



Fill out in black ink.

Massachusetts Department of Revenue Form 3

2020

Tax year beginning

Tax year ending

Calendar year filers enter 01-01-2020 and 12-31-2020 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

E. TOTAL ASSETS

,

0 0

F. Fill in if amended return (see instructions)

G. Reason for filing (fill in all that apply)

Amended return due to federal change
Final return Name change

Technical termination
Common-trust fund

Filing Schedule TDS
Enclosing Schedule FCI

Initial return

H. Accounting method (fill in one)

Cash

Accrual

Other _____

I. 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 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).

L. Fill in if this partnership elected out of the federal centralized partnership audit regime this tax year.

1 Gross income (from worksheet in instructions). See Partnership E-File Mandate Worksheet.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

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

PAID PREPARER'S SSN OR 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



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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 filed7
 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 37.9 , , **0 0**

10 Payments made with composite return. Add all Schedules 3K-1, line 38.10 , , **0 0**

11 Credit for amounts withheld by lower-tier entities. Add all Schedules 3K-1, line 3911 , , **0 0**

12 Payments made with a composite filing by lower-tier entities. Add all Schedules 3K-1, line 40.12 , , **0 0**

13 Ordinary income or loss (from U.S. Form 1065, line 22) 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 excises15 , , **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

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

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

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

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



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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
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



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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.

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

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)	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



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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
49 Gross receipts or sales (from Part 2, Federal Information, line 1a)	49	,	,	0 0
50 Total income or loss (from Part 2, Federal Information, line 8)	50			0 0
51 Bad debts (from Part 2, Federal Information, line 12)	51	,	,	0 0
52 Interest (from Part 2, Federal Information, line 15)	52	,	,	0 0
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 50b)	54	,	,	0 0



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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 (attach Form 1125-A). 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 []
16b Less depreciation reported on Form 1125-A and elsewhere on the return 16b []
16c 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 []



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Part 2. Federal Information (cont'd.)

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

Table with 2 columns: Line number and Description. Rows include: 23 Inventory at beginning of year, 24 Purchases less cost of items withdrawn for personal use, 25 Cost of labor, 26 Additional IRC § 263A costs (attach statement), 27 Other costs (attach statement), 28 Total. Add lines 23 through 27, 29 Inventory at end of year, 30 Cost of goods sold. Subtract line 29 from line 28.

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

- 31 Type of entity filing this return (fill in one):
- Domestic general partnership
- Domestic limited liability company
- Foreign partnership
- Other (specify)
- Domestic limited partnership
- Domestic limited liability partnership
- REIT
32 Fill in if at any time during the tax year any partner in the partnership was a disregarded entity...
33 Fill in if this partnership is a publicly traded partnership...
34 Fill in if during the tax year the partnership had any debt that was cancelled...
35 Fill in if the partnership is making, or had previously made (and not revoked), an IRC § 754 election...
36 Fill in if the partnership made for this tax year an optional basis adjustment...
37 Fill in if during the current or prior tax year the partnership engaged in a like-kind exchange...

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

Income or loss

▼ Fill in oval if showing a loss

Table with 2 columns: Line number and Description. Rows include: 38 Ordinary business income or loss, 39 Net rental real estate income or loss (from U.S. Form 8825), 40a Other gross rental income or loss, 40b Expenses from other rental activities (attach statement), 40c Other net rental income or loss. Subtract line 40b from line 40a, 41 Guaranteed payments, 42 Interest income, 43a Ordinary dividends, 43b Qualified dividends, 44 Royalties, 45 Net short-term capital gain or loss (from U.S. Form 1065, Schedule D).



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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				



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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

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 16p (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 16p, 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. Subtract line 85 from line 82 **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**