PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2009 and 12-31-2009 below. Fiscal year filers enter appropriate dates.

Tax year beginning (month–day–year) M M D D Y Y Y Y Tax year ending (month–day–year) M M D D Y Y Y Y

Form 3 Partnership Return of Income 2009

PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS | CITY/TOWN/POST OFFICE | STATE | ZIP + 4

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT) | CITY/TOWN/POST OFFICE | STATE | ZIP + 4

Date business started (month–day–year) M M D D Y Y Y Y

Ovals must be filled in completely. Example: ⬬

Fill in all applicable ovals: ⬭ Initial return ⬭ Final return ⬭ Name change ⬭ Address change ⬭ Amended return ⬭ Amended return due to federal change ⬭ Filing Schedule TDS (see instructions)

Are you a member of a lower-tier entity? ► ⬭ Yes ⬭ No

Accounting method (fill in one): ⬭ Cash ⬭ Accrual ⬭ Other

1 Gross income (from worksheet in instructions).
Note: See Partnership E-File Mandate Worksheet . . . . . ► 1 , , . 0 0

2 Principal business activity _____

3 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

4 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

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

6 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

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

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 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 ,

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	Date / /	Paid preparer's name (print)	Preparer's SSN or PTIN
Title		Paid preparer's phone ( )	Paid preparer's EIN
		Paid preparer's signature	Date / / ⬭ 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.

TAXPAYER IDENTIFICATION NUMBER

Massachusetts Ordinary Income or Loss

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

1 Ordinary income or loss from U.S. Form 1065, line 22 . . . . . ► 1 ☐ , , .00

2 Other income or loss from U.S. Form 1065, Schedule K, line 11 . . . . . ► 2 ☐ , , .00

3 State, local and foreign income and unincorporated business taxes or excises . . . . . ► 3 , , .00

4 Subtotal. Add line 1 through 3 . . . . . ► 4 ☐ , , .00

5 Section 1231 gains or losses included in line 4 . . . . . ► 5 ☐ , , .00

6 Subtotal. Subtract line 5 from line 4 . . . . . ► 6 ☐ , , .00

7 Adjustments, if any to line 6. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.

a. Line number ☐☐ Amount ☐ , , .00

b. Line number ☐☐ Amount ☐ , , .00

c. Line number ☐☐ Amount ☐ , , .00 Total adjustments ► 7 ☐ , , .00

8 Massachusetts ordinary income or loss. Combine line 6 and line 7 . . . . . ► 8 ☐ , , .00

9 Net income or loss from rental real estate activities from U.S. Form 1065, Schedule K, line 2 . . . . ► 9 ☐ , , .00

10 Adjustments, if any to line 9. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.

a. Line number ☐☐ Amount ☐ , , .00

b. Line number ☐☐ Amount ☐ , , .00

c. Line number ☐☐ Amount ☐ , , .00 Total adjustments ► 10 ☐ , , .00

11 Adjusted Massachusetts net income or loss from rental real estate activities.
Combine line 9 and line 10 . . . . . ► 11 ☐ , , .00

12 Net income or loss from other rental activities from U.S. Form 1065, Schedule K, line 3c . . . . . ► 12 ☐ , , .00

13 Adjustments, if any to line 12. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.

a. Line number ☐☐ Amount ☐ , , .00

b. Line number ☐☐ Amount ☐ , , .00

c. Line number ☐☐ Amount ☐ , , .00 Total adjustments ► 13 ☐ , , .00

14 Adjusted Massachusetts net income or loss from other rental activities.
Combine line 12 and line 13 . . . . . ► 14 ☐ , , .00

PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

U.S. Interest, Dividend And Royalty Income

15 U.S. interest, dividend and royalty income, not including capital gains from U.S. Form 1065, Schedule K, lines 5, 6a and 7 ▶ 15 .00

16 Interest on U.S. debt obligations included in line 15 ▶ 16 .00

17 5.3% interest from Massachusetts banks included in line 15 ▶ 17 .00

18 Interest (other than Massachusetts bank interest) and dividend income included in line 15 ▶ 18 .00

19 Non-Massachusetts state and municipal bond interest ▶ 19 .00

20 Royalty income included in line 15 ▶ 20 .00

Massachusetts Capital Gains and Losses

21 Total short-term capital gains included in U.S. Form 1065, Schedule D, line 5 ▶ 21 .00

22 Total short-term capital losses included in U.S. Form 1065, Schedule D, line 5 ▶ 22 .00

23 Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less from U.S. Form 4797 ▶ 23 .00

24 Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held one year or less from U.S. Form 4797 ▶ 24 .00

25 Net long-term capital gain or loss from U.S. Form 1065, Schedule K, line 9a ▶ 25 .00

26 Long-term section 1231 gains or losses not included in line 25 ▶ 26 .00

27 Long-term gains on collectibles and pre-1996 installment sales included in line 25 ▶ 27 .00

28 Adjustments, if any, including any gain or loss from Massachusetts fiduciaries to lines 21 through 27. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.

a. Line number ____ Amount .00

b. Line number ____ Amount .00

c. Line number ____ Amount .00 Total adjustments ▶ 28 .00

PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

Income Apportionment Schedule 2009

Complete the Income Apportionment Schedule only if: (a) there is one or more corporate or nonresident individual partner(s) and (b) income was derived from business activities in another state and (c) such activities provide such state with the jurisdiction to levy an income tax or a franchise tax.

City and state	Specify whether factory, sales office, warehouse, construction site, etc.	Accepts orders	Registered to do business in state	Files returns in state

Apportionment Factors

1 Tangible property:

a. Property owned (averaged) . . . . . Massachusetts , , Worldwide , ,

b. Property rented (capitalized) . . . . . Massachusetts , , Worldwide , ,

c. Total property owned and rented. . . . . Massachusetts , , Worldwide , ,

d. Tangible property apportionment percentage. Divide Massachusetts total by worldwide total (from line 1c) . . . . 1d .

2 Payroll:

a. Total payroll . . . . . Massachusetts , , Worldwide , ,

b. Payroll apportionment percentage. Divide Massachusetts total payroll by worldwide total payroll (from line 2a) 2b .

3 Sales:

a. Tangibles . . . . . Massachusetts , , Worldwide , ,

b. Services (including mutual fund sales) . . . . . Massachusetts , , Worldwide , ,

c. Rents and royalties . . . . . Massachusetts , , Worldwide , ,

d. Other . . . . . Massachusetts , , Worldwide , ,

e. Total sales . . . . . Massachusetts , , Worldwide , ,

f. Sales apportionment percentage. Divide Massachusetts total sales by worldwide total sales (from line 3e) . . . . . 3f .

4 Apportionment percentage. Add lines 1d, 2b and 3f . . . . . 4 .

5 Massachusetts apportionment percentage. Divide line 4 by number of apportionment factors used (3 or 2 or 1) . . . 5 .