

**Schedule K-1
(Form 1065)**Department of the Treasury
Internal Revenue Service**2020**

For calendar year 2020, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

beginning **04/07/2020**ending **12/31/2020****Partner's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

Part I Information About the Partnership**A** Partnership's employer identification number
85-0842853**B** Partnership's name, address, city, state, and ZIP code
CASPER GROVE PARTNERS, LLC
2015 3RD AVE N
BIRMINGHAM, AL 35203-3301**C** IRS Center where partnership filed return ▶
E-FILE**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
137-11-7706**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.**ASHISH ALUWALIA & GOWRI KAMARTHY**
34 GOLF ROAD
PLEASANTON, CA 94566**G** ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member**H1** ☒ Domestic partner ☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN _____ Name _____

I1 What type of entity is this partner? **INDIVIDUAL****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.0000000 %	2.0616403 %
Loss	0.0000000 %	2.0616403 %
Capital	0.0000000 %	2.1087852 %

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

	Beginning	Ending
Nonrecourse	\$	\$ 1,235.
Qualified nonrecourse financing	\$	\$
Recourse	\$ 0.	\$ 0.

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

Beginning capital account	\$	
Capital contributed during the year	\$	150,000.
Current year net income (loss)	\$	-818,906.
Other increase (decrease) (attach explanation)	\$	774,313.
Withdrawals & distributions	\$ ()
Ending capital account	\$	105,407.

M Did the partner contribute property with a built-in gain or loss?
☐ Yes ☒ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning	\$	
Ending	\$	

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

1 Ordinary business income (loss) 0.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4a Guaranteed payments for services	
4b Guaranteed payments for capital	
4c Total guaranteed payments	
5 Interest income	17 Alternative min tax (AMT) items
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	19 Distributions
8 Net short-term capital gain (loss)	20 Other information
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 C 817,013.	
G* STMT	
W* 632.	
14 Self-employment earnings (loss) A 0.	

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

*See attached statement for additional information.

For IRS Use Only

2020

85-0842853

SCHEDULE K-1	CONTRIBUTIONS (100%) BOX 13, CODE G
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DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
QUALIFIED CASH CONTRIBUTIONS	SEE IRS SCH. K-1 INSTRUCTIONS	1,261.

SCHEDULE K-1	OTHER DEDUCTIONS, BOX 13, CODE W
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DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
MANAGEMENT FEES		632.
TOTAL TO SCHEDULE K-1, BOX 13, CODE W		632.

SCHEDULE K-1	CURRENT YEAR NET INCOME (LOSS) AND OTHER INCREASES(DECREASES)
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DESCRIPTION	AMOUNT	TOTALS
CHARITABLE CONTRIBUTIONS	-818,274.	
OTHER DEDUCTIONS	-632.	
SCHEDULE K-1 DEDUCTIONS SUBTOTAL		-818,906.
NET INCOME (LOSS) PER SCHEDULE K-1		-818,906.
BASIS REDUCTION DUE TO CONSERVATION EASEMENT		-42,700.
CONSERVATION EASEMENT		817,013.
TOTAL OTHER INCREASES OR DECREASES		774,313.

SCHEDULE K-1	ITEM L. PARTNER'S CAPITAL ACCOUNT ANALYSIS
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BEGINNING CAPITAL ACCOUNT METHOD USED - TAX BASIS

SCHEDULE K-1

FOOTNOTES

THE TAXPAYER IS SUBJECT TO THE RULES OF SECTION 163(J). THE TAXPAYER DID NOT HAVE AN INTEREST EXPENSE LIMITATION IN THE CURRENT TAX YEAR.

THE AMOUNTS LISTED ON LINE 13W ARE CONSIDERED PORTFOLIO DEDUCTIONS (FORMERLY DEDUCTIBLE BY INDIVIDUALS UNDER SECTION 67 SUBJECT TO 2% AGI FLOOR). PLEASE CONSULT YOUR TAX ADVISOR FOR PROPER TREATMENT OF THESE DEDUCTIONS.

List of Codes Used in Schedule K-1 (Form 1065)

Box Number / Item		Where to report or where to find further reporting information. Page numbers refer to this instruction.
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		
	Passive loss	See page 7
	Passive income	Schedule E (Form 1040), line 28, column (h)
	Nonpassive loss	See page 7
	Nonpassive income	Schedule E (Form 1040), line 28, column (k)
2. Net rental real estate income (loss)		See page 8
3. Other net rental income (loss)		
	Net income	Schedule E (Form 1040), line 28, column (h)
	Net loss	See Instructions for Form 8582
4a. Guaranteed payment Services		See instructions for Schedule E (Form 1040)
4b. Guaranteed payment Capital		See instructions for Schedule E (Form 1040)
4c. Guaranteed payment Total		See page 8
5. Interest income		Form 1040 or 1040-SR, line 2b
6a. Ordinary dividends		Form 1040 or 1040-SR, line 3b
6b. Qualified dividends		Form 1040 or 1040-SR, line 3a
6c. Dividend equivalents		See page 8
7. Royalties		Schedule E (Form 1040), line 4
8. Net short-term capital gain (loss)		Schedule D (Form 1040), line 5
9a. Net long-term capital gain (loss)		Schedule D (Form 1040), line 12
9b. Collectibles (28%) gain (loss)		28% Rate Gain Worksheet, line 4 (Schedule D instructions)
9c. Unrecaptured section 1250 gain		See page 9
10. Net section 1231 gain (loss)		See page 9
11. Other income (loss)		
	Code A. Other portfolio income (loss)	See page 9
	Code B. Involuntary conversions	See page 9
	Code C. Section 1256 contracts & straddles	Form 6781, line 1
	Code D. Mining exploration costs recapture	See Pub. 535
	Code E. Cancellation of debt	See page 10
	Code F. Section 743(b) positive adjustments	See page 10
	Code G. Section 965 inclusion	See page 10
	Code H. Income under subpart F (other than inclusions under section 951A)	See page 10
	Code I. Other income (loss)	See page 10
12. Section 179 deduction		See page 11
13. Other deductions		
	Code A. Cash contributions (60%)	See page 11
	Code B. Cash contributions (30%)	See page 11
	Code C. Noncash contributions (50%)	See page 11
	Code D. Noncash contributions (30%)	See page 11
	Code E. Capital gain property to a 50% organization (30%)	See page 11
	Code F. Capital gain property (20%)	See page 11
	Code G. Contributions (100%)	See page 11
	Code H. Investment interest expense	Form 4952, line 1
	Code I. Deductions - royalty income	Schedule E (Form 1040), line 19
	Code J. Section 59(e)(2) expenditures	See page 12
	Code K. Excess business interest expense	See page 12
	Code L. Deductions - portfolio (other)	Schedule A, line 16
	Code M. Amounts paid for medical insurance	Schedule A, line 1, or Schedule 1 (Form 1040), line 16
	Code N. Educational assistance benefits	See page 12
	Code O. Dependent care benefits	Form 2441, line 12
	Code P. Preproductive period expenses See the Partner's Instructions	See page 12
	Code Q. Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
	Code R. Pensions and IRAs	See page 12
	Code S. Reforestation expense deduction	See page 12
	Codes T through U. Reserved for future use	
	Code V. Section 743(b) negative adjustments	See page 12
	Code W. Other deductions	See page 12
	Code X. Section 965(c) deduction	See page 13
Code 14. Self-employment earnings (loss)		
	Note. If you have a section 179 deduction or any partner-level deductions, see page 13 before completing Schedule SE (Form 1040).	
	Code A. Net earnings (loss) from self-employment	Schedule SE (Form 1040)
	Code B. Gross farming or fishing income	See page 13
	Code C. Gross non-farm income	See page 13

List of Codes Used In Schedule K-1 (Form 1065) (continued)

Box Number / Item		Where to report or where to find further reporting information. Page numbers refer to this instruction.
15. Credits		
	Code A. Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See page 13
	Code B. Low-income housing credit (other) from pre-2008 buildings	See page 13
	Code C. Low-income housing credit (section 42(j)(5)) from post-2007 buildings	See page 13
	Code D. Low-income housing credit (other) from post-2007 buildings	See page 13
	Code E. Qualified rehabilitation expenditures (rental real estate)	See page 13
	Code F. Other rental real estate credits	See page 14
	Code G. Other rental credits }See the Partner's Instructions	See page 14
	Code H. Undistributed capital gains credit	Schedule 3 (Form 1040), line 12, box a
	Code I. Biofuel producer credit	See page 14
	Code J. Work opportunity credit	See page 14
	Code K. Disabled access credit	See page 14
	Code L. Empowerment zone employment credit	See page 14
	Code M. Credit for increasing research activities	See page 14
	Code N. Credit for employer social security and Medicare taxes	See page 14
	Code O Backup withholding	See page 14
	Code P Other credits	See page 14
16. Foreign transactions		
	Code A. Name of country or U.S. possession	Form 1116, Part I
	Code B. Gross income from all sources	Form 1116, Part I
	Code C. Gross income sourced at partner level	Form 1116, Part I
	Foreign gross income sourced at partnership level	
	Code D. Reserved for future use	
	Code E. Foreign branch category	Form 1116, Part I
	Code F. Passive category	Form 1116, Part I
	Code G. General category	Form 1116, Part I
	Code H. Other	Form 1116, Part I
	Deductions allocated and apportioned at partner level	
	Code I. Interest expense	Form 1116, Part I
	Code J. Other	Form 1116, Part I
	Deductions allocated and apportioned at partnership level to foreign source income	
	Code K. Reserved for future use	
	Code L. Foreign branch category	Form 1116, Part I
	Code M. Passive category	Form 1116, Part I
	Code N. General category	Form 1116, Part I
	Code O. Other	Form 1116, Part I
	Other information	
	Code P. Total foreign taxes paid	Form 1116, Part II
	Code Q. Total foreign taxes accrued	Form 1116, Part II
	Code R. Reduction in taxes available for credit	Form 1116, line 12
	Code S. Foreign trading gross receipts	Form 8873
	Code T. Extraterritorial income exclusion	Form 8873
	Codes U and V. Reserved for future use	
	Code W. Section 965 information	See page 15
	Code X. Other foreign transactions	See page 15
	Codes Y and Z. Reserved for future use	
	Code AA. Gross receipts per Regulations 1.59A-7(e)(2)-current year	
	Code AB. Gross receipts per Regulations 1.59A-7(e)(2)-first preceding year	
	Code AC. Gross receipts per Regulations 1.59A-7(e)(2)-second preceding year	

List of Codes Used in Schedule K-1 (Form 1065) (continued)

Box Number / Item	Where to report or where to find further reporting information. Page numbers refer to this instruction.
16. Foreign transactions (continued)	
Code AD. Gross receipts per Regulations 1.59A-7(e)(2)-third preceding year	
Code AE. Base erosion tax benefits from base erosion tax payments per Regulations 1.59A-7(d).	
Code AF. Amounts included in the denominator of the base erosion percentage per Regulations 1.59A-2(e)(3)(i)	
Code AG. Section 951A (GILTI) information	
Code AH. Foreign-derived intangible income (FDII) information	
Code AI. Section 864(c)(8) foreign partner's distributive share of the deemed sale items on transfer of partnership interest	
17. Alternative minimum tax (AMT) items	
Code A. Post-1986 depreciation adjustment	See Instructions for Form 6251
Code B. Adjusted gain or loss	See Instructions for Form 6251
Code C. Depletion (other than oil & gas)	See Instructions for Form 6251
Code D. Oil, gas, and geothermal - gross income	See Instructions for Form 6251
Code E. Oil, gas, and geothermal - deductions	See Instructions for Form 6251
Code F. Other AMT items	See Instructions for Form 6251
18. Tax-exempt income and nondeductible expenses	
Code A. Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
Code B. Other tax-exempt income	See page 15
Code C. Nondeductible expenses	See page 15
19. Distributions	
Code A. Cash and marketable securities	See page 15
Code B. Distribution subject to section 737	See page 16
Code C. Other property	See page 16
20. Other information	
Code A. Investment income	Form 4952, line 4a
Code B. Investment expenses	Form 4952, line 5
Code C. Fuel tax credit information	Form 4136
Code D. Qualified rehabilitation expenditures (other than rental real estate)	See page 16
Code E. Basis of energy property	See page 16
Code F. Recapture of low-income housing credit for section 42(j)(5) partnerships	See page 16
Code G. Recapture of low-income housing credit for other partnerships	See page 16
Code H. Recapture of investment credit	See Form 4255
Code I. Recapture of other credits	See page 16
Code J. Look-back interest-completed long-term contracts	See Form 8697
Code K. Look-back interest-income forecast method	See Form 8866
Code L. Dispositions of property with section 179 deductions	See page 17
Code M. Recapture of section 179 deduction	See page 17
Code N. Business interest expense (information item)	See page 17
Code O. Section 453(l)(3) information	Sch. 2 (Form 1040), line 8
Code P. Section 453A(c) information	Sch. 2 (Form 1040), line 8
Code Q. Section 1260(b) information	Sch. 2 (Form 1040), line 8
Code R. Interest allocable to production expenditures	See Regulations sections 1.263A-8 through -15
Code S. Capital construction fund (CCF) nonqualified withdrawals	Sch. 2 (Form 1040), line 10
Code T. Depletion deduction	See Pub. 535
Code U. Reserved for future use	
Code V. Unrelated business taxable income	See page 18

List of Codes Used in Schedule K-1 (Form 1065) (continued)

Box Number / Item	Where to report or where to find further reporting information. Page numbers refer to this instruction.
20. Other information (continued)	
Code W. Precontribution gain (loss)	Form 8949 and/or Schedule D (Form 1040); or Form 4797
Code Y. Net investment income	See Instructions for Form 8960
Code Z. Section 199A information	Form 8995 or Form 8995-A
Code AA. Section 704(c) information	See page 18
Code AB. Section 751 gain (loss)	See page 18
Code AC. Section 1(h)(5) gain (loss)	See page 19
Code AD. Deemed section 1250 unrecaptured gain	See page 19
Code AE. Excess taxable income	See Instructions for Form 8990
Code AF. Excess business interest income	See page 19
Code AG. Gross receipts for section 448(c)	See page 19
Code AH. Other information	See page 19
1. Any information a PTP needs to determine whether it meets the 90% qualifying income test of section 7704(c)(2)	See page 19
2. Any information you need to complete a disclosure statement for reportable transactions in which the partnership participates.	See page 19
3. Noncash charitable contributions.	See page 18
4. Interest and additional tax on compensation deferred under a section 409A nonqualified deferred compensation plan that doesn't meet the requirements of section 409A.	See page 18
5. Inversion gain.	See page 18
6. Qualifying advanced coal project property.	See page 18
7. Qualifying gasification project property.	See page 18
8. Qualifying advanced energy project property.	See page 18
9. The information needed to complete Schedule P (Form 1120-F), List of Foreign Partner Interests in Partnerships.	See page 19
10. Conservation reserve program payments.	See page 19
11. Any information you may need to comply with the limitation on excess business losses of certain taxpayers under section 461.	See page 19
12. If the partnership is a section 721(c) partnership, the partnership should include the amounts relating to any remedial items made under the remedial allocation method.	See page 19
13. Section 1061 information.	See page 19
14. Partner's share of the adjusted basis of noncash and capital gain property contributions, and share of the excess of the FMV over the adjusted basis of noncash and capital gain property contributions.	See page 19
15. Any other information you may need to file your return not shown elsewhere on Schedule K-1.	See page 20



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

2020

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SEE INSTRUCTIONS

• ☐ QIP

Tax year beginning APRIL 7, 2020 and ending DECEMBER 31, 2020

• ☐ Final K-1

• ☐ Amended K-1

PART I	Information About the Partnership	PART III	Partner's Share of Current Year Income, Deductions, Credits, and Other Items								
A	Partnership's Employer Identification Number 85-0842853		Distributive share allocated and apportioned to Alabama								
B	Partnership's name, address, city, state, and ZIP code CASPER GROVE PARTNERS, LLC 2015 3RD AVE N BIRMINGHAM, AL 35203-3301	G	Ordinary income (loss) •								
		H	Net rental real estate income (loss) •								
		I	Guaranteed payments •								
		J	Portfolio income • <input type="checkbox"/> QIP Exempt Income								
C	Partner's identifying number (Do not use TIN of a disregarded entity) • 137-11-7706	K	Net capital gain (loss) •								
D	Partner's Name • ASHISH ALUWALIA & GOWRI KAMARTHY Street • 34 GOLF ROAD City • PLEASANTON State • CA ZIP • 94566	L	Other income (loss) •								
E	1. • <input type="checkbox"/> General partner or LLC member manager • <input checked="" type="checkbox"/> Limited partner or other LLC member 2. What type of entity is this partner? • INDIVIDUAL • <input type="checkbox"/> Nominee 3. If this partner is a retirement plan (IRA/SEP/etc.) check here • <input type="checkbox"/> 4. Partner's share of profit, loss, and capital: <table style="width:100%; border: none;"> <tr> <td style="width:50%;">Beginning</td> <td style="width:50%;">Ending</td> </tr> <tr> <td>• Profit % <u>0.000000</u></td> <td>• Profit % <u>2.061640</u></td> </tr> <tr> <td>• Loss % <u>0.000000</u></td> <td>• Loss % <u>2.061640</u></td> </tr> <tr> <td>• Capital % <u>0.000000</u></td> <td>• Capital % <u>2.108785</u></td> </tr> </table> 5. Partner's share of liabilities at year end: Nonrecourse • \$ <u>1,235</u> Qualified nonrecourse financing • \$ Recourse • \$ 6. Check if partner is a nonresident • <input checked="" type="checkbox"/> If a nonresident, provide state of legal residence • CA 7. Check if partner is a disregarded entity • <input type="checkbox"/> • Partner's Name • FEIN 8. Partner's capital account analysis: Beginning capital account • \$ Capital contributed during the year • \$ <u>150,000</u> Current year increase (decrease) • \$ <u>-44,593</u> Withdrawals and distributions • \$ (<u> </u>) Ending capital account • \$ <u>105,407</u>	Beginning	Ending	• Profit % <u>0.000000</u>	• Profit % <u>2.061640</u>	• Loss % <u>0.000000</u>	• Loss % <u>2.061640</u>	• Capital % <u>0.000000</u>	• Capital % <u>2.108785</u>	M	Nonbusiness items •
Beginning	Ending										
• Profit % <u>0.000000</u>	• Profit % <u>2.061640</u>										
• Loss % <u>0.000000</u>	• Loss % <u>2.061640</u>										
• Capital % <u>0.000000</u>	• Capital % <u>2.108785</u>										
		N	Section 179 Deduction • <input type="checkbox"/> Nondeductible								
		O	Contributions • 818,274								
		P	Investment interest expense •								
		Q	Other deductions • 632								
		R	Oil and gas depletion •								
		S	Casualty losses •								
		T	Tax-exempt income •								
		U	Nondeductible expenses •								
		V	Distributions •								
		W	Investment income •								
		X	Investment expenses •								
		Y	Other items and amounts •								
F	Credits from Schedule PC <table style="width:100%; border: none;"> <tr> <th style="width:50%;">Code</th> <th style="width:50%;">Maximum Allowable</th> </tr> <tr> <td>1. •</td> <td>•</td> </tr> <tr> <td>2. •</td> <td>•</td> </tr> <tr> <td>3. •</td> <td>•</td> </tr> </table>	Code	Maximum Allowable	1. •	•	2. •	•	3. •	•	Z	Composite payment made on partner's behalf • <input type="checkbox"/> NRC-Exempt
Code	Maximum Allowable										
1. •	•										
2. •	•										
3. •	•										