

CAUTION:

This tax return must
be filed electronically.

Paper versions of this return
will not be accepted.

If you have questions about filing electronically,
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



Fill out in black ink.

Massachusetts Department of Revenue
Form 3 Partnership Return of Income**2022**

Calendar year filers enter 01-01-2022 and 12-31-2022 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. Reason for filing (fill in all that apply; see instructions)

☐ Initial return☐ Final return☐ Name change☐ Technical termination☐ Amended return☐ Federal amendment☐ Amended return due to IRS BBA Partnership Audit☐ Federal BBA Audit Assessment in current tax year☐ Enclosing Schedule DRE☐ Enclosing Schedule FCI☐ Enclosing Schedule TDS☐ Common-trust fund

G. Accounting method (fill in one)

☐ Cash☐ Accrual☐ Other

H. 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 **must** file electronically. See TIR 21-9 for more information.

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

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

K. Fill in if this partnership elected out of the federal centralized partnership audit regime this tax year

L. Number of employees in Massachusetts

M. Number of employees worldwide

N. Annual Voluntary Election: Fill in if pass-through entity has elected to pay tax at the entity level pursuant to MGL ch 63D (this election is irrevocable)

Total amount paid

PART 1. MASSACHUSETTS INFORMATION

1 Gross income. See instructions

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 S 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

DECLARATION. 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 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

- 6 Income apportionment percentage (from line 46 of Income Apportionment Schedule, or 100%, whichever applies)6
- 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 filed7
- Number of partners included in composite return 1

- 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 379 0 0
- 10 Payments made with composite return. Add all Schedules 3K-1, line 3810 0 0
- 11 Credit for amounts withheld by lower-tier entities. Add all Schedules 3K-1, line 3911 0 0
- 12 Payments made with a composite filing by lower-tier entities. Add all Schedules 3K-1, line 4012 0 0

MASSACHUSETTS ORDINARY INCOME OR LOSS

- 13 Ordinary income or loss (from U.S. Form 1065, line 22)13 0 0
- 14 Other income or loss (from U.S. Form 1065, Schedule K, line 11)14 0 0
- 15 State, local and foreign income and unincorporated business taxes or excises15 0 0
- 16 Subtotal. Add lines 13 through 1516 0 0
- 17 IRC § 1231 gains or losses included in line 1617 0 0
- 18 Subtotal. Subtract line 17 from line 1618 0 0

- 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 0 0
- b. Line number Amount 0 0
- Total adjustments 19 0 0

- 20 Massachusetts ordinary income or loss. Combine lines 18 and 1920 0 0
- 21 Net income or loss from rental real estate activities (from U.S. Form 1065, Schedule K, line 2)21 0 0

- 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 0 0
- b. Line number Amount 0 0
- Total adjustments 22 0 0

- 23 Adjusted Massachusetts net income or loss from rental real estate activities. Combine lines 21 and 2223 0 0
- 24 Net income or loss from other rental activities (from U.S. Form 1065, Schedule K, line 3c)24 0 0

- 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 0 0
- b. Line number Amount 0 0
- Total adjustments 25 0 0

- 26 Adjusted Massachusetts net income or loss from other rental activities. Combine lines 24 and 2526 0 0



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
- 28** Interest on U.S. debt obligations included in line 2728
- 29** 5.0% interest from Massachusetts banks included in line 2729
- 30** Interest (other than Massachusetts bank interest) and dividend income included in line 2730
- 31** Non-Massachusetts state and municipal bond interest31
- 32** Royalty income included in line 2732

										0	0
										0	0
										0	0
										0	0
										0	0
										0	0

MASSACHUSETTS CAPITAL GAINS AND LOSSES

- 33** Total short-term capital gains included in U.S. Form 1065, Schedule D, line 733
- 34** Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7 34
- 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
- 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
- 37** Net long-term capital or loss (from U.S. Form 1065, Schedule K, line 9a) 37
- 38** Long-term IRC § 1231 gains or losses not included in line 37 38
- 39** Long-term gains on collectibles and pre-1996 installment sales included in line 3739
- 40** Adjustments 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.

IF A LOSS, MARK AN X IN BOX

										0	0
X										0	0
										0	0
X										0	0
X										0	0
X										0	0

- a. Line number Amount ☒

										0	0
--	--	--	--	--	--	--	--	--	--	---	---
- b. Line number Amount ☒

										0	0
--	--	--	--	--	--	--	--	--	--	---	---

Total adjustments 40

X										0	0
---	--	--	--	--	--	--	--	--	--	---	---

E-File Only:
Paper returns will not be accepted.
See TIRS 16-9 and 21-9 for more information.



NAME OF PARTNERSHIP

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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

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 \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

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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 53**54** Investment interest expense (from Part 2, Federal Information, line 50b) 54

Paper returns will not be accepted.

See TIRs 16-9 and 21-9 for more information.



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 (attach Form 1125-A)	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 Less depreciation reported on Form 1125-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	
24 Purchases less cost of items withdrawn for personal use	24	
25 Cost of labor	25	
26 Additional IRC § 263A costs (attach statement)	26	
27 Other costs (attach statement)	27	
28 Total. Add lines 23 through 27.	28	
29 Inventory at end of year	29	
30 Cost of goods sold. Subtract line 29 from line 28	30	

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



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="radio"/>
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 21 (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="radio"/>
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 21, 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="radio"/>

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="radio"/>
90 Other increases (attach statement)	90	<input type="text"/>
91 Add lines 87 through 90	91	<input type="radio"/>
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="radio"/>