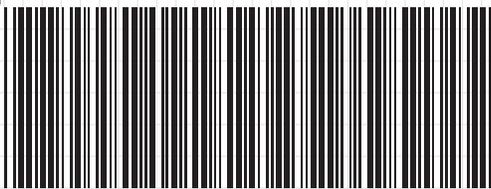




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Massachusetts Partnership Return of Income

FEDERALIDNUM

8. Is this partnership under audit by the IRS, or has it been audited in a prior year? 8  Yes  No

9. Withholding amount 9 XXXXXXXXXXXXXXX

10. Payments made with composite return 10 XXXXXXXXXXXXXXX

11. Credit for amounts withheld by lower-tier entity(ies) 11 XXXXXXXXXXXXXXX

12. Payments made with a composite filing by lower-tier entity(ies) 12 XXXXXXXXXXXXXXX

**Massachusetts Ordinary Income or Loss**

13. Ordinary income or loss from U.S. Form 1065, line 22 13 -XXXXXXXXXXXX

14. Other income or loss from U.S. Form 1065, Schedule K, line 11 14 -XXXXXXXXXXXX

15. State, local and foreign income and unincorporated business taxes or excises 15 XXXXXXXXXXXXXXX

16. Subtotal. Add lines 13 through 15 16 -XXXXXXXXXXXX

17. Section 1231 gains or losses included in line 16 17 -XXXXXXXXXXXX

18. Subtotal 18 -XXXXXXXXXXXX

19. Adjustments, if any, to line 18. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.

a. Line number XX Amount -XXXXXXXXXXXX

b. Line number XX Amount -XXXXXXXXXXXX

Total adjustments 19 -XXXXXXXXXXXX

20. Massachusetts ordinary income or loss ▶ 20 -XXXXXXXXXXXX

21. Net income or loss from rental real estate activities from U.S. Form 1065, Schedule K, line 2 21 -XXXXXXXXXXXX

22. Adjustments, if any, to line 21. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.

a. Line number XX Amount -XXXXXXXXXXXX

b. Line number XX Amount -XXXXXXXXXXXX

Total adjustments 22 -XXXXXXXXXXXX

23. Adjusted Massachusetts net income or loss from rental real estate activities ▶ 23 -XXXXXXXXXXXX

24. Net income or loss from other rental activities from U.S. Form 1065, Schedule K, line 3c 24 -XXXXXXXXXXXX

25. Adjustments, if any, to line 24. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.

a. Line number XX Amount -XXXXXXXXXXXX

b. Line number XX Amount -XXXXXXXXXXXX

Total adjustments 25 -XXXXXXXXXXXX

26. Adjusted Massachusetts net income or loss from rental activities ▶ 26 -XXXXXXXXXXXX

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Massachusetts Partnership Return of Income

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27.	U.S. interest, dividend & royalty income, not including capital gains from U.S. Form 1065, Sch. K, lines 5, 6a & 7	▶ 27	XXXXXXXXXXXX
28.	Interest on U.S. debt obligations included in line 27	28	XXXXXXXXXXXX
29.	5.3% interest from Massachusetts banks included in line 27	29	XXXXXXXXXXXX
30.	Interest (other than Massachusetts bank interest) and dividend income included in line 27	30	XXXXXXXXXXXX
31.	Non-Massachusetts state and municipal bond interest	31	XXXXXXXXXXXX
32.	Royalty income included in line 27	32	XXXXXXXXXXXX
33.	Total short-term capital gains included in U.S. Form 1065, Schedule D, line 5	▶ 33	XXXXXXXXXXXX
34.	Total short-term capital losses included in U.S. Form 1065, Schedule D, line 5	▶ 34	-XXXXXXXXXXXX
35.	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	▶ 35	XXXXXXXXXXXX
36.	Loss 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	▶ 36	-XXXXXXXXXXXX
37.	Net long-term capital gain or loss from U.S. Form 1065, Schedule K, line 9a	▶ 37	-XXXXXXXXXXXX
38.	Long-term section 1231 gains or losses not included in line 37	▶ 38	-XXXXXXXXXXXX
39.	Long-term gains on collectibles and pre-1996 installment sales included in line 37	▶ 39	XXXXXXXXXXXX
40.	Adjustments, if any, to lines 33 through 39, including any gain or loss from Massachusetts fiduciaries. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.		
	a. Line number XX Amount -XXXXXXXXXXXX		
	b. Line number XX Amount -XXXXXXXXXXXX		
	Total adjustments ▶ 40		-XXXXXXXXXXXX

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Massachusetts Partnership Return of Income

FEDERALIDNUM

PARTNERSHIPNAMEXXXXXXXXXXXXXXXXXXXX FEDERALIDNO

**41. Income Apportionment Schedule**

LOCATION	STATE	FACILITY TYPE	ORDERS	STATE	STATE
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X

**Apportionment Factors**

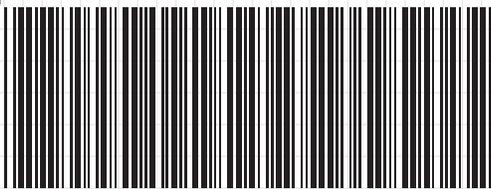
<b>42.</b> Tangible property					
a. Property owned	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
b. Property rented	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
c. Total property owned and rented	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
d. Tangible property apportionment percentage			<b>42d</b>	X . XXXXXX	
<b>43.</b> Payroll					
a. Total payroll	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
b. Payroll apportionment percentage			<b>43b</b>	X . XXXXXX	
<b>44.</b> Sales					
a. Tangible	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
b. Services	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
c. Rents and royalties	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
d. Other sales factors	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
e. Total sales factors	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX	
f. Sales apportionment percentage			<b>44f</b>	X . XXXXXX	
<b>45.</b> Apportionment percentage			<b>45</b>	X . XXXXXX	
<b>46.</b> Massachusetts apportionment percentage			<b>46</b>	X . XXXXXX	

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Massachusetts Partnership Return of Income

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**Partnership Credits**

**47. Credits available**

- a. Taxes due to another jurisdiction (full-year and part-year residents only) **47a** XXXXXXXXXXXXXXX
- b. Lead Paint **47b** XXXXXXXXXXXXXXX
- c. Economic Opportunity Area **47c** XXXXXXXXXXXXXXX
- d. Brownfields. Certificate number ▶ **47d** XXXXXXXXXXXXXXX
- e. Low-Income Housing. Building ID number ▶ **47e** XXXXXXXXXXXXXXX
- f. Historic Rehabilitation. Certificate number ▶ **47f** XXXXXXXXXXXXXXX
- g. Film Incentive. Certificate number ▶ **47g** XXXXXXXXXXXXXXX
- h. Medical Device. Certificate number ▶ **47h** XXXXXXXXXXXXXXX
- i. Refundable film credit **47i** XXXXXXXXXXXXXXX
- j. Refundable Dairy Credit. Certificate number ▶ **47j** XXXXXXXXXXXXXXX

**Miscellaneous Federal Information**

- 48.** Gross receipts or sales (from Part 2, Federal Information, line 1a) ▶ **48** XXXXXXXXXXXXXXX
- 49.** Total income or loss (from Part 2, Federal Information, line 8) ▶ **49** -XXXXXXXXXXXX
- 50.** Bad debts (from Part 2, Federal Information, line 12) ▶ **50** XXXXXXXXXXXXXXX
- 51.** Interest (from Part 2, Federal Information, line 15) ▶ **51** XXXXXXXXXXXXXXX
- 52.** During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? ▶  Yes  No
- 53.** Investment interest expense (from Part 2, Federal Information, line 50b) ▶ **53** XXXXXXXXXXXXXXX

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Massachusetts Partnership Return of Income

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**Part 2. Federal Information**

**Income.** From U.S. Form 1065

21	<b>1a.</b> Gross receipts or sales	<b>1a</b>	XXXXXXXXXXXX
22	<b>b.</b> Returns and allowances	<b>1b</b>	XXXXXXXXXXXX
23	<b>c.</b> Total. Subtract line 1b from line 1a	<b>1c</b>	XXXXXXXXXXXX
24	<b>2.</b> Cost of goods sold (from Schedule A, line 8)	<b>2</b>	XXXXXXXXXXXX
25	<b>3.</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>	XXXXXXXXXXXX
26	<b>4.</b> Ordinary income or loss from other partnerships, estates and trusts (attach statement)	<b>4</b>	-XXXXXXXXXXXX
27	<b>5.</b> Net farm profit or loss (from U.S. Form 1040, Schedule F)	<b>5</b>	-XXXXXXXXXXXX
28	<b>6.</b> Net gain or loss (from U.S. Form 4797, Part II, I ine 17; attach U.S. Form 4797)	<b>6</b>	-XXXXXXXXXXXX
29	<b>7.</b> Other income or loss (attach statement)	<b>7</b>	-XXXXXXXXXXXX
30	<b>8.</b> Total income or loss. Combine lines 3 through 7	<b>8</b>	-XXXXXXXXXXXX

**Deductions.** From U.S. Form 1065

32	<b>9.</b> Salaries and wages (other than to partners, less employment credits)	<b>9</b>	XXXXXXXXXXXX
33	<b>10.</b> Guaranteed payments to partners	<b>10</b>	XXXXXXXXXXXX
34	<b>11.</b> Repairs and maintenance	<b>11</b>	XXXXXXXXXXXX
35	<b>12.</b> Bad debts	<b>12</b>	XXXXXXXXXXXX
36	<b>13.</b> Rent	<b>13</b>	XXXXXXXXXXXX
37	<b>14.</b> Taxes and licenses	<b>14</b>	XXXXXXXXXXXX
38	<b>15.</b> Interest	<b>15</b>	XXXXXXXXXXXX
39	<b>16a.</b> Depreciation (from U.S. Form 4562)	<b>16a</b>	XXXXXXXXXXXX
40	<b>b.</b> Depreciation reported on U.S. Schedule A and elsewhere on return	<b>16b</b>	XXXXXXXXXXXX
41	<b>c.</b> Total. Subtract line 16b from line 16a	<b>16c</b>	XXXXXXXXXXXX
42	<b>17.</b> Depletion (do not deduct oil and gas depletion)	<b>17</b>	XXXXXXXXXXXX
43	<b>18.</b> Retirement plans, etc.	<b>18</b>	XXXXXXXXXXXX
44	<b>19.</b> Employee benefit programs	<b>19</b>	XXXXXXXXXXXX
45	<b>20.</b> Other deductions (attach statement)	<b>20</b>	XXXXXXXXXXXX
46	<b>21.</b> Total deductions. Add lines 9 through 20 (do not include lines 16a and 16b)	<b>21</b>	XXXXXXXXXXXX
47	<b>22.</b> Ordinary business income or loss. Subtract line 21 from line 8	<b>22</b>	-XXXXXXXXXXXX

**Cost of Goods Sold.** From U.S. Form 1065, Schedule A

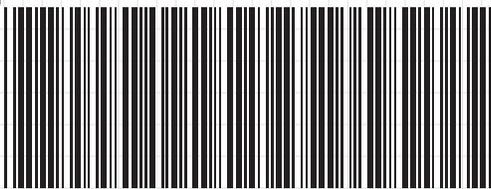
49	<b>23.</b> Inventory at beginning of year	<b>23</b>	XXXXXXXXXXXX
50	<b>24.</b> Purchases less cost of items withdrawn for personal use	<b>24</b>	XXXXXXXXXXXX
51	<b>25.</b> Cost of labor	<b>25</b>	XXXXXXXXXXXX
52	<b>26.</b> Additional Section 263A costs (attach statement)	<b>26</b>	XXXXXXXXXXXX
53	<b>27.</b> Other costs (attach statement)	<b>27</b>	XXXXXXXXXXXX
54	<b>28.</b> Total. Add lines 23 through 27	<b>28</b>	XXXXXXXXXXXX
55	<b>29.</b> Inventory at end of year	<b>29</b>	XXXXXXXXXXXX
56	<b>30.</b> Cost of goods sold. Subtract line 29 from line 28	<b>30</b>	XXXXXXXXXXXX

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Massachusetts Partnership Return of Income

FEDERALIDNUM

PARTNERSHIPNAMEXXXXXXXXXXXXXXXXXXXXX FEDERALIDNO

**Other Information.** From U.S. Form 1065, Schedule B

- 31. Type of entity filing this return (check one):  Domestic general partnership  Domestic limited partnership  Domestic limited liability company  Domestic limited liability partnership  Foreign partnership  REIT  Other XXXXXXXXXXXXXXXXXXXXXXXX
- 32. At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner) or a nominee or similar person?  Yes  No
- 33. Is this partnership a publicly traded partnership as defined in Section 469(k)(2)?  Yes  No
- 34. During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?  Yes  No
- 35. Is the partnership making, or had previously made (and not revoked), a Section 754 election?  Yes  No
- 36. Did the partnership make for this tax year an optional basis adjustment under Section 743(b) or 734(b)?  Yes  No. If Yes, attach a statement showing the computation and allocation of the basis adjustment.
- 37. During the current or prior tax year, did the partnership engage in a like-kind exchange or distribute any property received in a like-kind exchange, or contribute such property to another entity (other than entities wholly-owned by the partnership throughout the tax year)?  Yes  No

**Partners' Distributive Share Items.** From U.S. Form 1065, Schedule K

**Income or Loss**

- 38. Ordinary business income or loss **38** -XXXXXXXXXXXXXXXX
- 39. Net rental real estate income or loss (from U.S. Form 8825) **39** -XXXXXXXXXXXXXXXX
- 40a. Other gross rental income or loss **40a** -XXXXXXXXXXXXXXXX
- 40b. Expenses from other rental activities (attach statement) **40b** XXXXXXXXXXXXXXXX
- 40c. Other net rental income or loss. Subtract line 40b from line 40a **40c** -XXXXXXXXXXXXXXXX
- 41. Guaranteed payments **41** XXXXXXXXXXXXXXXX
- 42. Interest income **42** XXXXXXXXXXXXXXXX
- 43a. Ordinary dividends **43a** XXXXXXXXXXXXXXXX
- 43b. Qualified dividends **43b** XXXXXXXXXXXXXXXX
- 44. Royalties **44** XXXXXXXXXXXXXXXX
- 45. Net short-term capital gain or loss (from U.S. Form 1065, Schedule D) **45** XXXXXXXXXXXXXXXX
- 46a. Net long-term capital gain or loss (from U.S. Form 1065, Schedule D) **46a** XXXXXXXXXXXXXXXX
- 46b. Collectibles (28%) gain or loss **46b** XXXXXXXXXXXXXXXX
- 46c. Unrecaptured Section 1250 gain (attach statement) **46c** XXXXXXXXXXXXXXXX
- 47. Net Section 1231 gain or loss (from U.S. Form 4797) **47** -XXXXXXXXXXXXXXXX
- 48. Other income or loss (see instructions). Type XX **48** -XXXXXXXXXXXXXXXX



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## Massachusetts Partnership Return of Income FEDERALIDNUM

### Deductions

49.	Section 179 deduction (from U.S. Form 4562)	49	XXXXXXXXXXXX
50a.	Contributions	50a	XXXXXXXXXXXX
b.	Investment interest expense	50b	XXXXXXXXXXXX
c.	Section 59(e)(2) expenditures. Type	50c	XXXXXXXXXXXX
d.	Other deductions (see instructions). Type	50d	XXXXXXXXXXXX

### Other Information

51a.	Tax-exempt interest income	51a	XXXXXXXXXXXX
b.	Other tax-exempt income	51b	XXXXXXXXXXXX
c.	Nondeductible expenses	51c	XXXXXXXXXXXX
52a.	Distributions of cash and marketable securities	52a	XXXXXXXXXXXX
b.	Distributions of other property	52b	XXXXXXXXXXXX
53a.	Investment income	53a	XXXXXXXXXXXX
b.	Investment expenses	53b	XXXXXXXXXXXX
c.	Other items and amounts (attach statement)		

### Analysis of Net Income or Loss

54. Net income or loss. Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l

54 -XXXXXXXXXXXX

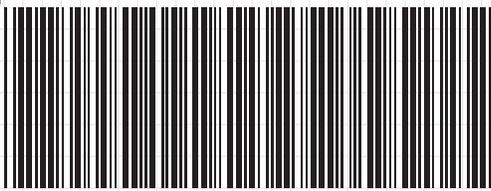
55.	Analysis by partner type	Corporate	Individual (active)	Individual (passive)	Partnership	Exempt organization	Nominee/ other
a.	General partners	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
b.	Limited partners	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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Massachusetts Partnership Return of Income  
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## Balance Sheets Per Books. From U.S. Form 1065, Schedule L

	Beginning of tax year		End of tax year	
	a	b	c	d
<b>56.</b> Cash		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>57a.</b> Trade notes and accounts receivable	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>57b.</b> Less allowance for bad debts	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>58.</b> Inventories		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>59.</b> U.S. government obligations		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>60.</b> Federally tax-exempt securities		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>61.</b> Other current assets		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>62.</b> Mortgage and real estate loans		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>63.</b> Other investments		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>64a.</b> Buildings and other depreciable assets	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>64b.</b> Less accumulated depreciation	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>65a.</b> Depletable assets	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>65b.</b> Less accumulated depletion	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>66.</b> Land (net of any amortization)		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>67a.</b> Intangible assets (amortizable only)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>67b.</b> Less accumulated amortization	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>68.</b> Other assets		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>69.</b> Total assets		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>Liabilities and Capital</b>	<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>
<b>70.</b> Accounts payable		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>71.</b> Mortgages, notes, bonds payable in less than one year		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>72.</b> Other current liabilities		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>73.</b> All nonrecourse loans		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>74.</b> Mortgages, notes, bonds payable in one year or more		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>75.</b> Other liabilities		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>76.</b> Partners' capital accounts		XXXXXXXXXXXX		XXXXXXXXXXXX
<b>77.</b> Total liabilities and capital		XXXXXXXXXXXX		XXXXXXXXXXXX

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Massachusetts Partnership Return of Income

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## Reconciliation of Income or Loss Per Books With Income or Loss Per Return

From U.S. Form 1065, Schedule M-1

78.	Net income or loss per books	78	-XXXXXXXXXXXX
79.	Income included in Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10 and 11, not recorded on books this year	79	XXXXXXXXXXXX
80.	Guaranteed payments (other than health insurance)	80	XXXXXXXXXXXX
81.	Expenses recorded on books this year not included in Schedule K, lines 1 through 13d and 16l	81	XXXXXXXXXXXX
81a.	Depreciation	81a	XXXXXXXXXXXX
81b.	Travel and entertainment	81b	XXXXXXXXXXXX
82.	Add lines 78 through 81 (do not include lines 81a and 81b)	82	-XXXXXXXXXXXX
83.	Income recorded on books this year not included in Schedule K, lines 1 through 11	83	XXXXXXXXXXXX
83a.	Federally tax-exempt interest	83a	XXXXXXXXXXXX
84.	Deductions included in Schedule K, lines 1 through 13d and 16l, not charged against book income this year	84	XXXXXXXXXXXX
84a.	Depreciation	84a	XXXXXXXXXXXX
85.	Add lines 83 and 84 (do not include lines 83a and 84a)	85	XXXXXXXXXXXX
86.	Income or loss	86	-XXXXXXXXXXXX

## Analysis of Partners' Capital Accounts. From U.S. Form 1065, Schedule M-2

87.	Balance as of beginning of year	87	XXXXXXXXXXXX
88a.	Capital contributed: cash	88a	XXXXXXXXXXXX
88b.	Capital contributed: property	88b	XXXXXXXXXXXX
89.	Net income or loss per books	89	-XXXXXXXXXXXX
90.	Other increases	90	XXXXXXXXXXXX
91.	Add lines 87 through 90	91	-XXXXXXXXXXXX
92a.	Distributions: cash	92a	XXXXXXXXXXXX
92b.	Distributions: property	92b	XXXXXXXXXXXX
93.	Other decreases	93	XXXXXXXXXXXX
94.	Add lines 92a, 92b and 93	94	XXXXXXXXXXXX
95.	Balance at end of year. Subtract line 94 from line 91	95	-XXXXXXXXXXXX

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