



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

MM DD YY YY

Tax year ending

MM DD YY YY

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

0 0

2 Guaranteed payments to partners (deductible and capitalized; from U.S. Form 1065, Schedule K)



3 Separately stated deductions



4 Combine lines 1 through 3..... 4



5 a. Taxes due to another jurisdiction (full-year residents and part-year residents only)..... 5a



 b. Total other credits (from "Credit Section")



6 Credit recapture (see instructions)..... 6



7 Net income or loss from rental real estate activity (from Form 3, line 23)



8 Net income or loss from other rental activity (from Form 3, line 26)



9 Interest from U.S. obligations (from Form 3, line 28)..... 9



10 Interest (5.0%) from Massachusetts banks (from Form 3, line 29)



11 Other interest and dividend income (from Form 3, line 30)



12 Non-Massachusetts state and municipal bond interest (from Form 3, line 31)



13 Royalty income (from Form 3, line 32)..... 13



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NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

14	Short-term capital gains (from Form 3, line 33).....	14	<input type="checkbox"/> 0 0
15	Short-term capital losses (from Form 3, line 34).....	15	<input checked="" type="checkbox"/> 0 0
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	<input type="checkbox"/> 0 0
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	<input checked="" type="checkbox"/> 0 0
18	Long-term capital gain or loss (from Form 3, line 37).....	18	<input checked="" type="checkbox"/> 0 0
19	Net gain or loss under IRC § 1231 (from Form 3, line 38).....	19	<input checked="" type="checkbox"/> 0 0
20	Long-term gains on collectibles and pre-1996 installment sales (from Form 3, line 39).....	20	<input type="checkbox"/> 0 0
21	Differences and adjustments (from Form 3, line 40).....	21	<input checked="" type="checkbox"/> 0 0

UPPER TIER ENTITY/CORPORATE PARTNER INFORMATION

22	State and municipal bond interest not included in U.S. net income.....	22	<input type="checkbox"/> 0 0
23	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income.....	23	<input type="checkbox"/> 0 0
24	Other adjustments, if any	24	<input checked="" type="checkbox"/> 0 0

RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT

25	Balance at beginning of year	25	<input checked="" type="checkbox"/> 0 0
26	Massachusetts net income for year	26	<input checked="" type="checkbox"/> 0 0
27	Entire net income for year.....	27	<input checked="" type="checkbox"/> 0 0
28	Capital contributions	28	<input type="checkbox"/> 0 0
29	Other increase (decrease). Attach explanation	29	<input checked="" type="checkbox"/> 0 0
30	Withdrawals.....	30	<input type="checkbox"/> 0 0
31	Balance at end of year. Add lines 25, 27, 28, 29 and subtract line 30.....	31	<input checked="" type="checkbox"/> 0 0

PARTNER'S SHARE OF PROFIT, LOSS AND CAPITAL

32	Percentage of profit	Beginning	<input type="checkbox"/> 0 0	Ending 32	<input type="checkbox"/> 0 0
33	Percentage of loss	Beginning	<input type="checkbox"/> 0 0	Ending 33	<input type="checkbox"/> 0 0
34	Percentage of capital	Beginning	<input type="checkbox"/> 0 0	Ending 34	<input type="checkbox"/> 0 0
35	Non-recourse liabilities			Ending 35	<input type="checkbox"/> 0 0
36	Qualified non-recourse financing.....			Ending 36	<input type="checkbox"/> 0 0
37	Recourse liabilities.....			Ending 37	<input type="checkbox"/> 0 0



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NAME OF PARTNER

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PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

Declaration election code: Withholding Composite Member-self file
 Exempt PTE Insurance company Non-profit
 Exempt corporate limited partner

38 Withholding amount..... 38

39 Payments made in a composite filing. 39

40 Credit for amounts withheld by lower-tier entity

Paver identification number 40

41 Payments made with a composite filing by lower-tier entity (informational only) 41

PARTNER'S SHARE OF CHAPTER 63D REIMBURSABLE CREDIT

Reporting of aggregate entity information: The electing pass-through entity should report its total qualified income as an aggregate amount derived from all resident or nonresident partners having qualified taxable income subject to the MGL ch 63D entity-level tax. See instructions.

If the partner is a trust, fill in if the trust is a pass-through entity

42 Total qualified income subject to 5.0% entity-level tax

b. Net gain or loss from the sale of capital assets 42b

c. Total income subject to 5.0% entity-level tax

d. 100% of entity-level tax reported and paid by pass-through entity

e. Partner's refundable credit 42e



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NAME OF PARTNER

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CREDIT SECTION

Lead Paint credit	0 0
Economic Opportunity Area	0 0
Economic Development Incentive Program Certificate number (credits prior to November 20, 2024)	0 0
Economic Development Incentive Program Certificate number (credits authorized on or after November 20, 2024)	0 0
Brownfields credit (see instructions) Certificate number	0 0
Low-Income Housing credit..... Certificate number	0 0
Historic Rehabilitation credit	0 0
Film Incentive credit (see instructions)..... Certificate number	0 0
Medical Device credit..... Certificate number	0 0
Ch 63D Refundable credit	0 0
Farming and Fisheries credit	0 0
Certified Housing Development credit	0 0
Life Sciences credit	0 0
Veterans Hire credit	0 0
Low-Income Housing Donation credit	0 0
Dairy credit	0 0
Conservation credit	0 0
Community Investment credit	0 0
Angel Investor credit	0 0
Apprentice credit	0 0
Vacant Storefront credit	0 0
Cranberry Bog credit	0 0
Offshore Wind Facility Capital Investment credit	0 0
Offshore Wind Jobs credit	0 0
National Guard Hiring credit..... Certificate number	0 0
Disability Employment credit	0 0

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NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

CREDIT SECTION (continued)

Training Tax credit

 Certificate number 0 0

Live Theater credit

 Certificate number 0 0

Climatetech Tax Incentive credit

 0 0

Massachusetts Homeownership credit

 Certificate number 0 0

Commercial Conversion credit

 Certificate number 0 0**TOTAL OTHER CREDITS.** Enter this amount on line 5b. 0 0