusetts generally adopts the federal treatment of items of income and the federal exclusions from gross income. In addition, certain deductions allowed for federal tax purposes are allowed for Massachusetts tax purposes. With certain exceptions, Massachusetts adopts the Internal Revenue Code (IRC) as amended and in effect on January 1, 1998. The exceptions, where Massachusetts adopts the current Internal Revenue Code, are listed on the next page. TIR 02-18 explains recent Massachusetts legislation that adopts current Code for certain provisions of the personal income tax.

Parking, T-Pass and Vanpool Fringe Benefits — IRC sec. 132(f)

The federal exclusion amounts for tax year 2003 are \$190 per month for employer-provided parking and \$100 per month for employer-provided vanpool and transit pass benefits combined. Massachusetts, however, follows the inflation adjustment formula allowed under the January 1, 1998 Code. The Massachusetts exclusion amounts for tax year 2003 are the same as they were for 2002, \$195 per month for employer-provided parking and \$75 per month for employer-provided vanpool and transit pass benefits combined. Furthermore, Massachusetts does not adopt the federal gross income exclusion for transit pass and employer-provided vanpool benefits if the employer offers the benefit as a reduction in salary and the employee chooses the benefit in lieu of salary. These differences will be reflected in the Form W-2 provided by your employer.

Federal “Bonus” Depreciation Law — IRC sec. 168(k)

The Massachusetts Legislature amended Massachusetts law in 2002 to decouple it from IRC sec. 168(k). Massachusetts does not

adopt the special depreciation allowance for certain property placed in service during the period beginning September 11, 2001 and ending December 31, 2004. The federal changes made in 2003 to IRC 168(k) (Pub. L. 108-27), including extending the time period for acquisition of qualified property, increasing the depreciation allowance to 50% of the adjusted basis of the qualified property, and increasing the limitations on depreciation for luxury vehicles, are not, therefore, adopted in Massachusetts.

Massachusetts Adopts the Current Internal Revenue Code for Certain Federal Tax Provisions

• **Section 179 Expensing.** The federal jobs and growth tax package (Pub. L. 108-27) signed on May 28, 2003, increased the federal small business expensing allowance. Massachusetts follows current rules under IRC sec. 179 for expensing depreciable assets. The amount of capital investment that a small business can expense under IRC sec. 179 has been increased to \$100,000 from \$25,000 for tax years 2003 through 2005. The phase-out threshold governing the amount of expensing allowed has increased to \$400,000 for this period. See TIR 03-25 for more information.

Other areas in which Massachusetts applies the current Internal Revenue Code consist of:

- treatment of contributions and distributions of qualified retirement plans, sec. 401(k) plans, sec. 403(b) plans, sec. 457 plans, SEPs (simplified employee pensions) and SIMPLE IRAs;
- self-employed health insurance deduction under sec. 162(l);
- deduction of employer contributions to qualified plans and other retirement plans under IRC sec. 404 (unless an exception applies);
- exclusion of distributions from qualified tuition plans under IRC sec. 529;
- exclusions of certain income derived from Roth IRAs as defined in IRC sec. 408A and Education IRAs as defined in IRC sec. 530;
- treatment of a rollover from a traditional IRA to a Roth IRA;
- exclusion of gain from the sale of a principal residence provided by IRC sec. 121;
- trade or business deductions under IRC sec. 62(a)(1) unless an exception applies; and
- the limitations provided by IRC secs. 274(m) and (n) for the deduction of certain travel and meals and entertainment expenses.

For the above items, Massachusetts automatically adopts all changes to the Internal Revenue Code, including changes made after January 1, 1998. For more information, see TIRs 98-8, 98-15 and 02-18.

Privacy Act Notice

Under the authority of 42 U.S.C. sec. 405(c)(2)(C)(i), and M.G.L. c. 62C, sec. 5, the Department of Revenue has the right to require an individual to furnish his or her Social Security number on a state tax return. This information is mandatory. The Department of Revenue uses Social Security numbers for taxpayer identification to assist in processing and keeping track of returns and in determining and collecting the proper amount of tax due. Under M.G.L. c. 62C, sec. 40, the taxpayer’s identifying number is required to process a refund of overpaid taxes. Although tax return information is generally confidential pursuant to M.G.L. c. 62C, sec. 21, the Department of Rev-

enue may disclose return information to other taxing authorities and those entities specified in M.G.L. c. 62C, secs. 21, 22 or 23, and as otherwise authorized by law.

When Must a Partnership File a Return?

A Massachusetts partnership return, Form 3, must be filed if the partnership meets either of the following criteria:

- has a usual place of business in Massachusetts; or
- receives federal gross income of more than \$100 during the taxable year.

How Is a Partnership Taxed?

A partnership is not directly subject to income tax. Instead, each partner is taxed on the partner's share of the partnership income, whether distributed or not. Form 3 is a legally required informational return under Massachusetts General Laws, Ch. 62C, and subject to penalty for late filing.

How Does Schedule 3K-1 Work?

Schedule 3K-1 is designed to allow the partnership to report each partner's distributive share of partnership income separately.

Can Schedule 3K-1 Be Filed in an Alternative Format?

The Massachusetts Department of Revenue is now accepting Schedule 3K-1 by diskette. Form 3, however, must still be filed on paper. For a copy of the General Diskette Specifications and Record Layouts, you may visit the Department's website at www.mass.gov/dor.

How Does Each Partner Report Partnership Income?

Each partner must report the partner's distributive share of each item of partnership income during the taxable year on the partner's Massachusetts tax return. The following table shows which return should be filed by each type of partner:

<i>Type of partner</i>	<i>Form to file</i>
<i>Full-year resident individual</i>	<i>1</i>
<i>Nonresident/part-year resident individual</i>	<i>1-NR/PY</i>
<i>Trust or estate</i>	<i>2</i>
<i>Domestic or foreign corporation</i>	<i>355</i>
<i>Domestic or foreign corporation</i> <i>(part of a Massachusetts combined group)</i>	<i>355C</i>
<i>Domestic or foreign S corporation</i>	<i>355S</i>
<i>Corporate trust</i>	<i>3F</i>

Each **nonresident partner** must report the partner's distributive share of partnership income from any of the following categories:

- income derived from or connected with the partnership business carried on in Massachusetts;
- income from the ownership of any interest in real or tangible personal property located in Massachusetts; or
- interest, dividends, annuities and capital gains from property employed in the partnership business carried on in Massachusetts.

Note: A nonresident limited partner of a limited partnership engaged exclusively in buying, selling, dealing in or holding securities on its own behalf and not as a broker is not subject to tax on income from such partnership.

Qualified electing nonresident partners may file a composite tax return as defined in the Nonresident Regulation 830 CMR 62.5A.1(12)(f). A composite return is made on a Form 1-NR/PY with a composite Schedule E attached.

What is Massachusetts Gross Income?

Massachusetts Gross Income is divided into three classes: Part B is taxed at 5.3%, Part A is taxed at 5.3% and 12% and Part C is taxed at 5.3%.

Part B income:

- Gross receipts from sales;
- Ordinary income or loss from other partnerships excluding all interest (other than interest from Massachusetts banks) and dividends;
- Ordinary income or loss from trusts and estates not subject to Massachusetts taxation;
- Royalty income or loss;
- Income from REMIC residual interest;
- Rental income or loss;
- Massachusetts bank interest; and
- Other income taxed at 5.3% (see Form 1 instructions).

Part A income:

- Interest other than from Massachusetts banks (taxed at 5.3%);
- Dividends (taxed at 5.3%);
- Short-term capital gains and losses (taxed at 12%);
- Gains and losses on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (taxed at 12%); and
- Long-term gains on collectibles and pre-1996 installment sales classified as capital gain income for Mass. purposes (taxed at 12%).

Part C income:

- Long-term capital gains and losses excluding long-term gains on collectibles; and
- Losses on the sale, exchange or involuntary conversion of property used in a trade or business and held for more than one year.

Note: Massachusetts gross income does **not** include interest on obligations of the U.S. or Mass. and its political sub-divisions.

Are There Differences Between Massachusetts Tax Law and the Internal Revenue Code Provisions Affecting Partnerships?

Yes. There are a number of differences between Massachusetts and U.S. personal income tax law. For Massachusetts tax purposes, a partnership is allowed only those expense deductions that an individually owned business is allowed. Deductions that are itemized by an individual on Schedule A of U.S. Form 1040 are not allowed. The deduction for a net operating loss carryover or carryback is not allowed to the partnership nor to an individual under Massachusetts income tax law. Explanations of these differences are provided in the appropriate lines and in the Forms 1 and 1-NR/PY instructions.

Massachusetts depreciation has been decoupled from the federal "bonus" depreciation law. For Massachusetts purposes, for taxable years ending after September 10, 2001, depreciation is to be claimed

on all assets, regardless of when they are placed in service, using the method used for federal income tax purposes prior to the enactment of sec. 168(k). For more information see TIR 02-11.

Form 3 and Schedule 3K-1 isolate income and deduction items in order to produce the correct Massachusetts partnership total as well as each partner's correct Massachusetts distributive share. These amounts sometimes differ from those reported on U.S. Form 1065, Schedule K-1.

When and Where Must a Partnership Return Be Filed?

A partnership return is due on or before the 15th day of the fourth month after the close of the partnership's taxable year, calendar or fiscal. If the partnership was dissolved or reorganized during the taxable year, Form 3 must be filed to reflect partnership activity as of the date of dissolution or reorganization.

Form 3 must be signed by one of the general partners. U.S. Form 1065 or Form 1065-B and all related schedules, must be enclosed. A return without enclosed U.S. information is incomplete and subject to penalty.

The Massachusetts Department of Revenue is now accepting Schedule 3K-1 by diskette. Form 3, however, must still be filed on paper. For a copy of the General Diskette Specifications and Record Layouts, visit the Department's website at www.mass.gov/dor.

Mail partnership return to:
Massachusetts Department of Revenue
PO Box 7017
Boston, MA 02204

What is the Penalty for Filing a Late Return?

A \$5.00 per day penalty may be imposed for failure to file a partnership return on time.

Specific Instructions

Certain lines are addressed in detail. Those lines without specific instructions are considered to be self-explanatory.

The Department of Revenue and the Internal Revenue Service maintain an extensive exchange program routinely sharing computer tapes and audit results. Discrepancies between income and deductions reported federally and on this return, except those allowed under state law, will be identified and may result in a state audit or further investigation.

Electing Large Partnerships

If a partnership is filing U.S. Form 1065-B, U.S. Return of Income for Electing Large Partnerships, enter amounts from the lines on Form 1065-B corresponding to the line references from U.S. Form 1065. If there is no equivalent U.S. Form 1065-B line reference, enter the requested amount as if it had been reported on U.S. Form 1065.

Part II. Partnership Income

If a partnership is made up entirely of **corporate partners**, the partnership need not complete Form 3, Part II. The partnership, however, must complete Form 3, Part I and, if applicable, Part III, and Schedule 3K-1, lines 22 through 29 (see instructions for Income Apportionment, Part III). The partnership must also attach U.S. Form 1065 and all schedules, including K-1s.

Massachusetts Ordinary Income or Loss

Line 1. Ordinary Income or Loss

Enter the total amount of ordinary income or loss from U.S. Form 1065, line 22.

Line 2. Other Income or Loss

If reporting other income or loss from U.S. Form 1065, Schedule K, line 7, attach a statement and explain. If any income or loss from U.S. Form 1065, Schedule K, line 7 is granted capital gains treatment by the federal government, omit it here and include it in lines 22 through 27, as applicable.

Line 3. State, Local and Foreign Income and Unincorporated Business Taxes or Excises

Enter total state, local and foreign income and unincorporated business taxes or excises. These taxes are deductible for U.S. tax purposes, but are not deductible in Massachusetts.

Line 5. Section 1231 Gains or Losses

Enter any gains or losses from the sale, exchange or involuntary conversion of Section 1231 property included in line 4 above. These amounts should be included in lines 20, 21 and 23 as applicable.

Line 7. Other Adjustments

Report and describe any other adjustments to Massachusetts partnership income and deductions not reported elsewhere on Form 3.

For Massachusetts tax purposes, a partnership is allowed only those expense deductions that an individually owned business is allowed. Deductions that are itemized by an individual on Schedule A of U.S. Form 1040, are not allowed. The deduction for a net operating loss carryover or carryback is not allowed to the partnership nor to an individual under Massachusetts income tax law.

Massachusetts depreciation has been decoupled from the federal "bonus" depreciation law. For Massachusetts purposes, for taxable years ending after September 10, 2001, depreciation is to be claimed

on all assets, regardless of when they are placed in service, using the method used for federal income tax purposes prior to the enactment of sec. 168(k). For more information see TIR 02-11. The partnership should provide each partner with the amount of the partner's share of the difference between the Massachusetts depreciation allowance and the federal "bonus" depreciation allowance.

Also report the deductions for 10% of the costs of renovating a qualifying abandoned building located in an Economic Opportunity Area. Attach a statement detailing the location and cost of renovating the qualifying abandoned building. The building must be designated as abandoned by the Economic Assistance Coordinating Council. For further information, contact the Massachusetts Office of Business Development, One Ashburton Place, Room 2101, Boston, MA 02108.

The partnership should also provide each partner with the amount of the partner's share of the deductible costs of renovating a qualifying abandoned building. Each partner should use this amount to complete Forms 1 or 1-NR/PY, Schedule E, Part II, line 4; Form 2; or Form 3F.

Line 9. Net Income or Loss from Rental Real Estate Activity(ies)

Enter the net income or loss from rental real estate activity(ies) from U.S. Form 1065, Schedule K, line 2.

Line 12. Net Income or Loss from Other Rental Activity(ies)

Enter the net income or loss from other rental activity(ies) from U.S. Form 1065, Schedule K, line 3c.

U.S. Portfolio Income

Line 15. U.S. Portfolio Income, Not Including Capital Gains

Add U.S. Form 1065, Schedule K, lines 4a, 4b, 4c and 4f and enter the total in line 15.

Line 16. Interest on U.S. Debt Obligations

Enter the total amount of interest on U.S. debt obligations reported in line 15 which is taxable by the federal government, but is tax-exempt in Massachusetts.

Line 17. 5.3% Interest from Massachusetts Banks

Enter the total amount of interest from Massachusetts banks included in line 15. Report any interest from Mass. savings accounts, savings share accounts and NOW accounts. Also report any interest from term and time deposits. Attach a statement listing bank sources and amounts.

Line 18. Interest and Dividend Income

Enter the total amount of interest (other than interest from Massachusetts banks) and dividend income included in line 15. Do not include interest on U.S. debt obligations, which is taxable by the federal government, but is tax-exempt in Massachusetts. Attach a statement listing sources and amounts.

Line 19. Non-Massachusetts State and Municipal Bond Interest

Enter the total amount of the partnership's non-Massachusetts state and municipal bond interest. This interest is taxable in Massachusetts, but not taxed by the federal government and thus not reported on U.S. Form 1065, Schedule K, line 4a.

Line 20. Royalty Income

Enter the total amount of royalty income included in line 15.

Line 21. Other Income

Enter the total amount of other income included in line 15 (from U.S. Form 1065, Schedule K, line 4f).

Massachusetts Capital Gains and Losses

If the partnership had any other income or loss that is granted capital gains treatment by the federal government, include that amount in lines 22 through 28, as applicable.

Line 22. Total Short-Term Capital Gains

Enter the total amount of short-term capital gains included in U.S. Form 1065, Schedule D, line 5b.

Line 23. Total Short-Term Capital Losses

Enter the total amount of short-term capital losses included in U.S. Form 1065, Schedule D, line 5b.

Line 24. Gain On the Sale, Exchange or Involuntary Conversion of Property Used in a Trade or Business and Held for One Year or Less

Enter from U.S. Form 4797 the amount of gain from the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less.

Line 25. Loss On the Sale, Exchange or Involuntary Conversion of Property Used in a Trade or Business and Held for One Year or Less

Enter from U.S. Form 4797 the amount of loss from the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less.

Line 26. Net Long-Term Capital Gain or Loss

Enter the net long-term gain or loss from U.S. Form 1065, Schedule K, line 4e(2).

Line 27. Long-Term Section 1231 Gains and Losses

Enter the amount of gain or loss under IRC Section 1231 from U.S. Form 1065, Schedule K, line 6 from property held more than one year. Also, include any amounts included in U.S. Form 4797, Part II treated as capital gains or losses for Massachusetts purposes.

Line 28. Long-Term Gains on Collectibles and Pre-1996 Installment Sales

Enter the amount of any long-term gain from collectibles held for more than one year and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.

Collectibles are defined as any capital asset that is a collectible within the meaning of Internal Revenue Code section 408(m), as amended and in effect for the taxable year, including works of art, rugs, antiques, metals, gems, stamps, alcoholic beverages, certain coins, and any other items treated as collectibles for federal tax purposes.

Line 29. Differences and Adjustments

Report any adjustments to Massachusetts capital gains and losses. Attach a complete statement explaining any such adjustments. For more information see Form 1, Schedule D instructions.

Income Apportionment Schedule

Part III should be completed only if **all** three of the following conditions are met: (a) there is one or more corporate or nonresident individual partners; (b) there is any income from business activity or

ownership of any interest in real or tangible property in another state; (c) such business activities provide the other state the jurisdiction to levy an income or franchise tax.

The total partnership income is apportioned using the three-factor formula provided in Massachusetts General Laws Ch. 63, sec. 38(c), except that the sales factor is single-weighted.

The partnership should provide each corporate partner or corporate trust partner with the applicable apportionment factors to be used in completing Schedule F of the applicable corporate form, or Form 3F, Schedule E.

Line 1. Tangible Property

1a. For tax purposes, average value is based on original cost and is determined by averaging the property values at the beginning and end of the taxable year. If substantial changes occur during the taxable year, the Commissioner may require monthly averaging to properly reflect the average value of the property.

1b. Property rented is valued at eight times the annual rental rate less any sub-rentals received.

Line 2. Payroll

Enter the total amount of wages, salaries, commissions or any other compensation paid to employees. An employee's compensation is apportioned to Massachusetts if **any** of the following apply:

- The employee's service is performed within Massachusetts;
- The employee's service is performed both in Massachusetts and in other state(s), but the non-Massachusetts service is secondary to the Massachusetts service;
- Part of the employee's service is performed in Massachusetts, and the service is controlled from a base of operations/place of control in Massachusetts; or
- Part of the employee's service is performed in Massachusetts and the base of operations/place of control of the service is not in a state in which some part of the service is performed, but the employee lives in Massachusetts.

Line 3. Sales

For the sales factor, enter all gross receipts of the partnership with the exception of those receipts from interest, dividends and the sale or other disposition of securities.

3a. Sales of tangible personal property are assignable to Massachusetts if:

- The property is delivered or shipped to any buyer, including the U.S. government, in Massachusetts; or
- The selling partnership is not taxable in the state of the buyer and the property is not sold by an agent or agencies chiefly situated at, connected with, or sent out from premises for the transaction of business owned or rented by the partnership outside Massachusetts. A buyer for this item includes the U.S. government.

Sales of tangible personal property are **not** assignable to Massachusetts if:

- The property is shipped or delivered to a buyer in a foreign country; or
- The property is sold to any branch or instrumentality of the U.S. government for resale to a foreign government.

3b. Sales of services, or other intangibles, are assigned to Massachusetts if the income-producing activity is performed in Massachusetts, or if the greater portion of the activity occurs in Massachusetts than in any other state based on performance cost.

3c. Rents from property located or used in Massachusetts are assigned to Massachusetts. Royalties are assigned to the state in which the property right is actually used by the lessee.

Line 5. Massachusetts Apportionment Percentage

Any apportionment factor should not necessarily be considered inapplicable if its Massachusetts total (column A, lines 1c, 2a or 3e) is zero. If any of the apportionment totals for "Everywhere" (column B, lines 1c, 2a or 3e) are less than 3.33% of taxable net income, **do not** include that factor in your Massachusetts apportionment percentage.

Divide the total apportionment percentage in line 4 by either 3, 2 or 1, depending on the number of apportionment factors which apply. For example, if only the sales and payroll factors are applicable, divide by 2 instead of 3.

Schedule 3K-1. Partner's Massachusetts Information

Partner's Distributive Share

A partner's distributive share of any item of income, loss, deduction or credit shall be determined by the partnership agreement. If the partnership agreement contains no special provisions with respect to the partner's distributive share of any item of income, loss, deduction or credit, such item shall be prorated in accordance with each partner's ratio of sharing income or losses of the partnership.

a. For a corporate partner skip to line 22.

b. For a nonresident partner eligible to apportion, enter in lines 1 through 8 and 10 through 21, the amount of the partner's share of each applicable distributive share item multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

Income should be apportioned if:

- There is one or more nonresident individual partners **and**;
- There is any income from business activity or ownership of any interest in real or tangible property in another state **and**;
- Such business activities provide the other state the jurisdiction to levy any income or franchise tax.

Note: For line 9, however, enter the amount of the nonresident partner's distributive share without apportionment. For line 2, see instructions.

c. For all other partners, enter in lines 1 through 21, the amount of the partner's share of each applicable distributive share item.

Line 1. Massachusetts Ordinary Income or Loss

Enter the amount of the partner's share of the partnership's Massachusetts ordinary income or loss from Form 3, line 8. For a nonresident partner eligible to apportion, enter the amount of the partner's share of the partnership's Massachusetts ordinary income or loss multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

Line 2. Guaranteed Payments to Partners (Deductible and Capitalized)

Enter the guaranteed payments to each partner from U.S. Form 1065, Schedule K, line 5. For a nonresident partner eligible to apportion, if the payments are for services, the partnership should not ap-

portion using the partnership's apportionment percentage, but should report payments related to services performed in Massachusetts. If the payments are not for services, use the partnership's Massachusetts apportionment percentage.

Line 3. Separately Stated Deductions and Exclusions

Report and describe in line 3 any other expense that is deductible from income taxed at 5.3% and properly reportable on Massachusetts Forms 1 or 1-NR/PY, Schedule E, Part II; or Forms 2 or 3F, and that is not reported elsewhere on Schedule 3K-1. Examples of such deductions include oil and gas depletion and the expense deduction for recovery property, IRC Section 179. An estate or trust may not elect to expense recovery property. Report and describe in line 3 the partner's elective contribution to a qualified CODA retirement plan. Each partner should report this amount in Forms 1 or 1-NR/PY, Schedule E, Part II, line 2. A partner's distributive share of the federal deduction for any matching contribution made by the partnership is not deductible in Massachusetts. See DOR Directive 01-7.

Line 4. Total of Lines 1 Through 3

Combine the amounts in lines 1 through 3. The line 4 result includes each partner's share of the partnership's Massachusetts ordinary income and any guaranteed payments to the partner (deductible and capitalized).

The correct Massachusetts amount of the partner's share of ordinary income and guaranteed payments may differ from the comparable U.S. total reported on the partner's Forms 1 or 1-NR/PY, Schedule E, Part II, line 1; Form 2, line 17; or Form 3F. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule E, Part II, line 2 and line 4, if applicable; Form 2, line 17; or Form 3F, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain.

The partnership should provide each partner with the amount of the partner's share of any interest (other than interest from Massachusetts banks) and dividend income and 5.3% interest from Massachusetts banks included in line 4. Each partner should use these amounts to complete Forms 1 or 1-NR/PY, Schedule E, Part II, lines 6 and 7; Form 2; or Form 3F.

Line 5. Credits Income Tax Paid to Other Jurisdictions

Enter the partner's share of any tax due from the partnership to any other state, territory or possession of the United States, or the Dominion of Canada or any of its provinces on income taxable to the partner in Massachusetts and otherwise allowable as a credit to the individual. The partnership should also provide each such partner with the names of each taxing jurisdiction and the amount taxed.

This credit is available only to resident partners and may be taken on Form 1, line 29, Form 1-NY/PY, line 34 or where applicable, on Form 2, line 44.

Note: The amount in line 5 is **not** simply the partner's share of the amount reported on Form 3, line 3, because the credit for taxes paid to other jurisdictions does not include local income taxes paid or taxes paid to nations other than Canada.

Lead Paint Credit

Enter the partner's share of any credit due to the partnership for expenses incurred by the partnership for covering or removing lead paint on residential premises in Massachusetts. The partnership must provide each partner with a copy of a "Letter of Compliance" or a "Letter of Interim Control" issued by a licensed inspector.

Economic Opportunity Area Credit

Enter the partner's share of any Economic Opportunity Area Credit for qualifying property used in a Certified Project. Enter each partner's share of the credit, according to the partner's ownership share in line 5 of each partner's Schedule 3K-1.

This amount should then be used by each partner to complete Schedule EOA.

Full Employment Credit

Enter the partner's share of any Full Employment Credit, according to the partner's ownership share in line 5 of each partner's Schedule 3K-1.

This amount should then be used by each partner to complete Schedule FEC.

Brownfields Credit

Enter the partner's share of any Brownfields Credit, according to the partner's ownership share in line 5 of each partner's Schedule 3K-1.

This amount should then be used by each partner to complete Schedule BC.

Low-Income Housing Credit

Enter the partner's share of any Low-Income Housing Credit, according to the partner's ownership share in line 5 of each partner's Schedule 3K-1. A copy of the Eligibility Statement issued by the Department of Housing and Community Development must be attached to each partner's Schedule 3K-1.

This amount should then be used by each partner to complete their return.

For further information regarding this credit, contact the Department of Housing and Community Development, Division of Private Housing, at (617) 727-7827.

Credit Recapture

If the partnership is required to recapture any Economic Opportunity Area Credit, Brownfields Credit or Low-Income Housing Credit, enter the partner's share of any recapture as computed on Schedule H-2. This amount should then be used by each partner to complete their return.

Line 6. Net Income or Loss from Rental Real Estate Activity(ies)

Enter the partner's share of the partnership's net rental income or loss from real estate activity(ies) from Form 3, line 11.

The correct Massachusetts amount of the partner's share of net income or loss from rental real estate activity(ies) may differ from the comparable U.S. total reported on the partner's Forms 1 or 1-NR/PY, Schedule E, Part II, line 1; Form 2, Schedule E, line 1; or Form 3F. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule E, Part II, line 2; Form 2, Schedule E, line 2; or Form 3F, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain.

Line 7. Net Income or Loss from Other Rental Activity(ies)

Enter the partner's share of the partnership's net rental income or loss from other activity(ies) from Form 3, line 14.

The correct Massachusetts amount of the partner's share of net rental income or loss from other activity(ies) may differ from the comparable U.S. total reported on the partner's Forms 1 or 1-NR/PY,

Schedule E, Part II, line 1; Form 2, line 6; or Form 3F. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule E, Part II, line 2; Form 2, line 6; or Form 3F, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain.

Line 8. Interest on U.S. Debt Obligations

Enter the partner's share of the partnership's interest on U.S. debt obligations from Form 3, line 16. For a nonresident partner eligible to apportion, enter the partner's share **without** apportionment. This income is taxable by the federal government, but tax-exempt in Massachusetts.

Each partner should include the line 9 total in Forms 1 or 1-NR/PY, Schedule B, line 6; Form 2, Schedule B, line 5; or Form 3F, Schedule B, line 7.

Line 9. 5.3% Interest from Massachusetts Banks

Enter the partner's share of the partnership's 5.3% interest from Massachusetts banks from Form 3, line 17. For a nonresident partner eligible to apportion, enter the partner's share of the partnership's 5.3% interest from Massachusetts banks multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

Each partner should include the line 8 total in Form 1, line 5; Form 1-NR/PY, line 7; Form 2, line 5 or Form 3F.

Each nonresident partner whose income is apportioned should receive from the partnership the amount of the partner's pre-apportionment share of 5.3% interest from Massachusetts banks. Each nonresident individual whose income is apportioned should include this amount in Form 1-NR/PY, Schedule B, line 5. This amount should be used instead of any amount from Form 1-NR/PY, line 7 because the partner's full distributive share of such income is included in the U.S. amount reported in Schedule B, line 1. Each nonresident trust or estate whose income is apportioned should include its pre-apportionment share of 5.3% interest from Massachusetts banks in Form 2, Schedule B, line 6, instead of any amount from Form 2, line 16.

Line 10. Interest and Dividend Income

Enter the partner's share of the partnership's interest (other than interest from Massachusetts banks) and dividend income from Form 3, line 18. For a nonresident partner eligible to apportion, enter the partner's distributive share of the partnership's interest (other than interest from Massachusetts banks) and dividend income multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of interest (other than interest from Massachusetts banks) and dividend income may differ from the comparable U.S. total reported on the partner's Forms 1, 1-NR/PY or 2, Schedule B, lines 1 and 2; or Form 3F. Each partner should make adjustments in Form 1 and 1-NR/PY, Schedule B, line 6; Form 2, Schedule B, line 8; or Form 3F, Schedule B, line 7 to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain.

Line 11. Non-Massachusetts State and Municipal Bond Interest

Enter the partner's share of the partnership's non-Massachusetts state and municipal bond interest from Form 3, line 19. For a nonresident partner eligible to apportion, enter the partner's distributive share of the partnership's non-Massachusetts state and municipal bond interest multiplied by the apportionment percentage in Form 3,

Income Apportionment Schedule, line 5. This income is not taxed by the federal government, but **is** taxable in Massachusetts.

Each partner should include the line 10 total in Forms 1, 1-NR/PY, 2 or 3F, Schedule B, line 3.

Line 12. Royalty Income

Enter the partner's share of the partnership's royalty income from Form 3, line 20.

For a nonresident partner eligible to apportion, enter the partner's distributive share of the partnership's royalty income from Form 3, line 16 multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of royalty income may differ from the comparable U.S. total reported on Forms 1 or 1-NR/PY, Schedule E, Part I, line 1a; Form 2, Schedule E, line 1a; or Form 3F. Each partner should make adjustments in Forms 1, 1-NR/PY, Schedule E, Part I, line 2; or Form 2, Schedule E, line 2; or Form 3F, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain.

Line 13. Other Income

Enter the partner's share of the partnership's other income from Form 3, line 17. For a nonresident partner eligible to apportion, enter the partner's distributive share of the partnership's other income from Form 3, line 21 multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of other income may differ from the comparable U.S. total reported on Forms 1, 1-NR/PY, 2 or 3F. Each partner should make adjustments on the applicable lines of Forms 1, 1-NR/PY, 2 or 3F, to reflect the correct Massachusetts amount. If any income reported to the partnership from a Real Estate Mortgage Investment Conduit (REMIC), in which the partnership is a residual interest holder, is reported in line 17, then any such adjustment should be made on Forms 1 or 1-NR/PY, Schedule E, Part I, line 1b or Form 2, Schedule E, line 1b.

Line 14. Short-Term Capital Gains

Enter the partner's share of the partnership's short-term capital gain from Form 3, line 22. For a nonresident partner eligible to apportion, enter the partner's share of the partnership's short-term capital gain multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of short-term capital gain may differ from the comparable U.S. total reported on your Forms 1, 1-NR/PY, 2 or 3F, Schedule B. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule B, line 10, or Form 2, Schedule B, line 13 or Form 3F, Schedule B, line 12, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain any adjustments.

Line 15. Short-Term Capital Losses

Enter the partner's share of the partnership's short-term capital loss from Form 3, line 23. For a nonresident partner eligible to apportion, enter the partner's share of the partnership's short-term capital loss multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of short-term capital loss may differ from the comparable U.S. total reported on your Forms 1, 1-NR/PY, 2 or Form 3F, Schedule B. Each partner

should make adjustments in Forms 1 or 1-NR/PY, Schedule B, line 16, or Form 2, Schedule B, line 19 or Form 3F, Schedule B, line 18, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain any adjustments.

Line 16. Gain on the Sale, Exchange or Involuntary Conversion of Property Used in a Trade or Business and Held for One Year or Less

Enter the partner's share of the partnership's gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less from Form 3, line 24. For a nonresident partner eligible to apportion, enter the partner's share of the partnership's gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less may differ from the comparable U.S. total reported on your Forms 1, 1-NR/PY, 2 or 3F, Schedule B. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule B, line 12, or Form 2, Schedule B, line 15 or Form 3F, Schedule B, line 14, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain any adjustments.

Line 17. Loss on the Sale, Exchange or Involuntary Conversion of Property Used in a Trade or Business and Held for One Year or Less

Enter the partner's share of the partnership's loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less from Form 3, line 25. For a nonresident partner eligible to apportion, enter the partner's share of the partnership's loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less may differ from the comparable U.S. total reported on your Forms 1, 1-NR/PY, 2 or 3F, Schedule B. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule B, line 17, or Form 2, Schedule B, line 20 or Form 3F, Schedule B, line 19, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain any adjustments.

Line 18. Long-Term Capital Gain or Loss

Enter the partner's share of the partnership's long-term capital gain or loss from Form 3, line 26. For a nonresident partner eligible to apportion, enter the partner's share of the partnership's long-term capital gain or loss multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of long-term capital gain or loss may differ from the comparable U.S. total reported on your Forms 1, 1-NR/PY, 2 or 3F, Schedule D. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule D, Part 1, line 9 or Part 2, line 8, or Form 2, Schedule D, line 11 or Form 3F, Schedule D, line 6, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain any adjustments.

Line 19. Long-Term Section 1231 Gains or Losses

Enter the partner's share of the partnership's long-term section 1231 gain or loss (not included in line 18) from Form 3, line 27. For a non-resident partner eligible to apportion, enter the partner's share of the partnership's long-term Section 1231 gain or loss multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of long-term Section 1231 gain or loss may differ from the comparable U.S. total reported on your Forms 1, 1-NR/PY, 2 or 3F, Schedule D. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule D, Part 1, line 9, or Part 2, line 8 or Form 2, Schedule D, line 11 or Form 3F, Schedule D, line 6, to reflect the correct Massachusetts amount. Each partner should attach a statement with the partner's Massachusetts tax return and explain any adjustments.

Line 20. Long-Term Gains on Collectibles and Pre-1996 Installment Sales

Enter the partner's share of the partnership's long-term gains on collectibles and pre-1996 installment sales classified as capital gains for Massachusetts purposes from Form 3, line 28. For a nonresident partner eligible to apportion, enter the partner's share of the partnership's long-term gains on collectibles and pre-1996 installment sales multiplied by the apportionment percentage in Form 3, Income Apportionment Schedule, line 5.

The correct Massachusetts amount of the partner's share of long-term gains on collectibles and pre-1996 installment sales may differ from the comparable U.S. total reported on your Forms 1, 1-NR/PY, 2 or 3F, Schedule D. Each partner should make adjustments in Forms 1 or 1-NR/PY, Schedule D, Part 1, line 9, or Part 2, line 8 or Form 2, Schedule D, line 11 or Form 3F, Schedule D, line 6. Each partner should report the correct Massachusetts amount in Forms 1 or 1-NR/PY, Schedule D, Part 1, line 11 or Part 2, line 10; Form 2, Schedule D, line 13 or Form 3F, Schedule D, line 8. Each partner should attach a statement with the partner's Massachusetts tax return and explain any adjustments.

Corporate Partner Information For Corporate Partner Only

Complete lines 22 through 24 for corporate partners only. For **all other** partners, **skip** to line 25. Lines 22 through 24 isolate income and deduction items where there are differences between Massachusetts and federal tax treatment. The information provided in lines 22 through 24 should be used by each corporate partner to complete Schedule E of the appropriate corporate return, supplementing other information on the corporate partner that is derived from U.S. Forms 1065 and 1120.

Provide each corporate partner with the apportionment factors in Form 3, lines 26 through 28 to assist each corporate partner in completing Schedule F of the appropriate corporate return. A corporate partner's distributive share of any item of income, loss, deduction or credit is determined by the partnership agreement. If the partnership agreement contains no provision with respect to the partner's distributive share of any item of income, loss, deduction or credit, such item shall be prorated in accordance with each partner's ratio of sharing income or losses of the partnership.

Line 22. State and Municipal Bond Interest

Enter the corporate partner's share of the partnership's state and municipal bond interest. This income is not reported in U.S. net income,

but **is** taxable in Massachusetts. Each corporate partner should include the line 22 total in Form 355, 355C or 355S, Schedule E.

Line 23. Foreign, State or Local Income, Franchise, Excise or Capital Stock Taxes

Enter the corporate partner's share of the partnership's foreign, state or local income, franchise, excise or capital stock taxes. These taxes are deducted from U.S. net income, but not deductible in Massachusetts. Each corporate partner should include the amount in line 23 on Form 355, 355C or 355S, Schedule E.

Line 24. Other Adjustments

Enter each corporate partner's share of any other adjustments to Massachusetts partnership income that reflect differences between Massachusetts and federal tax treatment of corporate partner income and deductions. The partnership should provide each corporation with the amount of the difference between the Massachusetts depreciation allowance and the federal "bonus" depreciation allowance. The partnership should also provide each corporate partner with the amount of the partner's share of the costs of renovating a qualifying abandoned building. Each corporate partner should use the line 24 amount in Forms 355, 355C or 355S, Schedule E, line 7 through 10 and line 12, if applicable.

Reconciliation of Partner's Capital Account

Line 25. Balance at the Beginning of Year

Enter each partner's capital amount at the beginning of the year.

Line 26. Net Income for the Year

Line 26a must include all income subject to taxation to resident and nonresident partners. Line 26b must include all line 26 income plus all income not subject to taxation and must reflect unallowable deductions.

Where to Get Forms and Publications

Many Massachusetts tax forms and publications are available via the Internet. The address for DOR's website is www.mass.gov/dor.

To obtain Massachusetts forms and publications by phone, call the Department's main information lines at (617) 887-MDOR, or toll-free in Massachusetts at 1-800-392-6089. Please note that many forms and publications are available 24 hours a day by calling the Department's automated forms request system at the numbers listed above.

For General Tax Information

Please call (617) 887-MDOR or toll-free in Mass. at 1-800-392-6089.

For help in one of the following specific areas, please call the number listed below:

- Certificates of Good Standing (617) 887-6550
- Installment sales (617) 887-6950
- Small Business Workshop (617) 887-6400
- Teletype (TTY): (617) 887-6140
- Vision-impaired taxpayers are welcome to make an appointment at any DOR office listed on this page to receive assistance in preparing their tax forms.

To report allegations of suspected misconduct or impropriety involving Department of Revenue employees, please call the Inspectional Services Division's Integrity Hot Line at 1-800-568-0085 or write to PO Box 9568, Boston, MA 02114-9568.

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Dear Taxpayer,

Most of the 3.3 million taxpayers who file annual income tax returns with the Massachusetts Department of Revenue receive a refund and we are committed to returning that money to you as fast as we can. That is why we take every opportunity to encourage you to file your tax returns electronically. The quickest way to get your money back is to use our Telefile program, or a DOR-approved commercial software package. You will receive your refund in less than a week. Taxpayers who opt for direct deposit can have their money in the bank even faster. If you use a tax preparation company or professional tax preparer, ask them to electronically file your return and you will benefit from this same quick turnaround.

If you receive a paper return from your tax professional make sure it contains large bar codes to expedite processing. We have worked with software providers to create returns that contain 2-Dimensional (2-D) bar codes. These returns, prepared on a computer, printed and then mailed to DOR, can be processed much faster than hand-prepared paper returns. Please be sure to use only an authorized software package with 2-D bar coding. To view the list of software packages with the 2-D bar codes log on to our website at www.mass.gov/dor.

State tax law changes in the past year have affected the taxation of income earned by nonresidents, the Senior Circuit Breaker Credit and the tax rates for capital gains. In addition, some recent federal tax law changes do not apply to Massachusetts. Please refer to the instructions in this booklet for guidance.

The Department of Revenue is dedicated to providing you with prompt and professional customer service. For information or assistance, visit our website or call us at 617-887-MDOR or, toll free in Massachusetts at 800-392-6089. And remember, file electronically.

Sincerely,



Alan LeBovidge
Commissioner