

Form **1065**

EXTENSION GRANTED TO 09/15/20

## U.S. Return of Partnership Income

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2019, or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.**2019**

<b>A</b> Principal business activity <b>WASTE WATER TREATMENT</b>	Type of Print	Name of partnership <b>CARROLL TOWNSHIP TREATMENT SERVICES, LLC</b>	<b>D</b> Employer identification number <b>31-1713198</b>
<b>B</b> Principal product or service <b>WASTE MANAGEMENT</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>8781 W. STATE ROUTE #2</b>	<b>E</b> Date business started <b>05/06/1999</b>
<b>C</b> Business code number <b>221300</b>		City or town, state or province, country, and ZIP or foreign postal code <b>OAK HARBOR OH 43449</b>	<b>F</b> Total assets <b>\$ 549,382.</b>

**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) \_\_\_\_\_

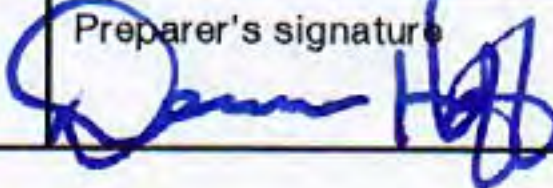
**I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year **2**

**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 22 below. See instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>	<b>84,585.</b>	
	<b>b</b> Returns and allowances	<b>1b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a			<b>1c 84,585.</b>
	<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 84,585.</b>
	<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 or 1040-SR))			<b>5</b>
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>6</b>
<b>7</b> Other income (loss) (attach statement)			<b>7</b>	
<b>8</b> Total income (loss). Combine lines 3 through 7			<b>8 84,585.</b>	
<b>Deductions (see instructions for limitations)</b>	<b>9</b> Salaries and wages (other than to partners) (less employment credits)			<b>9</b>
	<b>10</b> Guaranteed payments to partners			<b>10</b>
	<b>11</b> Repairs and maintenance			<b>11</b>
	<b>12</b> Bad debts			<b>12</b>
	<b>13</b> Rent			<b>13 4,800.</b>
	<b>14</b> Taxes and licenses			<b>14</b>
	<b>15</b> Interest (see instructions)			<b>15 1,767.</b>
	<b>16a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>	<b>22,203.</b>	
	<b>b</b> Less depreciation reported on Form 1125-A and elsewhere on return	<b>16b</b>		<b>16c 22,203.</b>
	<b>17</b> Depletion (Do not deduct oil and gas depletion.)			<b>17</b>
	<b>18</b> Retirement plans, etc.			<b>18</b>
<b>19</b> Employee benefit programs			<b>19</b>	
<b>20</b> Other deductions (attach statement)		<b>SEE STATEMENT 1</b>	<b>20 121,867.</b>	
<b>21</b> Total deductions. Add the amounts shown in the far right column for lines 9 through 20			<b>21 150,637.</b>	
<b>22</b> Ordinary business income (loss). Subtract line 21 from line 8			<b>22 -66,052.</b>	
<b>Tax and Payments</b>	<b>23</b> Interest due under the look-back method-completed long-term contracts (attach Form 8697)			<b>23</b>
	<b>24</b> Interest due under the look-back method-income forecast method (attach Form 8866)			<b>24</b>
	<b>25</b> BBA AAR imputed underpayment (see instructions)			<b>25</b>
	<b>26</b> Other taxes (see instructions)			<b>26</b>
	<b>27</b> Total balance due. Add lines 23 through 26			<b>27</b>
	<b>28</b> Payment (see instructions)			<b>28</b>
	<b>29</b> Amount owed. If line 28 is smaller than line 27, enter amount owed			<b>29</b>
	<b>30</b> Overpayment. If line 28 is larger than line 27, enter overpayment			<b>30</b>

<b>Sign Here</b>	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			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>DENNIS E. HOFF</b>	Preparer's signature 	Date <b>7/8/2020</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00115312</b>
	Firm's name <b>MIRA &amp; KOLENA, LTD</b>	Firm's EIN <b>34-1840794</b>			
	Firm's address <b>4841 MONROE STREET STE 350 TOLEDO, OH 43623</b>	Phone no. <b>(419) 474-5020</b>			



**Application for Automatic Extension of Time To File Certain  
Business Income Tax, Information, and Other Returns**  
▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.**

OMB No. 1545-0233

**Print  
or  
Type**

Name

CARROLL TOWNSHIP TREATMENT SERVICES, LLC

Identifying number

31-1713198

Number, street, and room or suite no. (If P.O. box, see instructions.)

8781 W. STATE ROUTE #2

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)

OAK HARBOR, OH 43449

**Note:** File request for extension by the due date of the return. See instructions before completing this form.

**Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

1 Enter the form code for the return listed below that this application is for 09

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

**Part II All Filers Must Complete This Part**

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐  
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐
- 5a The application is for calendar year 2019, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_
- b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions - attach explanation.)

6 Tentative total tax	6	0.
7 Total payments and credits. See instructions	7	
8 Balance due. Subtract line 7 from line 6. See instructions	8	

LHA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 7004 (Rev. 12-2018)



**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 checked="" type="checkbox"/> Domestic limited liability company	<b>d</b> <input 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 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>X</b>	
<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>X</b>
<b>3</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					<b>X</b>
<b>(i)</b> Name of Corporation		<b>(ii)</b> Employer Identification Number (if any)	<b>(iii)</b> Country of Incorporation	<b>(iv)</b> 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					<b>X</b>
<b>(i)</b> Name of Entity		<b>(ii)</b> Employer Identification Number (if any)	<b>(iii)</b> Type of Entity	<b>(iv)</b> Country of Organization	<b>(v)</b> Maximum Percentage Owned in Profit, Loss, or Capital
<b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?				<b>Yes</b>	<b>No</b>
<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				<b>X</b>	
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>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?					<b>X</b>
<b>6</b> 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?					<b>X</b>
<b>7</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>X</b>
<b>8</b> At any time during calendar year 2019, 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 ▶					<b>X</b>
<b>9</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>X</b>
<b>10 a</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>X</b>
<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>X</b>



**Schedule B Other Information** (continued)

	Yes	No
<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>X</b>
<b>11</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)		
<b>12</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>X</b>
<b>13</b> 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		
<b>14</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>X</b>
<b>15</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return		
<b>16 a</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions	<b>X</b>	
<b>b</b> If "Yes," did you or will you file required Form(s) 1099?	<b>X</b>	
<b>17</b> Enter the number of Forms 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return		
<b>18</b> Enter the number of partners that are foreign governments under section 892		
<b>19</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>X</b>
<b>20</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		<b>X</b>
<b>21</b> Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1T(b)(14)?		<b>X</b>
<b>22</b> During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$		<b>X</b>
<b>23</b> 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		<b>X</b>
<b>24</b> Does the partnership satisfy one or more of the following? See instructions <b>a</b> The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. <b>b</b> 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 \$26 million and the partnership has business interest. <b>c</b> The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		<b>X</b>
<b>25</b> 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 If "No," complete Designation of Partnership Representative below.		<b>X</b>

**Designation of Partnership Representative** (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR **WILD WINGS INC.**U.S. address of PR **8781 W. STATE ROUTE #2  
OAK HARBOR, OH 43449**U.S. phone number of PR **419-898-2005**If the PR is an entity, name of the designated individual for the PR **WALTER HARRIS**U.S. address of designated individual **710 BUTTONBUSH LANE  
NAPLES, FL 34108**U.S. phone number of designated individual **440-554-4495**

<b>26</b> Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 14 \$		<b>X</b>
<b>27</b> 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		
<b>28</b> 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?		<b>X</b>

Form **1065** (2019)



<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	1 Ordinary business income (loss) (page 1, line 22)	1	-66,052.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments: a Services 4a b Capital 4b	4c	
	c Total. Add lines 4a and 4b	4c	
	5 Interest income	5	
	6 Dividends and dividend equivalents: a Ordinary dividends	6a	
	b Qualified dividends 6b c Dividend equivalents 6c	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		
b Collectibles (28%) gain (loss)	9b		
c Unrecaptured section 1250 gain (attach statement)	9c		
10 Net section 1231 gain (loss) (attach Form 4797)	10		
11 Other income (loss) (see instructions) Type ▶	11		
<b>Deductions</b>	12 Section 179 deduction (attach Form 4562)	12	
	13a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
d Other deductions (see instructions) Type ▶	13d		
<b>Self-Employment</b>	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
<b>Credits</b>	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
<b>Foreign Transactions</b>	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Reserved for future use ▶ e Foreign branch category ▶	16e	
	f Passive category ▶ g General category ▶ h Other ▶	16h	
	Deductions allocated and apportioned at partner level		
	i Interest expense ▶ j Other ▶	16j	
	Deductions allocated and apportioned at partnership level to foreign source income		
	k Reserved for future use ▶ l Foreign branch category ▶	16l	
	m Passive category ▶ n General category ▶ o Other ▶	16o	
	p Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p	
q Reduction in taxes available for credit (attach statement)	16q		
r Other foreign tax information (attach statement)			
<b>Alternative Minimum Tax (AMT) Items</b>	17a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
<b>Other Information</b>	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20a Investment income	20a	
b Investment expenses	20b		
c Other items and amounts (attach statement)	STMT 2		



**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 16p						<b>1</b>	<b>-66,052.</b>
<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							
<b>b</b> Limited partners	<b>-66,052.</b>						

**Schedule L Balance Sheets per Books**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>1</b> Cash		<b>25,759.</b>		<b>3,663.</b>
<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	<b>818,839.</b>		<b>880,934.</b>	
<b>b</b> Less accumulated depreciation	<b>323,565.</b>	<b>495,274.</b>	<b>350,220.</b>	<b>530,714.</b>
<b>10a</b> Depletable assets				
<b>b</b> Less accumulated depletion				
<b>11</b> Land (net of any amortization)		<b>5.</b>		<b>5.</b>
<b>12a</b> Intangible assets (amortizable only)	<b>53,877.</b>		<b>53,877.</b>	
<b>b</b> Less accumulated amortization	<b>53,877.</b>		<b>53,877.</b>	
<b>13</b> Other assets (attach statement)	<b>STATEMENT 3</b>	<b>15,000.</b>		<b>15,000.</b>
<b>14</b> Total assets		<b>536,038.</b>		<b>549,382.</b>
<b>Liabilities and Capital</b>				
<b>15</b> Accounts payable		<b>7,051.</b>		<b>13,946.</b>
<b>16</b> Mortgages, notes, bonds payable in less than 1 year				
<b>17</b> Other current liabilities (attach statement)	<b>STATEMENT 4</b>			<b>98,863.</b>
<b>18</b> All nonrecourse loans				
<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>STATEMENT 5</b>	<b>21,910.</b>		
<b>21</b> Partners' capital accounts		<b>507,077.</b>		<b>436,573.</b>
<b>22</b> Total liabilities and capital		<b>536,038.</b>		<b>549,382.</b>

**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>-70,504.</b>	<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 16p, 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 16p (itemize):		<b>a</b> Depreciation \$	
<b>a</b> Depreciation \$ <b>4,452.</b>		<b>8</b> Add lines 6 and 7	
<b>b</b> Travel and entertainment \$	<b>4,452.</b>	<b>9</b> Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	<b>-66,052.</b>
<b>5</b> Add lines 1 through 4	<b>-66,052.</b>		

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

<b>1</b> Balance at beginning of year	<b>507,077.</b>	<b>6</b> Distributions: <b>a</b> Cash	
<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	<b>-70,504.</b>	<b>8</b> Add lines 6 and 7	
<b>4</b> Other increases (itemize):		<b>9</b> Balance at end of year. Subtract line 8 from line 5	<b>436,573.</b>
<b>5</b> Add lines 1 through 4	<b>436,573.</b>		



**SCHEDULE B-1  
(Form 1065)**(Rev. August 2019)  
Department of the Treasury  
Internal Revenue Service**Information on Partners Owning 50% or  
More of the Partnership**

▶ Attach to Form 1065.

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for the latest information.

OMB No. 1545-0123

Name of partnership

Employer identification number

CARROLL TOWNSHIP TREATMENT SERVICES, LLC

31-1713198

**Part I Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(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
GREEN COVE DEVELOPMENT CORPORATION	34-1507408	CORPORATION	UNITED STATES	100.00
WILD WINGS INC.	34-1562758	CORPORATION	UNITED STATES	100.00

**Part II Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

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

Schedule B-1 (Form 1065) (Rev. 8-2019)



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

Name(s) shown on return

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

OTHER

1

OMB No. 1545-0172

**2019**Attachment  
Sequence No. 179

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Business or activity to which this form relates

Identifying number

**CARROLL TOWNSHIP TREATMENT SERVICES, LLC SEWER TREATMENT****31-1713198****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	1,020,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,550,000.
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 <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	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 2020. 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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	21,976.

**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 2019	17	
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		

**Section B - Assets Placed in Service During 2019 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
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		62,095.	15 YRS	MM	SL	227.
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 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 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 instr.	22	22,203.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

916251 12-12-19 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2019)

09110708 792966 23096

2019.04000 CARROLL TOWNSHIP TREATMEN 23096\_\_1



**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? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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							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, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							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	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
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						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 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.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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?		
<b>Note:</b> 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
42 Amortization of costs that begins during your 2019 tax year:					
	:	:			
	:	:			
43 Amortization of costs that began before your 2019 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44



## FORM 1065

## OTHER DEDUCTIONS

## STATEMENT 1

## DESCRIPTION

## AMOUNT

AUTO	8.
CLEAN WATER MAINTENANCE	75,511.
COMMISSIONS & FEES	831.
EQUIPMENT RENTAL	2,908.
LEGAL & PROFESSIONAL	2,893.
OFFICE EXPENSES	1,176.
OUTSIDE SERVICE	8,098.
UTILITIES	25,338.
WASTE MAINTENANCE	5,104.
TOTAL TO FORM 1065, LINE 20	121,867.

## SCHEDULE K

## OTHER ITEMS

## STATEMENT 2

## DESCRIPTION

## AMOUNT

SECTION 199A - ORDINARY INCOME (LOSS)	-66,052.
SECTION 199A UNADJUSTED BASIS OF ASSETS	231,201.

## SCHEDULE L

## OTHER ASSETS

## STATEMENT 3

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ADVANCE TO GREEN COVE DEVELOPMENT	15,000.	15,000.
TOTAL TO SCHEDULE L, LINE 13	15,000.	15,000.

## SCHEDULE L

## OTHER CURRENT LIABILITIES

## STATEMENT 4

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
INTEREST PAYABLE		1,768.
NOTE PAYABLE - WILD WINGS INC		97,095.
TOTAL TO SCHEDULE L, LINE 17		98,863.



CARROLL TOWNSHIP TREATMENT SERVICES, LLC

31-1713198

SCHEDULE L

OTHER LIABILITIES

STATEMENT 5

DESCRIPTION

BEGINNING OF  
TAX YEAR

END OF TAX  
YEAR

ADVANCE FROM MARINA

21,910.

TOTAL TO SCHEDULE L, LINE 20

21,910.



## FORM 1065

## PARTNERS' CAPITAL ACCOUNT SUMMARY

## STATEMENT 6

PARTNER NUMBER	BEGINNING CAPITAL	CAPITAL CONTRIBUTED	SCHEDULE M-2 LNS 3, 4 & 7	WITH- DRAWALS	ENDING CAPITAL
1	308,014.		-41,171.		266,843.
2	199,063.		-29,333.		169,730.
TOTAL	507,077.		-70,504.		436,573.



**Schedule K-1**  
**(Form 1065)**Department of the Treasury  
Internal Revenue Service**2019**

For calendar year 2019, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

▶ See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number  
**31-1713198****B** Partnership's name, address, city, state, and ZIP code**CARROLL TOWNSHIP TREATMENT SERVICES, LLC**  
**8781 W. STATE ROUTE #2**  
**OAK HARBOR, OH 43449****C** IRS Center where partnership filed return ▶  
**E-FILE****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 inst.)  
**34-1507408****F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.**GREEN COVE DEVELOPMENT CORPORATION**  
**8781 W. STATE ROUTE 2**  
**OAK HARBOR, OH 43449****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 this partner? **CORPORATION****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	58.3955700 %	58.3955700 %
Loss	58.3955700 %	58.3955700 %
Capital	58.3955700 %	58.3955700 %

Check if decrease is due to sale or exchange of partnership interest ☐**K** Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$ 16,912.	\$ 65,875.
Qualified nonrecourse financing	\$	\$
Recourse	\$ 0.	\$ 0.

☐ Check this box if Item K includes liability amounts from lower tier partnerships.**L Partner's Capital Account Analysis**  
**SEE STATEMENT**

Beginning capital account	\$ 308,014.
Capital contributed during the year	\$
Current year net income (loss)	\$ -38,571.
Other increase (decrease) (attach explanation)	\$ -2,600.
Withdrawals & distributions	\$ ( )
Ending capital account	\$ 266,843.

**M** Did the partner contribute property with a built-in gain or 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**

<b>1</b> Ordinary business income (loss) -38,571.	<b>15</b> Credits
<b>2</b> Net rental real estate income (loss)	<b>16</b> Foreign transactions
<b>3</b> Other net rental income (loss)	
<b>4a</b> Guaranteed payments for services	
<b>4b</b> Guaranteed payments for capital	
<b>4c</b> Total guaranteed payments	<b>17</b> Alternative min tax (AMT) items
<b>5</b> Interest income	
<b>6a</b> Ordinary dividends	<b>18</b> Tax-exempt income and nondeductible expenses
<b>6b</b> Qualified dividends	
<b>6c</b> Dividend equivalents	
<b>7</b> Royalties	<b>19</b> Distributions
<b>8</b> Net short-term capital gain (loss)	<b>20</b> Other information
<b>9a</b> Net long-term capital gain (loss)	<b>Z</b> * <b>STMT</b>
<b>9b</b> Collectibles (28%) gain (loss)	
<b>9c</b> Unrecaptured section 1250 gain	
<b>10</b> Net section 1231 gain (loss)	
<b>11</b> Other income (loss)	
<b>12</b> Section 179 deduction	
<b>13</b> Other deductions	
<b>14</b> Self-employment earnings (loss)	
<b>21</b> <input type="checkbox"/> More than one activity for at-risk purposes*	
<b>22</b> <input type="checkbox"/> More than one activity for passive activity purposes*	

\*See attached statement for additional information.

For IRS Use Only



SCHEDULE K-1                      SECTION 199A INFORMATION, BOX 20, CODE Z

DESCRIPTION	AMOUNT
ORDINARY INCOME	-38,571.
UNADJUSTED BASIS OF ASSETS	135,011.



## SCH K-1

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1	CURRENT YEAR NET INCOME (LOSS) AND OTHER INCREASES(DECREASES)
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DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	-38,571.	
SCHEDULE K-1 INCOME SUBTOTAL		-38,571.
NET INCOME (LOSS) PER SCHEDULE K-1		-38,571.
DEPRECIATION ON BOOKS AND NOT ON RETURN		-2,600.
TOTAL OTHER INCREASES OR DECREASES		-2,600.

SCHEDULE K-1	ITEM L. PARTNER'S CAPITAL ACCOUNT ANALYSIS
--------------	--

TAX BASIS



**Schedule K-1**  
**(Form 1065)**Department of the Treasury  
Internal Revenue Service**2019**

For calendar year 2019, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

▶ See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number  
**31-1713198****B** Partnership's name, address, city, state, and ZIP code**CARROLL TOWNSHIP TREATMENT SERVICES, LLC**  
**8781 W. STATE ROUTE #2**  
**OAK HARBOR, OH 43449****C** IRS Center where partnership filed return ▶  
**E-FILE****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 inst.)  
**34-1562758****F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.**WILD WINGS INC.**  
**8781 W. STATE ROUTE 2**  
**OAK HARBOR, OH 43449****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 this partner? **CORPORATION****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	41.6044300 %	41.6044300 %
Loss	41.6044300 %	41.6044300 %
Capital	41.6044300 %	41.6044300 %

Check if decrease is due to sale or exchange of partnership interest ☐**K** Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$ 12,049.	\$ 46,934.
Qualified nonrecourse financing	\$	\$
Recourse	\$ 0.	\$ 0.

☐ Check this box if Item K includes liability amounts from lower tier partnerships.**L Partner's Capital Account Analysis**  
**SEE STATEMENT**

Beginning capital account	\$ 199,063.
Capital contributed during the year	\$
Current year net income (loss)	\$ -27,481.
Other increase (decrease) (attach explanation)	\$ -1,852.
Withdrawals & distributions	\$ ( )
Ending capital account	\$ 169,730.

**M** Did the partner contribute property with a built-in gain or 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**

<b>1</b> Ordinary business income (loss) -27,481.	<b>15</b> Credits
<b>2</b> Net rental real estate income (loss)	<b>16</b> Foreign transactions
<b>3</b> Other net rental income (loss)	
<b>4a</b> Guaranteed payments for services	
<b>4b</b> Guaranteed payments for capital	
<b>4c</b> Total guaranteed payments	
<b>5</b> Interest income	<b>17</b> Alternative min tax (AMT) items
<b>6a</b> Ordinary dividends	<b>18</b> Tax-exempt income and nondeductible expenses
<b>6b</b> Qualified dividends	
<b>6c</b> Dividend equivalents	
<b>7</b> Royalties	<b>19</b> Distributions
<b>8</b> Net short-term capital gain (loss)	<b>20</b> Other information
<b>9a</b> Net long-term capital gain (loss)	<b>Z</b> * <b>STMT</b>
<b>9b</b> Collectibles (28%) gain (loss)	
<b>9c</b> Unrecaptured section 1250 gain	
<b>10</b> Net section 1231 gain (loss)	
<b>11</b> Other income (loss)	
<b>12</b> Section 179 deduction	
<b>13</b> Other deductions	
<b>14</b> Self-employment earnings (loss)	
<b>21</b> <input type="checkbox"/> More than one activity for at-risk purposes*	
<b>22</b> <input type="checkbox"/> More than one activity for passive activity purposes*	

For IRS Use Only

\*See attached statement for additional information.



CARROLL TOWNSHIP TREATMENT SERVICES, LLC

31-1713198

SCHEDULE K-1

SECTION 199A INFORMATION, BOX 20, CODE Z

DESCRIPTION

AMOUNT

ORDINARY INCOME

-27,481.

UNADJUSTED BASIS OF ASSETS

96,190.



## SCH K-1

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1	CURRENT YEAR NET INCOME (LOSS) AND OTHER INCREASES(DECREASES)
--------------	--

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	-27,481.	
SCHEDULE K-1 INCOME SUBTOTAL		-27,481.
NET INCOME (LOSS) PER SCHEDULE K-1		-27,481.
DEPRECIATION ON BOOKS AND NOT ON RETURN		-1,852.
TOTAL OTHER INCREASES OR DECREASES		-1,852.

SCHEDULE K-1	ITEM L. PARTNER'S CAPITAL ACCOUNT ANALYSIS
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## TAX BASIS



**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**7/29/2020 3:21:03 PM**

**in**

**Case No(s). 20-1322-ST-AIR**

Summary: Exhibit Exhibits to Application 1-5 electronically filed by Mr. Andrew J Ayers on behalf of Carrol Township Treatment Services, Inc.