Massachusetts Department of Revenue

2022

Form 3K-1 Partner's Massachusetts Information

Tax year beginning MMDDYYYY Tax year ending MMDDYYYY

Calendar year filers enter 01–01–2022 and 12–31–2022 below; fiscal year filers enter appropriate dates

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 partner (fill in **one** only): Individual resident, Individual nonresident, Resident trust or estate, Nonresident trust or estate, S corporation, Partnership or other PTE, IRA, Corporation, Ch 62 exempt organization, Ch 63 exempt organization

A1. Fill in if partner is a nonresident of Massachusetts (see instructions)

A2. If partner is a Disregarded Entity (DE) (see instructions), enter DE partner's name: ____________ TIN: ____________

Enter entity type of DE partner: ____________ Enter status of DE partner: Domestic (U.S.) Foreign (non-U.S.)

B1. Type of partner: General partner or LLC member–manager Limited partner or other member **B2.** Partner status: Domestic Foreign

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 filled in, 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)

F. Fill in if partner contributed property with built-in gain (loss) If filled in provide partner's share of net unrecognized IRC § 704(c) gain (loss):

Beginning $ ____________ Ending $ ____________

PARTNER'S DISTRIBUTIVE SHARE

▾ IF A LOSS, MARK AN X IN BOX

1	Massachusetts ordinary income or loss (from Form 3, line 20) . . . 1	00
2	Guaranteed payments to partners (deductible and capitalized; from U.S. Form 1065, Schedule K) . . . 2	00
3	Separately stated deductions . . . 3	00
4	Combine lines 1 through 3. . . . 4	00
5	a. Taxes due to another jurisdiction (full-year residents and part-year residents only) . . . 5a	00
	b. Total other credits (from "Credit Section") . . . 5b	00
6	Credit recapture (see instructions) . . . 6	00
7	Net income or loss from rental real estate activity (from Form 3, line 23) . . . 7	00
8	Net income or loss from other rental activity (from Form 3, line 26) . . . 8	00
9	Interest from U.S. obligations (from Form 3, line 28). . . . 9	00
10	Interest (5.0%) from Massachusetts banks (from Form 3, line 29) . . . 10	00
11	Other interest and dividend income (from Form 3, line 30) . . . 11	00
12	Non-Massachusetts state and municipal bond interest (from Form 3, line 31) . . . 12	00
13	Royalty income (from Form 3, line 32). . . . 13	00

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

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

14	Short-term capital gains (from Form 3, line 33) . . . 14	00
15	Short-term capital losses (from Form 3, line 34) . . . 15	00
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	00
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	00
18	Long-term capital gain or loss (from Form 3, line 37) . . . 18	00
19	Net gain or loss under IRC § 1231 (from Form 3, line 38) . . . 19	00
20	Long-term gains on collectibles and pre-1996 installment sales (from Form 3, line 39) . . . 20	00
21	Differences and adjustments (from Form 3, line 40) . . . 21	00

UPPER TIER ENTITY/CORPORATE PARTNER INFORMATION

22	State and municipal bond interest not included in U.S. net income . . . 22	00
23	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income . . . 23	00
24	Other adjustments, if any . . . 24	00

RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT

25	Balance at beginning of year . . . 25	00
26	Massachusetts net income for year . . . 26	00
27	Entire net income for year . . . 27	00
28	Capital contributions . . . 28	00
29	Withdrawals . . . 29	00
30	Balance at end of year. Add lines 25, 27 and 28 and subtract line 29 . . . 30	00

PARTNER'S SHARE OF PROFIT, LOSS AND CAPITAL

31	Percentage of profit . . . Beginning		Ending 31
32	Percentage of loss . . . Beginning		Ending 32
33	Percentage of capital . . . Beginning		Ending 33

34	Non-recourse liabilities . . . Ending 34	00
35	Qualified non-recourse financing . . . Ending 35	00
36	Recourse liabilities . . . Ending 36	00

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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

37 Withholding amount . . . 37 | 00

38 Payments made in a composite filing . . . 38 | 00

39 Credit for amounts withheld by lower-tier entity

Payer identification number . . . 39 | 00

40 Payments made with a composite filing by lower-tier entity (informational only) . . . 40 | 00

PARTNER'S SHARE OF CHAPTER 63D REFUNDABLE CREDIT

Reporting of aggregate entity information: The electing pass-through entity should report its total qualified income as an aggregate amount derived from all resident or nonresident partners having qualified taxable income subject to the MGL ch 63D entity-level tax. See instructions.

If the partner is a trust, fill in if the trust is a pass-through entity

41 **Total qualified income subject to 5.0% entity-level tax**

a. Total of ordinary income or loss, interest, and dividend income . . . 41a | 00

b. Net gain or loss from the sale of capital assets . . . 41b | 00

c. Total income subject to 5% entity-level tax . . . 41c | 00

d. 100% of entity-level tax reported and paid by pass-through entity . . . 41d | 00

e. Partner's refundable credit . . . 41e | 00

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CREDIT SECTION

Credit	Certificate number	Amount
Lead Paint credit		00
Economic Opportunity Area		00
Economic Development Incentive Program	Certificate number	00
Brownfields credit (see instructions)	Certificate number	00
Low-Income Housing credit	Certificate number	00
Historic Rehabilitation credit	Certificate number	00
Film Incentive credit (see instructions)	Certificate number	00
Medical Device credit	Certificate number	00
Ch 63D Refundable credit		00
Employer Wellness Program credit	Certificate number	00
Farming and Fisheries credit		00
Certified Housing Development credit	Certificate number	00
Life Sciences credit		00
Veterans Hire credit	Certificate number	00
Low-Income Housing Donation credit	Certificate number	00
Refundable Film credit (see instructions)		00
Refundable Dairy credit	Certificate number	00
Refundable Conservation credit	Certificate number	00
Refundable Community Investment credit	Certificate number	00
Angel Investor credit		00
Apprentice credit	Certificate number	00
Vacant Storefront credit	Certificate number	00
Cranberry Bog credit	Certificate number	00
TOTAL OTHER CREDITS. Enter this amount on line 5b		00