

**SYLVAN VIEW ASSOCIATES, LP**

Partnership Tax Returns

For the period ended December 31, 2021

**Client's Copy**



August 26, 2022

SYLVAN VIEW ASSOCIATES, LP  
PO Box 215  
STATE COLLEGE, PA 16804

Dear Rich,

We have prepared and enclosed your 2021 Partnership returns for the year ended December 31, 2021.

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date, and return Form 8879-PE to our office. We will then submit your electronic return to the IRS.

No payment is required with this return when filed.

The Pennsylvania Form PA-65 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form PA-8879-P to our office. We will then transmit your return electronically to the PA DOR. Do not mail a paper copy of the return to the PA DOR.

Attached are Schedules K-1 for all partners indicating their share of income, deductions and credits to be reported on their respective tax returns. These schedules should be immediately forwarded to each of the partners.

Copies of the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Very truly yours,

Heather M. Pleskonko

# 2021 TAX RETURN FILING INSTRUCTIONS

U.S. RETURN OF PARTNERSHIP INCOME

**FOR THE YEAR ENDING**

December 31, 2021

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**Prepared For:**

SYLVAN VIEW ASSOCIATES, LP  
PO Box 215  
STATE COLLEGE, PA 16804

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**Prepared By:**

Baker Tilly US, LLP  
431 Science Park Road  
Suite 302  
State College, PA 16803

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**To Be Signed and Dated By:**

A general partner

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**Amount of Tax:**

Not applicable

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**Mail Tax Return To:**

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8879-PE to our office. We will then submit your electronic return to the IRS.

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**Forms to be Distributed to Partners:**

Enclosed are copies of Schedule K-1 to be distributed to the partners.

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**Return Must be Mailed On or Before:**

Not applicable

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**Special Instructions:**

Do not mail the paper copy of the return to the IRS.

## SUMMARY OF SCHEDULE K-1

[illegible]

## Two-Year Comparison - Partnership

2021

Name of partnership	Employer identification number
SYLVAN VIEW ASSOCIATES, LP	25-1692590

Description	Prior Year	Current Year	Increase (Decrease)
NUMBER OF PARTNERS	4.	4.	0.
SCHEDULE K:			
INCOME (LOSS):			
NET INCOME/LOSS FROM RRE ACTIVITIES	151,100.	85,887.	-65,213.
INTEREST INCOME	138.	123.	-15.
ORDINARY DIVIDENDS	6,705.	9,032.	2,327.
NET LONG-TERM CAPITAL GAIN/LOSS	8,136.	11,410.	3,274.
OTHER INCOME/LOSS	0.	10,378.	10,378.
INVESTMENT INTEREST:			
INVESTMENT INCOME	6,843.	9,155.	2,312.
OTHER:			
DISTRIBUTIONS OF MONEY	100,000.	0.	-100,000.
OTHER ITEMS AND AMOUNTS	4,294,564.	4,200,824.	-93,740.
SCHEDULE M-1:			
NET INCOME (LOSS) PER BOOKS	-32,363.	-84,471.	-52,108.
DEPRECIATION ON BOOKS NOT ON SCH K	68,096.	64,944.	-3,152.
OTHER BOOK EXPENSES NOT ON SCH K	141,361.	144,132.	2,771.
TOTAL- NET BOOK INC THROUGH EXPENSE	177,094.	124,605.	-52,489.
OTHER BOOK INCOME NOT ON SCH K	11,015.	7,775.	-3,240.
TOTAL- BOOK INC THROUGH SCH K DED	11,015.	7,775.	-3,240.
INCOME (LOSS)	166,079.	116,830.	-49,249.
SCHEDULE M-2:			
CAPITAL AT BEGINNING OF YEAR	-122,970.	-56,891.	66,079.
NET INCOME (LOSS) PER BOOKS	166,079.	116,830.	-49,249.
TOTAL- BEGINNING CAP THROUGH INCR	43,109.	59,939.	16,830.

# 2021

Employer identification number

25-1692590

111811 04-01-21

Form

**8879-PE**

Department of the Treasury  
Internal Revenue Service

**E-file Authorization for Form 1065**

(For return of partnership income or administrative adjustment request)

► ERO must obtain and retain completed Form 8879-PE.

► Go to [www.irs.gov/Form8879PE](http://www.irs.gov/Form8879PE) for the latest information.

For calendar year 2021, or tax year beginning

, 2021, ending

, 20

OMB No. 1545-0123

**2021**

Name of partnership

SYLVAN VIEW ASSOCIATES, LP

Employer identification number

25-1692590

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 22)	3	
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	85,887.
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

I declare under penalties of perjury that:

- 1a. 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.
- b. If the Form 1065 is being transmitted as part of an administrative adjustment request (AAR), I am the partnership representative (PR) of the named partnership.
2. 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.
3. I am fully authorized to sign the return or AAR on behalf of the partnership.
4. The amounts shown in Part I above are the amounts shown on the electronic copy of the partnership's Form 1065.
5. 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.
6. I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income or AAR.

Partner's or Member or PR PIN: check one box only

☒ I authorize

BAKER TILLY US, LLP

to enter my PIN

73131

ERO firm name

Don't enter all zeros

as my signature on the partnership's 2021 electronically filed return of partnership income or AAR.

☐

As a Partner or Member or PR of the partnership, I will enter my PIN as my signature on the partnership's 2021 electronically filed return of partnership income or AAR..

Partner or Member or PR 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.

25523817249

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 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 ► HEATHER M. PLESKONKO

Date ► 08/26/22

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-PE** (2021)

LHA  
121031 12-21-21

Form <b>1065</b>		EXTENSION GRANTED TO 09/15/22		OMB No. 1545-0123		
Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income		2021		
For calendar year 2021, or tax year beginning _____, ending _____		Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.				
A Principal business activity		Name of partnership		D Employer identification number		
RENTAL		SYLVAN VIEW ASSOCIATES, LP		25-1692590		
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.		E Date business started		
REAL ESTATE		PO BOX 215		05/01/1993		
C Business code number		City or town, state or province, country, and ZIP or foreign postal code		F Total assets		
531110		STATE COLLEGE PA 16804		\$ 2,051,713.		
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return						
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____						
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 4						
J Check if Schedules C and M-3 are attached ▶ <input type="checkbox"/>						
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes						
Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.						
Income	1 a Gross receipts or sales		1a			
	b Returns and allowances		1b			
	c Balance. Subtract line 1b from line 1a			1c		
	2 Cost of goods sold (attach Form 1125-A)			2		
	3 Gross profit. Subtract line 2 from line 1c			3		
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4		
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5		
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6		
Deductions (see instructions for limitations)	7 Other income (loss) (attach statement)			7		
	8 Total income (loss). Combine lines 3 through 7			8		
	9 Salaries and wages (other than to partners) (less employment credits)			9		
	10 Guaranteed payments to partners			10		
	11 Repairs and maintenance			11		
	12 Bad debts			12		
	13 Rent			13		
	14 Taxes and licenses			14		
	15 Interest (see instructions)			15		
	16 a Depreciation (if required, attach Form 4562)		16a			
	b Less depreciation reported on Form 1125-A and elsewhere on return		16b		16c	
	17 Depletion (Do not deduct oil and gas depletion.)			17		
18 Retirement plans, etc.			18			
19 Employee benefit programs			19			
20 Other deductions (attach statement)			20			
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21			
22 Ordinary business income (loss). Subtract line 21 from line 8			22	0.		
Tax and Payments	23 Interest due under the look-back method-completed long-term contracts (attach Form 8697)			23		
	24 Interest due under the look-back method-income forecast method (attach Form 8866)			24		
	25 BBA AAR imputed underpayment (see instructions)			25		
	26 Other taxes (see instructions)			26		
	27 Total balance due. Add lines 23 through 26			27		
	28 Payment (see instructions)			28		
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed			29		
	30 Overpayment. If line 28 is larger than line 27, enter overpayment			30		
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.				May the IRS discuss this return with the preparer shown below? See instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of partner or limited liability company member ▶ Date ▶					
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	HEATHER M. PLESKONKO		HEATHER M. PLESKONKO	08/26/22		P01421445
	Firm's name ▶		Firm's EIN ▶			
	BAKER TILLY US, LLP		39-0859910			
Firm's address ▶		Phone no.				
431 SCIENCE PARK ROAD, SUITE 302 STATE COLLEGE, PA 16803		814.238.8474				
LHA For Paperwork Reduction Act Notice, see separate instructions. 111001 11-29-21 Form 1065 (2021)						



**Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>
<b>a</b> <input type="checkbox"/> Domestic general partnership		
<b>b</b> <input checked="" type="checkbox"/> Domestic limited partnership		
<b>c</b> <input type="checkbox"/> Domestic limited liability company		
<b>d</b> <input type="checkbox"/> Domestic limited liability partnership		
<b>e</b> <input type="checkbox"/> Foreign partnership		
<b>f</b> <input type="checkbox"/> Other ▶		
<b>2</b> At the end of the tax year:		
<b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership .....		<b>X</b>
<b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership .....	<b>X</b>	
<b>3</b> At the end of the tax year, did the partnership:		
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below .....		<b>X</b>
<b>(i) Name of Corporation</b>	<b>(ii) Employer Identification Number (if any)</b>	<b>(iii) Country of Incorporation</b>
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....		<b>X</b>
<b>(i) Name of Entity</b>	<b>(ii) Employer Identification Number (if any)</b>	<b>(iii) Type of Entity</b>
<b>(iv) Country of Organization</b>	<b>(v) Maximum Percentage Owned in Profit, Loss, or Capital</b>	
<b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?	<b>Yes</b>	<b>No</b>
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.		
<b>b</b> The partnership's total assets at the end of the tax year were less than \$ 1 million.		
<b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
<b>d</b> The partnership is not filing and is not required to file Schedule M-3 .....		<b>X</b>
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		
<b>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? .....		<b>X</b>
<b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? .....		<b>X</b>
<b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? .....		<b>X</b>
<b>8</b> At any time during calendar year 2021, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶		<b>X</b>
<b>9</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions .....		<b>X</b>
<b>10 a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? .....	<b>X</b>	
See instructions for details regarding a section 754 election.		
<b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions .....		<b>X</b>

**Schedule B Other Information** (continued)

	Yes	No
<b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions .....		<b>X</b>
<b>11</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) ..... <input type="checkbox"/>		
<b>12</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? .....		<b>X</b>
<b>13</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions .....		
<b>14</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership .....		<b>X</b>
<b>15</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return .....		
<b>16 a</b> Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions .....	<b>X</b>	
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? .....	<b>X</b>	
<b>17</b> Enter the number of Forms 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return .....		
<b>18</b> Enter the number of partners that are foreign governments under section 892 .....		
<b>19</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? .....		<b>X</b>
<b>20</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 ...		<b>X</b>
<b>21</b> Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? .....		<b>X</b>
<b>22</b> During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions .....		<b>X</b>
If "Yes," enter the total amount of the disallowed deductions ..... ▶ \$		
<b>23</b> Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions .....		<b>X</b>
<b>24</b> Does the partnership satisfy one or more of the following? See instructions .....		<b>X</b>
<b>a</b> The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
<b>b</b> The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the partnership has business interest.		
<b>c</b> The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
<b>25</b> Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? .....		<b>X</b>
If "Yes," enter the amount from Form 8996, line 15 ..... ▶ \$		
<b>26</b> Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ..... ▶ Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
<b>27</b> At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? .....		<b>X</b>
<b>28</b> 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		<b>X</b>
<b>29</b> Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions .....		<b>X</b>
If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 ▶		
If "No," complete Designation of Partnership Representative below.		

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

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

Name of PR ▶ **KKM PROPERTIES, LTD**U.S. address of PR ▶ **905 ROBIN ROAD  
STATE COLLEGE, PA 16801**U.S. phone number of PR ▶ **814-234-2020**If the PR is an entity, name of the designated individual for the PR ▶ **RICHARD L. KALIN**U.S. address of designated individual ▶ **100 NORTH PATTERSON STREET  
STATE COLLEGE, PA 16801**U.S. phone number of designated individual ▶ **8142342020**

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	0.
	2 Net rental real estate income (loss) (attach Form 8825) SEE STATEMENT 2	2	85,887.
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments: a Services 4a b Capital 4b	4c	
	c Total. Add lines 4a and 4b	4c	
	5 Interest income	5	123.
	6 Dividends and dividend equivalents: a Ordinary dividends SEE STATEMENT 3	6a	9,032.
	b Qualified dividends 6b c Dividend equivalents 6c		
	7 Royalties	7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8		
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	11,410.	
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 SEE STATEMENT 4	11	10,378.	
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type (2) Amount	13c(2)	
d Other deductions (see instructions) Type	13d		
Self-Employment	14a Net earnings (loss) from self-employment	14a	0.
	b Gross farming or fishing income	14b	
	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	
International Transactions	16 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 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	9,155.
	b Investment expenses	20b	
	c Other items and amounts (attach statement) STMT 5		
21 Total foreign taxes paid or accrued	21		

**Analysis of Net Income (Loss)**

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21						1	116,830.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a General partners	1,168.						
b Limited partners			57,831.	54,964.			2,867.

**Schedule L Balance Sheets per Books**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		204,706.		274,463.
2a Trade notes and accounts receivable	1,115.		13,162.	
b Less allowance for bad debts		1,115.	880.	12,282.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)	STATEMENT 6	301,546.		349,759.
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets	4,212,212.		4,212,212.	
b Less accumulated depreciation	2,864,626.	1,347,586.	2,970,206.	1,242,006.
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)		160,921.		160,921.
12a Intangible assets (amortizable only)	24,027.		24,027.	
b Less accumulated amortization	9,237.	14,790.	11,745.	12,282.
13 Other assets (attach statement)				
14 Total assets		2,030,664.		2,051,713.
Liabilities and Capital				
	(a)	(b)	(c)	(d)
15 Accounts payable		20,678.		19,630.
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)	STATEMENT 7	62,052.		71,625.
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more		971,103.		907,820.
20 Other liabilities (attach statement)	STATEMENT 8	2,687,561.		2,847,839.
21 Partners' capital accounts		-1,710,730.		-1,795,201.
22 Total liabilities and capital		2,030,664.		2,051,713.

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

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

1 Net income (loss) per books	-84,471.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		STMT 10	7,775.
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):	
STMT 9	144,132.	a Depreciation \$	
a Depreciation \$	64,944.	8 Add lines 6 and 7	7,775.
b Travel and entertainment \$	209,076.	9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	116,830.
5 Add lines 1 through 4	124,605.		

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

1 Balance at beginning of year	-56,891.	6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) (see instructions)	116,830.	STMT 11	101,532.
4 Other increases (itemize):		8 Add lines 6 and 7	101,532.
5 Add lines 1 through 4	59,939.	9 Balance at end of year. Subtract line 8 from line 5	-41,593.

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

▶ Attach to Form 1065 or Form 1120S.  
▶ Go to [www.irs.gov/Form8825](http://www.irs.gov/Form8825) for the latest information.

OMB No. 1545-0123

Name	SYLVAN VIEW ASSOCIATES, LP	Employer identification number	25 1692590
------	----------------------------	--------------------------------	------------

1	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
A	VARIOUS RENTAL UNITS			
B	STATE COLLEGE, PA 16801	2		
C				
D				

		Properties			
Rental Real Estate Income		A	B	C	D
2	Gross rents	2 598,492.			
Rental Real Estate Expenses					
3	Advertising	3 7,739.			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7 17,012.			
8	Legal and other professional fees	8 8,272.			
9	Interest	9 36,099.			
10	Repairs	10 91,581.			
11	Taxes	11 40,242.			
12	Utilities	12 34,536.			
13	Wages and salaries	13			
14	Depreciation (see instructions)	14 51,014.			
15	Other (list) ▶ STMT 13	226,110.			
		15			
16	Total expenses for each property. Add lines 3 through 15	16 512,605.			
17	Income or (Loss) from each property. Subtract line 16 from line 2	17 85,887.			

18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	598,492.
b	Total expenses. Add total expenses from line 16, columns A through H	18b	( 512,605.)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	
20a	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)	20a	
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 _____ _____ _____		
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	21	85,887.
• Form 1065 or 1120S: Schedule K, line 2			

<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.			
	Physical address of each property - street, city, state, ZIP code	Type - Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
<b>E</b>				
<b>F</b>				
<b>G</b>				
<b>H</b>				

		Properties			
		E	F	G	H
<b>Rental Real Estate Income</b>					
<b>2</b> Gross rents .....	<b>2</b>				
<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>				
<b>7</b> Insurance .....	<b>7</b>				
<b>8</b> Legal and other professional fees ..	<b>8</b>				
<b>9</b> Interest .....	<b>9</b>				
<b>10</b> Repairs .....	<b>10</b>				
<b>11</b> Taxes .....	<b>11</b>				
<b>12</b> Utilities .....	<b>12</b>				
<b>13</b> Wages and salaries .....	<b>13</b>				
<b>14</b> Depreciation (see instructions) .....	<b>14</b>				
<b>15</b> Other (list) ► .....	<b>15</b>				
.....					
.....					
<b>16</b> Total expenses for each property. Add lines 3 through 15 .....	<b>16</b>				
<b>17</b> Income or (Loss) from each property. Subtract line 16 from line 2 .....	<b>17</b>				

**Allowable Codes for Type of Property**

- 1 - Single Family Residence
- 2 - Multi-Family Residence
- 3 - Vacation or Short-Term Rental
- 4 - Commercial
- 5 - Land
- 6 - Royalties
- 7 - Self-Rental
- 8 - Other (include description with the code on Form 8825 or on a separate statement)

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

▶ Attach to Form 1065.

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

OMB No. 1545-0123

Name of partnership

Employer identification number

**SYLVAN VIEW ASSOCIATES, LP****25-1692590****Part I Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

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

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

**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
<b>RICHARD L KALIN</b>	<b>193-36-1007</b>	<b>UNITED STATES</b>	<b>50.00</b>

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

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

**SCHEDULE D  
(Form 1065)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

▶ Attach to Form 1065 or Form 8865.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

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

OMB No. 1545-0123

**2021**

Name of partnership

Employer identification number

**SYLVAN VIEW ASSOCIATES, LP****25-1692590**Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 .....				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 .....				<b>5</b>
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts .....				<b>6</b>
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11 .....				<b>7</b>

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 .....				<b>11</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 .....				<b>12</b>
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts .....				<b>13</b>
<b>14</b> Capital gain distributions (see instructions) .....				<b>14</b> 11,410.
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11 .....				<b>15</b> 11,410.



Name(s) shown on return

Business or activity to which this form relates

Identifying number

SYLVAN VIEW ASSOCIATES, LP

RESIDENTIAL RENTAL

25-1692590

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	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 <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II

Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

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

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 2021	17	40,636.
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 2021 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	40,636.
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	

**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? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
	:	%						
	:	%						
	:	%						
<b>27</b> Property used 50% or less in a qualified business use:								
	:	%				S/L -		
	:	%				S/L -		
	:	%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1							<b>29</b>	

**Section B - Information on Use of Vehicles**

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

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

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

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

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> 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		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> 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?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**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
<b>42</b> Amortization of costs that begins during your 2021 tax year:					
	:				
	:				
<b>43</b> Amortization of costs that began before your 2021 tax year					<b>43</b>
					2,508.
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>
					2,508.

# 2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL

R- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	LAND	01/01/94	200DB	5.00	HY	17								0.	
2	LAND	07/01/12	L				160,921.				160,921.			0.	
3	LAND (SECTION 754)	07/01/12	L				-33,434.				-33,434.			0.	
4	SIDEWALK	10/01/10	200DB	5.00	HY	17								0.	
5	SIDEWALK REPLACEMENT	08/01/11	200DB	5.00	HY	17								0.	
6	SITE IMPROVEMENTS	07/01/12	150DB	15.00	HY	17	5,535.				5,535.	3,274.		327.	3,601.
7	SITE IMPROVEMENT (SECTION 754)	07/01/12	150DB	15.00	HY	17	-1,150.				-1,150.	-671.		-68.	-739.
8	PA 92-0115	06/30/94	200DB	5.00	HY	17								0.	
9	PA 92-0215	05/11/94	200DB	5.00	HY	17								0.	
10	PA 92-0315	06/10/94	200DB	5.00	HY	17								0.	
11	PA 92-0415	07/22/94	200DB	5.00	HY	17								0.	
12	PA 92-0515	06/30/94	200DB	5.00	HY	17								0.	
13	PA 92-0615	06/30/94	200DB	5.00	HY	17								0.	
14	PA 92-0715	07/01/94	200DB	5.00	HY	17								0.	
15	PA 92-0815	07/27/94	200DB	5.00	HY	17								0.	
16	PA 92-0915	07/20/94	200DB	5.00	HY	17								0.	
17	PA 92-1011	06/28/94	200DB	5.00	HY	17								0.	
18	PA 92-1115	07/05/94	200DB	5.00	HY	17								0.	

128111 04-01-21

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

# 2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL

R- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	PA 92-1215	06/28/94	200DB	5.00	HY	17								0.	
20	PA 07-1594	07/15/94	200DB	5.00	HY	17								0.	
21	PA 92-1415	03/10/94	200DB	5.00	HY	17								0.	
22	PA 92-1515	02/01/94	200DB	5.00	HY	17								0.	
23	PA 92-1615	01/01/94	200DB	5.00	HY	17								0.	
24	PA 92-1715	02/24/94	200DB	5.00	HY	17								0.	
25	PA 92-1815	01/01/94	200DB	5.00	HY	17								0.	
26	PA 92-1915	02/26/94	200DB	5.00	HY	17								0.	
27	PA 92-2015	01/01/94	200DB	5.00	HY	17								0.	
28	PA 92-2115	02/25/94	200DB	5.00	HY	17								0.	
29	PA 92-2215	04/12/94	200DB	5.00	HY	17								0.	
30	PA 92-2315	02/14/94	200DB	5.00	HY	17								0.	
31	PA 92-2415	02/21/94	200DB	5.00	HY	17								0.	
32	PA 92-2515	02/22/94	200DB	5.00	HY	17								0.	
33	PA 92-2615	05/13/94	200DB	5.00	HY	17								0.	
34	PA 92-2715	04/08/94	200DB	5.00	HY	17								0.	
35	PA 92-2815	02/26/94	200DB	5.00	HY	17								0.	
36	PA 92-2915	08/01/94	200DB	5.00	HY	17								0.	

128111 04-01-21

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

# 2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL

R- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
37	PA 92-3015	03/25/94	200DB	5.00	HY	17								0.	
38	PA 92-3115	07/01/94	200DB	5.00	HY	17								0.	
39	PA 92-3215	03/30/94	200DB	5.00	HY	17								0.	
40	PA 92-3315	06/14/94	200DB	5.00	HY	17								0.	
41	PA 92-3415	04/29/94	200DB	5.00	HY	17								0.	
42	PA 92-3515	05/20/94	200DB	5.00	HY	17								0.	
43	PA 92-3615	05/20/94	200DB	5.00	HY	17								0.	
44	PA 92-3715	05/31/94	200DB	5.00	HY	17								0.	
45	PA 92-3815	04/23/94	200DB	5.00	HY	17								0.	
46	PA 92-3915	07/30/94	200DB	5.00	HY	17								0.	
47	PA 92-4015	05/27/94	200DB	5.00	HY	17								0.	
48	PA 92-4115	05/20/94	200DB	5.00	HY	17								0.	
49	PA 92-4215	06/01/94	200DB	5.00	HY	17								0.	
50	PA 92-4315	05/24/94	200DB	5.00	HY	17								0.	
51	PA 92-4415	07/25/94	200DB	5.00	HY	17								0.	
52	PA 92-4515	07/30/94	200DB	5.00	HY	17								0.	
53	PA 92-4615	09/27/94	200DB	5.00	HY	17								0.	
54	PA 92-4715	07/29/94	200DB	5.00	HY	17								0.	

128111 04-01-21

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

**2021 DEPRECIATION AND AMORTIZATION REPORT**

RESIDENTIAL RENTAL

R- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
55	PA 92-4815	07/11/94	200DB	5.00	HY	17								0.	
56	PA 92-4915	05/31/94	200DB	5.00	HY	17								0.	
57	49 STORAGE UNITS	04/01/95	200DB	5.00	HY	17								0.	
58	ADDITIONAL ENGINEERING	07/01/95	200DB	5.00	HY	17								0.	
59	OTHER CLOSING COSTS	07/01/95	200DB	5.00	HY	17								0.	
60	TREES	04/12/96	200DB	5.00	HY	17								0.	
61	LAND IMPR	09/11/96	200DB	5.00	HY	17								0.	
62	CROSSWALKS	09/30/96	200DB	5.00	HY	17								0.	
63	BUILDING	07/01/12	SL	27.50	MM	17	1,364,600.				1,364,600.	419,719.		49,622.	469,341.
64	BUILDING (SECTION 754)	07/01/12	SL	27.50	MM	17	-283,521.				-283,521.	-87,205.		-10,310.	-97,515.
65	REFRIGERATOR	09/01/04	200DB	5.00	HY	17								0.	
66	WIRELESS SMOKE DETECTORS	07/11/06	200DB	5.00	HY	17								0.	
67	FIRE EXTINGUISHERS (27)	07/18/06	200DB	5.00	HY	17								0.	
68	REFRIGERATOR	05/01/09	200DB	5.00	HY	17								0.	
69	RANGE	05/01/09	200DB	5.00	HY	17								0.	
70	SMOKE ALARM	05/31/09	200DB	5.00	HY	17								0.	
71	SIDING #609, 302	05/01/10	200DB	5.00	HY	17								0.	
72	BLAIR ROAD MAILBOX	07/31/12	200DB	5.00	HY	17								0.	

128111 04-01-21

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

**2021 DEPRECIATION AND AMORTIZATION REPORT**

RESIDENTIAL RENTAL

R- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
73	PERSONAL PROPERTY	07/01/12	200DB	7.00	HY17		1,635.				1,635.	1,635.		0.	1,635.
74	PERSONAL PROPERTY	07/01/12	200DB	5.00	HY17		13,576.				13,576.	13,576.		0.	13,576.
75	PERSONAL PROPERTY	10/01/12	200DB	7.00	HY17		1,309.				1,309.	1,309.		0.	1,309.
76	PERSONAL PROPERTY	10/01/12	200DB	5.00	HY17		3,556.				3,556.	3,556.		0.	3,556.
77	PERSONAL PROPERTY (SECTION 754)	07/01/12	200DB	5.00	HY17		-2,821.				-2,821.	-2,821.		0.	-2,821.
78	PERSONAL PROPERTY (SECTION 754)	07/01/12	200DB	7.00	HY17		-340.				-340.	-340.		0.	-340.
79	CARPET	11/30/96	200DB	5.00	HY17									0.	
80	CARPET	08/27/97	200DB	5.00	HY17									0.	
81	CARPET	10/31/97	200DB	5.00	HY17									0.	
82	PAINTING	05/30/97	200DB	5.00	HY17									0.	
83	PAINTING	10/07/97	200DB	5.00	HY17									0.	
84	CARPET	04/07/98	200DB	5.00	HY17									0.	
85	CARPET	05/19/98	200DB	5.00	HY17									0.	
86	CARPET	08/04/98	200DB	5.00	HY17									0.	
87	CARPET	10/03/98	200DB	5.00	HY17									0.	
88	CARPET	10/07/98	200DB	5.00	HY17									0.	
89	CARPET	05/24/99	200DB	5.00	HY17									0.	
90	CARPET	07/08/99	200DB	5.00	HY17									0.	

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(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

# 2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL

R- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
91	CARPET	10/02/00	200DB	5.00	HY	17								0.	
92	CARPET	03/01/01	200DB	5.00	HY	17								0.	
93	CARPET	03/20/01	200DB	5.00	HY	17								0.	
94	CARPET	04/01/01	200DB	5.00	HY	17								0.	
95	CARPET	06/08/01	200DB	5.00	HY	17								0.	
96	CARPET	07/24/01	200DB	5.00	HY	17								0.	
97	CARPET	06/30/03	200DB	5.00	HY	17								0.	
98	CARPET	06/30/04	200DB	5.00	HY	17								0.	
99	CARPET	06/30/02	200DB	5.00	HY	17								0.	
100	CARPET	06/30/05	200DB	5.00	HY	17								0.	
101	CARPET 2006	07/01/06	200DB	5.00	HY	17								0.	
102	CARPET 2007	10/01/07	200DB	5.00	HY	17								0.	
103	CARPET 2008	07/01/08	200DB	5.00	HY	17								0.	
104	CARPET 2009	07/01/09	200DB	5.00	HY	17								0.	
105	CARPET 2010	07/01/10	200DB	5.00	HY	17								0.	
106	CARPET 2011	07/01/11	200DB	5.00	HY	17								0.	
107	CARPET 2012	07/01/12	200DB	5.00	HY	17								0.	
108	SOFTWARE	02/28/11	200DB	5.00	HY	17								0.	



**2021 DEPRECIATION AND AMORTIZATION REPORT**

RESIDENTIAL RENTAL

R- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
109	SOFTWARE	07/01/12	SL	3.00		HY17	562.				562.	562.		0.	562.
110	SOFTWARE (SECTION 754)	07/01/12	SL	3.00		HY17	-117.				-117.	-117.		0.	-117.
111	CARPET	05/16/13	200DB	5.00		HY17	2,236.			1,118.	1,118.	1,118.		0.	1,118.
112	CARPET	10/02/13	200DB	5.00		HY17	1,416.			708.	708.	708.		0.	708.
113	LOAN FEES	03/29/13	461	180M		43	17,227.				17,227.	8,897.		1,148.	10,045.
114	SIDEWALK AND WALL REPAIR	04/11/14	150DB	15.00		HY17	1,475.			738.	737.	367.		44.	411.
115	CARPET	07/29/15	200DB	5.00		HY17	19,380.			9,690.	9,690.	9,690.		0.	9,690.
116	CARPET	04/03/14	200DB	5.00		HY17	2,319.			1,160.	1,159.	1,159.		0.	1,159.
117	CARPET	04/30/14	200DB	5.00		HY17	1,786.			893.	893.	893.		0.	893.
118	CARPET	07/10/14	200DB	5.00		HY17	1,705.			853.	852.	852.		0.	852.
119	CARPET	08/13/14	200DB	5.00		HY17	955.			478.	477.	477.		0.	477.
120	CARPET	09/11/15	200DB	5.00		HY17	2,616.			1,308.	1,308.	1,308.		0.	1,308.
121	REFRIGERATOR/MEDICINE CABINET	09/30/16	200DB	5.00		HY17	709.			355.	354.	334.		20.	354.
122	APPLIANCES	11/30/16	200DB	5.00		HY17	1,666.			833.	833.	785.		48.	833.
123	CARPET	08/16/16	200DB	5.00		HY17	25,597.			12,799.	12,798.	12,061.		737.	12,798.
124	CARPET	12/28/16	200DB	5.00		HY17	7,503.			3,752.	3,751.	3,535.		216.	3,751.
125	LOAN RESET FEE	10/08/20		60M		43	6,800.				6,800.	340.		1,360.	1,700.
	* TOTAL RENTAL DEPRECIATION & AMORT						1,323,701.			34,685.	1,289,016.	395,001.		43,144.	438,145.

128111 04-01-21

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

## 2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL

R- 1

[illegible]



**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? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--------------------------------------------------	-------------------------------------	--------------------------------------------------	-------------------------------	--------------------------------------------------------------------	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

**26** Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

**27** Property used 50% or less in a qualified business use:

	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

**Section B - Information on Use of Vehicles**

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

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

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

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

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> 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		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> 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?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**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 2021 tax year:

	:	:			
	:	:			

**43** Amortization of costs that began before your 2021 tax year

43

2,508.

**44** Total. Add amounts in column (f). See the instructions for where to report

44

2,508.

**2021 DEPRECIATION AND AMORTIZATION REPORT**

MULTI-FAMILY RESIDENCE - RESIDENTIAL R

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	LAND	01/01/94		5.00	HY		160,921.				160,921.			0.	
2	LAND	07/01/12	L											0.	
3	LAND (SECTION 754)	07/01/12	L											0.	
4	SIDEWALK	10/01/10	SL	15.00	HY	16	2,970.				2,970.	2,029.		198.	2,227.
5	SIDEWALK REPLACEMENT	08/01/11	SL	15.00	HY	16	3,461.				3,461.	2,175.		231.	2,406.
6	SITE IMPROVEMENTS	07/01/12	150DB	15.00	HY	17								0.	
7	SITE IMPROVEMENT (SECTION 754)	07/01/12	150DB	15.00	HY	17								0.	
8	PA 92-0115	06/30/94	SL	40.00	HY	16	83,611.				83,611.	55,389.		2,090.	57,479.
9	PA 92-0215	05/11/94	SL	40.00	HY	16	83,619.				83,619.	55,740.		2,090.	57,830.
10	PA 92-0315	06/10/94	SL	40.00	HY	16	78,619.				78,619.	52,243.		1,965.	54,208.
11	PA 92-0415	07/22/94	SL	40.00	HY	16	78,619.				78,619.	51,915.		1,965.	53,880.
12	PA 92-0515	06/30/94	SL	40.00	HY	16	78,619.				78,619.	52,079.		1,965.	54,044.
13	PA 92-0615	06/30/94	SL	40.00	HY	16	83,619.				83,619.	55,392.		2,090.	57,482.
14	PA 92-0715	07/01/94	SL	40.00	HY	16	78,619.				78,619.	52,079.		1,965.	54,044.
15	PA 92-0815	07/27/94	SL	40.00	HY	16	83,619.				83,619.	55,218.		2,090.	57,308.
16	PA 92-0915	07/20/94	SL	40.00	HY	16	78,619.				78,619.	51,915.		1,965.	53,880.
17	PA 92-1011	06/28/94	SL	40.00	HY	16	83,619.				83,619.	55,392.		2,090.	57,482.
18	PA 92-1115	07/05/94	SL	40.00	HY	16	83,619.				83,619.	55,392.		2,090.	57,482.

# 2021 DEPRECIATION AND AMORTIZATION REPORT

MULTI-FAMILY RESIDENCE - RESIDENTIAL R

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	PA 92-1215	06/28/94	SL	40.00	HY	16	83,619.				83,619.	55,392.		2,090.	57,482.
20	PA 07-1594	07/15/94	SL	40.00	HY	16	83,619.				83,619.	55,392.		2,090.	57,482.
21	PA 92-1415	03/10/94	SL	40.00	HY	16	83,619.				83,619.	56,089.		2,090.	58,179.
22	PA 92-1515	02/01/94	SL	40.00	HY	16	83,619.				83,619.	56,263.		2,090.	58,353.
23	PA 92-1615	01/01/94	SL	40.00	HY	16	83,619.				83,619.	56,436.		2,090.	58,526.
24	PA 92-1715	02/24/94	SL	40.00	HY	16	78,619.				78,619.	52,733.		1,965.	54,698.
25	PA 92-1815	01/01/94	SL	40.00	HY	16	78,619.				78,619.	53,061.		1,965.	55,026.
26	PA 92-1915	02/26/94	SL	40.00	HY	16	78,619.				78,619.	52,733.		1,965.	54,698.
27	PA 92-2015	01/01/94	SL	40.00	HY	16	83,619.				83,619.	56,436.		2,090.	58,526.
28	PA 92-2115	02/25/94	SL	40.00	HY	16	83,619.				83,619.	56,088.		2,090.	58,178.
29	PA 92-2215	04/12/94	SL	40.00	HY	16	78,619.				78,619.	52,570.		1,965.	54,535.
30	PA 92-2315	02/14/94	SL	40.00	HY	16	78,619.				78,619.	52,897.		1,965.	54,862.
31	PA 92-2415	02/21/94	SL	40.00	HY	16	78,619.				78,619.	52,733.		1,965.	54,698.
32	PA 92-2515	02/22/94	SL	40.00	HY	16	83,619.				83,619.	56,088.		2,090.	58,178.
33	PA 92-2615	05/13/94	SL	40.00	HY	16	78,619.				78,619.	52,406.		1,965.	54,371.
34	PA 92-2715	04/08/94	SL	40.00	HY	16	78,619.				78,619.	52,570.		1,965.	54,535.
35	PA 92-2815	02/26/94	SL	40.00	HY	16	83,619.				83,619.	56,089.		2,090.	58,179.
36	PA 92-2915	08/01/94	SL	40.00	HY	16	78,619.				78,619.	51,915.		1,965.	53,880.

# 2021 DEPRECIATION AND AMORTIZATION REPORT

MULTI-FAMILY RESIDENCE - RESIDENTIAL R

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
37	PA 92-3015	03/25/94	SL	40.00	HY	16	83,619.				83,619.	55,914.		2,090.	58,004.
38	PA 92-3115	07/01/94	SL	40.00	HY	16	78,619.				78,619.	52,079.		1,965.	54,044.
39	PA 92-3215	03/30/94	SL	40.00	HY	16	83,619.				83,619.	55,914.		2,090.	58,004.
40	PA 92-3315	06/14/94	SL	40.00	HY	16	78,619.				78,619.	52,243.		1,965.	54,208.
41	PA 92-3415	04/29/94	SL	40.00	HY	16	83,619.				83,619.	55,740.		2,090.	57,830.
42	PA 92-3515	05/20/94	SL	40.00	HY	16	78,619.				78,619.	52,243.		1,965.	54,208.
43	PA 92-3615	05/20/94	SL	40.00	HY	16	78,619.				78,619.	52,243.		1,965.	54,208.
44	PA 92-3715	05/31/94	SL	40.00	HY	16	83,619.				83,619.	55,566.		2,090.	57,656.
45	PA 92-3815	04/23/94	SL	40.00	HY	16	78,619.				78,619.	52,407.		1,965.	54,372.
46	PA 92-3915	07/30/94	SL	40.00	HY	16	78,619.				78,619.	51,915.		1,965.	53,880.
47	PA 92-4015	05/27/94	SL	40.00	HY	16	83,619.				83,619.	55,566.		2,090.	57,656.
48	PA 92-4115	05/20/94	SL	40.00	HY	16	83,619.				83,619.	55,566.		2,090.	57,656.
49	PA 92-4215	06/01/94	SL	40.00	HY	16	78,619.				78,619.	52,243.		1,965.	54,208.
50	PA 92-4315	05/24/94	SL	40.00	HY	16	83,619.				83,619.	55,566.		2,090.	57,656.
51	PA 92-4415	07/25/94	SL	40.00	HY	16	78,619.				78,619.	51,915.		1,965.	53,880.
52	PA 92-4515	07/30/94	SL	40.00	HY	16	83,619.				83,619.	55,218.		2,090.	57,308.
53	PA 92-4615	09/27/94	SL	40.00	HY	16	78,619.				78,619.	51,588.		1,965.	53,553.
54	PA 92-4715	07/29/94	SL	40.00	HY	16	78,619.				78,619.	51,915.		1,965.	53,880.

**2021 DEPRECIATION AND AMORTIZATION REPORT**

MULTI-FAMILY RESIDENCE - RESIDENTIAL R

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
55	PA 92-4815	07/11/94	SL	40.00	HY	16	78,619.				78,619.	52,079.		1,965.	54,044.
56	PA 92-4915	05/31/94	SL	40.00	HY	16	83,619.				83,619.	55,566.		2,090.	57,656.
57	49 STORAGE UNITS	04/01/95	SL	40.00	HY	16	19,246.				19,246.	12,388.		481.	12,869.
58	ADDITIONAL ENGINEERING	07/01/95	SL	40.00	HY	16	3,680.				3,680.	2,346.		92.	2,438.
59	OTHER CLOSING COSTS	07/01/95	SL	40.00	HY	16	9,870.				9,870.	6,270.		247.	6,517.
60	TREES	04/12/96	SL	20.00	HY	16	5,000.				5,000.	5,000.		0.	5,000.
61	LAND IMPR	09/11/96	150DB	20.00	HY	17	1,915.				1,915.	1,915.		0.	1,915.
62	CROSSWALKS	09/30/96	SL	20.00	HY	16	2,350.				2,350.	2,350.		0.	2,350.
63	BUILDING	07/01/12	SL	27.50	MM	17								0.	
64	BUILDING (SECTION 754)	07/01/12	SL	27.50	MM	17								0.	
65	REFRIGERATOR	09/01/04	SL	10.00	HY	16	366.				366.	366.		0.	366.
66	WIRELESS SMOKE DETECTORS	07/11/06	SL	7.00	HY	16	5,875.				5,875.	5,875.		0.	5,875.
67	FIRE EXTINGUISHERS (27)	07/18/06	SL	7.00	HY	16	1,002.				1,002.	1,002.		0.	1,002.
68	REFRIGERATOR	05/01/09	SL	7.00	HY	16	535.				535.	535.		0.	535.
69	RANGE	05/01/09	SL	7.00	HY	16	384.				384.	384.		0.	384.
70	SMOKE ALARM	05/31/09	SL	7.00	HY	16	508.				508.	508.		0.	508.
71	SIDING #609, 302	05/01/10	SL	7.00	HY	16	1,440.				1,440.	1,440.		0.	1,440.
72	BLAIR ROAD MAILBOX	07/31/12	SL	7.00	HY	16	1,309.				1,309.	1,309.		0.	1,309.



**2021 DEPRECIATION AND AMORTIZATION REPORT**

MULTI-FAMILY RESIDENCE - RESIDENTIAL R

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
73	PERSONAL PROPERTY	07/01/12	200DB	7.00	HY17									0.	
74	PERSONAL PROPERTY	07/01/12	200DB	5.00	HY17									0.	
75	PERSONAL PROPERTY	10/01/12	200DB	7.00	HY17									0.	
76	PERSONAL PROPERTY	10/01/12	200DB	5.00	HY17									0.	
77	PERSONAL PROPERTY (SECTION 754)	07/01/12	200DB	5.00	HY17									0.	
78	PERSONAL PROPERTY (SECTION 754)	07/01/12	200DB	7.00	HY17									0.	
79	CARPET	11/30/96	SL	7.00	HY16		3,049.				3,049.	3,049.		0.	3,049.
80	CARPET	08/27/97	SL	10.00	HY16		859.				859.	859.		0.	859.
81	CARPET	10/31/97	SL	10.00	HY16		1,071.				1,071.	1,071.		0.	1,071.
82	PAINTING	05/30/97	SL	10.00	HY16		924.				924.	924.		0.	924.
83	PAINTING	10/07/97	SL	10.00	HY16		500.				500.	500.		0.	500.
84	CARPET	04/07/98	SL	10.00	HY16		874.				874.	874.		0.	874.
85	CARPET	05/19/98	SL	10.00	HY16		1,030.				1,030.	1,030.		0.	1,030.
86	CARPET	08/04/98	200DB	5.00	HY17		847.				847.	847.		0.	847.
87	CARPET	10/03/98	200DB	10.00	HY17		1,052.				1,052.	1,052.		0.	1,052.
88	CARPET	10/07/98	SL	10.00	HY16		1,052.				1,052.	1,052.		0.	1,052.
89	CARPET	05/24/99	SL	10.00	HY16		983.				983.	983.		0.	983.
90	CARPET	07/08/99	SL	10.00	HY16		2,667.				2,667.	2,667.		0.	2,667.

**2021 DEPRECIATION AND AMORTIZATION REPORT**

MULTI-FAMILY RESIDENCE - RESIDENTIAL R

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
91	CARPET	10/02/00	SL	10.00	HY	16	4,651.				4,651.	4,651.		0.	4,651.
92	CARPET	03/01/01	SL	10.00	HY	17	965.				965.	965.		0.	965.
93	CARPET	03/20/01	SL	10.00	HY	16	1,440.				1,440.	1,440.		0.	1,440.
94	CARPET	04/01/01	SL	10.00	HY	16	1,155.				1,155.	1,155.		0.	1,155.
95	CARPET	06/08/01	SL	10.00	HY	16	1,811.				1,811.	1,811.		0.	1,811.
96	CARPET	07/24/01	SL	10.00	HY	16	520.				520.	520.		0.	520.
97	CARPET	06/30/03	SL	10.00	HY	16	6,699.				6,699.	6,699.		0.	6,699.
98	CARPET	06/30/04	SL	10.00	HY	16	7,567.				7,567.	7,567.		0.	7,567.
99	CARPET	06/30/02	SL	10.00	HY	16	10,363.				10,363.	10,363.		0.	10,363.
100	CARPET	06/30/05	SL	10.00	HY	16	6,264.				6,264.	6,264.		0.	6,264.
101	CARPET 2006	07/01/06	SL	5.00	HY	16	12,744.				12,744.	12,744.		0.	12,744.
102	CARPET 2007	10/01/07	SL	5.00	HY	16	1,979.				1,979.	1,979.		0.	1,979.
103	CARPET 2008	07/01/08	SL	5.00	HY	16	9,837.				9,837.	9,837.		0.	9,837.
104	CARPET 2009	07/01/09	SL	5.00	HY	16	4,062.				4,062.	4,062.		0.	4,062.
105	CARPET 2010	07/01/10	SL	5.00	HY	16	9,257.				9,257.	9,257.		0.	9,257.
106	CARPET 2011	07/01/11	SL	5.00	HY	16	8,387.				8,387.	8,387.		0.	8,387.
107	CARPET 2012	07/01/12	SL	5.00	HY	16	6,994.				6,994.	6,994.		0.	6,994.
108	SOFTWARE	02/28/11	SL	3.00	HY	16	1,012.				1,012.	1,012.		0.	1,012.

**2021 DEPRECIATION AND AMORTIZATION REPORT**

MULTI-FAMILY RESIDENCE - RESIDENTIAL R

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
109	SOFTWARE	07/01/12	SL	3.00		HY17								0.	
110	SOFTWARE (SECTION 754)	07/01/12	SL	3.00		HY17								0.	
111	CARPET	05/16/13	SL	5.00		HY16	2,236.				2,236.	2,236.		0.	2,236.
112	CARPET	10/02/13	SL	5.00		HY16	1,416.				1,416.	1,416.		0.	1,416.
113	LOAN FEES	03/29/13	461	180M		43	17,227.				17,227.	8,897.		1,148.	10,045.
114	SIDEWALK AND WALL REPAIR	04/11/14	SL	10.00		HY16	1,475.				1,475.	999.		148.	1,147.
115	CARPET	07/29/15	SL	5.00		HY16	19,380.				19,380.	19,380.		0.	19,380.
116	CARPET	04/03/14	SL	5.00		HY16	2,319.				2,319.	2,319.		0.	2,319.
117	CARPET	04/30/14	SL	5.00		HY16	1,786.				1,786.	1,786.		0.	1,786.
118	CARPET	07/10/14	SL	5.00		HY16	1,705.				1,705.	1,705.		0.	1,705.
119	CARPET	08/13/14	SL	5.00		HY16	955.				955.	955.		0.	955.
120	CARPET	09/11/15	SL	5.00		HY16	2,616.				2,616.	2,616.		0.	2,616.
121	REFRIGERATOR/MEDICINE CABINET	09/30/16	SL	5.00		HY16	709.				709.	604.		105.	709.
122	APPLIANCES	11/30/16	SL	5.00		HY16	1,666.				1,666.	1,360.		306.	1,666.
123	CARPET	08/16/16	SL	5.00		HY16	25,597.				25,597.	22,609.		2,988.	25,597.
124	CARPET	12/28/16	SL	5.00		HY16	7,503.				7,503.	6,004.		1,499.	7,503.
125	LOAN RESET FEE	10/08/20		60M		43	6,800.				6,800.	340.		1,360.	1,700.
	* TOTAL RENTAL DEPRECIATION & AMORT						4,397,160.		0.	0.	4,397,160.	2,873,864.	0.	108,088.	2,981,952.

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

SYLVAN VIEW ASSOCIATES, LP  
PO BOX 215  
STATE COLLEGE, PA 16804

EMPLOYER IDENTIFICATION NUMBER: 25-1692590

FOR THE YEAR ENDING DECEMBER 31, 2021

SYLVAN VIEW ASSOCIATES, LP IS MAKING THE DE MINIMIS SAFE HARBOR  
ELECTION UNDER REG. SEC. 1.263(A)-1(F).

## FOOTNOTES

## STATEMENT 1

PARTNER'S CAPITAL ACCOUNT ANALYSIS - OTHER INCREASES  
(DECREASES):

BEGINNING IN 2020 THE IRS REQUIRES ALL PARTNER CAPITAL ACCOUNTS TO BE REPORTED USING THE TAX BASIS METHOD. UNDER THE TAX BASIS METHOD, SECTION 743(B) BASIS ADJUSTMENTS ARE NOT TAKEN INTO ACCOUNT IN CALCULATING A PARTNER'S CAPITAL ACCOUNT. ANY SECTION 743(B) BASIS ADJUSTMENTS INCLUDED IN BEGINNING PARTNER CAPITAL ACCOUNTS ARE REQUIRED TO BE REMOVED IN THE 2020 AND/OR 2021 TAX YEAR AS AN OTHER INCREASE(DECREASE) ITEM.

THE REMAINING 743(B) BASIS ADJUSTMENT (AFTER REDUCTION FOR THE CURRENT YEAR SECTION 754 DEPRECIATION) IS REPORTED ON SCHEDULE K- 1 BOX 20U. ALTHOUGH THIS AMOUNT IS NO LONGER INCLUDED IN YOUR PARTNER CAPITAL ACCOUNT, IT REPRESENTS ADDITIONAL BASIS AND CONTINUES TO BE INCLUDED IN YOUR PARTNER BASIS WORKSHEET. PLEASE CONSULT YOUR TAX ADVISOR

SCHEDULE K	NET INCOME (LOSS) FROM RENTAL REAL ESTATE	STATEMENT 2
DESCRIPTION		AMOUNT
MULTI-FAMILY RESIDENCE - RESIDENTIAL RENTAL		85,887.
TOTAL TO SCHEDULE K, LINE 2		85,887.

SCHEDULE K	DIVIDEND INCOME	STATEMENT 3
DESCRIPTION	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
VANGUARD	9,032.	
TOTAL TO SCHEDULE K, LINES 6A & 6B	9,032.	

SCHEDULE K	OTHER INCOME (LOSS)	STATEMENT 4
DESCRIPTION		AMOUNT
SECTION 743(B) POSITIVE ADJUSTMENTS		10,378.
TOTAL INCLUDED IN SCHEDULE K, LINE 11		10,378.

SCHEDULE K	OTHER ITEMS	STATEMENT 5
DESCRIPTION		AMOUNT
SECTION 199A - RENTAL INCOME (LOSS)		85,887.
SECTION 199A - OTHER DEDUCTIONS		-10,378.
SECTION 199A UNADJUSTED BASIS OF ASSETS		4,089,216.
BUSINESS INTEREST EXPENSE		36,099.

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT 6
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
PREPAID EXPENSES	19,601.	23,378.
RESTRICTED DEPOSITS	281,945.	326,381.
TOTAL TO SCHEDULE L, LINE 6	301,546.	349,759.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 7
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED EXPENSES	8,198.	11,096.
PREPAID RENT	8,045.	15,263.
SECURITY DEPOSITS	45,809.	45,266.
TOTAL TO SCHEDULE L, LINE 17	62,052.	71,625.

SCHEDULE L	OTHER LIABILITIES	STATEMENT 8
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED INTEREST RELATED PARTY DEVELOPER NOTE	2,081,710. 605,851.	2,241,988. 605,851.
TOTAL TO SCHEDULE L, LINE 20	2,687,561.	2,847,839.

SCHEDULE M-1	EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN	STATEMENT 9
DESCRIPTION		AMOUNT
ACCRUED INTEREST RELATED PARTY		160,278.
ACCRUED MANAGEMENT FEES		-16,146.
TOTAL TO SCHEDULE M-1, LINE 4		144,132.

SCHEDULE M-1	INCOME RECORDED ON BOOKS NOT INCLUDED ON RETURN	STATEMENT 10
DESCRIPTION		AMOUNT
PREPAID RENT		-7,218.
UNREALIZED GAIN		14,993.
TOTAL TO SCHEDULE M-1, LINE 6		7,775.

SCHEDULE M-2	OTHER DECREASES	STATEMENT 11
DESCRIPTION		AMOUNT
SECTION 743B DEPRECIATION		91,154.
SECTION 743(B) POSITIVE ADJUSTMENTS		10,378.
TOTAL TO SCHEDULE M-2, LINE 7		101,532.

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SCHEDULES M-2/L RECONCILIATION OF SCHEDULE M-2 AND SCHEDULE L STATEMENT 12

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DESCRIPTION	BALANCE AT BEGINNING OF THE YEAR	BALANCE AT END OF YEAR
SCHEDULE M-2 BALANCES	-56,891.	-41,593.
SECTION 743B DEPRECIATION		-91,154.
TOTAL RECONCILED SCHEDULE M-2 BALANCES	-56,891.	-132,747.
SCHEDULE L, LINE 21, PARTNERS' CAPITAL ACCOUNTS	-1,710,730.	-1,795,201.

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OTHER RENTAL EXPENSES

## STATEMENT 13

## MULTI-FAMILY RESIDENCE

PROPERTY: RESIDENTIAL RENTAL

LOCATION: VARIOUS RENTAL UNITS, STATE COLLEGE, PA 16801

DESCRIPTION	AMOUNT
GENERAL & ADMIN	35,101.
MANAGEMENT FEES	85,490.
CONTRACT LABOR	103,011.
AMORTIZATION	2,508.
TOTAL TO RENTAL SCHEDULE, LINE 15	226,110.

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GROSS RENTAL INCOME

## STATEMENT 14

## MULTI-FAMILY RESIDENCE

PROPERTY: RESIDENTIAL RENTAL

LOCATION: VARIOUS RENTAL UNITS, STATE COLLEGE, PA 16801

DESCRIPTION	AMOUNT
GROSS RENTAL INCOME	598,492.
NON-ROUTINE	
TOTAL TO RENTAL SCHEDULE, LINE 2	598,492.



ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
1	LAND	010194	150DB	5.00		0.	0.	0.	0.
2	LAND	070112			160,921.	0.	0.	0.	0.
3	LAND (SECTION 754)	070112			-33,434.	0.	0.	0.	0.
4	SIDEWALK	100110	150DB	5.00		0.	0.	0.	0.
5	SIDEWALK REPLACEMENT	080111	150DB	5.00		0.	0.	0.	0.
6	SITE IMPROVEMENTS	070112	150DB	15.00	5,535.	3,411.	327.	327.	0.
7	SITE IMPROVEMENT (SECTION 754)	070112	150DB	15.00	-1,150.	-710.	-68.	-68.	0.
8	PA 92-0115	063094	150DB	5.00		0.	0.	0.	0.
9	PA 92-0215	051194	150DB	5.00		0.	0.	0.	0.
10	PA 92-0315	061094	150DB	5.00		0.	0.	0.	0.
11	PA 92-0415	072294	150DB	5.00		0.	0.	0.	0.
12	PA 92-0515	063094	150DB	5.00		0.	0.	0.	0.
13	PA 92-0615	063094	150DB	5.00		0.	0.	0.	0.
14	PA 92-0715	070194	150DB	5.00		0.	0.	0.	0.
15	PA 92-0815	072794	150DB	5.00		0.	0.	0.	0.
16	PA 92-0915	072094	150DB	5.00		0.	0.	0.	0.
17	PA 92-1011	062894	150DB	5.00		0.	0.	0.	0.
18	PA 92-1115	070594	150DB	5.00		0.	0.	0.	0.
19	PA 92-1215	062894	150DB	5.00		0.	0.	0.	0.
20	PA 07-1594	071594	150DB	5.00		0.	0.	0.	0.
21	PA 92-1415	031094	150DB	5.00		0.	0.	0.	0.
22	PA 92-1515	020194	150DB	5.00		0.	0.	0.	0.
23	PA 92-1615	010194	150DB	5.00		0.	0.	0.	0.
24	PA 92-1715	022494	150DB	5.00		0.	0.	0.	0.
25	PA 92-1815	010194	150DB	5.00		0.	0.	0.	0.
26	PA 92-1915	022694	150DB	5.00		0.	0.	0.	0.
27	PA 92-2015	010194	150DB	5.00		0.	0.	0.	0.
28	PA 92-2115	022594	150DB	5.00		0.	0.	0.	0.
29	PA 92-2215	041294	150DB	5.00		0.	0.	0.	0.
30	PA 92-2315	021494	150DB	5.00		0.	0.	0.	0.
31	PA 92-2415	022194	150DB	5.00		0.	0.	0.	0.
32	PA 92-2515	022294	150DB	5.00		0.	0.	0.	0.
33	PA 92-2615	051394	150DB	5.00		0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
34	PA 92-2715	040894	150DB	5.00		0.	0.	0.	0.
35	PA 92-2815	022694	150DB	5.00		0.	0.	0.	0.
36	PA 92-2915	080194	150DB	5.00		0.	0.	0.	0.
37	PA 92-3015	032594	150DB	5.00		0.	0.	0.	0.
38	PA 92-3115	070194	150DB	5.00		0.	0.	0.	0.
39	PA 92-3215	033094	150DB	5.00		0.	0.	0.	0.
40	PA 92-3315	061494	150DB	5.00		0.	0.	0.	0.
41	PA 92-3415	042994	150DB	5.00		0.	0.	0.	0.
42	PA 92-3515	052094	150DB	5.00		0.	0.	0.	0.
43	PA 92-3615	052094	150DB	5.00		0.	0.	0.	0.
44	PA 92-3715	053194	150DB	5.00		0.	0.	0.	0.
45	PA 92-3815	042394	150DB	5.00		0.	0.	0.	0.
46	PA 92-3915	073094	150DB	5.00		0.	0.	0.	0.
47	PA 92-4015	052794	150DB	5.00		0.	0.	0.	0.
48	PA 92-4115	052094	150DB	5.00		0.	0.	0.	0.
49	PA 92-4215	060194	150DB	5.00		0.	0.	0.	0.
50	PA 92-4315	052494	150DB	5.00		0.	0.	0.	0.
51	PA 92-4415	072594	150DB	5.00		0.	0.	0.	0.
52	PA 92-4515	073094	150DB	5.00		0.	0.	0.	0.
53	PA 92-4615	092794	150DB	5.00		0.	0.	0.	0.
54	PA 92-4715	072994	150DB	5.00		0.	0.	0.	0.
55	PA 92-4815	071194	150DB	5.00		0.	0.	0.	0.
56	PA 92-4915	053194	150DB	5.00		0.	0.	0.	0.
57	49 STORAGE UNITS	040195	150DB	5.00		0.	0.	0.	0.
58	ADDITIONAL ENGINEERING	070195	150DB	5.00		0.	0.	0.	0.
59	OTHER CLOSING COSTS	070195	150DB	5.00		0.	0.	0.	0.
60	TREES	041296	150DB	5.00		0.	0.	0.	0.
61	LAND IMPR	091196	150DB	5.00		0.	0.	0.	0.
62	CROSSWALKS	093096	150DB	5.00		0.	0.	0.	0.
63	BUILDING	070112	SL	27.50	1,364,600.	419,719.	49,622.	49,622.	0.
64	BUILDING (SECTION 754)	070112	SL	27.50	-283,521.	-87,205.	-10,310.	-10,310.	0.
65	REFRIGERATOR	090104	150DB	5.00		0.	0.	0.	0.
66	WIRELESS SMOKE DETECTORS	071106	150DB	5.00		0.	0.	0.	0.
67	FIRE EXTINGUISHERS (27)	071806	150DB	5.00		0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
68	REFRIGERATOR	050109	150DB	5.00		0.	0.	0.	0.
69	RANGE	050109	150DB	5.00		0.	0.	0.	0.
70	SMOKE ALARM	053109	150DB	5.00		0.	0.	0.	0.
71	SIDING #609, 302	050110	150DB	5.00		0.	0.	0.	0.
72	BLAIR ROAD MAILBOX	073112	150DB	5.00		0.	0.	0.	0.
73	PERSONAL PROPERTY	070112	150DB	7.00	1,635.	1,635.	0.	0.	0.
74	PERSONAL PROPERTY	070112	150DB	5.00	13,576.	13,576.	0.	0.	0.
75	PERSONAL PROPERTY	100112	150DB	7.00	1,309.	1,309.	0.	0.	0.
76	PERSONAL PROPERTY	100112	150DB	5.00	3,556.	3,556.	0.	0.	0.
	PERSONAL PROPERTY (SECTION								
77	754)	070112	150DB	5.00	-2,821.	-2,821.	0.	0.	0.
	PERSONAL PROPERTY (SECTION								
78	754)	070112	150DB	7.00	-340.	-340.	0.	0.	0.
79	CARPET	113096	150DB	5.00		0.	0.	0.	0.
80	CARPET	082797	150DB	5.00		0.	0.	0.	0.
81	CARPET	103197	150DB	5.00		0.	0.	0.	0.
82	PAINTING	053097	150DB	5.00		0.	0.	0.	0.
83	PAINTING	100797	150DB	5.00		0.	0.	0.	0.
84	CARPET	040798	150DB	5.00		0.	0.	0.	0.
85	CARPET	051998	150DB	5.00		0.	0.	0.	0.
86	CARPET	080498	150DB	5.00		0.	0.	0.	0.
87	CARPET	100398	150DB	5.00		0.	0.	0.	0.
88	CARPET	100798	150DB	5.00		0.	0.	0.	0.
89	CARPET	052499	150DB	5.00		0.	0.	0.	0.
90	CARPET	070899	150DB	5.00		0.	0.	0.	0.
91	CARPET	100200	150DB	5.00		0.	0.	0.	0.
92	CARPET	030101	150DB	5.00		0.	0.	0.	0.
93	CARPET	032001	150DB	5.00		0.	0.	0.	0.
94	CARPET	040101	150DB	5.00		0.	0.	0.	0.
95	CARPET	060801	150DB	5.00		0.	0.	0.	0.
96	CARPET	072401	150DB	5.00		0.	0.	0.	0.
97	CARPET	063003	150DB	5.00		0.	0.	0.	0.
98	CARPET	063004	150DB	5.00		0.	0.	0.	0.
99	CARPET	063002	150DB	5.00		0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
100	CARPET	063005	150DB	5.00		0.	0.	0.	0.
101	CARPET 2006	070106	150DB	5.00		0.	0.	0.	0.
102	CARPET 2007	100107	150DB	5.00		0.	0.	0.	0.
103	CARPET 2008	070108	150DB	5.00		0.	0.	0.	0.
104	CARPET 2009	070109	150DB	5.00		0.	0.	0.	0.
105	CARPET 2010	070110	150DB	5.00		0.	0.	0.	0.
106	CARPET 2011	070111	150DB	5.00		0.	0.	0.	0.
107	CARPET 2012	070112	150DB	5.00		0.	0.	0.	0.
108	SOFTWARE	022811	150DB	5.00		0.	0.	0.	0.
109	SOFTWARE	070112	SL	3.00	562.	562.	0.	0.	0.
110	SOFTWARE (SECTION 754)	070112	SL	3.00	-117.	-117.	0.	0.	0.
111	CARPET	051613	200DB	5.00	2,236.	1,118.	0.	0.	0.
112	CARPET	100213	200DB	5.00	1,416.	708.	0.	0.	0.
113	LOAN FEES	032913			17,227.	8,897.	1,148.	1,148.	0.
114	SIDEWALK AND WALL REPAIR	041114	150DB	15.00	1,475.	367.	44.	44.	0.
115	CARPET	072915	200DB	5.00	19,380.	9,690.	0.	0.	0.
116	CARPET	040314	200DB	5.00	2,319.	1,159.	0.	0.	0.
117	CARPET	043014	200DB	5.00	1,786.	893.	0.	0.	0.
118	CARPET	071014	200DB	5.00	1,705.	852.	0.	0.	0.
119	CARPET	081314	200DB	5.00	955.	477.	0.	0.	0.
120	CARPET	091115	200DB	5.00	2,616.	1,308.	0.	0.	0.
121	REFRIGERATOR/MEDICINE CABINET	093016	200DB	5.00	709.	334.	20.	20.	0.
122	APPLIANCES	113016	200DB	5.00	1,666.	785.	48.	48.	0.
123	CARPET	081616	200DB	5.00	25,597.	12,061.	737.	737.	0.
124	CARPET	122816	200DB	5.00	7,503.	3,535.	216.	216.	0.
125	LOAN RESET FEE	100820			6,800.	340.	1,360.	1,360.	0.
	TOTALS				1,323,701.	395,099.	43,144.	43,144.	0.

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service**2021**

For calendar year 2021, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

▶ See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number  
25-1692590**B** Partnership's name, address, city, state, and ZIP code  
  
SYLVAN VIEW ASSOCIATES, LP  
PO BOX 215  
STATE COLLEGE, PA 16804**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.)  
25-1678315**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.KKM PROPERTIES, LTD  
905 ROBIN ROAD  
STATE COLLEGE, PA 16801**G** ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member**H1** ☒ Domestic partner ☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

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

	Beginning	Ending
Profit	1.0000000 %	1.0000000 %
Loss	1.0000000 %	1.0000000 %
Capital	1.0000000 %	1.0000000 %

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

	Beginning	Ending
Nonrecourse .....	\$	\$
Qualified nonrecourse financing .....	\$ 9,711.	\$ 9,078.
Recourse .....	\$ 3,658,664.	\$ 3,755,659.

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

Beginning capital account .....	\$ 5,649.
Capital contributed during the year .....	\$
Current year net income (loss) .....	\$ 1,064.
Other increase (decrease) (attach explanation) ...	\$ -912.
Withdrawals & distributions .....	\$( )
Ending capital account .....	\$ 5,801.

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

Beginning .....	\$
Ending .....	\$

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

<b>1</b> Ordinary business income (loss)	<b>14</b> Self-employment earnings (loss)
0.	
<b>2</b> Net rental real estate income (loss)	<b>15</b> Credits
859.	
<b>3</b> Other net rental income (loss)	
<b>4a</b> Guaranteed payments for services	<b>16</b> Schedule K-3 is attached if checked ..... <input type="checkbox"/>
<b>4b</b> Guaranteed payments for capital	<b>17</b> Alternative min tax (AMT) items
<b>4c</b> Total guaranteed payments	
<b>5</b> Interest income	<b>18</b> Tax-exempt income and nondeductible expenses
1.	
<b>6a</b> Ordinary dividends	
90.	
<b>6b</b> Qualified dividends	
<b>6c</b> Dividend equivalents	<b>19</b> Distributions
<b>7</b> Royalties	<b>20</b> Other information
	<b>A</b> 91.
<b>8</b> Net short-term capital gain (loss)	<b>N</b> * 361.
	<b>U</b> * STMT
<b>9a</b> Net long-term capital gain (loss)	<b>Z</b> * STMT
114.	
<b>9b</b> Collectibles (28%) gain (loss)	
<b>9c</b> Unrecaptured section 1250 gain	
<b>10</b> Net section 1231 gain (loss)	
<b>11</b> Other income (loss)	
<b>F</b> 104.	
<b>12</b> Section 179 deduction	<b>21</b> Foreign taxes paid or accrued
<b>13</b> Other deductions	
<b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*	
<b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes*	

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1 BUSINESS INTEREST EXPENSE, BOX 20, CODE N

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DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
BUSINESS INTEREST EXPENSE - (INCLUDED IN RENTAL REAL ESTATE INCOME (LOSS))	SEE PARTNERS INSTRUCTIONS	361.
TOTAL TO SCHEDULE K-1, BOX 20, CODE N		361.

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SCHEDULE K-1 OTHER INFORMATION, BOX 20, CODE U  
SECTION 743(B) BASIS ADJUSTMENT

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DESCRIPTION	SECTION 743(B) ORIGINAL BASIS	SECTION 743(B) ACCUMULATED DEPRECIATION/ AMORTIZATION	SECTION 743(B) REMAINING BASIS
OTHER DEPRECIABLE ASSETS	-2,879.	-1,015.	-1,864.
LAND	-334.	0.	-334.

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

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DESCRIPTION	AMOUNT
RENTAL INCOME (LOSS)	859.
OTHER DEDUCTIONS	-104.
UNADJUSTED BASIS OF ASSETS	40,892.

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SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

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

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service**2021**

For calendar year 2021, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

▶ See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number  
25-1692590**B** Partnership's name, address, city, state, and ZIP code  
SYLVAN VIEW ASSOCIATES, LP  
PO BOX 215  
STATE COLLEGE, PA 16804**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.)  
82-6221318**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.UW CHRISTOPHER P KOPAC FAMILY TRUST  
905 ROBIN ROAD  
STATE COLLEGE, PA 16801**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? **TRUST****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	2.4550000 %	2.4550000 %
Loss	2.4550000 %	2.4550000 %
Capital	2.4550000 %	2.4550000 %

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

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$ 23,841.	\$ 22,287.
Recourse	\$ 0.	\$ 0.

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

Beginning capital account	\$ 22,375.
Capital contributed during the year	\$
Current year net income (loss)	\$ 2,613.
Other increase (decrease) (attach explanation)	\$ -2,237.
Withdrawals & distributions	\$ ( )
Ending capital account	\$ 22,751.

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

Beginning	\$
Ending	\$

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

<b>1</b> Ordinary business income (loss)	0.	<b>14</b> Self-employment earnings (loss)	
<b>2</b> Net rental real estate income (loss)	2,108.	<b>15</b> Credits	
<b>3</b> Other net rental income (loss)			
<b>4a</b> Guaranteed payments for services		<b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/>	
<b>4b</b> Guaranteed payments for capital		<b>17</b> Alternative min tax (AMT) items	
<b>4c</b> Total guaranteed payments			
<b>5</b> Interest income	3.	<b>18</b> Tax-exempt income and nondeductible expenses	
<b>6a</b> Ordinary dividends	222.		
<b>6b</b> Qualified dividends		<b>19</b> Distributions	
<b>6c</b> Dividend equivalents			
<b>7</b> Royalties		<b>20</b> Other information	
<b>8</b> Net short-term capital gain (loss)		<b>A</b>	225.
<b>9a</b> Net long-term capital gain (loss)	280.	<b>N</b>	* 886.
<b>9b</b> Collectibles (28%) gain (loss)		<b>U</b>	* STMT
<b>9c</b> Unrecaptured section 1250 gain		<b>Z</b>	* STMT
<b>10</b> Net section 1231 gain (loss)			
<b>11</b> Other income (loss)			
<b>F</b>	254.		
<b>12</b> Section 179 deduction		<b>21</b> Foreign taxes paid or accrued	
<b>13</b> Other deductions			
<b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*			
<b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes*			

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1 BUSINESS INTEREST EXPENSE, BOX 20, CODE N

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DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
BUSINESS INTEREST EXPENSE - (INCLUDED IN RENTAL REAL ESTATE INCOME (LOSS))	SEE PARTNERS INSTRUCTIONS	886.
TOTAL TO SCHEDULE K-1, BOX 20, CODE N		886.

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SCHEDULE K-1 OTHER INFORMATION, BOX 20, CODE U  
SECTION 743(B) BASIS ADJUSTMENT

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DESCRIPTION	SECTION 743(B) ORIGINAL BASIS	SECTION 743(B) ACCUMULATED DEPRECIATION/ AMORTIZATION	SECTION 743(B) REMAINING BASIS
OTHER DEPRECIABLE ASSETS	-7,070.	-2,492.	-4,578.
LAND	-821.	0.	-821.

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

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DESCRIPTION	AMOUNT
RENTAL INCOME (LOSS)	2,108.
OTHER DEDUCTIONS	-254.
UNADJUSTED BASIS OF ASSETS	100,390.

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SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

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



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

2021

For calendar year 2021, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

▶ See separate instructions.

## Part I Information About the Partnership

A Partnership's employer identification number  
25-1692590B Partnership's name, address, city, state, and ZIP code  
SYLVAN VIEW ASSOCIATES, LP  
PO BOX 215  
STATE COLLEGE, PA 16804C IRS center where partnership filed return ▶  
E-FILED ☐ 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.)  
45-2580008

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

KOPAC FAMILY, LLC  
905 ROBIN ROAD  
STATE COLLEGE, PA 16801G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC memberH1 ☒ Domestic partner ☐ Foreign partnerH2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

I1 What type of entity is this partner? **PARTNERSHIP**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	47.0450000 %	47.0450000 %
Loss	47.0450000 %	47.0450000 %
Capital	47.0450000 %	47.0450000 %

Check if decrease is due to sale or exchange of partnership interest ☐

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$ 456,855.	\$ 427,084.
Recourse	\$ 0.	\$ 0.

Check this box if Item K includes liability amounts from lower tier partnerships ☐

## L Partner's Capital Account Analysis

Beginning capital account	\$ -53,641.
Capital contributed during the year	\$
Current year net income (loss)	\$ 50,081.
Other increase (decrease) (attach explanation)	\$ -42,884.
Withdrawals & distributions	\$ ( )
Ending capital account	\$ -46,444.

M Did the partner contribute property with a built-in gain (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.	14 Self-employment earnings (loss)	A 0.
2 Net rental real estate income (loss)	40,406.	15 Credits	
3 Other net rental income (loss)		16 Schedule K-3 is attached if checked <input type="checkbox"/>	
4a Guaranteed payments for services		17 Alternative min tax (AMT) items	
4b Guaranteed payments for capital		18 Tax-exempt income and nondeductible expenses	
4c Total guaranteed payments		19 Distributions	
5 Interest income	58.	20 Other information	A 4,307.
6a Ordinary dividends	4,249.	N * 16,983.	
6b Qualified dividends		U * STMT	
6c Dividend equivalents		Z * STMT	
7 Royalties			
8 Net short-term capital gain (loss)			
9a Net long-term capital gain (loss)	5,368.		
9b Collectibles (28%) gain (loss)			
9c Unrecaptured section 1250 gain			
10 Net section 1231 gain (loss)			
11 Other income (loss)	F 4,883.		
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

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SCHEDULE K-1 BUSINESS INTEREST EXPENSE, BOX 20, CODE N

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DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
BUSINESS INTEREST EXPENSE - (INCLUDED IN RENTAL REAL ESTATE INCOME (LOSS))	SEE PARTNERS INSTRUCTIONS	16,983.
TOTAL TO SCHEDULE K-1, BOX 20, CODE N		16,983.

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SCHEDULE K-1 OTHER INFORMATION, BOX 20, CODE U  
SECTION 743(B) BASIS ADJUSTMENT

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DESCRIPTION	SECTION 743(B) ORIGINAL BASIS	SECTION 743(B) ACCUMULATED DEPRECIATION/ AMORTIZATION	SECTION 743(B) REMAINING BASIS
OTHER DEPRECIABLE ASSETS	-135,466.	-47,768.	-87,698.
LAND	-15,729.	0.	-15,729.

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

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DESCRIPTION	AMOUNT
RENTAL INCOME (LOSS)	40,406.
OTHER DEDUCTIONS	-4,883.
UNADJUSTED BASIS OF ASSETS	1,923,772.

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SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

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

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service**2021**

For calendar year 2021, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

▶ See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number  
25-1692590**B** Partnership's name, address, city, state, and ZIP code  
  
SYLVAN VIEW ASSOCIATES, LP  
PO BOX 215  
STATE COLLEGE, PA 16804**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.)  
193-36-1007**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.RICHARD L KALIN  
905 ROBIN ROAD  
STATE COLLEGE, PA 16801**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	49.5000000 %	49.5000000 %
Loss	49.5000000 %	49.5000000 %
Capital	49.5000000 %	49.5000000 %

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

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$ 480,696.	\$ 449,371.
Recourse	\$ 0.	\$ 0.

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

Beginning capital account	\$ -31,274.
Capital contributed during the year	\$
Current year net income (loss)	\$ 52,694.
Other increase (decrease) (attach explanation)	\$ -45,121.
Withdrawals & distributions	\$ ( )
Ending capital account	\$ -23,701.

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

Beginning	\$
Ending	\$

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

<b>1</b> Ordinary business income (loss) 0.	<b>14</b> Self-employment earnings (loss) A 0.
<b>2</b> Net rental real estate income (loss) 42,514.	<b>15</b> Credits
<b>3</b> Other net rental income (loss)	
<b>4a</b> Guaranteed payments for services	<b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/>
<b>4b</b> Guaranteed payments for capital	<b>17</b> Alternative min tax (AMT) items
<b>4c</b> Total guaranteed payments	
<b>5</b> Interest income 61.	<b>18</b> Tax-exempt income and nondeductible expenses
<b>6a</b> Ordinary dividends 4,471.	
<b>6b</b> Qualified dividends	
<b>6c</b> Dividend equivalents	<b>19</b> Distributions
<b>7</b> Royalties	<b>20</b> Other information A 4,532.
<b>8</b> Net short-term capital gain (loss)	N * 17,869.
<b>9a</b> Net long-term capital gain (loss) 5,648.	U * STMT
<b>9b</b> Collectibles (28%) gain (loss)	Z * STMT
<b>9c</b> Unrecaptured section 1250 gain	
<b>10</b> Net section 1231 gain (loss)	
<b>11</b> Other income (loss) F 5,137.	
<b>12</b> Section 179 deduction	<b>21</b> Foreign taxes paid or accrued
<b>13</b> Other deductions	
<b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*	
<b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes*	

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1 BUSINESS INTEREST EXPENSE, BOX 20, CODE N

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DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
BUSINESS INTEREST EXPENSE - (INCLUDED IN RENTAL REAL ESTATE INCOME (LOSS))	SEE PARTNERS INSTRUCTIONS	17,869.
TOTAL TO SCHEDULE K-1, BOX 20, CODE N		17,869.

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SCHEDULE K-1 OTHER INFORMATION, BOX 20, CODE U  
SECTION 743(B) BASIS ADJUSTMENT

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DESCRIPTION	SECTION 743(B) ORIGINAL BASIS	SECTION 743(B) ACCUMULATED DEPRECIATION/ AMORTIZATION	SECTION 743(B) REMAINING BASIS
OTHER DEPRECIABLE ASSETS	-142,534.	-50,257.	-92,277.
LAND	-16,550.	0.	-16,550.

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

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DESCRIPTION	AMOUNT
RENTAL INCOME (LOSS)	42,514.
OTHER DEDUCTIONS	-5,137.
UNADJUSTED BASIS OF ASSETS	2,024,162.

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SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

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

# 2021 TAX RETURN FILING INSTRUCTIONS

PENNSYLVANIA FORM PA-65

## FOR THE YEAR ENDING

December 31, 2021

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**Prepared For:**

SYLVAN VIEW ASSOCIATES, LP  
PO Box 215  
STATE COLLEGE, PA 16804

---

**Prepared By:**

Baker Tilly US, LLP  
431 Science Park Road  
Suite 302  
State College, PA 16803

---

**To Be Signed and Dated By:**

A general partner

---

**Amount of Tax:**

Total tax	\$	0
Less: payments and credits	\$	0
Plus other amount	\$	0
Plus interest and penalties	\$	0
No pmt required	\$	

---

**Overpayment:**

Not applicable

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**Make Check Payable To:**

Not applicable

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**Mail Tax Return To:**

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form PA-8879-P to our office. We will then transmit your return electronically to the PA DOR.

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**Forms to be Distributed to Partners:**

Enclosed are copies of Schedule K-1 to be distributed to the partners.

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**Return Must be Mailed On or Before:**

Not applicable

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**Special Instructions:**

Do not mail the paper copy of the return to the PA DOR.

PA-8879P (DR) 06-21

PENNSYLVANIA E-FILE SIGNATURE AUTHORIZATION FOR  
PA S CORPORATION/PARTNERSHIP INFORMATION RETURN (PA-20S/PA-65)  
DIRECTORY OF CORPORATE PARTNERS (PA-65 CORP)

2021

For calendar year 2021 or tax year beginning

, 2021, ending

, 20

Federal Employer Identification Number (FEIN)

25-1692590

Name of Entity

SYLVAN VIEW ASSOCIATES LP

Entity Address

PO BOX 215

City

STATE COLLEGE

State

PA

ZIP Code

16804

Revenue ID

**SECTION I TAX RETURN INFORMATION (Enter whole dollars only.)**

1. Calculate Adjusted/Apportioned Net Business Income (Loss) (PA-20S/PA-65, Section II, Line 2d)

1.

2. Calculate Adjusted/Apportioned Net Business Income (Loss) (PA-20S/PA-65, Section II, Line 2h)

2.

3. Total Other PA PIT Income (Loss) (PA-20S/PA-65, Section III, Line 9)

3.

105,387.

4. Total PA Income Tax Withheld (PA-20S/PA-65, Section V, Line 14c)

4.

5. Total Corporate Net Income Tax Withholding For All Nonfiling Corporate Partners For This Entity  
(PA-65 Corp, Line 4).

5.

**SECTION II DECLARATION AND SIGNATURE AUTHORIZATION OF GENERAL PARTNER,  
LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER,  
AUTHORIZED PARTNER OR REPRESENTATIVE (Keep a copy of the entity's return.)**

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity and I have examined a copy of the entity's 2021 electronic return and accompanying schedules and statements. To the best of my knowledge and belief, all are true, correct and complete. I further declare the amounts in Section I above are the amounts shown on the copy of the entity's electronic return. I consent to allow my electronic return originator (ERO) and/or transmitter to send the entity's return to the PA Department of Revenue and receive from the PA Department of Revenue an acknowledgement of receipt of transmission and an indication of whether or not the entity's return is accepted, and, if rejected, the reason(s) for rejection of the transmission. If applicable, I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal from the account indicated in the tax preparation software for payment of the state withholding liability owed on this return, and I authorize the financial institution to debit the entry to this account. I understand that the federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). I understand that presently, the PA Department of Revenue does not support IAT ACH debit transactions. I certify that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process. To revoke a payment, I must contact the PA Department of Revenue by email to [ra-achrevok@pa.gov](mailto:ra-achrevok@pa.gov) or fax at 717-772-9310 no later than two business days prior to the debit date. I also authorize the financial institutions involved in the processing of the electronic payment of withholding to receive confidential information necessary to answer inquiries and resolve issues related to the payment. If I have a balance-due return, I understand if the PA Department of Revenue does not receive full and timely payment of my withholding liability, I will remain liable for the withholding liability and all applicable interest and penalties. If I have filed a joint federal and state tax return and there is an error on my federal return, I understand my state return will be rejected. If my return is rejected or if any other delay in filing occurs, I understand I will remain liable for all applicable interest and penalties. I have selected a federal self-select PIN as my signature for the entity's electronic return and, if applicable, the entity's consent to electronic funds withdrawal.

**GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE'S  
FEDERAL SELF-SELECT PIN. Check one box only.**

☒ I authorize **BAKER TILLY US, LLP** to enter my federal self-select PIN **73131** as my  
ERO firm name Do not enter all zeros.  
signature on the entity's 2021 electronically filed return.

☐ As a general partner, limited liability company member, S corporation officer, authorized partner or representative of the entity, I will enter my  
federal self-select PIN as my signature on the entity's 2021 electronically filed return.

Authorized Signature

Date

Title

Social Security Number

PARTNER

Address

PO BOX 215

City

STATE COLLEGE

State

PA

ZIP Code

16804

**SECTION III CERTIFICATION AND AUTHENTICATION**ERO'S EFIN/PIN. Enter your six-digit e-File Identification Number followed by your five-digit  
federal self-selected PIN.

25523817249

Do not enter all zeros.

I certify the above numeric entry is my federal self-selected PIN, which is my signature on the 2021 electronically filed return for the entity indicated above. I confirm I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

I certify that the financial institution for the withdrawal of funds is within the territorial jurisdiction of the U.S.

ERO's Signature

HEATHER M. PLESKONKO

Date

08/26/22

The ERO must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED.

- Provide the general partner, limited liability company member, S corporation officer, authorized partner or representative with a corrected copy of PA-8879-P if changes are made to the return.

**IMPORTANT:** The federal Office of Foreign Assets

Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). Presently, the PA Department of Revenue does not support IAT ACH debit transactions. Taxpayers who instruct the department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process.

### SECTION III

#### CERTIFICATION AND AUTHENTICATION

The PA Department of Revenue requires the ERO to enter its six-digit EFIN followed by its five-digit federal self-selected PIN, sign this form thereby verifying its federal self-selected PIN, participation in the Practitioner PIN Program and the financial institution for the withdrawal of funds is within the territorial jurisdiction of the U.S. and retain this form and the supporting documents for three years.

#### PURPOSE OF ELECTRONIC SIGNATURE SPECIFICATIONS

The electronic signature specifications identifies the perjury, consent to disclosure and electronic funds withdrawal text selections used to develop jurat language statements for electronic filing tax preparation software where the practitioner federal self-selected PIN method is selected. The software must provide the capability to incorporate these into the appropriate text for presentation to a taxpayer for their review.

#### PERJURY STATEMENT

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity, and I have examined a copy of the entity's 2021 electronic PA S Corporation/ Partnership Information Return (PA-20S/PA-65) and/or Directory of Corporate Partners (PA-65 Corp) and accompanying schedules and statements. To the best of my knowledge and belief, all are true, correct and complete.

#### CONSENT TO DISCLOSURE

I consent to allow my electronic return originator (ERO) or transmitter to send the entity's return to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue.

#### ELECTRONIC FUNDS WITHDRAWAL CONSENT

I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds

withdrawal from the account designated in the electronic payment portion of my 2021 PA S Corporation/Partnership Information Return (PA-20S/ PA-65) - Directory of Corporate Partners (PA-65 Corp) for payment of my Pennsylvania withholding. I also authorize my financial institution to debit the entry to my account and the financial institutions involved in the processing of my electronic payment to receive confidential information necessary to answer inquiries and resolve issues related to my payment.

I understand that the federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). I understand that presently the PA Department of Revenue does not support IAT ACH debit transactions. I certify that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process.

To revoke a payment, I must notify the PA Department of Revenue no later than two business days prior to the debit date. I understand that notification must be made by email to [ra-achrevok@pa.gov](mailto:ra-achrevok@pa.gov) or fax at 717-772-9310.

#### SIGNATURE OF THE GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE

I am signing this return and Electronic Funds Withdrawal Consent, if applicable, by entering my federal self-selected PIN below.

**AUTHORIZED PIN:** 73131

**DATE:** \_\_\_\_\_

#### ELECTRONIC RETURN ORIGINATOR DECLARATION

I declare that the information contained in this electronic return is the information furnished to me by the entity. If the entity furnished to me a completed return, I declare the information contained in this electronic return is identical to that contained in the return provided by the entity. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare I have examined this electronic return, and to the best of my knowledge and belief it is true, correct and complete.

#### ELECTRONIC RETURN ORIGINATOR SIGNATURE

I am signing this return by entering my federal self-selected PIN below.

**ERO PIN:** 255238 and \_\_\_\_\_  
(EFIN) (PIN)

PA-20S/PA-65  
(06-21) (Page 1 of 3)

**2021 Pennsylvania**  
**PA S Corporation/Partnership Information Return**  
ENTER ONE LETTER OR NUMBER IN EACH BOX.

Filing Status: PA-20S N PA-65 Y P-S K0Z N

251692590 C 531110 N Inactive

SYLVAN VIEW ASSOCIATES LP

P0 BOX 215

Fiscal Year: N Short Year: N

STATE COLLEGE PA 16804

Extension Requested	Y
Initial Year	N
Final Return	N
FEIN/Name/Address Change	N
Amended Information Return	N
Method of Accounting: A=Accrual, C=Cash, O=Other, Describe	A
Date activity began in PA	05011993

**SECTION I. Total Taxable Business Income (Loss) from Operations Everywhere**

- 1a Taxable Business Income (Loss) from Operations Everywhere
- 1b Share of Business Income (Loss) from All Other Entities
- 1c **Total Income (Loss).** Add Line 1a and Line 1b
- 1d Previously Disallowed CNI Deductions - **PA S Corporations only**
- 1e **Total Adjusted Business Income (Loss).** Subtract Line 1d from Line 1c

**SECTION II. Apportioned/Allocated PA-Taxable Business Income (Loss)**

- 2 Net Business Income (Loss)  
(2a = Outside PA) (2e = PA Source)
- 2 Share of Business Income (Loss) from Other Entities  
(2b = Outside PA) (2f = PA Source)
- 2 Previously Disallowed PA Source CNI Deductions - **PA S Corporations only**  
(2c = Outside PA) (2g = PA Source)
- 2 Calculate Adjusted/Apportioned Net Business Income (Loss)  
(2d = Outside PA) (2h = PA Source)

**SECTION III. Allocated Other PA PIT Income (Loss)**

- 3 Interest Income from PA Schedule A
- 4 Dividend Income from PA Schedule B
- 5 Net Gain (Loss) from PA Schedule D  
(5a = Outside PA) (5b = PA Source)
- 6 Rent/Royalty Net Income (Loss) from PA Schedule M, Part B  
(6a = Outside PA) (6b = PA Source)
- 7 Estates or Trusts Income from PA Schedule J  
(7a = Outside PA) (7b = PA Source)
- 8 Gambling and Lottery Winnings (Loss) from PA Schedule T  
(8a = Outside PA) (8b = PA Source)
- 9 **Total Other PA PIT Income (Loss)**

CCH 174501 12-06-21

**SUBMIT ALL SUPPORTING SCHEDULES**

1a	0
1b	0
1c	0
1d	0
1e	0
2a	0
2e	0
2b	0
2f	0
2c	0
2g	0
2d	0
2h	0
3	123
4	20442
5a	0
5b	0
6a	0
6b	84822
7a	0
7b	0
8a	0
8b	0
9	105387





251692590 C SYLVAN VIEW ASSOCIATES LP

**SECTION IV. Total PA S Corporation or Partnership Income (Loss)**

- 10 Total Income (Loss) per Books and Records  
11 **Total Reportable Income (Loss).** Add Lines 1e and 9 or Add Lines 2h and 9  
12 **Total Nontaxable/Nonreportable Income (Loss).** Subtract Line 11 from Line 10

**SECTION V. Pass Through Credits** - See the PA-20S/PA-65 instructions

- 13a **Total Other Credits.** Submit PA-20S/PA-65 Schedule OC  
13b Resident Credit  
14a PA 2021 Quarterly Tax Withholding/Extension Payments for Nonresident Owners  
14b Final Payment of Nonresident Withholding Tax  
14c **Total PA Income Tax Withheld.** Add Lines 14a and 14b

**SECTION VI. Distributions** - See the PA-20S/PA-65 instructions

**Partnerships Only**

- 15 Distributions of Cash, Marketable Securities, and Property  
16 Guaranteed Payments for Capital or Other Services  
17 All Other Guaranteed Payments for Services Rendered  
18 Guaranteed Payments to Retired Partners

**Distributions** - See the PA-20S/PA-65 instructions

**PA S Corporations Only**

- 19 Distributions from PA Accumulated Adjustments Account  
20 Distributions of Cash, Marketable Securities, and Property

10	-84471
11	105387
12	-189858

13a	0
13b	0
14a	0
14b	0
14c	0

15	0
16	0
17	0
18	0

19	0
20	0

**SECTION VII. Other Information** - See the PA-20S/PA-65 instructions for each line

- |    |                                                                                                                                                                                                                                                                 |    |         |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 1  | During the entity's tax year, did the entity own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under federal regulations Sections 301.7701-2 and 301.7701-3? If yes, submit statement. | 1  | N       |
| 2  | Does the entity have any tax-exempt partners/members/shareholders? If yes, submit statement.                                                                                                                                                                    | 2  | N       |
| 3  | Does the entity have any foreign partners/members/shareholders (outside the U.S.)? If yes, submit statement.                                                                                                                                                    | 3  | N       |
| 4  | Was there a distribution of property or a transfer (e.g., by sale or death) of a partner/member interest during the tax year? (Partnership only) If yes, submit statement.                                                                                      | 4  | N       |
| 5  | Has the federal government changed taxable income as originally reported for any prior period? If yes, indicate period on supplemental statement, and submit final IRS determination paperwork.                                                                 | 5  | N       |
| 6  | Does the entity elect to be subject to assessment at the entity level under Act 52 of 2013?                                                                                                                                                                     | 6  | N       |
| 7  | Is this entity involved in a reportable transaction, listed transaction, or registered tax shelter within this return? If yes, submit statement.                                                                                                                | 7  | N       |
| 8  | Does the entity filing as a partnership have other partnerships as partners?                                                                                                                                                                                    | 8  | Y       |
| 9  | Has the entity sold any tax credits? If yes, submit statement.                                                                                                                                                                                                  | 9  | N       |
| 10 | Has the entity changed its method of accounting for federal income tax purposes during this tax year? If yes, submit federal Form 3115.                                                                                                                         | 10 | N       |
| 11 | Has the entity entered into any like-kind exchanges under IRC Section 1031? If yes, submit federal Form 8824.                                                                                                                                                   | 11 | N       |
| 12 | PA Apportionment as reported on PA-20S/PA-65 Schedule H-Corp                                                                                                                                                                                                    | 12 | 0000000 |



251692590 C SYLVAN VIEW ASSOCIATES LP

## SECTION VIII. PA S Corporations Only - Accumulated Adjustments Account (AAA) and Accumulated Earnings and Profits (AE&amp;P)

		AAA	AE&P
1	Balance at the beginning of the taxable year.	0	0
2	Total reportable income from Section IV, Line 11	0	N/A
3	Other additions. Submit an itemized statement.	0	0
4	Loss from Section IV, Line 11	0	N/A
5	Other reductions. Submit an itemized statement.	0	0
6	Sum of Lines 1 through 5	0	0
7	Distributions	0	0
8	Balance at taxable year-end. Subtract Line 7 from Line 6.	0	0

**SECTION IX. Ownership In Pass Through Entities** If the entity received income (loss) from an S corporation, partnership, estate or trust, limited liability company, qualified subchapter S subsidiary (QSSS) or disregarded entity, list below the FEIN, name and address for each entity. If the income (loss) is from a QSSS, enter "yes" in the QSSS box. If the income (loss) is from a disregarded entity other than a QSSS, enter "yes" in the D box. See Instructions for further details.

FEIN	QSSS	D	NAME & ADDRESS
------	------	---	----------------

A

B

C

D

## SECTION X. Signature and Verification

Under penalties of perjury, I declare 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 paid preparer is based on all information of which preparer has any knowledge.

Print/Type name of general partner, principal officer or authorized individual	Signature of general partner, principal officer or authorized individual	Date	Daytime Phone no.
RICHARD L KALIN			8142342020

## Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
HEATHER M. PLESKONKO	HEATHER M. PLESKONKO	08/26/22	

Firm's name (or yours if self-employed)	BAKER TILLY US, LLP	Daytime Phone no.
Firm's address	431 SCIENCE PARK ROAD, SUITE 302 STATE COLLEGE PA 16801	8142388474



PA Schedule D-I (06-21)  
(PA-20S/PA-65 D)

**2021 Sale, Exchange or Disposition  
of Property Within Pennsylvania**

**Part I**

SYLVAN VIEW ASSOCIATES LP

251692590 C

Amended Schedule N Is Part I blank? N

**Allocated gain (loss) from the Sale, Exchange or Disposition of Property within  
Pennsylvania.**

**Federal Realized and Recognized Gains (Losses):**

- 1 All PA-source gain (loss) included in federal ordinary business income (loss) and/or federal other income (loss).
- 2 All PA-source gain (loss) included in ordinary net rental/royalty income (loss) from federal Form 8825.
- 3 All PA-source net short-term capital gain (loss) from federal Schedule D.
- 4 All PA-source net long-term capital gain (loss) from federal Schedule D.
- 5 All other PA-source net IRC Section 1231 gain (loss) reported on federal Form 4797 not listed above.
- 6 All PA-source gain (loss) from the disposition of IRC Section 179 property.
- 7 Capital gain distributions taxed as dividends.
- 8 **Total PA-source federal realized and recognized reportable gain (loss) before classification and/or adjustment amounts for PA PIT purposes.** Add Lines 1 through 6, minus Line 7.
- 9 PA-source gain (loss) on federal non-taxable exchanges on IRC Section 1031.
- 10 **Total PA-source federal gain (loss) reportable for PA PIT before additional classification and/or adjustments.** Add Lines 8 and 9.
- 11 PA-source adjustment for gain (loss) reflected on Part I of Schedule M for business income (loss) (net profits from a business, profession, or farm).
- 12 PA-source PIT reportable Schedule D gain (loss) before PA PIT adjustments (Line 10 minus Line 11).
- 13 Net or aggregate PA-source PIT adjustments for Schedule D gain (loss) from transactions requiring adjustment for PA/federal gain (loss) differences. Itemize on Schedule D-II.
- 14 Net adjustment to arrive at PA-source PIT Schedule D reportable gain (loss). Add Lines 12 and 13.
- 15 PA-source partnership and PA S corp gain (loss) from PA Schedules RK-1 and NRK-1.
- 16 **Total PA-source Schedule D net gain (loss) from property within PA for residents only.** Add Lines 14 and 15. Enter this number on Page 1, Section III, Line 5b of the PA-20S/PA-65.
- 17 PA-source adjustment for gain (loss) on sale of short-term portfolio investments not used in working capital for nonresidents only.
- 18 **Total PA-source Schedule D net gain (loss) from property within PA for nonresidents only.** (Line 16 minus Line 17). This line should be allocated to the NRK-1s based on percentage interest.

1	0
2	0
3	0
4	11410
5	0
6	0
7	11410
8	0
9	0
10	0
11	0
12	0
13	0
14	0
15	0
16	0
17	0
18	0



PA Schedule D-II (06-21)  
(PA-20S/PA-65 D)

**2021 Sale, Exchange or Disposition  
of Property Within Pennsylvania**

**Part II**

SYLVAN VIEW ASSOCIATES LP

251692590 C

**Sale, Exchange or Disposition of Property within Pennsylvania**

Amended Schedule

N

Is Part II blank?

Y

Type of Property R=Real, P=Personal, S=Security, O=Other Intangible (not security)

<b>1</b>	Type of Property	Desc. of Property		
Date acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed Gain (Loss)	<input type="checkbox"/>
<b>2</b>	Type of Property	Desc. of Property		
Date acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed Gain (Loss)	<input type="checkbox"/>
<b>3</b>	Type of Property	Desc. of Property		
Date acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed Gain (Loss)	<input type="checkbox"/>
<b>4</b>	Type of Property	Desc. of Property		
Date acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed Gain (Loss)	<input type="checkbox"/>
<b>5</b>	Type of Property	Desc. of Property		
Date acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed Gain (Loss)	<input type="checkbox"/>



PA Schedule D-III (06-21)  
(PA-20S/PA-65 D)

**2021 Sale, Exchange or Disposition  
of Property Outside Pennsylvania**

**Part III**

SYLVAN VIEW ASSOCIATES LP

251692590 C

Amended Schedule N Is Part III blank? Y

**Allocated gain (loss) from the Sale, Exchange or Disposition of Property  
outside Pennsylvania.**

**Federal Realized and Recognized Gains (Losses):**

- 1 All outside PA gain (loss) included in federal ordinary business income (loss) and/or federal other income (loss).
- 2 All outside PA gain (loss) included in ordinary net rental/royalty income (loss) from federal Form 8825.
- 3 All outside PA net short-term capital gain (loss) from federal Schedule D.
- 4 All outside PA net long-term capital gain (loss) from federal Schedule D.
- 5 All other outside PA net IRC Section 1231 gain (loss) reported on federal Form 4797 not listed above.
- 6 All outside PA gain (loss) from the disposition of IRC Section 179 property.
- 7 Capital gain distributions taxed as dividends.
- 8 **Total federal realized and recognized outside PA-source reportable gain (loss) before classification and/or adjustment amounts for PA PIT purposes.**  
Add Lines 1 through 6, minus Line 7.
- 9 Outside PA gain (loss) on federal non-taxable exchanges on IRC Section 1031.
- 10 **Total outside PA/federal gain (loss) reportable for PA PIT before additional classification and/or adjustments.** Add Lines 8 and 9.
- 11 Outside PA adjustment for gain (loss) reflected on Part I of Schedule M for business income (loss) (net profits from a business, profession or farm).
- 12 Outside PA PIT reportable Schedule D gain (loss) before PA PIT adjustments (Line 10 minus Line 11).
- 13 Net or aggregate outside PA PIT adjustments for Schedule D gain (loss) from transactions requiring adjustment for PA/federal gain (loss) differences. Itemize on Schedule D-IV.
- 14 Net adjustment to arrive at outside PA PIT Schedule D reportable gain (loss).  
Add Lines 12 and 13.
- 15 Outside partnership and PA S corp gain (loss) from PA Schedules RK-1 and NRK-1.
- 16 **Total outside PA Schedule D net gain (loss) from property outside PA.**  
Add Lines 14 and 15. Enter this number on Page 1, Section III, Line 5a of the PA-20S/PA-65 Information Return.

1	0
2	0
3	0
4	0
5	0
6	0
7	0
8	0
9	0
10	0
11	0
12	0
13	0
14	0
15	0
16	0



PA Schedule D-IV (06-21)  
(PA-20S/PA-65 D)

**2021 Sale, Exchange or Disposition  
of Property Outside Pennsylvania**

**Part IV**

SYLVAN VIEW ASSOCIATES LP

251692590 C

**Sale, Exchange or Disposition of Property outside Pennsylvania**

Amended Schedule

N

Is Part IV blank?

Y

Type of Property R=Real, P=Personal, S=Security, O=Other Intangible (not security)

<b>1</b>	Type of Property	Desc. of Property		
Date Acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date Sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed gain (loss)	<input type="checkbox"/>
<b>2</b>	Type of Property	Desc. of Property		
Date Acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date Sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed gain (loss)	<input type="checkbox"/>
<b>3</b>	Type of Property	Desc. of Property		
Date Acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date Sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed gain (loss)	<input type="checkbox"/>
<b>4</b>	Type of Property	Desc. of Property		
Date Acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date Sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed gain (loss)	<input type="checkbox"/>
<b>5</b>	Type of Property	Desc. of Property		
Date Acquired (MMDDYYYY)	PA Depreciation	<input type="checkbox"/>	Cost or other PA basis	<input type="checkbox"/>
Date Sold (MMDDYYYY)	Gross sales price	<input type="checkbox"/>	Diff. PA/Fed gain (loss)	<input type="checkbox"/>



**SCHEDULE E - 2021**

PA-20S/PA-65 Rent and Royalty Income (Loss) (06-21)

SYLVAN VIEW ASSOCIATES LP

251692590

**SECTION I. Property Description** Enter the address and type of each rental property and/or each source of royalty income. If the property is outside PA, fill the box with "Y" for yes or "N" for no.

A N RESIDENTIAL RENTAL VARIOUS RENTAL UNITS STATE COLLEGE PA  
B  
C  
D

**SECTION II.****Income** (As on federal Form 8825)

		Property A	Property B	Property C	Property D
1. Rental Income received	1	598492	0	0	0
2. Royalty Income received	2	0	0	0	0

**Expenses** (As on federal Form 8825)

3. Automobile and travel	3	0	0	0	0
4. Commissions	4	0	0	0	0
5. Legal and professional fees	5	8272	0	0	0
6. Repairs	6	91581	0	0	0
7. Management fees	7	85490	0	0	0

8. Advertising	8	7739	0	0	0
9. Cleaning and maintenance	9	0	0	0	0
10. Insurance	10	17012	0	0	0
11. Interest	11	36099	0	0	0
12. Taxes - not based on net income	12	40242	0	0	0
13. Utilities	13	34536	0	0	0
14. Wages and salaries	14	0	0	0	0
15. Depreciation expense	15	51014	0	0	0

16. Other expenses:	16a	140620	0	0	0
(itemize)	16b	0	0	0	0
	16c	0	0	0	0
	16d	0	0	0	0

17. Total Expenses per Property	17	512605	0	0	0
18. Income If Line 1 or 2 is > 17	18	85887	0	0	0
19. Loss If Line 1 or 2 is < 17	19	0	0	0	0
20. Income (loss) from property within PA				20	85887
21. Income (loss) from property outside PA				21	0
22. Rent or royalty income (loss) from PA sources from PA Schedule(s) NRK-1.				22	0
23. Rent or royalty income (loss) from sources outside PA from PA Schedule(s) RK-1 & NRK-1.				23	0
24. Net rent and royalty income (loss) from PA sources. Add Lines 20 and 22.				24	85887
25. Net rent and royalty income (loss) from outside Pennsylvania. Add Lines 21 and 23.				25	0



PA-20S/PA-65 SCH E	OTHER INCOME	STATEMENT 1
PROPERTY : RESIDENTIAL RENTAL VARIOUS RENTAL UNITS		AMOUNT
NON-ROUTINE		0.
TOTAL TO SCHEDULE E, SECTION II, LINE 1		598,492.



## PA20S / PA65 Schedule E - Other Expenses

NAME: SYLVAN VIEW ASSOCIATES, LP

ID Number: 25-1692590

[illegible]

PARTNER/MEMBER/  
 SHAREHOLDER DIRECTORY - 2021  
 PA-20S/PA-65 Directory (06-21)

SYLVAN VIEW ASSOCIATES LP

251692590 C

The entity must list its partners/members/shareholders on this schedule. **CODE** - Enter the type of owner code: **RI**=Resident Individual, **NR**=Nonresident Individual, **PI**=Part-year Resident Individual (S Corp Only), **P**=Partnership, **C**=C Corp, **E**=Estate, **T**=Trust, **S**=S Corp, **L**=LLC taxed as a Partnership, **LC**=LLC taxed as a C Corp, **LS**=LLC taxed as an S Corp, **DE**=Disregarded Entity, **B**=Bank/Financial Institution, **I**=Insurance Company, **X**=Exempt **SSN/FEIN; Revenue ID; Ownership %** - (enter each owner's percentage); and **Name and Address**.

1	Code	C	SSN/FEIN	251678315	Revenue ID	1000480720	Ownership %	00100000
---	------	---	----------	-----------	------------	------------	-------------	----------

Name & Address: KKM PROPERTIES LTD  
 905 ROBIN ROAD  
 STATE COLLEGE PA 16801

2	Code	T	SSN/FEIN	826221318	Revenue ID		Ownership %	00245500
---	------	---	----------	-----------	------------	--	-------------	----------

Name & Address: UW CHRISTOPHER P KOPAC FAMILY TRUST  
 905 ROBIN ROAD  
 STATE COLLEGE PA 16801

3	Code	L	SSN/FEIN	452580008	Revenue ID		Ownership %	04704500
---	------	---	----------	-----------	------------	--	-------------	----------

Name & Address: KOPAC FAMILY LLC  
 905 ROBIN ROAD  
 STATE COLLEGE PA 16801

4	Code	RI	SSN/FEIN	193361007	Revenue ID		Ownership %	04950000
---	------	----	----------	-----------	------------	--	-------------	----------

Name & Address: RICHARD L KALIN  
 905 ROBIN ROAD  
 STATE COLLEGE PA 16801

5	Code		SSN/FEIN		Revenue ID		Ownership %	
---	------	--	----------	--	------------	--	-------------	--

Name & Address:

6	Code		SSN/FEIN		Revenue ID		Ownership %	
---	------	--	----------	--	------------	--	-------------	--

Name & Address:



PA Schedule RK-1 (06-21)  
**2021** Resident Schedule of  
 Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

Final N

251678315 KKM PROPERTIES LTD

905 ROBIN ROAD

(Individual=1, PA S Corp=2, All Other Corp=3, Owner 3  
 Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

Shareholder's Stock Ownership % 00000

STATE COLLEGE PA 16801 Amended N Beneficiary's year-end Distribution % 00000

SYLVAN VIEW ASSOCIATES LP Partner's % of: 00100

STATE COLLEGE PA 16804 251692590 Loss sharing % 00100

Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L) P Capital Ownership % 00100

Short Year N General Partner or Y Limited Partner or N  
 LLC Member-Manager Other LLC Member

SECTION

- 1 PA-Taxable Business Income (Loss) from Operations  
 2 Interest Income  
 3 Dividend Income  
 = 4 Net Gain (Loss) from the Sale, Exchange or Disposition of Property  
 5 Net Income (Loss) from Rents, Royalties, Patents and Copyrights  
 6 Income of/from Estates or Trusts  
 7 Gambling and Lottery Winnings (Loss)

1 0  
 2 1  
 3 204  
 4 0  
 5 848  
 6 0  
 7 0

SECTION

- 8 Resident Credit. Submit statement.  
 = 9 Total Other Credits. Submit statement.

8 0  
 9 0

SECTION

- IV 10 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments  
 11 Guaranteed Payments for Capital or Other Services  
 12 All Other Guaranteed Payments for Services Rendered  
 V 13 Guaranteed Payments to the Retired Partner

10 0  
 11 0  
 12 0  
 13 0

- 14 Distributions from PA Accumulated Adjustments Account Liquidating N  
 15 Distributions of Cash, Marketable Securities, and Property  
 16 Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis.

14 0  
 15 0  
 16 0

SECTION

- VI Submit statement.  
 Note: Lines 17 through 20 are for information purposes only.

- 17 Owner's Share of IRC Section 179 allowed according to PA rules  
 VII 18 Owner's Share of Straight-Line Depreciation  
 19 Partner's Share of Nonrecourse Liabilities at year-end  
 20 Partner's Share of Recourse Liabilities at year-end

17 0  
 18 0  
 19 9078  
 20 3755659



PA Schedule RK-1 (06-21)  
**2021** Resident Schedule of  
 Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

Final N

826221318 UW CHRISTOPHER P KOPAC FAMILY TRUST

905 ROBIN ROAD

(Individual=1, PA S Corp=2, All Other Corp=3, Owner 4  
 Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

Shareholder's Stock Ownership % 00000

STATE COLLEGE PA 16801 Amended N

Beneficiary's year-end Distribution % 00000

SYLVAN VIEW ASSOCIATES LP

Partner's % of:  
 Profit sharing % 00246

STATE COLLEGE PA 16804 251692590

Loss sharing % 00246

Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L) P

Capital Ownership % 00246

Short Year N General Partner or N Limited Partner or Y  
 LLC Member-Manager Other LLC Member

SECTION

- 1 PA-Taxable Business Income (Loss) from Operations  
 2 Interest Income  
 3 Dividend Income  
 = 4 Net Gain (Loss) from the Sale, Exchange or Disposition of Property  
 5 Net Income (Loss) from Rents, Royalties, Patents and Copyrights  
 6 Income of/from Estates or Trusts  
 7 Gambling and Lottery Winnings (Loss)

1 0  
 2 3  
 3 502  
 4 0  
 5 2083  
 6 0  
 7 0

SECTION

- 8 Resident Credit. Submit statement.  
 = 9 Total Other Credits. Submit statement.

8 0  
 9 0

SECTION

- IV 10 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments  
 11 Guaranteed Payments for Capital or Other Services  
 12 All Other Guaranteed Payments for Services Rendered  
 V 13 Guaranteed Payments to the Retired Partner

10 0  
 11 0  
 12 0  
 13 0

- 14 Distributions from PA Accumulated Adjustments Account Liquidating N  
 15 Distributions of Cash, Marketable Securities, and Property  
 16 Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis.

14 0  
 15 0  
 16 0

SECTION

VI Submit statement.

Note: Lines 17 through 20 are for information purposes only.

- 17 Owner's Share of IRC Section 179 allowed according to PA rules  
 VII 18 Owner's Share of Straight-Line Depreciation  
 19 Partner's Share of Nonrecourse Liabilities at year-end  
 20 Partner's Share of Recourse Liabilities at year-end

17 0  
 18 0  
 19 22287  
 20 0

174621 12-06-21 CCH

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.



PA Schedule RK-1 (06-21)  
**2021** Resident Schedule of  
 Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

Final N

452580008 KOPAC FAMILY LLC

905 ROBIN ROAD

(Individual=1, PA S Corp=2, All Other Corp=3, Owner 6  
 Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

Shareholder's Stock Ownership % 00000

STATE COLLEGE PA 16801 Amended N

Beneficiary's year-end Distribution % 00000

SYLVAN VIEW ASSOCIATES LP

Partner's % of:

Profit sharing % 04705

STATE COLLEGE PA 16804 251692590

Loss sharing % 04705

Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L) P

Capital Ownership % 04705

Short Year N General Partner or N Limited Partner or Y  
 LLC Member-Manager Other LLC Member

SECTION

- 1 PA-Taxable Business Income (Loss) from Operations  
 2 Interest Income  
 3 Dividend Income  
 = 4 Net Gain (Loss) from the Sale, Exchange or Disposition of Property  
 5 Net Income (Loss) from Rents, Royalties, Patents and Copyrights  
 6 Income of/from Estates or Trusts  
 7 Gambling and Lottery Winnings (Loss)

1 0  
 2 58  
 3 9617  
 4 0  
 5 39904  
 6 0  
 7 0

SECTION

- 8 Resident Credit. Submit statement.  
 = 9 Total Other Credits. Submit statement.

8 0  
 9 0

SECTION

- IV 10 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments  
 11 Guaranteed Payments for Capital or Other Services  
 12 All Other Guaranteed Payments for Services Rendered  
 V 13 Guaranteed Payments to the Retired Partner

10 0  
 11 0  
 12 0  
 13 0

- 14 Distributions from PA Accumulated Adjustments Account Liquidating N  
 15 Distributions of Cash, Marketable Securities, and Property  
 16 Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis.

14 0  
 15 0  
 16 0

SECTION

VI Submit statement.

Note: Lines 17 through 20 are for information purposes only.

- 17 Owner's Share of IRC Section 179 allowed according to PA rules  
 VII 18 Owner's Share of Straight-Line Depreciation  
 19 Partner's Share of Nonrecourse Liabilities at year-end  
 20 Partner's Share of Recourse Liabilities at year-end

17 0  
 18 0  
 19 427084  
 20 0



PA Schedule RK-1 (06-21)  
**2021** Resident Schedule of  
 Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

193361007

KALIN

RICHARD

L

Final

N

905 ROBIN ROAD

(Individual=1, PA S Corp=2, All Other Corp=3,  
 Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

Owner

1

Shareholder's Stock Ownership %

00000

STATE COLLEGE

PA

16801

Amended

N

Beneficiary's year-end Distribution %

00000

SYLVAN VIEW ASSOCIATES LP

Partner's % of:

Profit sharing %

04950

STATE COLLEGE

PA

16804

251692590

Loss sharing %

04950

Fiscal Year

N

(Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L)

P

Capital

Ownership %

04950

Short Year

N

General Partner or  
LLC Member-Manager

N

Limited Partner or  
Other LLC Member

Y

SECTION

- 1 PA-Taxable Business Income (Loss) from Operations  
 2 Interest Income  
 3 Dividend Income  
 = 4 Net Gain (Loss) from the Sale, Exchange or Disposition of Property  
 5 Net Income (Loss) from Rents, Royalties, Patents and Copyrights  
 6 Income of/from Estates or Trusts  
 7 Gambling and Lottery Winnings (Loss)

1 0  
 2 61  
 3 10119  
 4 0  
 5 41987  
 6 0  
 7 0

SECTION

- 8 Resident Credit. Submit statement.  
 = 9 **Total Other Credits.** Submit statement.

8 0  
 9 0

SECTION

- IV 10 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments  
 11 Guaranteed Payments for Capital or Other Services  
 12 All Other Guaranteed Payments for Services Rendered  
 V 13 Guaranteed Payments to the Retired Partner

10 0  
 11 0  
 12 0  
 13 0

- 14 Distributions from PA Accumulated Adjustments Account Liquidating N  
 15 Distributions of Cash, Marketable Securities, and Property  
 16 Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis.

14 0  
 15 0  
 16 0

SECTION

VI Submit statement.

Note: Lines 17 through 20 are for information purposes only.

- 17 Owner's Share of IRC Section 179 allowed according to PA rules  
 VII 18 Owner's Share of Straight-Line Depreciation  
 19 Partner's Share of Nonrecourse Liabilities at year-end  
 20 Partner's Share of Recourse Liabilities at year-end

17 0  
 18 0  
 19 449371  
 20 0



2107312593

PA Schedule NRK-1 (06-21)  
**2021** Nonresident Schedule  
 of Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

Final N

826221318 UW CHRISTOPHER P KOPAC FAMILY TRUST

905 ROBIN ROAD

(Individual=1, PA S Corp=2, All Other Corp=3,  
 Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

Owner 4

Shareholder's Stock Ownership % 00000

Amended N

STATE COLLEGE PA 16801

Beneficiary's year-end Distribution % 00000

SYLVAN VIEW ASSOCIATES LP

Partner's % of:

Profit sharing % 00246

STATE COLLEGE PA 16804 251692590

Loss sharing % 00246

Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L)

P

Capital Ownership % 00246

Short Year N

General Partner or  
LLC Member-Manager

N

Limited Partner or  
Other LLC Member

Y

**NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.**

SECTION

- 1 PA-Taxable Business Income (Loss) from Operations  
 2 Net Gain (Loss) from the Sale, Exchange or Disposition of Property  
 3 Net Income (Loss) from Rents, Royalties, Patents and Copyrights  
 4 Income of/from Estates or Trusts  
 5 Gambling and Lottery Winnings (Loss)

1 0  
 2 0  
 3 2083  
 4 0  
 5 0

SECTION SECTION

- 6 PA Nonresident Tax Withheld  
 7 **Total Other Credits.** Submit statement.  
 8 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments  
 9 Guaranteed Payments for Capital or Other Services  
 10 All Other Guaranteed Payments for Services Rendered (PA-Appportioned Amount Only)  
 11 Guaranteed Payments to the Retired Partner

6 0  
 7 0  
 8 0  
 9 0  
 10 0  
 11 0

SECTION SECTION SECTION

- 12 Distributions from PA Accumulated Adjustments Account Liquidating N  
 13 Distributions of Cash, Marketable Securities, and Property  
 14 Nontaxable income (loss) or nondeductible expenses required to calculate owner's economic investment. Submit statement.

12 0  
 13 0  
 14 0

**Note: Lines 15 through 18 are for information purposes only.**

- 15 Owner's Share of IRC Section 179 allowed according to PA rules  
 16 Owner's Share of Straight-Line Depreciation  
 17 Partner's Share of Nonrecourse Liabilities at year-end  
 18 Partner's Share of Recourse Liabilities at year-end

15 0  
 16 0  
 17 22287  
 18 0

174601 12-06-21 CCH



2107312593

2107312593

PA Schedule NRK-1 (06-21)  
**2021** Nonresident Schedule  
 of Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

Final N

452580008 KOPAC FAMILY LLC

905 ROBIN ROAD

(Individual=1, PA S Corp=2, All Other Corp=3, Owner 6  
 Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

Shareholder's Stock Ownership % 00000

Amended N

STATE COLLEGE PA 16801

Beneficiary's year-end Distribution % 00000

SYLVAN VIEW ASSOCIATES LP

Partner's % of:

Profit sharing % 04705

STATE COLLEGE PA 16804 251692590

Loss sharing % 04705

Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L) P

Capital Ownership % 04705

Short Year N General Partner or N Limited Partner or Y  
 LLC Member-Manager Other LLC Member

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.

SECTION

- 1 PA-Taxable Business Income (Loss) from Operations  
 2 Net Gain (Loss) from the Sale, Exchange or Disposition of Property  
 3 Net Income (Loss) from Rents, Royalties, Patents and Copyrights  
 4 Income of/from Estates or Trusts  
 5 Gambling and Lottery Winnings (Loss)

1 0  
 2 0  
 3 39904  
 4 0  
 5 0

SECTION SECTION

- 6 PA Nonresident Tax Withheld  
 7 Total Other Credits. Submit statement.  
 8 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments  
 9 Guaranteed Payments for Capital or Other Services  
 10 All Other Guaranteed Payments for Services Rendered (PA-Appportioned Amount Only)  
 11 Guaranteed Payments to the Retired Partner

6 0  
 7 0  
 8 0  
 9 0  
 10 0  
 11 0

SECTION SECTION SECTION

- 12 Distributions from PA Accumulated Adjustments Account Liquidating N  
 13 Distributions of Cash, Marketable Securities, and Property  
 14 Nontaxable income (loss) or nondeductible expenses required to calculate owner's economic investment. Submit statement.

12 0  
 13 0  
 14 0

Note: Lines 15 through 18 are for information purposes only.

- 15 Owner's Share of IRC Section 179 allowed according to PA rules  
 16 Owner's Share of Straight-Line Depreciation  
 17 Partner's Share of Nonrecourse Liabilities at year-end  
 18 Partner's Share of Recourse Liabilities at year-end

15 0  
 16 0  
 17 427084  
 18 0





**PA SCHEDULE A**  
Interest Income

2108610029

PA-20S/PA-65 A (DR) 05-21 (I) **2021**  
PA Department of Revenue

OFFICIAL USE ONLY

Name as shown on PA-20S/PA-65 Information Return	FEIN
SYLVAN VIEW ASSOCIATES LP	251692590

See the PA-20S/PA-65 Schedule A instructions on the department's website.		
1	Interest income from federal Schedule K	123
2	Less business or rental interest income (working capital) - report on PA-20S/PA-65 Schedule M, Part I	0
3	Adjusted federal interest income - subtract Line 2 from Line 1	123
4	Federal-exempt interest income taxable for PA PIT - itemize below	0
5	Other interest income not included on Line 3 and Line 4	0
6	Gross PA interest income - add Lines 3 through 5	123
7	PA-exempt interest income included on Line 6 - itemize below	0
8	<b>PA-taxable interest income</b> - subtract Line 7 from Line 6. Enter the result on the PA-20S/PA-65 Information Return, Page 1, Section III, Line 3.	123
Federal-exempt interest income - list sources and amounts		
		0
		0
		0
		0
		0
		0
		0
		0
		0
PA-exempt interest income - list sources and amounts		
		0
		0
		0
		0
		0
		0
		0
		0
		0



**PA SCHEDULE B**Dividend Income and  
Capital Gain DistributionsPA-20S/PA-65 B (DR) 05-21 (I) **2021**  
PA Department of Revenue

2108710027

OFFICIAL USE ONLY

Name as shown on PA-20S/PA-65 Information Return

FEIN

SYLVAN VIEW ASSOCIATES LP

251692590

See the PA-20S/PA-65 Schedule B instructions on the department's website.

1	Ordinary dividend income from federal Schedule K	1	9032
2	Less business or rental dividend income (working capital) - report on PA-20S/PA-65 Schedule M, Part I	2	0
3	Adjusted federal dividend income - subtract Line 2 from Line 1	3	9032
4	Federal-exempt dividend income taxable for PA PIT - itemize below	4	0
5	Other dividend income not included on Line 3 and Line 4	5	0
6	Capital gain distributions income	6	11410
7	Gross PA-taxable dividend income - add Lines 3 through 6	7	20442
8	PA-exempt dividend income included on Line 7 - itemize below	8	0
9	<b>PA-taxable dividend income and capital gain distributions income</b> - subtract Line 8 from Line 7. Enter the result on the PA-20S/PA-65 Information Return, Page 1, Section III, Line 4.	9	20442
Federal-exempt dividend income - list sources and amounts			
			0
			0
			0
			0
			0
			0
			0
			0
			0
PA-exempt dividend income - list sources and amounts			
			0
			0
			0
			0
			0
			0
			0
			0
			0



2108710027

2108710027

**PA SCHEDULE M - 2021**  
**Reconciliation of Federal-Taxable Income (Loss)**  
**to PA-Taxable Income (Loss)**  
**PA-20S/PA-65 M (06-21)**  
**PA Department of Revenue**

SYLVAN VIEW ASSOCIATES LP

25-1692590

**PA Schedule M, Part I. Classifying Federal Income (Loss) for PA Personal Income Tax Purposes**

Classify, without adjustment, the federal income (loss) from Schedule K of federal Form 1120S or from Schedule K of federal Form 1065. The entity must allocate or apportion the amounts from the federal categories to the reportable PA PIT classes. The total of the specific federal line items should equal the total of the federal schedule.

Federal Form Form 1120S, Schedule K line description Form 1065, Schedule K line description	Classified for Pennsylvania Personal Income Tax purposes					
	(a) Federal Income (loss)	(b) PA Business Income (loss)	(c) Interest Income PA Schedule A	(d) Dividend Income PA Schedule B	(e) Gain (loss) From Sales PA Schedule D	(f) Rent & Royalty Income (loss) PA Schedule E
1 Ordinary income (loss) from trade or business activities	0	0	0	0	0	0
2 Net income (loss) from rental real estate activities	85887	0	0	0	0	85887
3 Other gross rental income (loss)	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
5 Dividends	0	0	0	0	0	0
6 Royalty income	0	0	0	0	0	0
7 Net short-term capital gain (loss)	0	0	0	0	0	0
8 Net long-term capital gain (loss)	0	0	0	11410	-11410	0
9 Net gain (loss) from disposal of IRC Section 179 property	0	0	0	0	0	0
10 Net IRC Section 1231 gain (loss) from Form 4797	0	0	0	0	0	0
11 Other income (loss)	10378	0	0	0	0	10378
12 <b>Total Federal income (loss) by Pennsylvania classification.</b> Total the amounts in each column.	96265	0	0	11410	-11410	96265

174661 12-06-21 CCH



**PA SCHEDULE M - 2021**  
**Reconciliation of Federal-Taxable Income (Loss)**  
**to PA-Taxable Income (Loss)**  
**PA-20S/PA-65 M (06-21)**  
**PA Department of Revenue**

SYLVAN VIEW ASSOCIATES LP

25-1692590

**PA Schedule M, Part II. Determining PA Reportable Income (Loss) by Classification**

The entity may need to prepare a PA Schedule M, Part II, if it must make adjustments to properly determine its reportable classified income (loss) for its PA-20S/PA-65 Information Return. This specific list of adjustments applies to income (loss) from a business or farm and rental/royalty income (loss).

Enter whole dollars only.

	<b>PA Allocated Income (Loss)</b>	<b>Total Rental Income (Loss) or Total Business Income (Loss) Before Apportionment</b>
<b>Section I. Federal Classified Income (Loss).</b> Income class from Part I, Column: <b>F</b>	<b>1</b>	<b>2</b>
Enter the initial of Column (b) or (f) only.		
<b>Section II. Itemize income adjustments that increase PA reportable income (reduce the loss).</b>		
a Deferred income relating to advance payments for goods and services	1	0
b Difference in qualified gain (loss) for each business sale of property	3	0
c Gain from business like-kind exchanges, see PA PIT Guide for instructions	5	0
d <b>RESERVED FOR FUTURE USE</b>		
e Income from cancellation of debt that PA treats differently from federal rules	9	10
f Increases in income in the year of change resulting from spread in the year of change associated with IRC Section 481(a) adjustment	11	12
g Income from obligations of other states and organizations that is not exempt for PA purposes	13	14
h Other income adjustments that increase PA-reportable income. Submit statement	15	16
<b>II. Total</b>	<b>17</b>	<b>18</b>
<b>Section III. Itemize income adjustments that decrease the PA reportable income (increase the loss).</b>		
a Difference in qualified gain (loss) for each business sale of property	1	0
b Income from obligations of the U.S. government and other organizations that is not taxable for PA purposes	3	0
c Decreases for previously reported income in prior year resulting from spread associated with IRC Section 481(a)	5	0
d Other income adjustments that decrease PA-reportable income. Submit statement	7	0
<b>III. Total</b>	<b>9</b>	<b>10</b>
<b>Section IV. Adjusted PA Reportable Income.</b> See PA-20S/PA-65 Schedule M instructions.	<b>1</b>	<b>2</b>
<b>Section V. Itemize those expenses that PA law does not allow that the entity deducted on its federal form.</b>		
These adjustments increase PA reportable income (reduce the loss).		
a Taxes paid on income. Submit REV-1190	1	0
b Differences in depreciation/amortization taken for PA and federal purposes	3	0
c Key man life insurance premiums (owners as beneficiaries)	5	0
d Differences in PA treatment of guaranteed payments for capital	7	0
e Differences in depreciation for bonus depreciation (PA law does not allow bonus depreciation.)	9	10
f Expense adjustments to qualify for the PA credits claimed in Section V of the PA-20S/PA-65	11	12
g Other expenses the entity deducted on its federal return that PA does not allow. Submit statement	13	14
<b>V. Total</b>	<b>15</b>	<b>16</b>
<b>Section VI. Itemize those expenses that PA law allows that the entity could not deduct on its federal form.</b>		
These adjustments decrease PA reportable income (increase the loss).		
a Business meals and entertainment expenses that the entity could not deduct	1	0
b Sales tax on depreciable assets	3	0
c Differences in depreciation/amortization taken for PA and federal purposes	5	0
d IRC Section 179 expenses (the maximum for PA purposes is \$25,000)	7	0
e Expenses for employees, including PA S corporation shareholder-employees	9	10
f Life insurance premiums (PA S corporation or partnership as beneficiary)	11	12
g Expense adjustments to qualify for federal credits	13	14
h Current expensing of Intangible Drilling costs - Schedule I, Line 5	15	16
i Other expenses PA allows that the entity did not deduct on the federal return. Submit statement	17	18
<b>VI. Total</b>	<b>19</b>	<b>20</b>
<b>Section VII. Total Taxable Income (Loss).</b> Add Section IV, plus V, minus VI.	<b>1</b>	<b>2</b>



DESCRIPTION	AMOUNT
SECTION 754 DEPRECIATION - RENTS AND ROYALTIES	-10378.
TOTAL TO SCHEDULE M, PART B, SECTION E, LINE G	-10378.



**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? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
	:	%						
	:	%						
	:	%						
<b>27</b> Property used 50% or less in a qualified business use:								
	:	%				S/L -		
	:	%				S/L -		
	:	%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1							<b>29</b>	

**Section B - Information on Use of Vehicles**

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

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

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

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

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> 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		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> 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?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**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
<b>42</b> Amortization of costs that begins during your 2021 tax year:					
	:				
	:				
<b>43</b> Amortization of costs that began before your 2021 tax year					<b>43</b>
					2,508.
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>
					2,508.

**2021 DEPRECIATION AND AMORTIZATION REPORT**

RESIDENTIAL RENTAL

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PA

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	LAND	01/01/94	200DB	5.00	HY	17								0.	
2	LAND	07/01/12	L				160,921.				160,921.			0.	
3	LAND (SECTION 754)	07/01/12	L				-33,434.				-33,434.			0.	
4	SIDEWALK	10/01/10	200DB	5.00	HY	17								0.	
5	SIDEWALK REPLACEMENT	08/01/11	200DB	5.00	HY	17								0.	
6	SITE IMPROVEMENTS	07/01/12	150DB	15.00	HY	17	5,535.				5,535.	3,274.		327.	3,601.
7	SITE IMPROVEMENT (SECTION 754)	07/01/12		15.00			-1,150.				-1,150.	-671.		0.	-671.
8	PA 92-0115	06/30/94	200DB	5.00	HY	17								0.	
9	PA 92-0215	05/11/94	200DB	5.00	HY	17								0.	
10	PA 92-0315	06/10/94	200DB	5.00	HY	17								0.	
11	PA 92-0415	07/22/94	200DB	5.00	HY	17								0.	
12	PA 92-0515	06/30/94	200DB	5.00	HY	17								0.	
13	PA 92-0615	06/30/94	200DB	5.00	HY	17								0.	
14	PA 92-0715	07/01/94	200DB	5.00	HY	17								0.	
15	PA 92-0815	07/27/94	200DB	5.00	HY	17								0.	
16	PA 92-0915	07/20/94	200DB	5.00	HY	17								0.	
17	PA 92-1011	06/28/94	200DB	5.00	HY	17								0.	
18	PA 92-1115	07/05/94	200DB	5.00	HY	17								0.	

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(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone



2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL

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PA

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	PA 92-1215	06/28/94	200DB	5.00	HY	17								0.	
20	PA 07-1594	07/15/94	200DB	5.00	HY	17								0.	
21	PA 92-1415	03/10/94	200DB	5.00	HY	17								0.	
22	PA 92-1515	02/01/94	200DB	5.00	HY	17								0.	
23	PA 92-1615	01/01/94	200DB	5.00	HY	17								0.	
24	PA 92-1715	02/24/94	200DB	5.00	HY	17								0.	
25	PA 92-1815	01/01/94	200DB	5.00	HY	17								0.	
26	PA 92-1915	02/26/94	200DB	5.00	HY	17								0.	
27	PA 92-2015	01/01/94	200DB	5.00	HY	17								0.	
28	PA 92-2115	02/25/94	200DB	5.00	HY	17								0.	
29	PA 92-2215	04/12/94	200DB	5.00	HY	17								0.	
30	PA 92-2315	02/14/94	200DB	5.00	HY	17								0.	
31	PA 92-2415	02/21/94	200DB	5.00	HY	17								0.	
32	PA 92-2515	02/22/94	200DB	5.00	HY	17								0.	
33	PA 92-2615	05/13/94	200DB	5.00	HY	17								0.	
34	PA 92-2715	04/08/94	200DB	5.00	HY	17								0.	
35	PA 92-2815	02/26/94	200DB	5.00	HY	17								0.	
36	PA 92-2915	08/01/94	200DB	5.00	HY	17								0.	

128111 04-01-21

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL

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PA

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
37	PA 92-3015	03/25/94	200DB	5.00	HY	17								0.	
38	PA 92-3115	07/01/94	200DB	5.00	HY	17								0.	
39	PA 92-3215	03/30/94	200DB	5.00	HY	17								0.	
40	PA 92-3315	06/14/94	200DB	5.00	HY	17								0.	
41	PA 92-3415	04/29/94	200DB	5.00	HY	17								0.	
42	PA 92-3515	05/20/94	200DB	5.00	HY	17								0.	
43	PA 92-3615	05/20/94	200DB	5.00	HY	17								0.	
44	PA 92-3715	05/31/94	200DB	5.00	HY	17								0.	
45	PA 92-3815	04/23/94	200DB	5.00	HY	17								0.	
46	PA 92-3915	07/30/94	200DB	5.00	HY	17								0.	
47	PA 92-4015	05/27/94	200DB	5.00	HY	17								0.	
48	PA 92-4115	05/20/94	200DB	5.00	HY	17								0.	
49	PA 92-4215	06/01/94	200DB	5.00	HY	17								0.	
50	PA 92-4315	05/24/94	200DB	5.00	HY	17								0.	
51	PA 92-4415	07/25/94	200DB	5.00	HY	17								0.	
52	PA 92-4515	07/30/94	200DB	5.00	HY	17								0.	
53	PA 92-4615	09/27/94	200DB	5.00	HY	17								0.	
54	PA 92-4715	07/29/94	200DB	5.00	HY	17								0.	

**2021 DEPRECIATION AND AMORTIZATION REPORT**

RESIDENTIAL RENTAL

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PA

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
55	PA 92-4815	07/11/94	200DB	5.00	HY	17								0.	
56	PA 92-4915	05/31/94	200DB	5.00	HY	17								0.	
57	49 STORAGE UNITS	04/01/95	200DB	5.00	HY	17								0.	
58	ADDITIONAL ENGINEERING	07/01/95	200DB	5.00	HY	17								0.	
59	OTHER CLOSING COSTS	07/01/95	200DB	5.00	HY	17								0.	
60	TREES	04/12/96	200DB	5.00	HY	17								0.	
61	LAND IMPR	09/11/96	200DB	5.00	HY	17								0.	
62	CROSSWALKS	09/30/96	200DB	5.00	HY	17								0.	
63	BUILDING	07/01/12	SL	27.50	MM	17	1,364,600.				1,364,600.	419,719.		49,622.	469,341.
64	BUILDING (SECTION 754)	07/01/12		27.50			-283,521.				-283,521.	-87,205.		0.	-87,205.
65	REFRIGERATOR	09/01/04	200DB	5.00	HY	17								0.	
66	WIRELESS SMOKE DETECTORS	07/11/06	200DB	5.00	HY	17								0.	
67	FIRE EXTINGUISHERS (27)	07/18/06	200DB	5.00	HY	17								0.	
68	REFRIGERATOR	05/01/09	200DB	5.00	HY	17								0.	
69	RANGE	05/01/09	200DB	5.00	HY	17								0.	
70	SMOKE ALARM	05/31/09	200DB	5.00	HY	17								0.	
71	SIDING #609, 302	05/01/10	200DB	5.00	HY	17								0.	
72	BLAIR ROAD MAILBOX	07/31/12	200DB	5.00	HY	17								0.	

128111 04-01-21

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

**2021 DEPRECIATION AND AMORTIZATION REPORT**

RESIDENTIAL RENTAL

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PA

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
73	PERSONAL PROPERTY	07/01/12	200DB	7.00	HY	17	1,635.				1,635.	1,635.		0.	1,635.
74	PERSONAL PROPERTY	07/01/12	200DB	5.00	HY	17	13,576.				13,576.	13,576.		0.	13,576.
75	PERSONAL PROPERTY	10/01/12	200DB	7.00	HY	17	1,309.				1,309.	1,309.		0.	1,309.
76	PERSONAL PROPERTY	10/01/12	200DB	5.00	HY	17	3,556.				3,556.	3,556.		0.	3,556.
77	PERSONAL PROPERTY (SECTION 754)	07/01/12		5.00			-2,821.				-2,821.	-2,821.		0.	-2,821.
78	PERSONAL PROPERTY (SECTION 754)	07/01/12		7.00			-340.				-340.	-340.		0.	-340.
79	CARPET	11/30/96	200DB	5.00	HY	17								0.	
80	CARPET	08/27/97	200DB	5.00	HY	17								0.	
81	CARPET	10/31/97	200DB	5.00	HY	17								0.	
82	PAINTING	05/30/97	200DB	5.00	HY	17								0.	
83	PAINTING	10/07/97	200DB	5.00	HY	17								0.	
84	CARPET	04/07/98	200DB	5.00	HY	17								0.	
85	CARPET	05/19/98	200DB	5.00	HY	17								0.	
86	CARPET	08/04/98	200DB	5.00	HY	17								0.	
87	CARPET	10/03/98	200DB	5.00	HY	17								0.	
88	CARPET	10/07/98	200DB	5.00	HY	17								0.	
89	CARPET	05/24/99	200DB	5.00	HY	17								0.	
90	CARPET	07/08/99	200DB	5.00	HY	17								0.	

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(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL

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PA

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
91	CARPET	10/02/00	200DB	5.00	HY	17								0.	
92	CARPET	03/01/01	200DB	5.00	HY	17								0.	
93	CARPET	03/20/01	200DB	5.00	HY	17								0.	
94	CARPET	04/01/01	200DB	5.00	HY	17								0.	
95	CARPET	06/08/01	200DB	5.00	HY	17								0.	
96	CARPET	07/24/01	200DB	5.00	HY	17								0.	
97	CARPET	06/30/03	200DB	5.00	HY	17								0.	
98	CARPET	06/30/04	200DB	5.00	HY	17								0.	
99	CARPET	06/30/02	200DB	5.00	HY	17								0.	
100	CARPET	06/30/05	200DB	5.00	HY	17								0.	
101	CARPET 2006	07/01/06	200DB	5.00	HY	17								0.	
102	CARPET 2007	10/01/07	200DB	5.00	HY	17								0.	
103	CARPET 2008	07/01/08	200DB	5.00	HY	17								0.	
104	CARPET 2009	07/01/09	200DB	5.00	HY	17								0.	
105	CARPET 2010	07/01/10	200DB	5.00	HY	17								0.	
106	CARPET 2011	07/01/11	200DB	5.00	HY	17								0.	
107	CARPET 2012	07/01/12	200DB	5.00	HY	17								0.	
108	SOFTWARE	02/28/11	200DB	5.00	HY	17								0.	

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RESIDENTIAL RENTAL

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PA

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
109	SOFTWARE	07/01/12	SL	3.00	HY	17	562.				562.	562.		0.	562.
110	SOFTWARE (SECTION 754)	07/01/12		3.00			-117.				-117.	-117.		0.	-117.
111	CARPET	05/16/13	200DB	5.00	HY	17	2,236.				2,236.	2,236.		0.	2,236.
112	CARPET	10/02/13	200DB	5.00	HY	17	1,416.				1,416.	1,416.		0.	1,416.
113	LOAN FEES	03/29/13	461	180M		43	17,227.				17,227.	8,897.		1,148.	10,045.
114	SIDEWALK AND WALL REPAIR	04/11/14	150DB	15.00	HY	17	1,475.				1,475.	735.		87.	822.
115	CARPET	07/29/15	200DB	5.00	HY	17	19,380.				19,380.	19,380.		0.	19,380.
116	CARPET	04/03/14	200DB	5.00	HY	17	2,319.				2,319.	2,319.		0.	2,319.
117	CARPET	04/30/14	200DB	5.00	HY	17	1,786.				1,786.	1,786.		0.	1,786.
118	CARPET	07/10/14	200DB	5.00	HY	17	1,705.				1,705.	1,705.		0.	1,705.
119	CARPET	08/13/14	200DB	5.00	HY	17	955.				955.	955.		0.	955.
120	CARPET	09/11/15	200DB	5.00	HY	17	2,616.				2,616.	2,616.		0.	2,616.
121	REFRIGERATOR/MEDICINE CABINET	09/30/16	200DB	5.00	HY	17	709.				709.	668.		41.	709.
122	APPLIANCES	11/30/16	200DB	5.00	HY	17	1,666.				1,666.	1,570.		96.	1,666.
123	CARPET	08/16/16	200DB	5.00	HY	17	25,597.				25,597.	24,123.		1,474.	25,597.
124	CARPET	12/28/16	200DB	5.00	HY	17	7,503.				7,503.	7,071.		432.	7,503.
125	LOAN RESET FEE	10/08/20		60M		43	6,800.				6,800.	340.		1,360.	1,700.
	TOTAL RENTAL DEPR AND AMORT						1,323,701.				1,323,701.	428,294.		54,587.	482,881.

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(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone