

Form **8879-S****IRS e-file Signature Authorization for Form 1120S**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

► Do not send to the IRS. Keep for your records.  
 ► Information about Form 8879-S and its instructions is at [www.irs.gov/form8879s](http://www.irs.gov/form8879s).

**2014**

For calendar year 2014, or tax year beginning , 2014, and ending , 20

Name of corporation

Kirkman Group LLC

Employer identification number

20-1515210

**Part I Tax Return Information** (Whole dollars only)

<b>1</b>	Gross receipts or sales less returns and allowances (Form 1120S, line 1c) . . . . .	<b>1</b>	0
<b>2</b>	Gross profit (Form 1120S, line 3) . . . . .	<b>2</b>	0
<b>3</b>	Ordinary business income (loss) (Form 1120S, line 21) . . . . .	<b>3</b>	24,302
<b>4</b>	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2) . . . . .	<b>4</b>	19,052
<b>5</b>	Income (loss) reconciliation (Form 1120S, Schedule K, line 18) . . . . .	<b>5</b>	43,354

**Part II Declaration and Signature Authorization of Officer** (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2014 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize Ron Benfield CPA PLLC to enter my PIN 15210 as my signature  
ERO firm name do not enter all zeros  
 on the corporation's 2014 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2014 electronically filed income tax return.

Officer's signature ►

**SIGN HERE**

Date ►

8/3/2015

Title ►

President

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

59716005030

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return 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 ►

*Ron Benfield*

Date ►

8/3/2015

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

HTA

Form **8879-S** (2014)

Form 1120S

## U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

2014

Information about Form 1120S and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

For calendar year 2014 or tax year beginning , ending

<b>A</b> S election effective date  8/20/2004	<b>TYPE OR PRINT</b>	Name Kirkman Group LLC	<b>D</b> Employer identification number  20-1515210	
<b>B</b> Business activity code number (see instructions)  531120		Number, street, and room or suite no. If a P.O. box, see instructions. 106 Semoran Blvd	<b>E</b> Date incorporated  8/19/2004	
		City or town Winter Park	State FL	ZIP code 32792
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		Foreign country name	Foreign province/state/county	Foreign postal code
		<b>F</b> Total assets (see instructions) \$ 1,797,142		

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

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

**I** Enter the number of shareholders who were shareholders during any part of the tax year . . . . . 2

**Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Balance. Subtract line 1b from line 1a . . . . .	<b>1c</b>	0
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>	0
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	<b>4</b>	
<b>Deductions</b> (see instructions for limitations)	<b>5</b> Other income (loss) (see instructions—attach statement) . . . . .	<b>5</b>	25,107
	<b>6</b> <b>Total income (loss).</b> Add lines 3 through 5 . . . . .	<b>6</b>	25,107
	<b>7</b> Compensation of officers (see instructions — attach Form 1125-E) . . . . .	<b>7</b>	
	<b>8</b> Salaries and wages (less employment credits) . . . . .	<b>8</b>	
	<b>9</b> Repairs and maintenance . . . . .	<b>9</b>	
	<b>10</b> Bad debts . . . . .	<b>10</b>	
	<b>11</b> Rents . . . . .	<b>11</b>	
	<b>12</b> Taxes and licenses . . . . .	<b>12</b>	
	<b>13</b> Interest . . . . .	<b>13</b>	
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	<b>14</b>	
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .	<b>15</b>	
	<b>16</b> Advertising . . . . .	<b>16</b>	
<b>Tax and Payments</b>	<b>17</b> Pension, profit-sharing, etc., plans . . . . .	<b>17</b>	
	<b>18</b> Employee benefit programs . . . . .	<b>18</b>	
	<b>19</b> Other deductions (attach statement) . . . . .	<b>19</b>	805
	<b>20</b> <b>Total deductions.</b> Add lines 7 through 19 . . . . .	<b>20</b>	805
	<b>21</b> <b>Ordinary business income (loss).</b> Subtract line 20 from line 6 . . . . .	<b>21</b>	24,302
	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions) . . . . .	<b>22a</b>	
	<b>b</b> Tax from Schedule D (Form 1120S) . . . . .	<b>22b</b>	
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .	<b>22c</b>	0
	<b>23a</b> 2014 estimated tax payments and 2013 overpayment credited to 2014 . . . . .	<b>23a</b>	
	<b>b</b> Tax deposited with Form 7004 . . . . .	<b>23b</b>	
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>	
<b>23d</b> Add lines 23a through 23c . . . . .	<b>23d</b>	0	
<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . <input type="checkbox"/>	<b>24</b>		
<b>25</b> <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed . . . . .	<b>25</b>	0	
<b>26</b> <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	<b>26</b>	0	
<b>27</b> Enter amount from line 26 <b>Credited to 2015 estimated tax</b> . . . . . <b>Refunded</b> . . . . .	<b>27</b>	0	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name Ron Benfield	Preparer's signature Ron Benfield	Date 8/3/2015	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00505733
	Firm's name Ron Benfield CPA PLLC	Firm's EIN 80-0256294			
	Firm's address 2223 Langley Circle	Phone no. (407) 295-3958			
	City Orlando	State FL	ZIP code 32835-5945		

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120S (2014)



<b>Schedule K</b>		<b>Shareholders' Pro Rata Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 21) . . . . .			<b>1</b>	24,302
	<b>2</b> Net rental real estate income (loss) (attach Form 8825) . . . . .			<b>2</b>	19,052
	<b>3a</b> Other gross rental income (loss) . . . . .	<b>3a</b>			
	<b>b</b> Expenses from other rental activities (attach statement) . . . . .	<b>3b</b>			
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a . . . . .			<b>3c</b>	0
	<b>4</b> Interest income . . . . .			<b>4</b>	
	<b>5</b> Dividends: <b>a</b> Ordinary dividends . . . . .			<b>5a</b>	
	<b>b</b> Qualified dividends . . . . .	<b>5b</b>			
	<b>6</b> Royalties . . . . .			<b>6</b>	
	<b>7</b> Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . .			<b>7</b>	
<b>8a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . .			<b>8a</b>		
<b>b</b> Collectibles (28%) gain (loss) . . . . .	<b>8b</b>				
<b>c</b> Unrecaptured section 1250 gain (attach statement) . . . . .	<b>8c</b>				
<b>9</b> Net section 1231 gain (loss) (attach Form 4797) . . . . .			<b>9</b>		
<b>10</b> Other income (loss) (see instructions) . . . . . Type ▶			<b>10</b>		
<b>Deductions</b>	<b>11</b> Section 179 deduction (attach Form 4562) . . . . .			<b>11</b>	
	<b>12a</b> Charitable contributions . . . . .			<b>12a</b>	
	<b>b</b> Investment interest expense . . . . .			<b>12b</b>	
	<b>c</b> Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶			<b>12c(2)</b>	
<b>d</b> Other deductions (see instructions) . . . . . Type ▶			<b>12d</b>		
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5)) . . . . .			<b>13a</b>	
	<b>b</b> Low-income housing credit (other) . . . . .			<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . .			<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) . . Type ▶			<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) . . . . . Type ▶			<b>13e</b>	
	<b>f</b> Biofuel producer credit (attach Form 6478) . . . . .			<b>13f</b>	
	<b>g</b> Other credits (see instructions) . . . . . Type ▶			<b>13g</b>	
<b>Foreign Transactions</b>	<b>14a</b> Name of country or U.S. possession ▶				
	<b>b</b> Gross income from all sources . . . . .			<b>14b</b>	
	<b>c</b> Gross income sourced at shareholder level . . . . .			<b>14c</b>	
	Foreign gross income sourced at corporate level . . . . .				
	<b>d</b> Passive category . . . . .			<b>14d</b>	
	<b>e</b> General category . . . . .			<b>14e</b>	
	<b>f</b> Other (attach statement) . . . . .			<b>14f</b>	
	Deductions allocated and apportioned at shareholder level . . . . .				
	<b>g</b> Interest expense . . . . .			<b>14g</b>	
	<b>h</b> Other . . . . .			<b>14h</b>	
	Deductions allocated and apportioned at corporate level to foreign source income . . . . .				
	<b>i</b> Passive category . . . . .			<b>14i</b>	
	<b>j</b> General category . . . . .			<b>14j</b>	
	<b>k</b> Other (attach statement) . . . . .			<b>14k</b>	
Other information . . . . .					
<b>l</b> Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .			<b>14l</b>		
<b>m</b> Reduction in taxes available for credit (attach statement) . . . . .			<b>14m</b>		
<b>n</b> Other foreign tax information (attach statement) . . . . .					
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment . . . . .			<b>15a</b>	34,975
	<b>b</b> Adjusted gain or loss . . . . .			<b>15b</b>	
	<b>c</b> Depletion (other than oil and gas) . . . . .			<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .			<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .			<b>15e</b>	
	<b>f</b> Other AMT items (attach statement) . . . . .			<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income . . . . .			<b>16a</b>	
	<b>b</b> Other tax-exempt income . . . . .			<b>16b</b>	
	<b>c</b> Nondeductible expenses . . . . .			<b>16c</b>	
	<b>d</b> Distributions (attach statement if required) (see instructions) . . . . .			<b>16d</b>	
	<b>e</b> Repayment of loans from shareholders . . . . .			<b>16e</b>	40,000

<b>Schedule K</b>		<b>Shareholders' Pro Rata Share Items (continued)</b>	<b>Total amount</b>		
<b>Other Information</b>	<b>17a</b>	Investment income . . . . .	<b>17a</b>		
	<b>b</b>	Investment expenses . . . . .	<b>17b</b>		
	<b>c</b>	Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>		
	<b>d</b>	Other items and amounts (attach statement)			
<b>Reconciliation</b>	<b>18</b>	<b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l . .	<b>18</b>	43,354	

<b>Schedule L</b>		<b>Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		<b>Assets</b>		(a)	(b)	(c)	(d)
<b>1</b>	Cash . . . . .				17,122		22,458
<b>2a</b>	Trade notes and accounts receivable . . . . .						
<b>b</b>	Less allowance for bad debts . . . . .				0		0
<b>3</b>	Inventories . . . . .						
<b>4</b>	U.S. government obligations . . . . .						
<b>5</b>	Tax-exempt securities (see instructions) . . . . .						
<b>6</b>	Other current assets (attach statement) . . . . .						
<b>7</b>	Loans to shareholders . . . . .						
<b>8</b>	Mortgage and real estate loans . . . . .						
<b>9</b>	Other investments (attach statement) . . . . .						
<b>10a</b>	Buildings and other depreciable assets . . . . .		1,764,746			1,764,746	
<b>b</b>	Less accumulated depreciation . . . . .		472,613		1,292,133	509,163	1,255,583
<b>11a</b>	Depletable assets . . . . .						
<b>b</b>	Less accumulated depletion . . . . .				0		0
<b>12</b>	Land (net of any amortization) . . . . .				519,101		519,101
<b>13a</b>	Intangible assets (amortizable only) . . . . .						
<b>b</b>	Less accumulated amortization . . . . .				0		0
<b>14</b>	Other assets (attach statement) . . . . .						
<b>15</b>	Total assets . . . . .				1,828,356		1,797,142
		<b>Liabilities and Shareholders' Equity</b>					
<b>16</b>	Accounts payable . . . . .						
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .						
	Other current liabilities (attach statement) . . . . .						4,114
<b>19</b>	Loans from shareholders . . . . .				526,784		486,784
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .				1,614,517		1,575,835
<b>21</b>	Other liabilities (attach statement) . . . . .						
<b>22</b>	Capital stock . . . . .				122,634		122,634
<b>23</b>	Additional paid-in capital . . . . .						
<b>24</b>	Retained earnings . . . . .				( 435,579)		( 392,225)
<b>25</b>	Adjustments to shareholders' equity (attach statement) . . . . .						
<b>26</b>	Less cost of treasury stock . . . . .						
<b>27</b>	Total liabilities and shareholders' equity . . . . .				1,828,356		1,797,142

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

<b>1</b>	Net income (loss) per books . . . . .	43,354	<b>5</b>	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		<b>a</b>	Tax-exempt interest \$ . . . . .	0
<b>3</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):		<b>6</b>	Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
<b>a</b>	Depreciation \$ . . . . .		<b>a</b>	Depreciation \$ . . . . .	0
<b>b</b>	Travel and entertainment \$ . . . . .	0	<b>7</b>	Add lines 5 and 6 . . . . .	0
<b>4</b>	Add lines 1 through 3 . . . . .	43,354	<b>8</b>	Income (loss) (Schedule K, line 18). Line 4 less line 7 . . . . .	43,354

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

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b>	Balance at beginning of tax year . . . . .	-435,579	
<b>2</b>	Ordinary income from page 1, line 21 . . . . .	24,302	
<b>3</b>	Other additions . . . . .	19,052	
<b>4</b>	Loss from page 1, line 21 . . . . .		
<b>5</b>	Other reductions . . . . .		
<b>6</b>	Combine lines 1 through 5 . . . . .	-392,225	0
<b>7</b>	Distributions other than dividend distributions . . . . .		
<b>8</b>	Balance at end of tax year. Subtract line 7 from line 6 . . . . .	-392,225	0

Schedule K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

2014

For calendar year 2014, or tax  
year beginning \_\_\_\_\_, 2014  
ending \_\_\_\_\_, 20\_\_\_\_

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

► See back of form and separate instructions.

**Part I** Information About the Corporation

**A** Corporation's employer identification number

20-1515210

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

Kirkman Group LLC  
106 Semoran Blvd  
Winter Park, FL 32792

**C** IRS Center where corporation filed return  
e-file

**Part II** Information About the Shareholder

**D** Shareholder's identifying number

Shareholder: 1

265-93-4219

**E** Shareholder's name, address, city, state, and ZIP code

Gilberto Galceran  
911 Catalonia Ave  
Coral Gables, FL 33134

**F** Shareholder's percentage of stock

ownership for tax year . . . . . 50.000000%

For IRS Use Only

☐ Final K-1

☐ Amended K-1

671113  
OMB No. 1545-0123

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

1	Ordinary business income (loss)	13	Credits
	12,151		
2	Net rental real estate income (loss)		
	9,526		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	17,487
11	Section 179 deduction	16	Items affecting shareholder basis
		E	20,000
12	Other deductions		
		17	Other information

\* See attached statement for additional information.

**K-1 Statement (Sch K-1, Form 1120S)****Line 2 - Net Rental Real Estate Income (Loss)**

Description	Property Type	Net Income (Loss)
Commercial real estate	4	9,526
Total Net Rental Real Estate Income (Loss) . . . . .	2	9,526

**Line 15 - AMT Items**

**A** Code A - Post-1986 depreciation adjustment . . . . . **A** 17,487

**Line 16 - Items affecting shareholder basis**

**E** Code E - Repayment of loans from shareholders . . . . . **E** 20,000



Schedule K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

2014

For calendar year 2014, or tax  
year beginning \_\_\_\_\_, 2014  
ending \_\_\_\_\_, 20\_\_\_\_

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

► See back of form and separate instructions.

**Part I** Information About the Corporation

**A** Corporation's employer identification number

20-1515210

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

Kirkman Group LLC  
106 Semoran Blvd  
Winter Park, FL 32792

**C** IRS Center where corporation filed return  
e-file

**Part II** Information About the Shareholder

**D** Shareholder's identifying number

375-78-0500

Shareholder: 2

**E** Shareholder's name, address, city, state, and ZIP code

Ghassan Rahal  
106 S. Semoran Blvd  
Winter Park, FL 32792

**F** Shareholder's percentage of stock

ownership for tax year . . . . . 50.000000%

For IRS Use Only

☐ Final K-1

☐ Amended K-1

671113  
OMB No. 1545-0123

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

1	Ordinary business income (loss)	13	Credits
	12,151		
2	Net rental real estate income (loss)		
	9,526		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	17,488
11	Section 179 deduction	16	Items affecting shareholder basis
		E	20,000
12	Other deductions		
		17	Other information

\* See attached statement for additional information.

**K-1 Statement (Sch K-1, Form 1120S)****Line 2 - Net Rental Real Estate Income (Loss)**

Description	Property Type	Net Income (Loss)
Commercial real estate	4	9,526
Total Net Rental Real Estate Income (Loss) . . . . .	2	9,526

**Line 15 - AMT Items**

**A** Code A - Post-1986 depreciation adjustment . . . . . **A** 17,488

**Line 16 - Items affecting shareholder basis**

**E** Code E - Repayment of loans from shareholders . . . . . **E** 20,000

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

▶ See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name <b>Kirkman Group LLC</b>	Employer identification number <b>20-1515210</b>
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<b>1</b>	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
<b>A</b>	Commercial real estate - 193 S Kirkman Rd Orlando, FL 32835	4		
<b>B</b>				
<b>C</b>				
<b>D</b>				

		Properties							
		A	B	C	D				
<b>2</b>	Gross rents . . . . .	<b>2</b> 137,775							
<b>Rental Real Estate Expenses</b>									
<b>3</b>	Advertising . . . . .	<b>3</b>							
<b>4</b>	Auto and travel . . . . .	<b>4</b>							
<b>5</b>	Cleaning and maintenance . . . . .	<b>5</b>							
<b>6</b>	Commissions . . . . .	<b>6</b> 4,070							
<b>7</b>	Insurance . . . . .	<b>7</b> 2,145							
<b>8</b>	Legal and other professional fees . . . . .	<b>8</b> 1,575							
<b>9</b>	Interest . . . . .	<b>9</b> 62,518							
<b>10</b>	Repairs . . . . .	<b>10</b>							
<b>11</b>	Taxes . . . . .	<b>11</b> 3,530							
<b>12</b>	Utilities . . . . .	<b>12</b> 8,185							
<b>13</b>	Wages and salaries . . . . .	<b>13</b>							
<b>14</b>	Depreciation (see instructions) . . . . .	<b>14</b> 36,550							
<b>15</b>	Other (list) ▶ See Attached Statement	150							
<b>15</b>									
<b>15</b>									
<b>16</b>	Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b> 118,723							
<b>17</b>	Income or (Loss) from each property. Subtract line 16 from line 2 . . . . .	<b>17</b> 19,052							
<b>18a</b>	Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<b>18a</b> 137,775							
<b>b</b>	Total expenses. Add total expenses from line 16, columns A through H . . . . .	<b>18b</b> ( 118,723 )							
<b>19</b>	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<b>19</b>							
<b>20a</b>	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . .	<b>20a</b>							
<b>b</b>	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:								
	(1) Name	(2) Employer identification number							
<b>21</b>	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	<b>21</b> 19,052							
	• Form 1065 or 1120S: Schedule K, line 2, or								
	• Form 1065-B: Part I, line 4								

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2014

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

(99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return Kirkman Group LLC	Business or activity to which this form relates 8825: 01 - Commercial real estate	Identifying number 20-1515210
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**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	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0
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	0
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2013 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 do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	13	0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

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

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	36,550
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	36,550
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2014)

**Line 5 (1120S) - Other Income (Loss)**

1	Florida collection allowance	1	107
2	Sale right to operate the car wash	2	25,000
3	Total other income (loss)	3	25,107

**Line 19 (1120S) - Other Deductions**

1	Telephone	1	805
2	Total other deductions	2	805

**Line 18, Sch L (1120S) - Other Current Liabilities**

		Beginning	End
1	Sales tax payable	1	4,114
2	Total other current liabilities	2	4,114

**Line 15 (8825) - Other Expense Summary for 01**

		Full Amount		Allowed	
1	Licenses	1		1	0
2	Credit card processing	2		2	0
3	Lawn care	3		3	0
4	Bank service charges	4		4	0
5	Office supplies	5		5	0
6	Postage	6		6	0
7	Florida Annual Report	7	150	7	150
8		8		8	0
9	Total . . . . .	9	150	9	150