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Massachusetts Partnership Return of Income

FEDERALIDNUM

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- 7. Check if any partners in this partnership file as part of a nonresident composite income tax return **7** XXXXXXXXXXXXXX
If Yes, enter Federal Identification number under which the composite return is filed XXXX
Number of partners included in composite return
- 8. Check if this partnership under audit by the IRS, or has it been audited in a prior year **8**
- 9. Withholding amount **9** XXXXXXXXXXXXXXXX
- 10. Payments made with composite return **10** XXXXXXXXXXXXXXXX
- 11. Credit for amounts withheld by lower-tier entity(ies) **11** XXXXXXXXXXXXXXXX
- 12. Payments made with a composite filing by lower-tier entity(ies) **12** XXXXXXXXXXXXXXXX

Massachusetts Ordinary Income or Loss

- 13. Ordinary income or loss from U.S. Form 1065, line 22 **13** -XXXXXXXXXXXXXX
- 14. Other income or loss from U.S. Form 1065, Schedule K, line 11 **14** -XXXXXXXXXXXXXX
- 15. State, local and foreign income and unincorporated business taxes or excises **15** XXXXXXXXXXXXXXXX
- 16. Subtotal. Add lines 13 through 15 **16** -XXXXXXXXXXXXXX
- 17. Section 1231 gains or losses included in line 16 **17** -XXXXXXXXXXXXXX
- 18. Subtotal **18** -XXXXXXXXXXXXXX
- 19. Adjustments, if any, to line 18. Enter the applicable line number from U.S. Form 1065 and the amount of the adjustment.
 - a. Line number **XX** Amount -XXXXXXXXXXXXXX
 - b. Line number **XX** Amount -XXXXXXXXXXXXXX
- Total adjustments **19** -XXXXXXXXXXXXXX
- 20. Massachusetts ordinary income or loss **20** -XXXXXXXXXXXXXX
- 21. Net income or loss from rental real estate activities from U.S. Form 1065, Schedule K, line 2 **21** -XXXXXXXXXXXXXX
- 22. Adjustments, if any, to line 21. Enter the applicable line number from U.S. Form 8825 and the amount of the adjustment.
 - a. Line number **XX** Amount -XXXXXXXXXXXXXX
 - b. Line number **XX** Amount -XXXXXXXXXXXXXX
- Total adjustments **22** -XXXXXXXXXXXXXX
- 23. Adjusted Massachusetts net income or loss from rental real estate activities **23** -XXXXXXXXXXXXXX
- 24. Net income or loss from other rental activities from U.S. Form 1065, Schedule K, line 3c **24** -XXXXXXXXXXXXXX
- 25. Adjustments, if any, to line 24. Enter the applicable line number from U.S. Form 1065 and the amount of the adjustment.
 - a. Line number **XX** Amount -XXXXXXXXXXXXXX
 - b. Line number **XX** Amount -XXXXXXXXXXXXXX
- Total adjustments **25** -XXXXXXXXXXXXXX
- 26. Adjusted Massachusetts net income or loss from rental activities **26** -XXXXXXXXXXXXXX

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Massachusetts Partnership Return of Income

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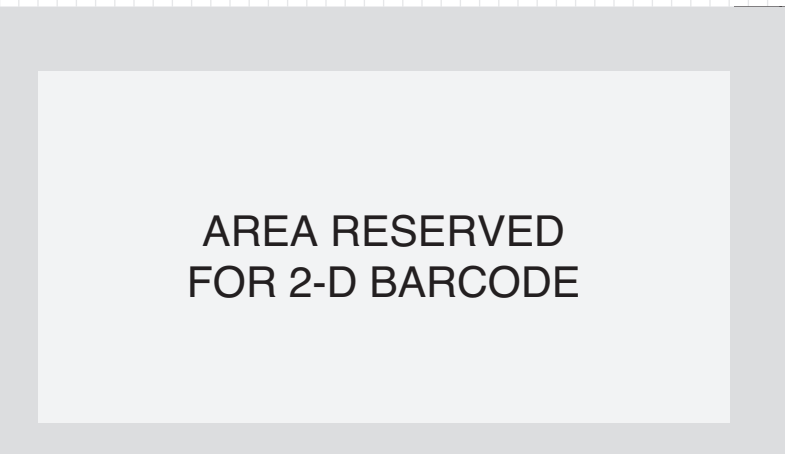
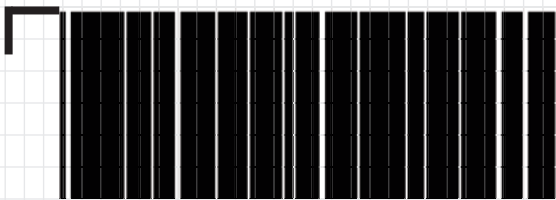
| | | | |
|-----|--|----|-----------------|
| 27. | U.S. interest, dividend & royalty income, not including capital gains from U.S. Form 1065, Sch. K, lines 5, 6a & 7 | 27 | XXXXXXXXXXXXXX |
| 28. | Interest on U.S. debt obligations included in line 27 | 28 | XXXXXXXXXXXXXX |
| 29. | 5.1% interest from Massachusetts banks included in line 27 | 29 | XXXXXXXXXXXXXX |
| 30. | Interest (other than Massachusetts bank interest) and dividend income included in line 27 | 30 | XXXXXXXXXXXXXX |
| 31. | Non-Massachusetts state and municipal bond interest | 31 | XXXXXXXXXXXXXX |
| 32. | Royalty income included in line 27 | 32 | XXXXXXXXXXXXXX |
| 33. | Total short-term capital gains included in U.S. Form 1065, Schedule D, line 7 | 33 | XXXXXXXXXXXXXX |
| 34. | Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7 | 34 | -XXXXXXXXXXXXXX |
| 35. | Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less from U.S. Form 4797 | 35 | XXXXXXXXXXXXXX |
| 36. | Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less from U.S. Form 4797 | 36 | -XXXXXXXXXXXXXX |
| 37. | Net long-term capital gain or loss from U.S. Form 1065, Schedule K, line 9a | 37 | -XXXXXXXXXXXXXX |
| 38. | Long-term section 1231 gains or losses not included in line 37 | 38 | -XXXXXXXXXXXXXX |
| 39. | Long-term gains on collectibles and pre-1996 installment sales included in line 37 | 39 | XXXXXXXXXXXXXX |
| 40. | Adjustments, if any, to lines 33 through 39, including any gain or loss from Massachusetts fiduciaries. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount. | | |
| | a. Line number XX Amount -XXXXXXXXXXXXXX | | |
| | b. Line number XX Amount -XXXXXXXXXXXXXX | | |
| | Total adjustments 40 | | -XXXXXXXXXXXXXX |

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Massachusetts Partnership Return of Income

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Partnership Credits

47. Credits available

a. Taxes due to another jurisdiction (full-year and part-year residents only)

47a

XXXXXXXXXXXXXX

b. Other credits (from Schedule CMS)

47b

XXXXXXXXXXXXXX

48. Credit recapture (from Schedule CRS)

48

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Miscellaneous Federal Information

49. Gross receipts or sales (from Part 2, Federal Information, line 1a)

49

XXXXXXXXXXXXXX

50. Total income or loss (from Part 2, Federal Information, line 8)

50

-XXXXXXXXXXXXXX

51. Bad debts (from Part 2, Federal Information, line 12)

51

XXXXXXXXXXXXXX

52. Interest (from Part 2, Federal Information, line 15)

52

XXXXXXXXXXXXXX

53. Fill in if, during the tax year, the partnership had any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt

54. Investment interest expense (from Part 2, Federal Information, line 50b)

54

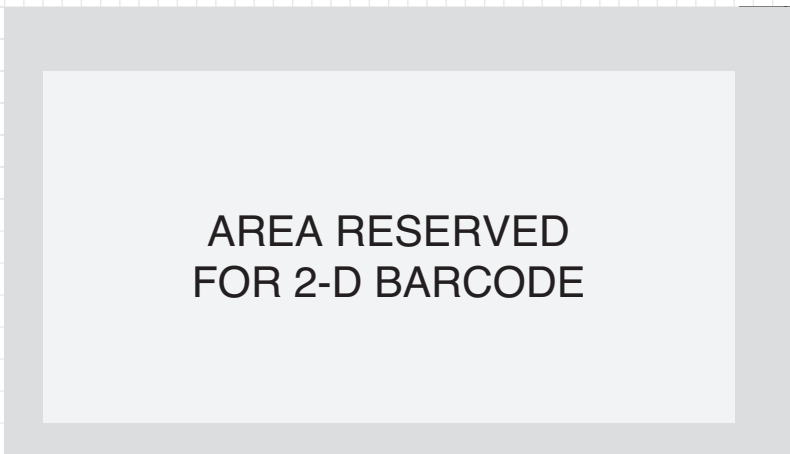
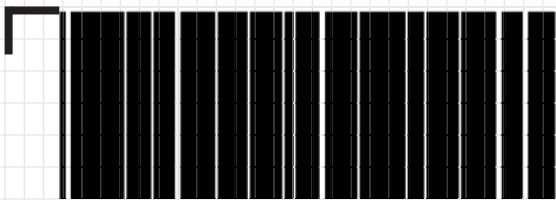
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Massachusetts Partnership Return of Income

FEDERALIDNUM

AREA RESERVED
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Part 2. Federal Information

Income. From U.S. Form 1065

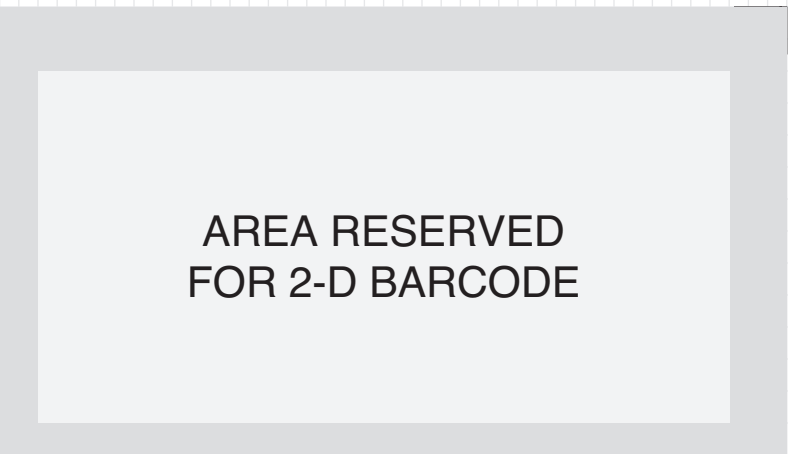
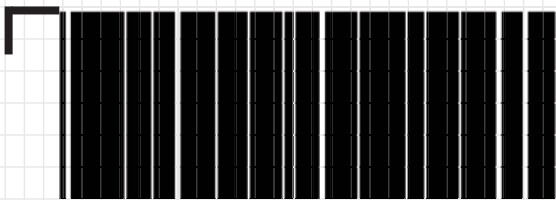
| | | | |
|----|--|------------|-----------------|
| 21 | 1a. Gross receipts or sales | 1a | XXXXXXXXXXXXXX |
| 22 | b. Returns and allowances | 1b | XXXXXXXXXXXXXX |
| 23 | c. Total. Subtract line 1b from line 1a | 1c | -XXXXXXXXXXXXXX |
| 24 | 2. Cost of goods sold (from Schedule A, line 8) | 2 | XXXXXXXXXXXXXX |
| 25 | 3. Gross profit. Subtract line 2 from line 1c | 3 | -XXXXXXXXXXXXXX |
| 26 | 4. Ordinary income or loss from other partnerships, estates and trusts (attach statement) | 4 | -XXXXXXXXXXXXXX |
| 27 | 5. Net farm profit or loss (from U.S. Form 1040, Schedule F) | 5 | -XXXXXXXXXXXXXX |
| 28 | 6. Net gain or loss (from U.S. Form 4797, Part II, I ine 17; attach U.S. Form 4797) | 6 | -XXXXXXXXXXXXXX |
| 29 | 7. Other income or loss (attach statement) | 7 | -XXXXXXXXXXXXXX |
| 30 | 8. Total income or loss. Combine lines 3 through 7 | 8 | -XXXXXXXXXXXXXX |
| 31 | Deductions. From U.S. Form 1065 | | |
| 32 | 9. Salaries and wages (other than to partners, less employment credits) | 9 | XXXXXXXXXXXXXX |
| 33 | 10. Guaranteed payments to partners | 10 | XXXXXXXXXXXXXX |
| 34 | 11. Repairs and maintenance | 11 | XXXXXXXXXXXXXX |
| 35 | 12. Bad debts | 12 | XXXXXXXXXXXXXX |
| 36 | 13. Rent | 13 | XXXXXXXXXXXXXX |
| 37 | 14. Taxes and licenses | 14 | XXXXXXXXXXXXXX |
| 38 | 15. Interest | 15 | XXXXXXXXXXXXXX |
| 39 | 16a. Depreciation (from U.S. Form 4562) | 16a | XXXXXXXXXXXXXX |
| 40 | b. Depreciation reported on U.S. Schedule A and elsewhere on return | 16b | XXXXXXXXXXXXXX |
| 41 | c. Total. Subtract line 16b from line 16a | 16c | XXXXXXXXXXXXXX |
| 42 | 17. Depletion (do not deduct oil and gas depletion) | 17 | XXXXXXXXXXXXXX |
| 43 | 18. Retirement plans, etc. | 18 | XXXXXXXXXXXXXX |
| 44 | 19. Employee benefit programs | 19 | XXXXXXXXXXXXXX |
| 45 | 20. Other deductions (attach statement) | 20 | XXXXXXXXXXXXXX |
| 46 | 21. Total deductions. Add lines 9 through 20 (do not include lines 16a and 16b) | 21 | XXXXXXXXXXXXXX |
| 47 | 22. Ordinary business income or loss. Subtract line 21 from line 8 | 22 | -XXXXXXXXXXXXXX |

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Massachusetts Partnership Return of Income
FEDERALIDNUM

PARTNERSHIPNAMEXXXXXXXXXXXXXXXXXXXX FEDERALIDNO

Cost of Goods Sold. From U.S. Form 1125-A

| | | | |
|-----|---|----|----------------|
| 23. | Inventory at beginning of year | 23 | XXXXXXXXXXXXXX |
| 24. | Purchases less cost of items withdrawn for personal use | 24 | XXXXXXXXXXXXXX |
| 25. | Cost of labor | 25 | XXXXXXXXXXXXXX |
| 26. | Additional Section 263A costs (attach statement) | 26 | XXXXXXXXXXXXXX |
| 27. | Other costs (attach statement) | 27 | XXXXXXXXXXXXXX |
| 28. | Total. Add lines 23 through 27 | 28 | XXXXXXXXXXXXXX |
| 29. | Inventory at end of year | 29 | XXXXXXXXXXXXXX |
| 30. | Cost of goods sold. Subtract line 29 from line 28 | 30 | XXXXXXXXXXXXXX |

Other Information. From U.S. Form 1065, Schedule B

- 31. Type of entity filing this return (check one): Domestic general partnership Domestic limited partnership Domestic limited liability company Domestic limited liability partnership Foreign partnership REIT Other XXXXXXXXXXXXXXXXXXXXXXX
- 32. Fill in if at any time during the tax year, any partner in the partnership was a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner) or a nominee or similar person
- 33. Fill in if this partnership is a publicly traded partnership as defined in Section 469(k)(2)
- 34. Fill in if during the tax year, the partnership had any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt
- 35. Fill in if the partnership is making, or had previously made (and not revoked), a Section 754 election
- 36. Fill in if the partnership made for this tax year an optional basis adjustment under Section 743(b) or 734(b) If Yes, attach a statement showing the computation and allocation of the basis adjustment.
- 37. Fill in if during the current or prior tax year, the partnership engaged in a like-kind exchange or distributed any property received in a like-kind exchange, or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year)

Partners' Distributive Share Items. From U.S. Form 1065, Schedule K

Income or Loss

| | | | |
|------|---|-----|-----------------|
| 38. | Ordinary business income or loss | 38 | -XXXXXXXXXXXXXX |
| 39. | Net rental real estate income or loss (from U.S. Form 8825) | 39 | -XXXXXXXXXXXXXX |
| 40a. | Other gross rental income or loss | 40a | -XXXXXXXXXXXXXX |
| 40b. | Expenses from other rental activities (attach statement) | 40b | XXXXXXXXXXXXXX |
| 40c. | Other net rental income or loss. Subtract line 40b from line 40a | 40c | -XXXXXXXXXXXXXX |
| 41. | Guaranteed payments | 41 | XXXXXXXXXXXXXX |
| 42. | Interest income | 42 | XXXXXXXXXXXXXX |
| 43a. | Ordinary dividends | 43a | XXXXXXXXXXXXXX |
| 43b. | Qualified dividends | 43b | XXXXXXXXXXXXXX |
| 44. | Royalties | 44 | XXXXXXXXXXXXXX |
| 45. | Net short-term capital gain or loss (from U.S. Form 1065, Schedule D) | 45 | -XXXXXXXXXXXXXX |

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Massachusetts Partnership Return of Income

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|----|---|--|----------------------------|-----------------------------|--------------------|----------------------------|-----------------------|
| 19 | 46a. Net long-term capital gain or loss (from U.S. Form 1065, Schedule D) | | 46a | -XXXXXXXXXXXXXX | | | |
| 20 | b. Collectibles (28%) gain or loss | | 46b | XXXXXXXXXXXXXX | | | |
| 21 | c. Unrecaptured Section 1250 gain (attach statement) | | 46c | XXXXXXXXXXXXXX | | | |
| 22 | 47. Net Section 1231 gain or loss (from U.S. Form 4797) | | 47 | -XXXXXXXXXXXXXX | | | |
| 23 | 48. Other income or loss (see instructions). Type | XX | 48 | -XXXXXXXXXXXXXX | | | |
| 24 | Deductions | | | | | | |
| 25 | 49. Section 179 deduction (from U.S. Form 4562) | | 49 | XXXXXXXXXXXXXX | | | |
| 26 | 50a. Contributions | | 50a | XXXXXXXXXXXXXX | | | |
| 27 | b. Investment interest expense | | 50b | XXXXXXXXXXXXXX | | | |
| 28 | c. Section 59(e)(2) expenditures. Type | XX | 50c | XXXXXXXXXXXXXX | | | |
| 29 | d. Other deductions (see instructions). Type | XX | 50d | XXXXXXXXXXXXXX | | | |
| 30 | Other Information | | | | | | |
| 31 | 51a. Tax-exempt interest income | | 51a | XXXXXXXXXXXXXX | | | |
| 32 | b. Other tax-exempt income | | 51b | XXXXXXXXXXXXXX | | | |
| 33 | c. Nondeductible expenses | | 51c | XXXXXXXXXXXXXX | | | |
| 34 | 52a. Distributions of cash and marketable securities | | 52a | XXXXXXXXXXXXXX | | | |
| 35 | b. Distributions of other property | | 52b | XXXXXXXXXXXXXX | | | |
| 36 | 53a. Investment income | | 53a | XXXXXXXXXXXXXX | | | |
| 37 | b. Investment expenses | | 53b | XXXXXXXXXXXXXX | | | |
| 38 | c. Other items and amounts (attach statement) | | 53c | XXXXXXXXXXXXXX | | | |
| 39 | Analysis of Net Income or Loss | | | | | | |
| 40 | 54. Net income or loss. Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l | | 54 | -XXXXXXXXXXXXXX | | | |
| 42 | 55. Analysis by partner type | | | | | | |
| 43 | | Corporate | Individual (active) | Individual (passive) | Partnership | Exempt organization | Nominee/ other |
| 44 | a. General partners | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| 45 | b. Limited partners | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |

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Massachusetts Partnership Return of Income

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Balance Sheets Per Books. From U.S. Form 1065, Schedule L

| | Beginning of tax year | | End of tax year | |
|--|-----------------------|----------------|-----------------|----------------|
| | a | b | c | d |
| 56. Cash | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 57a. Trade notes and accounts receivable | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX | |
| 57b. Less allowance for bad debts | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX | |
| 58. Inventories | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 59. U.S. government obligations | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 60. Federally tax-exempt securities | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 61. Other current assets | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 62a. Loans to partners (or persons related to partners) | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 62b. Mortgage and real estate loans | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 63. Other investments | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 64a. Buildings and other depreciable assets | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX | |
| 64b. Less accumulated depreciation | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX | |
| 65a. Depletable assets | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX | |
| 65b. Less accumulated depletion | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX | |
| 66. Land (net of any amortization) | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 67a. Intangible assets (amortizable only) | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX | |
| 67b. Less accumulated amortization | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX | |
| 68. Other assets | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 69. Total assets | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| Liabilities and Capital | a | b | c | d |
| 70. Accounts payable | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 71. Mortgages, notes, bonds payable in less than one year | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 72. Other current liabilities | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 73. All nonrecourse loans | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 74a. Loans from partners (or persons related to partners) | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 74b. Mortgages, notes, bonds payable in one year or more | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 75. Other liabilities | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 76. Partners' capital accounts | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |
| 77. Total liabilities and capital | | XXXXXXXXXXXXXX | | XXXXXXXXXXXXXX |

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Massachusetts Partnership Return of Income

FEDERALIDNUM

AREA RESERVED
FOR 2-D BARCODE

Reconciliation of Income or Loss Per Books With Income or Loss Per Return

From U.S. Form 1065, Schedule M-1. **Note:** If filing U.S. Form 1065, Schedule M-3, you still must complete this section.

| | | | |
|------|--|-----|-----------------|
| 78. | Net income or loss per books | 78 | -XXXXXXXXXXXXXX |
| 79. | Income included in Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10 and 11, not recorded on books this year | 79 | XXXXXXXXXXXXXX |
| 80. | Guaranteed payments (other than health insurance) | 80 | XXXXXXXXXXXXXX |
| 81. | Expenses recorded on books this year not included in Schedule K, lines 1 through 13d and 16l | 81 | XXXXXXXXXXXXXX |
| 81a. | Depreciation | 81a | XXXXXXXXXXXXXX |
| 81b. | Travel and entertainment | 81b | XXXXXXXXXXXXXX |
| 82. | Add lines 78 through 81 (do not include lines 81a and 81b) | 82 | -XXXXXXXXXXXXXX |
| 83. | Income recorded on books this year not included in Schedule K, lines 1 through 11 | 83 | XXXXXXXXXXXXXX |
| 83a. | Federally tax-exempt interest | 83a | XXXXXXXXXXXXXX |
| 84. | Deductions included in Schedule K, lines 1 through 13d and 16l, not charged against book income this year | 84 | XXXXXXXXXXXXXX |
| 84a. | Depreciation | 84a | XXXXXXXXXXXXXX |
| 85. | Add lines 83 and 84 (do not include lines 83a and 84a) | 85 | XXXXXXXXXXXXXX |
| 86. | Income or loss | 86 | -XXXXXXXXXXXXXX |

Analysis of Partners' Capital Accounts. From U.S. Form 1065, Schedule M-2

| | | | |
|------|---|-----|-----------------|
| 87. | Balance as of beginning of year | 87 | XXXXXXXXXXXXXX |
| 88a. | Capital contributed: cash | 88a | XXXXXXXXXXXXXX |
| 88b. | Capital contributed: property | 88b | XXXXXXXXXXXXXX |
| 89. | Net income or loss per books | 89 | -XXXXXXXXXXXXXX |
| 90. | Other increases | 90 | XXXXXXXXXXXXXX |
| 91. | Add lines 87 through 90 | 91 | -XXXXXXXXXXXXXX |
| 92a. | Distributions: cash | 92a | XXXXXXXXXXXXXX |
| 92b. | Distributions: property | 92b | XXXXXXXXXXXXXX |
| 93. | Other decreases | 93 | XXXXXXXXXXXXXX |
| 94. | Add lines 92a, 92b and 93 | 94 | XXXXXXXXXXXXXX |
| 95. | Balance at end of year. Subtract line 94 from line 91 | 95 | -XXXXXXXXXXXXXX |

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