

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.

2024

Massachusetts Department of Revenue Form 3 Partnership Return of Income

Tax year beginning

Tax year ending

MMDDYYYY

MMDDYYYY

Calendar year filers enter 01-01-2024 and 12-31-2024 below; fiscal year filers enter appropriate dates

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

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: Pass-through entity has elected to pay tax at the entity level pursuant to MGL ch 63D (this election is irrevocable). _____

Total amount paid. _____ 00

O. Fill in if this partnership (choose all that apply):

Aggregated activities for IRC § 465 at-risk purposes

Grouped activities for IRC § 469 passive activity purposes

P. Fill in if at any time during the current tax year the partnership received a digital asset (or financial interest in a digital asset) as a reward, award, or payment for property or services _____

Q. Fill in if at any time during the current tax year the partnership sold, exchanged, or otherwise disposed of a digital asset (or financial interest in a digital asset) _____

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

Paper returns will not be accepted. See IRS 10-9 and 21-9 for more information.



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

NAME OF PARTNERSHIP grid

FEDERAL IDENTIFICATION NUMBER grid

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 § 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).

If filled in, enter Federal Identification number under which the composite return is filed

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.
9 Withholding amount. Add all Schedules 3K-1, line 37.
10 Payments made with composite return. Add all Schedules 3K-1, line 38.
11 Credit for amounts withheld by lower-tier entities. Add all Schedules 3K-1, line 39.
12 Payments made with a composite filing by lower-tier entities. Add all Schedules 3K-1, line 40.

MASSACHUSETTS ORDINARY INCOME OR LOSS

IF A LOSS, MARK AN X IN BOX

- 13 Ordinary income or loss (from U.S. Form 1065, line 23).
14 Other income or loss (from U.S. Form 1065, Schedule K, line 11).
15 State, local and foreign income and unincorporated business taxes or excises.
16 Subtotal. Add lines 13 through 15.
17 IRC § 1231 gains or losses included in line 16.
18 Subtotal. Subtract line 17 from line 16.

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.

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

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.

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NAME OF PARTNERSHIP

Grid for Name of Partnership

FEDERAL IDENTIFICATION NUMBER

Grid for 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

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"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPORTIONMENT FACTORS

42 Tangible property

a. Property owned (averaged)	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
b. Property rented (capitalized)	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
c. Total property owned and rented	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
d. Tangible property apportionment percentage. Divide Massachusetts total by worldwide total (from line 42c)				42d

43 Payroll

a. Total payroll	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
b. Payroll apportionment percentage. Divide Massachusetts total payroll by worldwide total payroll (from line 43a)				43b

44 Sales

a. Tangibles	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
b. Services (including mutual fund sales)	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
c. Rents and royalties	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
d. Other	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
e. Total sales	Massachusetts	<input type="checkbox"/>	Worldwide	<input type="checkbox"/>
f. Sales apportionment percentage. Divide Massachusetts total sales by worldwide total sales (from line 44e.) (see instructions)				44f

45 Apportionment percentage. Add lines 42d, 43b and (44f x 2) (see instructions) 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

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Grid for Name of Partnership

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Grid for Federal Identification Number

PARTNERSHIP CREDITS

47 Credits available

a. Taxes due to another jurisdiction (full-year residents and part-year residents only) 47a

Grid for 47a

b. Other credits (from Schedule CMS) 47b

Grid for 47b

48 Credit recapture (from Schedule CRS) 48

Grid for 48 showing 00

MISCELLANEOUS FEDERAL INFORMATION

49 Gross receipts or sales (from Part 2, Federal Information, line 1a) 49

Grid for 49 showing 00

50 Total income or loss (from Part 2, Federal Information, line 8) 50

Grid for 50 showing 00

51 Bad debts (from Part 2, Federal Information, line 12) 51

Grid for 51 showing 00

52 Interest (from Part 2, Federal Information, line 15) 52

Grid for 52 showing 00

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 51b) 54

Grid for 54 showing 00

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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
1b Returns and allowances
1c Total. Subtract line 1b from line 1a.
2 Cost of goods sold (attach U.S. Form 1125-A)
3 Gross profit. Subtract line 2 from line 1c.
4 Ordinary income or loss from other partnerships, estates and trusts (attach statement)
5 Net farm profit or loss (from U.S. Form 1040, Schedule F)
6 Net gain or loss (from U.S. Form 4797, Part II, line 17; attach U.S. Form 4797)
7 Other income or loss (attach statement)
8 Total income or loss. Combine lines 3 through 7

Deductions. From U.S. Form 1065. (See instructions for limitations).

9 Salaries and wages (other than to partners; less employment credits)
10 Guaranteed payments to partners.
11 Repairs and maintenance.
12 Bad debts.
13 Rent.
14 Taxes and licenses.
15 Interest.
16a Depreciation (from U.S. Form 4562)
16b Less depreciation reported on U.S. Form 1125-A and elsewhere on return
16c Total. Subtract line 16b from line 16a
17 Depletion (do not deduct oil and gas depletion)
18 Retirement plans, etc.
19 Employee benefit programs
20 Energy efficient commercial buildings deduction (enclose U.S. Form 7205)
21 Other deductions (attach statement)
22 Total deductions. Add lines 9 through 21 (do not include lines 16a and 16b)
23 Ordinary business income or loss. Subtract line 22 from line 8

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NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

Part 2. Federal Information (cont'd.)

Cost of goods sold. From U.S. Form 1125-A (see instructions).

Table with 2 columns: Line number and Description. Rows include: 24 Inventory at beginning of year, 25 Purchases less cost of items withdrawn for personal use, 26 Cost of labor, 27 Additional IRC § 263A costs (attach statement), 28 Other costs (attach statement), 29 Total. Add lines 24 through 28, 30 Inventory at end of year, 31 Cost of goods sold. Subtract line 30 from line 29.

Other information. From U.S. Form 1065, Schedule B (see U.S. Form 1065, Schedule B instructions).

- 32 Type of entity filing this return (fill in one):
- Domestic general partnership
- Domestic limited liability company
- Foreign partnership
- Other (specify)
- Domestic limited partnership
- Domestic limited liability partnership
- REIT
33 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
34 Fill in if this partnership is a publicly traded partnership as defined in IRC § 469(k)(2)
35 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
36 Fill in if the partnership is making, or had previously made (and not revoked), an IRC § 754 election (see U.S. Form 1065, Schedule B instructions for details regarding an IRC § 754 election.)
37 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.
38 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

Table with 2 columns: Line number and Description. Rows include: 39 Ordinary business income or loss, 40 Net rental real estate income or loss (from U.S. Form 8825), 41a Other gross rental income or loss, 41b Expenses from other rental activities (attach statement), 41c Other net rental income or loss. Subtract line 41b from line 41a, 42 Total guaranteed payments, 43 Interest income, 44a Ordinary dividends, 44b Qualified dividends, 45 Royalties, 46 Net short-term capital gain or loss (from U.S. Form 1065, Schedule D)

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Partners' Distributive Share Items. (cont'd.)

Fill in oval if showing a loss

- 47a** Net long-term capital gain or loss (from U.S. Form 1065, Schedule D) **47a**
- 47b** Collectibles (28%) gain or loss **47b**
- 47c** Unrecaptured IRC § 1250 gain (attach statement) **47c**
- 48** Net IRC § 1231 gain or loss (from U.S. Form 4797) **48**
- 49** Other income or loss (see instructions). Type _____ **49**

Deductions

- 50** IRC § 179 deduction (from U.S. Form 4562) **50**
- 51a** Cash and noncash contributions **51a**
- 51b** Investment interest expense **51b**
- 51c** IRC §59(e)(2) expenditures. Type _____ **51c**
- 51d** Other deductions (see instructions). Type _____ **51d**

Other information

- 52a** Tax-exempt interest income **52a**
- 52b** Other tax-exempt income **52b**
- 52c** Nondeductible expenses **52c**
- 53a** Distributions of cash and marketable securities **53a**
- 53b** Distributions of other property **53b**
- 54a** Investment income **54a**
- 54b** Investment expenses **54b**
- 54c** Other items and amounts (attach statement) **54c**

Analysis of Net Income or Loss

- 55** Net income or loss. Combine U.S. Form 1065, Schedule K, lines 1 through 11. From the result, subtract the sum of U.S. Form 1065, Schedule K, lines 12 through 13e, and 21 **55**

56 Analysis by partner type	Corporate	Individual (active)	Individual (passive)	Partnership	Exempt organization	Nominee/ other
a General partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Limited partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

Balance sheets per books

From U.S. Form 1065, Schedule L.

– Beginning of tax year –

– End of tax year –

Assets

	a.	b.	c.	d.
57 Cash				
58a Trade notes and accounts receivable				
b Less allowance for bad debts				
59 Inventories				
60 U.S. government obligations				
61 Tax-exempt securities				
62 Other current assets (attach statement)				
63a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
64 Other investments (attach statement)				
65a Buildings and other depreciable assets				
b Less accumulated depreciation				
66a Depletable assets				
b Less accumulated depletion				
67 Land (net of any amortization)				
68a Intangible assets (amortizable only)				
b Less accumulated amortization				
69 Other assets (attach statement)				
70 Total assets				

Liabilities and capital

	a.	b.	c.	d.
71 Accounts payable				
72 Mortgages, notes, bonds payable in less than one year				
73 Other current liabilities (attach statement)				
74 All nonrecourse loans				
75a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in one year or more				
76 Other liabilities (attach statement)				
77 Partners' capital accounts				
78 Total liabilities and capital				

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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

79 Net income or loss per books	79	<input type="text"/>
80 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)	80	<input type="text"/>
81 Guaranteed payments (other than health insurance)	81	<input type="text"/>
82 Expenses recorded on books this year not included in Schedule K, lines 12 through 13e, and 21 (attach statement)	82	<input type="text"/>
a Depreciation	82a	<input type="text"/>
b Travel and entertainment	82b	<input type="text"/>
83 Add lines 79 through 82 (do not include lines 82a and 82b)	83	<input type="text"/>
84 Income recorded on books this year not included in Schedule K, lines 1 through 11 (attach statement)	84	<input type="text"/>
a Federally tax-exempt interest	84a	<input type="text"/>
85 Deductions included in Schedule K, lines 12 through 13e, and 21, not charged against book income this year (attach statement)	85	<input type="text"/>
a Depreciation	85a	<input type="text"/>
86 Add lines 84 and 85 (do not include lines 84a and 85a)	86	<input type="text"/>
87 Income or loss. Subtract line 86 from line 83	87	<input type="text"/>

Analysis of partners' capital accounts. From U.S. Form 1065, Schedule M-2.

88 Balance as of beginning of year	88	<input type="text"/>
89a Capital contributed: cash	89a	<input type="text"/>
b Capital contributed: property	89b	<input type="text"/>
90 Net income or loss per books	90	<input type="text"/>
91 Other increases (attach statement)	91	<input type="text"/>
92 Add lines 88 through 91	92	<input type="text"/>
93a Distributions: cash	93a	<input type="text"/>
b Distributions: property	93b	<input type="text"/>
94 Other decreases (attach statement)	94	<input type="text"/>
95 Add lines 93a, 93b and 94	95	<input type="text"/>
96 Balance at end of year. Subtract line 95 from line 92	96	<input type="text"/>

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