

Form **1065**  
 Department of the Treasury  
 Internal Revenue Service

**U.S. Return of Partnership Income**

OMB No. 1545-0123

For calendar year **2016**, or tax year beginning 01/01, 2016, ending 12/31, 2016

**2016**

Information about Form 1065 and its separate instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).

<b>A</b> Principal business activity LEGAL SERVICES	<b>Type or Print</b>	Name of partnership SAM STARLING, LLP	<b>D</b> Employer identification number 00-2000001
<b>B</b> Principal product or service LEGAL SERVICES		Number, street, and room or suite no. If a P.O. box, see the instructions. 631 N MCKINLEY DRIVE	<b>E</b> Date business started 10/01/1997
<b>C</b> Business code number 541110		City or town, state or province, country, and ZIP or foreign postal code RENO NV 89510	<b>F</b> Total assets (see the instructions) \$ 108,367,919

- G** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return (6)  Technical termination - also check (1) or (2)
- H** Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 27
- J** Check if Schedules C and M-3 are attached

**Caution.** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>	323,455,613	
	<b>b</b> Returns and allowances	<b>1b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a			<b>1c</b> 323,455,613
	<b>2</b> Cost of goods sold (attach Form 1125-A)			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b> 323,455,613
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			<b>4</b>
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))			<b>5</b>
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>6</b> 10,000
<b>7</b> Other income (loss) (attach statement)			<b>7</b>	
<b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7			<b>8</b> 323,465,613	
<b>Deductions</b> (see the instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits)			<b>9</b> 110,535,025
	<b>10</b> Guaranteed payments to partners			<b>10</b> 22,675,031
	<b>11</b> Repairs and maintenance			<b>11</b> 2,042,164
	<b>12</b> Bad debts			<b>12</b>
	<b>13</b> Rent			<b>13</b> 25,922,173
	<b>14</b> Taxes and licenses			<b>14</b> 12,226,452
	<b>15</b> Interest			<b>15</b> 14,622
	<b>16a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>	7,274,616	
	<b>b</b> Less depreciation reported on Form 1125-A and elsewhere on return	<b>16b</b>		<b>16c</b> 7,274,616
	<b>17</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> )			<b>17</b>
	<b>18</b> Retirement plans, etc.			<b>18</b> 4,255,918
	<b>19</b> Employee benefit programs			<b>19</b> 7,100,361
	<b>20</b> Other deductions (attach statement)			<b>20</b> 50,737,848
	<b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20.			<b>21</b> 242,784,210
<b>22</b> <b>Ordinary business income (loss).</b> Subtract line 21 from line 8			<b>22</b> 80,681,403	

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager

Date 04/15/2017

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name JESSE JAMES	Preparer's signature	Date 04/15/2017	Check <input type="checkbox"/> if self-employed	PTIN P00000001
Firm's name ▶ ELECTRONIC TAX FILERS INC	Firm's EIN ▶ 69-0000098		Phone no. 555-631-1212	
Firm's address ▶ 1065 EFILE DRIVE ANYTOWN NV 89501				

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2016)

**Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>		
<b>a</b> <input type="checkbox"/> Domestic general partnership				
<b>b</b> <input type="checkbox"/> Domestic limited partnership				
<b>c</b> <input type="checkbox"/> Domestic limited liability company				
<b>d</b> <input checked="" type="checkbox"/> Domestic limited liability partnership				
<b>e</b> <input type="checkbox"/> Foreign partnership				
<b>f</b> <input type="checkbox"/> Other ▶				
<b>2</b> 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? . . . . .	✓			
<b>3</b> At the end of the tax year:				
<b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .		✓		
<b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .		✓		
<b>4</b> At the end of the tax year, did the partnership:				
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below . . . . .		✓		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .		✓		
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
<b>5</b> Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details . . . . .		✓		
<b>6</b> Does the partnership satisfy <b>all four</b> of the following conditions?				
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.				
<b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.				
<b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.				
<b>d</b> The partnership is not filing and is not required to file Schedule M-3 . . . . . If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		✓		
<b>7</b> Is this partnership a publicly traded partnership as defined in section 469(k)(2)? . . . . .		✓		
<b>8</b> 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? . . . . .		✓		
<b>9</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .		✓		
<b>10</b> At any time during calendar year 2016, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶		✓		

**Schedule B Other Information (continued)**

	Yes	No
<b>11</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . . . . .		✓
<b>12a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . . . See instructions for details regarding a section 754 election.		✓
<b>b</b> Did the partnership make 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 . . . . .		✓
<b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .		✓
<b>13</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) . . . . . <input type="checkbox"/>		
<b>14</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? . . . . .		✓
<b>15</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
<b>16</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		✓
<b>17</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
<b>18a</b> Did you make any payments in 2016 that would require you to file Form(s) 1099? See instructions . . . . .		✓
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? . . . . .		✓
<b>19</b> Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶		
<b>20</b> Enter the number of partners that are foreign governments under section 892. ▶		
<b>21</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . . . . .		✓
<b>22</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year (See the Instructions for Form 8938)? . . . . .		✓

**Designation of Tax Matters Partner** (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP	▶ BARTON & JENKINS ENTERPRISE	Identifying number of TMP	▶ 000-01-0001
If the TMP is an entity, name of TMP representative	▶ BARTON MAYFLOWER	Phone number of TMP	▶ 555-555-1212
Address of designated TMP	▶ RR 510 W ANCHORAGE AK 99502		

<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 22)	<b>1</b>	80,681,403
	<b>2</b> Net rental real estate income (loss) (attach Form 8825)	<b>2</b>	203,125
	<b>3a</b> Other gross rental income (loss)	<b>3a</b>	
	<b>b</b> Expenses from other rental activities (attach statement)	<b>3b</b>	
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a	<b>3c</b>	
	<b>4</b> Guaranteed payments	<b>4</b>	22,675,031
	<b>5</b> Interest income	<b>5</b>	92,650
	<b>6</b> Dividends: <b>a</b> Ordinary dividends	<b>6a</b>	
	<b>b</b> Qualified dividends		
	<b>7</b> Royalties	<b>7</b>	
	<b>8</b> Net short-term capital gain (loss) (attach Schedule D (Form 1065))	<b>8</b>	
<b>9a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1065))	<b>9a</b>		
<b>b</b> Collectibles (28%) gain (loss)	<b>9b</b>		
<b>c</b> Unrecaptured section 1250 gain (attach statement)	<b>9c</b>		
<b>10</b> Net section 1231 gain (loss) (attach Form 4797)	<b>10</b>		
<b>11</b> Other income (loss) (see instructions) Type ▶	<b>11</b>		
<b>Deductions</b>	<b>12</b> Section 179 deduction (attach Form 4562)	<b>12</b>	
	<b>13a</b> Contributions	<b>13a</b>	
	<b>b</b> Investment interest expense	<b>13b</b>	
	<b>c</b> Section 59(e)(2) expenditures: <b>(1)</b> Type ▶ <b>(2)</b> Amount ▶	<b>13c(2)</b>	
<b>d</b> Other deductions (see instructions) Type ▶	<b>13d</b>		
<b>Self-Employment</b>	<b>14a</b> Net earnings (loss) from self-employment	<b>14a</b>	55,024,842
	<b>b</b> Gross farming or fishing income	<b>14b</b>	
	<b>c</b> Gross nonfarm income	<b>14c</b>	55,024,842
<b>Credits</b>	<b>15a</b> Low-income housing credit (section 42(j)(5))	<b>15a</b>	
	<b>b</b> Low-income housing credit (other)	<b>15b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	<b>15c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>15d</b>	
	<b>e</b> Other rental credits (see instructions) Type ▶	<b>15e</b>	
	<b>f</b> Other credits (see instructions) Type ▶	<b>15f</b>	35,600
<b>Foreign Transactions</b>	<b>16a</b> Name of country or U.S. possession ▶	<b>16a</b>	
	<b>b</b> Gross income from all sources	<b>16b</b>	
	<b>c</b> Gross income sourced at partner level	<b>16c</b>	
	Foreign gross income sourced at partnership level		
	<b>d</b> Passive category ▶ <b>e</b> General category ▶ <b>f</b> Other ▶	<b>16f</b>	
	Deductions allocated and apportioned at partner level		
	<b>g</b> Interest expense ▶ <b>h</b> Other ▶	<b>16h</b>	
	Deductions allocated and apportioned at partnership level to foreign source income		
	<b>i</b> Passive category ▶ <b>j</b> General category ▶ <b>k</b> Other ▶	<b>16k</b>	
	<b>l</b> Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	<b>16l</b>	
<b>m</b> Reduction in taxes available for credit (attach statement)	<b>16m</b>		
<b>n</b> Other foreign tax information (attach statement)			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b> Post-1986 depreciation adjustment	<b>17a</b>	199,456
	<b>b</b> Adjusted gain or loss	<b>17b</b>	
	<b>c</b> Depletion (other than oil and gas)	<b>17c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income	<b>17d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions	<b>17e</b>	
	<b>f</b> Other AMT items (attach statement)	<b>17f</b>	
<b>Other Information</b>	<b>18a</b> Tax-exempt interest income	<b>18a</b>	
	<b>b</b> Other tax-exempt income	<b>18b</b>	
	<b>c</b> Nondeductible expenses	<b>18c</b>	775,128
	<b>19a</b> Distributions of cash and marketable securities	<b>19a</b>	75,140,310
	<b>b</b> Distributions of other property	<b>19b</b>	
	<b>20a</b> Investment income	<b>20a</b>	92,650
	<b>b</b> Investment expenses	<b>20b</b>	
<b>c</b> Other items and amounts (attach statement)			

**Analysis of Net Income (Loss)**

<b>1</b>	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					<b>1</b>	103,652,209
<b>2</b>	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
<b>a</b>	General partners				55,065,903		
<b>b</b>	Limited partners			48,586,306			

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash		15,374,582		41,036,739
<b>2a</b>	Trade notes and accounts receivable				
<b>b</b>	Less allowance for bad debts				
<b>3</b>	Inventories				
<b>4</b>	U.S. government obligations				
<b>5</b>	Tax-exempt securities				
<b>6</b>	Other current assets (attach statement)				
<b>7a</b>	Loans to partners (or persons related to partners)				
<b>b</b>	Mortgage and real estate loans				
<b>8</b>	Other investments (attach statement)				
<b>9a</b>	Buildings and other depreciable assets	64,937,028		79,134,516	
<b>b</b>	Less accumulated depreciation	32,123,456	32,813,572	26,947,318	52,187,198
<b>10a</b>	Depletable assets				
<b>b</b>	Less accumulated depletion				
<b>11</b>	Land (net of any amortization)				
<b>12a</b>	Intangible assets (amortizable only)				
<b>b</b>	Less accumulated amortization				
<b>13</b>	Other assets (attach statement)		13,178,915		15,143,982
<b>14</b>	Total assets		61,367,069		108,367,919
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable				
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				
<b>17</b>	Other current liabilities (attach statement)		5,478,152		6,183,915
<b>18</b>	All nonrecourse loans		11,000,000		11,000,000
<b>19a</b>	Loans from partners (or persons related to partners)				
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more				
<b>20</b>	Other liabilities (attach statement)				
<b>21</b>	Partners' capital accounts		44,888,917		91,184,004
<b>22</b>	Total liabilities and capital		61,367,069		108,367,919

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

**Note.** The partnership may be required to file Schedule M-3 (see instructions).

<b>1</b>	Net income (loss) per books		<b>6</b>	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		<b>a</b>	Tax-exempt interest \$	
<b>3</b>	Guaranteed payments (other than health insurance)		<b>7</b>	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
<b>4</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		<b>a</b>	Depreciation \$	
<b>a</b>	Depreciation \$		<b>8</b>	Add lines 6 and 7	
<b>b</b>	Travel and entertainment \$		<b>9</b>	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
<b>5</b>	Add lines 1 through 4				

**Schedule M-2 Analysis of Partners' Capital Accounts**

<b>1</b>	Balance at beginning of year	44,888,917	<b>6</b>	Distributions: <b>a</b> Cash	75,140,310
<b>2</b>	Capital contributed: <b>a</b> Cash		<b>b</b> Property		
	<b>b</b> Property		<b>7</b>	Other decreases (itemize):	
<b>3</b>	Net income (loss) per books	121,435,397	<b>8</b>	Add lines 6 and 7	75,140,310
<b>4</b>	Other increases (itemize):		<b>9</b>	Balance at end of year. Subtract line 8 from line 5	91,184,004
<b>5</b>	Add lines 1 through 4	166,324,314			

**SCHEDULE C  
(Form 1065)**

(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service

**Additional Information for Schedule M-3 Filers**

▶ **Attach to Form 1065. See separate instructions.**

▶ **Information about Schedule C (Form 1065) and its instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).**

OMB No. 1545-0123

Name of partnership

Sam Starling, LLP

Employer identification number

00-2000001

		Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? . . . . .		✓
2	Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership? . . . . .		✓
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)? . . . . .		✓
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)? . . . . .		✓
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle . . . . .		✓
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes? . . . . .		✓

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2014)

Schedule K-1 (Form 1065)

2016

Final K-1 Amended K-1

Department of the Treasury Internal Revenue Service

For calendar year 2016, or tax year beginning 01/01, 2016 ending 12/31, 2016

Partner's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part I Information About the Partnership

Part I Information About the Partnership. A Partnership's employer identification number 00-2000001. B Partnership's name, address, city, state, and ZIP code Sam Starling, LLP 631 N McKinley Drive Reno NV 89510. C IRS Center where partnership filed return Ogden. D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

Part II Information About the Partner. E Partner's identifying number 000-00-0022. F Partner's name, address, city, state, and ZIP code Sam Starling PO Box 99 & Birch Branch St. Johns, NFLD Canada, A1C5N5. G General partner or LLC member-manager Limited partner or other LLC member. H Domestic partner Foreign partner. I1 What type of entity is this partner? Individual. I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here. J Partner's share of profit, loss, and capital (see instructions): Beginning Ending Profit 10% 10% Loss 10% 10% Capital 10% 10%. K Partner's share of liabilities at year end: Nonrecourse \$ 1,100,000. L Partner's capital account analysis: Beginning capital account \$ 4,488,892 Capital contributed during the year \$ Current year increase (decrease) \$ 12,143,540 Withdrawals & distributions \$ (7,514,031) Ending capital account \$ 9,118,401. M Did the partner contribute property with a built-in gain or loss? Yes No. If "Yes," attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 3 columns: Line number, Description, and Amount. Rows include: 1 Ordinary business income (loss) 8,068,141 Credits P 3,560; 2 Net rental real estate income (loss) 20,300; 3 Other net rental income (loss) 16 Foreign transactions; 4 Guaranteed payments; 5 Interest income 9,265; 6a Ordinary dividends; 6b Qualified dividends; 7 Royalties; 8 Net short-term capital gain (loss); 9a Net long-term capital gain (loss) 17 Alternative minimum tax (AMT) items A 19,946; 9b Collectibles (28%) gain (loss); 9c Unrecaptured section 1250 gain; 10 Net section 1231 gain (loss) 18 Tax-exempt income and nondeductible expenses C 77,513; 11 Other income (loss); 12 Section 179 deduction 19 Distributions A 7,514,031; 13 Other deductions 20 Other information A 9,265; 14 Self-employment earnings (loss)

\*See attached statement for additional information. For IRS Use Only

**Schedule K-1  
(Form 1065)**

**2016**

Department of the Treasury  
Internal Revenue Service

For calendar year 2016, or tax  
year beginning 01/01, 2016  
ending 12/31, 20 16

**Partner's Share of Income, Deductions,  
Credits, etc.**

▶ See back of form and separate instructions.

**Part I Information About the Partnership**

**A** Partnership's employer identification number  
00-2000001

**B** Partnership's name, address, city, state, and ZIP code  
**Sam Starling, LLP**  
**631 N McKinley Drive**  
**Reno NV 89510**

**C** IRS Center where partnership filed return  
**Ogden**

**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

**E** Partner's identifying number  
69-1000001

**F** Partner's name, address, city, state, and ZIP code  
**Barton and Jenkins Enterprise**  
**RR 510 W**  
**Anchorage AK 99502**

**G**  General partner or LLC member-manager  Limited partner or other LLC member

**H**  Domestic partner  Foreign partner

**I1** What type of entity is this partner? Partnership

**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

**J** Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	40 %	40 %
Loss	40 %	40 %
Capital	40 %	40 %

**K** Partner's share of liabilities at year end:

Nonrecourse . . . . . \$ 4,400,000

Qualified nonrecourse financing . . . . . \$ \_\_\_\_\_

Recourse . . . . . \$ \_\_\_\_\_

**L** Partner's capital account analysis:

Beginning capital account . . . . . \$ 17,955,568

Capital contributed during the year . . . . . \$ \_\_\_\_\_

Current year increase (decrease) . . . . . \$ 48,574,160

Withdrawals & distributions . . . . . \$ ( 30,056,124 )

Ending capital account . . . . . \$ 36,473,604

Tax basis  GAAP  Section 704(b) book

Other (explain)

**M** Did the partner contribute property with a built-in gain or loss?  
 Yes  No  
If "Yes," attach statement (see instructions)

Final K-1  Amended K-1

**Part III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
	<b>32,272,562</b>		<b>P 14,240</b>
<b>2</b>	Net rental real estate income (loss)		
	<b>81,250</b>		
<b>3</b>	Other net rental income (loss)	<b>16</b>	Foreign transactions
<b>4</b>	Guaranteed payments		
	<b>22,675,031</b>		
<b>5</b>	Interest income		
	<b>37,060</b>		
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualified dividends		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)		
<b>9a</b>	Net long-term capital gain (loss)	<b>17</b>	Alternative minimum tax (AMT) items
			<b>A 79,782</b>
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain		
<b>10</b>	Net section 1231 gain (loss)	<b>18</b>	Tax-exempt income and nondeductible expenses
<b>11</b>	Other income (loss)		<b>C 310,052</b>
<b>12</b>	Section 179 deduction		
<b>13</b>	Other deductions		
<b>14</b>	Self-employment earnings (loss)		
	<b>A 55,024,842</b>		
	<b>C 55,024,842</b>		
<b>19</b>	Distributions		<b>A 30,056,124</b>
<b>20</b>	Other information		<b>A 37,060</b>

\*See attached statement for additional information.

For IRS Use Only



**Schedule K-1  
(Form 1065)**

**2016**

Department of the Treasury  
Internal Revenue Service

For calendar year 2016, or tax  
year beginning 01/01, 2016  
ending 12/31, 20 16

**Partner's Share of Income, Deductions,  
Credits, etc.**

▶ See back of form and separate instructions.

**Part I Information About the Partnership**

**A** Partnership's employer identification number  
00-2000001

**B** Partnership's name, address, city, state, and ZIP code  
**Sam Starling, LLP**  
**631 N McKinley Drive**  
**Reno NV 89510**

**C** IRS Center where partnership filed return  
**Ogden**

**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

**E** Partner's identifying number  
990-00-0001

**F** Partner's name, address, city, state, and ZIP code  
**Taxpayer 1**  
**PO Box 0001**  
**Reno NV 89510**

**G**  General partner or LLC member-manager  Limited partner or other LLC member

**H**  Domestic partner  Foreign partner

**I1** What type of entity is this partner? Individual

**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

**J** Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	2 %	2 %
Loss	2 %	2 %
Capital	2 %	2 %

**K** Partner's share of liabilities at year end:

Nonrecourse . . . . . \$ 220,000

Qualified nonrecourse financing . . . . . \$ \_\_\_\_\_

Recourse . . . . . \$ \_\_\_\_\_

**L** Partner's capital account analysis:

Beginning capital account . . . . . \$ 224,445

Capital contributed during the year . . . . . \$ \_\_\_\_\_

Current year increase (decrease) . . . . . \$ 607,177

Withdrawals & distributions . . . . . \$ ( 375,702 )

Ending capital account . . . . . \$ 455,920

Tax basis  GAAP  Section 704(b) book

Other (explain)

**M** Did the partner contribute property with a built-in gain or loss?  
 Yes  No  
If "Yes," attach statement (see instructions)

Final K-1  Amended K-1

**Part III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
	<b>1,613,628</b>		<b>P 712</b>
<b>2</b>	Net rental real estate income (loss)		
	<b>4,063</b>		
<b>3</b>	Other net rental income (loss)	<b>16</b>	Foreign transactions
<b>4</b>	Guaranteed payments		
<b>5</b>	Interest income		
	<b>1,853</b>		
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualified dividends		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)		
<b>9a</b>	Net long-term capital gain (loss)	<b>17</b>	Alternative minimum tax (AMT) items
			<b>A 3,989</b>
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain		
<b>10</b>	Net section 1231 gain (loss)	<b>18</b>	Tax-exempt income and nondeductible expenses
<b>11</b>	Other income (loss)		<b>C 15,503</b>
<b>12</b>	Section 179 deduction		<b>A 1,502,806</b>
<b>13</b>	Other deductions		
<b>14</b>	Self-employment earnings (loss)		
		<b>19</b>	Distributions
			<b>A 1,853</b>
		<b>20</b>	Other information
			<b>A 1,853</b>

\*See attached statement for additional information.

For IRS Use Only

**SCHEDULE M-3  
(Form 1065)**

**Net Income (Loss) Reconciliation  
for Certain Partnerships**

OMB No. 1545-0123

**2016**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1065 or Form 1065-B.

▶ Information about Schedule M-3 (Form 1065) and its instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).

Name of partnership  
Sam Starling, LLP

Employer identification number  
00-2000001

**This Schedule M-3 is being filed because (check all that apply):**

- A**  The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B**  The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year 108,367,919.
- C**  The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year 323,558,263.
- D**  An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

**E**  Voluntary Filer.

**Part I Financial Information and Net Income (Loss) Reconciliation**

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
  - Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
  - No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?
  - Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
  - No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
  - Yes.** Complete lines 2 through 11 with respect to that income statement.
  - No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning 1 / 1 / 2016 Ending 12 / 31 / 2016
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
  - Yes.** (If "Yes," attach a statement and the amount of each item restated.)
  - No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
  - Yes.** (If "Yes," attach a statement and the amount of each item restated.)
  - No.**

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	121,435,397
<b>b</b> Indicate accounting standard used for line 4a (see instructions):		
1 <input type="checkbox"/> GAAP      2 <input type="checkbox"/> IFRS      3 <input type="checkbox"/> 704(b)		
4 <input type="checkbox"/> Tax-basis      5 <input type="checkbox"/> Other: (Specify) ▶ _____		
<b>5a</b> Net income from nonincludible foreign entities (attach statement)	<b>5a</b>	( )
<b>b</b> Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	<b>5b</b>	
<b>6a</b> Net income from nonincludible U.S. entities (attach statement)	<b>6a</b>	( )
<b>b</b> Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	<b>6b</b>	
<b>7a</b> Net income (loss) of other foreign disregarded entities (attach statement)	<b>7a</b>	
<b>b</b> Net income (loss) of other U.S. disregarded entities (attach statement)	<b>7b</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	<b>8</b>	
<b>9</b> Adjustment to reconcile income statement period to tax year (attach statement)	<b>9</b>	
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach statement)	<b>10</b>	
<b>11</b> <b>Net income (loss) per income statement of the partnership.</b> Combine lines 4a through 10	<b>11</b>	121,435,397

**Note:** Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).

**12** Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4	108,367,919	17,183,915
<b>b</b> Removed on Part I, line 5		
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

Name of partnership

Employer identification number

Sam Starling, LLP

00-2000001

**Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return**

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach statements for lines 1 through 10)				
<b>1</b> Income (loss) from equity method foreign corporations				
<b>2</b> Gross foreign dividends not previously taxed . . . . .				
<b>3</b> Subpart F, QEF, and similar income inclusions . . . . .				
<b>4</b> Gross foreign distributions previously taxed . . . . .				
<b>5</b> Income (loss) from equity method U.S. corporations				
<b>6</b> U.S. dividends . . . . .				
<b>7</b> Income (loss) from U.S. partnerships . . . . .				
<b>8</b> Income (loss) from foreign partnerships . . . . .				
<b>9</b> Income (loss) from other pass-through entities . . . . .				
<b>10</b> Items relating to reportable transactions . . . . .				
<b>11</b> Interest income (see instructions) . . . . .				
<b>12</b> Total accrual to cash adjustment . . . . .				
<b>13</b> Hedging transactions . . . . .				
<b>14</b> Mark-to-market income (loss) . . . . .				
<b>15</b> Cost of goods sold (see instructions) . . . . .	( )			( )
<b>16</b> Sale versus lease (for sellers and/or lessors) . . . . .				
<b>17</b> Section 481(a) adjustments . . . . .				
<b>18</b> Unearned/deferred revenue . . . . .				
<b>19</b> Income recognition from long-term contracts . . . . .				
<b>20</b> Original issue discount and other imputed interest . . . . .				
<b>21a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .	10,000			
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
<b>c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
<b>e</b> Abandonment losses . . . . .				
<b>f</b> Worthless stock losses (attach statement) . . . . .				
<b>g</b> Other gain/loss on disposition of assets other than inventory . . . . .				
<b>22</b> Other income (loss) items with differences (attach statement)				
<b>23 Total income (loss) items.</b> Combine lines 1 through 22 . . . . .	10,000			
<b>24 Total expense/deduction items.</b> (From Part III, line 31) (see instructions) . . . . .	(12,959,862)	4,116,715	(21,899,903)	(30,743,050)
<b>25</b> Other items with no differences . . . . .	134,385,259			134,385,259
<b>26 Reconciliation totals.</b> Combine lines 23 through 25	121,435,397	4,116,715	(21,899,903)	103,652,209

**Note:** Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership

Employer identification number

Sam Starling, LLP

00-2000001

**Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense				
2 State and local deferred income tax expense				
3 Foreign current income tax expense (other than foreign withholding taxes)				
4 Foreign deferred income tax expense				
5 Equity-based compensation				
6 Meals and entertainment	1,550,256		(775,128)	775,128
7 Fines and penalties				
8 Judgments, damages, awards, and similar costs				
9 Guaranteed payments			22,675,031	22,675,031
10 Pension and profit-sharing				
11 Other post-retirement benefits				
12 Deferred compensation				
13 Charitable contribution of cash and tangible property				
14 Charitable contribution of intangible property				
15 Organizational expenses as per Regulations section 1.709-2(a)				
16 Syndication expenses as per Regulations section 1.709-2(b)				
17 Current year acquisition/reorganization investment banking fees				
18 Current year acquisition/reorganization legal and accounting fees				
19 Amortization/impairment of goodwill				
20 Amortization of acquisition, reorganization, and start-up costs				
21 Other amortization or impairment write-offs				
22 Reserved				
23a Depletion—Oil & Gas				
b Depletion—Other than Oil & Gas				
24 Intangible drilling & development costs				
25 Depreciation	11,409,606	(4,116,715)		7,292,891
26 Bad debt expense				
27 Interest expense (see instructions)				
28 Purchase versus lease (for purchasers and/or lessees)				
29 Research and development costs				
30 Other expense/deduction items with differences (attach statement)				
31 <b>Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	12,959,862	(4,116,715)	21,899,903	30,743,050

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return <b>SAM STARLING LLP</b>	Business or activity to which this form relates <b>LEGAL SERVICES</b>	Identifying number <b>00-2000001</b>
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**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	
<b>10</b> Carryover of disallowed deduction from line 13 of your 2015 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	
<b>13</b> Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	<b>14</b>	3,258,175
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	625,392

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2016	<b>17</b>	2,745,142
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property			3			285,740
<b>b</b> 5-year property			5			325,098
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	35,069

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22 Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	7,274,616
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 10 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

Table with 2 columns: Yes, No. Rows 37-41.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Rows 42-44.

Form **4562**  
 Department of the Treasury  
 Internal Revenue Service (99)

**Depreciation and Amortization**  
 (Including Information on Listed Property)

OMB No. 1545-0172

**2016**  
 Attachment  
 Sequence No. **179**

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return <b>SAM STARLING LLP</b>	Business or activity to which this form relates <b>RENTAL</b>	Identifying number <b>00-2000001</b>
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**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	
<b>10</b> Carryover of disallowed deduction from line 13 of your 2015 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	
<b>13</b> Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	<b>14</b>
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>
<b>16</b> Other depreciation (including ACRS)	<b>16</b>

**Part III MACRS Depreciation (Don't include listed property.)** (See instructions.)

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2016	<b>17</b>	18,275
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary** (See instructions.)

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b> <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	18,275
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2016)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use?												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2016 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2016 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>



Form **4797**

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))**

OMB No. 1545-0184

**2016**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).**

Attachment  
Sequence No. **27**

Name(s) shown on return SAM STARLING, LLP	Identifying number 00-2000001
--	----------------------------------

**1** Enter the gross proceeds from sales or exchanges reported to you for 2016 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . **1**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)

**3** Gain, if any, from Form 4684, line 39 . . . . . **3**  
**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4**  
**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5**  
**6** Gain, if any, from line 32, from other than casualty or theft . . . . . **6**  
**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . . **7**

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.  
**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

**8** Nonrecaptured net section 1231 losses from prior years. See instructions . . . . . **8**  
**9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . . **9**

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


**11** Loss, if any, from line 7 . . . . . **11** ( )  
**12** Gain, if any, from line 7 or amount from line 8, if applicable . . . . . **12**  
**13** Gain, if any, from line 31 . . . . . **13** 10,000  
**14** Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . **14**  
**15** Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15**  
**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . . **16**  
**17** Combine lines 10 through 16 . . . . . **17** 10,000

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . **18a**
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . . **18b**

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 130861

Form **4797** (2016)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
<b>A</b>	FURNITURE & FIXTURES	01/01/2012	01/19/2016		
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>These columns relate to the properties on lines 19A through 19D. ▶</b>		<b>Property A</b>	<b>Property B</b>	<b>Property C</b>	<b>Property D</b>
<b>20</b>	Gross sales price (Note: See line 1 before completing.)	<b>20</b>	10,000		
<b>21</b>	Cost or other basis plus expense of sale	<b>21</b>	10,000		
<b>22</b>	Depreciation (or depletion) allowed or allowable	<b>22</b>	10,000		
<b>23</b>	Adjusted basis. Subtract line 22 from line 21.	<b>23</b>			
<b>24</b>	Total gain. Subtract line 23 from line 20	<b>24</b>	10,000		
<b>25</b>	<b>If section 1245 property:</b>				
<b>a</b>	Depreciation allowed or allowable from line 22	<b>25a</b>	10,000		
<b>b</b>	Enter the <b>smaller</b> of line 24 or 25a	<b>25b</b>	10,000		
<b>26</b>	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
<b>a</b>	Additional depreciation after 1975. See instructions	<b>26a</b>			
<b>b</b>	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	<b>26b</b>			
<b>c</b>	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>			
<b>d</b>	Additional depreciation after 1969 and before 1976.	<b>26d</b>			
<b>e</b>	Enter the <b>smaller</b> of line 26c or 26d	<b>26e</b>			
<b>f</b>	Section 291 amount (corporations only)	<b>26f</b>			
<b>g</b>	Add lines 26b, 26e, and 26f.	<b>26g</b>			
<b>27</b>	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
<b>a</b>	Soil, water, and land clearing expenses	<b>27a</b>			
<b>b</b>	Line 27a multiplied by applicable percentage. See instructions	<b>27b</b>			
<b>c</b>	Enter the <b>smaller</b> of line 24 or 27b	<b>27c</b>			
<b>28</b>	<b>If section 1254 property:</b>				
<b>a</b>	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 28a	<b>28b</b>			
<b>29</b>	<b>If section 1255 property:</b>				
<b>a</b>	Applicable percentage of payments excluded from income under section 126. See instructions	<b>29a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 29a. See instructions	<b>29b</b>			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b>	Total gains for all properties. Add property columns A through D, line 24	<b>30</b>	10,000
<b>31</b>	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	<b>31</b>	10,000
<b>32</b>	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	<b>32</b>	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
<b>33</b> Section 179 expense deduction or depreciation allowable in prior years.	<b>33</b>	
<b>34</b> Recomputed depreciation. See instructions	<b>34</b>	
<b>35</b> Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	<b>35</b>	

## Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ See instructions on back.  
 ▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name Sam Starling, LLP Employer identification number 00-2000001

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
<b>A</b>	<u>125 Modernized Street Newtown, NV 89510</u>	<u>8</u>	<u>365</u>	
<b>B</b>				
<b>C</b>				
<b>D</b>				

		Properties			
		A	B	C	D
<b>Rental Real Estate Income</b>					
2	Gross rents . . . . .	<u>2</u>	<u>1,234,900</u>		
<b>Rental Real Estate Expenses</b>					
3	Advertising . . . . .	<u>3</u>			
4	Auto and travel . . . . .	<u>4</u>			
5	Cleaning and maintenance . . . . .	<u>5</u>			
6	Commissions . . . . .	<u>6</u>			
7	Insurance . . . . .	<u>7</u>			
8	Legal and other professional fees . . . . .	<u>8</u>			
9	Interest . . . . .	<u>9</u>			
10	Repairs . . . . .	<u>10</u>			
11	Taxes . . . . .	<u>11</u>			
12	Utilities . . . . .	<u>12</u>			
13	Wages and salaries . . . . .	<u>13</u>			
14	Depreciation (see instructions) . . . . .	<u>14</u>	<u>18,275</u>		
15	Other (list) ▶ <u>Ground Lease, Fee</u>	<u>15</u>	<u>1,013,500</u>		
16	Total expenses for each property. Add lines 3 through 15 . . . . .	<u>16</u>	<u>1,031,775</u>		
17	Income or (Loss) from each property. Subtract line 16 from line 2 . . . . .	<u>17</u>	<u>203,125</u>		
18a	Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<u>18a</u>	<u>1,234,900</u>		
b	Total expenses. Add total expenses from line 16, columns A through H . . . . .	<u>18b</u>	<u>( 1,031,775 )</u>		
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<u>19</u>			
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . .	<u>20a</u>			
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:				
	(1) Name		(2) Employer identification number		
	-----		-----		
	-----		-----		
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	<u>21</u>	<u>203,125</u>		

<b>1</b>	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
<b>E</b>	.....			
<b>F</b>	.....			
<b>G</b>	.....			
<b>H</b>	.....			

		Properties							
		E		F		G		H	
<b>Rental Real Estate Income</b>									
<b>2</b> Gross rents . . . . .	<b>2</b>								
<b>Rental Real Estate Expenses</b>									
<b>3</b> Advertising . . . . .	<b>3</b>								
<b>4</b> Auto and travel . . . . .	<b>4</b>								
<b>5</b> Cleaning and maintenance . .	<b>5</b>								
<b>6</b> Commissions . . . . .	<b>6</b>								
<b>7</b> Insurance . . . . .	<b>7</b>								
<b>8</b> Legal and other professional fees	<b>8</b>								
<b>9</b> Interest . . . . .	<b>9</b>								
<b>10</b> Repairs . . . . .	<b>10</b>								
<b>11</b> Taxes . . . . .	<b>11</b>								
<b>12</b> Utilities . . . . .	<b>12</b>								
<b>13</b> Wages and salaries . . . . .	<b>13</b>								
<b>14</b> Depreciation (see instructions)	<b>14</b>								
<b>15</b> Other (list) ▶ .....	<b>15</b>								
.....									
.....									
Total expenses for each property.									
<b>16</b> Add lines 3 through 15 . . . .	<b>16</b>								
Income or (Loss) from each									
<b>17</b> property. Subtract line 16 from line 2	<b>17</b>								

**Allowable Codes for Type of Property**

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (include description with the code on Form 8825 or on a separate statement)

## Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **Information about Form 8882 and its instructions is at [www.irs.gov/form8882](http://www.irs.gov/form8882).**

Attachment  
Sequence No. **131**

Name(s) shown on return

Identifying number

Sam Starling, LLP

00-2000001

<b>1</b> Qualified childcare facility expenditures paid or incurred . . . . .	<b>1</b>		
<b>2</b> Enter 25% (.25) of line 1 . . . . .	<b>2</b>		
<b>3</b> Qualified childcare resource and referral expenditures paid or incurred	<b>3</b>		
<b>4</b> Enter 10% (.10) of line 3 . . . . .	<b>4</b>		
<b>5</b> Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	<b>5</b>		35,600
<b>6</b> Add lines 2, 4, and 5 . . . . .	<b>6</b>		35,600
<b>7</b> Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k . . . . .	<b>7</b>		35,600
<b>8</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>8</b>		
<b>9</b> Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k . . . . .	<b>9</b>		

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

#### Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

#### How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

*Qualified childcare expenditures* are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.
- Note.** Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

*A qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

*Qualified childcare resource and referral expenditures* are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.