



Massachusetts Department of Revenue

Form 3K-1 Partner's Massachusetts Information

2025

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

Tax year beginning

Tax year ending

MMDDYYYY

MMDDYYYY

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 | <input checked="" type="checkbox"/> | | | | | | | | 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 | <input checked="" type="checkbox"/> | | | | | | | | 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 | <input checked="" type="checkbox"/> | | | | | | | | 00 |
| 7 | Net income or loss from rental real estate activity (from Form 3, line 23) | 7 | <input checked="" type="checkbox"/> | | | | | | | | 00 |
| 8 | Net income or loss from other rental activity (from Form 3, line 26) | 8 | <input checked="" type="checkbox"/> | | | | | | | | 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



2025 SCHEDULE 3K-1, PAGE 2

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

14 Short-term capital gains (from Form 3, line 33)14

15 Short-term capital losses (from Form 3, line 34)15

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

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

18 Long-term capital gain or loss (from Form 3, line 37)18

19 Net gain or loss under IRC § 1231 (from Form 3, line 38)19

20 Long-term gains on collectibles and pre-1996 installment sales (from Form 3, line 39)20

21 Differences and adjustments (from Form 3, line 40)21

UPPER TIER ENTITY/CORPORATE PARTNER INFORMATION

22 State and municipal bond interest not included in U.S. net income22

23 Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income.23

24 Other adjustments, if any24

RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT

25 Balance at beginning of year25

26 Massachusetts net income for year26

27 Entire net income for year.27

28 Capital contributions28

29 Other increase (decrease). Attach explanation29

30 Withdrawals30

31 Balance at end of year. Add lines 25, 27, 28, 29 and subtract line 30.31

PARTNER'S SHARE OF PROFIT, LOSS AND CAPITAL

32 Percentage of profitBeginning

Ending 32

33 Percentage of lossBeginning

Ending 33

34 Percentage of capitalBeginning

Ending 34

35 Non-recourse liabilitiesEnding 35

36 Qualified non-recourse financingEnding 36

37 Recourse liabilities.Ending 37



TAXPAYER IDENTIFICATION NUMBER

e. Partner's refundable credit	42e
--------------------------------------	-----

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

CREDIT SECTION

Lead Paint credit

Economic Opportunity Area

Economic Development Incentive Program . . . Certificate number
(credits prior to November 20, 2024)

Economic Development Incentive Program . . . Certificate number
(credits authorized on or after November 20, 2024)

Brownfields credit (see instructions) Certificate number

Low-Income Housing credit Certificate number

Historic Rehabilitation credit Certificate number

Film Incentive credit (see instructions). Certificate number

Medical Device credit.....Certificate number

Ch 63D Refundable credit

Farming and Fisheries credit

Certified Housing Development credit Certificate number

Life Sciences credit

Veterans Hire credit Certificate number

Low-Income Housing Donation credit Certificate number

Dairy credit Certificate number

Conservation credit Certificate number

Community Investment credit. Certificate number

Angel Investor credit Certificate number

Apprentice credit Certificate number

Vacant Storefront credit Certificate number

Cranberry Bog credit Certificate number

Offshore Wind Facility Capital Investment credit

Offshore Wind Jobs credit

National Guard Hiring credit.....Certificate number

Disability Employment credit



