



Fill out in black ink.

Massachusetts Department of Revenue
Form 3 Partnership Return of Income**2019**

Calendar year filers enter 01-01-2019 and 12-31-2019 below; fiscal year filers enter appropriate dates

Tax year beginning

Tax year ending

MMDDYYYY

MMDDYYYY

NAME OF PARTNERSHIP

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

C. BUSINESS CODE NUMBER

D. DATE BUSINESS STARTED

MMDDYYYY

E. TOTAL ASSETS

00

F. Fill in if amended return (see instructions) ☐

G. Reason for filing (fill in all that apply)

☐ Amended return due to federal change
☐ Final return☐ Technical termination
☐ Name change☐ Filing Schedule TDS
☐ Common-trust fund☐ Initial returnH. Accounting method (fill in one) ☐ Cash ☐ Accrual ☐ Other _____I. How many Schedules 3K-1 are attached to this return? (Attach one Schedule 3K-1 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). See Partnership E-File Mandate Worksheet.1

2 Fill in if this 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 return ☐

6 Income apportionment percentage (from line 46 of Income Apportionment Schedule, or 100%, whichever applies).6

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

PAID PREPARER'S SSN OR PTIN

TITLE

DATE

PAID PREPARER'S PHONE

PAID PREPARER'S EIN

MAY DOR DISCUSS THIS RETURN WITH THE PREPARER?

PAID PREPARER'S SIGNATURE

DATE

IS PAID PREPARER SELF-EMPLOYED?

☐ Yes☐ Yes

NAME OF DESIGNATED TAX MATTERS PARTNER

IDENTIFYING NUMBER OF TAX MATTERS PARTNER



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

7 Fill in if any partners in this partnership file as part of a nonresident composite income tax return 0
If filled in, enter Federal Identification number under which the composite return is filed 7
Number of partners included in composite return

8 Fill in if this partnership is under audit by the IRS, or has been audited in a prior year 0

9 Withholding amount. Add all Schedules 3K-1, line 37 9

10 Payments made with composite return. Add all Schedules 3K-1, line 38 10

11 Credit for amounts withheld by lower-tier entities. Add all Schedules 3K-1, line 39 11

12 Payments made with a composite filing by lower-tier entities. Add all Schedules 3K-1, line 40 12

MASSACHUSETTS ORDINARY INCOME OR LOSS

13 Ordinary income or loss (from U.S. Form 1065, line 22) 13

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

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

16 Subtotal. Add lines 13 through 15 16

17 IRC § 1231 gains or losses included in line 16 17

18 Subtotal. Subtract line 17 from line 16 18

19 Adjustments (if any) to line 18. Enter the applicable line number from U.S. Form 1065 and the amount of the adjustment.

a. Line number Amount

b. Line number Amount

Total adjustments 19

20 Massachusetts ordinary income or loss. Combine lines 18 and 19 20

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

22 Adjustments (if any) to line 21. Enter the applicable line number from U.S. Form 8825 and the amount of the adjustment.

a. Line number Amount

b. Line number Amount

Total adjustments 22

23 Adjusted Massachusetts net income or loss from rental real estate activities. Combine lines 21 and 22 23

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

25 Adjustments (if any) to line 24. Enter the applicable line number from U.S. Form 1065 and the amount of the adjustment.

a. Line number Amount

b. Line number Amount

Total adjustments 25

26 Adjusted Massachusetts net income or loss from other rental activities. Combine lines 24 and 25 26

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

U.S. INTEREST, DIVIDEND AND ROYALTY INCOME

27	U.S. interest, dividend and royalty income, not including capital gains (from U.S. Form 1065, Schedule K, lines 5, 6a and 7)	27	<div style="border-bottom: 1px solid black; width: 80px; margin-left: auto;"></div>
28	Interest on U.S. debt obligations included in line 27	28	<div style="border-bottom: 1px solid black; width: 80px; margin-left: auto;"></div>
29	5.05% interest from Massachusetts banks included in line 27	29	<div style="border-bottom: 1px solid black; width: 80px; margin-left: auto;"></div>
30	Interest (other than Massachusetts bank interest) and dividend income included in line 27	30	<div style="border-bottom: 1px solid black; width: 80px; margin-left: auto;"></div>
31	Non-Massachusetts state and municipal bond interest	31	<div style="border-bottom: 1px solid black; width: 80px; margin-left: auto;"></div>
32	Royalty income included in line 27	32	<div style="border-bottom: 1px solid black; width: 80px; margin-left: auto;"></div>

MASSACHUSETTS CAPITAL GAINS AND LOSSES

▼ IF A LOSS, MARK AN X IN BOX

[illegible]

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

Income Apportionment Schedule

41 Complete the Income Apportionment Schedule only if: there is one or more corporate or nonresident individual partners; income was derived from business activities in another state; and such activities provide that state with the jurisdiction to levy an income tax or a franchise tax.

BUSINESS LOCATIONS OUTSIDE OF MASSACHUSETTS

[illegible]

APPORTIONMENT FACTORS

42 Tangible property

a. Property owned (averaged)	Massachusetts	<div style="border-bottom: 1px solid black; width: 100px;"></div>	Worldwide	<div style="border-bottom: 1px solid black; width: 100px;"></div>
b. Property rented (capitalized)	Massachusetts	<div style="border-bottom: 1px solid black; width: 100px;"></div>	Worldwide	<div style="border-bottom: 1px solid black; width: 100px;"></div>
c. Total property owned and rented	Massachusetts	<div style="border-bottom: 1px solid black; width: 100px;"></div>	Worldwide	<div style="border-bottom: 1px solid black; width: 100px;"></div>
d. Tangible property apportionment percentage. Divide Massachusetts total by worldwide total (from line 42c)				42d <div style="border-bottom: 1px solid black; width: 100px;"></div>

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

[illegible]

45 Apportionment percentage. Add lines 42d, 43b and $(44f \times 2)$ 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



NAME OF PARTNERSHIP

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

48 Credit recapture (from Schedule CRS)48**MISCELLANEOUS FEDERAL INFORMATION****49** Gross receipts or sales (from Part 2, Federal Information, line 1a)49**50** Total income or loss (from Part 2, Federal Information, line 8)50**51** Bad debts (from Part 2, Federal Information, line 12)51**52** Interest (from Part 2, Federal Information, line 15)52**53** 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**54** Investment interest expense (from Part 2, Federal Information, line 50b)54



NAME OF PARTNERSHIP

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"/>
16b Depreciation reported on U.S. Schedule A and elsewhere on return.	16b	<input type="text"/>
16c 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"/>



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

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):

- | | |
|--|--|
| <input type="radio"/> Domestic general partnership | <input type="radio"/> Domestic limited partnership |
| <input type="radio"/> Domestic limited liability company | <input type="radio"/> Domestic limited liability partnership |
| <input type="radio"/> Foreign partnerships | <input type="radio"/> REIT |
| <input type="radio"/> 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"/>
40b Expenses from other rental activities (attach statement)	40b	<input type="text"/>
40c 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"/>
43b 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"/>



FEDERAL IDENTIFICATION NUMBER

▼ Fill in oval if showing a loss

Deductions

Other information

Analysis of Net Income or Loss

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



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

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 OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

Reconciliation of income or loss per books with income or loss per return

From 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"/>