



Massachusetts Department of Revenue

2025

Form 3K-1 Partner's Massachusetts Information

Tax year beginning

Tax year ending

Calendar year filers enter 01-01-2025 and 12-31-2025 below; fiscal year filers enter appropriate dates

MMDDYYYY

MMDDYYYY

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

NAME OF PARTNER grid

TAXPAYER IDENTIFICATION NUMBER grid

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

ADDRESS grid

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

NAME OF PARTNERSHIP grid

FEDERAL IDENTIFICATION NUMBER grid

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

ADDRESS grid

- A. Type of partner (fill in one only): Individual resident, Individual nonresident, Resident trust or estate, Nonresident trust or estate, S corporation, Partnership or other PTE, IRA, Corporation, Ch 62 exempt organization, Ch 63 exempt organization

A1. Fill in if partner is a nonresident of Massachusetts (see instructions).

A2. If partner is a Disregarded Entity (DE) (see instructions), enter DE partner's name: TIN:

Enter entity type of DE partner: Enter status of DE partner: Domestic (U.S.) Foreign (non-U.S.)

B1. Type of partner: General partner or LLC member-manager Limited partner or other member B2. Partner status: Domestic Foreign

C. Type of form submission: Final Amended return

D. Fill in if there was a sale, transfer or liquidation of any part of this partnership interest during the tax year

E. Fill in if the partnership participated in one or more installment sales transactions.

If filled in, indicate whether information has been communicated to the partner to calculate an addition to Massachusetts tax under MGL ch 62C, § 32A based on the following Internal Revenue Code (IRC) provisions (fill in all that apply): IRC § 453A IRC § 453(i)(2)(B)

F. Fill in if partner contributed property with built-in gain (loss) If filled in provide partner's share of net unrecognized IRC § 704(c) gain (loss): Beginning \$ Ending \$

PARTNER'S DISTRIBUTIVE SHARE

Table with 13 rows for distributive share items (Massachusetts ordinary income, guaranteed payments, deductions, taxes, credit recapture, net income from rental, interest, etc.) and 2 columns for amount (grid) and sign (0 or 00).

IF A LOSS, MARK AN X IN BOX



NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

NAME OF PARTNER grid

TAXPAYER IDENTIFICATION NUMBER grid

Table with 3 columns: Line number, Description, and Amount grid. Includes lines 14-21.

UPPER TIER ENTITY/CORPORATE PARTNER INFORMATION

Table with 3 columns: Line number, Description, and Amount grid. Includes lines 22-24.

RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT

Table with 3 columns: Line number, Description, and Amount grid. Includes lines 25-31.

PARTNER'S SHARE OF PROFIT, LOSS AND CAPITAL

Table with 3 columns: Line number, Description, and Amount grid. Includes lines 32-37.



NAME OF PARTNER

Empty grid for partner name

TAXPAYER IDENTIFICATION NUMBER

Empty grid for taxpayer ID number

PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

- Declaration election code: Withholding, Composite, Member-self file, Exempt PTE, Insurance company, Non-profit, Exempt corporate limited partner

38 Withholding amount38

Grid for line 38 with 00 in the last two columns

39 Payments made in a composite filing39

Grid for line 39 with 00 in the last two columns

40 Credit for amounts withheld by lower-tier entity
Payer identification number40

Grid for line 40 with 00 in the last two columns

41 Payments made with a composite filing by lower-tier entity (informational only)41

Grid for line 41 with 00 in the last two columns

PARTNER'S SHARE OF CHAPTER 63D REFUNDABLE CREDIT

Reporting of aggregate entity information: The electing pass-through entity should report its total qualified income as an aggregate amount derived from all resident or nonresident partners having qualified taxable income subject to the MGL ch 63D entity-level tax. See instructions.

If the partner is a trust, fill in if the trust is a pass-through entity

- 42 Total qualified income subject to 5.0% entity-level tax
a. Total of ordinary income or loss, interest, and dividend income42a
b. Net gain or loss from the sale of capital assets42b
c. Total income subject to 5.0% entity-level tax42c
d. 100% of entity-level tax reported and paid by pass-through entity42d
e. Partner's refundable credit42e

Five grids for lines 42a-e, each with 00 in the last two columns

