

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

Calendar year filers enter 01–01–2025 and 12–31–2025 below; fiscal year filers enter appropriate dates

NAME OF PARTNERSHIP

NAME OF PARTNERSHIP						Tax year beginning		Tax year ending					
						MM	DD	YY	YY	MM	DD	YY	YY
						FEDERAL IDENTIFICATION NUMBER (FID)							
						 	 	 	 	 	 	 	

MAILING ADDRESS

MAILING ADDRESS						CITY/TOWN/POST OFFICE		STATE		ZIP + 4	
						 	 	 	 	 	

C/O NAME

C/O NAME						CITY/TOWN/POST OFFICE		STATE		ZIP + 4	
						 	 	 	 	 	

C/O ADDRESS						CITY/TOWN/POST OFFICE		STATE		ZIP + 4	
						 	 	 	 	 	

A. PRINCIPAL BUSINESS ACTIVITY

A. PRINCIPAL BUSINESS ACTIVITY						B. PRINCIPAL PRODUCT OR SERVICE					
						 	 	 	 	 	

C. BUSINESS CODE NUMBER

D. DATE BUSINESS STARTED

C. BUSINESS CODE NUMBER						D. DATE BUSINESS STARTED		E. TOTAL ASSETS							
						MM	DD	YY	YY	0 0					

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)

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

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

1	Gross income (see instructions)	1	0 0
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	0 0	
3	Fill in if this partnership is organized as a Limited Liability Company and treated as a partnership for federal income tax purposes	0 0	
4	Fill in if this partnership is a publicly traded partnership as defined in IRC § 469(k)2	0 0	
5	Fill in if there has been a sale or transfer or liquidation of a partnership interest during the period reported on this return	0 0	
6	Income apportionment percentage (from line 46 of Income Apportionment Schedule, or 100%, whichever applies) .....	.6	0 0 0 0 0 0
7	Fill in if any partners in this partnership file as part of a nonresident composite income tax return	0 0	
If filled in, enter Federal Identification number under which the composite return is filed		7	0 0 0 0 0 0 0
Number of partners included in composite return		0 0	0 0 0 0 0 0 0
8	Fill in if this partnership is under audit by the IRS, or has been audited in a prior year	0 0	
9	Withholding amount. Add all Schedules 3K-1, line 38. ....	.9	0 0 0 0 0 0 0
10	Payments made with composite return. Add all Schedules 3K-1, line 39. ....	.10	0 0 0 0 0 0 0
11	Credit for amounts withheld by lower-tier entities. Add all Schedules 3K-1, line 40. ....	.11	0 0 0 0 0 0 0
12	Payments made with a composite filing by lower-tier entities. Add all Schedules 3K-1, line 41. ....	.12	0 0 0 0 0 0 0

MASSACHUSETTS ORDINARY INCOME OR LOSS

19 Adjustments (if any) to line 18. Enter the applicable line number from U.S. Form 1065 and the amount of the adjustment.

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) 21

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

23 Adjusted Massachusetts net income or loss from rental real estate activities. Combine lines 21 and 22 23



NAME OF PARTNERSHIP

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FEDERAL IDENTIFICATION NUMBER

<input type="checkbox"/>									
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24 Net income or loss from other rental activities (from U.S. Form 1065, Schedule K, line 3c) 24

<input type="checkbox"/>									
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 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 <input type="checkbox"/>	Amount <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 0 0
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b. Line number <input type="checkbox"/>	Amount <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 0 0
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Total adjustments 25

<input type="checkbox"/>									
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 0 0

26 Adjusted Massachusetts net income or loss from other rental activities. Combine lines 24 and 25 26

<input type="checkbox"/>									
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 0 0**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

<input type="checkbox"/>									
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 0 0

28 Interest on U.S. debt obligations included in line 27 28

<input type="checkbox"/>									
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 0 0

29 5.0% interest from Massachusetts banks included in line 27 29

<input type="checkbox"/>									
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 0 0

30 Interest (other than Massachusetts bank interest) and dividend income included in line 27 30

<input type="checkbox"/>									
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 0 0

31 Non-Massachusetts state and municipal bond interest 31

<input type="checkbox"/>									
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 0 0

32 Royalty income included in line 27 32

<input type="checkbox"/>									
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 0 0**MASSACHUSETTS CAPITAL GAINS AND LOSSES**

33 Total short-term capital gains included in U.S. Form 1065, Schedule D, line 7 33

<input type="checkbox"/>									
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 0 0

34 Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7 34

<input type="checkbox"/>									
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 0 0

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

<input type="checkbox"/>									
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 0 0

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

<input type="checkbox"/>									
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 0 0

37 Net long-term capital gain or loss (from U.S. Form 1065, Schedule K, line 9a) 37

<input type="checkbox"/>									
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 0 0

38 Long-term IRC § 1231 gains or losses not included in line 37 38

<input type="checkbox"/>									
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 0 0

39 Long-term gains on collectibles and pre-1996 installment sales included in line 37 39

<input type="checkbox"/>									
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 0 0

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.

a. Line number <input type="checkbox"/>	Amount <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 0 0
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b. Line number <input type="checkbox"/>	Amount <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 0 0
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Total adjustments 40

<input type="checkbox"/>									
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 0 0

*See Tiers 16-9 and 21-9 for more information
Paper returns will not be accepted.*



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

APPORTIONMENT FACTORS

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

42 Tangible property

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.) (see instructions) ..	44f	

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) 45

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) 46



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
- b. Other credits (from Schedule CMS) 47b

48 Credit recapture (from Schedule CRS).

MISCELLANEOUS FEDERAL INFORMATION

49	Gross receipts or sales (from U.S. Form 1065, line 1a)	49
50	Total income or loss (from U.S. Form 1065, line 8)	50
51	Bad debts (from U.S. Form 1065, line 12)	51
52	Interest (from U.S. Form 1065, line 15)	52
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

Form 1065, line 1a) .....	.49
Form 1065, line 8) .....	.50
, line 12) .....	.51
, line 15) .....	.52
Partnership had any debt that was canceled, was forgiven, or had the terms modified amount of the debt	
on U.S. Form 1065, Schedule K, line 13c) .....	.54

debt that was canceled, was forgiven, or had the terms modified	52	<table border="1"><tr><td>0</td><td>0</td></tr></table>	0	0
0	0			
schedule K, line 13c)	54	<table border="1"><tr><td>0</td><td>0</td></tr></table>	0	0
0	0			