Tax Year 2026
Form 1065 Test Scenario A (K-1 Aggregator)

Test Scenario A uses Form 1065 and related forms and schedules from Test Scenario 1, with these exceptions:

- The number of K-1's is 101.
- The Ordinary Business Income/Loss Statement attached to Schedule K-1 will apply to all K-1's.

Test Scenario A shows three K-1's: Sam Starling
Barton and Jenkins Enterprise
Taxpayer 1 (990-00-0001)

Create the other 98 K-1's using this information:

- The partner's identifying number will increase by 1 (990-00-0002, 990-00-0003, 990-00-0004... through 990-00-0099)
- The partner's name will increase by 1 (Taxpayer 2, Taxpayer 3, Taxpayer 4... through Taxpayer 99)
- Use the same address as Taxpayer 1
- The 98 partners are limited partners, domestic partners, and individuals
- Use the same profit/loss/capitol percentages as Taxpayer 1

The Business Income Loss Statements attached to the K-1's will be:

OrdinaryBusinessIncomeLossActivityStatement (Schedule K-1 (Form 1065), Part III, Line 1)

Taxpayer 1 through Taxpayer 99	
Type of Activity	**Amount**
Education	200
Legal Services	203

OrdinaryBusinessIncomeLossActivityStatement (Schedule K-1 (Form 1065), Part III, Line 1)

Barton and Jenkins Enterprise	
Type of Activity	**Amount**
Education	20,000
Legal Services	32,252,560

FORMS REQUIRED:
1065, 1065 Sch C, 1065 Sch K-1 (101), 1065 Sch M-3, 4562 (2), 4797, 8825, 8882, 8453-PE

ATTACHMENTS:
ItemizedOtherDeductionsStatement
OtherCreditsAndCreditRecaptureStatement
ScheduleLOtherAssetsStatement
ScheduleLOtherCurrentLiabilitiesStatement
OrdinaryBusinessIncomeLossActivityStatement (see above)

BINARY ATTACHMENTS: Scanned Form 8453-PE (8453 Signature Document)

HEADER INFO:

Tax Period: Calendar Year 2026

Preparer Firm: **EIN**: 69-0000098
Name: Electronic Tax Filers, Inc

Address: 1065 Efile Drive
Anytown, NV 89501

Multiple Software Packages Used: Yes or No

Originator:
EFIN: Self-select
Type: ERO
Practitioner PIN: None
PIN Entered by: N/A

Signature Option: Binary Attachment 8453 Signature Document

Return Identifier: **Type**: 1065

Filer:
EIN: 00-2000201
Business Name: Sam Starling LLP
Name Control: SAMS
Address: 631 N McKinley Dr
Reno, NV 89510

Partner:
Name: Sam Starling
Title: President
Taxpayer PIN:
Officer TIN: 000-00-0123
Phone: 555-555-5555
Email Address: Anymail@email.com
Date Signed: 03/15/2027

Prior Year Income Amount: 150,230,025

Responsible Party Current: Yes

Preparer:
Name: Jesse James
PTIN: P00000001
Phone: 555-631-1212
Email Address: Anymail@email.com
Date Prepared: 03/15/2027
Self Employed: No

ItemizedOtherDeductionsStatement (Other Deductions, Form 1065, Page 1, Line 21)

Type	Amount
Travel and Entertainment	5,600,000
Other	28,750,000
Utilities	10,000,000
Fees	6,387,848
Total	**50,737,848**

OtherCreditsAndCreditRecaptureStatement (Other Credits, Form 1065, Page 5, Schedule K, Line 15f)

Credit/Credit Recapture Type	Credit/Credit Recapture Amount
Childcare	35,600

ScheduleLOtherAssetsStatement (Other assets, Form 1065, Page 6, Schedule L, Line 13(b) and 13(d))

Type	BOY Amount	EOY Amount
Client Receivable	7,148,515	10,916,115
Other	6,030,400	4,227,867
Total	**13,178,915**	**15,143,982**

ScheduleLOtherCurrentLiabilitiesStatement
(Other current liabilities, Form 1065, Page 6, Schedule L, Line 17(b) and 17(d))

Type	BOY Amount	EOY Amount
Other Current Liabilities	2,315,178	4,138,515
Other Accrued Liabilities	3,162,974	2,045,400
Total	**5,478,152**	**6,183,915**

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2026, or tax year beginning ____________, 2026, ending ____________, 20 ___ .

Go to *www.irs.gov/Form1065* for instructions and the latest information.

OMB No. 1545-0123

2026

A Principal business activity: LEGAL SERVICES	Name of partnership: SAM STARLING LLP				D Employer identification number: 00-2000201
B Principal product or service: LEGAL SERVICES	Number and street: 631 N MCKINLEY DR			Room or suite no.	E Date business started: 10/01/1997
C Business code number: 541110	City or town: RENO	State or province: NV	Country: USA	ZIP or foreign postal code: 89510	F Total assets (see instructions): $ 108,367,919

G Check applicable boxes: **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** ☐ Name change **(4)** ☐ Address change **(5)** ☐ Amended return

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: **I** 27

J Check if Schedules C and M-3 are attached ☑

K Check if partnership: **(1)** ☐ Aggregated activities for section 465 at-risk purposes **(2)** ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

Income	1a	Gross receipts or sales ______ **1b** Less returns and allowances ______ **1c** Balance			1c	323,455,613
	2	Cost of goods sold (attach Form 1125-A)			2	
	3	Gross profit. Subtract line 2 from line 1c			3	323,455,613
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6	Net gain (loss) from Form 4797, Part II, line 19 (attach Form 4797)			6	10,000
	7	Other income (loss) (attach statement)			7	
	8	**Total income (loss).** Combine lines 3 through 7			8	323,465,613
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	110,535,025
	10	Guaranteed payments to partners			10	22,675,031
	11	Repairs and maintenance			11	2,042,164
	12	Bad debts			12	
	13	Rent			13	25,922,173
	14	Taxes and licenses			14	12,226,452
	15	Interest (see instructions)			15	14,622
	16a	Depreciation (if required, attach Form 4562)	16a	7,274,616		
	16b	Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c	7,274,616
	17	Depletion **(Do not deduct oil and gas depletion.)**			17	
	18	Retirement plans, etc.			18	4,255,918
	19	Employee benefit programs			19	7,100,361
	20	Energy efficient commercial buildings deduction (attach Form 7205)			20	
	21	Other deductions (attach statement)			21	50,737,848
	22	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 21			22	242,784,210
	23	**Ordinary business income (loss).** Subtract line 22 from line 8			23	80,681,403
Tax and Payment	24	Interest due under the look-back method—completed long-term contracts (attach Form 8697)			24	
	25	Interest due under the look-back method—income forecast method (attach Form 8866)			25	
	26	BBA AAR imputed underpayment (see instructions)			26	
	27	Other taxes (see instructions)			27	
	28	**Total balance due.** Add lines 24 through 27			28	
	29	Elective payment election amount from Form 3800			29	
	30	Payment (see instructions)			30	
	31	**Amount owed.** If the sum of line 29 and line 30 is smaller than line 28, enter amount owed			31	
	32a	**Overpayment.** If the sum of line 29 and line 30 is larger than line 28, enter overpayment			32a	
	32b	Routing number (9 digits) ______ **32c** Type: ☐ Checking ☐ Savings				
	32d	Account number				

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 partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of partner or limited liability company member | Date

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Preparer's name: JESSE JAMES	Preparer's signature	Date	Check ☐ if self-employed	PTIN: P00000001
Firm's name: ELECTRONIC TAX FILERS, INC			Firm's EIN: 69-0000098	
Firm's address: 1065 EFILE DRIVE ANYTOWN, NV 89501			Phone no.: 555-631-1212	

Schedule B Other Information

		Yes	No
1	What type of entity is filing this return? Check the applicable box:		
1a	☐ Domestic general partnership **1b** ☐ Domestic limited partnership		
1c	☐ Domestic limited liability company **1d** ☑ Domestic limited liability partnership		
1e	☐ Foreign partnership **1f** ☐ Other:		
2	At the end of the tax year:		
2a	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	☐	☑
2b	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	☐	☑
3	At the end of the tax year, did the partnership:		
3a	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)** EIN (if any)	**(iii)** Country of incorporation	**(iv)** Percentage owned in voting stock

		Yes	No
3b	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)** EIN (if any)	**(iii)** Type of entity	**(iv)** Country of organization	**(v)** Maximum percentage owned in profit, loss, or capital

		Yes	No
4	Does the partnership satisfy **all four** of the following conditions?		
4a	The partnership's total receipts for the tax year were less than $250,000.		
4b	The partnership's total assets at the end of the tax year were less than $1 million.		
4c	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.		
4d	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.		
5	Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?	☐	☑
6	During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	☐	☑
7	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	☐	☑
8	At any time during calendar year 2026, 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 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: **8**	☐	☑
9	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	☐	☑

Schedule B Other Information *(continued)*

		Yes	No
10a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? If "Yes," enter the effective date of the election . . . **10a** ______ See instructions for details regarding a section 754 election.	☐	☑
10b	For this tax year, did the partnership make an optional basis adjustment under section 743(b)? If "Yes," enter the total aggregate net positive amount **10b(1)** ______ and the total aggregate net negative amount **10b(2)** (______) of such section 743(b) adjustments for all partners made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions	☐	☑
10c	For this tax year, did the partnership make an optional basis adjustment under section 734(b)? If "Yes," enter the total aggregate net positive amount **10c(1)** ______ and the total aggregate net negative amount **10c(2)** (______) of such section 734(b) adjustments for all partnership property made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions . . .	☐	☑
10d	For this tax year, is the partnership required to adjust the basis of partnership property 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," enter the total aggregate amount of such section 743(b) adjustments and/or section 734(b) adjustments for all partners and/or partnership property made in the tax year **10d** ______ . The partnership must also attach a statement showing the computation and allocation of the basis adjustment. See instructions	☐	☑
10e	Reserved for future use . . .		
11	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) . . . ☐		
12	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? . . .	☐	☑
13a	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions . . . **13a** ______		
13b	Reserved for future use . . .		
14	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 . . . **14**	☐	☑
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return . . . **15**		
16a	Did you make any payments in 2026 that would require you to file Form(s) 1099? See instructions . . .	☐	☑
16b	If "Yes," did you or will you file required Form(s) 1099? . . .	☐	☑
17	Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return . . . **17**		
18	Enter the number of partners that are foreign governments under section 892 . . . **18**		
19	During the partnership's tax year, did the partnership make any payments, or receive any payments allocable to foreign partners, that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . . .	☐	☑
20	Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 . . .	☐	☑
21	Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? . . .	☐	☑
22	During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions . . . If "Yes," enter the total amount of the disallowed deductions . . . **22**	☐	☑
23	Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions . . .	☐	☑
24	Does the partnership satisfy one or more of the following? See instructions . . . • The partnership owns a pass-through entity with current-year or prior-year carryover, excess business interest expense. • The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $32 million and the partnership has business interest expense. • The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.	☐	☑

Schedule B **Other Information** *(continued)*

		Yes	No
25	Does the partnership intend to self-certify as a qualified opportunity fund?	☐	☑
	If "Yes," complete and attach Form 8996, Qualified Opportunity Fund, and enter the amount (if any) from Form 8996, line 24 . . . **25**		
26	Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership . . . **26**		
	Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27	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?	☐	☑
28	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.		
	Percentage: **28a** By vote % **28b** By value %	☐	☑
29	Is the partnership required to file Form 7208, Excise Tax on Repurchase of Corporate Stock (see instructions):		
29a	Under the applicable foreign corporation rules?	☐	☑
29b	Under the covered surrogate foreign corporation rules?	☐	☑
	If "Yes" to either (a) or (b), complete Form 7208. See the Instructions for Form 7208.		
30	At any time during this tax year, did the partnership (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)? See instructions	☐	☑
31	Reserved for future use		
32	Check this box if an election out of subchapter K under section 761 is being made. See instructions ☐		
33	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions	☐	☑
	If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 . . . **33**		
	If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) or designated individual (DI), if PR is an entity for the tax year covered by this return.

First name of PR (or entity name)			Last name of PR		
U.S. address of PR	Street	City	State	ZIP code	U.S. phone number of PR

Name of DI if PR is an entity

First name of DI			Last name of DI		
U.S. address of DI	Street	City	State	ZIP code	U.S. phone number of DI

Schedule K — Partners' Distributive Share Items

				Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 23)	1	80,681,403
	2	Net rental real estate income (loss) (attach Form 8825)	2	203,125
	3a	Other gross rental income (loss)	3a	
	3b	Expenses from other rental activities (attach statement)	3b	
	3c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4a	Guaranteed payments for services	4a	22,675,031
	4b	Guaranteed payments for capital	4b	
	4c	Total guaranteed payments. Add lines 4a and 4b	4c	22,675,031
	5	Interest income	5	92,650
	6a	Ordinary dividends	6a	
	6b	Qualified dividends	6b	
	6c	Dividend equivalents	6c	
	7	Royalties	7	
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	9b	Collectibles (28%) gain (loss)	9b	
	9c	Unrecaptured section 1250 gain (attach statement)	9c	
	10	Net section 1231 gain (loss) (attach Form 4797)	10	
	11	Other income (loss) (see instructions) **11** Type:	11	
Deductions	12	Section 179 deduction (attach Form 4562)	12	
	13a	Cash contributions	13a	
	13b	Noncash contributions	13b	
	13c	Investment interest expense	13c	
	13d	Section 59(e)(2) expenditures **13d(1)** Type:	13d(2)	
	13e	Other deductions (see instructions) **13e** Type:	13e	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	55,024,842
	14b	Gross farming or fishing income	14b	
	14c	Gross nonfarm income	14c	55,024,842
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	15b	Low-income housing credit (other)	15b	
	15c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	15d	Other rental real estate credits (see instructions) **15d** Type:	15d	
	15e	Other rental credits (see instructions) **15e** Type:	15e	
	15f	Other credits (see instructions) **15f** Type:	15f	35,600
International	16a	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance ☐		
	16b	Check this box if you qualified for an exception to filing Schedule K-2 (Form 1065) ☐		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	199,453
	17b	Adjusted gain or loss	17b	
	17c	Depletion (other than oil and gas)	17c	
	17d	Oil, gas, and geothermal properties—gross income	17d	
	17e	Oil, gas, and geothermal properties—deductions	17e	
	17f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	18b	Other tax-exempt income	18b	
	18c	Nondeductible expenses	18c	775,140
	19a	Distributions of cash and marketable securities	19a	75,140,310
	19b	Distributions of other property	19b	
	20a	Investment income	20a	92,650
	20b	Investment expenses	20b	
	20c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Analysis of Net Income (Loss) per Return

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21 . . . 1 103,652,209

	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
2a General partners				55,065,902		
2b Limited partners			48,586,307			

Schedule L Balance Sheets per Books

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

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

Note: The partnership may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		6a Tax-exempt interest	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13e, and 21, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 21 (itemize):		7a Depreciation	
4a Depreciation		8 Add lines 6 and 7	
4b Travel and entertainment		9 Income (loss) (*Analysis of Net Income (Loss) per Return*, line 1). Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule M-2 Analysis of Partners' Capital Accounts

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

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*.**

OMB No. 1545-0123

Name of partnership: SAM STARLING LLP
Employer identification number: 00-2000201

		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?		✓

651123

☐ Final K-1 ☐ Amended K-1

OMB No. 1545-0123

Schedule K-1 (Form 1065) **2026**

Department of the Treasury
Internal Revenue Service

For calendar year 2026, or tax year

beginning 01 / 01 / 2026 ending 12 / 31 / 2026

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

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
00-2000201

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: EFILE

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

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
000-00-0022

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
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

H1 ☐ Domestic partner ☒ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:
TIN ______ Name ______

I1 What type of entity is the partner? INDIVIDUAL

I2 If the 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 %

Check if decrease is due to:
☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	$	$ 1,100,000
Qualified nonrecourse financing	$	$
Recourse	$	$

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions ☐

L **Partner's Capital Account Analysis**

Beginning capital account	$ 4,488,892
Capital contributed during the year	$
Current-year net income (loss)	$
Other increase (decrease) (attach explanation)	$ 12,143,540
Withdrawals and distributions	$ (7,514,031)
Ending capital account	$ 9,118,401

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

N **Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**
Beginning . . . . $
Ending . . . . $

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

1	Ordinary business income (loss)	8,068,141
2	Net rental real estate income (loss)	20,300
3	Other net rental income (loss)	
4a	Guaranteed payments for services	
4b	Guaranteed payments for capital	
4c	Total guaranteed payments	
5	Interest income	9,265
6a	Ordinary dividends	
6b	Qualified dividends	
6c	Dividend equivalents	
7	Royalties	
8	Net short-term capital gain (loss)	
9a	Net long-term capital gain (loss)	
9b	Collectibles (28%) gain (loss)	
9c	Unrecaptured section 1250 gain	
10	Net section 1231 gain (loss)	
11	Other income (loss)	
12	Section 179 deduction	
13	Other deductions	

14	Self-employment earnings (loss)		
15	Credits	P	3,560
16	Schedule K-3 is attached if checked . . . . . ☐		
17	Alternative minimum tax (AMT) items	A	19,946
18	Tax-exempt income and nondeductible expenses	C	77,513
19	Distributions	A	7,514,031
20	Other information	A	9,265
21	Foreign taxes paid or accrued		

22 ☐ More than one activity for at-risk purposes*
23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

651123

☐ Final K-1 ☐ Amended K-1

OMB No. 1545-0123

Schedule K-1 (Form 1065) 2026

Department of the Treasury
Internal Revenue Service

For calendar year 2026, or tax year

beginning 01 / 01 / 2026 ending 12 / 31 / 2026

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

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
00-2000201

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: EFILE

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

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
69-1000001

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
BARTON & JENKINS ENTERPRISE
RR 510 W ANCHORAGE AK 99502

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☒ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:
TIN ______ Name ______

I1 What type of entity is the partner? CORPORATION

I2 If the 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 %

Check if decrease is due to:
☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	$	$ 4,400,000
Qualified nonrecourse financing	$	$
Recourse	$	$

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions ☐

L **Partner's Capital Account Analysis**

Beginning capital account	$ 17,955,568
Capital contributed during the year	$
Current-year net income (loss)	$
Other increase (decrease) (attach explanation)	$ 48,574,160
Withdrawals and distributions	$ (30,056,124)
Ending capital account	$ 36,473,604

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

N **Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**
Beginning $
Ending $

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

1	Ordinary business income (loss)	32,272,562
2	Net rental real estate income (loss)	81,250
3	Other net rental income (loss)	
4a	Guaranteed payments for services	22,675,031
4b	Guaranteed payments for capital	
4c	Total guaranteed payments	22,675,031
5	Interest income	37,060
6a	Ordinary dividends	
6b	Qualified dividends	
6c	Dividend equivalents	
7	Royalties	
8	Net short-term capital gain (loss)	
9a	Net long-term capital gain (loss)	
9b	Collectibles (28%) gain (loss)	
9c	Unrecaptured section 1250 gain	
10	Net section 1231 gain (loss)	
11	Other income (loss)	
12	Section 179 deduction	
13	Other deductions	

14	Self-employment earnings (loss)	A	55,024,842
		C	55,024,842
15	Credits	P	14,240
16	Schedule K-3 is attached if checked ☐		
17	Alternative minimum tax (AMT) items	A	79,782
18	Tax-exempt income and nondeductible expenses	C	310,052
19	Distributions	A	30,056,124
20	Other information	A	37,060
21	Foreign taxes paid or accrued		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

☐ Final K-1 ☐ Amended K-1

OMB No. 1545-0123

Schedule K-1 (Form 1065) 2026

Department of the Treasury
Internal Revenue Service

For calendar year 2026, or tax year

beginning 01 / 01 / 2026 ending 12 / 31 / 2026

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

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
00-2000201

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: EFILE

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

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
69-1000001

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
TAXPAYER 1
PO BOX 0001 RENO, NV 89510

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H1 ☒ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:
TIN ______ Name ______

I1 What type of entity is the partner? INDIVIDUAL

I2 If the 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	0.5 %	0.5 %
Loss	0.5 %	0.5 %
Capital	0.5 %	0.5 %

Check if decrease is due to:
☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	$	$ 220,000
Qualified nonrecourse financing	$	$
Recourse	$	$

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions ☐

L Partner's Capital Account Analysis

Beginning capital account	$ 55,000
Capital contributed during the year	$
Current-year net income (loss)	$
Other increase (decrease) (attach explanation)	$ 151,794
Withdrawals and distributions	$ (93,926)
Ending capital account	$ 113,980

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

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)
Beginning . . . $
Ending . . . $

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

1	Ordinary business income (loss)		403,407
2	Net rental real estate income (loss)		1,016
3	Other net rental income (loss)		
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital		
4c	Total guaranteed payments		
5	Interest income		463
6a	Ordinary dividends		
6b	Qualified dividends		
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction		
13	Other deductions		
14	Self-employment earnings (loss)		
15	Credits	P	178
16	Schedule K-3 is attached if checked ☐		
17	Alternative minimum tax (AMT) items	A	997
18	Tax-exempt income and nondeductible expenses	C	3,876
19	Distributions	A	375,702
20	Other information	A	463
21	Foreign taxes paid or accrued		

22 ☐ More than one activity for at-risk purposes*
23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

SCHEDULE M-3 (Form 1065)
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Certain Partnerships

▶ Attach to Form 1065.
▶ Go to *www.irs.gov/Form1065* for instructions and the latest information.

OMB No. 1545-0123

Name of partnership	Employer identification number
SAM STARLING LLP	00-2000201

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% 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 01 / 01 / 2026 Ending 12 / 31 / 2026

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 5 income statement periods immediately preceding the period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**

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

Note: Part I, line 11, must equal Part II, line 26, column (a); or Form 1065, 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
a	Included on Part I, line 4	108,367,919	17,183,915
b	Removed on Part I, line 5		
c	Removed on Part I, line 6		
d	Included on Part I, line 7		

Name of partnership: SAM STARLING LLP

Employer identification number: 00-2000201

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

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

Employer identification number: 00-2000201

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 for future use				
23a	Depletion—oil & gas				
b	Depletion—other than oil & gas				
24	Intangible drilling and development costs (IDC)				
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	**Total expense/deduction items.** 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

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2026

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
SAM STARLING LLP	RENTAL	00-2000201

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.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2025 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2027. Add lines 9 and 10, less line 12	13	

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.)

14a	Special depreciation allowance for certain qualified property (other than listed property) under section 168(k)	14a	3,258,175
14b	Special depreciation allowance for certain specified plants bearing fruits and nuts under section 168(k)(5)	14b	
14c	Special depreciation allowance for qualified reuse and recycle property under section 168(m)	14c	
14d	Special depreciation allowance for certain qualified production property under section 168(n) (attach statement)	14d	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	625,392

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2026	17	2,745,142
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . 18 ☐		

Section B—Assets Placed in Service During 2026 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(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
19a 3-year property			3			285,740
19b 5-year property			5			325,098
19c 7-year property						
19d 10-year property						
19e 15-year property						
19f 20-year property						
19g Water utility property			25 yrs.		S/L	
19h Any railroad grading or tunnel bore			50 yrs.	MM	S/L	
19i Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
19j Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	
19k Qualified production property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2026 Tax Year Using the Alternative Depreciation System

(a)	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
20b 12-year			12 yrs.		S/L	
20c 30-year			30 yrs.	MM	S/L	
20d 40-year			40 yrs.	MM	S/L	35,069
20e Railroad grading, tunnel bore, or water utility property			50 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14a through 14d, lines 15 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	22	7,274,616
23a	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
23b	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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
24c	Does at least 25% of the use of any aircraft listed in Section A consist of qualified business use not described in section 280F(d)(6)(C)(i)? See instructions	☐ 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
25 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						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		

28	Add amounts in column (h), lines 25 through 27. Enter here and on line 21	28	
29	Add amounts in column (i), line 26. Enter here and on line 7	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.

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

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

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
37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	☐	☐
38	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	☐	☐
39	Do you treat all use of vehicles by employees as personal use?	☐	☐
40	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?	☐	☐
41	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.		

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation
(Including Information on Listed Property)
Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172
2026
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
SAM STARLING LLP	RENTAL	00-2000201

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.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2025 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2027. Add lines 9 and 10, less line 12	13	

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.)

14a	Special depreciation allowance for certain qualified property (other than listed property) under section 168(k)	14a	
14b	Special depreciation allowance for certain specified plants bearing fruits and nuts under section 168(k)(5)	14b	
14c	Special depreciation allowance for qualified reuse and recycle property under section 168(m)	14c	
14d	Special depreciation allowance for certain qualified production property under section 168(n) (attach statement)	14d	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2026	17	18,275
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . 18 ☐		

Section B—Assets Placed in Service During 2026 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(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
19a 3-year property						
19b 5-year property						
19c 7-year property						
19d 10-year property						
19e 15-year property						
19f 20-year property						
19g Water utility property			25 yrs.		S/L	
19h Any railroad grading or tunnel bore			50 yrs.	MM	S/L	
19i Residential rental			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
19j Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	
19k Qualified production property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2026 Tax Year Using the Alternative Depreciation System

(a)	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
20b 12-year			12 yrs.		S/L	
20c 30-year			30 yrs.	MM	S/L	
20d 40-year			40 yrs.	MM	S/L	
20e Railroad grading, tunnel bore, or water utility property			50 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14a through 14d, lines 15 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	22	18,275
23a	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
23b	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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

24c Does at least 25% of the use of any aircraft listed in Section A consist of qualified business use not described in section 280F(d)(6)(C)(i)? See instructions ☐ 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
25 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						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		

28	Add amounts in column (h), lines 25 through 27. Enter here and on line 21	28	
29	Add amounts in column (i), line 26. Enter here and on line 7	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.

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

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

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
37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	☐	☐
38	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 .	☐	☐
39	Do you treat all use of vehicles by employees as personal use?	☐	☐
40	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?	☐	☐
41	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.		

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.
Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2026

Attachment Sequence No. **27**

Name(s) shown on return	Identifying number
SAM STARLING LLP	00-2000201

1a	Enter the gross proceeds from sales or exchanges reported to you for 2026 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 11, or 22. See instructions	1a	
1b	Enter the total amount of gain that you are including on lines 2, 11, and 26 due to the partial dispositions of MACRS assets	1b	
1c	Enter the total amount of loss that you are including on lines 2 and 11 due to the partial dispositions of MACRS assets	1c	

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)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) 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 34, from other than casualty or theft	6	
7	Gains from the sale of livestock used for draft, breeding, sport, or dairy purposes	7	
8	Combine lines 2 through 7. Enter the gain or (loss) here and on the appropriate line as follows	8	
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10; or Form 1120-S, Schedule K, line 9. Skip lines 9, 10, 11, and 13 below. **Individuals, partners, S corporation shareholders, and all others.** If line 8 is zero or a loss, enter the amount from line 8 on line 12 below and skip lines 9 and 10. If line 8 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 8 as a long-term capital gain on the Schedule D filed with your return and skip lines 9, 10, 12, and 13 below.		
9	Nonrecaptured net section 1231 losses from prior years. See instructions	9	
10	Subtract line 9 from line 8. If zero or less, enter -0-. If line 10 is zero, enter the gain from line 8 on line 13 below. If line 10 is more than zero, enter the amount from line 9 on line 13 below and enter the gain from line 10 as a long-term capital gain on the Schedule D filed with your return. See instructions	10	

Part II Ordinary Gains and Losses (see instructions)

11 Ordinary gains and losses not included on lines 12 through 17 (include property held 1 year or less):

12	Loss, if any, from line 8	12	( )
13	Gain, if any, from line 8 or amount from line 9, if applicable	13	
14	Gain, if any, from line 33	14	10,000
15	Net gain or (loss) from Form 4684, lines 31 and 38a	15	
16	Ordinary gain from installment sales from Form 6252, line 25 or 36	16	
17	Ordinary gain or (loss) from like-kind exchanges from Form 8824	17	
18	Gains from the sale of livestock used for draft, breeding, sport, or dairy purposes	18	
19	Combine lines 11 through 18	19	10,000
20	For all except individual returns, enter the amount from line 19 on the appropriate line of your return and skip lines 20a and 20b below. For individual returns, complete lines 20a and 20b below.		
20a	If the loss on line 12 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 20a." See instructions	20a	
20b	Redetermine the gain or (loss) on line 19 excluding the loss, if any, on line 20a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	20b	

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

21	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
21A	FURNITURE & FIXTURES	01/01/2015	01/19/2026
21B			
21C			
21D			

	These columns relate to the properties on lines 21A through 21D.		Property A	Property B	Property C	Property D
22	Gross sales price (**Note:** See line 1a before completing.)	22	10,000			
23	Cost or other basis plus expense of sale	23	10,000			
24	Depreciation (or depletion) allowed or allowable	24	10,000			
25	Adjusted basis. Subtract line 24 from line 23	25				
26	Total gain. Subtract line 25 from line 22	26	10,000			
27	**If section 1245 property:** Check the box if the disposition is a change in use of qualified production property.	27	☐	☐	☐	☐
27a	Depreciation allowed or allowable from line 24	27a	10,000			
27b	Enter the **smaller** of line 26 or 27a	27b	10,000			
28	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 28g, except for a corporation subject to section 291.					
28a	Additional depreciation after 1975 (see instructions)	28a				
28b	Applicable percentage multiplied by the **smaller** of line 26 or line 28a (see instructions)	28b				
28c	Subtract line 28a from line 26. If residential rental property **or** line 26 isn't more than line 28a, skip lines 28d and 28e	28c				
28d	Additional depreciation after 1969 and before 1976	28d				
28e	Enter the **smaller** of line 28c or 28d	28e				
28f	Section 291 amount (corporations only)	28f				
28g	Add lines 28b, 28e, and 28f	28g				
29	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
29a	Soil, water, and land clearing expenses	29a				
29b	Line 29a multiplied by applicable percentage (see instructions)	29b				
29c	Enter the **smaller** of line 26 or 29b	29c				
30	**If section 1254 property:**					
30a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	30a				
30b	Enter the **smaller** of line 26 or 30a	30b				
31	**If section 1255 property:**					
31a	Applicable percentage of payments excluded from income under section 126 (see instructions)	31a				
31b	Enter the **smaller** of line 26 or 31a. See instructions	31b				

Summary of Part III Gains. Complete property columns A through D through line 31b before going to line 32.

32	Total gains for all properties. Add property columns A through D, line 26	32	10,000
33	Add property columns A through D, lines 27b, 28g, 29c, 30b, and 31b. Enter here and on line 14	33	10,000
34	Subtract line 33 from line 32. 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	34	

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)
35	Section 179 expense deduction or depreciation allowable in prior years	35		
36	Recomputed depreciation (see instructions)	36		
37	Recapture amount. Subtract line 36 from line 35. See the instructions for where to report	37		

Form **8825** (Rev. November 2025) Department of the Treasury Internal Revenue Service

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

Attach to Form 1065 or 1120-S.

Go to *www.irs.gov/Form8825* for instructions and the latest information.

OMB No. 1545-0123

Name	Employer identification number
SAM STARLING LLP	00-2000201

1 Enter the address and type of each rental real estate property. For each rental real estate property listed, report the number of days rented at fair rental value and number of days of personal use. Attach page 2 to list additional properties. See instructions.

	(a) Physical address of each property (street, city, state, ZIP code)	(b) Type (Enter code 1–8; see page 2 for list.)	(c) Type (Enter code A–I; see page 2 for list.)	(d) Fair rental days	(e) Personal-use days
A	125 MODERNIZED STREET NEWTON NV 89510	8		365	
B					
C					
D					

		Properties A	B	C	D
Rental Real Estate Income					
2a Gross rents	2a	1,234,900			
b Other income related to rental real estate activity	2b				
c Total rental real estate income for each property. Add lines 2a and 2b	2c	1,234,900			
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance	5				
6 Commissions	6				
7 Insurance	7				
8 Interest (see instructions)	8				
9 Legal and other professional fees	9				
10 Real estate taxes	10				
11 Repairs	11				
12 Utilities	12	1,013,500			
13 Wages and salaries	13				
14 Depreciation (see instructions)	14	18,275			
15 Reserved for future use	15				
16 Reserved for future use	16				
17 Other deductions (attach Schedule A (Form 8825))	17				
18 Total rental real estate expenses for each property. Add lines 3 through 17	18	1,031,775			
19 Income or (loss) from each rental real estate property. Subtract line 18 from line 2c	19	203,125			

20a Total rental real estate income. Add total rental real estate income from line 2c. See instructions	20a	1,234,900
b Total rental real estate expenses. Add total rental real estate expenses from line 18. See instructions	20b	(1,031,775)
21 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	21	
22a 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)	22a	

b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 22a. Attach a statement if more space is needed.

(1) Name	**(2)** Employer identification number

23 Net rental real estate income (loss). Combine lines 20a through 22a. Enter the result here and on Schedule K, line 2, of Form 1065 or 1120-S	23	203,125

1 Enter the address and type of each rental real estate property. For each rental real estate property listed, report the number of days rented at fair rental value and number of days of personal use. See instructions.

(a) Physical address of each property (street, city, state, ZIP code)	**(b)** Type (Enter code 1–8; see below for list.)	**(c)** Type (Enter code A–I; see below for list.)	**(d)** Fair rental days	**(e)** Personal-use days

		Properties			
Rental Real Estate Income					
2a Gross rents	**2a**				
b Other income related to rental real estate activity	**2b**				
c Total rental real estate income for each property. Add lines 2a and 2b	**2c**				
Rental Real Estate Expenses					
3 Advertising	**3**				
4 Auto and travel	**4**				
5 Cleaning and maintenance	**5**				
6 Commissions	**6**				
7 Insurance	**7**				
8 Interest (see instructions)	**8**				
9 Legal and other professional fees	**9**				
10 Real estate taxes	**10**				
11 Repairs	**11**				
12 Utilities	**12**				
13 Wages and salaries	**13**				
14 Depreciation (see instructions)	**14**				
15 Reserved for future use	**15**				
16 Reserved for future use	**16**				
17 Other deductions (attach Schedule A (Form 8825))	**17**				
18 Total rental real estate expenses for each property. Add lines 3 through 17	**18**				
19 Income or (loss) from each rental real estate property. Subtract line 18 from line 2c	**19**				

Allowable Codes for Type of Property for Line 1, Column (b)

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)

Allowable Codes for Other Information, Line 1, Column (c)

A—Nontaxable contribution (sections 721 and 351) (specify)
B—Other exchange (sections 1031, 1033, etc.) (specify)
C—Taxable acquisition (section 1012)
D—New construction/renovation or other basis addition/subtraction
E—Reserved for future use
F—Nontaxable distribution (section 731) (specify)
G—Taxable disposition (section 1001 gain/loss)
H—Abandonment
I—Other/supplement
(For code I, include a brief description for an acquisition, disposition, or other transaction not listed in codes A–H. For codes A–I, include relevant supplementary description on Form 8825 or on a separate statement.)

Form **8882**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service

Employer-Provided Child Care Credit

Attach to your tax return.

Go to *www.irs.gov/Form8882* for instructions and the latest information.

OMB No. 1545-1809

Attachment Sequence No. **131**

Name(s) shown on return	**Identifying number**
SAM STARLING LLP	00-2000201

A	Are you an eligible small business as defined in section 45F(c)(4)?	**A**	☐ **Yes** ☑ **No**
B	Is the facility jointly owned or operated as defined in section 45F(e)?	**B**	☐ **Yes** ☑ **No**
1	Qualified child care expenditures paid or incurred (see instructions)	**1**	
2	If you checked "Yes" on item A above, enter 50%. If you checked "No" on item A above, enter 40%	**2**	40 %
3	Multiply line 2 by line 1	**3**	
4	Qualified child care resource and referral expenditures paid or incurred	**4**	
5	Multiply line 4 by 10% (0.10)	**5**	
6	Employer-provided child care credit from partnerships, S corporations, estates, and trusts	**6**	35,600
7	Add lines 3, 5, and 6	**7**	35,600
8	Enter the smaller of line 7 or $500,000 ($600,000 if you're an eligible small business). Estates and trusts, go to line 9. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	**8**	35,600
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	**9**	
10	Estates and trusts. Subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1k	**10**	