



Massachusetts Department of Revenue

2024

Form 3K-1 Partner's Massachusetts Information

Tax year beginning

Tax year ending

Calendar year filers enter 01-01-2024 and 12-31-2024 below; fiscal year filers enter appropriate dates

MMDDYYYY

MMDDYYYY

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

ADDRESS

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

ADDRESS

- 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

IF A LOSS, MARK AN X IN BOX

Table with 13 rows for distributive share items (Massachusetts ordinary income, guaranteed payments, deductions, taxes, credit recapture, rental activities, interest, and royalty income) and columns for amount and loss marking.



NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

NAME OF PARTNER		TAXPAYER IDENTIFICATION NUMBER											
14	Short-term capital gains (from Form 3, line 33)	14										0	0
15	Short-term capital losses (from Form 3, line 34)	15	<input checked="" type="checkbox"/>									0	0
16	Gain on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Form 3, line 35)	16										0	0
17	Loss on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Form 3, line 36)	17	<input checked="" type="checkbox"/>									0	0
18	Long-term capital gain or loss (from Form 3, line 37)	18	<input checked="" type="checkbox"/>									0	0
19	Net gain or loss under IRC § 1231 (from Form 3, line 38)	19	<input checked="" type="checkbox"/>									0	0
20	Long-term gains on collectibles and pre-1996 installment sales (from Form 3, line 39)	20										0	0
21	Differences and adjustments (from Form 3, line 40)	21	<input checked="" type="checkbox"/>									0	0

**UPPER TIER ENTITY/CORPORATE PARTNER INFORMATION**

22	State and municipal bond interest not included in U.S. net income	22										0	0
23	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	23										0	0
24	Other adjustments, if any	24	<input checked="" type="checkbox"/>									0	0

**RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT**

25	Balance at beginning of year	25	<input checked="" type="checkbox"/>									0	0
26	Massachusetts net income for year	26	<input checked="" type="checkbox"/>									0	0
27	Entire net income for year	27	<input checked="" type="checkbox"/>									0	0
28	Capital contributions	28										0	0
29	Withdrawals	29										0	0
30	Balance at end of year. Add lines 25, 27 and 28 and subtract line 29	30	<input checked="" type="checkbox"/>									0	0

**PARTNER'S SHARE OF PROFIT, LOSS AND CAPITAL**

31	Percentage of profit	Beginning					Ending 31					
32	Percentage of loss	Beginning					Ending 32					
33	Percentage of capital	Beginning					Ending 33					
34	Non-recourse liabilities	Ending 34									0	0
35	Qualified non-recourse financing	Ending 35									0	0
36	Recourse liabilities	Ending 36									0	0

DRAFT AS OF SEPTEMBER 27, 2024. DO NOT FILE. SUBJECT TO CHANGE.



NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

[Empty grid for Name of Partner]

[Empty grid for Taxpayer Identification 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

37 Withholding amount .....37

[Grid for line 37 ending in 00]

38 Payments made in a composite filing .....38

[Grid for line 38 ending in 00]

39 Credit for amounts withheld by lower-tier entity

Payer identification number

[Empty grid for Payer identification number]

39

[Grid for line 39 ending in 00]

40 Payments made with a composite filing by lower-tier entity (informational only) .....40

[Grid for line 40 ending in 00]

**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

41 Total qualified income subject to 5.0% entity-level tax

a. Total of ordinary income or loss, interest, and dividend income .....41a

[Grid for line 41a ending in 00]

b. Net gain or loss from the sale of capital assets .....41b

[Grid for line 41b ending in 00]

c. Total income subject to 5.0% entity-level tax .....41c

[Grid for line 41c ending in 00]

d. 100% of entity-level tax reported and paid by pass-through entity .....41d

[Grid for line 41d ending in 00]

e. Partner's refundable credit .....41e

[Grid for line 41e ending in 00]

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NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

Empty box for Name of Partner

Empty box for Taxpayer Identification Number

CREDIT SECTION

Lead Paint credit .....

Economic Opportunity Area .....

Economic Development Incentive Program . . . Certificate number . . .

Brownfields Credit (see instructions) . . . . . Certificate number . . . . .

Low-Income Housing Credit . . . . . Certificate number . . . . .

Historic Rehabilitation Credit . . . . . Certificate number . . . . .

Film Incentive Credit (see instructions) . . . . . Certificate number . . . . .

Medical Device Credit . . . . . Certificate number . . . . .

Ch 63D Refundable Credit .....

Farming and Fisheries Credit .....

Certified Housing Development Credit . . . . . Certificate number . . . . .

Life Sciences Credit .....

Veterans Hire Credit . . . . . Certificate number . . . . .

Low-Income Housing Donation Credit . . . . . Certificate number . . . . .

Dairy Credit . . . . . Certificate number . . . . .

Conservation Credit . . . . . Certificate number . . . . .

Community Investment Credit . . . . . Certificate number . . . . .

Angel Investor Credit . . . . . Certificate number . . . . .

Apprentice Credit . . . . . Certificate number . . . . .

Vacant Storefront Credit . . . . . Certificate number . . . . .

Cranberry Bog Credit . . . . . Certificate number . . . . .

Offshore Wind Facility Capital Investment Credit .....

Offshore Wind Jobs Credit .....

National Guard Hiring Credit . . . . . Certificate number . . . . .

Disability Employment Credit .....

Training Tax Credit . . . . . Certificate number . . . . .

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TOTAL OTHER CREDITS. Enter this amount on line 5b. ....

0 0

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