

# 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

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



NAME OF PARTNERSHIP

Form field for Name of Partnership

FEDERAL IDENTIFICATION NUMBER

Form field for Federal Identification Number

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).
7 Fill in if any partners in this partnership file as part of a nonresident composite income tax 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 38.
10 Payments made with composite return. Add all Schedules 3K-1, line 39.
11 Credit for amounts withheld by lower-tier entities. Add all Schedules 3K-1, line 40.
12 Payments made with a composite filing by lower-tier entities. Add all Schedules 3K-1, line 41.

MASSACHUSETTS ORDINARY INCOME OR LOSS

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

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



NAME OF PARTNERSHIP

Grid for Name of Partnership

FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

- 24 Net income or loss from other rental activities (from U.S. Form 1065, Schedule K, line 3c) . . . . . 24  00
- 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  00
  - b. Line number  Amount  00
- Total adjustments 25  00
- 26 Adjusted Massachusetts net income or loss from other rental activities. Combine lines 24 and 25 . . . . . 26  00

**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 00
- 28 Interest on U.S. debt obligations included in line 27 . . . . . 28 00
- 29 5.0% interest from Massachusetts banks included in line 27 . . . . . 29 00
- 30 Interest (other than Massachusetts bank interest) and dividend income included in line 27 . . . . . 30 00
- 31 Non-Massachusetts state and municipal bond interest . . . . . 31 00
- 32 Royalty income included in line 27 . . . . . 32 00

**MASSACHUSETTS CAPITAL GAINS AND LOSSES**

IF A LOSS, MARK AN X IN BOX

- 33 Total short-term capital gains included in U.S. Form 1065, Schedule D, line 7 . . . . . 33 00
- 34 Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7 . . . . . 34  00
- 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 00
- 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  00
- 37 Net long-term capital gain or loss (from U.S. Form 1065, Schedule K, line 9a) . . . . . 37  00
- 38 Long-term IRC § 1231 gains or losses not included in line 37 . . . . . 38  00
- 39 Long-term gains on collectibles and pre-1996 installment sales included in line 37 . . . . . 39 00
- 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  Amount  00
  - b. Line number  Amount  00
- Total adjustments 40  00

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



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

Grid for Name of Partnership

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"/>

## APPORTIONMENT FACTORS

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

### 42 Tangible property

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

### 43 Payroll

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

### 44 Sales

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

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

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