

Calendar year filers enter 01-01-2018 and 12-31-2018 below. Fiscal year filers enter appropriate dates.

Tax year beginning

Tax year ending

Form 3 Partnership Return of Income

2018

PARTNERSHIP NAME										FEDERAL IDENTIFICATION NUMBER (FID)									
MAILING ADDRESS										CITY/TOWN/POST OFFICE									
STATE										ZIP + 4									
C/O NAME																			
C/O ADDRESS										CITY/TOWN/POST OFFICE									
STATE										ZIP + 4									
A PRINCIPAL BUSINESS ACTIVITY										B PRINCIPAL PRODUCT OR SERVICE									
BUSINESS CODE NUMBER										DATE BUSINESS STARTED									
C										D									
E										F									
TOTAL ASSETS																			

F. Fill in if amended return (see instructions)

G. Reason for filing (fill in all that apply): ☐ Amended return due to federal change ☐ Technical termination (see instructions)
☐ Filing Schedule TDS (see instructions) ☐ Initial return ☐ Final return ☐ Name change ☐ Common-trust fund

H. Accounting method (fill in one): ☐ Cash ☐ Accrual ☐ Other _____

I. How many Schedules 3K-1 are attached to this return? (Attach one for each person who was a partner at any time during tax year)

Note: Partnerships with more than 25 partners **must** file electronically. See TIR 09-18 for more information.

J. Fill in if you are a member of a lower-tier entity

K. Fill in if this partnership is an investment partnership as defined in the Pass-Through Entity Withholding Reg., 830 CMR 62B.2.2(2)

PART 1. MASSACHUSETTS INFORMATION

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

Note: See Partnership E-File Mandate Worksheet 1

2 Fill in if the partnership is engaged exclusively in buying, selling, dealing in or holding securities on its own behalf and not as a broker

3 Fill in if this partnership is organized as a Limited Liability Company and treated as a partnership for federal income tax purposes. ☐

4 Fill in if this partnership is a publicly traded partnership as defined in IRC § 469(k)2

5 Fill in if there has been a sale or transfer or liquidation of a partnership interest during the period reported on this tax return. 0

6	Income apportionment percentage (from Income Apportionment Schedule, line 46, or 100%, whichever applies).....	6	
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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 / /	Print paid preparer's name	Preparer's SSN or PTIN
Title	Date / /	Paid preparer's phone ()	Paid preparer's EIN
May DOR discuss this return with the preparer?	<input type="radio"/> Yes	Paid preparer's signature	Date / / <input type="radio"/> Fill in if self-employed
Name of designated tax matters partner		Identifying number of tax matters partner	

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

BE SURE TO COMPLETE ALL 10 PAGES OF FORM 3



PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

U.S. INTEREST, DIVIDEND AND ROYALTY INCOME

- [illegible]

MASSACHUSETTS CAPITAL GAINS AND LOSSES

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

- [illegible]

- 40** Adjustments (if any) to lines 33 through 39, including any gain or loss from Massachusetts fiduciaries. Enter the line number and amount from U.S. Form 1065 to which the adjustment applies.

a. Line number Amount

[illegible]



PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

Income Apportionment Schedule

2018

- 41** 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.

BUSINESS LOCATIONS OUTSIDE OF MASSACHUSETTS

CITY AND STATE	SPECIFY WHETHER FACTORY, SALES OFFICE, WAREHOUSE, CONSTRUCTION SITE, ETC.	ACCEPTS ORDERS	REGISTERED TO DO BUSINESS IN STATE	FILES RETURNS IN STATE
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPORTIONMENT FACTORS

- 42** 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 42c) 42d
- 43** Payroll:
- a. Total payroll Massachusetts Worldwide
- b. Payroll apportionment percentage. Divide Massachusetts total payroll by worldwide total payroll (from line 43a) 43b
- 44** 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 44e) 44f
- 45** Apportionment percentage. Add lines 42d, 43b and (44f × 2) 45
- 46** Massachusetts apportionment percentage. Divide line 45 by 4. **Note:** If an apportionment factor is inapplicable, divide by the number of times each applicable factor is used (see instructions) 46



PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

PARTNERSHIP CREDITS**47** Credits available:**a.** Taxes due to another jurisdiction (full-year residents and part-year residents only) 47a**b.** Other credits (from Schedule CMS) 47b**MISCELLANEOUS FEDERAL INFORMATION****48** Gross receipts or sales (from Part 2, Federal Information, line 1a) 48**49** Total income or loss (from Part 2, Federal Information, line 8) 49**50** Bad debts (from Part 2, Federal Information, line 12) 50**51** Interest (from Part 2, Federal Information, line 15) 51**52** Fill in if during the tax year the partnership had any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt**53** Investment interest expense (from Part 2, Federal Information, line 50b) 53



Name

Federal Identification number

Part 2. Federal Information**Income.** From U.S. Form 1065.**Note:** Include only trade or business income and expenses on lines 1a through 22. See instructions.

▼ Fill in oval if showing a loss

1a Gross receipts or sales	1a	<input type="text"/>
1b Returns and allowances	1b	<input type="text"/>
1c Total. Subtract line 1b from line 1a	1c	<input type="text"/>
2 Cost of goods sold (from Schedule A, line 8)	2	<input type="text"/>
3 Gross profit. Subtract line 2 from line 1c	3	<input type="text"/>
4 Ordinary income or loss from other partnerships, estates and trusts (attach statement).	4	<input type="text"/>
5 Net farm profit or loss (from U.S. Form 1040, Schedule F)	5	<input type="text"/>
6 Net gain or loss (from U.S. Form 4797, Part II, line 17; attach U.S. Form 4797).	6	<input type="text"/>
7 Other income or loss (attach statement)	7	<input type="text"/>
8 Total income or loss. Combine lines 3 through 7.	8	<input type="text"/>

Deductions. From U.S. Form 1065. See instructions for limitations.

9 Salaries and wages (other than to partners; less employment credits)	9	<input type="text"/>
10 Guaranteed payments to partners	10	<input type="text"/>
11 Repairs and maintenance	11	<input type="text"/>
12 Bad debts	12	<input type="text"/>
13 Rent	13	<input type="text"/>
14 Taxes and licenses	14	<input type="text"/>
15 Interest	15	<input type="text"/>
16a Depreciation (from U.S. Form 4562).	16a	<input type="text"/>
b Depreciation reported on U.S. Schedule A and elsewhere on return	16b	<input type="text"/>
c Total. Subtract line 16b from line 16a	16c	<input type="text"/>
17 Depletion (do not deduct oil and gas depletion)	17	<input type="text"/>
18 Retirement plans, etc.	18	<input type="text"/>
19 Employee benefit programs	19	<input type="text"/>
20 Other deductions (attach statement)	20	<input type="text"/>
21 Total deductions. Add lines 9 through 20 (do not include lines 16a and 16b)	21	<input type="text"/>
22 Ordinary business income or loss. Subtract line 21 from line 8	22	<input type="text"/>



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Part 2. Federal Information (cont'd.)**Cost of goods sold.** From U.S. Form 1125-A (see instructions).

23 Inventory at beginning of year	23	<input type="text"/>
24 Purchases less cost of items withdrawn for personal use	24	<input type="text"/>
25 Cost of labor	25	<input type="text"/>
26 Additional IRC § 263A costs (attach statement)	26	<input type="text"/>
27 Other costs (attach statement)	27	<input type="text"/>
28 Total. Add lines 23 through 27	28	<input type="text"/>
29 Inventory at end of year	29	<input type="text"/>
30 Cost of goods sold. Subtract line 29 from line 28	30	<input type="text"/>

Other information. From U.S. Form 1065, Schedule B.**31** Type of entity filing this return (fill in one):

- ☐ Domestic general partnership ☐ Domestic limited partnership
☐ Domestic limited liability company ☐ Domestic limited liability partnership
☐ Foreign partnerships ☐ REIT
☐ Other (specify) _____

- 32** Fill in if at any time during the tax year any partner in the partnership was 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. ☐
- 33** Fill in if this partnership is a publicly traded partnership as defined in IRC § 469(k)(2)
- 34** Fill in if during the tax year the partnership had any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt. ☐
- 35** Fill in if the partnership is making, or had previously made (and not revoked), an IRC § 754 election (see instructions for details regarding an IRC § 754 election.)
- 36** Fill in if the partnership made for this tax year an optional basis adjustment under IRC § 743(b) or 734(b). If Yes, attach a statement showing the computation and allocation of the basis adjustment (see instructions)
- 37** Fill in if during the current or prior tax year the partnership engaged in a like-kind exchange or distributed any property received in a like-kind exchange, or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year)

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

▼ Fill in oval if showing a loss

38 Ordinary business income or loss	38	<input type="text"/>
39 Net rental real estate income or loss (from U.S. Form 8825)	39	<input type="text"/>
40a Other gross rental income or loss	40a	<input type="text"/>
b Expenses from other rental activities (attach statement)	40b	<input type="text"/>
c Other net rental income or loss. Subtract line 40b from line 40a	40c	<input type="text"/>
41 Guaranteed payments	41	<input type="text"/>
42 Interest income	42	<input type="text"/>
43a Ordinary dividends	43a	<input type="text"/>
b Qualified dividends	43b	<input type="text"/>
44 Royalties	44	<input type="text"/>
45 Net short-term capital gain or loss (from U.S. Form 1065, Schedule D)	45	<input type="text"/>



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▼ Fill in oval if showing a loss

46a	Net long-term capital gain or loss (from U.S. Form 1065, Schedule D)	46a	<input type="text"/>
b	Collectibles (28%) gain or loss	46b	<input type="text"/>
c	Unrecaptured IRC § 1250 gain (attach statement)	46c	<input type="text"/>
47	Net IRC § 1231 gain or loss (from U.S. Form 4797)	47	<input type="text"/>
48	Other income or loss (see instructions). Type _____	48	<input type="text"/>

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

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

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 16f **54**

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



Name

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Balance sheets per books

From U.S. Form 1065, Schedule L.

Assets

	– Beginning of tax year –		– End of tax year –	
	a.	b.	c.	d.
56 Cash.....				
57a Trade notes and accounts receivable				
b Less allowance for bad debts				
58 Inventories				
59 U.S. government obligations				
60 Federally tax-exempt securities				
61 Other current assets (attach statement)				
62a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
63 Other investments (attach statement)				
64a Buildings and other depreciable assets				
b Less accumulated depreciation				
65a Depletable assets				
b Less accumulated depletion				
66 Land (net of any amortization)				
67a Intangible assets (amortizable only)				
b Less accumulated amortization				
68 Other assets (attach statement)				
69 Total assets				

Liabilities and capital

	a.	b.	c.	d.
70 Accounts payable				
71 Mortgages, notes, bonds payable in less than one year				
72 Other current liabilities (attach statement)				
73 All nonrecourse loans				
74a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in one year or more				
75 Other liabilities (attach statement)				
76 Partners' capital accounts				
77 Total liabilities and capital				



Name

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Reconciliation of income or loss per books with income or loss per returnFrom U.S. Form 1065, Schedule M-1. **Note:** If filing U.S. Form 1065, Schedule M-3, you still must complete this section.

▼ Fill in oval if showing a loss

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

Analysis of partners' capital accounts. From U.S. Form 1065, Schedule M-2.

87 Balance as of beginning of year	87	<input type="text"/>
88a Capital contributed: cash	88a	<input type="text"/>
b Capital contributed: property	88b	<input type="text"/>
89 Net income or loss per books	89	<input type="text"/>
90 Other increases (attach statement)	90	<input type="text"/>
91 Add lines 87 through 90	91	<input type="text"/>
92a Distributions: cash	92a	<input type="text"/>
b Distributions: property	92b	<input type="text"/>
93 Other decreases (attach statement)	93	<input type="text"/>
94 Add lines 92a, 92b and 93	94	<input type="text"/>
95 Balance at end of year. Subtract line 94 from line 91	95	<input type="text"/>