

IRA A. JACKSON
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Loverett Saltonstall Building

100 Cambridge Street, Boston 02204

December 4, 1984

You inquire as to the filing requirements, under Massachusetts law, of six limited partnerships.

("Partnerships") are limited partnerships organized under the Uniform Limited Partnership Act of Massachusetts (General Laws Chapter 109) to acquire, lease, sell, rent, and manage income producing residential and commercial properties. Each Partnership's operating income or loss is derived from sources outside of Massachusetts, as no Partnership owns, operates, or manages real property located in Massachusetts.

The Corporation, a corporation, and the Company and the Company both limited partnerships, are General Partners of one or another of the six Partnerships. There are a total of approximately 7,500 limited partners of the Partnerships.

The principal offices of the General Partners are located at , Boston, Massachusetts. You state that all management and support services, including the acquisition, financing, and disposition of investment properties, and all accounting and reporting functions are provided by the General Partners or their affiliates. The financial records of each Partnership, including each partner's capital accounts, are maintained by the General Partners in their Boston offices. Day to day operations of the Partnerships are carried on at the various site locations of the investment properties.

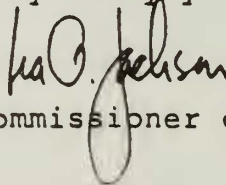
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Every partnership, other than a corporate trust as defined in Chapter 62, having a usual place of business in Massachusetts must file, on or before the 15th day of the fourth month after the taxable year, an information return. The return must include the partnership's income or losses from sources taxable under Chapter 62, any deductions or credits attributable thereto, the names and addresses of the partners and the distributive shares of the various classes of partnership income, losses, deductions or credits apportioned to each, and such other information as the Commissioner may require in order to determine the taxable income of each partner. (G.L. c. 62C, § 7).

In general, a partnership must maintain an office or other business quarters in the state in order for it to have a "usual place of business" in Massachusetts. It is not necessary that the place of business maintained in Massachusetts be the principal place of business of a partnership in order for it to be a usual place of business. (4 Mass. Pract. (B. & B.) 2nd Ed. § 647).

All management and support services of each of the six Partnerships take place at the principal offices of the General Partners in Boston. It is clear from the facts in your request that each of the Partnerships has a "usual place of business in Massachusetts." Therefore, each Partnership is required to file an Information Return (Form 3: Massachusetts Partnership Return of Income), and attach the information delineated in General Laws Chapter 62C, Section 7. Each return must have attached to it the federal Schedules K-1 of all resident and nonresident limited partners.

Very truly yours,



Commissioner of Revenue

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