

Viper Energy Partners LP  
Form 8-K  
January 04, 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): December 29, 2017

VIPER ENERGY PARTNERS LP  
(Exact Name of Registrant as Specified in Charter)

Delaware 001-36505 46-5001985  
(State or other jurisdiction of incorporation) (Commission File Number) (I.R.S. Employer  
Identification Number)

500 West Texas  
Suite 1200  
Midland, Texas 79701  
(Address of principal executive offices) (Zip code)  
(432) 221-7400  
(Registrant's telephone number, including area code)

Not Applicable  
(Former name or former address, if changed since last report)

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.

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act



Item 3.03. Material Modification to Rights of Security Holders.

The disclosure under Item 5.03 of this Current Report on Form 8-K relating to the Partnership Agreement Amendment, as defined in Item 5.03 below, is incorporated into this Item 3.03 by reference.

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

In connection with certain changes to the Internal Revenue Code of 1986, as amended from time to time, enacted by the Bipartisan Budget Act of 2015, Viper Energy Partners GP LLC, the general partner of Viper Energy Partners LP (“Viper”), entered into an amendment, dated as of December 29, 2017 (the “Partnership Agreement Amendment”), to the First Amended and Restated Agreement of Limited Partnership of Viper to address certain changes in the procedures and processes pursuant to which a partnership may be audited and it and/or its partners may be subjected to additional taxes, withholdings, interest and penalties resulting from any related audit adjustments.

The foregoing description of the Partnership Agreement Amendment does not purport to be complete and is qualified in its entirety by reference to the full text of the Partnership Agreement Amendment, a copy of which is filed as Exhibit 3.1 to this Current Report on Form 8-K and is incorporated into this Item 5.03 by reference.

Item 9.01. Financial Statements and Exhibits.

Exhibits

~~Exhibit~~

3.1 First Amendment, dated as of December 29, 2017, to First Amended and Restated Agreement of Limited Partnership of Viper Energy Partners LP, entered into by Viper Energy Partners GP LLC.

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SIGNATURE

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.

VIPER ENERGY PARTNERS LP

By: Viper Energy Partners GP LLC,  
its general partner

Date: January 4, 2018

By: /s/ Teresa L. Dick  
Name: Teresa L. Dick  
Title: Chief Financial Officer, Executive Vice President and Assistant Secretary