

U.S. Return of Partnership Income

Department of the Treasury Internal Revenue Service

For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20 _____

2025

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

Form header section including Principal business activity (FARMING), Principal product or service (CROPS), Business code number (111900), and various checkboxes for filing status and accounting method.

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

Main table with columns for Income, Deductions, and Tax and Payment. Includes rows for gross receipts, cost of goods sold, net farm profit, salaries, and total business income.

Sign Here section with signature line for JACK WINTER and a box for IRS discussion consent.

Paid Preparer Use Only section with fields for preparer name, firm name, address, and EIN.

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:
a [X] Domestic general partnership
b [] Domestic limited partnership
c [] Domestic limited liability company
d [] Domestic limited liability partnership
e [] Foreign partnership
f [] Other:
2 At the end of the tax year:
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1 SEE 1065B1 . X
3 At the end of the tax year, did the partnership:
a Own directly 20% or more, or own, directly or indirectly, 50% or more, of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below X
(i) Name of corporation (ii) Employer identification number (if any) (iii) Country of incorporation (iv) Percentage owned in voting stock
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more, in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below X
(i) Name of entity (ii) Employer identification number (if any) (iii) Type of entity (iv) Country of organization (v) Maximum percentage owned in profit, loss, or capital
4 Does the partnership satisfy all four of the following conditions?
a The partnership's total receipts for the tax year were less than \$250,000.
b The partnership's total assets at the end of the tax year were less than \$1 million.
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.
d The partnership is not filing and is not required to file Schedule M-3 X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? X
8 At any time during calendar year 2025, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions X
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? If "Yes," enter the effective date of the election X
See instructions for details regarding a section 754 election.
b For this tax year, did the partnership make an optional basis adjustment under section 743(b)? If "Yes," enter the total aggregate net positive amount \$ _____ and the total aggregate net negative amount \$ (_____) of such section 743(b) adjustments for all partners made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions X

Schedule B Other Information (continued)

Table with 3 columns: Question, Yes, No. Rows include questions about partnership adjustments, foreign partners, and tax shelter status.

Schedule B	Other Information (continued)	Yes	No
28	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: _____ By vote: _____ By value: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
29	Is the partnership required to file Form 7208, Excise Tax on Repurchase of Corporate Stock (see instructions):	<input type="checkbox"/>	<input type="checkbox"/>
a	Under the applicable foreign corporation rules?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	Under the covered surrogate foreign corporation rules? If "Yes" to either (a) or (b), complete Form 7208. See the Instructions for Form 7208.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
30	At any time during this tax year, did the partnership (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)? See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
31	Reserved for future use	<input type="checkbox"/>	<input type="checkbox"/>
32	Check this box if an election out of subchapter K under section 761 is being made. See instructions <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 <u>2</u> If "No," complete Designation of Partnership Representative below.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

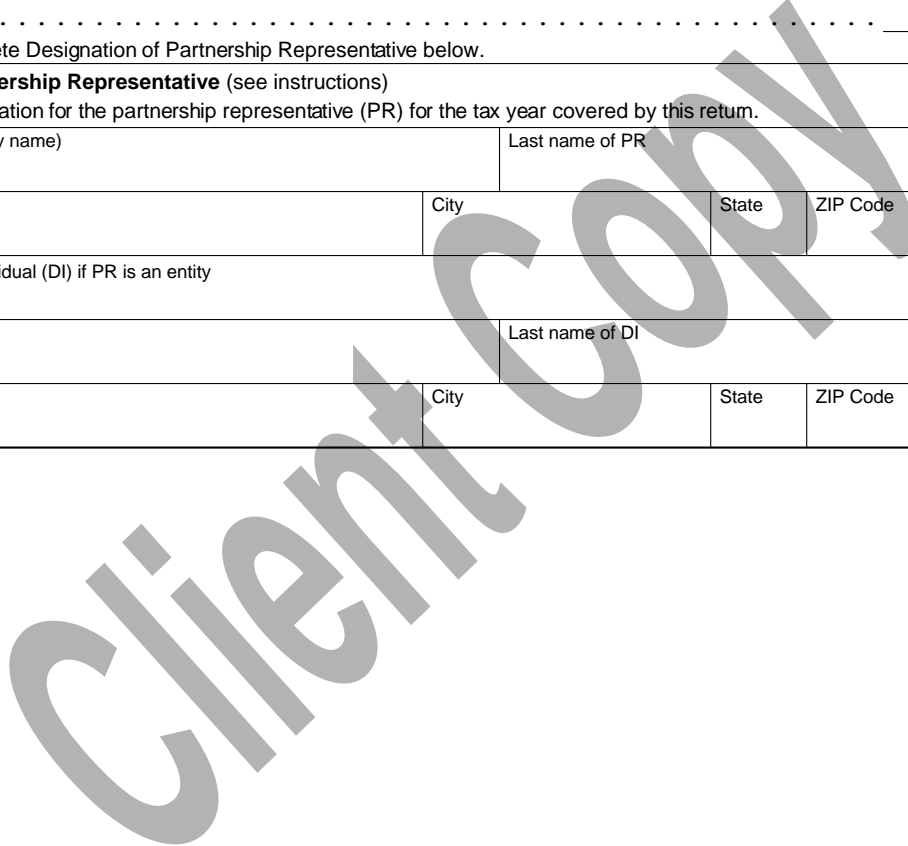
Designation of Partnership Representative (see instructions)

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

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

Name of designated individual (DI) if PR is an entity

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



Schedule K		Partners' Distributive Share Items	Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 23)	1 16,633
	2	Net rental real estate income (loss) (attach Form 8825)	2
	3a	Other gross rental income (loss)	3a
	b	Expenses from other rental activities (attach statement)	3b
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c
	4	Guaranteed payments: a Services 4a b Capital 4b	4c
	5	Interest income	5
	6	Dividends and dividend equivalents: a Ordinary dividends b Qualified dividends 6b c Dividend equivalents 6c	6a
	7	Royalties	7
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a
b	Collectibles (28%) gain (loss)	9b	
c	Unrecaptured section 1250 gain (attach statement)	9c	
10	Net section 1231 gain (loss) (attach Form 4797)	10	
11	Other income (loss) (see instructions) Type:	11	
Deductions	12	Section 179 deduction (attach Form 4562)	12
	13a	Cash contributions	13a
	b	Noncash contributions	13b
	c	Investment interest expense	13c
	d	Section 59(e)(2) expenditures: (1) Type: (2) Amount:	13d(2)
e	Other deductions (see instructions) Type:	13e	
Self-Employment	14a	Net earnings (loss) from self-employment	14a 16,633
	b	Gross farming or fishing income	14b 507,253
	c	Gross nonfarm income	14c
Credits	15a	Low-income housing credit (section 42(j)(5))	15a
	b	Low-income housing credit (other)	15b
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c
	d	Other rental real estate credits (see instructions) Type:	15d
	e	Other rental credits (see instructions) Type:	15e
	f	Other credits (see instructions) Type:	15f
Inter-national	16a	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check this box to indicate that you are reporting items of international tax relevance <input checked="" type="checkbox"/>	
	b	Check this box if you qualified for an exception to filing Schedule K-2 (Form 1065) <input type="checkbox"/>	
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a
	b	Adjusted gain or loss	17b
	c	Depletion (other than oil and gas)	17c
	d	Oil, gas, and geothermal properties - gross income	17d
	e	Oil, gas, and geothermal properties - deductions	17e
	f	Other AMT items (attach statement)	17f
Other Information	18a	Tax-exempt interest income	18a
	b	Other tax-exempt income	18b
	c	Nondeductible expenses	18c
	19a	Distributions of cash and marketable securities	19a
	b	Distributions of other property	19b
	20a	Investment income	20a
	b	Investment expenses	20b
	c	Other items and amounts (attach statement)	
21	Total foreign taxes paid or accrued	21	

Analysis of Net Income (Loss) per Return

Table with 7 columns: (i) Corporate, (ii) Individual (active), (iii) Individual (passive), (iv) Partnership, (v) Exempt organization, (vi) Nominee/Other. Row 1: Net income (loss) 16,633. Row 2: Analysis by partner type.

Schedule L Balance Sheets per Books. Table with 5 columns: (a) Beginning of tax year, (b) End of tax year, (c) End of tax year, (d) End of tax year. Rows include Assets (Cash, Trade notes, Inventories, etc.) and Liabilities and Capital (Accounts payable, Loans, etc.).

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

Table with 5 columns for reconciliation. Row 1: Net income (loss) per books 16,633. Row 2: Income included on Schedule K. Row 3: Guaranteed payments. Row 4: Expenses recorded on books. Row 5: Add lines 1 through 4. Row 6: Income recorded on books this year not included.

Schedule M-2 Analysis of Partners' Capital Accounts

Table with 5 columns for capital accounts. Row 1: Balance at beginning of year 30,372. Row 2: Capital contributed: a Cash 52,600, b Property. Row 3: Net income (loss) 16,633. Row 4: Other increases. Row 5: Add lines 1 through 4 99,605. Row 6: Distributions: a Cash, b Property. Row 7: Other decreases. Row 8: Add lines 6 and 7. Row 9: Balance at end of year 99,605.

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **14**

Name of proprietor: **JACK AND STEVE WINTER** Social security number (SSN):

A Principal crop or activity: **CROPS** B Enter code from Part IV: **112111** C Accounting method: Cash Accrual D Employer ID number (EIN) (see instr): **84-0967407**

E Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on passive losses . . . Yes No
F Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions Yes No
G If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Farm Income - Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a		
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a	1c		
2	Sales of livestock, produce, grains, and other products you raised	2		500,567
3a	Cooperative distributions (Form(s) 1099-PATR) . . .	3a	110	3b Taxable amount 3b 110
4a	Agricultural program payments (see instructions) . .	4a		4b Taxable amount 4b
5a	Commodity Credit Corporation (CCC) loans reported under election	5a		5a
b	CCC loans forfeited	5b		5c Taxable amount 5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2025	6a		6b Taxable amount 6b
c	If election to defer to 2026 is attached, check here <input type="checkbox"/>	6d		6d Amount deferred from 2024 6d
7	Custom hire (machine work) income	7		7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		8 6,576
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9		9 507,253

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans 23
11	Chemicals	11	40,058	24 Rent or lease (see instructions):
12	Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment 24a
13	Custom hire (machine work)	13		b Other (land, animals, etc.) 24b 27,120
14	Depreciation and section 179 expense (see instructions)	14	16,276	25 Repairs and maintenance 25 43,258
15	Employee benefit programs other than on line 23	15		26 Seeds and plants 26 34,693
16	Feed	16		27 Storage and warehousing 27
17	Fertilizers and lime	17	86,885	28 Supplies 28 10,765
18	Freight and trucking	18		29 Taxes 29 4,534
19	Gasoline, fuel, and oil	19	29,946	30 Utilities 30 14,181
20	Insurance (other than health)	20	15,581	31 Veterinary, breeding, and medicine 31
21	Interest (see instructions):			32 Other expenses (specify):
a	Mortgage (paid to banks, etc.)	21a		a ACCOUNTING 32a 1,200
b	Other	21b		b LANDLORDS SHARE 32b 133,027
22	Labor hired (less employment credits)	22	28,800	c MARKETING 32c 120
				d TRASH 32d 2,143
				e WATER ASSESSMENTS 32e 2,033
				f 32f
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions.	33		33 490,620
34	Net farm profit or (loss). Subtract line 33 from line 9	34		34 16,633

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.
35 Reserved for future use.
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:
a All investment is at risk. b Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Schedule F (Form 1040) 2025 Created 5/6/25

JACK AND STEVE WINTER
5207 W 13TH STREET ROAD
GREELEY, CO 80634

JACK E WINTER
5207 W 13TH STREET ROAD
GREELEY, CO 80634

For calendar year 2025, or tax year

beginning _____ 2025 ending _____

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

Part I Information About the Partnership	
A Partnership's employer identification number 84-0967407	
B Partnership's name, address, city, state, and ZIP code JACK AND STEVE WINTER 5207 W 13TH STREET ROAD GREELEY, CO 80634	
C IRS center where partnership filed return: E-FILE	
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
Part II Information About the Partner	
E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) XXX-XX-XXXX	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. JACK E WINTER 5207 W 13TH STREET ROAD GREELEY, CO 80634	
G <input checked="" type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? INDIVIDUAL	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
	Beginning Ending
Profit	50.0000000 % 50.0000000 %
Loss	50.0000000 % 50.0000000 %
Capital	50.0000000 % 50.0000000 %
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
	Beginning Ending
Nonrecourse \$	\$
Qualified nonrecourse financing \$	\$
Recourse \$	\$
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account \$	329,921
Capital contributed during the year . . . \$	
Current year net income (loss) \$	8,316
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()	
Ending capital account \$	338,237
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning \$	
Ending \$	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) 8,316	14 Self-employment earnings (loss) A 8,316
2 Net rental real estate income (loss)	B 253,626
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	
9c Unrecaptured section 1250 gain	20 Other information
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2025 PG01

Partner's name JACK E WINTER	Partner's ID Number XXX-XX-XXXX
Name of Partnership JACK AND STEVE WINTER	Partnership EIN 84-0967407

Section L: Current Year Net Income (Loss) Statement #99

<u>Description</u>	<u>Amount</u>
Ordinary business income (loss)	<u>8,316</u>
Total	<u><u>8,316</u></u>

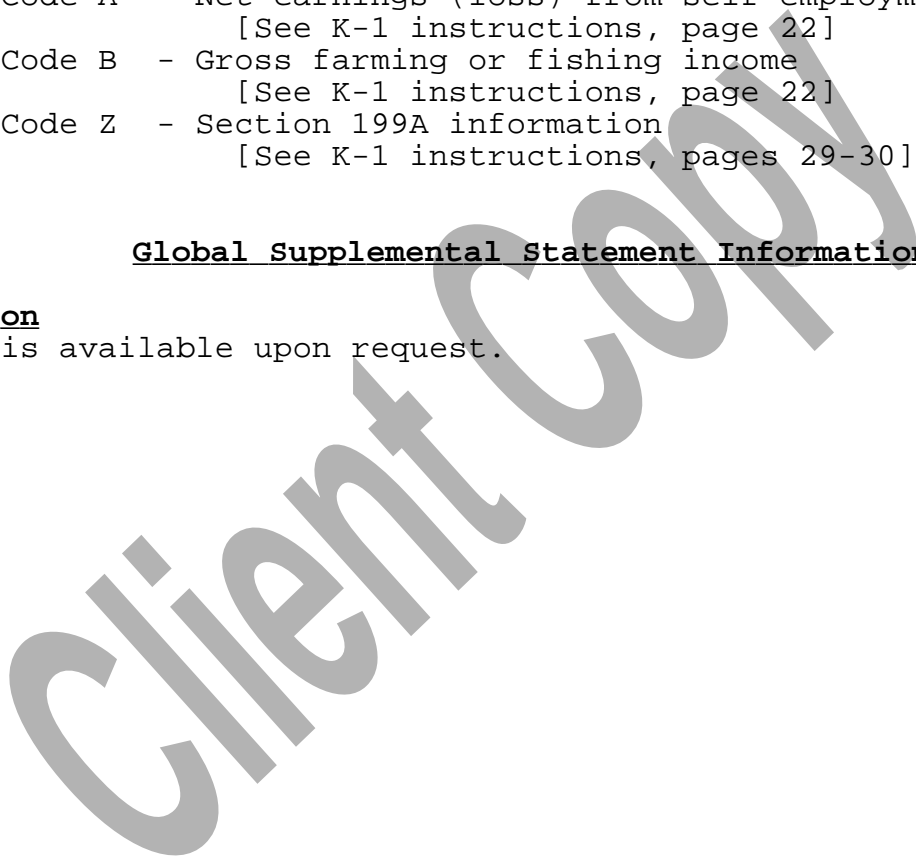
Form 1065 Schedule K-1 Codes

- Line 14, Code A - Net earnings (loss) from self-employment
[See K-1 instructions, page 22]
- Line 14, Code B - Gross farming or fishing income
[See K-1 instructions, page 22]
- Line 20, Code Z - Section 199A information
[See K-1 instructions, pages 29-30]

Global Supplemental Statement Information

Explanation

Form K-3 is available upon request.



STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6
 Schedule K-1, Line 20, Code Z
 (This page is e-filed with the return. Include it if paper-filing.)

2025

Name(s) as shown on return JACK AND STEVE WINTER	Tax ID Number 84-0967407
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Name(s) as shown on K1 JACK E WINTER	Tax ID Number XXX-XX-XXXX
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Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	CROPS	84-0967407			No

LINE NUMBER	NO. 1	NO. ____	NO. ____	NO. ____	NO. ____
Ordinary Business Income (Loss)	8,316				
Rental Income (Loss)					
Royalty Income (Loss)					
Section 1231 Gain (Loss)					
Other Income (Loss)					
Section 179					
Other Deductions					
W-2 Wages	14,400				
Unadjusted Basis Immediately After Acquisition	358,375				
Section 199A (REIT) Dividends					

Partner's Basis Worksheet Prepared from the Partnership Records

2025

Outside basis must be determined at the partner level. Consult your tax advisor for any adjustments.

Partner Number:	TIN: XXX-XX-XXXX	Tax year ending: 12-31-2025	Ownership %: 50.000000
Name of Partner: JACK E WINTER			
Name of Partnership: JACK AND STEVE WINTER			EIN 84-0967407

A.	Partner's share of partnership liabilities (Sch K-1, Item C)	A.	_____	
B.	Partner's share of partnership liabilities from PRIOR year	B.	(29,549)	
C.	Increases (Decrease) in share of Partnership Liabilities during this tax period	C.	(29,549)	
1.	Adjusted Basis from preceding year			1. 329,921
2.	Capital contributions of property			
a.	Gain (if any) recognized this year on contribution of property to partnership	2 a.	_____	
b.	Cash contributed during the year	b.	_____	
c.	Adjusted basis of property contributed during the year	c.	_____	
d.	Partnership interest acquired other than by cash or property	d.	_____	
	Total additional contributions (Total lines 2a-2d)	2.	_____	
3.	Items of Income or Gain for this period			
a.	Ordinary Income (Sch K-1, Line 1)	3 a.	8,316	
b.	Real Estate Rental Income (Sch K-1, Line 2)	b.	_____	
c.	Other Rental Income (Sch K-1, Line 3c)	c.	_____	
d.	Interest, Dividends & Royalties (Sch K-1, Lines 5,6a,6c & 7)	d.	_____	
e.	Capital Gain (Sch K-1, Lines 8 & 9a)	e.	_____	
f.	Other Portfolio Income (Sch K-1, Line 11a)	f.	_____	
g.	Section 1231 Gain (Sch K-1, Line 10)	g.	_____	
h.	Other Income (Sch K-1, Line 11)	h.	_____	
i.	Tax Exempt Income (Sch K-1, Lines 18a & b)	i.	_____	
j.	Excess Depletion Adjustment	j.	_____	
k.	Increase from Recapture of Business Credits	k.	_____	
i.	Gain from 179 disposition (See IRC § 49(a), 50(a), 50(c)(2) & 1371 (d))	i.	_____	
	Total items of Income or Gains (Total lines 3a-3l)	3.	8,316	
4.	Increase in Partnership Share of Partnership Liabilities from line C above	4.	_____	
5.	Total increases in basis (combine lines 1 through 4)	5.	338,237	
6.	Distributions to the Partner during the year	6.	_____	
7.	Decrease in Partner's Share of Partnership Liabilities from line C above	7.	29,549	
8 a.	Decrease for Non-Deductible Expenses/Credit Adjustments	8 a.	_____	
b.	Decrease for Depletion	b.	_____	
	Total other decreases (lines 8a-8b)	8.	_____	
9.	Subtotal - basis after all distributions and other decreases (Line 5 minus lines 6-8)	9.	308,688	
10.	Items of Losses and Deductions (Allowed for the current year)			
a.	Ordinary Loss (Page 2, Col e, Line 10a)	10 a.	_____	
b.	Real Estate Rental Loss (Page 2, Col e, Line 10b)	b.	_____	
c.	Other Rental Loss (Page 2, Col e, Line 10c)	c.	_____	
d.	Capital Loss (Page 2, Col e, Line 10d)	d.	_____	
e.	Other Portfolio Loss (Page 2, Col e, Line 10e)	e.	_____	
f.	Section 1231 Loss (Page 2, Col e, Line 10f)	f.	_____	
g.	Other Loss (Page 2, Col e, Line 10g)	g.	_____	
h.	Charitable Contributions (Page 2, Col e, Line 10h)	h.	_____	
i.	Section 179 Expense (Page 2, Col e, Line 10i)	i.	_____	
j.	Portfolio Income Expenses (Page 2, Col e, Line 10j)	j.	_____	
k.	Other Deductions (Page 2, Col e, Line 10k)	k.	_____	
l.	Interest Expense on Investment Debt (Page 2, Col e, Line 10l)	l.	_____	
m.	Total Foreign Taxes Paid/Accrued (Page 2, Col e, Line 10m)	m.	_____	
n.	Section 59(e) Expenditures (Page 2, Col e, Line 10n)	n.	_____	
o.	Other decreases (Page 2, Col e, Line 10o)	o.	_____	
p.	Loss from 179 disposition (Page 2, Col e, Line 10p)	p.	_____	
	Total items of Losses and Deductions (Total lines 10a-10p)	10.	_____	
11.	Adjusted Basis of Partnership Interest (Cannot be negative) (Line 9-Line 10) At-Risk Basis	11.	308,688	
12.	At-risk adjustment: (Amount from lines 5)	12.	338,237	
13.	Enter the amount from lines 6, 7, 8 and 10	13.	(29,549)	
14.	Enter any nonrecourse loans, etc.	14.	(_____)	
15.	Enter the FMV of partner's personal property not used in the partnership that secures a nonrecourse loan on line 14	15.	_____	
16.	Combine lines 12 through 15. If negative, no current year loss can be deducted. See Form 6198	16.	308,688	

Allocation of Losses and Deductions

2025

Keep for your records.

Partner Number:	TIN: XXX-XX-XXXX	Year Ended: 12-31-2025	Ownership %: 50.000000
Partner Name: JACK E WINTER			
Partnership Name: JACK AND STEVE WINTER			EIN 84-0967407

IMPORTANT: Loss limitations are applied at the partner level. This worksheet is informational only and may not match actual losses and deductions reported on the individual partner return.

	(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Disallowed Losses and Deductions (Carryover to Next Year)
10a Ordinary losses from trade or business (Sch K-1, Line 1)						
b Net losses from rental real estate activities (Sch K-1, Line 2)						
c Net losses from other rental activities (Sch K-1, Line 3)						
d Net short-term capital losses (Sch K-1, Lines 8 & 9a)						
d Net long-term capital losses						
e Other portfolio losses (Sch K-1, Line 11a)						
f Net losses under Section 1231 (Sch K-1, Line 10)						
g Other losses (Sch K-1, Line 11f)						
h Charitable contributions (Sch K-1, Lines 13a-g)						
i Section 179 expense deduction (Sch K-1, Line 12)						
j Portfolio income expenses (Sch K-1, Lines 13i,k & l)						
k Other deductions (Sch K-1, Lines 13n-q,s-v,w,x)						
l Interest expense on investment debts (Sch K-1, Line 13h)						
m Foreign taxes paid or accrued (Sch K-1, Line 21)						
n Section 59(e) expenditures (Sch K-1, Line 13j)						
o Other decreases						
p Loss from 179 asset						
Total deductible losses and deductions						
8a Nondeductible expenses & credit adj						
b Oil and gas depletion						
Total nondeductible losses and deductions						
Totals						

JACK AND STEVE WINTER
5207 W 13TH STREET ROAD
GREELEY, CO 80634

STEVE WINTER
9370 WELD COUNTY ROAD 70
WINDSOR, CO 80550

For calendar year 2025, or tax year

beginning _____ 2025 ending _____

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

Part I Information About the Partnership																									
A	Partnership's employer identification number 84-0967407																								
B	Partnership's name, address, city, state, and ZIP code JACK AND STEVE WINTER 5207 W 13TH STREET ROAD GREELEY, CO 80634																								
C	IRS center where partnership filed return: E-FILE																								
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)																								
Part II Information About the Partner																									
E	Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) XXX-XX-XXXX																								
F	Name, address, city, state, and ZIP code for partner entered in E. See instructions. STEVE WINTER 9370 WELD COUNTY ROAD 70 WINDSOR, CO 80550																								
G	<input checked="" type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member																								
H1	<input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner																								
H2	<input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____																								
I1	What type of entity is this partner? INDIVIDUAL																								
I2	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>																								
J	Partner's share of profit, loss, and capital (see instructions):																								
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">Beginning</td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">Ending</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td>Profit</td> <td style="text-align: right;">50.0000000</td> <td style="text-align: center;">%</td> <td style="text-align: right;">50.0000000</td> <td style="text-align: center;">%</td> <td></td> </tr> <tr> <td>Loss</td> <td style="text-align: right;">50.0000000</td> <td style="text-align: center;">%</td> <td style="text-align: right;">50.0000000</td> <td style="text-align: center;">%</td> <td></td> </tr> <tr> <td>Capital</td> <td style="text-align: right;">50.0000000</td> <td style="text-align: center;">%</td> <td style="text-align: right;">50.0000000</td> <td style="text-align: center;">%</td> <td></td> </tr> </table>		Beginning		Ending			Profit	50.0000000	%	50.0000000	%		Loss	50.0000000	%	50.0000000	%		Capital	50.0000000	%	50.0000000	%	
	Beginning		Ending																						
Profit	50.0000000	%	50.0000000	%																					
Loss	50.0000000	%	50.0000000	%																					
Capital	50.0000000	%	50.0000000	%																					
	Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.																								
K1	Partner's share of liabilities:																								
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">Beginning</td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">Ending</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td>Nonrecourse \$</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Qualified nonrecourse financing \$</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Recourse \$</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>		Beginning		Ending			Nonrecourse \$						Qualified nonrecourse financing \$						Recourse \$					
	Beginning		Ending																						
Nonrecourse \$																									
Qualified nonrecourse financing \$																									
Recourse \$																									
K2	Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>																								
K3	Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>																								
L Partner's Capital Account Analysis																									
	Beginning capital account \$ (299,549)																								
	Capital contributed during the year . . . \$ 52,600																								
	Current year net income (loss) \$ 8,317																								
	Other increase (decrease) (attach explanation) \$																								
	Withdrawals and distributions \$ ()																								
	Ending capital account \$ (238,632)																								
M	Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.																								
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)																									
	Beginning \$																								
	Ending \$																								

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) 8,317	14	Self-employment earnings (loss) A 8,317
2	Net rental real estate income (loss)	B	253,627
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services	16	Schedule K-3 is attached if checked <input type="checkbox"/>
4b	Guaranteed payments for capital	17	Alternative minimum tax (AMT) items
4c	Total guaranteed payments	18	Tax-exempt income and nondeductible expenses
5	Interest income	19	Distributions
6a	Ordinary dividends	20	Other information
6b	Qualified dividends	Z	* STMT
6c	Dividend equivalents	21	Foreign taxes paid or accrued
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction		
13	Other deductions		
22	<input type="checkbox"/> More than one activity for at-risk purposes*		
23	<input type="checkbox"/> More than one activity for passive activity purposes*		
*See attached statement for additional information.			
For IRS Use Only			

Schedule K-1 Supplemental Information**2025 PG01**

Partner's name STEVE WINTER	Partner's ID Number XXX-XX-XXXX
Name of Partnership JACK AND STEVE WINTER	Partnership EIN 84-0967407

Section L: Current Year Net Income (Loss) Statement #99

<u>Description</u>	<u>Amount</u>
Ordinary business income (loss)	<u>8,317</u>
Total	<u><u>8,317</u></u>

Form 1065 Schedule K-1 Codes

Line 14, Code A - Net earnings (loss) from self-employment
[See K-1 instructions, page 22]
Line 14, Code B - Gross farming or fishing income
[See K-1 instructions, page 22]
Line 20, Code Z - Section 199A information
[See K-1 instructions, pages 29-30]

Global Supplemental Statement Information**Explanation**

Form K-3 is available upon request.

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6
 Schedule K-1, Line 20, Code Z
 (This page is e-filed with the return. Include it if paper-filing.)

2025

Name(s) as shown on return JACK AND STEVE WINTER	Tax ID Number 84-0967407
--	------------------------------------

Name(s) as shown on K1 STEVE WINTER	Tax ID Number XXX-XX-XXXX
---	-------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	CROPS	84-0967407			No

LINE NUMBER	NO. 1	NO. ____	NO. ____	NO. ____	NO. ____
Ordinary Business Income (Loss)	8,317				
Rental Income (Loss)					
Royalty Income (Loss)					
Section 1231 Gain (Loss)					
Other Income (Loss)					
Section 179					
Other Deductions					
W-2 Wages	14,400				
Unadjusted Basis Immediately After Acquisition	358,376				
Section 199A (REIT) Dividends					

Partner's Basis Worksheet Prepared from the Partnership Records

2025

Outside basis must be determined at the partner level. Consult your tax advisor for any adjustments.

Partner Number:	TIN: XXX-XX-XXXX	Tax year ending: 12-31-2025	Ownership %: 50.000000
Name of Partner: STEVE WINTER			
Name of Partnership: JACK AND STEVE WINTER			EIN 84-0967407

A.	Partner's share of partnership liabilities (Sch K-1, Item K)	A.	_____	
B.	Partner's share of partnership liabilities from PRIOR year	B.	(29,550)	
C.	Increases (Decrease) in share of Partnership Liabilities during this tax period	C.	(29,550)	
1.	Adjusted Basis from preceding year			1. _____ 0
2.	Capital contributions of property			
a.	Gain (if any) recognized this year on contribution of property to partnership	2 a.	_____	
b.	Cash contributed during the year	b.	52,600	
c.	Adjusted basis of property contributed during the year	c.	_____	
d.	Partnership interest acquired other than by cash or property	d.	_____	
	Total additional contributions (Total lines 2a-2d)	2.	52,600	
3.	Items of Income or Gain for this period			
a.	Ordinary Income (Sch K-1, Line 1)	3 a.	8,317	
b.	Real Estate Rental Income (Sch K-1, Line 2)	b.	_____	
c.	Other Rental Income (Sch K-1, Line 3c)	c.	_____	
d.	Interest, Dividends & Royalties (Sch K-1, Lines 5,6a,6c & 7)	d.	_____	
e.	Capital Gain (Sch K-1, Lines 8 & 9a)	e.	_____	
f.	Other Portfolio Income (Sch K-1, Line 11a)	f.	_____	
g.	Section 1231 Gain (Sch K-1, Line 10)	g.	_____	
h.	Other Income (Sch K-1, Line 11)	h.	_____	
i.	Tax Exempt Income (Sch K-1, Lines 18a & b)	i.	_____	
j.	Excess Depletion Adjustment	j.	_____	
k.	Increase from Recapture of Business Credits	k.	_____	
i.	Gain from 179 disposition (See IRC § 49(a), 50(a), 50(c)(2) & 1371 (d))	i.	_____	
	Total items of Income or Gains (Total lines 3a-3l)	3.	8,317	
4.	Increase in Partnership Share of Partnership Liabilities from line C above	4.	_____	
5.	Total increases in basis (combine lines 1 through 4)	5.	60,917	
6.	Distributions to the Partner during the year	6.	_____	
7.	Decrease in Partner's Share of Partnership Liabilities from line C above	7.	29,550	
8 a.	Decrease for Non-Deductible Expenses/Credit Adjustments	8 a.	_____	
b.	Decrease for Depletion	b.	_____	
	Total other decreases (lines 8a-8b)	8.	_____	
9.	Subtotal - basis after all distributions and other decreases (Line 5 minus lines 6-8)	9.	31,367	
10.	Items of Losses and Deductions (Allowed for the current year)			
a.	Ordinary Loss (Page 2, Col e, Line 10a)	10 a.	31,367	
b.	Real Estate Rental Loss (Page 2, Col e, Line 10b)	b.	_____	
c.	Other Rental Loss (Page 2, Col e, Line 10c)	c.	_____	
d.	Capital Loss (Page 2, Col e, Line 10d)	d.	_____	
e.	Other Portfolio Loss (Page 2, Col e, Line 10e)	e.	_____	
f.	Section 1231 Loss (Page 2, Col e, Line 10f)	f.	_____	
g.	Other Loss (Page 2, Col e, Line 10g)	g.	_____	
h.	Charitable Contributions (Page 2, Col e, Line 10h)	h.	_____	
i.	Section 179 Expense (Page 2, Col e, Line 10i)	i.	_____	
j.	Portfolio Income Expenses (Page 2, Col e, Line 10j)	j.	_____	
k.	Other Deductions (Page 2, Col e, Line 10k)	k.	_____	
l.	Interest Expense on Investment Debt (Page 2, Col e, Line 10l)	l.	_____	
m.	Total Foreign Taxes Paid/Accrued (Page 2, Col e, Line 10m)	m.	_____	
n.	Section 59(e) Expenditures (Page 2, Col e, Line 10n)	n.	_____	
o.	Other decreases (Page 2, Col e, Line 10o)	o.	_____	
p.	Loss from 179 disposition (Page 2, Col e, Line 10p)	p.	_____	
	Total items of Losses and Deductions (Total lines 10a-10p)	10.	31,367	
11.	Adjusted Basis of Partnership Interest (Cannot be negative) (Line 9-Line 10) At-Risk Basis	11.	_____ 0	
12.	At-risk adjustment: (Amount from lines 5)	12.	60,917	
13.	Enter the amount from lines 6, 7, 8 and 10	13.	(60,917)	
14.	Enter any nonrecourse loans, etc.	14.	(_____)	
15.	Enter the FMV of partner's personal property not used in the partnership that secures a nonrecourse loan on line 14	15.	_____	
16.	Combine lines 12 through 15. If negative, no current year loss can be deducted. See Form 6198	16.	_____	

Allocation of Losses and Deductions

2025

Keep for your records.

Partner Number:	TIN: XXX-XX-XXXX	Year Ended: 12-31-2025	Ownership %: 50.000000
Partner Name: STEVE WINTER			
Partnership Name: JACK AND STEVE WINTER			EIN 84-0967407

IMPORTANT: Loss limitations are applied at the partner level. This worksheet is informational only and may not match actual losses and deductions reported on the individual partner return.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Disallowed Losses and Deductions (Carryover to Next Year)
10a	Ordinary losses from trade or business (Sch K-1, Line 1)	266,719		266,719	100.000000	31,367	235,352
b	Net losses from rental real estate activities (Sch K-1, Line 2)						
c	Net losses from other rental activities (Sch K-1, Line 3)						
d	Net short-term capital losses (Sch K-1, Lines 8 & 9a)						
d	Net long-term capital losses						
e	Other portfolio losses (Sch K-1, Line 11a)						
f	Net losses under Section 1231 (Sch K-1, Line 10)						
g	Other losses (Sch K-1, Line 11f)						
h	Charitable contributions (Sch K-1, Lines 13a-g)						
i	Section 179 expense deduction (Sch K-1, Line 12)						
j	Portfolio income expenses (Sch K-1, Lines 13i,k & l)						
k	Other deductions (Sch K-1, Lines 13n-q,s-v,w,x)						
l	Interest expense on investment debts (Sch K-1, Line 13h)						
m	Foreign taxes paid or accrued (Sch K-1, Line 21)						
n	Section 59(e) expenditures (Sch K-1, Line 13j)						
o	Other decreases						
p	Loss from 179 asset						
Total deductible losses and deductions		266,719		266,719		31,367	235,352
8a	Nondeductible expenses & credit adj						
b	Oil and gas depletion						
Total nondeductible losses and deductions							
Totals		266,719		266,719		31,367	235,352

Information on Partners Owning 50% or More of the Partnership

OMB No. 1545-0123

▶ **Attach to Form 1065**

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

Name of partnership

Employer identification number (EIN)

JACK AND STEVE WINTER

84-0967407

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

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Org.	(v) Maximum Percentage Owned in Profit, Loss, or Capital

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

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

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
JACK E WINTER	XXX-XX-XXXX	US	50
STEVE WINTER	XXX-XX-XXXX	US	50

**SCHEDULE B-2
(Form 1065)**

(December 2018)
Department of the Treasury
Internal Revenue Service

**Election Out of the Centralized
Partnership Audit Regime**

▶ Attach to Form 1065 or Form 1066.

OMB No. 1545-0123

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

Name of Partnership JACK AND STEVE WINTER	Employer Identification Number (EIN) 84-0967407
---	---

Certain partnerships with 100 or fewer partners can elect out of the centralized partnership audit regime if each partner is an individual, a C corporation, a foreign entity that would be treated as a C corporation were it domestic, an S corporation, or an estate of a deceased partner. For purposes of determining whether the partnership has 100 or fewer partners, the partnership must include all shareholders of any S corporation that is a partner. By completing Part 1, you are making an affirmative statement that all of the partners in the partnership are eligible partners under section 6221(b)(1)(C) and you have provided all of the information on this schedule. See the instructions, including the instructions for the treatment of real estate mortgage investment conduits (REMICs), for more details.

Part I List of Eligible Partners

Use the following codes under Type of Eligible Partner:

I - Individual C - Corporation E - Estate of Deceased Partner F - Eligible Foreign Entity S - S corporation

Name of Partner	Taxpayer Identification Number (TIN)	Type of Eligible Partner (Code)
1 STEVE WINTER	XXX-XX-XXXX	I
2 JACK E WINTER	XXX-XX-XXXX	I
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		

Continued on Part IV

Part II List of S Corporation Shareholders (For each S corporation partner, complete a separate Part II and separate Part V, if needed.)

Use the following codes under Type of Person:

I - Individual E - Estate of Deceased Shareholder T - Trust O - Other

Name of S Corporation Partner ▶	TIN of Partner ▶	Type of Person (Code)
Name of Shareholder	Shareholder TIN	Type of Person (Code)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

Continued on Part V

Part III Total Number of Schedules K-1 Required To Be Issued. See instructions.

1	Total of Part I and all Parts IV Schedules K-1 required to be issued by the partnership	1	2
2	Total of Part II and all Parts V Schedules K-1 required to be issued by any S corporation partners . . .	2	0
3	Total. Add line 1 and line 2.	3	2

Note: If line 3 is more than 100, the partnership cannot make the election under section 6221(b).

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

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

Name(s) shown on return JACK AND STEVE WINTER	Business or activity to which this form relates SCHEDULE F - 1	Identifying number 84-0967407
---	--	---

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 2024 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 2026. 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	0
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 2025	17	1,051
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		<input type="checkbox"/>

Section B - Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property	#567					15,225
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 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2025 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	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Summary (See instructions.)

Table with 2 columns: Description and Amount. Row 21: Listed property. Row 22: Total. Row 23a: Assets shown in Part III... Row 23b: Assets shown in Part III...

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

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

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

- 24a Do you have evidence to support the business/investment use claimed?
b If "Yes," is the evidence written?
c Do you own, lease, or charter an aircraft? Check all that apply.

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Rows 25-29.

Section B - Information on Use of Vehicles

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

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

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

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

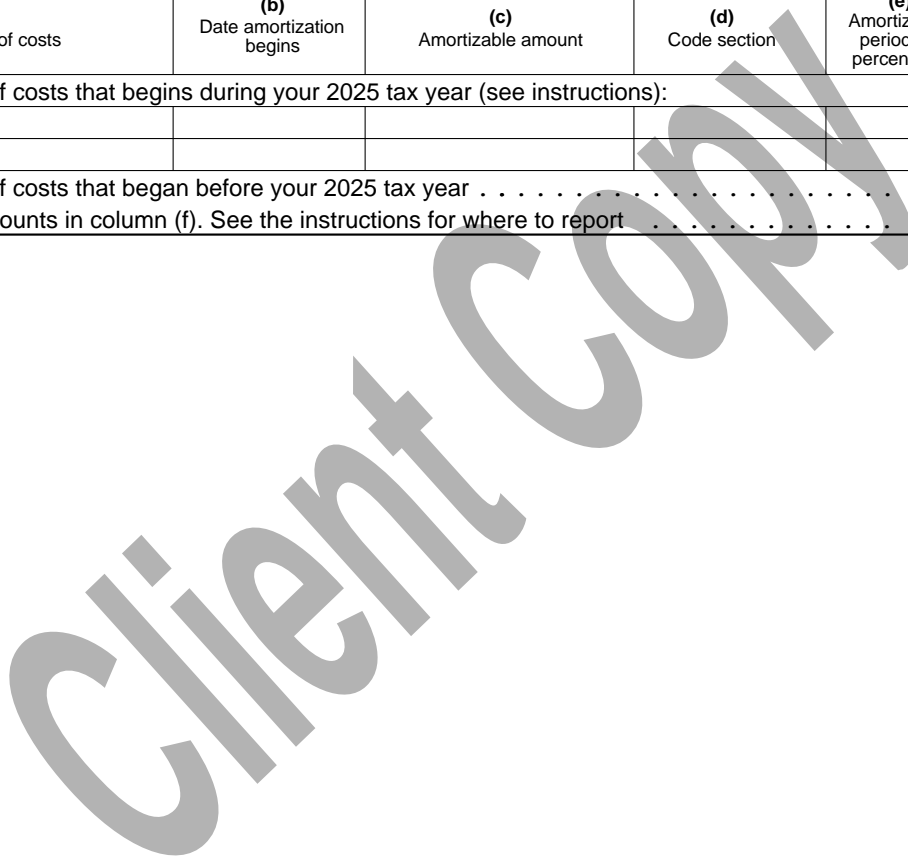
Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	



E-file Authorization for Form 1065

(For return of partnership income or administrative adjustment request (AAR))

ERO must obtain and retain completed Form 8879-PE.

Go to www.irs.gov/Form8879PE for the latest information.

2025

(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

For calendar year 2025, or tax year beginning _____, 2025, and ending _____, 20____.

Name of partnership: **JACK AND STEVE WINTER** Employer identification number: **84-0967407**

Part I Form 1065 Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	
2	Gross profit (Form 1065, line 3)	2	
3	Ordinary business income (loss) (Form 1065, line 23)	3	16,633
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	
5	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of Partner or Member, or Partnership Representative (PR)
(Designated Individual (DI) if the PR is an entity).

I declare under penalties of perjury that:

- If the Form 1065 is being transmitted as part of a return of partnership income, I am a partner or member of the named partnership.
- If the Form 1065 is being transmitted as part of an AAR, I am the PR (DI if the PR is an entity) of the named partnership for the partnership taxable year to which the AAR relates.
- I have examined a copy of the partnership's electronic Form 1065 (whether used as return or AAR) and accompanying forms, schedules, and statements, and to the best of my knowledge and belief, it/they is/are true, correct, and complete.
- I am fully authorized to sign the return or AAR on behalf of the partnership.
- The amounts shown in Part I above are the amounts shown on the electronic copy of the partnership's Form 1065.
- I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to transmit the partnership's return or AAR to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return or AAR.
- I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income or AAR.

Partner or Member, or PR (DI if the PR is an entity) PIN: check one box only

I authorize Odstrcil and Meis CPA PC to enter my PIN 67407 as my signature
ERO firm name Don't enter all zeros
on the partnership's 2025 electronically filed return of partnership income or AAR.

As a Partner or Member, or PR (DI if the PR is an entity) of the partnership, I will enter my PIN as my signature on the partnership's electronically filed return of partnership income or AAR.

Partner or Member, or PR (DI if the PR is an entity) signature: _____

Title: PARTNER Date: _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 843931 02525
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed return of partnership income or AAR for the partnership indicated above. I confirm that I am submitting this return or AAR in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature: ODSTRCIL AND MEIS CPAS PC Date: _____

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

Special Depreciation Elections

(This page is e-filed with the return. Include it if paper-filing.)

2025 PG01

Name(s) as shown on return

Tax ID Number

JACK AND STEVE WINTER

84-0967407

THE TAXPAYER MAKES THE FOLLOWING ELECTIONS RELATED TO
BONUS DEPRECIATION FOR THE 2025 TAX YEAR.

I ELECT OUT OF ALL BONUS DEPRECIATION FOR ALL CLASSES OF PROPERTY.

Client Copy

Federal Supporting Statements

2025 PG01

Name(s) as shown on return

JACK AND STEVE WINTER

Tax ID Number

84-0967407

Form 1065 - Schedule L - Line 6

Statement #27

Other Current Assets

Description

Beg Of Year

End Of Year

PAYROLL RECEIVABLE

1,294

Total

1,294

Client Copy

Federal Supporting Statements

2025 PG01

Name(s) as shown on return

Tax ID Number

JACK AND STEVE WINTER

84-0967407

Form 4562 - Line 19b

Statement #567

Basis	RP	CV	Method	Deduction
20,500	5	HY	150 DB	3,075
81,000	5	HY	150 DB	<u>12,150</u>
Total				<u><u>15,225</u></u>

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Federal Supporting Statements

2025 PG01

Name(s) as shown on return

Tax ID Number

JACK AND STEVE WINTER

84-0967407

Statement #EL43

Section 1.263(a)-1(f) de minimis safe harbor election

Name: JACK AND STEVE WINTER

Address: 5207 W 13TH STREET ROAD, GREELEY, CO 80634

EIN: 84-0967407

Statement: Taxpayer is making the de minimis safe harbor election under §1.263(a)-1(f).

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1065

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2025 Page 1

Name(s) as shown on return

JACK AND STEVE WINTER

Tax ID Number

84-0967407

TAXES & FEES

<u>Description</u>	<u>Amount</u>
LICENSE FEES	\$ 2,331
PAYROLL TAXES	2,203
Total:	\$ 4,534

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Schedule M-2/Partners' Capital Reconciliation Worksheet

Form 1065

(Keep for your records)

2025

Name(s) as shown on return

Tax ID Number

JACK AND STEVE WINTER

84-0967407

Analysis of Current-Year Partners' Capital

1 Beginning partners' capital per balance sheet (Schedule L, column b, line 21)	1	30,372
2a Book income (loss) (Schedule M-1, line 1, or Schedule M-3, page 1, line 11)	2a	
2b Tax income (Schedule M-1, line 9, or Schedule M-3, page 2, line 26 column (d))	2b	16,633
3 Capital contributions during the year (Schedule K-1, Item L)	3	52,600
4 Other increases (Schedule M-2, line 4)	4	
5 Distributions (Schedule K, lines 19A and 19B)	5	
6 Withdrawals and other decreases (Schedule M-2, line 7)	6	
7 Subtotal (combines lines 1 through 6)	7	99,605
8 Ending partners' capital per balance sheet (Schedule L, column d, line 21)	8	99,605
9 Difference (line 7 minus line 8) (should be zero)	9	

Current-Year Change to Partners' Capital Compared to Current-Year Change to Schedule K, Item L (All Partners)

1 Ending partners' capital (Schedule L, column d, line 21)	1	99,605
2 Beginning partners' capital (Schedule L, column b, line 21)	2	30,372
3 Change in capital (line 1 minus line 2)	3	69,233
4 Ending partners' capital (Schedules K-1, item L)	4	99,605
5 Beginning partners' capital (Schedules K-1, item L)	5	30,372
6 Difference (line 4 minus line 5)	6	69,233

Current-Year Timing Adjustments from Schedule M-1 Screen (K-1 accounting method other than GAAP)

Subtractions from net income per books (Schedule M-1, lines 5 and 6 - not included on Schedule M-2, line 3)

7 Other income recorded on books not included on Schedule K	7	
8 Depreciation on Schedule K not included on books	8	
9 Other Schedule K items not included on books	9	
10 Total subtractions (lines 7 through 9)	10	

Additions to net income per books (Schedule M-1, lines 2 and 3 - not included on Schedule M-2, line 3)

11 Income included on Schedule K not recorded on books	11	
12 Depreciation on books not included on Schedule K	12	
13 Other items on books not included on Schedule K	13	
14 Total additions (lines 12 through 13)	14	

15 Schedule M-1 timing adjustments not included on Schedule M-2, lines 3, 4, and 7 (combine lines 10 and 14) 15

Current-Year Timing Adjustments from Schedule M-3 Screens (K-1 accounting method other than GAAP)

Permanent or temporary book-to-tax difference amounts entered on the M32, M33, 8916A, and SCH3 screens appear on line 16 and line 17 as opposite of the actual entries. For example, an entry of -100 would appear as 100.

16 Permanent differences	16	
17 Temporary differences	17	
18 Schedule M-3 timing adjustments not included on Schedule M-2 (combine lines 16 and 17)	18	

19 Capital amount after M-1 timing adjustments (add lines 6 & 15) 19 69,233

20 Capital amount after M-3 timing adjustments (add lines 6 & 18) 20

21 Net reconciliation difference (line 3 minus Line 19 or 20) **21**

Capital Account Reconciliation

Schedule K-1, Part II, Item L
(Keep for your records)

2025 Page 1

Name(s) as shown on return

Tax ID Number

JACK AND STEVE WINTER

84-0967407

Partner Name	Beginning Capital Account	Capital Contributed During Year	Current Year Net Income (Loss)	Other Increase (Decrease)	Withdrawals and Distributions	Ending Capital Account
JACK E WINTER	329,921		8,316			338,237
STEVE WINTER	(299,549)	52,600	8,317			(238,632)
TOTALS	<u>30,372</u>	<u>52,600</u>	<u>16,633</u>			<u>99,605</u>

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Qualified Business Income Information

Summary of Statement A - QBI PTE Reporting
(Keep for your records)

2025

Name(s) as shown on return
JACK AND STEVE WINTER

Tax ID Number
84-0967407

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	CROPS	84-0967407			No

LINE NUMBER	NO. 1	NO. ___	NO. ___	NO. ___	NO. ___
Ordinary Business Income (Loss)	16,633				
Rental Income (Loss)					
Royalty Income (Loss)					
Section 1231 Gain (Loss)					
Other Income (Loss)					
Section 179					
Other Deductions					
W-2 Wages	28,800				
Unadjusted Basis Immediately After Acquisition	716,751				
Section 199A Dividends					

Worksheet for Figuring Net Earnings (Loss) From Self-Employment

(Keep for your records)

2025

Name(s) as shown on return

Tax ID Number

JACK AND STEVE WINTER

84-0967407

1a Ordinary business income (loss) (Schedule K, line 1)	1a	16,633		
b Net income (loss) from certain rental real estate activities (see instructions)	1b			
c Other net rental income (loss) (Schedule K, line 3c)	1c			
d Net loss from Form 4797, Part II, line 17, included on line 1a, above. Enter as a positive amount	1d			
e Combine lines 1a through 1d	1e	16,633		
2 Net gain from Form 4797, Part II, line 17, included on line 1a, above	2			
3a Subtract line 2 from line 1e. If line 1e is a loss, increase the loss on line 1e by the amount on line 2	3a	16,633		
b Part of line 3a allocated to <u>limited partners</u> , estates, trusts, corporations, exempt organizations, and IRAs	3b			
c Subtract line 3b from line 3a. If line 3a is a loss, reduce the loss on line 3a by the amount on line 3b. Include each general partner's share of line 3c in box 14 of Schedule K-1, using code A			3c	16,633
4a Guaranteed payments to partners (Schedule K, line 4c) derived from a trade or business as defined in section 1402(c) (see instructions)	4a			
b Part of line 4a allocated to limited partners for other than services and to estates, trusts, corporations, exempt organizations, and IRAs	4b			
c Subtract line 4b from line 4a. Include each general partner's share and each limited partner's share of line 4c in box 14 of Schedule K-1, using code A			4c	
5 Net earnings (loss) from self-employment. Combine lines 3c and 4c. Enter here and on Schedule K, line 14a			5	16,633

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(Keep for your records)

PARTNERSHIP NAME
JACK AND STEVE WINTER

EIN
84-0967407

Description	***-**-8671	***-**-3489					Total
	JACK E WINTER	STEVE WINTER					
k Ordinary business income (loss)	8,316	8,317					16,633
k14a Net Earnings From Self-Emplo	8,316	8,317					16,633
k14b Gross Farming/Fishing Income	253,626	253,627					507,253

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

Depreciation Detail Listing

2025

CROPS

PAGE 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

JACK AND STEVE WINTER

84-0967407

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	AUGER	03-20-1998	3,027		100.00			3,027	7		0	3,027		3,027	
2	GRAIN TANK	08-31-2007	21,600		100.00	PY 6,000		15,600	7		0	21,600		21,600	
3	HAY BAILER	06-25-2009	26,892		100.00	PY 26,892			7		0	26,892		26,892	
4	STALK SHREDDER	12-07-2009	16,500		100.00	PY 16,500			7		0	16,500		16,500	
5	TRACTOR	12-23-2010	110,717		100.00	PY 20,000		90,717	7		0	110,717		110,717	
6	GENERATOR	11-18-2010	3,243		100.00			3,243	7		0	3,243		3,243	
7	IH MAGNUM TRACTOR	12-12-2011	140,500		100.00		PY 140,500		7		0	140,500		140,500	
8	GRAIN CART	12-11-2012	4,800		100.00	PY 4,800			7		0	4,800		4,800	
9	TRACTOR	12-11-2012	107,530		100.00	PY 107,530			7		0	107,530		107,530	
10	PLOW	12-31-2014	23,000		100.00	PY 23,000			7		0	23,000		23,000	
11	DUMP TRUCK	06-16-2016	17,128*		100.00	PY 17,128			5		0	17,128		17,128	
12	GPS	04-05-2018	9,519*		100.00		PY 9,519		5		0	9,519		9,519	
13	POST HOLE DIGGER	05-16-2018	1,000*		100.00		PY 1,000		5		0	1,000		1,000	
14	TRAILER	03-17-2022	30,045*		100.00		PY 30,045		5	150 DB MQ	16.52	30,045		30,045	
15	BAIL STACKER	06-11-2022	134,000*		100.00		PY 134,000		5	150 DB MQ	16.76	134,000		134,000	
16	LOADER	08-12-2022	89,500*		100.00		PY 89,500		5	150 DB MQ	16.56	89,500		89,500	
17	CASE MAGNUM 310 CVT	10-12-2022	324,965*		100.00		PY 324,965		5	150 DB MQ	16.4	324,965		324,965	
18	TANK	12-04-2024	9,094*		100.00		PY 5,456	3,638	5	150 DB MQ	28.88	5,592	1,051	6,643	1,051
19	DEMCO 3000 SPRAYER	02-25-2025	20,500*		100.00			20,500	5	150 DB HY	15		3,075	3,075	3,075
20	JCB 5500 LB LIFT TELE	02-28-2025	81,000*		100.00			81,000	5	150 DB HY	15		12,150	12,150	12,150
Totals			1,174,560					217,725				1,069,558	16,276	1,085,834	16,276

Land Amount
Net Depreciable Cost

1,174,560

PY 221,850 PY 734,985

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

16,276

ST ADJ:
UBIA: 716,751

Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JACK AND STEVE WINTER

84-0967407

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
F	1	AUGER	03-20-1998	3,027		7	
F	1	GRAIN TANK	08-31-2007	15,600		7	
F	1	HAY BAILER	06-25-2009			7	
F	1	STALK SHREDDER	12-07-2009			7	
F	1	TRACTOR	12-23-2010	90,717		7	
F	1	GENERATOR	11-18-2010	3,243		7	
F	1	IH MAGNUM TRACTOR	12-12-2011	140,500		7	
F	1	GRAIN CART	12-11-2012			7	
F	1	TRACTOR	12-11-2012			7	
F	1	PLOW	12-31-2014			7	
F	1	DUMP TRUCK	06-16-2016			5	
F	1	GPS	04-05-2018	9,519		5	
F	1	POST HOLE DIGGER	05-16-2018	1,000		5	
F	1	TRAILER	03-17-2022		150 DBMQ	5	
F	1	BAIL STACKER	06-11-2022		150 DBMQ	5	
F	1	LOADER	08-12-2022		150 DBMQ	5	
F	1	CASE MAGNUM 310 CVT	10-12-2022		150 DBMQ	5	
F	1	TANK	12-04-2024	3,638	150 DBMQ	5	735
F	1	DEMCO 3000 SPRAYER	02-25-2025	20,500	150 DBHY	5	5,228
F	1	JCB 5500 LB LIFT TELEHAN	02-28-2025	81,000	150 DBHY	5	20,655
TOTAL							26,618

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**1065 TAX RETURN COMPARISON
2023 / 2024 / 2025**

2025

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return JACK AND STEVE WINTER	Identifying number 84-0967407
--	---

	2023 FEDERAL	2024 FEDERAL	2025 FEDERAL	DIFFERENCE BETWEEN 2024 & 2025
Income				
Net receipts				
Cost of goods sold				
Gross profit				
Ordinary income (loss) from other partnerships, estates, trusts				
Net farm profit (loss)		30,867	16,633	(14,234)
Net gain/loss from 4797				
Other income				
Total income		30,867	16,633	(14,234)
Deductions				
Salaries and wages				
Guaranteed payments to partners				
Repairs and maintenance				
Bad debts				
Rents				
Taxes and licenses				
Interest				
Depreciation from Form 4562				
Depreciation claimed elsewhere				
Net depreciation				
Depletion				
Pension, profit-sharing				
Employee benefits				
Other deductions				
Total deductions				
Ordinary business income(loss)		30,867	16,633	(14,234)

SCHEDULE K - Partner's Share Items

	2023	2024	2025	DIFFERENCE
Income				
Ordinary business income (loss)		30,867	16,633	(14,234)
Net rental real estate income (loss)				
Other net rental income (loss)				
Guaranteed Payments				
Interest income		46		(46)
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)				
Deductions				
Section 179 deduction				
Contributions				
Investment interest expense				
Section 59(e)(2) expenditures				
Other deductions				

**1065 TAX RETURN COMPARISON
2023/ 2024 / 2025**

2025

(This page is not filed with the return. It is for your records only.)

Page 2

Name(s) as shown on return JACK AND STEVE WINTER	Identifying number 84-0967407
--	---

	2023 FEDERAL	2024 FEDERAL	2025 FEDERAL	DIFFERENCE BETWEEN 2024 & 2025
Self-Employment				
Net earnings (loss) from self-employment		30,867	16,633	(14,234)
Gross farming or fishing income		394,943	507,253	112,310
Gross nonfarm income				
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				
Other credits				
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				
Other information				
Tax-exempt interest income				
Other tax-exempt income				
Nondeductible expenses				
Distribution of cash and marketable securities				
Distributions of other property		46		(46)
Investment income				
Investment expenses				
Total foreign taxes paid or accrued				

	2023	2024	2025	DIFFERENCE
RESIDENT STATE				
Taxable income		CO	CO	
Total tax				
Overpayment				
Balance due				

**SCHEDULE K-2
(Form 1065)**

Department of the Treasury
Internal Revenue Service

Partners' Distributive Share Items-International

Attach to Form 1065.

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

OMB No. 1545-0123

2025

Name of partnership

Employer identification number (EIN)

JACK AND STEVE WINTER

84-0967407

A Is the partnership a withholding foreign partnership?
 Yes No If "Yes," enter your WP-EIN: _____

B Is the partnership (including the home office or any branch) a qualified derivatives dealer?
 Yes No If "Yes," enter your QI-EIN: _____

C Check to indicate the parts of Schedule K-2 that apply.

	Yes	No		Yes	No
1 Does Part I apply? If "Yes," complete and attach Part I	1	X	7 Does Part VII apply? If "Yes," complete and attach Part VII	7	X
2 Does Part II apply? If "Yes," complete and attach Part II	2	X	8 Does Part VIII apply? If "Yes," complete and attach Part VIII	8	X
3 Does Part III apply? If "Yes," complete and attach Part III	3	X	9 Does Part IX apply? If "Yes," complete and attach Part IX	9	X
4 Does Part IV apply? If "Yes," complete and attach Part IV	4	X	10 Does Part X apply? If "Yes," complete and attach Part X	10	X
5 Does Part V apply? If "Yes," complete and attach Part V	5	X	11 Does Part XI apply? If "Yes," complete and attach Part XI	11	X
6 Does Part VI apply? If "Yes," complete and attach Part VI	6	X	12 Does Part XII apply? If "Yes," complete and attach Part XII	12	X

D Check applicable box. **(1)** Amended K-2 **(2)** Reserved for future use

Part I Partnership's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 5. High-taxed income | <input type="checkbox"/> 8. Form 5471 information | <input type="checkbox"/> 11. Dual consolidated loss |
| <input type="checkbox"/> 2. Foreign oil and gas taxes | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms | <input type="checkbox"/> 12. Reserved for future use |
| <input type="checkbox"/> 3. Splitter arrangements | <input type="checkbox"/> 7. Reserved for future use | <input type="checkbox"/> 10. Partner loan transactions | <input type="checkbox"/> 13. Other international items
(attach description and statement) |
| <input type="checkbox"/> 4. Foreign tax translation | | | |

Part II Foreign Tax Credit Limitation

Section 1 - Gross Income

Description	(a) U.S. source	Foreign Source			(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income		
1 Sales						
A United States of America	507,253					507,253
B _____						
C _____						
2 Gross income from performance of services						
A United States of America						
B _____						
C _____						
3 Gross rental real estate income						
A United States of America						
B _____						
C _____						
4 Other gross rental income						
A United States of America						
B _____						
C _____						

Name of partnership

EIN

JACK AND STEVE WINTER

84-0967407

Part II Foreign Tax Credit Limitation (continued)

Section 1 - Gross Income (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
5 Guaranteed payments							
6 Interest income							
A United States of America							
B _____							
C _____							
7 Ordinary dividends (exclude amount on line 8)							
A United States of America							
B _____							
C _____							
8 Qualified dividends							
A United States of America							
B _____							
C _____							
9 Reserved for future use							
10 Royalties and license fees							
A United States of America							
B _____							
C _____							
11 Net short-term capital gain							
A United States of America							
B _____							
C _____							
12 Net long-term capital gain							
A United States of America							
B _____							
C _____							
13 Collectibles (28%) gain							
A United States of America							
B _____							
C _____							
14 Unrecaptured section 1250 gain							
A United States of America							
B _____							
C _____							

Name of partnership

JACK AND STEVE WINTER

EIN

84-0967407

Part II Foreign Tax Credit Limitation (continued)

Section 1 - Gross Income (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
15 Net section 1231 gain							
A United States of America							
B							
C							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Reserved for future use							
A							
B							
C							
20 Other income (see instructions)							
A United States of America							
B							
C							
21 Reserved for future use							
A							
B							
C							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 Total gross income (combine lines 1 through 23)	507,253						507,253
A United States of America	507,253						507,253
B							
C							

Name of partnership

EIN

JACK AND STEVE WINTER

84-0967407

Part II Foreign Tax Credit Limitation (continued)

Section 2 - Deductions

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
25 Expenses allocable to sales income . .	474,344						474,344
26 Expenses allocable to gross income from performance of services							
27 Net short-term capital loss							
28 Net long-term capital loss							
29 Collectibles loss							
30 Net section 1231 loss							
31 Other losses							
32 Research & experimental (R&E) expenses							
A SIC code:							
B SIC code:							
C SIC code:							
33 Allocable rental expenses-depreciation, depletion, and amortization . .							
34 Allocable rental expenses-other than depreciation, depletion, and amortization . .							
35 Allocable royalty and licensing expenses-depreciation, depletion, and amortization							
36 Allocable royalty and licensing expenses-other than depreciation, depletion, and amortization							
37 Depreciation not included on line 33 or line 35	16,276						16,276
38 Charitable contributions							
39 Interest expense specifically allocable under Regulations section 1.861-10(e)							
40 Other interest expense specifically allocable under Regulations section 1.861-10T							
41 Other interest expense-business . . .							
42 Other interest expense-investment . .							
43 Other interest expense-passive activity							
44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32 . .							
45 Foreign taxes not creditable but deductible							

Name of partnership JACK AND STEVE WINTER	EIN 84-0967407
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Part II Foreign Tax Credit Limitation (continued)

Section 2 - Deductions (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions)							
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53)	490,620						490,620
55 Net income (loss) (subtract line 54 from line 24)	16,633						16,633

Part III Other Information for Preparation of Form 1116 or 1118

Section 1 - R&E Expenses Apportionment Factors

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
A SIC code:							
B SIC code:							
C SIC code:							
D SIC code:							
E SIC code:							
F SIC code:							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expenses with respect to activity performed in the United States							
(i) SIC code: _____							2A(i)
(ii) SIC code: _____							2A(ii)
(iii) SIC code: _____							2A(iii)
B R&E expenses with respect to activity performed outside the United States							
(i) SIC code: _____							2B(i)
(ii) SIC code: _____							2B(ii)
(iii) SIC code: _____							2B(iii)

**2025 CO106 Filing Instructions
JACK AND STEVE WINTER**

Form filed:

CO106 and supplemental forms and schedules

Filing method:

Your return will be e-filed, do not mail your return

Due date:

10-15-2026

Other instructions:

The return reflects neither a refund nor a balance due



250106 11024



2025 Colorado Partnership and S Corporation Income Tax Return

Fiscal Year Beginning (MM/DD/25)	Fiscal Year Ending (MM/DD/YY)	<input type="checkbox"/> • Mark for Amended Return	(0043)
----------------------------------	-------------------------------	--	---------------

Name of Organization	Colorado Account Number (CAN)		
JACK AND STEVE WINTER	14-30833		
Doing Business As	Federal Employer ID Number (FEIN)		
	84-0967407		
Address	City	State	ZIP
5207 W 13TH STREET ROAD	GREELEY	CO	80634

If you are including a statement disclosing a listed or reportable transaction, mark this box

A. This return is being filed for (mark one):

- Partnership
- S Corporation
- LLC
- LP
- LLP
- LLLP
- Association
- Non-Profit

B. Beginning depreciable assets from federal return	C. Ending depreciable assets from federal return
1073060	1174560

D. Business or profession	E. Date of organization or incorporation (MM/DD/YY)
FARMING CROPS	11/30/84

F. If this is a final return, mark this box

G. If the IRS has made any adjustments to your federal return or you have filed amended federal returns during the last four years, mark this box:

H. Number of partners or shareholders as of year end	Explain:
2	

I. If this partnership or S corporation is electing to be subject to tax at the entity level under the SALT Parity Act (section 39-22-343, C.R.S.) for this income tax year, mark this box.

Part I: Income and Modifications		Round to the nearest dollar
1. Ordinary income from federal Schedule K	1	16633 00
2. Sum of all other income	2	00
3. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code	3	00
4. Other modifications increasing federal income	4	00
5. Sum of lines 1 through 4	5	16633 00
6. Allowable deductions from federal Schedule K	6	00
7. Colorado Marijuana and Natural Medicine Business Deduction	7	00
8. Other modifications decreasing federal income	8	00
9. Sum of lines 6 through 8	9	00





250106 21024

Name of Organization (match page 1)		CAN or FEIN (match page 1)	
JACK AND STEVE WINTER		14-30833	
10. Modified federal taxable income, subtract line 9 from line 5	10	16633	00
11. Apportionment and allocation method:			
<input type="checkbox"/> Part V <input type="checkbox"/> Other (include explanation) <input checked="" type="checkbox"/> Income is all Colorado Income			
		11	
Part II: Composite Nonresident Income Tax Return			
Do not complete lines 12-16 unless you are filing a composite nonresident return.			
12. Colorado-source income of nonresident partners or shareholders electing to be included in this composite filing.	12		00
13. Tax; 4.4% of the amount on line 12	13		00
14. Credits from the DR 0106CR line 38 column C, you must include the DR 0106CR with your return.	14		00
15. Gross Conservation Easement credit allocated to these partners or shareholders from the DR 1305G line 33. You must submit the DR 1305G with your return.	15		00
16. Net tax, sum of lines 14 and 15, then subtract this sum from line 13. The sum of lines 14 and 15 may not exceed the amount on line 13.	16		00
Part III: SALT Parity Act Income Tax Return			
Do not complete lines 17-20 unless you are filing a return for a partnership or S corporation making the election under the SALT Parity Act.			
17. Resident partners' or shareholders' total share of income	17		00
18. Colorado-source income of nonresident partners or shareholders	18		00
19. Colorado taxable income of partnership or S corporation, sum of lines 17 and 18	19		00
20. Net Tax; 4.4% of the amount on line 19	20		00
Part IV: Computation of Amount Owed and Overpayment			
21. Enter the amount from line 16 or line 20, whichever applies	21		00
22. In-lieu-of amount determined under section 39-22-601.5(3)(e), C.R.S., for partnership audit adjustment	22		00
23. Repayment of credit from form DR 0619, lines 4 and 11, you must submit the DR 0619 with your return	23		00
24. Net Tax, In-Lieu-of Amount, and Required Repayment; sum of lines 21, 22, and 23	24		00
25. Estimated tax, extension payments, and credits	25		00
26. Withholding from lottery or gambling winnings	26		00
27. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return.	27		00
28. Subtotal; sum of lines 25, 26, and 27	28		00
29. Penalty (include on line 32)	29		00
30. Interest (include on line 32)	30		00



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Name of Organization (match page 1)	CAN or FEIN (match page 1)
JACK AND STEVE WINTER	14-30833

31. Estimated Tax Penalty (include on line 32)	• 31	00
32. If line 24 is greater than line 28, enter amount owed	• 32	
33. Overpayment, subtract line 24 from line 28	33	00
34. Overpayment to be credited to the next year's estimated tax	• 34	00
35. Overpayment to be refunded	• 35	00

I declare this return to be true, correct and complete under penalty of perjury in the second degree. Declaration of preparer is based on all information of which preparer has any knowledge.

Direct Deposit

Routing Number Type: Checking Savings
 Account Number

Do you want to allow the paid preparer entered below to discuss this return and any related information with the Colorado Department of Revenue? See the instructions. Yes No

Signature of partner or signature and title of officer	Date (MM/DD/YY)
Person or firm preparing return (name and phone number)	Date (MM/DD/YY)
Odstrcil and Meis CPA PC	970-352-0661

The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

File and pay at: [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)

If you are filing this return with a check or payment, please mail the return to: COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0006	If you are filing this return without a check or payment, please mail the return to: COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0005
These addresses and ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.	



250106K 11024

2025 Colorado K-1

● Fiscal Year Beginning (MM/DD/25)		● Fiscal Year Ending (MM/DD/YY)	
01/01/25		12/31/25	
● Name of Partner or Shareholder		● Partner's or Shareholder's SSN, ITIN, FEIN, or Colorado Account Number	
STEVE WINTER		XXX-XX-XXXX	
● Address		● City	● State ● ZIP
9370 WELD COUNTY ROAD 70		WINDSOR	CO 80550
● <input checked="" type="checkbox"/> Resident ● <input type="checkbox"/> Non-Resident		● <input type="checkbox"/> Composite ● <input type="checkbox"/> DR 0107	● <input type="checkbox"/> Excluded Nonresident ● <input type="checkbox"/> SALT Parity Election
● Name of Partnership or S Corporation		● Partnership's or S Corporation's Colorado Account Number or FEIN	
JACK AND STEVE WINTER		84-0967407	
● Address		● City	● State ● ZIP
5207 W 13TH STREET ROAD		GREELEY	CO 80634
Partner's or Shareholder's:		● A. Share of Income and Other items	
		● B. Share of Income and Other Items Attributable to Colorado	
1. Ordinary business income (loss) ● 1	8317	00	8317 00
2. Net rental real estate income (loss) ● 2		00	00
3. Other net rental income (loss) ● 3		00	00
4. Total guaranteed payments ● 4		00	00
5. Interest and dividends ● 5		00	00
6. Royalties ● 6		00	00
7. Net capital gain ● 7		00	00
8. Other income (loss) ● 8		00	00
9. State income tax addback ● 9		00	00
10. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code ● 10		00	00
11. Other Colorado additions ● 11		00	00
12. Federal deductions ● 12		00	00
13. Colorado subtractions ● 13		00	00
14. Partner's share of total receipts from line 8 of the DR 0106, part V. ● 14		00	00
15. Partner's share of non-apportionable income from the DR 0106, part V. ● 15		00	00
16. Partner's or shareholder's share of tax paid with composite return or SALT Parity election ● 16			00



250106K 21024

Name of Partner or Shareholder		Partner's or Shareholder's SSN, ITIN, FEIN, or Colorado Account Number	
STEVE WINTER		XXX-XX-XXXX	
Partner's or Shareholder's Share of Credits			Remaining Amount (excluding any credit applied towards composite tax)
17. Recapture of prior year credits	• 17		00
18. Advanced Industry Investment credit	• 18		00
19. Business Personal Property credit	• 19		00
20. Child care center family care home investment credit	• 20		00
21. Child care contribution credit	• 21		00
22. Colorado job growth incentive credit	• 22		00
23. Enterprise zone business facility new employee credit	• 23		00
24. Preservation of Historic Structures credit	• 24		00
25. SALT Parity credit from lower-tier partnership (see instructions)	• 25		00
26. Enterprise zone agricultural processing new employee credit	• 26		00
27. Enterprise zone commercial vehicle investment tax credit	• 27		00
28. Enterprise zone contribution credit	• 28		00
29. Enterprise zone employee health insurance credit	• 29		00
30. Enterprise zone enhanced rural agricultural processing new employee credit	• 30		00
31. Enterprise zone enhanced rural new employee credit	• 31		00
32. Enterprise zone investment tax credit	• 32		00
33. Enterprise zone job training investment tax credit	• 33		00
34. Enterprise zone research and experimental activities credit	• 34		00
35. Enterprise zone vacant commercial building rehabilitation credit	• 35		00
36. Heat Pump Credit for Registered Contractors	• 36		00
37. Refundable Residential Energy Storage Systems Credit	• 37		00
38. Nonrefundable Residential Energy Storage Systems Credit	• 38		00
39. Homeless Contribution Credit	• 39		00
40. Alternative Transportation Options Credit	• 40		00



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2025 Colorado K-1

● Fiscal Year Beginning (MM/DD/25)		● Fiscal Year Ending (MM/DD/YY)	
01/01/25		12/31/25	
● Name of Partner or Shareholder		● Partner's or Shareholder's SSN, ITIN, FEIN, or Colorado Account Number	
JACK E WINTER		XXX-XX-XXXX	
● Address		● City	● State ● ZIP
5207 W 13TH STREET ROAD		GREELEY	CO 80634
● <input checked="" type="checkbox"/> Resident ● <input type="checkbox"/> Non-Resident		● <input type="checkbox"/> Composite ● <input type="checkbox"/> DR 0107	● <input type="checkbox"/> Excluded Nonresident ● <input type="checkbox"/> SALT Parity Election
● Name of Partnership or S Corporation		● Partnership's or S Corporation's Colorado Account Number or FEIN	
JACK AND STEVE WINTER		84-0967407	
● Address		● City	● State ● ZIP
5207 W 13TH STREET ROAD		GREELEY	CO 80634
Partner's or Shareholder's:	● A. Share of Income and Other items	● B. Share of Income and Other Items Attributable to Colorado	
1. Ordinary business income (loss) ● 1	8317 00	8317	00
2. Net rental real estate income (loss) ● 2			00
3. Other net rental income (loss) ● 3			00
4. Total guaranteed payments ● 4			00
5. Interest and dividends ● 5			00
6. Royalties ● 6			00
7. Net capital gain ● 7			00
8. Other income (loss) ● 8			00
9. State income tax addback ● 9			00
10. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code ● 10			00
11. Other Colorado additions ● 11			00
12. Federal deductions ● 12			00
13. Colorado subtractions ● 13			00
14. Partner's share of total receipts from line 8 of the DR 0106, part V. ● 14			00
15. Partner's share of non-apportionable income from the DR 0106, part V. ● 15			00
16. Partner's or shareholder's share of tax paid with composite return or SALT Parity election ● 16			00



250106K 21024

Name of Partner or Shareholder		Partner's or Shareholder's SSN, ITIN, FEIN, or Colorado Account Number	
JACK E WINTER		XXX-XX-XXXX	
Partner's or Shareholder's Share of Credits			Remaining Amount (excluding any credit applied towards composite tax)
17. Recapture of prior year credits	• 17		00
18. Advanced Industry Investment credit	• 18		00
19. Business Personal Property credit	• 19		00
20. Child care center family care home investment credit	• 20		00
21. Child care contribution credit	• 21		00
22. Colorado job growth incentive credit	• 22		00
23. Enterprise zone business facility new employee credit	• 23		00
24. Preservation of Historic Structures credit	• 24		00
25. SALT Parity credit from lower-tier partnership (see instructions)	• 25		00
26. Enterprise zone agricultural processing new employee credit	• 26		00
27. Enterprise zone commercial vehicle investment tax credit	• 27		00
28. Enterprise zone contribution credit	• 28		00
29. Enterprise zone employee health insurance credit	• 29		00
30. Enterprise zone enhanced rural agricultural processing new employee credit	• 30		00
31. Enterprise zone enhanced rural new employee credit	• 31		00
32. Enterprise zone investment tax credit	• 32		00
33. Enterprise zone job training investment tax credit	• 33		00
34. Enterprise zone research and experimental activities credit	• 34		00
35. Enterprise zone vacant commercial building rehabilitation credit	• 35		00
36. Heat Pump Credit for Registered Contractors	• 36		00
37. Refundable Residential Energy Storage Systems Credit	• 37		00
38. Nonrefundable Residential Energy Storage Systems Credit	• 38		00
39. Homeless Contribution Credit	• 39		00
40. Alternative Transportation Options Credit	• 40		00



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Name of Partner or Shareholder	Partner's or Shareholder's SSN, ITIN, FEIN, or Colorado Account Number
STEVE WINTER	XXX-XX-XXXX

41. Employer Assistance for Home Purchase Credit	•41	00
42. Colorado Film Incentive Credit	•42	00
43. Food Accessibility Credit, certified by the Department of Agriculture	•43	00
44. Certified Greenhouse Gas Avoidance Credits	•44	00
45. Electric-Powered Lawn Equipment Credit for qualified retailers	•45	00
46. Aircraft Modification for Unleaded Fuel Credit	•46	00
47. Apprenticeship Credit	•47	00
48. Other Credits, explain below:	•48	00

Explain	

Client Copy





250106K 31024



Name of Partner or Shareholder	Partner's or Shareholder's SSN, ITIN, FEIN, or Colorado Account Number
JACK E WINTER	XXX-XX-XXXX

41. Employer Assistance for Home Purchase Credit	•41	00
42. Colorado Film Incentive Credit	•42	00
43. Food Accessibility Credit, certified by the Department of Agriculture	•43	00
44. Certified Greenhouse Gas Avoidance Credits	•44	00
45. Electric-Powered Lawn Equipment Credit for qualified retailers	•45	00
46. Aircraft Modification for Unleaded Fuel Credit	•46	00
47. Apprenticeship Credit	•47	00
48. Other Credits, explain below:	•48	00

Explain	

Client Copy





251706 11024

2025 Colorado Department of Revenue Annual Transmittal of DR 0106K - Colorado K-1 Forms

For the calendar year 2025 or the fiscal year:					
Beginning (MM/DD/25)		Ending (MM/DD/YY)			
01/01/25		12/31/25			
Name of Organization				Colorado Account Number	
JACK AND STEVE WINTER				14-30833	
Doing Business As				Federal Employer ID Number	
				84-0967407	
Address					
5207 W 13TH STREET ROAD					
City				State	ZIP Code
GREELEY				CO	80634
Number of DR 0106Ks Submitted			Phone Number		
2					
Mark here if this is an Amended Annual Transmittal Form					<input type="checkbox"/>
1. Total Colorado tax reported if filing DR 0106 Part II, Composite Nonresident Income Tax Return					00
2. Total Colorado tax reported if filing DR 0106 Part III, SALT Parity Act Income Tax Return					00
Mail annual transmittal with DR 0106K forms to: Colorado Department of Revenue, Denver, CO 80261-0005					

Client Copy



258454 11024

State of Colorado Income Tax Declaration for Online Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue. **Retain with your records.**

For Tax Year (MM/DD/YY)	or Fiscal Year beginning (MM/DD/YY)
01/01/25	12/31/25

Income Tax Type							
<input type="checkbox"/> Individual (DR 0104)	<input type="checkbox"/> C-Corporation (DR 0112)	<input checked="" type="checkbox"/> Partnership/S-Corp (DR 0106)	<input type="checkbox"/> Fiduciary (DR 0105)	<input type="checkbox"/> Exempt Entity (DR 0990)			
Taxpayer's Last Name or Business Name		First Name or Business DBA if different from Business Name			Middle Initial		
JACK AND STEVE WINTER							
Spouse's Last Name (if applicable)		First Name			Middle Initial		
Taxpayer's SSN or ITIN		Spouse's SSN or ITIN (if applicable)		FEIN			
				84-0967407			
Taxpayer's or Business's Address				City	State	ZIP	
5207 W 13TH STREET ROAD				GREELEY	CO	80634	

Part I - Tax Return Information

1. Total Income from your federal return (see instructions for more information)	1	\$	16633.00
2. Taxable Income (or allowable deduction) from your federal return (see instructions for more information)	2	\$	0.00
3. Colorado Tax (or recapture of prior year credits) from your Colorado return (see instructions for more information)	3	\$	0.00
4. Colorado Tax Withheld, Payments, or Credits from your Colorado return (see instructions for more information)	4	\$	0.00

Part II - Declaration of Taxpayer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

Signature of taxpayer, fiduciary officer, or partner	Title	Date (MM/DD/YY)
	PARTNER	
Spouse's Signature (If Joint Return, Both Must Sign)	Date (MM/DD/YY)	

Part III - Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the time of filing and have provided the taxpayer with copies of all forms and information filed. I also agree to maintain this signed Form (DR 8454) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during this period.

ERO's Signature	Preparer Identification Number, Your SSN, or ITIN
	XXXXXXXXXX

Check if also Preparer

Date (MM/DD/YY)	
	02/14/26

