

Calendar year filers enter 01-01-2016 and 12-31-2016 below. Fiscal year filers enter appropriate dates. Complete one Schedule 3K-1 for each partner.

Tax year beginning ►

Tax year ending ►

Schedule 3K-1 Partner's Massachusetts Information

2016

NAME OF PARTNER

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER (FID)

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

- A. Type of entity (fill in **one** only):** ☐ Individual resident ☐ Individual nonresident ☐ Trust or estate ☐ S corporation
☐ Partnership or other PTE ☐ IRA ☐ Disregarded entity ☐ Exempt organization ☐ Corporation
- B. Type of partner:** ☐ Limited ☐ General
- C. Type of form submission:** ☐ Final ☐ Amended return

- D.** Fill in if there was a sale, transfer or liquidation of any part of this partnership interest during the tax year

- E. Fill in if the partnership participated in one or more installment sales transactions** 0

If Yes, indicate whether information has been communicated to the partner to calculate an addition to Massachusetts tax under

M.G.L., ch. 62C, sec. 32A based on the following Internal Revenue Code (IRC) provisions (fill in all that apply): ☐ IRC 453A ☐ IRC 453(I)(2)(B)

PARTNER'S DISTRIBUTIVE SHARE

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

- [illegible]

BE SURE TO CONTINUE SCHEDULE 3K-1 ON OTHER SIDE



TAXPAYER IDENTIFICATION NUMBER

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2016 SCHEDULE 3K-1,
PAGE 2

	m. Refundable Film credit	5m								0	0
	n. Refundable Dairy credit	5n								0	0
	o. Refundable Conservation credit	5o								0	0
	p. Refundable Community Investment credit	5p								0	0
	q. Total credits	5q								0	0
6	Net income or loss from rental real estate activity(ies) (from Form 3, line 23)	6	X							0	0
7	Net income or loss from other rental activity(ies) (from Form 3, line 26)	7	X							0	0
8	Interest from U.S. obligations (from Form 3, line 28)	8								0	0
9	Interest (5.15%) from Massachusetts banks (from Form 3, line 29)	9								0	0
10	Other interest and dividend income (from Form 3, line 30)	10								0	0
11	Non-Massachusetts state and municipal bond interest (from Form 3, line 31)	11								0	0
12	Royalty income (from Form 3, line 32)	12								0	0
13	Short-term capital gains (from Form 3, line 33)	13								0	0
14	Short-term capital losses (from Form 3, line 34)	14	X							0	0
15	Gain on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Form 3, line 35)	15								0	0
16	Loss on the sale, exchange, or involuntary conversion of property used in a trade or business held for one year or less (from Form 3, line 36)	16	X							0	0
17	Long-term capital gain or loss (from Form 3, line 37)	17	X							0	0
18	Net gain or loss under Section 1231 (from Form 3, line 38)	18	X							0	0
19	Long-term gains on collectibles and pre-1996 installment sales (from Form 3, line 39)	19								0	0
20	Differences and adjustments (from Form 3, line 40)	20	X							0	0
CORPORATE PARTNER INFORMATION											
21	State and municipal bond interest not included in U.S. net income	21								0	0
22	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	22								0	0
23	Other adjustments, if any	23	X							0	0



TAXPAYER IDENTIFICATION NUMBER

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2016 SCHEDULE 3K-1,
PAGE 3

RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT

24	Balance at beginning of year	24	☒	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0
25	Massachusetts net income for year	25	☒	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0
26	Entire net income for year	26	☒	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0
27	Capital contributions	27		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0
28	Withdrawals	28		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0
29	Balance at end of year. Add lines 24, 26 and 27 and subtract line 28	29	☒	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0

PARTNER'S SHARE OF PROFIT, LOSS AND CAPITAL

30	Percentage of profit Beginning	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									Ending	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
31	Percentage of loss Beginning	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									Ending	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
32	Percentage of capital Beginning	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									Ending	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
33	Non-recourse liabilities	Ending	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	
34	Qualified non-recourse financing	Ending	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	
35	Recourse liabilities	Ending	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	

PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

Declaration election code: ☐ Withholding ☐ Composite ☐ Member self-file
☐ Exempt PTE ☐ Insurance company ☐ Non-profit
☐ Exempt corporate limited partner

36	Withholding amount	36	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0								
37	Payments made in a composite filing	37	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0								
38	Credit for amounts withheld by lower-tier entity(ies)																													
	Payer Identification number ► <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> ►									38	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0
39	Payments made with a composite filing by lower-tier entity(ies) (informational only)	39	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									0	0								



Schedule SK-1 Shareholder's Massachusetts Information

2016

NAME OF SHAREHOLDER		TAXPAYER IDENTIFICATION NUMBER	
ADDRESS	CITY/TOWN/POST OFFICE	STATE	ZIP + 4
NAME OF S CORPORATION		FEDERAL IDENTIFICATION NUMBER (FID)	
ADDRESS	CITY/TOWN/POST OFFICE	STATE	ZIP + 4

Type of shareholder: ☐ Individual resident ☐ Individual nonresident ☐ Trust or estate ☐ Bank ☐ Exempt organization

Fill in if: ☐ S corporation participated in one or more installment sales transactions

If Yes, indicate whether information has been communicated to the shareholder to calculate an addition to Massachusetts tax under M.G.L. Ch. 62C, sec. 32A based on the following Internal Revenue Code (IRC) provisions (check all that apply): ☐ IRC 453A ☐ IRC 453(l)(2)(B)

SHAREHOLDER'S DISTRIBUTIVE SHARE

▼ If a loss, mark an X in box at left

1	Massachusetts ordinary income or loss (from Schedule S, line 31)	1	
2	Separately stated deductions	2	
3	Add lines 1 and 2	3	
4	Credits available		
	a. Taxes paid to another jurisdiction (residents only)	4a	
	b. Lead Paint Credit	4b	
	c. Economic Opportunity Area Credit	4c	
	d. Economic Development Incentive Program Credit	4d	
	e. Brownfields Credit	4e	
	f. Low-Income Housing Credit	4f	
	g. Historic Rehabilitation Credit	4g	
	h. Refundable Film Credit	4h	
	i. Film Incentive Credit	4i	
	j. Medical Device Credit	4j	
	k. Refundable Dairy Credit	4k	
	l. Refundable Life Science Credit	4l	
	m. Life Science Company Tax Credit	4m	
	n. Refundable Economic Development Incentive Credit	4n	
	o. Conservation Land Credit	4o	
	p. Employer Wellness Program Credit	4p	
	q. Refundable Community Investment Credit	4q	
	r. Certified Housing Development Credit	4r	
	s. Total credits	4s	

SHAREHOLDER'S DISTRIBUTIVE SHARE (cont'd.)[illegible]

SHAREHOLDER'S BASIS INFORMATION

23	a.	Enter date of federal basis (12-31-1985 or later)	23a	M M D D Y Y Y Y
	b.	Number of shares owned	23b	[] [] [] [] [] [] [] []
	c.	Shareholder's percentage of stock ownership	23c	[] [] [] [] [] [] [] []
	d.	Dollar value of basis as of the date in line 23a	23d	[] [] [] [] [] [] [] []

24	Massachusetts basis at beginning of tax year								
	a. Stock	24a							
	b. Indebtedness	24b							

25 Net Massachusetts adjustments

a. Stock 25a

b. Indebtedness 25b

26	Net federal adjustments								
a.	Stock	26a							
b.	Indebtedness	26b							

27	Massachusetts basis at end of tax year								
	a. Stock (add lines 24a and 25a).....	27a							
	b. Indebtedness (add lines 24b and 25b)	27b							

PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

Declaration election code: ☐ Withholding ☐ Composite ☐ Member self-file ☐ Exempt PTE ☐ Non-profit

28 Withholding amount.....28

29	Estimated payments.....	29							
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30 Credit for amounts withheld by lower-tier entity(ies)

Payer Identification number ▶

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 30

31 Credit for amounts of estimated payments made by lower-tier entity(ies)

Payer Identification number ▶

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Massachusetts Department of Revenue
Schedule 2K-1
Beneficiary's Massachusetts Information

2016

Name of estate or trust		Estate or trust employer Identification number
Name of beneficiary	Legal domicile (state) of beneficiary	Identification number of beneficiary
Street address		
City/Town	State	Zip
Name of fiduciary		
Street address		
City/Town	State	Zip
In/care/of address		
City/Town	State	Zip
Fill in one only: ☐ Amended 2K-1 ☐ Final 2K-1		Percentage of beneficiary's taxable income
What type of entity is beneficiary? ☐ Individual ☐ Estate/trust ☐ Charitable organization ☐ Other		Fill in if beneficiary is a nonresident of Mass. ☐

Allocable share item

	a. Amount from federal 1041 allocable to this beneficiary	b. Massachusetts adjustments	c. Total amounts using Mass- achusetts law (see instructions)	d. Massachusetts source income (see instructions)
Part B income				
▼ Fill in oval if showing a loss				
1 Wages, salaries, tips and other employee compensation . . . 1				
2 Taxable pensions and annuities 2				
3 Business/profession or farm income or loss 3	☐	☐	☐	☐
4 Rental, royalty and REMIC income or loss 4	☐	☐	☐	☐
5 Massachusetts bank interest 5				
6 Other income, such as winnings, lump-sum distributions, etc. (itemize) 6				
7 Deductions allowed decedents. 7				

Part A interest and dividend income

8 Interest and dividend income (do not include income from common trust funds) 8				
9 Common trust fund interest and dividend income 9				

Part A capital gains

10 Taxable Part A 12% capital gains (do not include income from common trust funds) 10				
11 Part A 12% short-term common trust fund capital gains . . . 11				

Part C capital gains

12 Part C 5.1% long-term capital gains (do not include income from common trust funds) 12				
13 Part C 5.1% long-term common trust fund capital gains. . . 13				



Name of estate or trust

Estate or trust employer Identification number

Allocable share item (cont'd/)

	a. Amount from federal 1041 allocable to this beneficiary	b. Massachusetts adjustments	c. Total amounts using Mass- achusetts law (see instructions)	d. Massachusetts source income (see instructions)
Credits and estimated tax payments				
14 Taxes paid to other jurisdictions. 14				
15 Lead Paint 15				
16a Economic Opportunity Area. 16a				
16b Economic Development Incentive Program 16b				
Certificate number				
17 Brownfields. 17				
Certificate number				
18 Low-Income Housing 18				
Building Identification number				
19 Historic Rehabilitation 19				
Certificate number				
20 Film Incentive 20				
Certificate number				
21 Medical Device. 21				
Certificate number				
22 Employer Wellness Program 22				
Certificate number				
23 Farming and Fisheries 23				
24 Senior Circuit Breaker 24				
25 Solar/Wind 25				
26 Septic 26				
27 Certified Housing Development. 27				
Certificate number				
28 Life Science Company. 28				
29 Estimated tax payments made on behalf of nonresident beneficiary by fiduciary. 29				
30 Refundable Film Credit 30				
31 Refundable Dairy Credit. 31				
Certificate number				
32 Refundable Conservation Tax Credit. 32				
Certificate number				
33 Refundable Community Investment Tax Credit. 33				
Certificate number				
34 Other payments (see instructions). 34				