

DO NOT FILE THIS DRAFT FORM

Your return will not be processed and
will delay your refund

Draft forms are provided as a courtesy and are subject to change before final forms are officially released. Do not file DRAFT forms.

You can submit comments about draft or final forms, instructions, or publications at dorforms@dor.state.ma.us. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until a subsequent revision.

Massachusetts tax forms are available at mass.gov/dor/forms.



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2017 and 12-31-2017 below. Fiscal year filers enter appropriate dates.

Tax year beginning

MMDDYYYY

Tax year ending

MMDDYYYY

Form 3 Partnership Return of Income**2017**

PARTNERSHIP NAME

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

BUSINESS CODE NUMBER

DATE BUSINESS STARTED

TOTAL ASSETS

C

D

E

F. Fill in if amended return (see instructions) ☐G. Reason for filing (fill in all that apply): ☐ Amended return due to federal change ☐ Technical termination (see instructions)
☐ Filing Schedule TDS (see instructions) ☐ Initial return ☐ Final return ☐ Name changeH. Accounting method (fill in one): ☐ Cash ☐ Accrual ☐ Other _____

I. How many Schedules 3K-1 are attached to this return? (Attach one for each person who was a partner at any time during tax year)

Note: Partnerships with more than 25 partners **must** file electronically. See TIR 09-18 for more information.J. Fill in if you are a member of a lower-tier entity ☐K. Fill in if this partnership is an investment partnership as defined in the Pass-Through Entity Withholding Reg., 830 CMR 62B.2.2(2) ☐**PART 1. MASSACHUSETTS INFORMATION**

- 1** Gross income (from worksheet in instructions)
Note: See Partnership E-File Mandate Worksheet 1
- 2** Fill in if the 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 sec. 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 tax return ☐
- 6** Income apportionment percentage (from Income Apportionment Schedule, line 46, or 100%, whichever applies) 6

SIGN HERE. 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

Preparer's SSN
or 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

☐ Fill in if self-employed

Name of designated tax matters partner

Identifying number of tax matters partner

Mail to: **Massachusetts Department of Revenue, PO Box 7017, Boston, MA 02204.****BE SURE TO COMPLETE ALL 10 PAGES OF FORM 3**



FEDERAL IDENTIFICATION NUMBER

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2017 FORM 3, PAGE 2

7	Fill in if any partners in this partnership file as part of a nonresident composite income tax return	☐																						
	If Yes, enter Federal Identification number under which the composite return is filed	7 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						
	Number of partners included in composite return	<table border="1"><tr><td></td><td></td><td></td></tr></table>																						
8	Fill in if this partnership is under audit by the IRS, or has it been audited in a prior year	☐																						
9	Withholding amount. Add all Schedule(s) 3K-1, line 36	9 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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10	Payments made with composite return. Add all Schedule(s) 3K-1, line 37	10 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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11	Credit for amounts withheld by lower-tier entity(ies). Add all Schedule(s) 3K-1, line 38	11 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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12	Payments made with a composite filing by lower-tier entity(ies). Add all Schedule(s) 3K-1, line 39. . .	12 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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MASSACHUSETTS ORDINARY INCOME OR LOSS																								
13	Ordinary income or loss (from U.S. Form 1065, line 22)	13 ☒ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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14	Other income or loss (from U.S. Form 1065, Schedule K, line 11)	14 ☒ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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15	State, local and foreign income and unincorporated business taxes or excises	15 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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16	Subtotal. Add lines 13 through 15	16 ☒ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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17	Section 1231 gains or losses included in line 16	17 ☒ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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18	Subtotal. Subtract line 17 from line 16	18 ☒ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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19	Adjustments (if any) to line 18. Enter the line number and amount from U.S. Form 1065 to which the adjustment applies.																							
	a. Line number <table border="1"><tr><td></td><td></td></tr></table> Amount <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0											
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	b. Line number <table border="1"><tr><td></td><td></td></tr></table> Amount <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0	Total adjustments 19 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0
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20	Massachusetts ordinary income or loss. Combine lines 18 and 19	20 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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21	Net income or loss from rental real estate activities (from U.S. Form 1065, Schedule K, line 2) . .	21 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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22	Adjustments (if any) to line 21. Enter the line number and amount from U.S. Form 1065 to which the adjustment applies.																							
	a. Line number <table border="1"><tr><td></td><td></td></tr></table> Amount <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0											
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	b. Line number <table border="1"><tr><td></td><td></td></tr></table> Amount <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0	Total adjustments 22 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0
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23	Adjusted Mass. net income or loss from rental real estate activities. Combine lines 21 and 22 . .	23 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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24	Net income or loss from other rental activities (from U.S. Form 1065, Schedule K, line 3c) . . .	24 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
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25	Adjustments (if any) to line 24. Enter the line number and amount from U.S. Form 1065 to which the adjustment applies.																							
	a. Line number <table border="1"><tr><td></td><td></td></tr></table> Amount <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0											
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	b. Line number <table border="1"><tr><td></td><td></td></tr></table> Amount <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0	Total adjustments 25 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0
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26	Adjusted Mass. net income or loss from other rental activities. Combine lines 24 and 25.	26 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>									0	0												
								0	0															

PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

U.S. INTEREST, DIVIDEND AND ROYALTY INCOME

[illegible]

MASSACHUSETTS CAPITAL GAINS AND LOSSES

▼ If showing a loss, mark an X in box at left

[illegible]

40 Adjustments (if any) 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



PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

Income Apportionment Schedule

2017

- 41** Complete the Income Apportionment Schedule only if: (a) there is one or more corporate or nonresident individual partner(s) and (b) income was derived from business activities in another state and (c) such activities provide such 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

- 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 Mass. 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) 44f
- 45** Apportionment percentage. Add lines 42d, 43b and (44f × 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





PARTNERSHIP NAME

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 Credit Manager Schedule) 47b**MISCELLANEOUS FEDERAL INFORMATION****48** Gross receipts or sales (from Part 2, Federal Information, line 1a) 48**49** Total income or loss (from Part 2, Federal Information, line 8) 49**50** Bad debts (from Part 2, Federal Information, line 12) 50**51** Interest (from Part 2, Federal Information, line 15) 51**52** 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**53** Investment interest expense (from Part 2, Federal Information, line 50b) 53

DO NOT FILE
DRAFT AS OF NOVEMBER 1, 2017
SUBJECT TO CHANGE



Name

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

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

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



Name

Social Security number

Part 2. Federal Information (cont'd.)**Cost of goods sold.** From U.S. Form 1125-A (see instructions).

23 Inventory at beginning of year	23	
24 Purchases less cost of items withdrawn for personal use	24	
25 Cost of labor	25	
26 Additional Section 263A costs (attach statement)	26	
27 Other costs (attach statement)	27	
28 Total. Add lines 23 through 27	28	
29 Inventory at end of year	29	
30 Cost of goods sold. Subtract line 29 from line 28	30	

Other information. From U.S. Form 1065, Schedule B.**31** Type of entity filing this return (fill in one):

- ☐ Domestic general partnership ☐ Domestic limited partnership
☐ Domestic limited liability company ☐ Domestic limited liability partnership
☐ Foreign partnerships ☐ REIT
☐ Other (specify) _____

- 32** 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. ☐
- 33** Fill in if this partnership is a publicly traded partnership as defined in Section 469(k)(2) ☐
- 34** 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. ☐
- 35** Fill in if the partnership is making, or had previously made (and not revoked), a Section 754 election (see instructions for details regarding a Section 754 election.) ☐
- 36** Fill in if the partnership made for this tax year an optional basis adjustment under Section 743(b) or 734(b). If Yes, attach a statement showing the computation and allocation of the basis adjustment (see instructions). ☐
- 37** 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

38 Ordinary business income or loss	38	
39 Net rental real estate income or loss (from U.S. Form 8825)	39	
40a Other gross rental income or loss	40a	
b Expenses from other rental activities (attach statement)	40b	
c Other net rental income or loss. Subtract line 40b from line 40a	40c	
41 Guaranteed payments	41	
42 Interest income	42	
43a Ordinary dividends	43a	
b Qualified dividends	43b	
44 Royalties	44	
45 Net short-term capital gain or loss (from U.S. Form 1065, Schedule D)	45	



Social Security number

▼ Fill in oval if showing a loss

Deductions

Other information

Analysis of Net Income or Loss

55 Analysis by partner type	Corporate	Individual (active)	Individual (passive)	Partnership	Exempt organization	Nominee/ other
a General partners						
b Limited partners						



Name

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

Liabilities and capital

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



Name

Social Security number

Reconciliation of income or loss per books with income or loss per returnFrom 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

78 Net income or loss per books	78	
79 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)	79	
80 Guaranteed payments (other than health insurance)	80	
81 Expenses recorded on books this year not included in Schedule K, lines 1 through 13d and 16l (attach statement) ..	81	
a Depreciation	81a	
b Travel and entertainment	81b	
82 Add lines 78 through 81 (do not include lines 81a and 81b)	82	
83 Income recorded on books this year not included in Schedule K, lines 1 through 11 (attach statement)	83	
a Federally tax-exempt interest	83a	
84 Deductions included in Schedule K, lines 1 through 13d and 16l, not charged against book income this year (attach statement)	84	
a Depreciation	84a	
85 Add lines 83 and 84 (do not include lines 83a and 84a)	85	
86 Income or loss	86	

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

87 Balance as of beginning of year	87	
88a Capital contributed: cash	88a	
b Capital contributed: property	88b	
89 Net income or loss per books	89	
90 Other increases (attach statement)	90	
91 Add lines 87 through 90	91	
92a Distributions: cash	92a	
b Distributions: property	92b	
93 Other decreases (attach statement)	93	
94 Add lines 92a, 92b and 93	94	
95 Balance at end of year. Subtract line 94 from line 91	95	