



**Massachusetts Department of Revenue**  
**Form 3K-1 Partner's Massachusetts Information**

**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 PARTNER

TAXPAYER IDENTIFICATION NUMBER

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

- A.** Type of partnership (fill in **one** only):  
☐ Individual resident ☐ Individual nonresident ☐ Trust or estate ☐ S corporation  
☐ Partnership or other PTE ☐ IRA ☐ Disregarded entity ☐ Exempt organization ☐ Corporation  
**B.** Type of partner: ☐ General partner or LLC member–manager ☐ Limited partner or other member  
**C.** Type of form submission: ☐ Final ☐ Amended return

**D.** Fill in if there was a sale, transfer or liquidation of any part of this partnership interest during the tax year . . . . . ☐

**E.** Fill in if the partnership participated in one or more installment sales transactions. . . . . ☐

If Yes, indicate whether information has been communicated to the partner to calculate an addition to Massachusetts tax under MGL ch 62C, § 32A based on the following Internal Revenue Code (IRC) provisions (fill in all that apply): ☐ IRC § 453A ☐ IRC § 453(i)(2)(B)

**PARTNER'S DISTRIBUTIVE SHARE**

- 1** Massachusetts ordinary income or loss (from Form 3, line 20) . . . . . 1 ☒ IF A LOSS, MARK AN X IN BOX 

										0	0
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- 2** Guaranteed payments to partners (deductible and capitalized; from U.S. Form 1065, Schedule K) . . . . . 2 

										0	0
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- 3** Separately stated deductions . . . . . 3 

										0	0
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- 4** Combine lines 1 through 3. . . . . 4 ☒

										0	0
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- 5** Credits available:
- a. Taxes due to another jurisdiction (full-year residents and part-year residents only) . . . . . 5a 

										0	0
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- b. Lead paint credit. . . . . 5b 

										0	0
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- c. ☐ Economic Opportunity Area ☐ Economic Development Incentive Program . . . . . 5c 

										0	0
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- d. Brownfields credit (see instructions) . . . . . 5d 

										0	0
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- e. Low-Income Housing credit . . . . . 5e 

										0	0
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- f. Historic Rehabilitation credit . . . . . 5f 

										0	0
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- g. Film Incentive credit (see instructions). . . . . 5g 

										0	0
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- h. Medical Device credit. . . . . 5h 

										0	0
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- i. Employer Wellness Program credit. . . . . 5i 

										0	0
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- j. Farming and Fisheries credit . . . . . 5j 

										0	0
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- k. Certified Housing Development credit . . . . . 5k 

										0	0
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- l. Life Sciences . . . . . 5l 

										0	0
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- m. Veterans Hire credit . . . . . 5m 

										0	0
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- n. Low-Income Housing Donation credit . . . . . 5n 

										0	0
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**BE SURE TO CONTINUE SCHEDULE 3K-1 ON OTHER SIDE**



NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

o. Refundable Film credit (see instructions) .....50

p. Refundable Dairy credit .....5p

q. Refundable Conservation credit .....5q

r. Refundable Community Investment credit .....	5r
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s. Angel Investor credit.....5s

t. Apprentice credit .....	5t
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u. Vacant Storefront credit .....	.5u
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v. Total credits .....5v

**6** Credit recapture (see instructions)..... 6

**7** Net income or loss from rental real estate activity (from Form 3, line 23) ..... 7

**8** Net income or loss from other rental activity (from Form 3, line 26) ..... 8

**9** Interest from U.S. obligations (from Form 3, line 28).....9

<b>10</b> Interest (5.05%) from Massachusetts banks (from Form 3, line 29) .....	10
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**11** Other interest and dividend income (from Form 3, line 30) .....11

**12** Non-Massachusetts state and municipal bond interest (from Form 3, line 31) .....12

**13** Royalty income (from Form 3, line 32).....13

**14** Short-term capital gains (from Form 3, line 33).....14

**15** Short-term capital losses (from Form 3, line 34) ..... 15

**16** Gain on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Form 3, line 35) .....16

**17** Loss on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Form 3, line 36) ..... 17

**18** Long-term capital gain or loss (from Form 3, line 37) ..... 18

**19** Net gain or loss under IRC § 1231 (from Form 3, line 38)..... 19

**20** Long-term gains on collectibles and pre-1996 installment sales (from Form 3, line 39) ..... 20

**21** Differences and adjustments (from Form 3, line 40) ..... 21

## CORPORATE PARTNER INFORMATION

**22** State and municipal bond interest not included in U.S. net income .....22

**23** Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income. . . . . 23

**24** Other adjustments, if any ..... 24

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

### RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT

- [illegible]

## PARTNER'S SHARE OF PROFIT, LOSS AND CAPITAL

- |           |  |           |  |  |  |  |
|-----------|--|-----------|--|--|--|--|
| <b>31</b> | Percentage of profit . . . . .             | Beginning | <div style="border-bottom: 1px solid black; width: 60px; height: 15px;"></div> | Ending   | 31   | <div style="border-bottom: 1px solid black; width: 60px; height: 15px;"></div> |
| <b>32</b> | Percentage of loss . . . . .               | Beginning | <div style="border-bottom: 1px solid black; width: 60px; height: 15px;"></div> | Ending   | 32   | <div style="border-bottom: 1px solid black; width: 60px; height: 15px;"></div> |
| <b>33</b> | Percentage of capital . . . . .            | Beginning | <div style="border-bottom: 1px solid black; width: 60px; height: 15px;"></div> | Ending   | 33   | <div style="border-bottom: 1px solid black; width: 60px; height: 15px;"></div> |
| <b>34</b> | Non-recourse liabilities . . . . .         | Ending    | 34   | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> |
| <b>35</b> | Qualified non-recourse financing . . . . . | Ending    | 35   | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> |
| <b>36</b> | Recourse liabilities . . . . .             | Ending    | 36   | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> | <div style="border-bottom: 1px solid black; width: 80px; height: 15px;"></div> |

## PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

Declaration election code: ☐ Withholding ☐ Composite ☐ Member-self file  
☐ Exempt PTE ☐ Insurance company ☐ Non-profit  
☐ Exempt corporate limited partner

- [illegible]