



Massachusetts Department of Revenue

Form 3M

Income Tax Return for Clubs and Other
Organizations not Engaged in Business for Profit

2016

For calendar year 2016 or taxable year beginning , 2016 and ending.

Name of organization

Federal Identification number

Mailing address

City/Town

State

Zip

Phone number

Date of organization

Organization's books are in care of

Principal organization activity

Mailing address

City/Town

State

Zip

Phone number

Fill in if:

☐ Amended return (see "Amended Return" in instructions) ☐ Amended return due to federal change ☐ Final return**Computation of tax**

1 5.1% income, including interest from Mass. banks.* List sources and amounts.	▶ 1	<input type="text"/>
2 Interest and dividend income (from Massachusetts Schedule B, line 28).	▶ 2	<input type="text"/>
3 Total 5.1% income. Add line 1 and line 2.	3	<input type="text"/>
4 Tax on 5.1% income. Multiply line 3 by .051	▶ 4	<input type="text"/>
5 Taxable 12% capital gains (from Massachusetts Schedule B, line 29)	▶ 5	<input type="text"/>
6 Tax on 12% capital gains. Multiply line 5 by .12.	▶ 6	<input type="text"/>
7 Tax on long-term capital gains (from Massachusetts Schedule D, line 17; not less than "0").	▶ 7	<input type="text"/>
8 Additional tax on installment sales	▶ 8	<input type="text"/>
9 Total tax. Add lines 4, 6, 7 and 8.	▶ 9	<input type="text"/>
10 2015 overpayment applied to your 2016 estimated tax.	▶ 10	<input type="text"/>
11 2016 Massachusetts estimated tax payments (do not include amount in line 10)	▶ 11	<input type="text"/>
12 Payments made with extension	▶ 12	<input type="text"/>

Declaration

I declare under the pains and penalty of perjury that to the best of my knowledge, the information contained herein is accurate and complete.

Signature

Date

Phone number

Title

Name of firm

PTIN or SSN

Signature of paid preparer

Date

Employer Identification number

Address

Mailing address

City/Town

State

Zip

Phone number

Fill this return with payment in full to: Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.

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Name of organization

Federal Identification number

Computation of Tax (cont'd.)

13 Total payments. Add lines 10 through 12	13	<input type="text"/>
14 Overpayment. If line 9 is smaller than line 13, subtract line 9 from line 13	14	<input type="text"/>
15 Amount of overpayment to be credited to your 2017 estimated tax	▶ 15	<input type="text"/>
16 Amount of your refund. Subtract line 15 from line 14	▶ 16	<input type="text"/>
17 Amount of tax due. If line 13 is smaller than line 9, subtract line 13 from line 9	17	<input type="text"/>
18a M-2210 penalty	▶ 18a	<input type="text"/>
18b Late file/pay penalties (see Form 1 instructions)	▶ 18b	<input type="text"/>
18 Total penalty. Add lines 18a and 18b.	18	<input type="text"/>
19 Interest on unpaid balance (see Form 1 instructions)	▶ 19	<input type="text"/>
20 Total payment due at time of filing. Add lines 17 through 19.	▶ 20	<input type="text"/>



Name of organization

Federal Identification number

Schedule B. Interest, dividends and certain capital gains and losses

▼ Fill in oval if showing a loss

1	Enter taxable interest (other than interest from Massachusetts banks) received during the year	1	<input type="text"/>
2	Enter taxable dividends received during the year	2	<input type="text"/>
3	Add lines 1 and 2	3	<input type="text"/>
4	Enter taxable interest (other than interest from Massachusetts banks) and dividends from all partnerships and non-Massachusetts estates and trusts	4	<input type="text"/>
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	<input type="text"/>
6	Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h)	6	<input type="text"/>
7	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11; see Form 1 instructions)	7	<input type="text"/>
8	Add lines 6 and 7	8	<input type="text"/>
9	Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h)	9	<input type="radio"/>
10	Prior short-term losses for years beginning after 1981 (from 2015 Massachusetts Schedule B, line 30).	10	<input type="radio"/>
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	<input type="radio"/>
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	<input type="text"/>
13	Subtotal. Combine lines 11 and 12	13	<input type="radio"/>
14	Short-term capital losses applied against long-term capital gains (see instructions).	14	<input type="text"/>
15	Short-term losses available for carryover in 2017. 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	<input type="radio"/>
16	Short-term gains and long-term gains on collectibles. Enter amount from line 11.	16	<input type="text"/>
17	Long-term capital losses applied against short-term capital gains (see instructions)	17	<input type="text"/>
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	<input type="text"/>
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	<input type="text"/>
20	Short-term gains after long-term gains deduction. Subtract line 19 from line 18.	20	<input type="text"/>
21	Enter the amount from line 5.	21	<input type="text"/>
22	Short-term losses applied against interest and dividends. Enter the amount from line 12	22	<input type="text"/>
23	Subtotal. Subtract line 22 from line 21	23	<input type="text"/>
24	Long-term losses applied against interest and dividends (see instructions)	24	<input type="text"/>
25	Adjusted interest and dividends. Subtract line 24 from line 23.	25	<input type="text"/>
26	Enter the amount from line 20.	26	<input type="text"/>
27	Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0"	27	<input type="text"/>
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	<input type="text"/>
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	<input type="text"/>
30	Available short-term losses for carryover in 2016. Enter amount from line 15 only if it is a loss.	30	<input type="radio"/>



Name of organization

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Schedule D. Long-term capital gains and losses excluding collectibles

Attach copy of U.S. Schedule D.

▼ Fill in oval if showing a loss

1 Enter amounts included in U.S. Schedule D, lines 8a and 8b, col. h	1	<input type="text"/>
2 Enter amounts included in U.S. Schedule D, line 9, col. h	2	<input type="text"/>
3 Enter amounts included in U.S. Schedule D, line 10, col. h	3	<input type="text"/>
4 Enter amounts included in U.S. Schedule D, line 11, col. h	4	<input type="text"/>
5 Enter amounts included in U.S. Schedule D, line 12, col. h	5	<input type="text"/>
6 Enter amounts included in U.S. Schedule D, line 13, col. h	6	<input type="text"/>
7 Carryover losses from prior years (see instructions).	7	<input type="text"/>
8 Combine lines 1 through 7	8	<input type="text"/>
9 Massachusetts differences, if any (see Form 1 instructions; attach additional statement)	9	<input type="text"/>
10 Massachusetts 2016 gains or losses. Exclude/subtract line 9 from line 8	10	<input type="text"/>
11 Long-term gains on collectibles and pre-1996 installment sales (see Form 1 instructions). Also, enter this amount in Schedule B, line 7	11	<input type="text"/>
12 Subtotal. Subtract line 11 from line 10	12	<input type="text"/>
13 Capital losses applied against capital gains (see instructions).	13	<input type="text"/>
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	<input type="text"/>
15 Long-term capital losses applied against interest and dividends (see instructions)	15	<input type="text"/>
16 Taxable long-term capital gains. Combine lines 14 and 15	16	<input type="text"/>
17 Tax on long-term capital gains. Multiply line 16 by .051. Not less than "0." Enter result here and on Form 3M, line 7	17	<input type="text"/>
18 Available losses for carryover in 2017. Enter amount from Schedule D, line 16, only if it is a loss	18	<input type="text"/>