



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

Grid for partner name

Grid for taxpayer ID number

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

Grid for partner address

Grid for partner city/state/zip

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

Grid for partnership name

Grid for federal ID number

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

Grid for partnership address

Grid for partnership city/state/zip

- 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 and 10 columns for amounts. Includes items like Massachusetts ordinary income, guaranteed payments, separately stated deductions, taxes due, credit recapture, net income from rental activities, interest from U.S. obligations, interest from Massachusetts banks, other interest and dividend income, non-Massachusetts state and municipal bond interest, and royalty income.



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

37 Withholding amount37

Grid for line 37 ending in 00

38 Payments made in a composite filing38

Grid for line 38 ending in 00

39 Credit for amounts withheld by lower-tier entity
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 income41a

Grid for line 41a ending in 00

b. Net gain or loss from the sale of capital assets41b

Grid for line 41b ending in 00

c. Total income subject to 5.0% entity-level tax41c

Grid for line 41c ending in 00

d. 100% of entity-level tax reported and paid by pass-through entity41d

Grid for line 41d ending in 00

e. Partner's refundable credit41e

Grid for line 41e ending in 00



NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

Empty grid for Name of Partner

Empty grid for Taxpayer Identification Number

CREDIT SECTION

Lead Paint credit

00

Economic Opportunity Area

00

Economic Development Incentive Program Certificate number

Empty grid for certificate number

00

Brownfields Credit (see instructions) Certificate number

Empty grid for certificate number

00

Low-Income Housing Credit Certificate number

Empty grid for certificate number

00

Historic Rehabilitation Credit Certificate number

Empty grid for certificate number

00

Film Incentive Credit (see instructions) Certificate number

Empty grid for certificate number

00

Medical Device Credit Certificate number

Empty grid for certificate number

00

Ch 63D Refundable Credit

00

Farming and Fisheries Credit

00

Certified Housing Development Credit Certificate number

Empty grid for certificate number

00

Life Sciences Credit

00

Veterans Hire Credit Certificate number

Empty grid for certificate number

00

Low-Income Housing Donation Credit Certificate number

Empty grid for certificate number

00

Dairy Credit Certificate number

Empty grid for certificate number

00

Conservation Credit Certificate number

Empty grid for certificate number

00

Community Investment Credit Certificate number

Empty grid for certificate number

00

Angel Investor Credit Certificate number

Empty grid for certificate number

00

Apprentice Credit Certificate number

Empty grid for certificate number

00

Vacant Storefront Credit Certificate number

Empty grid for certificate number

00

Cranberry Bog Credit Certificate number

Empty grid for certificate number

00

Offshore Wind Facility Capital Investment Credit

00

Offshore Wind Jobs Credit

00

National Guard Hiring Credit Certificate number

Empty grid for certificate number

00

Disability Employment Credit

00

Training Tax Credit Certificate number

Empty grid for certificate number

00

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

00