

CEDAR FAIR L P
Form 8-K
April 10, 2018

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d)

of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): June 1, 2017

CEDAR FAIR, L.P.

(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction

of incorporation)

1-9444
(Commission

File Number)

34-1560655
(IRS Employer

Identification No.)

One Cedar Point Drive, Sandusky, Ohio
(Address of principal executive offices)

44870-5259
(Zip Code)

Registrant's telephone number, including area code: (419) 626-0830

N.A.

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§ 230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§ 240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 5.03. Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year.

On June 1, 2017, Cedar Fair Management, Inc., the general partner of Cedar Fair, L.P. (the Partnership), entered into the First Amendment (the Amendment) to its Sixth Amended and Restated Agreement of Limited Partnership to provide, in accordance with new regulations promulgated under Section 706 of the Internal Revenue Code, for proration of the Partnership s annual income, gain, loss, deduction and credit, for U.S. federal income tax purposes, on a monthly basis, with allocations to be made to partners who own partnership interests as of the beginning of the month following transfers of partnership interests. Previously, allocations of income, gain, loss, deduction and credit were made to partners who owned partnership interests as of the close of the New York Stock Exchange on the last day of the month in which the transfer was recognized by the Partnership.

The foregoing description of the Amendment does not purport to be complete and is qualified by the text of the Amendment, a copy of which is filed as Exhibit 3.1 to this Current Report on Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit (3.1) First Amendment to Sixth Amended and Restated Agreement of Limited Partnership of Cedar Fair, L.P., dated as of June 1, 2017

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CEDAR FAIR, L.P.

By: Cedar Fair Management, Inc., General Partner

Date: April 10, 2018

By: /s/ Brian C. Witherow

Brian C. Witherow

Executive Vice President and

Chief Financial Officer