Caution:

DRAFT – DO NOT FILE

This is an early release draft of a 2025 Massachusetts tax form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be processed.

Massachusetts Department of Revenue

Form 3 Partnership Return of Income

2025

Tax year beginning M M D D Y Y Y Y Tax year ending M M D D Y Y Y Y

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 M M D D Y Y Y Y

E. TOTAL ASSETS 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) ⬭ 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. 0 0

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? ⬭ Yes	PAID PREPARER'S SIGNATURE	DATE / /	IS PAID PREPARER SELF-EMPLOYED? ⬭ 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 . . . . .

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) 6

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

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 . . . . .

9 Withholding amount. Add all Schedules 3K-1, line 38 . . . . . 9 | 0 0

10 Payments made with composite return. Add all Schedules 3K-1, line 39 . . . . . 10 | 0 0

11 Credit for amounts withheld by lower-tier entities. Add all Schedules 3K-1, line 40 . . . . . 11 | 0 0

12 Payments made with a composite filing by lower-tier entities. Add all Schedules 3K-1, line 41 . . . . . 12 | 0 0

MASSACHUSETTS ORDINARY INCOME OR LOSS

IF A LOSS, MARK AN X IN BOX

13 Ordinary income or loss (from U.S. Form 1065, line 23) . . . . . 13 | 0 0

14 Other income or loss (from U.S. Form 1065, Schedule K, line 11) . . . . . 14 | 0 0

15 State, local and foreign income and unincorporated business taxes or excises . . . . . 15 | 0 0

16 Subtotal. Add lines 13 through 15 . . . . . 16 | 0 0

17 IRC § 1231 gains or losses included in line 16 . . . . . 17 | 0 0

18 Subtotal. Subtract line 17 from line 16 . . . . . 18 | 0 0

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 | 0 0

b. Line number | Amount | 0 0 | Total adjustments 19 | 0 0

20 Massachusetts ordinary income or loss. Combine lines 18 and 19 . . . . . 20 | 0 0

21 Net income or loss from rental real estate activities (from U.S. Form 1065, Schedule K, line 2) . . . . . 21 | 0 0

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 | 0 0

23 Adjusted Massachusetts net income or loss from rental real estate activities. Combine lines 21 and 22 . . . . . 23 | 0 0

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

24 Net income or loss from other rental activities (from U.S. Form 1065, Schedule K, line 3c) . . . . . 24 — 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 Amount 0 0

b. Line number Amount 0 0 Total adjustments 25 — 0 0

26 Adjusted Massachusetts net income or loss from other rental activities. Combine lines 24 and 25 . . . . . 26 — 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 — 0 0

28 Interest on U.S. debt obligations included in line 27 . . . . . 28 — 0 0

29 5.0% interest from Massachusetts banks included in line 27 . . . . . 29 — 0 0

30 Interest (other than Massachusetts bank interest) and dividend income included in line 27 . . . . . 30 — 0 0

31 Non-Massachusetts state and municipal bond interest . . . . . 31 — 0 0

32 Royalty income included in line 27 . . . . . 32 — 0 0

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 — 0 0

34 Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7 . . . . . 34 — 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 — 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 — 0 0

37 Net long-term capital gain or loss (from U.S. Form 1065, Schedule K, line 9a) . . . . . 37 — 0 0

38 Long-term IRC § 1231 gains or losses not included in line 37 . . . . . 38 — 0 0

39 Long-term gains on collectibles and pre-1996 installment sales included in line 37 . . . . . 39 — 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 Amount 0 0

b. Line number Amount 0 0 Total adjustments 40 — 0 0

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

CITY AND STATE	SPECIFY WHETHER FACTORY, SALES OFFICE, WAREHOUSE, CONSTRUCTION SITE, ETC.	ACCEPTS ORDERS	REGISTERED TO DO BUSINESS IN STATE	FILES RETURNS IN STATE

APPORTIONMENT FACTORS

Sales factor is inapplicable

42 Tangible property

a. Property owned (averaged) . . . . Massachusetts Worldwide

b. Property rented (capitalized) . . . . Massachusetts Worldwide

c. Total property owned and rented . . . . Massachusetts Worldwide

d. Tangible property apportionment percentage. Divide Massachusetts total by worldwide total (from line 42c) 42d

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 (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) . . . 48 — 0 0

MISCELLANEOUS FEDERAL INFORMATION

49 Gross receipts or sales (from U.S. Form 1065, line 1a) . . . 49 — 0 0

50 Total income or loss (from U.S. Form 1065, line 8) . . . 50 — 0 0

51 Bad debts (from U.S. Form 1065, line 12) . . . 51 — 0 0

52 Interest (from U.S. Form 1065, line 15) . . . 52 — 0 0

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 — 0 0