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 M M D D Y Y Y Y Tax year ending M M D D Y Y Y Y

Form 3 Partnership Return of Income 2017

PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER (FID)

MAILING ADDRESS | CITY/TOWN/POST OFFICE | STATE | ZIP + 4

C/O NAME

C/O ADDRESS | CITY/TOWN/POST OFFICE | STATE | ZIP + 4

A PRINCIPAL BUSINESS ACTIVITY | B PRINCIPAL PRODUCT OR SERVICE

BUSINESS CODE NUMBER C | DATE BUSINESS STARTED D M M D D Y Y Y Y | TOTAL ASSETS E 0 0

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 (see instructions); Filing Schedule TDS (see instructions); 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? (Attach one for each person who was a partner at any time during tax year)
Note: Partnerships with more than 25 partners **must** file electronically. See TIR 09-18 for more information.

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)
Note: See Partnership E-File Mandate Worksheet 1 0 0

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) 6

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 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? Yes		Paid preparer's signature	Date / / Fill in if self-employed
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

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 7

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 . . . . . 9 0 0

10 Payments made with composite return. Add all Schedule(s) 3K-1, line 37. . . . . 10 0 0

11 Credit for amounts withheld by lower-tier entity(ies). Add all Schedule(s) 3K-1, line 38 . . . . . 11 0 0

12 Payments made with a composite filing by lower-tier entity(ies). Add all Schedule(s) 3K-1, line 39. . . 12 0 0

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) 13 0 0

14 Other income or loss (from U.S. Form 1065, Schedule K, line 11). 14 0 0

15 State, local and foreign income and unincorporated business taxes or excises 15 0 0

16 Subtotal. Add lines 13 through 15 . . . . . 16 0 0

17 Section 1231 gains or losses included in line 16 . . . . . 17 0 0

18 Subtotal. Subtract line 17 from line 16 . . . . . 18 0 0

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 0 0

b. Line number Amount 0 0 Total adjustments 19 0 0

20 Massachusetts ordinary income or loss. Combine lines 18 and 19 . . . . . 20 0 0

21 Net income or loss from rental real estate activities (from U.S. Form 1065, Schedule K, line 2) . . . 21 0 0

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 0 0

b. Line number Amount 0 0 Total adjustments 22 0 0

23 Adjusted Mass. net income or loss from rental real estate activities. Combine lines 21 and 22 . . . 23 0 0

24 Net income or loss from other rental activities (from U.S. Form 1065, Schedule K, line 3c) 24 0 0

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 0 0

b. Line number Amount 0 0 Total adjustments 25 0 0

26 Adjusted Mass. net income or loss from other rental activities. Combine lines 24 and 25. . . . . 26 0 0

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	0 0
28	Interest on U.S. debt obligations included in line 27	28	0 0
29	5.1% interest from Massachusetts banks included in line 27	29	0 0
30	Interest (other than Massachusetts bank interest) and dividend income included in line 27	30	0 0
31	Non-Massachusetts state and municipal bond interest	31	0 0
32	Royalty income included in line 27	32	0 0

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		0 0
34	Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7	34	X	0 0
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		0 0
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	0 0
37	Net long-term capital gain or loss (from U.S. Form 1065, Schedule K, line 9a)	37	X	0 0
38	Long-term section 1231 gains or losses not included in line 37	38	X	0 0
39	Long-term gains on collectibles and pre-1996 installment sales included in line 37	39		0 0

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 ____ Amount X 0 0

b. Line number ____ Amount X 0 0 Total adjustments 40 X 0 0

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

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 0 0

49 Total income or loss (from Part 2, Federal Information, line 8) . . . . . 49 X 0 0

50 Bad debts (from Part 2, Federal Information, line 12) 50 0 0

51 Interest (from Part 2, Federal Information, line 15) 51 0 0

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 . . . . . ○

53 Investment interest expense (from Part 2, Federal Information, line 50b) 53 0 0

Name | Federal Identification 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 | Federal Identification number

Part 2. Federal Information (cont'd.)

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

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

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

31 Type of entity filing this return (fill in one):

- ○ Domestic general partnership
- ○ Domestic limited partnership
- ○ Domestic limited liability company
- ○ Domestic limited liability partnership
- ○ Foreign partnerships
- ○ REIT
- ○ Other (specify) _____

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 (see instructions for details regarding 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 (see instructions). ○

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

▼ Fill in oval if showing a loss

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

Name | Federal Identification number

Partners' Distributive Share Items (cont'd.)

▼ Fill in oval if showing a loss

46a Net long-term capital gain or loss (from U.S. Form 1065, Schedule D) . . . . . **46a** ○

b Collectibles (28%) gain or loss **46b**

c Unrecaptured Section 1250 gain (attach statement) **46c**

47 Net Section 1231 gain or loss (from U.S. Form 4797) . . . . . **47** ○

48 Other income or loss (see instructions). Type _____ **48** ○

Deductions

49 Section 179 deduction (from U.S. Form 4562) **49**

50a Contributions **50a**

b Investment interest expense **50b**

c Section 59(e)(2) expenditures. Type _____ **50c**

d Other deductions (see instructions). Type _____ **50d**

Other information

51a Tax-exempt interest income **51a**

b Other tax-exempt income **51b**

c Nondeductible expenses **51c**

52a Distributions of cash and marketable securities **52a**

b Distributions of other property **52b**

53a Investment income **53a**

b Investment expenses **53b**

c Other items and amounts (attach statement) **53c**

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** ○

55 Analysis by partner type	**Corporate**	**Individual** (active)	**Individual** (passive)	**Partnership**	**Exempt organization**	**Nominee/ other**
a General partners						
b Limited partners						

Name | Federal Identification number

Balance sheets per books

From U.S. Form 1065, Schedule L.

	– Beginning of tax year –		– End of tax year –	
Assets	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 (amortizabale 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 | Federal Identification 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** ○