2015 Form 3 XXXXXXXXXXXX

Massachusetts Partnership Return of Income

Year beginning XXXXXXXX Ending XXXXXXXX

PARTNERSHIPNAMEXXXXXXXXXXXXXXXXX ► FEDERALIDNO
PRINCIPALBUSINESSADDRESS CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX
PRINCBUSINESSADDRESSINMA CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX
CAREOFNAMEXXXXXXXXXXXXXXXXXXXXXX
CAREOFADDRESSXXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX

A. Principal business activity ► XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

B. Principal product or service ► XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

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

G. Accounting method: X Cash X Accrual X Other

H. Number of Schedules 3K-1 enclosed ► XXXXXX

I. Are you a member of a lower-tier entity? X Yes X No

J. Is this partnership an investment partnership as defined in the Pass-Through Entity Withholding Reg., 830 CMR 62B.2.2(2)? X Yes X No

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** XXXXXXXXXXXX

2. Is the partnership engaged exclusively in buying, selling, dealing in or holding securities on its own behalf and not as a broker? ► **2** X Yes X No

3. Is this partnership organized as a limited liability company and treated as a partnership for federal income tax purposes? **3** X Yes X No

4. Is this partnership a publicly traded partnership as defined in IRC sec. 469(k)2? **4** X Yes X No

5. Has there been a sale or transfer of a partnership interest during the period reported on this tax return or a technical termination pursuant to IRC sec. 708? ► **5** X Yes X No

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 XXXXXXXX

Print paid preparer's name

Paid preparer's SSN or PTIN XXXXXXXXXXX

Title

Paid preparer's phone

Paid preparer's EIN XXXXXXXXXXX

Paid preparer's signature

Date XXXXXXXX

Check if self-employed X

Name of designated tax matters partner ► XXXXXXXXXXXXXXXXXX

Identifying number of tax matters partner ► XXXXXXXXXXX

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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7.	Do any partners in this partnership file as part of a nonresident composite income tax return?	**7**	X Yes X No
	If Yes, enter Federal Identification number under which the composite return is filed	►	XXXXXXXXXXX
	Number of partners included in composite return	►	XXXX
8.	Is this partnership under audit by the IRS, or has it been audited in a prior year?	**8**	X Yes X No
9.	Withholding amount	**9**	XXXXXXXXXXXX
10.	Payments made with composite return	**10**	XXXXXXXXXXXX
11.	Credit for amounts withheld by lower-tier entity(ies)	**11**	XXXXXXXXXXXX
12.	Payments made with a composite filing by lower-tier entity(ies)	**12**	XXXXXXXXXXXX

Massachusetts Ordinary Income or Loss

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

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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**	XXXXXXXXXXXX
28.	Interest on U.S. debt obligations included in line 27	**28**	XXXXXXXXXXXX
29.	5.15% interest from Massachusetts banks included in line 27	**29**	XXXXXXXXXXXX
30.	Interest (other than Massachusetts bank interest) and dividend income included in line 27	**30**	XXXXXXXXXXXX
31.	Non-Massachusetts state and municipal bond interest	**31**	XXXXXXXXXXXX
32.	Royalty income included in line 27	**32**	XXXXXXXXXXXX
33.	Total short-term capital gains included in U.S. Form 1065, Schedule D, line 7	► **33**	XXXXXXXXXXXX
34.	Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7	► **34**	−XXXXXXXXXXXX
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**	XXXXXXXXXXXX
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**	−XXXXXXXXXXXX
37.	Net long-term capital gain or loss from U.S. Form 1065, Schedule K, line 9a	► **37**	−XXXXXXXXXXXX
38.	Long-term section 1231 gains or losses not included in line 37	► **38**	−XXXXXXXXXXXX
39.	Long-term gains on collectibles and pre-1996 installment sales included in line 37	► **39**	XXXXXXXXXXXX

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 −XXXXXXXXXXXX

b. Line number XX Amount −XXXXXXXXXXXX

Total adjustments ► **40** −XXXXXXXXXXXX

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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

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Partnership Credits

47. Credits available

a.	Taxes due to another jurisdiction (full-year and part-year residents only)		**47a**	XXXXXXXXXXXX
b.	Lead Paint		**47b**	XXXXXXXXXXXX
c.	X Economic Opportunity Area			
	X EDIP. Certificate number ►	XXXXXXXXXX	**47c**	XXXXXXXXXXXX
d.	Brownfields. Certificate number ►	XXXXXXXXXX	**47d**	XXXXXXXXXXXX
e.	Low-Income Housing. Building ID number ►	XXXXXXXXXX	**47e**	XXXXXXXXXXXX
f.	Historic Rehabilitation. Certificate number ►	XXXXXXXXXX	**47f**	XXXXXXXXXXXX
g.	Film Incentive. Certificate number ►	XXXXXXXXXX	**47g**	XXXXXXXXXXXX
h.	Medical Device. Certificate number ►	XXXXXXXXXX	**47h**	XXXXXXXXXXXX
i.	Employer Wellness Program. Certificate number ►	XXXXXXXXXX	**47i**	XXXXXXXXXXXX
j.	Farming and Fisheries credit		**47j**	XXXXXXXXXXXX
k.	Refundable film credit		**47k**	XXXXXXXXXXXX
l.	Refundable Dairy Credit. Certificate number ►	XXXXXXXXXX	**47l**	XXXXXXXXXXXX
m.	Refundable Conservation Tax Credit. Certificate no. ►	XXXXXXXXXX	**47m**	XXXXXXXXXXXX
n.	Refundable Community Investment Tax Credit. Certificate number ►	XXXXXXXXXX	**47n**	XXXXXXXXXXXX

Miscellaneous Federal Information

48.	Gross receipts or sales (from Part 2, Federal Information, line 1a)	► **48**	XXXXXXXXXXXX
49.	Total income or loss (from Part 2, Federal Information, line 8)	► **49**	−XXXXXXXXXXXX
50.	Bad debts (from Part 2, Federal Information, line 12)	► **50**	XXXXXXXXXXXX
51.	Interest (from Part 2, Federal Information, line 15)	► **51**	XXXXXXXXXXXX

52. During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? ► X Yes X No

53.	Investment interest expense (from Part 2, Federal Information, line 50b)	► **53**	XXXXXXXXXXXX

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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

Cost of Goods Sold. From U.S. Form 1065, Schedule A

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

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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 XXXXXXXXXXXXXXXXXXXX

32. At any time during the tax year, was any partner in the partnership 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 Yes X No

33. Is this partnership a publicly traded partnership as defined in Section 469(k)(2)? X Yes X No

34. During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? X Yes X No

35. Is the partnership making, or had previously made (and not revoked), a Section 754 election? X Yes X No

36. Did the partnership make for this tax year an optional basis adjustment under Section 743(b) or 734(b)? X Yes X No. If Yes, attach a statement showing the computation and allocation of the basis adjustment.

37. During the current or prior tax year, did the partnership engage in a like-kind exchange or distribute any property received in a like-kind exchange, or contribute such property to another entity (other than entities wholly-owned by the partnership throughout the tax year)? X Yes X No

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

Income or Loss

38.	Ordinary business income or loss	**38**	–XXXXXXXXXXXX
39.	Net rental real estate income or loss (from U.S. Form 8825)	**39**	–XXXXXXXXXXXX
40a.	Other gross rental income or loss	**40a**	–XXXXXXXXXXXX
b.	Expenses from other rental activities (attach statement)	**40b**	XXXXXXXXXXXX
c.	Other net rental income or loss. Subtract line 40b from line 40a	**40c**	–XXXXXXXXXXXX
41.	Guaranteed payments	**41**	XXXXXXXXXXXX
42.	Interest income	**42**	XXXXXXXXXXXX
43a.	Ordinary dividends	**43a**	XXXXXXXXXXXX
b.	Qualified dividends	**43b**	XXXXXXXXXXXX
44.	Royalties	**44**	XXXXXXXXXXXX
45.	Net short-term capital gain or loss (from U.S. Form 1065, Schedule D)	**45**	XXXXXXXXXXXX
46a.	Net long-term capital gain or loss (from U.S. Form 1065, Schedule D)	**46a**	XXXXXXXXXXXX
b.	Collectibles (28%) gain or loss	**46b**	XXXXXXXXXXXX
c.	Unrecaptured Section 1250 gain (attach statement)	**46c**	XXXXXXXXXXXX
47.	Net Section 1231 gain or loss (from U.S. Form 4797)	**47**	–XXXXXXXXXXXX
48.	Other income or loss (see instructions). Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	**48**	–XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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Deductions

49.	Section 179 deduction (from U.S. Form 4562)	**49**	XXXXXXXXXXXX
50a.	Contributions	**50a**	XXXXXXXXXXXX
b.	Investment interest expense	**50b**	XXXXXXXXXXXX
c.	Section 59(e)(2) expenditures. Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	**50c**	XXXXXXXXXXXX
d.	Other deductions (see instructions). Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	**50d**	XXXXXXXXXXXX

Other Information

51a.	Tax-exempt interest income	**51a**	XXXXXXXXXXXX
b.	Other tax-exempt income	**51b**	XXXXXXXXXXXX
c.	Nondeductible expenses	**51c**	XXXXXXXXXXXX
52a.	Distributions of cash and marketable securities	**52a**	XXXXXXXXXXXX
b.	Distributions of other property	**52b**	XXXXXXXXXXXX
53a.	Investment income	**53a**	XXXXXXXXXXXX
b.	Investment expenses	**53b**	XXXXXXXXXXXX
c.	Other items and amounts (attach statement)		

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**	−XXXXXXXXXXXX

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

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

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

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

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

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

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