2017 Form 3

XXXXXXXXXXXXX

Massachusetts Partnership Return of Income

Year beginning XXXXXXXX Ending XXXXXXXX

PARTNERSHIPNAMEXXXXXXXXXXXXXXXXX FEDERALIDNO
PRINCIPALBUSINESSADDRESS CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX
CAREOFNAMEXXXXXXXXXXXXXXXXXXXXX
CAREOFADDRESSXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX

A. Principal business activity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

B. Principal product or service XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

C. Business code number XXXXXX **D.** Date business started MMDDYYYY **E.** Total assets XXXXXXXXXXXX

F. Fill in if amended return X

G. Reason for filing: X Amended return due to federal change X Technical termination X Filing Schedule TDS X Initial return
X Final return X Name change

H. Accounting method: X Cash X Accrual X Other

I. Number of Schedules 3K-1 enclosed XXXXXX

J. Fill in if you are a member of a lower-tier entity X

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) X

Part 1. Massachusetts Information

1. Gross income (from worksheet in instructions).
Note: If line 1 is $50,000 or greater you must file this form electronically **1** XXXXXXXXXXX

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 **2** X

3. Fill in if this partnership is organized as a limited liability company and treated as a partnership for federal income tax purposes **3** X

4. Fill in if this partnership is a publicly traded partnership as defined in IRC sec. 469(k)2 **4** X

5. Fill in if there has been a sale, transfer or liquidation of a partnership interest during the period reported on this tax return **5** X

6. Income apportionment percentage **6** X.XXXXXX

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.

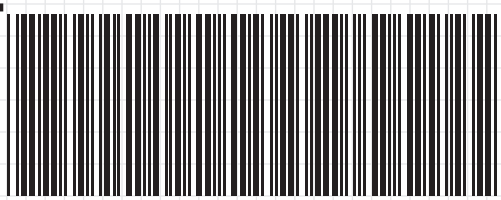
Signature of appropriate officer	Date	Print paid preparer's name	Paid preparer's SSN or PTIN
	XXXXXXXX		XXXXXXXXXXX
Title		Paid preparer's phone	Paid preparer's EIN
			XXXXXXXXXXX
		Paid preparer's signature	Date / Check if self-employed
			XXXXXXXX X

Name of designated tax matters partner
XXXXXXXXXXXXXXXXX

Identifying number of tax matters partner
XXXXXXXXXXX

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX



2017 Form 3, pg. 2

XXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

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

Massachusetts Ordinary Income or Loss

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

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX

2017 Form 3, pg. 3

XXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

27.	U.S. interest, dividend & royalty income, not including capital gains from U.S. Form 1065, Sch. K, lines 5, 6a & 7	**27**	XXXXXXXXXXX
28.	Interest on U.S. debt obligations included in line 27	**28**	XXXXXXXXXXX
29.	5.1% interest from Massachusetts banks included in line 27	**29**	XXXXXXXXXXX
30.	Interest (other than Massachusetts bank interest) and dividend income included in line 27	**30**	XXXXXXXXXXX
31.	Non-Massachusetts state and municipal bond interest	**31**	XXXXXXXXXXX
32.	Royalty income included in line 27	**32**	XXXXXXXXXXX
33.	Total short-term capital gains included in U.S. Form 1065, Schedule D, line 7	**33**	XXXXXXXXXXX
34.	Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7	**34**	–XXXXXXXXXXX
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**	XXXXXXXXXXX
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**	–XXXXXXXXXXX
37.	Net long-term capital gain or loss from U.S. Form 1065, Schedule K, line 9a	**37**	–XXXXXXXXXXX
38.	Long-term section 1231 gains or losses not included in line 37	**38**	–XXXXXXXXXXX
39.	Long-term gains on collectibles and pre-1996 installment sales included in line 37	**39**	XXXXXXXXXXX

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 –XXXXXXXXXXX

b. Line number XX Amount –XXXXXXXXXXX

Total adjustments **40** –XXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX

2017 Form 3, pg. 4
XXXXXXXXXXXXX

Massachusetts Partnership Return of Income
FEDERALIDNUM

PARTNERSHIPNAMEXXXXXXXXXXXXXXXXX FEDERALIDNO

41. Income Apportionment Schedule

LOCATION	STATE	FACILITY TYPE	ACCEPTS ORDERS	REG. IN STATE	FILES IN STATE
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXX	X	X	X

Apportionment Factors

42. Tangible property				
a. Property owned	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
b. Property rented	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
c. Total property owned and rented	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
d. Tangible property apportionment percentage			**42d**	X.XXXXXX
43. Payroll				
a. Total payroll	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
b. Payroll apportionment percentage			**43b**	X.XXXXXX
44. Sales				
a. Tangible	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
b. Services	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
c. Rents and royalties	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
d. Other sales factors	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
e. Total sales factors	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
f. Sales apportionment percentage			**44f**	X.XXXXXX
45. Apportionment percentage			**45**	X.XXXXXX
46. Massachusetts apportionment percentage			**46**	X.XXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2017 Form 3, pg. 5

XXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

Partnership Credits

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

Miscellaneous Federal Information

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

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX

2017 Form 3, pg. 6

XXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

Part 2. Federal Information

Income. From U.S. Form 1065

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

Deductions. From U.S. Form 1065

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

XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2017 Form 3, pg. 7

XXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

PARTNERSHIPNAMEXXXXXXXXXXXXXXXXX FEDERALIDNO

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

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

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

31. Type of entity filing this return (check one): X Domestic general partnership X Domestic limited partnership X Domestic limited liability company X Domestic limited liability partnership X Foreign partnership X REIT X Other XXXXXXXXXXXXXXXXXXX

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 X

33. Fill in if this partnership is a publicly traded partnership as defined in Section 469(k)(2) X

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 X

35. Fill in if the partnership is making, or had previously made (and not revoked), a Section 754 election X

36. Fill in if the partnership made for this tax year an optional basis adjustment under Section 743(b) or 734(b) X 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) X

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

Income or Loss

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

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX

2017 Form 3, pg. 8

XXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

46a.	Net long-term capital gain or loss (from U.S. Form 1065, Schedule D)	**46a**	–XXXXXXXXXXX
b.	Collectibles (28%) gain or loss	**46b**	XXXXXXXXXXX
c.	Unrecaptured Section 1250 gain (attach statement)	**46c**	XXXXXXXXXXX
47.	Net Section 1231 gain or loss (from U.S. Form 4797)	**47**	–XXXXXXXXXXX
48.	Other income or loss (see instructions). Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	**48**	–XXXXXXXXXXX
	Deductions		
49.	Section 179 deduction (from U.S. Form 4562)	**49**	XXXXXXXXXXX
50a.	Contributions	**50a**	XXXXXXXXXXX
b.	Investment interest expense	**50b**	XXXXXXXXXXX
c.	Section 59(e)(2) expenditures. Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	**50c**	XXXXXXXXXXX
d.	Other deductions (see instructions). Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	**50d**	XXXXXXXXXXX
	Other Information		
51a.	Tax-exempt interest income	**51a**	XXXXXXXXXXX
b.	Other tax-exempt income	**51b**	XXXXXXXXXXX
c.	Nondeductible expenses	**51c**	XXXXXXXXXXX
52a.	Distributions of cash and marketable securities	**52a**	XXXXXXXXXXX
b.	Distributions of other property	**52b**	XXXXXXXXXXX
53a.	Investment income	**53a**	XXXXXXXXXXX
b.	Investment expenses	**53b**	XXXXXXXXXXX
c.	Other items and amounts (attach statement)	**53c**	XXXXXXXXXXX
	Analysis of Net Income or Loss		
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**	–XXXXXXXXXXX

55. Analysis by partner type

	Corporate	**Individual** (active)	**Individual** (passive)	**Partnership**	**Exempt organization**	**Nominee/ other**
a. General partners	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
b. Limited partners	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX

2017 Form 3, pg. 9

XXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

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

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXX

2017 Form 3, pg. 10

XXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

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**	–XXXXXXXXXXX
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**	XXXXXXXXXXX
80.	Guaranteed payments (other than health insurance)	**80**	XXXXXXXXXXX
81.	Expenses recorded on books this year not included in Schedule K, lines 1 through 13d and 16l	**81**	XXXXXXXXXXX
81a.	Depreciation	**81a**	XXXXXXXXXXX
81b.	Travel and entertainment	**81b**	XXXXXXXXXXX
82.	Add lines 78 through 81 (do not include lines 81a and 81b)	**82**	–XXXXXXXXXXX
83.	Income recorded on books this year not included in Schedule K, lines 1 through 11	**83**	XXXXXXXXXXX
83a.	Federally tax-exempt interest	**83a**	XXXXXXXXXXX
84.	Deductions included in Schedule K, lines 1 through 13d and 16l, not charged against book income this year	**84**	XXXXXXXXXXX
84a.	Depreciation	**84a**	XXXXXXXXXXX
85.	Add lines 83 and 84 (do not include lines 83a and 84a)	**85**	XXXXXXXXXXX
86.	Income or loss	**86**	–XXXXXXXXXXX

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

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

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX