



Massachusetts Department of Revenue  
**Form 3M**  
**Income Tax Return for Clubs and Other**  
**Organizations not Engaged in Business for Profit**

**2018**

**For calendar year 2018 or taxable year beginning** \_\_\_\_\_ **, 2018 and ending.** \_\_\_\_\_

Name of organization \_\_\_\_\_ Federal Identification number \_\_\_\_\_ Phone number \_\_\_\_\_

Mailing address \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Date of organization \_\_\_\_\_

Organization's books are in care of \_\_\_\_\_ Principal organization activity \_\_\_\_\_

Mailing address \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Phone number \_\_\_\_\_

Fill in if

Amended return (see "Amended Return" in instructions)  Amended return due to federal change  Final return

**Computation of tax**

1 5.1% income, including interest from Massachusetts banks.* List sources and amounts . . . . .	<b>1</b>	
2 Interest and dividend income (from Massachusetts Schedule B, line 28) . . . . .	<b>2</b>	
3 Total 5.1% income. Add line 1 and line 2. . . . .	<b>3</b>	
4 Tax on 5.1% income. Multiply line 3 by .051 . . . . .	<b>4</b>	
5 Taxable 12% capital gains (from Massachusetts Schedule B, line 29) . . . . .	<b>5</b>	
6 Tax on 12% capital gains. Multiply line 5 by .12 . . . . .	<b>6</b>	
7 Tax on long-term capital gains (from Massachusetts Schedule D, line 17; not less than "0") . . . . .	<b>7</b>	
8 Additional tax on installment sales. . . . .	<b>8</b>	
9 Total tax. Add lines 4, 6, 7 and 8 . . . . .	<b>9</b>	
10 2017 overpayment applied to your 2018 estimated tax . . . . .	<b>10</b>	
11 2018 Massachusetts estimated tax payments (do not include amount in line 10). . . . .	<b>11</b>	
12 Payments made with extension . . . . .	<b>12</b>	
13 Payment with original return (use only if amending a return) . . . . .	<b>13</b>	

**Declaration**

**I declare under the pains and penalty of perjury that to the best of my knowledge, the information contained herein is accurate and complete.**

Signature of appropriate officer \_\_\_\_\_ Print name \_\_\_\_\_ Date \_\_\_\_\_ Phone number \_\_\_\_\_

Title \_\_\_\_\_ Name of firm \_\_\_\_\_ PTIN or SSN \_\_\_\_\_

Signature of paid preparer \_\_\_\_\_ Print name \_\_\_\_\_ Date \_\_\_\_\_ Employer Identification number \_\_\_\_\_

Address of paid preparer \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Phone number \_\_\_\_\_

Fill this return with payment in full to: **Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.**



Name of organization

Federal Identification number

**Computation of Tax** (cont'd.)

<b>14</b> Total payments. Add lines 10 through 13 .....	<b>14</b>	<input type="text"/>
<b>15</b> Overpayment. If line 9 is smaller than line 14, subtract line 9 from line 14 .....	<b>15</b>	<input type="text"/>
<b>16</b> Amount of overpayment to be credited to your 2019 estimated tax.....	<b>16</b>	<input type="text"/>
<b>17</b> Amount of your refund. Subtract line 16 from line 15 .....	<b>17</b>	<input type="text"/>
<b>18</b> Amount of tax due. If line 14 is smaller than line 9, subtract line 14 from line 9 .....	<b>18</b>	<input type="text"/>
<b>19a</b> M-2210 penalty <input type="radio"/> Exception .....	<b>19a</b>	<input type="text"/>
<b>19b</b> Late file/pay penalties (see Form 1 instructions) .....	<b>19b</b>	<input type="text"/>
<b>19</b> Total penalty. Add lines 19a and 19b.....	<b>19</b>	<input type="text"/>
<b>20</b> Interest on unpaid balance (see Form 1 instructions) .....	<b>20</b>	<input type="text"/>
<b>21</b> Total payment due at time of filing. Add lines 18 through 20 .....	<b>21</b>	<input type="text"/>



Name of organization

Federal Identification number

**Schedule B. Interest, dividends and certain capital gains and losses**

▼ Fill in oval if showing a loss

<b>1</b> Enter taxable interest (other than interest from Massachusetts banks) received during the year . . . . .	<b>1</b>	<input type="text"/>
<b>2</b> Enter taxable dividends received during the year . . . . .	<b>2</b>	<input type="text"/>
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	<input type="text"/>
<b>4</b> Enter taxable interest (other than interest from Massachusetts banks) and dividends from all partnerships and non-Massachusetts estates and trusts . . . . .	<b>4</b>	<input type="text"/>
<b>5</b> Subtotal. Add lines 3 and 4. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment sales, carryover short-term losses from prior years, or net long-term capital losses, omit lines 6 through 27. Enter this amount in line 28 and on Form 3M, line 2. Omit lines 29 and 30. Otherwise complete Schedule B. . . . .	<b>5</b>	<input type="text"/>
<b>6</b> Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) . . . . .	<b>6</b>	<input type="text"/>
<b>7</b> Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11; see Form 1 instructions) . . . . .	<b>7</b>	<input type="text"/>
<b>8</b> Add lines 6 and 7 . . . . .	<b>8</b>	<input type="text"/>
<b>9</b> Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) . . . . .	<b>9</b>	<input type="radio"/>
<b>10</b> Prior short-term losses for years beginning after 1981 (from 2017 Massachusetts Schedule B, line 30). . . . .	<b>10</b>	<input type="radio"/>
<b>11</b> Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12. . . . .	<b>11</b>	<input type="radio"/>
<b>12</b> Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000 . . . . .	<b>12</b>	<input type="text"/>
<b>13</b> Subtotal. Combine lines 11 and 12 . . . . .	<b>13</b>	<input type="radio"/>
<b>14</b> Short-term capital losses applied against long-term capital gains (see instructions). . . . .	<b>14</b>	<input type="text"/>
<b>15</b> Short-term losses available for carryover in 2019. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29. . . . .	<b>15</b>	<input type="radio"/>
<b>16</b> Short-term gains and long-term gains on collectibles. Enter amount from line 11. . . . .	<b>16</b>	<input type="text"/>
<b>17</b> Long-term capital losses applied against short-term capital gains (see instructions) . . . . .	<b>17</b>	<input type="text"/>
<b>18</b> Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20 . . . . .	<b>18</b>	<input type="text"/>
<b>19</b> Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". . . . .	<b>19</b>	<input type="text"/>
<b>20</b> Short-term gains after long-term gains deduction. Subtract line 19 from line 18. . . . .	<b>20</b>	<input type="text"/>
<b>21</b> Enter the amount from line 5. . . . .	<b>21</b>	<input type="text"/>
<b>22</b> Short-term losses applied against interest and dividends. Enter the amount from line 12 . . . . .	<b>22</b>	<input type="text"/>
<b>23</b> Subtotal. Subtract line 22 from line 21 . . . . .	<b>23</b>	<input type="text"/>
<b>24</b> Long-term losses applied against interest and dividends (see instructions) . . . . .	<b>24</b>	<input type="text"/>
<b>25</b> Adjusted interest and dividends. Subtract line 24 from line 23. . . . .	<b>25</b>	<input type="text"/>
<b>26</b> Enter the amount from line 20. . . . .	<b>26</b>	<input type="text"/>
<b>27</b> Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0" . . . . .	<b>27</b>	<input type="text"/>
<b>28</b> If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2. . . . .	<b>28</b>	<input type="text"/>
<b>29</b> Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5 . . . . .	<b>29</b>	<input type="text"/>
<b>30</b> Available short-term losses for carryover in 2019. Enter amount from line 15 only if it is a loss. . . . .	<b>30</b>	<input type="radio"/>



Name of organization

Federal Identification number

**Schedule D. Long-term capital gains and losses excluding collectibles**

Attach copy of U.S. Schedule D.

▼ Fill in oval if showing a loss

<b>1</b> Enter amounts included in U.S. Schedule D, lines 8a and 8b, col. h . . . . .	<b>1</b>	<input type="text"/>
<b>2</b> Enter amounts included in U.S. Schedule D, line 9, col. h . . . . .	<b>2</b>	<input type="text"/>
<b>3</b> Enter amounts included in U.S. Schedule D, line 10, col. h . . . . .	<b>3</b>	<input type="text"/>
<b>4</b> Enter amounts included in U.S. Schedule D, line 11, col. h . . . . .	<b>4</b>	<input type="text"/>
<b>5</b> Enter amounts included in U.S. Schedule D, line 12, col. h . . . . .	<b>5</b>	<input type="text"/>
<b>6</b> Enter amounts included in U.S. Schedule D, line 13, col. h . . . . .	<b>6</b>	<input type="text"/>
<b>7</b> Carryover losses from prior years (see instructions). . . . .	<b>7</b>	<input type="text"/>
<b>8</b> Combine lines 1 through 7 . . . . .	<b>8</b>	<input type="text"/>
<b>9</b> Massachusetts differences, if any (see Form 1 instructions; attach additional statement) . . . . .	<b>9</b>	<input type="text"/>
<b>10</b> Massachusetts 2018 gains or losses. Exclude/subtract line 9 from line 8. . . . .	<b>10</b>	<input type="text"/>
<b>11</b> Long-term gains on collectibles and pre-1996 installment sales (see Form 1 instructions). Also, enter this amount in Schedule B, line 7 . . . . .	<b>11</b>	<input type="text"/>
<b>12</b> Subtotal. Subtract line 11 from line 10 . . . . .	<b>12</b>	<input type="text"/>
<b>13</b> Capital losses applied against capital gains (see instructions). . . . .	<b>13</b>	<input type="text"/>
<b>14</b> Subtotal. If line 12 is greater than "0," subtract line 13 from line 12. If line 12 is less than "0," combine lines 12 and 13. If line 14 is a loss, see instructions . . . . .	<b>14</b>	<input type="text"/>
<b>15</b> Long-term capital losses applied against interest and dividends (see instructions) . . . . .	<b>15</b>	<input type="text"/>
<b>16</b> Taxable long-term capital gains. Combine lines 14 and 15 . . . . .	<b>16</b>	<input type="text"/>
<b>17</b> Tax on long-term capital gains. Multiply line 16 by .051. Not less than "0." Enter result here and on Form 3M, line 7 . . . . .	<b>17</b>	<input type="text"/>
<b>18</b> Available losses for carryover in 2019. Enter amount from Schedule D, line 16, only if it is a loss . . . . .	<b>18</b>	<input type="text"/>

# Form 3M Instructions

This form is solely for the use of clubs, labor unions, political committees, taxable fraternal organizations, certain unincorporated homeowners associations and all other similar organizations not engaged in business for profit, and consequently having only taxable dividends, interest, capital gains, Massachusetts savings deposit interest and other miscellaneous income. If such an organization has taxable business or other income, even if the organization is not a partnership, the return should be made on Form 3, Partnership Return of Income, and each member must include his/her share by class of income on his/her individual income tax return. Unincorporated exempt organizations that file U.S. Forms 990 or 990-T should not file Massachusetts Form 3M or Form 3. Instead, those organizations that file U.S. Form 990-T and have unrelated business taxable income should file Massachusetts Form 990-T-62. For rules that apply to unincorporated homeowners associations, see Technical Information Release 10-3.

## **Schedule B, Line 14 and Schedule D, Line 13**

If Schedule B, line 13 is a loss and Schedule D, line 12 is a positive amount, enter the smaller of Schedule B, line 13 (considered as a positive amount) or Schedule D, line 12 on Schedule B, line 14 and on Schedule D, line 13.

## **Schedule B, Line 17 and Schedule D, Line 13**

If Schedule B, line 16 is a positive amount and Schedule D, line 12 is a loss, enter the smaller of Schedule B, line 16 or Schedule D, line 12 (considered as a positive amount) on Schedule B, line 17 and on Schedule D, line 13.

## **Schedule B, Line 24 and Schedule D, Line 15**

If Schedule B, line 23 is a positive amount and Schedule D, line 14 is a loss, you must complete a pro forma version of the Long-Term Capital Losses Applied Against Interest and Dividends Worksheet found in the Form 1 instruction booklet. When completing the worksheet, substitute Schedule B, line 21 (Form 3M) for Schedule B, line 29 (Form 1); Schedule B, line 22 (Form 3M) for Schedule B, line 30 (Form 1); Schedule D, line 14 (Form 3M) for Schedule D, line 15 (Form 1); Schedule B, line 24 (Form 3M) for Schedule B, line 32 (Form 1); and Schedule D, line 15 (Form 3M) for Schedule D, line 16 (Form 1).

## **Schedule D, Line 7**

If you have a carryover loss from a prior year, enter in line 7 the amount of carryover losses from your 2017 Schedule D, line 17.

## **Schedule D, Line 14**

If Schedule D, line 14 is a loss and Schedule B, line 16 is "0" or greater and Schedule B, line 23 is a positive amount, complete line 15. If Schedule D, line 14 is a loss and Schedule B, line 13 is "0" or less, omit Schedule D, line 15, enter the amount from Schedule D, line 14 in Schedule D, line 16, omit Schedule D, line 17 and enter the amount from Schedule D, line 16 in Schedule D, line 18 and enter "0" on Form 3M, line 7.

## **Where to file**

Mail Form 3M and all accompanying schedules to: **Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.**