

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.



Massachusetts Department of Revenue
Form 3 Partnership Return of Income

2025

Tax year beginning

Tax year ending

MMDDYYYY

MMDDYYYY

Calendar year filers enter 01-01-2025 and 12-31-2025 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 (a) received a digital asset (or financial interest in a digital asset) as a reward, award, or payment for property or services; or (b) 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

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

MASSACHUSETTS INFORMATION

[illegible]**MASSACHUSETTS ORDINARY INCOME OR LOSS**[illegible]

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

- | | | | |
|-----------|--|-----------|--|
| 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 <input type="text"/> <input type="text"/> Amount <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 00 | |
| b. | Line number <input type="text"/> <input type="text"/> Amount <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 00 | |
| | Total adjustments | 25 | |
| 26 | Adjusted Massachusetts net income or loss from other rental activities. Combine lines 24 and 25 | 26 | |

U.S. INTEREST, DIVIDEND AND ROYALTY INCOME

- [illegible]

MASSACHUSETTS CAPITAL GAINS AND LOSSES

- [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

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

☐ Sales factor is inapplicable ☐ Industry-Specific Apportionment (see instructions)

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)				<input type="checkbox"/>

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)				<input type="checkbox"/>

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)				<input type="checkbox"/>

45 Complete only if the sales factor is inapplicable. Divide the sum of the remaining apportionment percentages (property and/or payroll) by 2 if both the property and payroll factors are applicable (or by 1 if only one such factor is applicable) and enter the amount here (see instructions)

46 Massachusetts apportionment percentage. Enter the sales apportionment percentage from line 44f. If the sales factor is inapplicable enter the amount from line 45 (If Industry-Specific is applicable, see instructions)

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

[illegible]

b. Other credits (from Schedule CMS)47b

							0	0
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48 Credit recapture (from Schedule CRS).....48

							0	0
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MISCELLANEOUS FEDERAL INFORMATION

49 Gross receipts or sales (from U.S. Form 1065, line 1a) 49

[illegible]

50 Total income or loss (from U.S. Form 1065, line 8) 50

							0	0
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51 Bad debts (from U.S. Form 1065, line 12) 51

							0	0
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52 Interest (from U.S. Form 1065, line 15)52

							0	0
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53 Fill in if during the tax year the partnership had any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt

54 Investment interest expense (from U.S. Form 1065, Schedule K, line 13c) 54

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[illegible]