

# 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.



Fill out in black ink.

2023

# Massachusetts Department of Revenue Form 3 Partnership Return of Income

Tax year beginning

Tax year ending

MMDDYYYY

MMDDYYYY

Calendar year filers enter 01-01-2023 and 12-31-2023 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

## PART 1. MASSACHUSETTS INFORMATION

- 1 Gross income. See instructions .....1 \_\_\_\_\_ 00
- 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. ....

**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

FEDERAL IDENTIFICATION NUMBER

NAME OF PARTNERSHIP input field

FEDERAL IDENTIFICATION NUMBER input field

6 Income apportionment percentage (from line 46 of Income Apportionment Schedule, or 100%, whichever applies) . . . . .6

7 Fill in if any partners in this partnership file as part of a nonresident composite income tax return . . . . . 0

If filled in, enter Federal Identification number under which the composite return is filed . . . . .7

Number of partners included in composite return . . . . .

8 Fill in if this partnership is under audit by the IRS, or has been audited in a prior year . . . . . 0

9 Withholding amount. Add all Schedules 3K-1, line 37. . . . .9

10 Payments made with composite return. Add all Schedules 3K-1, line 38. . . . .10

11 Credit for amounts withheld by lower-tier entities. Add all Schedules 3K-1, line 39 . . . . .11

12 Payments made with a composite filing by lower-tier entities. Add all Schedules 3K-1, line 40. . . . .12

MASSACHUSETTS ORDINARY INCOME OR LOSS

13 Ordinary income or loss (from U.S. Form 1065, line 23) . . . . .13

14 Other income or loss (from U.S. Form 1065, Schedule K, line 11) . . . . .14

15 State, local and foreign income and unincorporated business taxes or excises . . . . .15

16 Subtotal. Add lines 13 through 15 . . . . .16

17 IRC § 1231 gains or losses included in line 16 . . . . .17

18 Subtotal. Subtract line 17 from line 16. . . . .18

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

a. Line number Amount

b. Line number Amount

Total adjustments 19

20 Massachusetts ordinary income or loss. Combine lines 18 and 19 . . . . .20

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

b. Line number Amount

Total adjustments 22

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

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 Amount

b. Line number Amount

Total adjustments 25

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

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

IF A LOSS, MARK AN X IN BOX



NAME OF PARTNERSHIP

Grid for entering the name of the partnership.

FEDERAL IDENTIFICATION NUMBER

Grid for entering the federal identification number.

**U.S. INTEREST, DIVIDEND AND ROYALTY INCOME**

Table with 3 columns: Line number, Description, and Amount. Lines 27-32 include U.S. interest, dividend and royalty income, interest on U.S. debt obligations, 5.0% interest from Massachusetts banks, interest (other than Massachusetts bank interest) and dividend income, Non-Massachusetts state and municipal bond interest, and Royalty income.

**MASSACHUSETTS CAPITAL GAINS AND LOSSES**

Table with 3 columns: Line number, Description, and Amount. Lines 33-40 include Total short-term capital gains/losses, Gain/loss on the sale/exchange or involuntary conversion of property, Net long-term capital gain/loss, Long-term IRC § 1231 gains/losses, Long-term gains on collectibles and pre-1996 installment sales, and Adjustments to lines 33 through 39.

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

IF A LOSS, MARK AN X IN BOX



NAME OF PARTNERSHIP

Grid for Name of Partnership

FEDERAL IDENTIFICATION NUMBER

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

## APPORTIONMENT FACTORS

### 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) . . . . .				42d

### 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) . . . . .				43b

### 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) . . . . .				44f

### 45 Apportionment percentage. Add lines 42d, 43b and (44f x 2) . . . . . 45

### 46 Massachusetts apportionment percentage. Divide line 45 by 4. **Note:** If an apportionment factor is inapplicable, divide by the number of times each applicable factor is used (see instructions) . . . . . 46

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



NAME OF PARTNERSHIP

Grid for Name of Partnership

FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

**PARTNERSHIP CREDITS**

**47 Credits available**

a. Taxes due to another jurisdiction (full-year residents and part-year residents only) ..... 47a

Grid for 47a

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

Grid for 47b

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

Grid for 48 with value 00

**MISCELLANEOUS FEDERAL INFORMATION**

**49** Gross receipts or sales (from Part 2, Federal Information, line 1a) ..... 49

Grid for 49 with value 00

**50** Total income or loss (from Part 2, Federal Information, line 8) ..... 50

Grid for 50 with value 00

**51** Bad debts (from Part 2, Federal Information, line 12) ..... 51

Grid for 51 with value 00

**52** Interest (from Part 2, Federal Information, line 15) ..... 52

Grid for 52 with value 00

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

**54** Investment interest expense (from Part 2, Federal Information, line 51b) ..... 54

Grid for 54 with value 00

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



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

Part 2. Federal Information

Income. From U.S. Form 1065.

Note: Include only trade or business income and expenses on lines 1a through 22. See instructions.

Fill in oval if showing a loss

1a Gross receipts or sales
1b Returns and allowances
1c Total. Subtract line 1b from line 1a.
2 Cost of goods sold (attach U.S. Form 1125-A)
3 Gross profit. Subtract line 2 from line 1c.
4 Ordinary income or loss from other partnerships, estates and trusts (attach statement)
5 Net farm profit or loss (from U.S. Form 1040, Schedule F)
6 Net gain or loss (from U.S. Form 4797, Part II, line 17; attach U.S. Form 4797)
7 Other income or loss (attach statement)
8 Total income or loss. Combine lines 3 through 7

Deductions. From U.S. Form 1065. See instructions for limitations.

9 Salaries and wages (other than to partners; less employment credits)
10 Guaranteed payments to partners.
11 Repairs and maintenance.
12 Bad debts.
13 Rent.
14 Taxes and licenses.
15 Interest.
16a Depreciation (from U.S. Form 4562)
16b Less depreciation reported on U.S. Form 1125-A and elsewhere on return
16c Total. Subtract line 16b from line 16a
17 Depletion (do not deduct oil and gas depletion)
18 Retirement plans, etc.
19 Employee benefit programs
20 Energy efficient commercial buildings deduction (enclose U.S. Form 7205)
21 Other deductions (attach statement)
22 Total deductions. Add lines 9 through 21 (do not include lines 16a and 16b)
23 Ordinary business income or loss. Subtract line 22 from line 8

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



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

Part 2. Federal Information (cont'd.)

Cost of goods sold. From U.S. Form 1125-A (see instructions).

Table with 3 columns: Line number, Description, and Amount box. Lines 24-31 include Inventory at beginning/end of year, Purchases less cost of items withdrawn for personal use, Cost of labor, Additional IRC § 263A costs, Other costs, Total, and Cost of goods sold.

Other information. From U.S. Form 1065, Schedule B.

- 32 Type of entity filing this return (fill in one): Domestic general partnership, Domestic limited partnership, Domestic limited liability company, Domestic limited liability partnership, Foreign partnership, REIT, Other (specify)
33 Fill in if at any time during the tax year any partner in the partnership was a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner) or a nominee or similar person
34 Fill in if this partnership is a publicly traded partnership as defined in IRC § 469(k)(2)
35 Fill in if during the tax year the partnership had any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt
36 Fill in if the partnership is making, or had previously made (and not revoked), an IRC § 754 election (see instructions for details regarding an IRC § 754 election.)
37 Fill in if the partnership made for this tax year an optional basis adjustment under IRC § 743(b) or 734(b). If Yes, attach a statement showing the computation and allocation of the basis adjustment (see instructions).
38 Fill in if during the current or prior tax year the partnership engaged in a like-kind exchange or distributed any property received in a like-kind exchange, or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year)

Partners' Distributive Share Items. From U.S. Form 1065, Schedule K.

Income or loss

Fill in oval if showing a loss

Table with 3 columns: Line number, Description, and Amount box. Lines 39-46 include Ordinary business income or loss, Net rental real estate income or loss, Other gross rental income or loss, Expenses from other rental activities, Other net rental income or loss, Total guaranteed payments, Interest income, Ordinary dividends, Qualified dividends, Royalties, and Net short-term capital gain or loss.

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



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

**Partners' Distributive Share Items** (cont'd.)

Fill in oval if showing a loss

- 47a** Net long-term capital gain or loss (from U.S. Form 1065, Schedule D) ..... **47a**
- 47b** Collectibles (28%) gain or loss ..... **47b**
- 47c** Unrecaptured IRC § 1250 gain (attach statement) ..... **47c**
- 48** Net IRC § 1231 gain or loss (from U.S. Form 4797) ..... **48**
- 49** Other income or loss (see instructions). Type \_\_\_\_\_ **49**

**Deductions**

- 50** IRC § 179 deduction (from U.S. Form 4562) ..... **50**
- 51a** Cash and noncash contributions ..... **51a**
- 51b** Investment interest expense ..... **51b**
- 51c** IRC §59(e)(2) expenditures. Type \_\_\_\_\_ **51c**
- 51d** Other deductions (see instructions). Type \_\_\_\_\_ **51d**

**Other information**

- 52a** Tax-exempt interest income ..... **52a**
- 52b** Other tax-exempt income ..... **52b**
- 52c** Nondeductible expenses ..... **52c**
- 53a** Distributions of cash and marketable securities ..... **53a**
- 53b** Distributions of other property ..... **53b**
- 54a** Investment income ..... **54a**
- 54b** Investment expenses ..... **54b**
- 54c** Other items and amounts (attach statement) ..... **54c**

**Analysis of Net Income or Loss**

- 55** Net income or loss. Combine U.S. Form 1065, Schedule K, lines 1 through 11. From the result, subtract the sum of U.S. Form 1065, Schedule K, lines 12 through 13e, and 21 ..... **55**

<b>56</b> Analysis by partner type	<b>Corporate</b>	<b>Individual (active)</b>	<b>Individual (passive)</b>	<b>Partnership</b>	<b>Exempt organization</b>	<b>Nominee/ other</b>
<b>a</b> General partners .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>b</b> Limited partners .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

**Balance sheets per books**

From U.S. Form 1065, Schedule L.

**Assets**

	- Beginning of tax year -		- End of tax year -	
	a.	b.	c.	d.
<b>57</b> Cash .....				
<b>58a</b> Trade notes and accounts receivable .....				
<b>b</b> Less allowance for bad debts .....				
<b>59</b> Inventories .....				
<b>60</b> U.S. government obligations .....				
<b>61</b> Tax-exempt securities .....				
<b>62</b> Other current assets (attach statement) .....				
<b>63a</b> Loans to partners (or persons related to partners) .....				
<b>b</b> Mortgage and real estate loans .....				
<b>64</b> Other investments (attach statement) .....				
<b>65a</b> Buildings and other depreciable assets .....				
<b>b</b> Less accumulated depreciation .....				
<b>66a</b> Depletable assets .....				
<b>b</b> Less accumulated depletion .....				
<b>67</b> Land (net of any amortization) .....				
<b>68a</b> Intangible assets (amortizable only) .....				
<b>b</b> Less accumulated amortization .....				
<b>69</b> Other assets (attach statement) .....				
<b>70</b> Total assets .....				

**Liabilities and capital**

	a.	b.	c.	d.
<b>71</b> Accounts payable .....				
<b>72</b> Mortgages, notes, bonds payable in less than one year .....				
<b>73</b> Other current liabilities (attach statement) .....				
<b>74</b> All nonrecourse loans .....				
<b>75a</b> Loans from partners (or persons related to partners) .....				
<b>b</b> Mortgages, notes, bonds payable in one year or more .....				
<b>76</b> Other liabilities (attach statement) .....				
<b>77</b> Partners' capital accounts .....				
<b>78</b> Total liabilities and capital .....				

E-File Only. Paper returns will not be accepted. See TRS 105 and 21-9 for more information.



NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

**Reconciliation of income or loss per books with income or loss per return**

From U.S. Form 1065, Schedule M-1. Note: If filing U.S. Form 1065, Schedule M-3, you still must complete this section.

Fill in oval if showing a loss

<b>79</b> Net income or loss per books .....	<b>79</b>	<input type="text"/>
<b>80</b> Income included in Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10 and 11, not recorded on books this year (attach statement) .....	<b>80</b>	<input type="text"/>
<b>81</b> Guaranteed payments (other than health insurance) .....	<b>81</b>	<input type="text"/>
<b>82</b> Expenses recorded on books this year not included in Schedule K, lines 1 through 13e and 21 (attach statement) .....	<b>82</b>	<input type="text"/>
<b>a</b> Depreciation .....	<b>82a</b>	<input type="text"/>
<b>b</b> Travel and entertainment .....	<b>82b</b>	<input type="text"/>
<b>83</b> Add lines 79 through 82 (do not include lines 82a and 82b) .....	<b>83</b>	<input type="text"/>
<b>84</b> Income recorded on books this year not included in Schedule K, lines 1 through 11 (attach statement) .....	<b>84</b>	<input type="text"/>
<b>a</b> Federally tax-exempt interest .....	<b>84a</b>	<input type="text"/>
<b>85</b> Deductions included in Schedule K, lines 1 through 13e and 21, not charged against book income this year (attach statement) .....	<b>85</b>	<input type="text"/>
<b>a</b> Depreciation .....	<b>85a</b>	<input type="text"/>
<b>86</b> Add lines 84 and 85 (do not include lines 84a and 85a) .....	<b>86</b>	<input type="text"/>
<b>87</b> Income or loss. Subtract line 86 from line 83 .....	<b>87</b>	<input type="text"/>

**Analysis of partners' capital accounts.** From U.S. Form 1065, Schedule M-2.

<b>88</b> Balance as of beginning of year .....	<b>88</b>	<input type="text"/>
<b>89a</b> Capital contributed: cash .....	<b>89a</b>	<input type="text"/>
<b>b</b> Capital contributed: property .....	<b>89b</b>	<input type="text"/>
<b>90</b> Net income or loss per books .....	<b>90</b>	<input type="text"/>
<b>91</b> Other increases (attach statement) .....	<b>91</b>	<input type="text"/>
<b>92</b> Add lines 88 through 91 .....	<b>92</b>	<input type="text"/>
<b>93a</b> Distributions: cash .....	<b>93a</b>	<input type="text"/>
<b>b</b> Distributions: property .....	<b>93b</b>	<input type="text"/>
<b>94</b> Other decreases (attach statement) .....	<b>94</b>	<input type="text"/>
<b>95</b> Add lines 93a, 93b and 94 .....	<b>95</b>	<input type="text"/>
<b>96</b> Balance at end of year. Subtract line 95 from line 92 .....	<b>96</b>	<input type="text"/>

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