



Form 3M
**Income Tax Return for Clubs and Other
Organizations not Engaged in Business for Profit**
(Organizations whose gross income is \$100 or less are not required to file a return)

2013

**Massachusetts
Department of
Revenue**

For calendar year 2013 or taxable year beginning		, 2013 and ending	
Name of organization		Federal identification number	
Street address	City or town	State	Zip
Date of organization		If using the whole-dollar method, ▶ check box ☐	
Organization's books are in care of		Principal organization activity	
Street address	City or town	State	Zip

Has the federal government changed your taxable income for any prior year which you have not yet reported to Massachusetts? ▶ ☐ Yes ☐ No. If "Yes," complete a new Form 3M for that year and mark "Amended" across the top of the form. This must be done within one year after final U.S. determination.

Computation of Tax

1 5.25% income, including interest from Mass. banks.* List sources and amounts	▶	1
2 Interest and dividend income (from Massachusetts Schedule B, line 28)	▶	2
3 Total 5.25% income. Add line 1 and line 2		3
4 Tax on 5.25% income. Multiply line 3 by .0525	▶	4
5 Taxable 12% capital gains (from Massachusetts Schedule B, line 29)	▶	5
6 Tax on 12% capital gains. Multiply line 5 by .12	▶	6
7 Tax on long-term capital gains (from Massachusetts Schedule D, line 17; not less than "0")	▶	7
8 Additional tax on installment sales	▶	8
9 Total tax. Add lines 4, 6, 7 and 8	▶	9
10 2012 overpayment applied to your 2013 estimated tax	▶	10
11 2013 Massachusetts estimated tax payments (do not include amount in line 10)	▶	11
12 Payments made with extension	▶	12
13 Total payments. Add lines 10 through 12		13
14 Overpayment. If line 9 is smaller than line 13, subtract line 9 from line 13		14
15 Amount of overpayment to be credited to your 2014 estimated tax	▶	15
16 Amount of your refund. Subtract line 15 from line 14	▶	16
17 Amount of tax due. If line 13 is smaller than line 9, subtract line 13 from line 9		17
18 M-2210 penalty ▶ \$; Late file/pay penalties* ▶ \$	Total penalty ▶	18
19 Interest on unpaid balance*	▶	19
20 Total payment due at time of filing. Add lines 17 through 19	▶	20

Make check payable to: Commonwealth of Massachusetts.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge.

Your signature	Date	Paid preparer's signature	Date
Title			
Firm name		PTIN or SSN	
Street address	City/Town	State	Zip

This return is due on or before the fifteenth day of the fourth month after the close of the taxable year, calendar or fiscal. Make check or money order payable to **Commonwealth of Massachusetts**. Mail return, together with payment in full, to: **Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.**

*See Form 1 instructions.

STAPLE CHECK HERE

Schedule B. Interest, Dividends and Certain Capital Gains and Losses

1	Enter taxable interest (other than interest from Massachusetts banks) received during the year.	1	
2	Enter taxable dividends received during the year.	2	
3	Add lines 1 and 2.	3	
4	Enter taxable interest (other than interest from Massachusetts banks) and dividends from all partnerships and non-Massachusetts estates and trusts	4	
5	Subtotal. Add lines 3 and 4. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment sales, carryover short-term losses from prior years, or net long-term capital losses, omit lines 6 through 27. Enter this amount in line 28 and on Form 3M, line 2. Omit lines 29 and 30. Otherwise complete Schedule B.	5	
6	Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h)	6	
7	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)*	7	
8	Add lines 6 and 7.	8	
9	Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h)	9	
10	Prior short-term losses for years beginning after 1981 (from 2012 Massachusetts Schedule B, line 30).	10	
11	Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12	11	
12	Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000	12	
13	Subtotal. Combine lines 11 and 12.	13	
14	Short-term capital losses applied against long-term capital gains (see instructions)	14	
15	Short-term losses available for carryover in 2014. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29.	15	
16	Short-term gains and long-term gains on collectibles. Enter amount from line 11.	16	
17	Long-term capital losses applied against short-term capital gains (see instructions).	17	
18	Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20.	18	
19	Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0"	19	
20	Short-term gains after long-term gains deduction. Subtract line 19 from line 18.	20	
21	Enter the amount from line 5.	21	
22	Short-term losses applied against interest and dividends. Enter the amount from line 12	22	
23	Subtotal. Subtract line 22 from line 21	23	
24	Long-term losses applied against interest and dividends (see instructions)	24	
25	Adjusted interest and dividends. Subtract line 24 from line 23	25	
26	Enter the amount from line 20.	26	
27	Adjusted gross interest, dividends and certain capital gains and losses. <i>Add lines 25 and 26.</i> Not less than "0"	27	
28	If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2.	28	
29	Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5.	29	
30	Available short-term losses for carryover in 2014. Enter amount from line 15 only if it is a loss.	30	

*See Form 1 instructions.

Schedule D. Long-Term Capital Gains and Losses Excluding Collectibles

Attach copy of U.S. Schedule D.

1	Enter amounts included in U.S. Schedule D, lines 8a and 8b, col. h	1	
2	Enter amounts included in U.S. Schedule D, line 9, col. h	2	
3	Enter amounts included in U.S. Schedule D, line 10, col. h	3	
4	Enter amounts included in U.S. Schedule D, line 11, col. h	4	
5	Enter amounts included in U.S. Schedule D, line 12, col. h	5	
6	Enter amounts included in U.S. Schedule D, line 13, col. h	6	
7	Carryover losses from prior years (see instructions)	7	
8	Combine lines 1 through 7	8	
9	Massachusetts differences, if any* (attach additional statement)	9	
10	Massachusetts 2013 gains or losses. Exclude/subtract line 9 from line 8	10	
11	Long-term gains on collectibles and pre-1996 installment sales.* Also, enter this amount in Schedule B, line 7	11	
12	Subtotal. Subtract line 11 from line 10	12	
13	Capital losses applied against capital gains (see instructions)	13	
14	Subtotal. If line 12 is greater than "0," subtract line 13 from line 12. If line 12 is less than "0," combine lines 12 and 13. If line 14 is a loss, see instructions	14	
15	Long-term capital losses applied against interest and dividends (see instructions)	15	
16	Taxable long-term capital gains. Combine lines 14 and 15	16	
17	Tax on long-term capital gains. Multiply line 16 by .0525. Not less than "0." Enter result here and on Form 3M, line 7	17	
18	Available losses for carryover in 2014. Enter amount from Schedule D, line 16, only if it is a loss	18	

*See Form 1 instructions.

Form 3M Instructions

This form is solely for the use of clubs, labor unions, political committees, taxable fraternal organizations, certain unincorporated homeowners associations and all other similar organizations not engaged in business for profit, and consequently having only taxable dividends, interest, capital gains, Massachusetts savings deposit interest and other miscellaneous income. If such an organization has taxable business or other income, even if the organization is not a partnership, the return should be made on Form 3, Partnership Return of Income, and each member must include his/her share by class of income on his/her individual income tax return. Unincorporated exempt organizations that file U.S. Forms 990 or 990-T should not file Massachusetts Form 3M or Form 3. Instead, those organizations that file U.S. Form 990-T and have unrelated business taxable income should file Massachusetts Form 990-T-62. For rules that apply to unincorporated homeowners associations, see Technical Information Release 10-3.

Schedule B, Line 14 and Schedule D, Line 13. If Schedule B, line 13 is a loss and Schedule D, line 12 is a positive amount, enter the smaller of Schedule B, line 13 (considered as a positive amount) or Schedule D, line 12 on Schedule B, line 14 and on Schedule D, line 13.

Schedule B, Line 17 and Schedule D, Line 13. If Schedule B, line 16 is a positive amount and Schedule D, line 12 is a loss, enter the smaller of Schedule B, line 16 or Schedule D, line 12 (considered as a positive amount) on Schedule B, line 17 and on Schedule D, line 13.

Schedule B, Line 24 and Schedule D, Line 15. If Schedule B, line 23 is a positive amount and Schedule D, line 14 is a loss, you must complete a pro forma version of the Long-Term Capital Losses Applied Against Interest and Dividends Worksheet found in the Form 1 instruction booklet. When completing the worksheet, substitute Schedule B, line 21 (Form 3M) for Schedule B, line 29 (Form 1); Schedule B, line 22 (3M) for Schedule B, line 30 (Form 1); Schedule D, line 14 (Form 3M) for Schedule D, line 15 (Form 1); Schedule B, line 24 (3M) for Schedule B, line 32 (Form 1); and Schedule D, line 15 (3M) for Schedule D, line 16 (Form 1).

Schedule D, Line 7. If you have a carryover loss from a prior year, enter in line 7 the amount of carryover losses from your 2010 Schedule D, line 17.

Schedule D, Line 14. If Schedule D, line 14 is a loss and Schedule B, line 16 is "0" or greater and Schedule B, line 23 is a positive amount, complete line 15. If Schedule D, line 14 is a loss and Schedule B, line 13 is "0" or less, omit Schedule D, line 15, enter the amount from Schedule D, line 14 in Schedule D, line 16, omit Schedule D, line 17 and enter the amount from Schedule D, line 16 in Schedule D, line 18 and enter "0" on Form 3M, line 7.

Where to file. Mail Form 3M and all accompanying schedules to: **Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.**