



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2017 and 12-31-2017 below. Fiscal year filers enter appropriate dates.

Tax year beginning MMDDYYYY

Tax year ending MMDDYYYY

Form 3 Partnership Return of Income

2017

Form fields for Partnership Name, Mailing Address, C/O Name, C/O Address, Principal Business Activity, Principal Product or Service, Business Code Number, Date Business Started, and Total Assets.

- F. Fill in if amended return (see instructions)
G. Reason for filing (fill in all that apply): Amended return due to federal change, Technical termination, Filing Schedule TDS, Initial return, Final return, Name change
H. Accounting method (fill in one): Cash, Accrual, Other
I. How many Schedules 3K-1 are attached to this return?
J. Fill in if you are a member of a lower-tier entity
K. Fill in if this partnership is an investment partnership as defined in the Pass-Through Entity Withholding Reg., 830 CMR 62B.2.2(2)

PART 1. MASSACHUSETTS INFORMATION

- 1 Gross income (from worksheet in instructions)
2 Fill in if the partnership is engaged exclusively in buying, selling, dealing in or holding securities on its own behalf and not as a broker
3 Fill in if this partnership is organized as a Limited Liability Company and treated as a partnership for federal income tax purposes.
4 Fill in if this partnership is a publicly traded partnership as defined in IRC sec. 469(k)2.
5 Fill in if there has been a sale or transfer or liquidation of a partnership interest during the period reported on this tax return.
6 Income apportionment percentage (from Income Apportionment Schedule, line 46, or 100%, whichever applies)

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature and preparer information fields including Signature of general partner, Date, Print paid preparer's name, Preparer's SSN or PTIN, Title, Date, Paid preparer's phone, Paid preparer's EIN, May DOR discuss this return with the preparer?, Paid preparer's signature, Date, Name of designated tax matters partner, Identifying number of tax matters partner.

Mail to: Massachusetts Department of Revenue, PO Box 7017, Boston, MA 02204.

BE SURE TO COMPLETE ALL 10 PAGES OF FORM 3



FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

7 Fill in if any partners in this partnership file as part of a nonresident composite income tax return

If Yes, enter Federal Identification number under which the composite return is filed

Number of partners included in composite return

8 Fill in if this partnership is under audit by the IRS, or has it been audited in a prior year

9 Withholding amount. Add all Schedule(s) 3K-1, line 36

10 Payments made with composite return. Add all Schedule(s) 3K-1, line 37

11 Credit for amounts withheld by lower-tier entity(ies). Add all Schedule(s) 3K-1, line 38

12 Payments made with a composite filing by lower-tier entity(ies). Add all Schedule(s) 3K-1, line 39

MASSACHUSETTS ORDINARY INCOME OR LOSS

If showing a loss, mark an X in box at left

13 Ordinary income or loss (from U.S. Form 1065, line 22)

14 Other income or loss (from U.S. Form 1065, Schedule K, line 11)

15 State, local and foreign income and unincorporated business taxes or excises

16 Subtotal. Add lines 13 through 15

17 Section 1231 gains or losses included in line 16

18 Subtotal. Subtract line 17 from line 16

19 Adjustments (if any) to line 18. Enter the line number and amount from U.S. Form 1065 to which the adjustment applies.

a. Line number Amount

b. Line number Amount Total adjustments

20 Massachusetts ordinary income or loss. Combine lines 18 and 19

21 Net income or loss from rental real estate activities (from U.S. Form 1065, Schedule K, line 2)

22 Adjustments (if any) to line 21. Enter the line number and amount from U.S. Form 1065 to which the adjustment applies.

a. Line number Amount

b. Line number Amount Total adjustments

23 Adjusted Mass. net income or loss from rental real estate activities. Combine lines 21 and 22

24 Net income or loss from other rental activities (from U.S. Form 1065, Schedule K, line 3c)

25 Adjustments (if any) to line 24. Enter the line number and amount from U.S. Form 1065 to which the adjustment applies.

a. Line number Amount

b. Line number Amount Total adjustments

26 Adjusted Mass. net income or loss from other rental activities. Combine lines 24 and 25



PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

U.S. INTEREST, DIVIDEND AND ROYALTY INCOME

27	U.S. interest, dividend and royalty income, not including capital gains from U.S. Form 1065, Schedule K, lines 5, 6a and 7	27										00
28	Interest on U.S. debt obligations included in line 27	28										00
29	5.1% interest from Massachusetts banks included in line 27	29										00
30	Interest (other than Massachusetts bank interest) and dividend income included in line 27	30										00
31	Non-Massachusetts state and municipal bond interest	31										00
32	Royalty income included in line 27	32										00

MASSACHUSETTS CAPITAL GAINS AND LOSSES

▼ If showing a loss, mark an X in box at left

33	Total short-term capital gains included in U.S. Form 1065, Schedule D, line 7	33										00
34	Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7	34	X									00
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										00
36	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held one year or less from U.S. Form 4797	36	X									00
37	Net long-term capital gain or loss (from U.S. Form 1065, Schedule K, line 9a)	37	X									00
38	Long-term section 1231 gains or losses not included in line 37	38	X									00
39	Long-term gains on collectibles and pre-1996 installment sales included in line 37	39										00
40	Adjustments (if any) to lines 33 through 39, including any gain or loss from Massachusetts fiduciaries. Enter the line number and amount from U.S. Form 1065 to which the adjustment applies.											
	a. Line number <input type="text"/> <input type="text"/>	Amount	X									00
	b. Line number <input type="text"/> <input type="text"/>	Amount	X									00
	Total adjustments 40		X									00





PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

Income Apportionment Schedule

2017

41 Complete the Income Apportionment Schedule only if: (a) there is one or more corporate or nonresident individual partner(s) and (b) income was derived from business activities in another state and (c) such activities provide such state with the jurisdiction to levy an income tax or a franchise tax.

BUSINESS LOCATIONS OUTSIDE OF MASSACHUSETTS

CITY AND STATE	SPECIFY WHETHER FACTORY, SALES OFFICE, WAREHOUSE, CONSTRUCTION SITE, ETC.	ACCEPTS ORDERS	REGISTERED TO DO BUSINESS IN STATE	FILES RETURNS IN STATE
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPORTIONMENT FACTORS

- 42** Tangible property:
- a. Property owned (averaged) Massachusetts Worldwide
 - b. Property rented (capitalized) Massachusetts Worldwide
 - c. Total property owned and rented Massachusetts Worldwide
 - d. Tangible property apportionment percentage. Divide Massachusetts total by worldwide total (from line 42c) 42d
- 43** Payroll:
- a. Total payroll Massachusetts Worldwide
 - b. Payroll apportionment percentage. Divide Mass. total payroll by worldwide total payroll (from line 43a) . . . 43b
- 44** Sales:
- a. Tangibles Massachusetts Worldwide
 - b. Services (including mutual fund sales) Massachusetts Worldwide
 - c. Rents and royalties Massachusetts Worldwide
 - d. Other Massachusetts Worldwide
 - e. Total sales Massachusetts Worldwide
 - f. Sales apportionment percentage. Divide Massachusetts total sales by worldwide total sales (from line 44e) 44f
- 45** Apportionment percentage. Add lines 42d, 43b and (44f × 2) 45
- 46** Massachusetts apportionment percentage. Divide line 45 by 4. **Note:** If an apportionment factor is inapplicable, divide by the number of times each applicable factor is used (see instructions) 46



PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

PARTNERSHIP CREDITS

- 47** Credits available:
- a.** Taxes due to another jurisdiction (full-year residents and part-year residents only) 47a
 - b.** Other credits (from Credit Manager Schedule) 47b

MISCELLANEOUS FEDERAL INFORMATION

- 48** Gross receipts or sales (from Part 2, Federal Information, line 1a) 48
- 49** Total income or loss (from Part 2, Federal Information, line 8) 49
- 50** Bad debts (from Part 2, Federal Information, line 12) 50
- 51** Interest (from Part 2, Federal Information, line 15) 51
- 52** 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 52
- 53** Investment interest expense (from Part 2, Federal Information, line 50b) 53



Name

Social Security number

Part 2. Federal Information

Income. From U.S. Form 1065.

Note: Include only trade or business income and expenses on lines 1a through 22. See instructions.

▼ Fill in oval if showing a loss

- 1a** Gross receipts or sales **1a**
- 1b** Returns and allowances **1b**
- 1c** Total. Subtract line 1b from line 1a **1c**
- 2** Cost of goods sold (from Schedule A, line 8) **2**
- 3** Gross profit. Subtract line 2 from line 1c **3**
- 4** Ordinary income or loss from other partnerships, estates and trusts (attach statement) **4**
- 5** Net farm profit or loss (from U.S. Form 1040, Schedule F) **5**
- 6** Net gain or loss (from U.S. Form 4797, Part II, line 17; attach U.S. Form 4797) **6**
- 7** Other income or loss (attach statement) **7**
- 8** Total income or loss. Combine lines 3 through 7 **8**

Deductions. From U.S. Form 1065. See instructions for limitations.

- 9** Salaries and wages (other than to partners; less employment credits) **9**
- 10** Guaranteed payments to partners **10**
- 11** Repairs and maintenance **11**
- 12** Bad debts **12**
- 13** Rent **13**
- 14** Taxes and licenses **14**
- 15** Interest **15**
- 16a** Depreciation (from U.S. Form 4562) **16a**
- b** Depreciation reported on U.S. Schedule A and elsewhere on return **16b**
- c** Total. Subtract line 16b from line 16a **16c**
- 17** Depletion (do not deduct oil and gas depletion) **17**
- 18** Retirement plans, etc. **18**
- 19** Employee benefit programs **19**
- 20** Other deductions (attach statement) **20**
- 21** Total deductions. Add lines 9 through 20 (do not include lines 16a and 16b) **21**
- 22** Ordinary business income or loss. Subtract line 21 from line 8 **22**



Name Social Security number

Part 2. Federal Information (cont'd.)

Cost of goods sold. From U.S. Form 1125-A (see instructions).

Table with 2 columns: Line number and Description. Rows include: 23 Inventory at beginning of year, 24 Purchases less cost of items withdrawn for personal use, 25 Cost of labor, 26 Additional Section 263A costs, 27 Other costs, 28 Total, 29 Inventory at end of year, 30 Cost of goods sold.

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

- 31 Type of entity filing this return (fill in one):
32 Fill in if at any time during the tax year any partner in the partnership was a disregarded entity...
33 Fill in if this partnership is a publicly traded partnership...
34 Fill in if during the tax year the partnership had any debt that was cancelled...
35 Fill in if the partnership is making, or had previously made...
36 Fill in if the partnership made for this tax year an optional basis adjustment...
37 Fill in if during the current or prior tax year the partnership engaged in a like-kind exchange...

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

Income or loss

Fill in oval if showing a loss

Table with 2 columns: Line number and Description. Rows include: 38 Ordinary business income or loss, 39 Net rental real estate income or loss, 40a Other gross rental income or loss, 40b Expenses from other rental activities, 40c Other net rental income or loss, 41 Guaranteed payments, 42 Interest income, 43a Ordinary dividends, 43b Qualified dividends, 44 Royalties, 45 Net short-term capital gain or loss.



Name

Social Security number

Balance sheets per books

From U.S. Form 1065, Schedule L.

Assets

	– Beginning of tax year –		– End of tax year –	
	a.	b.	c.	d.
56 Cash				
57a Trade notes and accounts receivable				
b Less allowance for bad debts				
58 Inventories				
59 U.S. government obligations				
60 Federally tax-exempt securities				
61 Other current assets (attach statement)				
62a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
63 Other investments (attach statement)				
64a Buildings and other depreciable assets				
b Less accumulated depreciation				
65a Depletable assets				
b Less accumulated depletion				
66 Land (net of any amortization)				
67a Intangible assets (amortizable only)				
b Less accumulated amortization				
68 Other assets (attach statement)				
69 Total assets				

Liabilities and capital

	a.	b.	c.	d.
70 Accounts payable				
71 Mortgages, notes, bonds payable in less than one year				
72 Other current liabilities (attach statement)				
73 All nonrecourse loans				
74a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in one year or more				
75 Other liabilities (attach statement)				
76 Partners' capital accounts				
77 Total liabilities and capital				



Name

Social Security number

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.

▼ Fill in oval if showing a loss

78 Net income or loss per books **78**

79 Income included in Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10 and 11, not recorded on books this year
attach statement) **79**

80 Guaranteed payments (other than health insurance) **80**

81 Expenses recorded on books this year not included in Schedule K, lines 1 through 13d and 16l (attach statement) ... **81**

a Depreciation **81a**

b Travel and entertainment **81b**

82 Add lines 78 through 81 (do not include lines 81a and 81b) **82**

83 Income recorded on books this year not included in Schedule K, lines 1 through 11 (attach statement)..... **83**

a Federally tax-exempt interest **83a**

84 Deductions included in Schedule K, lines 1 through 13d and 16l, not charged against book income this year
(attach statement) **84**

a Depreciation **84a**

85 Add lines 83 and 84 (do not include lines 83a and 84a) **85**

86 Income or loss **86**

Analysis of partners' capital accounts. From U.S. Form 1065, Schedule M-2.

87 Balance as of beginning of year **87**

88a Capital contributed: cash **88a**

b Capital contributed: property..... **88b**

89 Net income or loss per books **89**

90 Other increases (attach statement) **90**

91 Add lines 87 through 90..... **91**

92a Distributions: cash..... **92a**

b Distributions: property..... **92b**

93 Other decreases (attach statement) **93**

94 Add lines 92a, 92b and 93..... **94**

95 Balance at end of year. Subtract line 94 from line 91..... **95**