



# Schedule 3K-1 Partner's Massachusetts Information

1999

Massachusetts  
Department of  
Revenue

|  |   |
|--|---|
| For calendar year 1999 or taxable year beginning _____, 1999 and ending _____, _____   |   |
| Partner's name   | Partnership's name  |
| Street address   | Street address  |
| City/Town State Zip  | City/Town State Zip   |
| Partner's Social Security or Federal Identification number   | Partnership's Federal Identification number   |
| Type of entity: If an individual, check the appropriate box:<br>Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> | <b>Note to each partner:</b> The partnership has completed the information on this tax schedule. Refer to Partner's Instructions for Schedule 3K-1 on the back before entering information from this tax schedule on your tax return. |

## Partner's Distributive Share

For a **corporate partner**, skip to line 22. For a **nonresident partner** eligible to apportion, enter in column B the amount of the partner's share of each applicable distributive share item multiplied by the apportionment percentage in Form 3, line 30. For line 9, enter the amount of the partner's share without apportionment. For **all other partners**, enter in column B the amount of the partner's share of each applicable distributive share item.

| A. Distributive share item   | B. Partner's Mass. distributive amount | C. Form 1, 1-NR/PY or 2 filers, use the amount in column B to complete: |
|--|--|---|
| 1 Mass. ordinary income or (loss) (from Form 3, line 8) . . . . .  |  |   |
| 2 Guaranteed payments to partners (deductible and capitalized) (from U.S. Form 1065, Schedule K, line 5) . . . . .   |  |   |
| 3 Separately stated deductions. <b>Attach statement</b> . . . . .  |  |   |
| 4 <i>Combine lines 1, 2 and 3.</i> . . . . .   |  | Forms 1 or 1-NR/PY, Sch. E, Part II or Form 2                           |
| 5 Credits. <b>Attach statement</b> . . . . .   |  | See Schedule 3K-1 instructions  |
| 6 Net income/(loss) from rental real estate activity(ies) (from Form 3, line 9) . . . . .  |  | See Schedule 3K-1 instructions  |
| 7 Net income/(loss) from other rental activity(ies) (from Form 3, line 10) . . . . .   |  | See Schedule 3K-1 instructions  |
| 8 5.95% interest from Mass. banks (from Form 3, line 13) . . . . .   |  | Forms 1, 1-NR/PY or 2   |
| 9 Interest on U.S. debt obligations (from Form 3, line 12) . . . . .   |  | See Schedule 3K-1 instructions  |
| 10 Non-Mass. state and municipal bond interest (from Form 3, line 15) . . . . .  |  | See Schedule 3K-1 instructions  |
| 11 Interest (other than Mass. bank interest) and dividend income (from Form 3, line 14) . . . . .  |  | See Schedule 3K-1 instructions  |
| 12 Royalty income (from Form 3, line 16) . . . . .   |  | See Schedule 3K-1 instructions  |
| 13 Other income (from Form 3, line 17) . . . . .   |  | See Schedule 3K-1 instructions  |
| 14 Short-term capital gains (from Form 3, line 18) . . . . .   |  | Forms 1, 1-NR/PY or 2, Schedule B                                       |
| 15 Short-term capital (losses) (from Form 3, line 19) . . . . .  |  | Forms 1, 1-NR/PY or 2, Schedule B                                       |
| 16 Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from Form 3, line 20) . . . . .   |  | Forms 1, 1-NR/PY or 2, Schedule B                                       |
| 17 (Loss) on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from Form 3, line 21) . . . . . |  | Forms 1, 1-NR/PY or 2, Schedule B                                       |
| 18 Long-term capital gain/(loss) (from Form 3, line 22)* . . . . .   |  | Forms 1, 1-NR/PY or 2, Schedule D                                       |
| 19 Long-term Section 1231 gains or (losses) (from Form 3, line 23)* . . . . .  |  | Forms 1, 1-NR/PY or 2, Schedule D                                       |
| 20 Long-term gains on collectibles and pre-1996 installment sales (from Form 3, line 24)* . . . . .  |  | Forms 1, 1-NR/PY or 2, Sch. B & Sch. D                                  |
| 21 Differences and adjustments, if any (from Form 3, line 25) . . . . .  |  |   |

\*The partnership may provide each partner with a written breakdown of long-term capital gains and (losses) by the applicable holding period(s). If the partnership does not do so, all long-term capital gains and (losses) are to be reported as being held for more than one year but not more than two years, and excluding long-term gains on collectibles and pre-1996 installment sales, taxed at 5%.

## Corporate Partner Information (Complete for corporate partner only)

| A. Distributive share item  | B. Amount | C. Business or manufacturing corporations, use the amount in column B to complete: |
|---|-----------|--|
| 22 State and municipal bond interest not included in U.S. net income . . . . .                                      |           | Schedule E of appropriate corporate form   |
| 23 Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income . . . . . |           | Schedule E of appropriate corporate form   |
| 24 Other adjustments, if any. <b>Attach statement.</b> . . . . .  |           | Schedule E of appropriate corporate form   |

## Reconciliation of Partner's Capital Account (Complete for each partner)

|                                     |                            |           |                          |                |   |
|-------------------------------------|----------------------------|-----------|--------------------------|----------------|---|
| 25 Balance at the beginning of year | 26 Net income for the year |           | 27 Capital contributions | 28 Withdrawals | 29 Balance at end of year (25 + 26 b + 27 - 28) |
|                                     | a. Massachusetts           | b. Entire |                          |                |   |
|                                     |                            |           |                          |                |   |