

DIS Case Number: 15-1376-GA-AGG

Section A: Application Information

A-1. Provider type:

☒ Retail Natural Gas
Broker

☐ Retail Natural Gas
Aggregator

☐ Retail Natural Gas
Marketer

A-2. Applicant's legal name and contact information.

Legal Name: Allegiant Energy LLC

Phone: 5132179136 **Extension (if applicable):**

Website (if any):
www.allegiantenergyllc.com

Country: United States

Street: 201 E. Fifth Street Suite 1900-1160

City: Cincinnati

Province/State: OH

Postal Code: 45202

A-3. Names and contact information under which the applicant will do business in Ohio

Provide the names and contact information the business entity will use for business in Ohio. This does not have to be an Ohio address and may be the same contact information given in A-2.

Name	Type	Address	Active?	Proof
Allegiant Energy LLC	Official Name	201 E. Fifth Street, Suite 190 Suite 1900-1160 Cincinnati, OH 45202	Yes	File

A-4. Names under which the applicant does business in North America

Provide all business names the applicant uses in North America, including the names provided in A-2 and A-3.

Name	Type	Address	Active?	Proof
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A-5. Contact person for regulatory matters



Lisa Dyer
2053 Wedgewood Ln
Hebron, KY 41048
US
lisadyer@allegiantenergyllc.com
5136469721

A-6. Contact person for PUCO Staff use in investigating consumer complaints

Lisa Dyer
2053 Wedgewood Ln
Hebron, KY 41048
US
lisadyer@allegiantenergyllc.com
5136469721

A-7. Applicant's address and toll-free number for customer service and complaints

Phone: 15132179136	Extension (if applicable):	Country: United States
Fax:	Extension (if applicable):	Street: 201 E. Fifth Street Suite 1900-1160
Email: lisadyer@allegiantenergyllc.com		City: Cincinnati
		Province/State: OH
		Postal Code: 45202

A-8. Applicant's federal employer identification number

47-1714428

A-9. Applicant's form of ownership

Form of ownership: Limited Liability Company (LLC)

A-10. Identify current or proposed service areas

Identify each service area in which the applicant is currently providing service or intends to provide service and identify each customer class that the applicant is currently serving or intends to serve.

Service area selection

Columbia Gas of Ohio

Dominion Energy Ohio
Duke Energy Ohio
Vectren Energy Delivery of Ohio

Class of customer selection

Industrial
Residential
Small Commercial
Large Commercial

A-11. Start date

Indicate the approximate start date the applicant began/will begin offering services: 07-15-2021

A-12. Principal officers, directors, and partners

Please provide all contacts that should be listed as an officer, director or partner.

Name	Email	Title	Address
Lisa Dyer	lisadyer@allegiantenergyllc.com	Owner	2053 Wedgewood Ln Hebron, KY 41048 US
Jim Wilson	jw4444@hotmail.com	Client Manager	25 Ireland Ave Cincinnati, OH 45218 US

A-13. Company history

Allegiant Energy LLC has been providing competitive bids to customers since 2015. I have been in the energy business since 1987. I have a high regard for customers and their needs. Our business interests revolve around seeking low pricing for customers, monitoring invoices, and responding to any needs the customer may have. We work with reputable suppliers and review contracts for the customer along with monitoring the gas market.

A-14. Secretary of State

Secretary of State Link: <https://businesssearch.ohiosos.gov/>

A-15. Proof of Ohio Employee and Office



Provide proof of an Ohio Office and Employee in accordance with Section 4929.22 of the Ohio Revised Code. List the designated Ohio employee's name, Ohio office address, telephone number and web site address

Employee Name: Jim Wilson
25 Ireland Ave
Cincinnati, OH 45218
US
jw4444@hotmail.com
5136753300

Section B: Applicant Managerial Capability and Experience

B-1. Jurisdiction of operations

List all jurisdictions in which the applicant or any affiliated interest of the applicant is certified, licensed, registered or otherwise authorized to provide retail natural gas service or retail/wholesale electric service as of the date of filing the application..

Jurisdiction of Operation: Allegiant Energy LLC is certified to broker gas in the state of Ohio

B-2. Experience and plans

Describe the applicant's experience in providing the service(s) for which it is applying (e.g., number and type of customers served, utility service areas, amount of load, etc.). Include the plan for contracting with customers, providing contracted services, providing billing statements and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Sections 4928.10 and/or 4929.22 of the Ohio Revised Code.

Application Experience and Plan Description: Allegiant Energy LLC has been providing brokering services 6 years and has been in the industry since 1987. The type of customers served are industrial, schools, commercial and residential. AE currently serves approximately 50 customers in Ohio, KY, and Indiana. Approximately 6 bcf of gas is being brokered. Allegiant Energy communicates through email, phone, and US mail for customer complaints or concerns. We continue to provide easy access to any needs the customer may have. Email is the most frequently used method of communication.

B-3. Disclosure of liabilities and investigations



Public Utilities Commission

For the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant, describe all existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction..

Liability and Investigations Disclosures: no liabilities or investigations

B-4. Disclosure of consumer protection violations

Has the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years?

No

B-5. Disclosure of certification, denial, curtailment, suspension or revocation

Has the applicant, affiliate, or a predecessor of the applicant had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, revoked, or cancelled or been terminated or suspended from any of Ohio's Natural Gas or Electric Utility's Choice programs within the past two years?

No

Section C: Applicant Financial Capability and Experience

C-1. Financial reporting

Provide a current link to the most recent Form 10-K filed with the Securities and Exchange Commission (SEC) or upload the form. If the applicant does not have a Form 10-K, submit the parent company's Form 10-K. If neither the applicant nor its parent is required to file Form 10-K, state that the applicant is not required to make such filings with the SEC and provide an explanation as to why it is not required.



Does not apply

C-2. Financial statements

Provide copies of the applicant's two most recent years of audited financial statements, including a balance sheet, income statement, and cash flow statement. If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, provide audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns with **social security numbers and bank account numbers redacted**.

If the applicant is unable to meet the requirement for two years of financial statements, the Staff reviewer may request additional financial information.

File(s) attached

C-3. Forecasted financial statements

Provide two years of forecasted income statements **based solely on the applicant's anticipated business activities in the state of Ohio**.

Include the following information with the forecast: a list of assumptions used to generate the forecast; a statement indicating that the forecast is based solely on Ohio business activities only; and the name, address, email address, and telephone number of the preparer of the forecast.

The forecast may be in one of two acceptable formats: 1) an annual format that includes the current year and the two years succeeding the current year; or 2) a monthly format showing 24 consecutive months following the month of filing this application broken down into two 12-month periods with totals for revenues, expenses, and projected net incomes for both periods. Please show revenues, expenses, and net income (revenues minus total expenses) that is expected to be earned and incurred in **business activities only in the state of Ohio** for those periods.

If the applicant is filing for both an electric certificate and a natural gas certificate, please provide a separate and distinct forecast for revenues and expenses representing Ohio electric business activities in the application for the electric certificate and another forecast representing Ohio natural gas business activities in the application for the natural gas certificate.



File(s) attached

C-4. Credit rating

Provide a credit opinion disclosing the applicant's credit rating as reported by at least one of the following ratings agencies: Moody's Investors Service, Standard & Poor's Financial Services, Fitch Ratings or the National Association of Insurance Commissioners. If the applicant does not have its own credit ratings, substitute the credit ratings of a parent or an affiliate organization and submit a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter 'Not Rated'.

This does not apply

C-5. Credit report

Provide a copy of the applicant's credit report from Experian, Equifax, TransUnion, Dun and Bradstreet or a similar credit reporting organization. If the applicant is a newly formed entity with no credit report, then provide a personal credit report for the principal owner of the entity seeking certification. At a minimum, the credit report must show summary information and an overall credit score. **Bank/credit account numbers and highly sensitive identification information must be redacted.** If the applicant provides an acceptable credit rating(s) in response to C-4, then the applicant may select 'This does not apply' and provide a response in the box below stating that a credit rating(s) was provided in response to C-4.

This does not apply.

C-6. Bankruptcy information

Within the previous 24 months, have any of the following filed for reorganization, protection from creditors or any other form of bankruptcy?

- Applicant
- Parent company of the applicant
- Affiliate company that guarantees the financial obligations of the applicant
- Any owner or officer of the applicant

No

C-7. Merger information



Public Utilities Commission

Is the applicant currently involved in any dissolution, merger or acquisition activity, or otherwise participated in such activities within the previous 24 months?

No

C-8. Corporate structure

Provide a graphical depiction of the applicant's corporate structure. Do not provide an internal organizational chart. The graphical depiction should include all parent holding companies, subsidiaries and affiliates as well as a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required, and the applicant may respond by stating that it is a stand-alone entity with no affiliate or subsidiary companies.

Stand-alone entity with no affiliate or subsidiary companies

Section D: Applicant Technical Capacity

D-1. Operations

Retail natural gas brokers/aggregators: Include details of the applicant's business operations and plans for arranging and/or aggregating for the supply of natural gas to retail customers.



Operations Description: Allegiant Energy works with customers to bid out their natural gas pricing. AE works with various suppliers, reviews their contracts and provides options for customers to make their choice for which supplier they want to choose to supply their needs. A quote is presented to the customer from various suppliers for various terms. Based on market conditions, the customer will make their choice and sign the contract for the term they choose. AE will facilitate the processes and provide follow up. All customer issues and questions are handled by AE.

D-2. Operations Expertise & Key Technical Personnel

Given the operational nature of the applicant's business, provide evidence of the applicant's experience and technical expertise in performing such operations. Include the names, titles, e-mail addresses, and background of key personnel involved in the operations of the applicant's business.

Operations Expertise & Personnel Description: Lisa Dyer -President and Owner. Experience in the industry since 1987. Handles most of the day to day operations. 201 E. Fifth Street Suite 1900-1160 Cincinnati OH 45202 5136469721

Jim Wilson - Business Lead Generator - provides leads, works with various reports and spreadsheets for back office detail. 25 Ireland Ave Cincinnati OH 45218 5136753300

Kaleigh Dyer - Marketing Contractor 2075 Penny Ln Hebron KY 41048 859-992-0539



Public Utilities
Commission

Application Attachments

Allegiant Energy LLC
Forecasted Financial Statement
2019-2021
Natural Gas Related Services
Ohio Only

Prepared by: Lisa Dyer
201 E. Fifth Street Suite 1900-1160 Cincinnati OH 45202
513-646-9721
lisadyer@allegiantenergyllc.com

Income	2021	2022	2023
<i>Consulting Revenue</i>	\$500	\$500	\$500
<i>Brokering Revenue</i>	\$90,000	\$100,000	\$120,000
Gross Profit	\$90,500	\$100,500	\$120,500
Expenses			
<i>Taxes and Licenses</i>	\$500	\$500	\$500
<i>Office Expenses</i>	\$6,000	\$6,500	\$6,000
<i>Meals and Entertainment</i>	\$3,500	\$4,500	\$4,000
<i>Travel</i>	\$7,500	\$7,500	\$7,500
<i>Miscellaneous Expenses</i>	\$6,000	\$10,000	\$12,000
Total Expenses	\$23,500	\$29,000	\$30,000
Net Income	\$67,000	\$71,500	\$90,500

Number of Accounts planning to attain	20	10	10
Dollars per account	\$1,000	\$2,000	\$3,000
Total Dollars	\$20,000	\$20,000	\$30,000
Allocation of total expenses	\$10,000	\$10,000	\$10,000

Competitive Retail Natural Gas Service Affidavit

County of Bone :

State of Ky :

Lisa Dyea, Affiant, being duly sworn/affirmed, hereby states that:

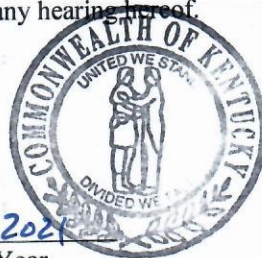
1. The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant, and that it will amend its application while it is pending if any substantial changes occur regarding the information provided.
2. The applicant will timely file an annual report of its intrastate gross receipts and sales of hundred cubic feet of natural gas pursuant to Sections 4905.10(A), 4911.18(A), and 4929.23(B), Ohio Revised Code.
3. The applicant will timely pay any assessment made pursuant to Sections 4905.10 and 4911.18(A), Ohio Revised Code.
4. Applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to Title 49, Ohio Revised Code.
5. Applicant will cooperate fully with the Public Utilities Commission of Ohio and its staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the applicant.
6. Applicant will comply with Section 4929.21, Ohio Revised Code, regarding consent to the jurisdiction of the Ohio courts and the service of process.
7. Applicant will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
8. Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating consumer complaints.
9. The facts set forth above are true and accurate to the best of his/her knowledge, information, and belief and that he/she expects said applicant to be able to prove the same at any hearing hereof.
10. Affiant further sayeth naught.

[Signature]
Signature of Affiant & Title

Sworn and subscribed before me this 21 day of JULY, 2021
Month Year

[Signature]
Signature of official administering oath

MICHAEL ERNST
Print Name and Title



MICHAEL ERNST
Notary Public, Kentucky
State At Large
My Commission Expires
August 19, 2021
Notary ID# 584131

My commission expires on 8/19/2021

Department of the Treasury
Internal Revenue Service▶ Do not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

2019

For calendar year 2019 or tax year beginning , 2019, ending , 20

A S election effective date 08-10-2018	TYPE OR PRINT	Name % LISA DYER ALLEGiant ENERGY LLC	D Employer identification number 47-1714428
		Number, street, and room or suite no. If a P.O. box, see instructions. 2953 WEDGEWOOD LANE	E Date incorporated 08-10-2018
B Business activity code number (see instructions) 541990		City or town, state or province, country, and ZIP or foreign postal code HEBRON KY 41048	F Total assets (see instructions) \$
C Check if Sch. M-3 attached <input type="checkbox"/>			

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filedH Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year 1

J Check if corporation: (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 21. See the instructions for more information.

Income	1 a Gross receipts or sales	1a	199,588	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c		199,588
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3		199,588
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions - attach statement)	5		
	6 Total income (loss). Add lines 3 through 5 ▶	6		199,588
	7 Compensation of officers (see instructions - attach Form 1125-E)	7		
	8 Salaries and wages (less employment credits)	8		73,221
	9 Repairs and maintenance	9		
	10 Bad debts	10		
	11 Rents	11		2,400
	12 Taxes and licenses Wks. Tax/Lic	12		5,928
	13 Interest (see instructions)	13		
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		
	15 Depletion (Do not deduct oil and gas depletion.)	15		
	16 Advertising	16		2,543
	17 Pension, profit-sharing, etc., plans	17		
	18 Employee benefit programs	18		3,600
	19 Other deductions (attach statement) Statement #2	19		24,897
	20 Total deductions. Add lines 7 through 19 ▶	20		112,589
	21 Ordinary business income (loss). Subtract line 20 from line 6.	21		86,999
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120-S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23 a 2019 estimated tax payments and 2018 overpayment credited to 2019	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Reserved for future use	23d		
	e Add lines 23a through 23d	23e		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	24		
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed	25		
	26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid.	26		
27 Enter amount from line 26: Credited to 2020 estimated tax ▶ Refunded ▶	27			

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 taxpayer) is based on all information of which preparer has any knowledge.

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

Signature of officer

Date

Title

Paid
Preparer
Use Only

Print/Type preparer's name

Steven R Rosh CPA

Preparer's signature

Date

06-11-2020

Check ☒ if PTIN

self-employed P01207143

Firm's name ▶ Steven R Rosh CPA

Firm's EIN ▶

Firm's address ▶ 1871 Petersburg Rd

Phone no.

Hebron KY 41048

(859) 586-7227

Schedule B		Other Information (see instructions) (continued)	Yes	No	
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?				
	If "Yes," enter the amount of principal reduction ▶ \$				
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions				
14 a	Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?				
b	If "Yes," did the corporation file or will it file required Form(s) 1099?				
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?				X
	If "Yes," enter the amount from Form 8996, line 14 ▶ \$				

Schedule K		Shareholders' Pro Rata Share Items	Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)	1	86,999
	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	Interest income 4		
	5	Dividends: a Ordinary dividends 5a		
	b	Qualified dividends 5b		
	6	Royalties 6		
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7		
Deductions	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a		
	b	Collectibles (28%) gain (loss) 8b		
	c	Unrecaptured section 1250 gain (attach statement) 8c		
	9	Net section 1231 gain (loss) (attach Form 4797) 9		
10	Other income (loss) (see instructions) Type ▶ 10			
Deductions	11	Section 179 deduction (attach Form 4562) 11		
	12a	Charitable contributions 12a		
	b	Investment interest expense 12b		
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ 12c(2)		
d	Other deductions (see instructions) Type ▶ 12d			
Credits	13a	Low-income housing credit (section 42(j)(5)) 13a		
	b	Low-income housing credit (other) 13b		
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c		
	d	Other rental real estate credits (see instructions) Type ▶ 13d		
	e	Other rental credits (see instructions) Type ▶ 13e		
	f	Biofuel producer credit (attach Form 6478) 13f		
	g	Other credits (see instructions) Type ▶ 13g		
Foreign Transactions	14a	Name of country or U.S. possession ▶ 14a		
	b	Gross income from all sources 14b		
	c	Gross income sourced at shareholder level 14c		
		Foreign gross income sourced at corporate level		
	d	Reserved for future use 14d		
	e	Foreign branch category 14e		
	f	Passive category 14f		
	g	General category 14g		
	h	Other (attach statement) 14h		
		Deductions allocated and apportioned at shareholder level		
	i	Interest expense 14i		
	j	Other 14j		
		Deductions allocated and apportioned at corporate level to foreign source income		
	k	Reserved for future use 14k		
	l	Foreign branch category 14l		
	m	Passive category 14m		
	n	General category 14n		
	o	Other (attach statement) 14o		
	Other information			
p	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ▶ 14p			
q	Reduction in taxes available for credit (attach statement) 14q			
r	Other foreign tax information (attach statement)			

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a
	b	Adjusted gain or loss	15b
	c	Depletion (other than oil and gas)	15c
	d	Oil, gas, and geothermal properties - gross income	15d
	e	Oil, gas, and geothermal properties - deductions	15e
	f	Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a
	b	Other tax-exempt income	16b
	c	Nondeductible expenses Statement #16c . .	16c 1,317
	d	Distributions (attach statement if required) (see instructions)	16d
	e	Repayment of loans from shareholders	16e
Other Information	17 a	Investment income	17a
	b	Investment expenses	17b
	c	Dividend distributions paid from accumulated earnings and profits	17c
	d	Other items and amounts (attach statement)	
Reconciliation	18	Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18 86,999

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)		
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets						
b	Less accumulated depreciation	()		()			
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)						
15	Total assets						
Liabilities and Shareholders' Equity							
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)						
22	Capital stock						
23	Additional paid-in capital						
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		()		()		
27	Total liabilities and shareholders' equity						

Schedule M-1

Reconciliation of Income (Loss) per Books With Income (Loss) per Return

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

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$				
4	Add lines 1 through 3		7	Add lines 5 and 6	
			8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

Schedule M-2

Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account

(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	187,211		
2	Ordinary income from page 1, line 21	86,999		
3	Other additions			
4	Loss from page 1, line 21	()		
5	Other reductionsStatement #30	(1,317)		()
6	Combine lines 1 through 5	272,893		
7	Distributions			
8	Balance at end of tax year. Subtract line 7 from line 6	272,893		

**Schedule K-1
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**2019**

For calendar year 2019, or tax year

beginning 2019 ending _____**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See page 2 of form and separate instructions.

OMB No. 1545-0123

☐ Final K-1☐ Amended K-1**Part III****Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items****Part I Information About the Corporation****A** Corporation's employer identification number

47-1714428

B Corporation's name, address, city, state, and ZIP code

ALLEGIANT ENERGY LLC

% LISA DYER

2953 WEDGEWOOD LANE

HEBRON

KY 41048

C IRS Center where corporation filed return

E-FILE

Part II Information About the Shareholder**D** Shareholder's identifying number**E** Shareholder's name, address, city, state, and ZIP code

LISA DYER

2053 WEDGEWOOD LANE

HEBRON

KY 41048

F Shareholder's percentage of stock
ownership for tax year

..... 100.00000 %

For IRS Use Only

1	Ordinary business income (loss)	13	Credits
	86,999		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C *	STMT
		17	Other information
		V *	STMT
18	More than one activity for at-risk purposes*		
19	More than one activity for passive activity purposes*		

* See attached statement for additional information.

Schedule K-1 Supplemental Information**2019**

Shareholder's name

LISA DYER

Shareholder's ID Number

Name of S Corporation

ALLEGIANT ENERGY LLC

S Corporation's EIN

47-1714428

Form 1120S Schedule K-1 - Line 16

Code	Description	Amount
C	Other Nondeductible Expenses	1,317
	Meals	1,317
	Total	<u>1,317</u>

Federal Supporting Statements**2019 PG01**

Name(s) as shown on return

Tax ID Number

ALLEGIANT ENERGY LLC

47-1714428

Form 1120S - Line 19 - Other Deductions

Statement #2

Description	Amount
Legal and Professional	1,250
50% Meals	1,317
Office Expense	6,080
Postage/Shipping	58
Travel	23
MEETING EXPENSE	3,866
MILEAGE REIMBURSEMENT	3,421
NETWORKING EXPENSE	1,300
OFFICE/UTILITIES	6,695
OUTSIDE CONTRACT SERVICE	500
PUCO	387
Total	<u>24,897</u>

Schedule K - Line 16c - Nondeductible Expenses

PG01

Statement #16c

Description	Amount
Meals	<u>1,317</u>
Total	<u>1,317</u>

Schedule M-2 - Line 5 - Other Reductions

PG01

Statement #30

Description	Amount
Nondeductible Expenses	<u>1,317</u>
Total	<u>1,317</u>

FOR TAX YEAR 2020

ALLEGIANT ENERGY LLC

Steven R Rosh CPA
1871 Petersburg Rd
Hebron, KY 41048
(859)586-7227

Steven R Rosh CPA

1871 Petersburg Rd
Hebron, KY 41048
stevenroshepa@gmail.com
Phone: (859)586-7227 | Fax: (859)334-7100

March 26, 2021

ALLEGIANT ENERGY LLC
201 E 5th St Ste 1900-1160
Cincinnati, OH 45202

Subject: Preparation of 2020 Tax Returns

ALLEGIANT ENERGY LLC:

Thank you for choosing Steven R Rosh CPA to assist with the 2020 taxes for ALLEGIANT ENERGY LLC. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2020 federal and state income tax returns for ALLEGIANT ENERGY LLC. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of ALLEGIANT ENERGY LLC, the alternative selected by management.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of the records and our work papers from the engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The officer should review all tax-return documents carefully before signing them. Our engagement to prepare the 2020 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at

(859)586-7227.

Sincerely,

Steven R Rosh CPA
Steven R Rosh CPA

Accepted By:

Officer

Date

Steven R Rosh CPA

1871 Petersburg Rd
Hebron, KY 41048
stevenroshepa@gmail.com
Phone: (859)586-7227 | Fax: (859)334-7100

March 26, 2021

ALLEGIANT ENERGY LLC
c/o LISA DYER
201 E 5th St Ste 1900-1160
Cincinnati, OH 45202

ALLEGIANT ENERGY LLC:

Enclosed is the 2020 Form 7004, Federal Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, prepared for ALLEGIANT ENERGY LLC. Mail this form on or before March 15, 2021, to the following address:

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999-0019

Because Kentucky acknowledges the federal extension application for state returns, no additional form is required for an extension of time to file the Income Tax return. If a payment is required, it must be made by the original due date of the return to avoid penalties and interest.

The corporation's Kentucky Income Tax has an estimated balance due of \$175.

Check the state's website for electronic payment options. If not paying electronically, mail your payment to the following address:

Kentucky Department of Revenue
Frankfort, KY 40620-0021
(Payable to Kentucky State Treasurer)

Because Cincinnati acknowledges the federal extension application for city returns, no additional form is required for an extension of time to file the Income Tax return. If a payment is required, it must be made by the original due date of the return to avoid penalties and interest.

The corporation's Cincinnati Income Tax has an estimated balance due of \$2,939.

If not paying electronically, mail your payment to the following address:

City of Cincinnati
P.O. 637876
Cincinnati, OH 45263-7876
(Payable to City of Cincinnati)

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (859)586-7227.

Sincerely,

Steven R Rosh CPA
Steven R Rosh CPA

Steven R Rosh CPA

1871 Petersburg Rd
Hebron, KY 41048
stevenroshepa@gmail.com
Phone: (859)586-7227 | Fax: (859)334-7100

March 26, 2021

ALLEGIANT ENERGY LLC
201 E 5th St Ste 1900-1160
Cincinnati, OH 45202

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (859)586-7227.

Sincerely,

Steven R Rosh CPA
Steven R Rosh CPA

Steven R Rosh CPA

1871 Petersburg Rd
Hebron, KY 41048
stevenroshepa@gmail.com
Phone: (859)586-7227 | Fax: (859)334-7100

Customer Name	Customer Information	
ALLEGiant ENERGY LLC c/o LISA DYER 201 E 5th St Ste 1900-1160 Cincinnati, OH 45202	Invoice #:	
	Date:	March 26, 2021
	Phone:	(513)646-9721
	E-mail:	LISADYER@ALLEGiantENERGYLLC.COM

Your 2020 tax return was prepared by Steven R Rosh CPA.

Description	Fee
Federal And Supplemental Forms	
Form 1120S	U.S. S Corp Income Tax Return, page 1
Form 1120S pg 2	U.S. S Corp Income Tax Return, page 2
Form 1120S pg 3	U.S. S Corp Income Tax Return, page 3
Form 1120S pg 4	U.S. S Corp Income Tax Return, page 4
Form 1120S pg 5	U.S. S Corp Income Tax Return, page 5
Schedule K-1	Shareholder's Share of Income
K-1 Wks QBI	Qualified Business Income Wks for Shareholders
Form 4562	Depreciation and Amortization
Form 7004	Application for Automatic Extension
DEPR - Fed Schedule	Federal Depreciation Schedule
DEPR - Next Year	Next Year Depreciation Schedule
DEPR - ST Schedule	State Depreciation Schedule
Wks QBI	Qualified Business Income Worksheet
Wks SOWN	Summary of Ownership Changes
Wks Tax/Lic	Taxes and Licenses Worksheet
Statement 1120S	Form 1120S - Itemized Other Deduction
Statement Sch K	Schedule K - Charitable Contributions
Statement Sch K	Schedule K - Other Items and Amounts
Statement Sch K	Schedule K - Nondeductible Expenses
Statement Sch M2	Schedule M2 - Accum Adj Acc Other Ded
Overflow	Itemized Listing Attachment
Overflow	Itemized Listing Attachment
Comparison	Tax Year Comparison Sheet
K-K1 Comparison	Comparison of Schedule K to K-1
Kentucky Forms	
KY PTE Pg1	Kentucky PTE Income and LLET Return
KY PTE Pg2	Kentucky PTE Income and LLET Return
KY PTE Pg3	Kentucky PTE Income and LLET Return
KY PTE Pg4	Kentucky PTE Income and LLET Return
KY PTE Pg5	Kentucky PTE Income and LLET Return
KY PTE K1 Pg1	KY PTE Schedule K-1 Page 1
KY 500	Tangible Personal Property Tax
KY 500 Pg 2	Tangible Personal Property Tax Page 2

KY 500 Pg 3	Tangible Personal Property Tax Page 3	
KY 500 Pg 4	Tangible Schedule A	
KY PTE Pg8	Kentucky PTE Income and LLET Return	
KY KBRV	Electronic Filing Payment Voucher	
KY PDF	State EF Attachments	
KY 4562	Kentucky 4562	
KY DEPDIF	Kentucky Depreciation Difference	
KY PTE Pg6	Kentucky PTE Income and LLET Return	
KY PTE Pg7	Kentucky PTE Income and LLET Return	
KY PTE Pg9	Kentucky PTE Income and LLET Return	
KY PTE Pg10	Kentucky PTE Income and LLET Return	
KY PTE Pg11	Kentucky PTE Income and LLET Return	
KY PTE K1 Pg2	KY PTE Schedule K-1 Page 2	
KY PTE K1 Pg3	KY PTE Schedule K-1 Page 3	
KY PTE K1 Pg4	KY PTE Schedule K-1 Page 4	
Ohio Forms		
OH DEPR	Bonus Depreciation Worksheet	
OH BRCITY	Generic Municipality Return	
OH BRCITY Pg 3	Generic Municipality Return, Page 3	

Total Forms	50	Forms Subtotal	695.00
		Total Balance Due	695.00

Payment due upon receipt. Thank you for your business!

Department of the Treasury
Internal Revenue Service▶ Do not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

2020

For calendar year 2020 or tax year beginning , 2020, ending , 20

A S election effective date 08-10-2018	TYPE OR PRINT	Name % LISA DYER ALLEGiant ENERGY LLC	D Employer identification number 47-1714428
B Business activity code number (see instructions) 541990		Number, street, and room or suite no. If a P.O. box, see instructions. 201 E 5th St Ste 1900-1160	E Date incorporated 08-10-2018
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code Cincinnati OH 45202	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year 1

J Check if corporation: (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 21. See the instructions for more information.

Income	1 a Gross receipts or sales	1a	247,073	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			1c 247,073
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3 247,073
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions - attach statement)			5
	6 Total income (loss). Add lines 3 through 5 ▶			6 247,073
	7 Compensation of officers (see instructions - attach Form 1125-E)			7
	8 Salaries and wages (less employment credits)			8 56,911
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses Wks. Tax/Lic			12 4,621
	13 Interest (see instructions)			13
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14 11,388
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 600
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement) Statement #2			19 30,530
	20 Total deductions. Add lines 7 through 19 ▶			20 104,050
	21 Ordinary business income (loss). Subtract line 20 from line 6.			21 143,023
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a		22c
	b Tax from Schedule D (Form 1120-S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)			
	23 a 2020 estimated tax payments and 2019 overpayment credited to 2020	23a		23e
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Reserved for future use	23d		
	e Add lines 23a through 23d			23e
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>			24
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed			25
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid.			26	
27 Enter amount from line 26: Credited to 2021 estimated tax ▶ Refunded ▶			27	

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 taxpayer) is based on all information of which preparer has any knowledge.

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

Signature of officer

Date

Title

Paid
Preparer
Use Only

Print/Type preparer's name

Steven R Rosh CPA

Preparer's signature

Date

03-26-2021

Check ☒ if PTIN

self-employed

P01207143

Firm's name ▶ Steven R Rosh CPA

Firm's EIN ▶

Firm's address ▶ 1871 Petersburg Rd

Phone no.

Hebron KY 41048

(859) 586-7227

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ▶ \$		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14 a	Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?		X
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 ▶ \$		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	143,023
	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 Interest income 4		
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7		
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a		
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797) 9		
10 Other income (loss) (see instructions) Type ▶ 10			
Deductions	11 Section 179 deduction (attach Form 4562) 11		
	12a Charitable contributions Statement #9 12a		3,069
	b Investment interest expense 12b		
	c Section 59(e)(2) expenditures Type ▶ 12c		
d Other deductions (see instructions) Type ▶ 12d			
Credits	13a Low-income housing credit (section 42(j)(5)) 13a		
	b Low-income housing credit (other) 13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c		
	d Other rental real estate credits (see instructions) Type ▶ 13d		
	e Other rental credits (see instructions) Type ▶ 13e		
	f Biofuel producer credit (attach Form 6478) 13f		
	g Other credits (see instructions) Type ▶ 13g		
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources 14b		
	c Gross income sourced at shareholder level 14c		
	Foreign gross income sourced at corporate level		
	d Reserved for future use 14d		
	e Foreign branch category 14e		
	f Passive category 14f		
	g General category 14g		
	h Other (attach statement) 14h		
	Deductions allocated and apportioned at shareholder level		
	i Interest expense 14i		
	j Other 14j		
	Deductions allocated and apportioned at corporate level to foreign source income		
	k Reserved for future use 14k		
	l Foreign branch category 14l		
	m Passive category 14m		
	n General category 14n		
	o Other (attach statement) 14o		
Other information			
p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ▶ 14p			
q Reduction in taxes available for credit (attach statement) 14q			
r Other foreign tax information (attach statement)			

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a
	b	Adjusted gain or loss	15b
	c	Depletion (other than oil and gas)	15c
	d	Oil, gas, and geothermal properties - gross income	15d
	e	Oil, gas, and geothermal properties - deductions	15e
	f	Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a
	b	Other tax-exempt income	16b
	c	Nondeductible expenses	16c
	d	Distributions (attach statement if required) (see instructions)	16d
	e	Repayment of loans from shareholders	16e
Other Information	17a	Investment income	17a
	b	Investment expenses	17b
	c	Dividend distributions paid from accumulated earnings and profits	17c
	d	Other items and amounts (attach statement)	Statement #18
Reconciliation	18	Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18
			139,954

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)		
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets						
b	Less accumulated depreciation	()		()			
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)						
15	Total assets						
Liabilities and Shareholders' Equity							
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)						
22	Capital stock						
23	Additional paid-in capital						
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		()		()		
27	Total liabilities and shareholders' equity						

Schedule M-1**Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$			
		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

Schedule M-2**Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account**
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	272,893			
2 Ordinary income from page 1, line 21	143,023			
3 Other additions				
4 Loss from page 1, line 21	()			
5 Other reductionsStatement #30	(4,583)			()
6 Combine lines 1 through 5	411,333			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	411,333			

**Schedule K-1
(Form 1120-S)****2020**Department of the Treasury
Internal Revenue Service

For calendar year 2020, or tax year

beginning 2020 ending _____**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number

47-1714428

B Corporation's name, address, city, state, and ZIP code

ALLEGIANT ENERGY LLC

% LISA DYER

201 E 5th St Ste 1900-1160

Cincinnati

OH 45202

C IRS Center where corporation filed return

Kansas City

Part II Information About the Shareholder**D** Shareholder's identifying number**E** Shareholder's name, address, city, state, and ZIP code

LISA DYER

2075 PENNY LANE

HEBRON

KY 41048

F Current year allocation percentage 100.00000 %**G** Shareholder's number of shares

Beginning of tax year 100

End of tax year 100

H Loans from shareholder

Beginning of tax year \$

End of tax year \$

For IRS Use Only

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

1	Ordinary business income (loss)	13	Credits
	143,023		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C *	STMT
A	3,069		
		17	Other information
		AC	247,073
		V *	STMT
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

* See attached statement for additional information.

Schedule K-1 Supplemental Information**2020**

Shareholder's name

LISA DYER

Shareholder's ID Number

Name of S Corporation

ALLEGIANT ENERGY LLC

S Corporation's EIN

47-1714428

Form 1120S Schedule K-1 - Line 16

Code	Description	Amount
C	Other Nondeductible Expenses	1,514
	Meals	1,514
	Total	<u>1,514</u>

Client Copy

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 17, Code V

2020

Name(s) as shown on return

ALLEGiant ENERGY LLC

Tax ID Number

47-1714428

Name(s) as shown on K1

LISA DYER

Tax ID Number

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	ALLEGiant ENERGY LLC	47-1714428			No

LINE NUMBER	NO. 1	NO. ____	NO. ____	NO. ____	NO. ____	NO. ____
Ordinary Business Income (Loss)	143,023					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages	56,911					
Unadjusted Basis Immediately After Acquisition	11,388					
Section 199A Dividends						

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2020

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)

► Attach to your tax return.
► Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

ALLEGiant ENERGY LLC

FORM 1120S

47-1714428

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 2019 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 2021. 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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	11,388
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 2020	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 2020 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						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

(a) Class life	(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
20a 12-year			12 yrs.		S/L	
b 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 instructions	22	11,388
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2020)

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

► **File a separate application for each return.**
► **Go to www.irs.gov/Form7004 for instructions and the latest information.**

**Print
or
Type**

Name ALLEGiant ENERGY LLC	Identifying number 47-1714428
Number, street, and room or suite no. (If P.O. box, see instructions.) 201 E 5th St Ste 1900-1160	
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).) Cincinnati OH 45202	

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 2 5

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 20 20 , or tax year beginning _____, 20 _____, and ending _____, 20 _____.
- 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	0
8 Balance due. Subtract line 7 from line 6. See instructions	8	0

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

Form **7004** (Rev. 12-2018)

Federal Supporting Statements**2020 PG01**

Name(s) as shown on return

Tax ID Number

ALLEGIANT ENERGY LLC

47-1714428

Form 1120S - Line 19 - Other Deductions

Statement #2

Description	Amount
Accounting	1,463
50% Meals	1,514
Office Expense	1,322
Postage/Shipping	231
Travel	246
Utilities	8,109
IT EXPENSES	825
MILEAGE REIMBURSEMENT	10,519
NETWORKING EXPENSE	160
OUTSIDE CONTRACT SERVICE	5,840
PUCO	301
Total	30,530

Schedule K - Line 12a - Contributions

PG01
Statement #9

Description	Amount
Cash Contributions (60%)	3,069
Total	3,069

Schedule K - Line 17d - Other Items

PAGE 1
Statement #18

Description	Amount
Gross receipts for sec. 448(c)	247,073

Federal Supporting Statements**2020 PG01**

Name(s) as shown on return

ALLEGIANT ENERGY LLC

Tax ID Number

47-1714428

Schedule K - Line 16c - Nondeductible Expenses

Statement #16c

Description	Amount
Meals	<u>1,514</u>
Total	<u><u>1,514</u></u>

Schedule M-2 - Line 5 - Other Reductions

PG01
Statement #30

Description	Amount
Contributions	3,069
Nondeductible Expenses	<u>1,514</u>
Total	<u><u>4,583</u></u>

1120S**Overflow Statement****2020**
Page 1

Name(s) as shown on return

FEIN

ALLEGIANT ENERGY LLC

47-1714428

Accounting

Description	Amount
Accounting	\$ 995
Payroll Service Fees	468
Total:	\$ 1,463

ADVERTISING

Description	Amount
MARKETING	\$ 600
Total:	\$ 600

OFFICE EXPENSE

Description	Amount
OFFICE SUPPLIES	\$ 1,322
Total:	\$ 1,322

TRAVEL

Description	Amount
TRAVEL	\$ 246
Total:	\$ 246

UTILITIES

Description	Amount
PHONE/UTILITIES	\$ 8,109
Total:	\$ 8,109

PAYROLL TAXES

Description	Amount
Payroll Tax - Futa	\$ 42
Payroll Tax - Medicare	825
Payroll Tax - Soc Sec	3,529
Total:	\$ 4,396

Name(s) as shown on return

ALLEGIANT ENERGY LLC

FEIN

47-1714428

LICENSES

Description	Amount
KY ANNUAL CORP RENEWAL FEE	\$ 25
BOONE COUNTY OCCUP LICENSE	25
Total: \$	<u>50</u>

Form 1120S, Page 1, Line 12 - Other Misc Taxes and Licenses

Description	Amount
KENTUCKY LLET TAX	\$ 175
Total: \$	<u>175</u>

Client Copy

Taxes and Licenses Attachment

Note: This information does not transmit to the IRS with e-filed returns.
Including with a paper filed return is optional.

2020

S CORPORATION NAME

EIN

ALLEGiant ENERGY LLC

47-1714428

Taxes and Licenses

Form 1120S

Page 1, Line 12

1	State income taxes	1	
2	State franchise taxes	2	
3	City income taxes	3	
4	City franchise taxes	4	
5	Local property taxes	5	
6	Intangible property taxes	6	
7	Payroll taxes	7	4,396
8	Less: credit from Form 8846	8	
9	Foreign taxes paid	9	
10	Occupancy taxes	10	
11	Other miscellaneous taxes	11	175
12	Built in gains tax allocated to ordinary income	12	
13	Licenses	13	50
14	Total to Form 1120S, Page 1, Line 12	14	4,621

Summary of Stock Ownership

2020

CORPORATION NAME

ALLEGIANT ENERGY LLC

EIN

47-1714428

Shareholder Information

Shares

% Ownership

Name

EIN/SSN

Type

Beginning

Ending

Beginning

Ending

LISA DYER

308-88-1149

100

100

100.00000

100.00000

Total

100

100

Client Copy

Qualified Business Income Information

Summary of Statement A - QBI PTE Reporting

(Keep for your records)

2020

Name(s) as shown on return

ALLEGIANT ENERGY LLC

Tax ID Number

47-1714428

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	ALLEGIANT ENERGY LLC	47-1714428			No

LINE NUMBER	NO. 1	NO. ____	NO. ____	NO. ____	NO. ____	NO. ____
Ordinary Business Income (Loss)	143,023					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages	56,911					
Unadjusted Basis Immediately After Acquisition	11,388					
Section 199A Dividends						

(Keep for your records)

S CORPORATION NAME

EIN

ALLEGiant ENERGY LLC

47-1714428

Description	Schedule K	K-1 Totals	Difference
1 Ordinary business income (loss)	<u>143,023</u>	<u>143,023</u>	
12 A Cash contributions (60%)	<u>3,069</u>	<u>3,069</u>	
16 C Nondeductible expenses	<u>1,514</u>	<u>1,514</u>	
17 AC Gross receipts for sec. 448(c)	<u>247,073</u>	<u>247,073</u>	

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

FORM 1120S

For your records only

2020

PAGE 1

Name(s) as shown on return

Social security number/EIN

ALLEGIANT ENERGY LLC

47-1714428

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	TELEVISION - OFFICE	10212020	2,035*		100.00		CY 2,035		0 5	200 DB MQ	5			2,035	
2	OFFICE UPGRADE - BUIL	11152020	9,353*		100.00		CY 9,353		0 10	200 DB MQ	2.5			9,353	
Client Copy															
Totals			11,388				CY 11,388							11,388	

Land Amount
Net Depreciable Cost

11,388

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

11,388
11,388

ST ADJ: 11,052
UBIA: 11,388

11,388

Next Year's Depreciation Worksheet

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

ALLEGIANT ENERGY LLC

47-1714428

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
1120	1	TELEVISION - OFFICE	10-21-2020		M	5	
1120	1	OFFICE UPGRADE - BUILDOUT	11-15-2020		M	10	

**1120S TAX RETURN COMPARISON
2018 / 2019 / 2020**

2020

Name(s) as shown on return
ALLEGIANT ENERGY LLC

Identifying number
47-1714428

	2018 FEDERAL	2019 FEDERAL	2020 FEDERAL	DIFFERENCE BETWEEN 2019 & 2020
Income				
Net receipts	207,871	199,588	247,073	47,485
Cost of goods sold				
Gross profit	207,871	199,588	247,073	47,485
Net gain/loss from 4797				
Other income				
Total income	207,871	199,588	247,073	47,485
Deductions				
Compensation of officers				
Salaries and wages		73,221	56,911	(16,310)
Repairs and maintenance				
Bad debts				
Rents		2,400		(2,400)
Taxes and licenses	2,279	5,928	4,621	(1,307)
Interest				
Net depreciation			11,388	11,388
Depletion				
Advertising	2,562	2,543	600	(1,943)
Pension, profit-sharing				
Employee benefits		3,600		(3,600)
Other deductions	13,819	24,897	30,530	5,633
Total deductions	18,660	112,589	104,050	(8,539)
Ordinary business income(loss)	189,211	86,999	143,023	56,024
Tax				
Total tax				
Payments				
Estimated taxes paid				
Total payments line 23e				
Results				
Amount owed				
Overpayment				
Applied to estimate				
Refund				

SCHEDULE K - Shareholder's Share Items

Income				
Ordinary business income (loss)	189,211	86,999	143,023	56,024
Net rental real estate income (loss)				
Other net rental income (loss)				
Interest income				
Ordinary dividends				
Qualified dividends				
Royalties				
Net short-term capital gain (loss)				
Net long-term capital gain (loss)				
Collectibles (28%) gain (loss)				
Unrecaptured section 1250 gain				
Net section 1231 gain (loss)				
Other income (loss)				

2018

2019

2020

DIFFERENCE

1120S TAX RETURN COMPARISON
2018 / 2019 / 2020

2020

Page 2

Name(s) as shown on return
ALLEGIANT ENERGY LLC

Identifying number
47-1714428

	2018 FEDERAL	2019 FEDERAL	2020 FEDERAL	DIFFERENCE BETWEEN 2019 & 2020
Deductions				
Section 179 deduction				
Contributions	1,290		3,069	3,069
Investment interest expense				
Section 59(e)(2) expenditures				
Other deductions				
Credits				
Low-income housing credit (section 42(j)(5))				
Low-income housing credit (other)				
Qualified rehabilitation expenditures (rental real estate)				
Other rental real estate credits				
Other rental credits				
Credit for alcohol used as fuel				
Other credits				
Foreign Transactions				
Gross income from all sources				
Gross income sourced at shareholder level				
Foreign gross income sourced at corporate level				
Passive category				
General categories				
Other				
Deductions allocated and apportioned at shareholder level				
Interest expense				
Other				
Deductions allocated / apportioned at corp. level to foreign source inc.				
Passive category				
General categories				
Other				
Total foreign taxes paid or accrued				
Reduction in taxes available for credit				
Alternative Minimum Tax (AMT) items				
Post-1986 depreciation adjustment				
Adjusted gain or loss				
Depletion				
Oil, gas, and geothermal properties - gross income				
Oil, gas, and geothermal properties - deductions				
Other AMT items				
Items Affecting Shareholder Basis				
Tax-exempt interest income				
Other tax-exempt income				
Nondeductible expenses	710	1,317	1,514	197
Property distributions				
Repayment of loans from shareholders				
Other information				
Investment income				
Investment expenses				
Dividend distributions paid from accum earnings and profits				

	KY	KY	KY	
RESIDENT STATE				
Taxable income	189,386	87,174	154,250	67,076
Total tax	175	175	175	
Overpayment				
Balance due	175	175	175	
	2018	2019	2020	DIFFERENCE

2020 KY-PTE Filing Instructions
ALLEGiant ENERGY LLC

Filing method:

Your extension will not be e-filed. Sign and date your check and extension. Then mail them on or before the due date of the extension to the address listed below.

Due date:

10-15-2021

Payment:

\$175.00

Mail-to address:

Kentucky Department of Revenue
Frankfort, KY 40620-0021

For calendar year 2020 or tax years beginning (MM-DD-YY)

, and ending (MM-DD-YY)

A Entity Type <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> General Partnership	B FEIN/SSN 47-1714428	C Kentucky Corporation/LLET Account Number (Required)	
Name of Pass-Through Entity ALLEGIANT ENERGY LLC		<input type="checkbox"/> Change of Name Telephone Number 513-646-9721	
D LLET Exemption Code <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px;"></div>	Number and Street 201 E 5th St Ste 1900-1160		State of Organization KY
City Cincinnati		State OH	ZIP Code 45202 Date of Organization 08-10-2018
E Income Tax Exemption Code <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px;"></div>	G Check applicable boxes <input type="checkbox"/> Publicly traded partnership <input type="checkbox"/> Qualified investment partnership <input checked="" type="checkbox"/> LLC <input type="checkbox"/> LP <input type="checkbox"/> LLP <input type="checkbox"/> Initial return <input type="checkbox"/> Change of accounting period <input type="checkbox"/> Amended return (Complete Part V) <input type="checkbox"/> Short-period return (Complete Part IV) <input type="checkbox"/> Final return (Complete Part IV)		Principal Business Activity in KY ENERGY CONSU NAICS Code Number in KY 541990
F Provider 3-Factor Apportionment Code <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px;"></div>	H K-1 and Owner Information <div style="display: flex; justify-content: space-between;"> <div> 1 Schedule(s) K-1 Issued Resident Owners Nonresident Owners </div> <div> Other Type of Owners Schedule(s) K-1 Received </div> </div>		

PART I - ORDINARY INCOME (LOSS) COMPUTATION

1 Federal ordinary income (loss)	▶ 1	143,023	00
ADDITIONS TO FEDERAL ORDINARY INCOME			
2 State taxes based on net/gross income	▶ 2		00
3 Federal depreciation (do not include IRC § 179 expense deduction)	▶ 3	11,388	00
4 Related party expense (attach Schedule RPC)	▶ 4		00
5 (Loss) from Form 4797 found on federal Form 1120S, line 4 or federal Form 1065, line 6	▶ 5		00
6 Gain from Kentucky Form 4797, line 17	▶ 6		00
7 Federal allowable depletion from Form 1120S, line 15 or Form 1065, line 17	▶ 7		00
8 Enter additions to federal taxable income from Kentucky Schedule(s) K-1.	▶ 8		00

OFFICIAL USE ONLY			
P W 2 0 4		V A L #	

**PART I - ORDINARY INCOME (LOSS) COMPUTATION - continued**

9 Internal Revenue Code adjustments (see instructions)	▶ 9		00
10 Other additions (attach explanation)	▶ 10		00
11 Total (add lines 1 through 10)	▶ 11	154,411	00

SUBTRACTIONS FROM FEDERAL ORDINARY INCOME

12 Federal work opportunity credit	▶ 12		00
13 Kentucky depreciation (do not include IRC § 179 expense deduction)	▶ 13	336	00
14 Gain from Form 4797 found on federal Form 1120S, line 4 or federal Form 1065, line 6	▶ 14		00
15 (Loss) from Kentucky Form 4797, line 17	▶ 15		00
16 Kentucky allowable depletion	▶ 16		00
17 Enter subtractions from federal taxable income from Kentucky Schedule(s) K-1.	▶ 17		00
18 Internal Revenue Code adjustments (see instructions)	▶ 18		00
19 Other subtractions (attach explanation)	▶ 19		00
20 Total subtractions (add lines 12 through 19)	▶ 20	336	00
21 Kentucky ordinary income (loss) (line 11 less line 20)	▶ 21	154,075	00



PART II-LLET COMPUTATION

1	Schedule L, Section E, line 1 (Page 11)	▶ 1	175	00
2	Tax credit recapture	▶ 2		00
3	Total (add lines 1 and 2)	▶ 3	175	00
4	Nonrefundable LLET credit from Kentucky Schedule(s) K-1	▶ 4		00
5	Nonrefundable tax credits (attach Schedule TCS)	▶ 5		00
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	▶ 6	175	00
7	Estimated tax payments	▶ 7		00
8	Certified rehabilitation tax credit	▶ 8		00
9	Film industry tax credit	▶ 9		00
10	Extension payment	▶ 10		00
11	Prior year's tax credit	▶ 11		00
12	Income tax overpayment from Part III, line 13	▶ 12		00
13	LLET paid on original return	▶ 13		00
14	LLET overpayment on original return	▶ 14		00
15	Estimated Tax Penalty (attach Form 2220-K)	▶ 15		00
16	LLET and Estimated Tax Penalty due (lines 6, 14, and 15 less lines 7 through 13)	OWE ▶ 16	175	00
17	LLET overpayment (lines 7 through 13 less lines 6, 14, and 15)	▶ 17		00
18	Credited to 2020 income tax	▶ 18		00
19	Credited to 2020 interest	▶ 19		
20	Credited to 2020 penalty	▶ 20		
21	Credited to 2021 LLET	▶ 21		00
22	Amount to be refunded (line 17 less lines 18 through 21)	REFUND ▶ 22		


PART III-INCOME TAX COMPUTATION (For S-Corporations or Partnerships)

☐ By checking the box, the Partnership elects to pay the tax on behalf of its partners due to an IRS audit per KRS 141.211(4).

1	Excess net passive income tax	▶ 1		00
2	Built-in gains tax	▶ 2		00
3	Tax installment on LIFO recapture	▶ 3		00
4	Total (add lines 1 through 3, but not less than zero)	▶ 4		00
5	Estimated tax payments	▶ 5		00
6	Extension payment	▶ 6		00
7	Prior year's tax credit	▶ 7		00
8	LLET overpayment from Part II, line 18	▶ 8		00
9	Income tax paid on original return	▶ 9		00
10	Income tax overpayment on original return	▶ 10		00
11	Income tax due (lines 4 and 10 less lines 5 through 9)	OWE ▶ 11		00
12	Income tax overpayment (lines 5 through 9 less lines 4 and 10)	▶ 12		00
13	Credited to 2020 LLET	▶ 13		00
14	Credited to 2020 interest	▶ 14		
15	Credited to 2020 penalty	▶ 15		
16	Credited to 2021 corporation income tax	▶ 16		00
17	Amount to be refunded (line 12 less lines 13 through 16)	REFUND ▶ 17		


PART IV - EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN

- ☐ Ceased operations in Kentucky
☐ Change of ownership
☐ Successor to previous business

- ☐ Change in filing status
☐ Merger
☐ Other _____

PART V - EXPLANATION OF AMENDED RETURN CHANGES

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 taxpayer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of Member	Date	
	Name of Member (Please print)	03-26-2021	
Paid Preparer Use	Signature of Preparer	Date	
	Name of Preparer or Firm (Please print)	03-26-2021	
	Steven R Rosh CPA	ID Number	
	P01207143	May the DOR discuss this return with this preparer?	
	Email and/or Telephone No.	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
	stevenroshcpa@gmail.com	859-586-7227	

Enclose	All supporting federal forms and schedules, including Federal Schedule(s) C, E, and/or F.	Refund or No Payment	Kentucky Department of Revenue P. O. Box 856905 Louisville, KY 40285-6905
Payment	Check Payable: Kentucky State Treasurer E-Pay Options: www.revenue.ky.gov	With Payment	Kentucky Department of Revenue Frankfort, KY 40620-0021



Owner's identifying number	Pass-through Entity's FEIN 47-1714428	Kentucky Corporation/LLET Account Number
----------------------------	--	---

Owner's name, address, and ZIP code LISA DYER 2075 PENNY LANE HEBRON, KY 41048	Pass-through entity's name, address, and ZIP code Check if applicable: <input type="checkbox"/> Qualified investment pass-through entity ALLEGIANTE ENERGY LLC 201 E 5th St Ste 1900-1160 Cincinnati, OH 45202
---	--

Type of Pass-through Entity Issuing the K-1 ☐ Partnership ☒ S-corporation ☐ General Partnership

A (1) Partnerships Only: Partner's share of liabilities **Enter partner's percentage of:** **(i) Before change or termination** **(ii) End of Year**

Nonrecourse \$	Profit Sharing	%	%
Qualified nonrecourse financing . . \$	Loss Sharing	%	%
Other \$	Ownership of capital	%	%

(2) **S-corporations Only:** Owner's percentage of stock ownership for tax year 100.0000 %

B (1) Resident owner's taxable percentage of pro rata share items **B(1)** **100%**

(2) Nonresident owner's taxable percentage of pro rata share items
(see Schedule A instructions) **B(2)** %

C What type of entity is this owner?
☒ Individual ☐ Estate ☐ Trust ☐ Single Member LLC ☐ General Partnership ☐ Corporation
☐ S Corporation ☐ Other Pass-through Entity ☐ ESOP ☐ Tax Exempt

D Check the box if nonresident owner's income is reported on:
☐ Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report
and Composite Income Tax Return (Form 740NP-WH and Form PTE-WH)

E Check the box if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1

IMPORTANT: Refer to Owner's Instructions for Schedule K-1 before entering information from Schedule K-1 on your tax return.

SECTION A	Pro Rata Share Items	Total Amount
Income (Loss) and Deductions		
1	Kentucky ordinary income (loss) from trade or business activities	<div> <div>▶ 1</div> <div>154,075</div> <div>00</div> </div>
2	Net income (loss) from rental real estate activities	<div> <div>▶ 2</div> <div></div> <div>00</div> </div>
3	Net income (loss) from other rental activities	<div> <div>▶ 3</div> <div></div> <div>00</div> </div>
4	Portfolio income (loss):	
	(a) Interest income	<div> <div>▶ 4(a)</div> <div></div> <div>00</div> </div>
	(b) Dividend income	<div> <div>▶ 4(b)</div> <div></div> <div>00</div> </div>
	(c) Royalty income	<div> <div>▶ 4(c)</div> <div></div> <div>00</div> </div>
	(d) Net short-term capital gain (loss)	<div> <div>▶ 4(d)</div> <div></div> <div>00</div> </div>
	(e) Net long-term capital gain (loss)	<div> <div>▶ 4(e)</div> <div></div> <div>00</div> </div>
	(f) Other portfolio income (loss) (attach schedule)	<div> <div>▶ 4(f)</div> <div></div> <div>00</div> </div>

Income (Loss) and Deductions, continued

5	Partnerships only: Guaranteed payments to partners	▶ 5		00
6	IRC §1231 net gain (loss) (other than due to casualty or theft)	▶ 6		00
7	Other income (loss) (attach schedule)	▶ 7		00
8	Charitable contributions (attach schedule)	▶ 8	3,069	00
9	IRC §179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	▶ 9		00
10	Deductions related to portfolio income (loss) (attach schedule)	▶ 10		00
11	Other deductions (attach schedule)	▶ 11		00

Investment Interest

12	(a) Interest expense on investment debts	▶ 12(a)		00
	(b) (1) Investment income included on lines 4(a), 4(b), 4(c), and 4(f)	▶ b(1)		00
	(b) (2) Investment expenses included on line 10	▶ b(2)		00

Tax Credits - Nonrefundable (see instructions)

13	Enter the applicable tax credit			
	(a) ▶	▶ 13(a)		00
	(b) ▶	▶ 13(b)		00
	(c) ▶	▶ 13(c)		00

General Partnerships Only - Tax Credits-Refundable

14	Certified rehabilitation tax credit (attach Kentucky Heritage Council certification(s))	▶ 14		00
15	Film industry tax credit (attach Kentucky Film Office certification(s))	▶ 15		00



OWNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.

SECTION A - continued	Pro Rata Share Items	Total Amount
-----------------------	----------------------	--------------

Other Items

16 (a) Type of IRC §59(e)(2) expenditures ▶ _____				
(b) Amount of IRC §59(e)(2) expenditures	▶ 16(b)			00
17 Tax-exempt interest income	▶ 17			00
18 Other tax-exempt income	▶ 18			00
19 Nondeductible expenses	▶ 19		1,514	00
20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	▶ 20			00
21 Supplemental information required to be reported to each owner (attach schedule)	▶ 21			00
22 S-corporations only: Total dividend distributions paid from accumulated earnings and profits	▶ 22			00

SECTION B - LLET Pass-through Items (Required)	OWNER'S SHARE
--	---------------

1 Kentucky gross receipts				
▶ 1				00
2 Total gross receipts	▶ 2		247,073	00
3 Kentucky gross profits	▶ 3			00
4 Total gross profits	▶ 4		247,073	00
5 Limited liability entity tax (LLET) nonrefundable credit	▶ 5			00

SECTION C - Apportionment Pass-through Items	OWNER'S SHARE
--	---------------

1 Kentucky receipts				
▶ 1				00
2 Total receipts	▶ 2			00



OWNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.

SECTION D - Apportionment for Providers (KRS 141.121(1)(e)) OWNER'S SHARE

1	Kentucky property	▶ 1		00
2	Total property	▶ 2		00
3	Kentucky payroll	▶ 3		00
4	Total payroll	▶ 4		00

SECTION E - Resident Shareholder Adjustment

1	Combination of Kentucky Schedule K-1, Schedule A, lines 1 through 6, 9, and portions of lines 7 and 11. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 1	154,075	00
2	Combination of federal Schedule K-1, Form 1120S, lines 1 through 11, and portions of lines 12 or federal Schedule K-1, Form 1065, line 1 through 12, and portions of line 13. Add income amount and subtract (loss) and deduction amounts (see instructions)	▶ 2	143,023	00
3	Enter the difference of lines 1 and 2 here and on appropriate line on Schedule M (see instructions)	▶ 3	11,052	00



SCHEDULE Q - QUESTIONNAIRE

IMPORTANT: Questions 1 and 2 must be answered if this is the pass-through entity's initial return or if a return was not filed under the same name and same federal I.D. number for the preceding year. **Failure to do so may result in a request for a delinquent return.**

1 Indicate whether:

- (a) ☐ new business
 (b) ☐ successor to previously existing business which was organized as:
 (1) ☐ corporation;
 (2) ☐ partnership;
 (3) ☐ sole proprietorship; or,
 (4) ☐ other _____

If successor to previously existing business, give name, address, and federal I.D. number of the previous business organization.

Name
FEIN
Address

- 2 If a foreign pass-through entity, enter the date qualified to do business in Kentucky.
- _____

Questions 3-7 must be completed by all pass-through entities.

3 The pass-through entity's books are in care of:

Name
Address

- 4 Are disregarded entities included in this return?

☐ Yes ☒ No

If yes, attach **Schedule DE**.

- 5 For the taxable period being reported, was the pass-through entity a partner or member in a pass-through entity doing business in Kentucky?

☐ Yes ☒ No

If yes, list the name(s) and federal I.D. number(s) of the pass-through entity(ies).

A	Name
	FEIN
B	Name
	FEIN
C	Name
	FEIN
D	Name
	FEIN
E	Name
	FEIN
F	Name
	FEIN
G	Name
	FEIN

- 6 For taxable period being reported, was the pass-through entity doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?

☐ Yes ☒ No

- 7 Was this return prepared on:

- (a) ☒ cash basis
 (b) ☐ accrual basis
 (c) ☐ other _____

**SCHEDULE K - OWNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.**

SECTION A	Distributive Share Items	Total Amount
1	Kentucky ordinary income (loss) from trade or business activities (Page 2, Part I, line 21) ▶ 1	154,075 00
2	Net income (loss) from rental real estate activities (attach federal Form 8825) ▶ 2	00
3	(a) Gross income from other rental activities ▶ 3(a)	00
	(b) Less expenses from other rental activities (attach schedule) ▶ (b)	00
	(c) Net income (loss) from other rental activities (line 3(a) less line 3(b)) ▶ (c)	00
4	Portfolio income (loss):	
	(a) Interest income ▶ 4(a)	00
	(b) Dividend income ▶ (b)	00
	(c) Royalty income ▶ (c)	00
	(d) Net short-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable.) ▶ (d)	00
	(e) Net long-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable.) ▶ (e)	00
	(f) Other portfolio income (loss) (attach schedule) ▶ (f)	00
5	Partnerships Only: Guaranteed payments to partners ▶ 5	00
6	IRC § 1231 net gain (loss) (other than due to casualty or theft) (attach federal Form 4797 and Kentucky Form 4797) ▶ 6	00
7	Other income (loss) (attach schedule) ▶ 7	00
8	Charitable contributions (attach schedule) ▶ 8	3,069 00
9	IRS § 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562) ▶ 9	00
10	Deductions related to portfolio income (loss) (attach schedule) ▶ 10	00
11	Other deductions (attach schedule) ▶ 11	00

2021

62A500 (1-21)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Station 32

TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2021

Forms filed on or before due date:

File the return with the PVA in the county of taxable situs.

FOR OFFICIAL USE ONLY

County Code

Locator Number

T

Due Date:
Monday
May 17, 2021

May 2021

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

17

See pages 11 and 12 for a complete
list of mailing addresses.

There is no filing extension for this return.

Check applicable box and write in <input checked="" type="checkbox"/> Federal ID No. or <input type="checkbox"/> Social Security No. 47-1714428		Name of Business ALLEGIANTE ENERGY LLC		Telephone Number 513-646-9721		Organization <input type="checkbox"/> Individual 1	
2nd SSN if joint return		Mailing Address 201 E 5th St Ste 1900-1160				<input type="checkbox"/> Joint (Co-Owners) 2	
NAICS CODE	541990	City or Town Cincinnati	State OH	ZIP Code 45202		<input type="checkbox"/> Partnership/LLP 3	
Type of Business		Property Location (Number and Street or Rural Route, City)(Must List) REQUIRED 201 E 5th St 1900-1160 Cincinnati				<input checked="" type="checkbox"/> Domestic Corp./LLC 4	
Check if applicable		Property is Located in Boone		County		<input type="checkbox"/> Foreign Corp./LLC 5	
Tangible in other KY counties? <input type="checkbox"/>						<input type="checkbox"/> Fiduciary - Bank 6	
Alternative valuation? <input type="checkbox"/>						<input type="checkbox"/> Fiduciary - Other 7	
Final Return? <input checked="" type="checkbox"/>							

NOTE: Taxpayers who have property in more than one location must complete a separate form for each location.

FROM SCHEDULE A					FROM SCHEDULE B				
	Class	Original Cost	Reported Value	For Official Use Only		Class	Original Cost	Reported Value	For Official Use Only
11	I				21	I			
12	II				22	II			
13	III				23	III			
14	IV				24	IV			
15	V				25	V			
16	VI				26	VI			
17	Total				27	Total			
See pages 3 through 5 for instructions.					Taxpayer's Valuation		For Official Use Only		
31	Merchants Inventory								
32	Manufacturers Finished Goods								
33	Manufacturers Raw Materials/Goods in Process								
34	Motor Vehicles Held for Sale (dealers only) New Farm Machinery Held Under a Floor Plan New Boats and Marine Equipment Held Under a Floor Plan Salvage Titled Vehicles (insurance companies only) Recreational Vehicles Held in a Retailer's Inventory Biotechnology Products Held in a Warehouse (manufacturers and affiliates only) Nonferrous Metal Located in a Commodity Warehouse and Held on Warrant								
35	Goods Stored in Warehouse/Distribution Center (see instructions)								
36	Goods--In Transit (see instructions)								
37	Unmanufactured Tobacco Products not at Manufacturers Plant or in Hands of Grower or His Agent								
38	Other Unmanufactured Agricultural Products not at Manufacturers Plant or in Hands of Grower or His Agent								
39	Unmanufactured Agricultural Products at Manufacturers Plant or in Hands of Grower or His Agent/Industrial Revenue Bond Property Qualifying Voluntary Environmental Remediation Property								
50	Livestock and Farm Machinery/Fluidized Bed Energy Facilities								
60	Other Tangible Property (from Schedule C) (page 2)								
70	Activated Foreign Trade Zone								
81	Construction Work in Progress (manufacturing machinery)								
82	Construction Work in Progress (other tangible property)								
90	Recycling Machinery and Equipment								

SCHEDULE A

2021 Tangible Personal Property Subject to Full State and Local Rates

Factors change every year. Please use correct year factors.

47-1714428

CLASS I Under 5 Year Economic Life				CLASS II 6-8 Year Economic Life				CLASS III 9-11 Year Economic Life			
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.805		1		.880		1		.915	
2		.608		2		.761		2		.830	
3		.425		3		.664		3		.772	
4		.218		4		.545		4		.694	
5		.100		5		.413		5		.600	
6		.100		6		.272		6		.495	
7		.100		7		.139		7		.404	
8		.100		8		.100		8		.306	
9		.100		9		.100		9		.206	
10		.100		10		.100		10		.107	
11		.100		11		.100		11		.100	
12		.100		12		.100		12		.100	
13		.100		13		.100		13		.100	
13+		.100		13+		.100		13+		.100	
Total											

CLASS IV 12-14 Year Economic Life				CLASS V 15-18 Year Economic Life				CLASS VI Over 18 Year Economic Life			
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.868		1		.950		1		.969	
2		.656		2		.901		2		.957	
3		.550		3		.885		3		.944	
4		.451		4		.848		4		.929	
5		.410		5		.794		5		.896	
6		.365		6		.726		6		.847	
7		.335		7		.679		7		.823	
8		.304		8		.623		8		.789	
9		.277		9		.567		9		.755	
10		.259		10		.524		10		.742	
11		.238		11		.468		11		.713	
12		.209		12		.390		12		.650	
13		.200		13		.346		13		.645	
14		.100		14		.286		14		.619	
15		.100		15		.228		15		.607	
16		.100		16		.159		16		.582	
17		.100		17		.100		17		.569	
18		.100		18		.100		18		.521	
19		.100		19		.100		19		.470	
20		.100		20		.100		20		.412	
21		.100		21		.100		21		.360	
22		.100		22		.100		22		.303	
23		.100		23		.100		23		.243	
24		.100		24		.100		24		.185	
25		.100		25		.100		25		.125	
26		.100		26		.100		26		.100	
27		.100		27		.100		27		.100	
27+		.100		27+		.100		27+		.100	
Total											

SCHEDULE B (Manufacturing Assets & Qualifying Pollution Control)**2021 Tangible Personal Property Subject to State Rate****Factors change every year. Please use correct year factors.**

47-1714428

CLASS I Under 5 Year Economic Life				CLASS II 6-8 Year Economic Life				CLASS III 9-11 Year Economic Life			
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.805		1		.880		1		.915	
2		.608		2		.761		2		.830	
3		.425		3		.664		3		.772	
4		.218		4		.545		4		.694	
5		.100		5		.413		5		.600	
6		.100		6		.272		6		.495	
7		.100		7		.139		7		.404	
8		.100		8		.100		8		.306	
9		.100		9		.100		9		.206	
10		.100		10		.100		10		.107	
11		.100		11		.100		11		.100	
12		.100		12		.100		12		.100	
13		.100		13		.100		13		.100	
13+		.100		13+		.100		13+		.100	
Total											

CLASS IV 12-14 Year Economic Life				CLASS V 15-18 Year Economic Life				CLASS VI Over 18 Year Economic Life			
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.868		1		.950		1		.969	
2		.656		2		.901		2		.957	
3		.550		3		.885		3		.944	
4		.451		4		.848		4		.929	
5		.410		5		.794		5		.896	
6		.365		6		.726		6		.847	
7		.335		7		.679		7		.823	
8		.304		8		.623		8		.789	
9		.277		9		.567		9		.755	
10		.259		10		.524		10		.742	
11		.238		11		.468		11		.713	
12		.209		12		.390		12		.650	
13		.200		13		.346		13		.645	
14		.100		14		.286		14		.619	
15		.100		15		.228		15		.607	
16		.100		16		.159		16		.582	
17		.100		17		.100		17		.569	
18		.100		18		.100		18		.521	
19		.100		19		.100		19		.470	
20		.100		20		.100		20		.412	
21		.100		21		.100		21		.360	
22		.100		22		.100		22		.303	
23		.100		23		.100		23		.243	
24		.100		24		.100		24		.185	
25		.100		25		.100		25		.125	
26		.100		26		.100		26		.100	
27		.100		27		.100		27		.100	
27+		.100		27+		.100		27+		.100	
Total											

**SCHEDULE K - OWNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC. - continued****SECTION A - continued****Distributive Share Items****Total Amount****Investment Interest**

12 (a) Interest expense on investment debts	▶ 12(a)		00
(b)(1) Investment income included on Section A, lines 4(a), 4(b), 4(c), and 4(f)	▶ (b)(1)		00
(b)(2) Investment expenses included on Section A, line 10	▶ (b)(2)		00

Non-Refundable Tax Credits (see instructions)

13 Enter the applicable tax credit:

(a) _____	▶ 13(a)		00
(b) _____	▶ (b)		00
(c) _____	▶ (c)		00

GENERAL PARTNERSHIPS ONLY- Refundable Tax Credits

14 Certified rehabilitation tax credit (attach Kentucky Heritage Council certification(s))	▶ 14		00
15 Film industry tax credit (attach Kentucky Film Office certification(s))	▶ 15		00

Other Items

16 (a) Type of IRC §59(e)(2) expenditures ▶ _____ (b) Amount of IRC §59(e)(2) expenditures	▶ 16(b)		00
17 Tax-exempt interest income	▶ 17		00
18 Other tax-exempt income	▶ 18		00
19 Nondeductible expenses	▶ 19	1,514	00
20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	▶ 20		00
21 Supplemental information required to be reported to each owner (attach schedule)	▶ 21		00
22 S-corporations only: Total dividend distributions paid from accumulated earnings and profits	▶ 22		00

**SCHEDULE K - OWNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC. - continued****SECTION B - LLET Pass-through Items (Required)**

1 Kentucky gross receipts from Schedule L, Section A, line 2	▶ 1		00
2 Total gross receipts from Schedule L, Section B, line 1	▶ 2	247,073	00
3 Kentucky gross profits from Schedule L, Section A, line 5	▶ 3		00
4 Total gross profits from Schedule L, Section B, line 3	▶ 4	247,073	00
5 Limited liability entity tax (LLET) nonrefundable credit from page 3, Part II, the total of lines 4 and 6, less \$175	▶ 5		00

SECTION C - Apportionment Pass-through Items

1 Kentucky receipts from Schedule A, Part I, line 1	▶ 1		00
2 Total receipts from Schedule A, Part I, line 2	▶ 2		00

SECTION D - Apportionment for Providers (KRS 141.121(1)(e))

1 Kentucky property from Schedule A, Part I, line 5	▶ 1		00
2 Total property from Schedule A, Part I, line 6	▶ 2		00
3 Kentucky payroll from Schedule A, Part I, line 8	▶ 3		00
4 Total payroll from Schedule A, Part I, line 9	▶ 4		00



SCHEDULE L - LIMITED LIABILITY ENTITY TAX COMPUTATION

- ☐ Check the box and complete Schedule L-C, Limited Liability Entity Tax-Continuation Sheet, if the limited liability pass-through entity filing this tax return is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky. Enter the total amounts from Schedule L-C in Section A of this schedule.

SECTION A - Computation of Kentucky Gross Receipts and Gross Profits

1(a) Gross receipts less returns and allowances	▶ 1(a)		00
(b) Kentucky statutory gross receipts reductions	▶ (b)		00
2 Adjusted gross receipts (line 1(a) less line 1(b))	▶ 2		00
3(a) Cost of goods sold (attach Schedule COGS)	▶ 3(a)		00
(b) Kentucky statutory cost of goods sold reductions	▶ (b)		00
4 Adjusted cost of goods sold (line 3(a) less line 3(b))	▶ 4		00
5 Gross profits (line 2 less line 4)	▶ 5		00

SECTION B - Computation of TOTAL Gross Receipts and Gross Profits

1 Adjusted gross receipts	▶ 1	247,073	00
2 Cost of goods sold (attach Schedule COGS)	▶ 2		00
3 Gross profits (line 1 less line 2)	▶ 3	247,073	00

STOP

If Section B, Line 1 or 3 is \$3,000,000 or less, SKIP Sections C and D and enter \$175 in Section E, Line 1 and then enter \$175 on page 3, Part II, Line 1. Otherwise, continue to Section C on the next page.

**SCHEDULE L - LIMITED LIABILITY ENTITY TAX COMPUTATION - continued****SECTION C - Computation of Gross Receipts LLET**

- 1 If gross receipts from all sources (Section B, line 1) are greater than \$3,000,000, but less than \$6,000,000, enter the following:

$$(\text{Section A, line 2} \times 0.00095) - \left[\$2,850 \times \frac{(\$6,000,000 - \text{Section A, line 2})}{\$3,000,000} \right]$$

but in no case shall the result be less than zero.

▶ 1

	00
--	----

- 2 If gross receipts from all sources (Section B, line 1) are \$6,000,000 or greater, enter the following: Section A, line 2 x 0.00095.

▶ 2

	00
--	----

- 3 Enter the amount from line 1 or line 2.

▶ 3

	00
--	----

SECTION D - Computation of Gross Profits LLET

- 1 If gross profits from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following:

$$(\text{Section A, line 5} \times 0.0075) - \left[\$22,500 \times \frac{(\$6,000,000 - \text{Section A, line 5})}{\$3,000,000} \right]$$

but in no case shall the result be less than zero.

▶ 1

	00
--	----

- 2 If gross profits from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, line 5 x 0.0075.

▶ 2

	00
--	----

- 3 Enter the amount from line 1 or line 2.

▶ 3

	00
--	----

SECTION E - Computation of LLET

- 1 Enter the lesser of Section C, line 3 or Section D, line 3 here and on Page 3, Part II, line 1. If less than \$175, enter the minimum of \$175 here and on Page 3, Part II, line 1.

▶ 1

175	00
-----	----

KBR-V

CORP/LLET PAYMENT VOUCHER

2020

KY Corporation/LLET Account No

Taxable Year Ending (MMYY)

1220

Dollars

Cents

FEIN

47-1714428

1. Corporation
Income Tax

2. Income Interest
and Penalty

3. LLET

175.00

4. LLET Interest
and Penalty

5. Total

175.00

Name of Entity (Print or Type)

ALLEGIANT ENERGY LLC

Number and Street

201 E 5th St Ste 1900-1160

City

State

ZIP Code

Cincinnati

OH

45202

Contact Name and Telephone Number

Form Type: ☐ 720 ☐ 725 ☐ 720U

☒ PTE-S Corporation ☐ PTE-Partnership

☐ PTE-General Partnership

41A720KBR0002

KY_PDF~	(KEEP FOR YOUR RECORDS) State EF Attachments		2020
Names as shown on return ALLEGIANT ENERGY LLC			FEIN/SSN 47-1714428
Reference KY 4562 Attachment	Description KY 4562	Filename: KY4562.PDF	

Depreciation and Amortization
(Including Information on Listed Property)**2020**

Attachment

State **KY**

▶ See separate instructions.

▶ Keep for your records.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

ALLEGiant ENERGY LLC

FORM 1120S

47-1714428

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	100,000
2	Total cost of section 179 property placed in service (see instructions)	2	11,388
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	20,000,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	100,000
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 2019 Form KY4562	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 2021. 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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
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 2020	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 2020 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		2,035	5	MQ	200 DB	102
c 7-year property						
d 10-year property		9,353	10	MQ	200 DB	234
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2020 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 instructions	22	336
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	

KY Depreciation Difference	State Income Adjustment due to differences in depreciation between the Federal and State (Keep for your records)	2020
Name(s) as shown on return ALLEGIANT ENERGY LLC		Identification number 47-1714428

Taxpayer/Business	Federal	State Portion	Difference
Bonus Depreciation (30% & 50%)	11,388	0	11,388
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	0	336	(336)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	11,388	336	11,052

Spouse	Federal	State Portion	Difference
Bonus Depreciation (30% & 50%)	0	0	0
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	0	0	0
Regular Depreciation on Section 179 Difference	0	0	0
Total:	0	0	0

Combined Totals	Federal	State Portion	Difference
Bonus Depreciation (30% & 50%)	11,388	0	11,388
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	0	336	(336)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	11,388	336	11,052

**2020 OHGEN FILING INSTRUCTIONS
ALLEGiant ENERGY LLC**

FILING METHOD:

YOUR EXTENSION WILL NOT BE E-FILED. SIGN AND DATE YOUR CHECK AND EXTENSION. THEN MAIL THEM ON OR BEFORE THE DUE DATE OF THE EXTENSION TO THE ADDRESS LISTED BELOW.

DUE DATE:

10-15-2021

PAYMENT:

\$2,939.00

OHIO
WORKSHEET

Depreciation Addback/Subtraction

(keep for your records)

2020

Name(s) as shown on return

ALLEGIANT ENERGY LLC

Your social security number

47-1714428

Addition

	5/6 Add-back	2/3 Add-back	6/6 Add-back
1. Current Year Bonus Depreciation	11388		
2. Current Year 179 Expense (Total Federal 179 Expense - 25000)			
3. Current Year Addition ([Line 1 + Line 2] * Addback)	9490		

Subtraction

2015 1/5th subtraction

2015 Bonus Depreciation plus excess Section 179

Addback

2020 subtraction (1/5th of Addback)

2016 1/5th subtraction

2016 Bonus Depreciation plus excess Section 179

Addback

2020 subtraction (1/5th of Addback)

2017 1/5th subtraction

2017 Bonus Depreciation plus excess Section 179

Addback

2020 subtraction (1/5th of Addback)

2018 1/5th subtraction

2018 Bonus Depreciation plus excess Section 179

Addback

2020 subtraction (1/5th, 1/2 1/6th of Addback)

2019 1/5th, 1/2, 1/6th subtraction

2019 Bonus Depreciation plus excess Section 179

Addback

2020 subtraction (1/5th, 1/2, 1/6th of Addback)

Total 2020 Subtraction

CINCINNATI

INCOME TAX RETURN

FOR CALENDAR YEAR ENDING DECEMBER 31

2020

OR FOR THE YEAR ENDING

Resident ☒ Yes ☐ No

Account #

Federal EIN: 47-1714428

Business Type:

☐ C-Corporation ☒ S-Corporation☐ Partnership ☐ LLC

Federal Business Activity Code #: 541990

Business Activity: ENERGY CONSULTING

Check If:

☐ Initial Return ☐ Final Return☐ Amended Return

Date Moved In/Out:

In ☐Out ☐Will You Have Taxable Income Next Year? ☒ Yes ☐ No

If No, Explain

Mail to:

CITY OF CINCINNATI INCOME TAX DIVISION
P.O. 637876

CINCINNATI

OH 45263-7876

Due on or before 10-15-2021

Taxpayer Name

ALLEGIANT ENERGY LLC

Address

201 E 5TH ST STE 1900-1160

City, State, and Zip

CINCINNATI OH 45202

Previous Address

(if moved)

1. Income Per Federal Tax Return (Form 1120, line 28; Form 1120S, Sch. K, line 18; Form 1065, Analysis of Net Income(Loss), Line 1) 1. 139954
2. Net Adjustments from Page 2 2. _____
3. Adjusted Federal Taxable Income (Line 1 plus or minus line 2) 3. 139954
4. Amount Allocable from Schedule Y 100.00% of line 3 4. 139954
5. Prior Year Loss Carryforward 5. _____
6. Taxable Income (Line 4 minus line 5) 6. 139954
7. Tax on Line 6 @ 2.1000% 7. 2939
8. Estimated Taxes Paid/Prior Year Credit 8. _____
9. Other Credits 9. _____
10. Total Payments and Credits (Add lines 8 and 9) 10. _____
11. Tax Due/(Overpayment) (Line 7 minus line 10) (Enter amount on line 15a if overpayment is less than \$10) 11. 2939
12. Penalty for Underpayment of Estimated Tax 12. _____
13. Other Penalties and Interest 13. _____
14. Total Tax, Penalties and Interest Due (Add lines 11, 12, and 13) (Enter 0 if less than \$10) 14. 2939
15. Overpayment Credited 15a. _____
Refunded 15b. _____

Payable to: CITY OF CINCINNATI

DECLARATION OF ESTIMATED TAX FOR 2021

16. Estimated Income Subject to Tax \$ _____ @ tax rate _____ 16. _____
17. Overpayment Applied From Prior Year 17. _____
18. Other Payments and Credits 18. _____
19. Total Payments and Credits (Add Lines 17 and 18) 19. _____
20. Net Estimated Tax Due (Line 16 minus line 19) 20. _____
21. Estimate Paid With Return (not less than 25% of line 20) 21. _____
22. TOTAL DUE (Line 14 plus Line 21) 22. 2939

03-26-2021

Signature of Tax Preparer

Date

STEVEN R ROSH CPA
1871 PETERSBURG RD
HEBRON KY
859-586-7227

Preparer Address and Phone Number

41048

03-26-2021

Signature of Officer or Partner

Date

(513) 646-9721

Title

Phone Number

Do you authorize your preparer to contact us regarding this return?

☐ Yes ☒ No

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses	\$ _____	n. Capital Gains	\$ _____
b. 5% of Lines O, P, and Q	_____	o. Interest	_____
c. Taxes based on Income	_____	p. Dividends	_____
d. Excess Charitable Contributions	_____	q. Royalties and Other Intangibles	_____
e. Payments to Partners not already included in taxable income	_____	r. Other Items Not Taxable (Explain): _____	_____
f. REIT distributions	_____	s. Total Deductions	\$ _____
g. Owners benefit (self employment retirement plans or Health and Life Insurance Plans for owners or owner-employees)	_____	t. Net Adjustments (Enter on Page 1, line 2) \$ _____	
h. Other Items Not Deductible (Explain): _____			
i. Total Additions	\$ _____		

SCHEDULE Y BUSINESS ALLOCATION FORMULA

	a. Located Everywhere	b. Located in CINCINNATI	c. Percentage (b / a)
STEP 1. Average Value of Real and Tangible Property	\$ _____	\$ _____	XXXXXXXXXX
Gross Annual Rents Times 8	_____	_____	XXXXXXXXXX
Total Step 1	_____	_____	_____ %
STEP 2. Wages, Salaries, Etc Paid	_____	_____	_____ %
STEP 3. Gross Receipts From Sales Made and/or Work or Services Performed	_____	_____	_____ %
STEP 4. Total Percentages	_____	_____	_____ %
STEP 5. Average Percentage (Divide total percentages by number of factors present)			100.00%

[illegible]

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

8/4/2021 9:14:13 AM

in

Case No(s). 15-1376-GA-AGG

Summary: In the Matter of the Application of Allegiant Energy, LLC