



WILLIAMS WILLIAMS & LENTZ

CERTIFIED PUBLIC ACCOUNTANTS

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August 22, 2023

Black Mountain Feeders LLC
6972 State Route 564 N
Farmington, KY 42040

Black Mountain Feeders LLC:

We have prepared and enclosed your 2022 Limited Liability Company returns for the year ended December 31, 2022.

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-PE to our office. We will then submit your electronic return to the IRS. Do not mail the paper copy of the return to the IRS.

No payment is required with this return when filed.

The Kentucky Form PTE return has been prepared for electronic filing. If you wish to have it transmitted electronically to the KY DOR, please sign, date and return Form 8879(C)-K to our office. We will then submit the electronic return to the KY DOR. Do not mail a paper copy of the return to the KY DOR.

Your payment should be made as instructed below by October 16, 2023.

You have a balance due of \$2,438.00.

Payment must be made electronically via the Kentucky State Treasurer website at:

[Https://epayment.ky.gov/EPAY](https://epayment.ky.gov/EPAY)

Attached are Schedules K-1 for all members 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 members.

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

Sincerely,

ASHLEY GROOMS

Filing Instructions

Prepared for:

Black Mountain Feeders LLC
6972 State Route 564 N
Farmington, KY 42040

Prepared by:

WILLIAMS, WILLIAMS & LENTZ, LLP
601 JEFFERSON
PADUCAH, KY 42001-1003

2022 U.S. RETURN OF PARTNERSHIP INCOME

No payment is required with this return when filed.

The return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-PE to our office. We will then submit your electronic return to the IRS.

A copy of Schedule K-1 should be furnished to each member.

2022 KENTUCKY FORM PTE

You have a balance due of.....\$ 2,438.00

The Kentucky return has been prepared for electronic filing. If you wish to have it transmitted electronically to the KY DOR, please sign, date and return Form 8879(C)-K to our office. We will then submit the electronic return to the KY DOR. Do not mail a paper copy of the return to the KY DOR.

Payment for the balance due must be made electronically via the Kentucky State Treasurer website at:

[Https://epayment.ky.gov/EPAY](https://epayment.ky.gov/EPAY)

A copy of Schedule K-1 should be furnished to each member.

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 for the latest information.

OMB No. 1545-0123

2022

For calendar year 2022, or tax year beginning , 2022, ending , 20

Name of partnership

BLACK MOUNTAIN FEEDERS LLC

Employer identification number

83-3760336**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	-108,635.
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	3,455.
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 **WILLIAMS, WILLIAMS & LENTZ, LLP** to enter my PIN **60336**
ERO firm name **Don't enter all zeros**
as my signature on the partnership's 2022 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 2022 electronically filed return of partnership income or AAR..

Partner or Member or PR signature: _____

Title: **MEMBER**

Date: _____

Part III Certification and Authentication**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. **61145893722**
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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: _____ Date: **08/22/23****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** (2022)

LHA

221031 12-07-22

10510822 786822 7274.000

2022.04010 BLACK MOUNTAIN FEEDERS LLC 7274_011

Form 1065		U.S. Return of Partnership Income				OMB No. 1545-0123	
Department of the Treasury Internal Revenue Service		For calendar year 2022, or tax year beginning _____, _____, ending _____, _____ Go to www.irs.gov/Form1065 for instructions and the latest information.				2022	
A Principal business activity		Name of partnership BLACK MOUNTAIN FEEDERS LLC Number, street, and room or suite no. If a P.O. box, see instructions. 6972 STATE ROUTE 564 N City or town, state or province, country, and ZIP or foreign postal code FARMINGTON KY 42040				D Employer identification number 83-3760336	
B Principal product or service						E Date business started 02/22/2019	
C Business code number 112900						F Total assets (see instr.) \$ 5,198,418.	
LIVESTOCK		Type or Print					
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	-122,390.
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					6	13,755.
Deductions (see instructions for limitations)	7 Other income (loss) (attach statement)					7	
	8 Total income (loss). Combine lines 3 through 7					8	-108,635.
	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) STMT 1					16a	111,348.
	b Less depreciation reported on Form 1125-A and elsewhere on return					16b	111,348.
Tax and Payment	16c					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	-108,635.
	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.					
		Signature of partner or limited liability company member _____				Date _____	
						May the IRS discuss this return with the preparer shown below? See instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	Check <input type="checkbox"/> if self-employed	PTIN
	ASHLEY GROOMS		ASHLEY GROOMS		08/22/23		P00848348
	Firm's name					Firm's EIN	
	WILLIAMS, WILLIAMS & LENTZ, LLP					61-0481842	
Firm's address					Phone no.		
601 JEFFERSON PADUCAH, KY 42001-1003					270-443-3643		
LHA For Paperwork Reduction Act Notice, see separate instructions. 211001 12-19-22 Form 1065 (2022)							

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:	Yes	No
a <input type="checkbox"/> Domestic general partnership		
c <input checked="" type="checkbox"/> Domestic limited liability company		
e <input type="checkbox"/> Foreign partnership		
b <input type="checkbox"/> Domestic limited partnership		
d <input type="checkbox"/> Domestic limited liability partnership		
f <input type="checkbox"/> Other		
2 At the end of the tax year:		
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X
3 At the end of the tax year, did the partnership:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
4 Does the partnership satisfy all four of the following conditions?	Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.		
b The partnership's total assets at the end of the tax year were less than \$ 1 million.		
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d The partnership is not filing and is not required to file Schedule M-3		X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?		X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
8 At any time during calendar year 2022, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country		X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
10 a Is the partnership making, or had it previously made (and not revoked), a sec. 754 election? See instr. for details regarding a sec. 754 election ...		X
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		X
c 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 instruction		X

Schedule B Other Information (continued)

	Yes	No
11 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"/>		
12 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?		X
13 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		
14 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		X
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return		
16 a Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return		
18 Enter the number of partners that are foreign governments under section 892		
19 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)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22 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 If "Yes," enter the total amount of the disallowed deductions \$		X
23 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		X
24 Does the partnership satisfy one or more of the following? See instructions a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. 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 \$27 million and the partnership has business interest expense. c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		X
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$		X
26 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.		
27 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?		X
28 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: By vote By value		X
29 Reserved for future use		
30 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions If "Yes," the partnership must complete Sch. B-2 (Form 1065). Enter the total from Sch. B-2, Part III, line 3 4 If "No," complete Designation of Partnership Representative below.	X	

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

U.S. address of PR	U.S. phone number of PR
--------------------	-------------------------

If the PR is an entity, name of the designated individual for the PR

U.S. address of designated individual	U.S. phone number of designated individual
---------------------------------------	--

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	-108,635.
	2 Net rental real estate income (loss) (attach Form 8825) SEE STATEMENT 2	2	3,455.
	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 42,000. b Capital 4b	4c	42,000.
	c Total. Add lines 4a and 4b	4c	
	5 Interest income	5	
	6 Dividends and dividend equivalents: a Ordinary dividends	6a	
	b Qualified dividends 6b c Dividend equivalents 6c	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		
b Collectibles (28%) gain (loss)	9b		
c Unrecaptured section 1250 gain (attach statement) STMT 5	9c	6,063.	
10 Net section 1231 gain (loss) (attach Form 4797)	10	46,386.	
11 Other income (loss) (see instructions) Type	11		
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	-80,390.
	b Gross farming or fishing income	14b	4,164,347.
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d Other rental real estate credits (see instructions) Type	15d	
	e Other rental credits (see instructions) Type	15e	
	f Other credits (see instructions) Type	15f	
Inter-national	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	6,894.
	b Adjusted gain or loss SEE STATEMENT 3	17b	-3,626.
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20a Investment income	20a	
	b Investment expenses	20b	
	c Other items and amounts (attach statement) STMT 4		
	21 Total foreign taxes paid or accrued	21	

Analysis of Net Income (Loss) per Return

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	-16,794.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a General partners							
b Limited partners			-16,794.				

Schedule L Balance Sheets per Books

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		31,462.		76,480.
2a Trade notes and accounts receivable	26,400.		164,801.	
b Less allowance for bad debts		26,400.		164,801.
3 Inventories		1,823,820.		3,486,921.
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)	STATEMENT 6			5,000.
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	963,353.		1,091,917.	
b Less accumulated depreciation	304,650.	658,703.	393,727.	698,190.
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)		770,302.		765,302.
12a Intangible assets (amortizable only)	2,515.		2,515.	
b Less accumulated amortization	1,684.	831.	1,791.	724.
13 Other assets (attach statement)	STATEMENT 7			1,000.
14 Total assets		3,365,321.		5,198,418.
Liabilities and Capital				
15 Accounts payable		143,193.		230,544.
16 Mortgages, notes, bonds payable in less than 1 year				3,772,000.
17 Other current liabilities (attach statement)	STATEMENT 8			68,305.
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)		50,000.		
b Mortgages, notes, bonds payable in 1 year or more		2,693,031.		593,036.
20 Other liabilities (attach statement)				
21 Partners' capital accounts		443,327.		534,533.
22 Total liabilities and capital		3,365,321.		5,198,418.

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

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

1 Net income (loss) per books	-58,794.	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)	42,000.	7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$	
a Depreciation \$		8 Add lines 6 and 7	
b Travel and entertainment \$		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	-16,794.
5 Add lines 1 through 4	-16,794.		

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	443,327.	6 Distributions: a Cash	
2 Capital contributed: a Cash	150,000.	b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) (see instructions)	-16,794.	STMT 9	42,000.
4 Other increases (itemize):		8 Add lines 6 and 7	42,000.
5 Add lines 1 through 4	576,533.	9 Balance at end of year. Subtract line 8 from line 5	534,533.

SCHEDULE F

(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.

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

OMB No. 1545-0074

2022

Attachment
Sequence No. 14

Name of proprietor

Social security number (SSN)

BLACK MOUNTAIN FEEDERS LLC

A Principal crop or activity

LIVESTOCK

B Enter code from Part IV

112900

C Accounting method:

☐ Cash☒ Accrual

D Employer ID number (EIN)

83-3760336

E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses ☒ Yes ☐ NoF Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☒ Yes ☐ NoG If "Yes," did you or will you file required Form(s) 1099? ☒ Yes ☐ No**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2022	6a	6b Taxable amount	6b
c If election to defer to 2023 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2021	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8).		9	4,164,347.
If you use the accrual method, enter the amount from Part III, line 50			

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	171,264.
13 Custom hire (machine work)	13	15,967.	b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	111,348.	25 Repairs and maintenance	25	94,969.
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	2,472,715.	27 Storage and warehousing	27	
17 Fertilizers and lime	17	17,932.	28 Supplies	28	57,598.
18 Freight and trucking	18	21,436.	29 Taxes	29	15,777.
19 Gasoline, fuel, and oil	19	95,253.	30 Utilities	30	19,613.
20 Insurance (other than health)	20	70,889.	31 Veterinary, breeding, and medicine	31	221,822.
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	144,165.	a SEE STATEMENT 10	32a	328,108.
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22	427,881.	c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	4,286,737.			
34 Net farm profit or (loss). Subtract line 33 from line 9	34	-122,390.			

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☐ All investment is at risk. b ☒ Some investment is not at risk.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2022

Schedule F (Form 1040) 2022

Page **2****Part III Farm Income - Accrual Method** (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)	37	8,979,582.
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	36,393.
38b	Taxable amount	38b	36,393.
39a	Agricultural program payments	39a	965.
39b	Taxable amount	39b	965.
40	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	40a	
b	CCC loans forfeited	40b	
40c	Taxable amount	40c	
41	Crop insurance proceeds	41	
42	Custom hire (machine work) income	42	
43	Other income (see instructions)	43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	9,016,940.
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	
46	Cost of livestock, produce, grains, and other products purchased during the year	46	4,852,593.
47	Add lines 45 and 46	47	4,852,593.
48	Inventory of livestock, produce, grains, and other products at end of year	48	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	4,852,593.
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	4,164,347.

* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see instructions for Schedule C (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see instructions for Schedule C (Form 1040).
- Income from managing a farm for a fee or on a contract basis. Instead, see instructions for Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see instructions for Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

Schedule F (Form 1040) 2022

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 for the latest information.

OMB No. 1545-0123

Name BLACK MOUNTAIN FEEDERS LLC	Employer identification number 83 3760336
---	---

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	420 THEDA RD MAYFIELD, KY 42066	1		
B				
C				
D				

		Properties			
		A	B	C	D
2	Gross rents	2	6,000.		
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7			
8	Legal and other professional fees	8			
9	Interest	9			
10	Repairs	10			
11	Taxes	11			
12	Utilities	12			
13	Wages and salaries	13			
14	Depreciation (see instructions)	14	2,545.		
15	Other (list) ▶	15			
16	Total expenses for each property. Add lines 3 through 15	16	2,545.		
17	Income or (Loss) from each property. Subtract line 16 from line 2	17	3,455.		
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a			6,000.
b	Total expenses. Add total expenses from line 16, columns A through H	18b			(2,545.)
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			3,455.
• Form 1065 or 1120S: Schedule K, line 2					

For Paperwork Reduction Act Notice, see instructions.

Form 8825 (Rev. 11-2018)

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.			
	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
E				
F				
G				
H				

		Properties			
		E	F	G	H
Rental Real Estate Income					
2	Gross rents	2			
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7			
8	Legal and other professional fees	8			
9	Interest	9			
10	Repairs	10			
11	Taxes	11			
12	Utilities	12			
13	Wages and salaries	13			
14	Depreciation (see instructions)	14			
15	Other (list) ▶	15			
16	Total expenses for each property. Add lines 3 through 15	16			
17	Income or (Loss) from each property. Subtract line 16 from line 2	17			

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)

Form **8825** (Rev. 11-2018)

**SCHEDULE B-2
(Form 1065)**(December 2018)
Department of the Treasury
Internal Revenue Service**Election Out of the Centralized
Partnership Audit Regime**

▶ Attach to Form 1065 or Form 1066.

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

OMB No. 1545-0123

Name of Partnership

BLACK MOUNTAIN FEEDERS LLC

Employer Identification Number (EIN)

83-3760336

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

Part I List of Eligible Partners

Use the following codes under Type of Eligible Partner:

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

Name of Partner	Taxpayer Identification Number (TIN)	Type of Eligible Partner (Code)
1 TYLER J WILLETT	405-41-6080	I
2 JOSEPH P RILEY	401-88-1564	I
3 RANDALL C RILEY	402-15-1340	I
4 JEFFREY M RILEY	401-88-1599	I
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		

Continued on Part IV

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

Use the following codes under Type of Person:

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

Name of

S Corporation Partner ▶

TIN of Partner ▶

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

Continued on Part V

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

1	Total of Part I and all Parts IV Schedules K-1 required to be issued by the partnership	1	4 .
2	Total of Part II and all Parts V Schedules K-1 required to be issued by any S corporation partners	2	
3	Total. Add line 1 and line 2	3	4 .

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1065. 214201 04-01-22

Schedule B-2 (Form 1065) (12-2018)

10510822 786822 7274.000

2022.04010 BLACK MOUNTAIN FEEDERS LLC 7274_011

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

F -

1

2022Attachment
Sequence No. **179****BLACK MOUNTAIN FEEDERS LLC**

Business or activity to which this form relates

Identifying number
83-3760336**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	1,080,000.
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	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 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 2023. 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	9,723.

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 2022	17	58,829.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 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		63,225.	5	HY	200DB	12,645.
c 7-year property		97,959.	7	HY	200DB	13,994.
d 10-year property		10,500.	10	HY	200DB	1,050.
e 15-year property		19,866.	15	HY	150DB	993.
f 20-year property		69,475.	20	HY	150DB	2,605.
g 25-year property			25 yrs.		S/L	
h Residential rental property	05 / 22	7,500.	27.5 yrs.	MM	S/L	170.
	/		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 2022 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	11,339.
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	111,348.
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	

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))
Attach to your tax return.
Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return BLACK MOUNTAIN FEEDERS LLC	Identifying number 83-3760336
--	---

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20	1a	
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							
11	Loss, if any, from line 7						11
12	Gain, if any, from line 7 or amount from line 8, if applicable						12
13	Gain, if any, from line 31						13
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17	Combine lines 10 through 16						17
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions						18a
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4						18b

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A SALE OF 2610 ST RT 564	031121	080522
B 18 4430 PENTA FEED WAGON	050119	072222
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20	180,000.	25,000.		
21 Cost or other basis plus expense of sale	21	139,677.	30,000.		
22 Depreciation (or depletion) allowed or allowable	22	6,063.	18,755.		
23 Adjusted basis. Subtract line 22 from line 21	23	133,614.	11,245.		
24 Total gain. Subtract line 23 from line 20	24	46,386.	13,755.		
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a		18,755.		
b Enter the smaller of line 24 or 25a	25b		13,755.		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	0.			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126	29a				
b Enter the smaller of line 24 or 29a	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	60,141.
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	13,755.
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	46,386.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **4797**
Department of the Treasury
Internal Revenue Service

Form

Department of the Treasury
Internal Revenue Service

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2022

Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

BLACK MOUNTAIN FEEDERS LLC

83-3760336

- | | | |
|---|-----------|--|
| 1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 | 1a | |
| b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets | 1b | |
| c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets | 1c | |

Part I	Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)
---------------	--

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9

Part II **Ordinary Gains and Losses** (see instructions)

- | | | | | | | | | |
|---|---|--|--|--|--|--|------------|---------|
| 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 11 | Loss, if any, from line 7 | | | | | | 11 | (|
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable | | | | | | 12 | |
| 13 | Gain, if any, from line 31 | | | | | | 13 | 10,299. |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a | | | | | | 14 | |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 | | | | | | 15 | |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824 | | | | | | 16 | |
| 17 | Combine lines 10 through 16 | | | | | | 17 | 10,299. |
| 18 | For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below. | | | | | | | |
| a | If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions | | | | | | 18a | |
| b | Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 | | | | | | 18b | |

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A SALE OF 2610 ST RT 564	031121	080522
B 18 4430 PENTA FEED WAGON	050119	072222
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20	180,000.	25,000.		
21 Cost or other basis plus expense of sale	21	139,677.	30,000.		
22 Depreciation (or depletion) allowed or allowable	22	5,893.	15,299.		
23 Adjusted basis. Subtract line 22 from line 21	23	133,784.	14,701.		
24 Total gain. Subtract line 23 from line 20	24	46,216.	10,299.		
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a		15,299.		
b Enter the smaller of line 24 or 25a	25b		10,299.		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	0.			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126	29a				
b Enter the smaller of line 24 or 29a	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	56,515.
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	10,299.
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	46,216.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Election Not to Claim the Additional First Year
Depreciation Allowable Under IRC Sec. 168(k)

Black Mountain Feeders LLC
6972 State Route 564 N
Farmington, KY 42040

Employer Identification Number: 83-3760336

For the Year Ending December 31, 2022

Black Mountain Feeders LLC, hereby elects, pursuant to IRC Sec. 168(k)(7), not to claim the additional depreciation allowable under IRC Sec. 168(k) for the following qualifying property placed in service during the tax year ending December 31, 2022.

- All property in the 5 year class.
- All property in the 7 year class.
- All property in the 10 year class.
- All property in the 15 year class.
- All property in the 20 year class.

See attached Form 4562.

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Black Mountain Feeders LLC
6972 State Route 564 N
Farmington, KY 42040

Employer Identification Number: 83-3760336

For the Year Ending December 31, 2022

Black Mountain Feeders LLC is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

FORM 1065	TRADE OR BUSINESS DEPRECIATION	STATEMENT	1
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DESCRIPTION	REPORTED ELSEWHERE	REPORTED ON PAGE 1
DEPRECIATION - FARM	111,348.	
TOTAL TO FORM 1065, PAGE 1, LINES 16B AND 16C	111,348.	

SCHEDULE K	NET INCOME (LOSS) FROM RENTAL REAL ESTATE	STATEMENT	2
------------	---	-----------	---

DESCRIPTION	AMOUNT
SINGLE FAMILY RESIDENCE	3,455.
TOTAL TO SCHEDULE K, LINE 2	3,455.

SCHEDULE K	ADJUSTED GAIN OR LOSS	STATEMENT	3
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DESCRIPTION	AMOUNT
AMT BASIS ADJUSTMENT - SALE OF 2610 ST RT 564	-46,386.
AMT BASIS ADJUSTMENT - 18 4430 PENTA FEED WAGON	-13,755.
AMT BASIS ADJUSTMENT - SALE OF 2610 ST RT 564	46,216.
AMT BASIS ADJUSTMENT - 18 4430 PENTA FEED WAGON	10,299.
TOTAL TO SCHEDULE K, LINE 17B	-3,626.

SUBJECT TO
SPECIAL
RATES

AMOUNT

ADJUSTED GAIN OR LOSS ALLOCABLE TO:

ORDINARY GAIN OR LOSS	-3,456.
SHORT-TERM CAPITAL GAIN OR LOSS	
LONG-TERM CAPITAL GAIN OR LOSS	
SECTION 1231 GAIN OR LOSS	-170.
COLLECTIBLES - 28% RATE	
UNRECAPTURED SECTION 1250 GAIN - 25% RATE	-170.

SCHEDULE K	OTHER ITEMS	STATEMENT	4
DESCRIPTION		AMOUNT	
SECTION 199A - ORDINARY INCOME (LOSS)		-108,635.	
SECTION 199A - RENTAL INCOME (LOSS)		3,455.	
SECTION 199A W-2 WAGES		99,832.	
SECTION 199A UNADJUSTED BASIS OF ASSETS		1,091,916.	

SCHEDULE K	UNRECAPTURED SECTION 1250 GAIN	STATEMENT	5
DESCRIPTION		AMOUNT	
UNRECAPTURED SECTION 1250 GAIN		6,063.	
TOTAL INCLUDED IN SCHEDULE K, LINE 9C		6,063.	

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT	6
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
EMPLOYEE LOANS		5,000.	
TOTAL TO SCHEDULE L, LINE 6		5,000.	

SCHEDULE L	OTHER ASSETS	STATEMENT	7
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
EQUITY-SWF	52,800.		
FARM CREDIT STOCK	1,000.	1,000.	
ROUNDING	3.		
TOTAL TO SCHEDULE L, LINE 13	53,803.	1,000.	

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	8
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
ACCRUED INTEREST	33,735.	64,967.	
PAYROLL LIABILITIES	2,035.	3,338.	
TOTAL TO SCHEDULE L, LINE 17	35,770.	68,305.	

SCHEDULE M-2	OTHER DECREASES	STATEMENT	9
DESCRIPTION	AMOUNT		
GUARANTEED PAYMENTS	42,000.		
TOTAL TO SCHEDULE M-2, LINE 7	42,000.		

SCHEDULE F	OTHER EXPENSES	STATEMENT	10
DESCRIPTION	AMOUNT		
DEDUCTIBLE MEALS AND ENTERTAINMENT	1,511.		
YARDAGE	117,064.		
DUES & SUBSCRIPTIONS	1,440.		
PROFESSIONAL FEES	4,556.		
TRAVEL	6,576.		
BANK SERVICE CHARGES	1,537.		
MISCELLANEOUS EXPENSE	6,541.		
CONTRACT LABOR	146,776.		
GUARANTEED PAYMENTS TO PARTNERS	42,000.		
AMORTIZATION	107.		
TOTAL TO SCHEDULE F, LINE 32	328,108.		

FORM 4562 LISTED PROPERTY INFORMATION-MORE THAN 5% STATEMENT 11

(A) DESCRIPTION	(B) DATE	(C) BUS. %	(D) COST	(E) BASIS	(F) LIFE	(G) MTH/CV	(H) DEDUCTION	(I) 179 ELECTED
(K) TOTAL MILES	(L) BUSINESS MILES	(M) COMMUTING MILES	(N) PERSONAL MILES	(O) WAS VEH. AVAIL.? Y N	(P) > 5% OWNER? Y N	(Q) ANOTHER VEH. AVAILABLE? Y N		
96 GMC 1500	05/01/19	100.00	1,000.	1,000.	5	200DBHY	115.	
97 FORD F150	05/01/19	100.00	2,000.	2,000.	5.0	200DBHY	230.	
11 DODGE RAM 3500	05/01/19	100.00	20,000.	20,000.	5.0	200DBHY	2,304.	
84 GMC DUMP TRUCK	05/01/19	100.00	4,770.	4,770.	5.0	200DBHY	550.	
1993 BOX VAN	03/31/21	100.00	4,500.	4,500.	5.0	200DBHY	1,440.	
1999 DODGE RAM WHITE	12/08/21	100.00	5,000.	5,000.	5.0	200DBHY	1,600.	
2004 DODGE RAM	06/22/21	100.00	6,500.	6,500.	5.0	200DBHY	2,080.	
1995 GMC	04/15/22	100.00	3,300.	3,300.	5.0	200DBHY	660.	
1998 GMC	04/15/22	100.00	3,300.	3,300.	5.0	200DBHY	660.	
GMC TRUCK	07/08/22	100.00	7,500.	7,500.	5.0	200DBHY	1,500.	
2001 BLACK FORD LARIAT	12/10/22	100.00	1,000.	1,000.	5.0	200DBHY	200.	
							11,339.	

BLACK MOUNTAIN FEEDERS LLC

83-3760336

TOTALS TO FORM 4562, PART V, LINE 26

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**Schedule K-1
(Form 1065)**Department of the Treasury
Internal Revenue Service**2022**

For calendar year 2022, 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
83-3760336**B** Partnership's name, address, city, state, and ZIP codeBLACK MOUNTAIN FEEDERS LLC
6972 STATE ROUTE 564 N
FARMINGTON, KY 42040**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.)

405-41-6080

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

TYLER J WILLETT

6972 STATE ROUTE 564
FARMINGTON, KY 42040**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	49.99000000%	49.99000000%
Loss	49.99000000%	49.99000000%
Capital	13.00000000%	13.00000000%

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

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$ 1,460,705.	\$ 2,331,476.

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

Beginning capital account	\$	36,071.
Capital contributed during the year	\$	150,000.
Current year net income (loss)	\$	-29,392.
Other increase (decrease) (attach explanation)	\$	
Withdrawals and distributions	\$	()
Ending capital account	\$	156,679.

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) -54,307.	14 Self-employment earnings (loss) A -19,183.
2 Net rental real estate income (loss) 1,727.	B 2,081,757.
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services 42,000.	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4b Guaranteed payments for capital	17 Alternative min tax (AMT) items A 3,446.
4c Total guaranteed payments 42,000.	B* -1,813.
5 Interest income	18 Tax-exempt income and nondeductible expenses
6a Ordinary dividends	19 Distributions
6b Qualified dividends	20 Other information Z * STMT
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	
9c Unrecaptured section 1250 gain 3,031.	
10 Net section 1231 gain (loss) 23,188.	
11 Other income (loss)	
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1

ALTERNATIVE MINIMUM TAX, ADJUSTED
GAIN OR LOSS, BOX 17, CODE B

DESCRIPTION	PARTNER FILING INSTRUCTIONS	SUBJECT TO SPECIAL RATES	AMOUNT
SECTION 1231 GAIN (LOSS)	SEE FORM 6251 INSTRUCTIONS		-85.
ORDINARY GAIN (LOSS)	SEE FORM 6251 INSTRUCTIONS		-1,728.
UNRECAPTURED SECTION 1250 GAIN - 25% RATE	SEE FORM 6251 INSTRUCTIONS	-85.	
TOTAL TO SCHEDULE K-1, BOX 17, CODE B			-1,813.

SCHEDULE K-1

SECTION 199A INFORMATION, BOX 20, CODE Z

DESCRIPTION	AMOUNT
RENT - SINGLE FAMILY RESIDENCE	
RENTAL INCOME (LOSS)	1,727.
UNADJUSTED BASIS OF ASSETS	34,993.
FARM -	
ORDINARY INCOME (LOSS)	-54,307.
SELF-EMPLOYMENT EARNINGS(LOSS)	-19,183.
W-2 WAGES	49,906.
UNADJUSTED BASIS OF ASSETS	510,856.

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

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 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

SCHEDULE K-1 ELECTION UNDER SECTION 1101(G)(4) OF BBA

BLACK MOUNTAIN FEEDERS LLC HAS MADE THE ELECTION OUT OF THE CENTRALIZED PARTNERSHIP AUDIT REGIME UNDER SECTION 6221(B) FOR THE YEAR ENDING DECEMBER 31, 2022.

405-41-6080

		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
225001	04-01-22								

Schedule K-1
(Form 1065)Department of the Treasury
Internal Revenue Service**2022**

For calendar year 2022, 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
83-3760336**B** Partnership's name, address, city, state, and ZIP codeBLACK MOUNTAIN FEEDERS LLC
6972 STATE ROUTE 564 N
FARMINGTON, KY 42040**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.)
401-88-1564**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.JOSEPH P RILEY
PO BOX 663
MAYFIELD, KY 42066**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	16.6700000%	16.6700000%
Loss	16.6700000%	16.6700000%
Capital	29.0000000%	29.0000000%

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

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$ 487,096.	\$ 777,470.

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

Beginning capital account	\$ 135,752.
Capital contributed during the year	\$
Current year net income (loss)	\$ -9,800.
Other increase (decrease) (attach explanation)	\$
Withdrawals and distributions	\$ ()
Ending capital account	\$ 125,952.

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) -18,109.	14 Self-employment earnings (loss) A -20,402.
2 Net rental real estate income (loss) 576.	B 694,197.
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4b Guaranteed payments for capital	17 Alternative min tax (AMT) items A 1,150.
4c Total guaranteed payments	B* -604.
5 Interest income	18 Tax-exempt income and nondeductible expenses
6a Ordinary dividends	19 Distributions
6b Qualified dividends	
6c Dividend equivalents	
7 Royalties	20 Other information Z * STMT
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	
9c Unrecaptured section 1250 gain 1,011.	
10 Net section 1231 gain (loss) 7,733.	
11 Other income (loss)	
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1	ALTERNATIVE MINIMUM TAX, ADJUSTED GAIN OR LOSS, BOX 17, CODE B
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DESCRIPTION	PARTNER FILING INSTRUCTIONS	SUBJECT TO SPECIAL RATES	AMOUNT
SECTION 1231 GAIN (LOSS)	SEE FORM 6251 INSTRUCTIONS		-28.
ORDINARY GAIN (LOSS)	SEE FORM 6251 INSTRUCTIONS		-576.
UNRECAPTURED SECTION 1250 GAIN - 25% RATE	SEE FORM 6251 INSTRUCTIONS	-28.	
TOTAL TO SCHEDULE K-1, BOX 17, CODE B			-604.

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

DESCRIPTION	AMOUNT
RENT - SINGLE FAMILY RESIDENCE	
RENTAL INCOME (LOSS)	576.
UNADJUSTED BASIS OF ASSETS	11,669.
FARM -	
ORDINARY INCOME (LOSS)	-18,109.
SELF-EMPLOYMENT EARNINGS(LOSS)	-20,402.
W-2 WAGES	16,642.
UNADJUSTED BASIS OF ASSETS	170,353.

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

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 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

SCHEDULE K-1 ELECTION UNDER SECTION 1101(G)(4) OF BBA

BLACK MOUNTAIN FEEDERS LLC HAS MADE THE ELECTION OUT OF THE CENTRALIZED PARTNERSHIP AUDIT REGIME UNDER SECTION 6221(B) FOR THE YEAR ENDING DECEMBER 31, 2022.

Schedule of Activities

For calendar year 2022, or tax year beginning

, 2022, and ending

Name : **BLACK MOUNTAIN FEEDERS LLC**

83-3760336

For: **JOSEPH P RILEY**

401-88-1564

Description of Activity	Activity Number 1	100% Disposed	PTP	P/T 199A	Type Code *	Description
Ordinary business income (loss)	-18,109.					
Net rental real estate income (loss)						
Other net rental income (loss)						
Interest income						
Dividends - Ordinary dividends						
- Qualified dividends						
- Dividend equivalents (1065 only)						
Royalties						
Net short-term capital gain (loss)						
Net long-term capital gain (loss)						
- Collectibles (28%) gain (loss)						
- Unrecaptured Section 1250 gain						
Net section 1231 gain (loss)						
Other portfolio income						
Section 1256 contracts and straddles						
Other income						
Section 179 deduction						
Charitable contributions						
Portfolio deductions						
Investment interest expense						
Section 59(e)(2) expenditures						
Excess business interest expense						
Other deductions						
Net earnings from self-employment	-20,402.					
Gross farming or fishing income	694,197.					
Gross nonfarm income						
LIH credit - Section 42(j)(5) partnerships						
- Other						
Qualified rehabilitation expenditures related to rental real estate						
Other rental credits						
Credits related to other rental activities						
Recapture of LIH credit - Section 42(j)(5) partnerships						
- Other						
Other credits						
Post-1986 depreciation adjustment	1,150.					
Adjusted gain or loss						
Portion of adjusted gain/loss allocable to short-term gain/loss						
Portion of adjusted gain/loss allocable to long-term gain/loss						
Portion of adjusted gain/loss allocable to section 1231 gain/loss						
Depletion (other than oil and gas)						
Oil, gas and geothermal properties - gross income						
Oil, gas and geothermal properties - deductions						
Other AMT items						
Investment income						
Investment expenses						
Section 199A - W-2 wages	16,642.					
- Unadjusted basis of assets	170,353.					
- REIT dividends						
- Cooperative qualified business income						
- Cooperative W-2 wages						

225001 04-01-22

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

29.1

2

10510822 786822 7274.000

2022.04010 BLACK MOUNTAIN FEEDERS LLC 7274_011

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

2022

For calendar year 2022, 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
83-3760336

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

BLACK MOUNTAIN FEEDERS LLC
6972 STATE ROUTE 564 N
FARMINGTON, KY 42040

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.)

402-15-1340

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

RANDALL C RILEY
PO BOX 663
MAYFIELD, KY 42066G ☒ 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? **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	16.6700000%	16.6700000%
Loss	16.6700000%	16.6700000%
Capital	29.0000000%	29.0000000%

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

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$ 487,097.	\$ 777,469.

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

L Partner's Capital Account Analysis

Beginning capital account	\$ 135,752.
Capital contributed during the year	\$
Current year net income (loss)	\$ -9,802.
Other increase (decrease) (attach explanation)	\$
Withdrawals and distributions	\$ ()
Ending capital account	\$ 125,950.

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) -18,110.	14 Self-employment earnings (loss) A -20,403.
2 Net rental real estate income (loss) 576.	B 694,196.
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4b Guaranteed payments for capital	17 Alternative min tax (AMT) items A 1,149.
4c Total guaranteed payments	B* -605.
5 Interest income	18 Tax-exempt income and nondeductible expenses
6a Ordinary dividends	19 Distributions
6b Qualified dividends	20 Other information Z * STMT
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	
9c Unrecaptured section 1250 gain 1,010.	
10 Net section 1231 gain (loss) 7,732.	
11 Other income (loss)	
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1

ALTERNATIVE MINIMUM TAX, ADJUSTED
GAIN OR LOSS, BOX 17, CODE B

DESCRIPTION	PARTNER FILING INSTRUCTIONS	SUBJECT TO SPECIAL RATES	AMOUNT
SECTION 1231 GAIN (LOSS)	SEE FORM 6251 INSTRUCTIONS		-29.
ORDINARY GAIN (LOSS)	SEE FORM 6251 INSTRUCTIONS		-576.
UNRECAPTURED SECTION 1250 GAIN - 25% RATE	SEE FORM 6251 INSTRUCTIONS	-29.	
TOTAL TO SCHEDULE K-1, BOX 17, CODE B			-605.

SCHEDULE K-1

SECTION 199A INFORMATION, BOX 20, CODE Z

DESCRIPTION	AMOUNT
RENT - SINGLE FAMILY RESIDENCE	
RENTAL INCOME (LOSS)	576.
UNADJUSTED BASIS OF ASSETS	11,669.
FARM -	
ORDINARY INCOME (LOSS)	-18,110.
SELF-EMPLOYMENT EARNINGS (LOSS)	-20,403.
W-2 WAGES	16,642.
UNADJUSTED BASIS OF ASSETS	170,354.

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

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 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

SCHEDULE K-1 ELECTION UNDER SECTION 1101(G)(4) OF BBA

BLACK MOUNTAIN FEEDERS LLC HAS MADE THE ELECTION OUT OF THE CENTRALIZED PARTNERSHIP AUDIT REGIME UNDER SECTION 6221(B) FOR THE YEAR ENDING DECEMBER 31, 2022.

402-15-1340

		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
225001	04-01-22								

**Schedule K-1
(Form 1065)**Department of the Treasury
Internal Revenue Service**2022**

For calendar year 2022, 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 III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items****Part I Information About the Partnership****A** Partnership's employer identification number
83-3760336**B** Partnership's name, address, city, state, and ZIP codeBLACK MOUNTAIN FEEDERS LLC
6972 STATE ROUTE 564 N
FARMINGTON, KY 42040**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.)

401-88-1599

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.JEFFREY M RILEY
PO BOX 663
MAYFIELD, KY 42066**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	16.6700000%	16.6700000%
Loss	16.6700000%	16.6700000%
Capital	29.0000000%	29.0000000%

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

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$ 487,096.	\$ 777,470.

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

Beginning capital account	\$ 135,752.
Capital contributed during the year	\$
Current year net income (loss)	\$ -9,800.
Other increase (decrease) (attach explanation)	\$
Withdrawals and distributions	\$ ()
Ending capital account	\$ 125,952.

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	\$

1 Ordinary business income (loss) -18,109.	14 Self-employment earnings (loss) A -20,402.
2 Net rental real estate income (loss) 576.	B 694,197.
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4b Guaranteed payments for capital	17 Alternative min tax (AMT) items A 1,149.
4c Total guaranteed payments	B* -604.
5 Interest income	18 Tax-exempt income and nondeductible expenses
6a Ordinary dividends	19 Distributions
6b Qualified dividends	20 Other information Z * STMT
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	
9c Unrecaptured section 1250 gain 1,011.	
10 Net section 1231 gain (loss) 7,733.	
11 Other income (loss)	
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1

ALTERNATIVE MINIMUM TAX, ADJUSTED
GAIN OR LOSS, BOX 17, CODE B

DESCRIPTION	PARTNER FILING INSTRUCTIONS	SUBJECT TO SPECIAL RATES	AMOUNT
SECTION 1231 GAIN (LOSS)	SEE FORM 6251 INSTRUCTIONS		-28.
ORDINARY GAIN (LOSS)	SEE FORM 6251 INSTRUCTIONS		-576.
UNRECAPTURED SECTION 1250 GAIN - 25% RATE	SEE FORM 6251 INSTRUCTIONS	-28.	
TOTAL TO SCHEDULE K-1, BOX 17, CODE B			-604.

SCHEDULE K-1

SECTION 199A INFORMATION, BOX 20, CODE Z

DESCRIPTION	AMOUNT
RENT - SINGLE FAMILY RESIDENCE	
RENTAL INCOME (LOSS)	576.
UNADJUSTED BASIS OF ASSETS	11,669.
FARM -	
ORDINARY INCOME (LOSS)	-18,109.
SELF-EMPLOYMENT EARNINGS(LOSS)	-20,402.
W-2 WAGES	16,642.
UNADJUSTED BASIS OF ASSETS	170,353.

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

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 SCHEDULE K-3 NOTIFICATION

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SCHEDULE K-1 ELECTION UNDER SECTION 1101(G)(4) OF BBA

BLACK MOUNTAIN FEEDERS LLC HAS MADE THE ELECTION OUT OF THE CENTRALIZED PARTNERSHIP AUDIT REGIME UNDER SECTION 6221(B) FOR THE YEAR ENDING DECEMBER 31, 2022.

Schedule of Activities

For calendar year 2022, or tax year beginning

, 2022, and ending

Name : **BLACK MOUNTAIN FEEDERS LLC**

83-3760336

For: JEFFREY M RILEY

401-88-1599

Description of Activity	Activity Number	100% Disposed	PTP	P/T 199A	Type Code *	Description
	1					

	Activity - 1	Activity -	Activity -
Ordinary business income (loss)	-18,109.		
Net rental real estate income (loss)			
Other net rental income (loss)			
Interest income			
Dividends - Ordinary dividends			
- Qualified dividends			
- Dividend equivalents (1065 only)			
Royalties			
Net short-term capital gain (loss)			
Net long-term capital gain (loss)			
- Collectibles (28%) gain (loss)			
- Unrecaptured Section 1250 gain			
Net section 1231 gain (loss)			
Other portfolio income			
Section 1256 contracts and straddles			
Other income			
Section 179 deduction			
Charitable contributions			
Portfolio deductions			
Investment interest expense			
Section 59(e)(2) expenditures			
Excess business interest expense			
Other deductions			
Net earnings from self-employment	-20,402.		
Gross farming or fishing income	694,197.		
Gross nonfarm income			
LIH credit - Section 42(j)(5) partnerships			
- Other			
Qualified rehabilitation expenditures related to rental real estate			
Other rental credits			
Credits related to other rental activities			
Recapture of LIH credit - Section 42(j)(5) partnerships			
- Other			
Other credits			
Post-1986 depreciation adjustment	1,149.		
Adjusted gain or loss			
Portion of adjusted gain/loss allocable to short-term gain/loss			
Portion of adjusted gain/loss allocable to long-term gain/loss			
Portion of adjusted gain/loss allocable to section 1231 gain/loss			
Depletion (other than oil and gas)			
Oil, gas and geothermal properties - gross income			
Oil, gas and geothermal properties - deductions			
Other AMT items			
Investment income			
Investment expenses			
Section 199A - W-2 wages	16,642.		
- Unadjusted basis of assets	170,353.		
- REIT dividends			
- Cooperative qualified business income			
- Cooperative W-2 wages			

RETAIN FOR YOUR RECORDS DO NOT MAIL THIS FORM

► See instructions.

Submission ID#

Name of Entity	Federal Identification Number	Kentucky Corporation/LLET Account Number
BLACK MOUNTAIN FEEDERS LLC	83-3760336	8 7 7 8 4 5
Address (Number, Street, and Room or Suite No.)	City, State, and ZIP Code	
6972 STATE ROUTE 564 N	FARMINGTON, KY 42040	

PART I - Check the box for the tax return being electronically filed: ☐ 720 ☐ 720U ☒ PTE ☐ 725 ☐ 740NP-WH

Section A - Tax return information for form 720			LLET		Corporate Income	
1 Kentucky taxable net income	Part I, line 43	1	\$0	00		00
2 Total tax due	Part II, line 17 and Part III, line 15	2		00		00
3 Interest	Total Interest, if applicable	3		00		00
4 Penalty	Total Penalty, if applicable	4		00		00
5 Subtotal	Add lines 2 through 4	5		00		00
6 Total Payment Due	Total Payment	6			00	

Section B - Tax return information for form 720U			LLET		Corporate Income	
1 Kentucky taxable net income	Schedule U5, Section D, line 7	1	\$0	00		00
2 Total tax due	Page 1, Part I, line 1 and Part II, line 1	2		00		00
3 Interest	Page 1, Part I, line 2 and Part II, line 2	3		00		00
4 Penalty	Page 1, Part I, line 3 and Part II, line 3	4		00		00
5 Subtotal	Add lines 2 through 4	5		00		00
6 Total Payment Due	Total Payment	6			00	

Section C - Tax return information for form PTE			LLET		Income	
1 Federal ordinary income (loss)	Part I, line 1 (General Partnerships Only)	1	\$0	00		00
2 Kentucky ordinary income (loss)	Part I, line 21	2	\$0	00	-109,275	00
3 Total tax due	Part II, line 16 and Part III, line 11	3	2,438	00		00
4 Interest	Total Interest, if applicable	4		00		00
5 Penalty	Total Penalty, if applicable	5		00		00
6 Subtotal	Add lines 3 through 5	6	2,438	00		00
7 Total Payment Due	Total Payment	7			2,438	00

Section D - Tax return information for form 725			LLET		Income	
1 Total net distributable income	725, Part I, line 11	1	\$0	00		00
2 Total tax due	725, Part II, line 15	2		00		00
3 Interest	Total Interest, if applicable	3		00		00
4 Penalty	Total Penalty, if applicable	4		00		00
5 Subtotal	Add lines 2 through 4	5		00		00
6 Total Payment Due	Total Payment	6			00	

Section E - Tax return information for form 740NP-WH			Income	
1 Kentucky distributive share income	Page 1, Line 5	1		00
2 Total tax due	Page 2, Line 16	2		00
3 Interest	Total Interest, if applicable	3		00
4 Penalty	Total Penalty, if applicable	4		00
5 Total Payment Due	Total Payment, add lines 2 through 4	5		00

PART II - Direct Debit of Tax Amount Due (See Instructions)*Not applicable for general partnerships*

- 1 Routing transit number (RTN) _____ **The first two numbers of the RTN must be 01 through 12 or 21 through 32.**
- 2 Depositor account number (DAN) _____
- 3 Type of account: ☐ Savings ☐ Checking
- 4 Debit amount _____
- 5 In order to comply with electronic banking regulations, please answer the following question.
(a) Direct Debit - Will these funds come from an account located outside of the United States? Yes ☐ No ☐

PART III - Declaration of Authorized Representative of Entity (Sign only after Parts I and II are completed.)

- ☐ I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated in Part II for payment of the state taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If this is a balance due return, I understand that if the Department of Revenue does not receive the full and timely payment of the tax liability, the entity will remain liable for the tax liability and all applicable interest and penalties.

I, the undersigned, declare under the penalties of perjury, that I am an officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership and that I have examined a copy of the corporation's, limited liability pass-through entity's, or general partnership's electronic tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. further declare that the amounts in Part I are the amounts shown on the copy of the Form 720, 720U, PTE, 725, and 740NP-WH electronic tax return.

Signature of Authorized Representative _____ Date _____

Type or Print the Name and Title of the Authorized Representative Signing this Document TYLER WILLETT MEMBER

PART IV - Declaration and Signature of Electronic Return Originator (ERO) and Paid Preparer

I, the undersigned, declare that I have reviewed the tax return and that the entries on Part I are true, correct, and complete. If I am only the ERO, I am not responsible for reviewing the tax return and only declare that this tax return accurately reflects the data on the tax return. The corporate officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership will have signed this form before I submit the tax return. I will give the corporate officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership all forms, including accompanying schedules and statements, filed with the Kentucky Department of Revenue. If I am also the paid preparer, I declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Check ☒ if also a paid preparer.

ERO's signature _____ Date 08/22/23 I.D. Number of ERO P00848348

Firm's name (or your name if self-employed) WILLIAMS, WILLIAMS & LENTZ, LLP FEIN 61-0481842
601 JEFFERSON
Address PADUCAH, KY ZIP Code 42001-1003

I, the undersigned, declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Preparer's signature _____ Date 08/22/23 I.D. Number of Preparer _____

Firm's name (or your name if self-employed) _____ FEIN _____

Address _____ ZIP Code _____

★ Please cut on the dotted line. ★

KBR-V**CORP/LLET PAYMENT VOUCHER****2022**

KY Corporation/LLET Account No.

Taxable Year Ending (MMYY)

Dollars

Cents

877845

1222

FEIN

83-3760336

1. Corporation
Income Tax2. Income Interest
and Penalty

3. LLET

2,438.00

4. LLET Interest
and Penalty

5. Total

2,438.00

Name of Entity (<i>Print or Type</i>)		
BLACK MOUNTAIN FEEDERS LLC		
Number and Street		
6972 STATE ROUTE 564 N		
City	State	ZIP Code
FARMINGTON	KY	42040
Contact Name and Telephone Number		
TYLER J WILLETT 270-443-3643		

Form Type:	<input type="checkbox"/> 720	<input type="checkbox"/> 725	<input type="checkbox"/> 720U
<input type="checkbox"/> PTE-S Corporation	<input checked="" type="checkbox"/> PTE-Partnership		
<input type="checkbox"/> PTE-General Partnership			

41A720KBR0002



For calendar year 2022 or tax years beginning (MM-DD-YY) 1/1/22, and ending (MM-DD-YY) 12/31/22

A Entity Type <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> General Partnership	B FEIN/SSN <div style="text-align: center; font-size: 1.2em;">83-3760336</div>	C Kentucky Corporation/LLET Account Number (Required) <div style="text-align: center; font-size: 1.2em;">877845</div>		
Name of Pass-Through Entity <div style="float: right;"><input type="checkbox"/> Change of Name</div> <div style="text-align: center; font-size: 1.2em;">BLACK MOUNTAIN FEEDERS LLC</div>				
D LLET Exemption Code <div style="border: 1px solid black; width: 40px; height: 30px; margin: 10px auto;"></div>		Number and Street <div style="text-align: center; font-size: 1.2em;">6972 STATE ROUTE 564 N</div>		
		State of Organization <div style="text-align: center; font-size: 1.2em;">KY</div>		
E Income Tax Exemption Code <div style="border: 1px solid black; width: 40px; height: 30px; margin: 10px auto;"></div>	G Check applicable boxes			
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <input type="checkbox"/> Publicly traded partnership <input type="checkbox"/> Qualified investment partnership <input checked="" type="checkbox"/> LLC <input type="checkbox"/> LP <input type="checkbox"/> LLP </td> <td style="width:50%; vertical-align: top;"> <input type="checkbox"/> Initial return <input type="checkbox"/> Change of accounting period <input type="checkbox"/> Amended return (Complete Part V) <input type="checkbox"/> Short-period return (Complete Part IV) <input type="checkbox"/> Final return (Complete Part IV) </td> </tr> </table>		<input type="checkbox"/> Publicly traded partnership <input type="checkbox"/> Qualified investment partnership <input checked="" type="checkbox"/> LLC <input type="checkbox"/> LP <input type="checkbox"/> LLP	<input type="checkbox"/> Initial return <input type="checkbox"/> Change of accounting period <input type="checkbox"/> Amended return (Complete Part V) <input type="checkbox"/> Short-period return (Complete Part IV) <input type="checkbox"/> Final return (Complete Part IV)
<input type="checkbox"/> Publicly traded partnership <input type="checkbox"/> Qualified investment partnership <input checked="" type="checkbox"/> LLC <input type="checkbox"/> LP <input type="checkbox"/> LLP	<input type="checkbox"/> Initial return <input type="checkbox"/> Change of accounting period <input type="checkbox"/> Amended return (Complete Part V) <input type="checkbox"/> Short-period return (Complete Part IV) <input type="checkbox"/> Final return (Complete Part IV)			
F 3-Factor Apportionment Code <div style="border: 1px solid black; width: 40px; height: 30px; margin: 10px auto;"></div>		Principal Business Activity in KY <div style="text-align: center; font-size: 1.2em;">SALES</div>		
H K-1 and Owner Information <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <div style="text-align: center; font-size: 1.2em;">4</div> Schedule(s) K-1 Issued <div style="text-align: center; font-size: 1.2em;">4</div> Resident Owners <div style="text-align: center; font-size: 1.2em;"> </div> Nonresident Owners </td> <td style="width:50%; vertical-align: top;"> <div style="text-align: center; font-size: 1.2em;"> </div> Other Type of Owners <div style="text-align: center; font-size: 1.2em;"> </div> Schedule(s) K-1 Received </td> </tr> </table>		<div style="text-align: center; font-size: 1.2em;">4</div> Schedule(s) K-1 Issued <div style="text-align: center; font-size: 1.2em;">4</div> Resident Owners <div style="text-align: center; font-size: 1.2em;"> </div> Nonresident Owners	<div style="text-align: center; font-size: 1.2em;"> </div> Other Type of Owners <div style="text-align: center; font-size: 1.2em;"> </div> Schedule(s) K-1 Received	NAICS Code Number in KY <div style="text-align: center; font-size: 1.2em;">112900</div>
<div style="text-align: center; font-size: 1.2em;">4</div> Schedule(s) K-1 Issued <div style="text-align: center; font-size: 1.2em;">4</div> Resident Owners <div style="text-align: center; font-size: 1.2em;"> </div> Nonresident Owners	<div style="text-align: center; font-size: 1.2em;"> </div> Other Type of Owners <div style="text-align: center; font-size: 1.2em;"> </div> Schedule(s) K-1 Received			

PART I - ORDINARY INCOME (LOSS) COMPUTATION

1 Federal ordinary income (loss)	▶ 1	<div style="border: 1px solid black; padding: 5px; font-size: 1.2em;">-108,635 00</div>
ADDITIONS TO FEDERAL ORDINARY INCOME		
2 State taxes based on net/gross income	▶ 2	<div style="border: 1px solid black; padding: 5px; font-size: 1.2em;">00</div>
3 Federal depreciation (do not include IRC § 179 expense deduction)	▶ 3	<div style="border: 1px solid black; padding: 5px; font-size: 1.2em;">111,348 00</div>
4 Related party expense (attach Schedule RPC)	▶ 4	<div style="border: 1px solid black; padding: 5px; font-size: 1.2em;">00</div>
5 (Loss) from Form 4797 found on federal Form 1120S, line 4 or federal Form 1065, line 6	▶ 5	<div style="border: 1px solid black; padding: 5px; font-size: 1.2em;">00</div>
6 Gain from Kentucky Form 4797, Part II, line 17	▶ 6	<div style="border: 1px solid black; padding: 5px; font-size: 1.2em;">00</div>
7 Federal allowable depletion from Form 1120S, line 15 or Form 1065, line 17	▶ 7	<div style="border: 1px solid black; padding: 5px; font-size: 1.2em;">00</div>
8 Enter additions to federal taxable income from Kentucky Schedule(s) K-1.	▶ 8	<div style="border: 1px solid black; padding: 5px; font-size: 1.2em;">00</div>

OFFICIAL USE ONLY	
<div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; padding-right: 5px;">PW204</div> <div style="flex-grow: 1; border-bottom: 1px solid black;"></div> </div>	<div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; padding-right: 5px;">VAL#</div> <div style="flex-grow: 1; border-bottom: 1px solid black;"></div> </div>

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

9 Internal Revenue Code adjustments (see instructions)	▶ 9		00
10 Other additions (attach explanation)	▶ 10		00
11 Total (add lines 1 through 10)	▶ 11	2,713	00

SUBTRACTIONS FROM FEDERAL ORDINARY INCOME

12 Reserved for future use	▶ 12		
13 Kentucky depreciation (do not include IRC § 179 expense deduction)	▶ 13	111,988	00
14 Gain from Form 4797 found on federal Form 1120S, line 4 or federal Form 1065, line 6	▶ 14		00
15 (Loss) from Kentucky Form 4797, Part II, line 17	▶ 15		00
16 Kentucky allowable depletion	▶ 16		00
17 Enter subtractions from federal taxable income from Kentucky Schedule(s) K-1.	▶ 17		00
18 Internal Revenue Code adjustments (see instructions)	▶ 18		00
19 Other subtractions (attach explanation)	▶ 19		00
20 Total subtractions (add lines 12 through 19)	▶ 20	111,988	00
21 Kentucky ordinary income (loss) (line 11 less line 20)	▶ 21	-109,275	00



PART II - LLET COMPUTATION

1	Schedule L, Section E, line 1 (Page 11)	▶ 1	2,613	00
2	Tax credit recapture	▶ 2		00
3	Total (add lines 1 and 2)	▶ 3	2,613	00
4	Nonrefundable LLET credit from Kentucky Schedule(s) K-1	▶ 4		00
5	Nonrefundable tax credits (attach Schedule TCS)	▶ 5		00
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	▶ 6	2,613	00
7	Estimated tax payments	▶ 7		00
8	Refundable tax credits (attach Schedule TCS)	▶ 8		00
9	Reserved for future use	▶ 9		
10	Extension payment	▶ 10	175	00
11	Prior year's tax credit	▶ 11		00
12	Income tax overpayment from Part III, line 13	▶ 12		00
13	LLET paid on original return	▶ 13		00
14	LLET overpayment on original return	▶ 14		00
15	Estimated Tax Penalty (attach Form 2220-K)	▶ 15		00
16	LLET and Estimated Tax Penalty due (lines 6, 14, and 15 less lines 7 through 13)	TAX DUE ▶ 16	2,438	00
17	LLET overpayment (lines 7 through 13 less lines 6, 14, and 15)	▶ 17		00
18	Credited to 2022 income tax	▶ 18		00
19	Credited to 2022 interest	▶ 19		
20	Credited to 2022 penalty	▶ 20		
21	Credited to 2023 LLET	▶ 21		00
22	Amount to be refunded (line 17 less lines 18 through 21)	REFUND ▶ 22		

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

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

1	Excess net passive income tax	▶ 1		00
2	Built-in gains tax	▶ 2		00
3	Tax installment on LIFO recapture	▶ 3		00
4	Total (add lines 1 through 3, but not less than zero)	▶ 4		00
5	Estimated tax payments	▶ 5		00
6	Extension payment	▶ 6		00
7	Prior year's tax credit	▶ 7		00
8	LLET overpayment from Part II, line 18	▶ 8		00
9	Income tax paid on original return	▶ 9		00
10	Income tax overpayment on original return	▶ 10		00
11	Income tax due (lines 4 and 10 less lines 5 through 9)	TAX DUE ▶ 11		00
12	Income tax overpayment (lines 5 through 9 less lines 4 and 10)	▶ 12		00
13	Credited to 2022 LLET	▶ 13		00
14	Credited to 2022 interest	▶ 14		
15	Credited to 2022 penalty	▶ 15		
16	Credited to 2023 corporation income tax	▶ 16		00
17	Amount to be refunded (line 12 less lines 13 through 16)	REFUND ▶ 17		



SCHEDULE Q - QUESTIONNAIRE

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

1 Indicate whether:

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

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

Name
FEIN
Address

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

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

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

Name
COMPANY
Address
6972 STATE RT 564 N
FARMINGTON , KY 42040

- 4 Are disregarded entities included in this return?

☐ Yes ☒ No

If yes, attach **Schedule DE**.

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

☐ Yes ☒ No

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

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

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

☐ Yes ☒ No

- 7 Was this return prepared on:

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

**SCHEDULE K - OWNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.****SECTION A - Income (Loss) and Deductions****Total Amount**

1	Kentucky ordinary income (loss) from trade or business activities (Page 2, Part I, line 21)	▶ 1	-109,275	00
2	Net income (loss) from rental real estate activities (attach federal Form 8825)	▶ 2	3,455	00
3	(a) Gross income from other rental activities	▶ 3(a)		00
	(b) Less expenses from other rental activities (attach schedule)	▶ (b)		00
	(c) Net income (loss) from other rental activities (line 3(a) less line 3(b))	▶ (c)		00
4	Portfolio income (loss):			
	(a) Interest income	▶ 4(a)		00
	(b) Dividend income	▶ (b)		00
	(c) Royalty income	▶ (c)		00
	(d) Net short-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable.)	▶ (d)		00
	(e) Net long-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable.)	▶ (e)		00
	(f) Other portfolio income (loss) (attach schedule)	▶ (f)		00
5	Partnerships Only: Guaranteed payments to partners	▶ 5	42,000	00
6	IRC § 1231 net gain (loss) (other than due to casualty or theft) (attach federal Form 4797 and Kentucky Form 4797)	▶ 6	46,386	00
7	Other income (loss) (attach schedule)	▶ 7		00
8	Charitable contributions (attach schedule)	▶ 8		00
9	IRS § 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	▶ 9		00
10	Deductions related to portfolio income (loss) (attach schedule)	▶ 10		00
11	Other deductions (attach schedule)	▶ 11		00

**SCHEDULE K - OWNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC. - continued****SECTION A - Income (loss) and Deductions (continued)****Total Amount****Investment Interest**

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

Non-Refundable Tax Credits (see instructions)

13 Enter the applicable tax credit:

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

GENERAL PARTNERSHIPS ONLY - Refundable Tax Credits

14	Certified rehabilitation tax credit (attach certification(s))	▶ 14		00
15	Film industry tax credit (attach certification(s))	▶ 15		00
16	Decontamination tax credit (attach certification(s))	▶ 16		00

Other Items

17 (a)	Type of IRC §59(e)(2) expenditures	▶ 17(b)		00
(b)	Amount of IRC §59(e)(2) expenditures			
18	Tax-exempt interest income	▶ 18		00
19	Other tax-exempt income	▶ 19		00
20	Nondeductible expenses	▶ 20		00
21	Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	▶ 21		00
22	Supplemental information required to be reported to each owner (attach schedule)	▶ 22		00
23	S-corporations only: Total dividend distributions paid from accumulated earnings and profits	▶ 23		00

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

1	Kentucky gross receipts from Schedule L, Section A, line 2	▶ 1	4,375,347	00
2	Total gross receipts from Schedule L, Section B, line 1	▶ 2	4,375,347	00
3	Kentucky gross profits from Schedule L, Section A, line 5	▶ 3	4,375,347	00
4	Total gross profits from Schedule L, Section B, line 3	▶ 4	4,375,347	00
5	Limited liability entity tax (LLET) nonrefundable credit from page 3, Part II, the total of lines 4 and 6, less \$175	▶ 5	2,438	00

SECTION C - Apportionment Pass-through Items

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

SECTION D - 3 - Factor Apportionment (KRS 141.121)

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


SCHEDULE L - LIMITED LIABILITY ENTITY TAX COMPUTATION

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

SECTION A - Computation of Kentucky Gross Receipts and Gross Profits

1 (a) Gross receipts less returns and allowances	▶ 1 (a)	4,375,347	00
(b) Kentucky statutory gross receipts reductions	▶ (b)		00
2 Adjusted gross receipts (line 1(a) less line 1(b))	▶ 2	4,375,347	00
3 (a) Cost of goods sold (attach Schedule COGS)	▶ 3 (a)		00
(b) Kentucky statutory cost of goods sold reductions	▶ (b)		00
4 Adjusted cost of goods sold (line 3(a) less line 3(b))	▶ 4		00
5 Gross profits (line 2 less line 4)	▶ 5	4,375,347	00

SECTION B - Computation of TOTAL Gross Receipts and Gross Profits

1 Adjusted gross receipts	▶ 1	4,375,347	00
2 Cost of goods sold (attach Schedule COGS)	▶ 2		00
3 Gross profits (line 1 less line 2)	▶ 3	4,375,347	00

STOP

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

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

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

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

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

▶ 1

2,613	00
-------	----

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

▶ 2

0	00
---	----

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

▶ 3

2,613	00
-------	----

SECTION D - Computation of Gross Profits LLET

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

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

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

▶ 1

20,630	00
--------	----

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

▶ 2

0	00
---	----

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

▶ 3

20,630	00
--------	----

SECTION E - Computation of LLET

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

▶ 1

2,613	00
-------	----

SCHEDULE F

(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.

Go to www.irs.gov/ScheduleF for instructions and the latest information.KENTUCKY
VERSION

OMB No. 1545-0074

2022

Attachment
Sequence No. 14

Name of proprietor

Social security number (SSN)

BLACK MOUNTAIN FEEDERS LLC

A Principal crop or activity

LIVESTOCK

B Enter code from Part IV

112900

C Accounting method:

☐ Cash☒ Accrual

D Employer ID number (EIN)

83-3760336

E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses ☒ Yes ☐ NoF Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☒ Yes ☐ NoG If "Yes," did you or will you file required Form(s) 1099? ☒ Yes ☐ No**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2022	6a	6b Taxable amount	6b
c If election to defer to 2023 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2021	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8).		9	4,164,347.
If you use the accrual method, enter the amount from Part III, line 50			

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	171,264.
13 Custom hire (machine work)	13	15,967.	b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	111,988.	25 Repairs and maintenance	25	94,969.
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	2,472,715.	27 Storage and warehousing	27	
17 Fertilizers and lime	17	17,932.	28 Supplies	28	57,598.
18 Freight and trucking	18	21,436.	29 Taxes	29	15,777.
19 Gasoline, fuel, and oil	19	95,253.	30 Utilities	30	19,613.
20 Insurance (other than health)	20	70,889.	31 Veterinary, breeding, and medicine	31	221,822.
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	144,165.	a SEE STATEMENT 1	32a	
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22	427,881.	c	32c	
			d	32d	
			e	32e	
			f TOTAL	32f	328,108.
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	4,287,377.			
34 Net farm profit or (loss). Subtract line 33 from line 9	34	-123,030.			

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☐ All investment is at risk. b ☒ Some investment is not at risk.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2022

Schedule F (Form 1040) 2022

Page 2

Part III Farm Income - Accrual Method (see instructions)		KENTUCKY VERSION	
37	Sales of livestock, produce, grains, and other products (see instructions)	37	8,979,582.
38a	Cooperative distributions (Form(s) 1099-PATR) 38a 36,393.	38b	Taxable amount 38b 36,393.
39a	Agricultural program payments 39a 965.	39b	Taxable amount 39b 965.
40	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	40a	
b	CCC loans forfeited 40b	40c	Taxable amount 40c
41	Crop insurance proceeds	41	
42	Custom hire (machine work) income	42	
43	Other income (see instructions)	43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	9,016,940.
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	
46	Cost of livestock, produce, grains, and other products purchased during the year	46	4,852,593.
47	Add lines 45 and 46	47	4,852,593.
48	Inventory of livestock, produce, grains, and other products at end of year	48	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	4,852,593.
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	4,164,347.

* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see instructions for Schedule C (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see instructions for Schedule C (Form 1040).
- Income from managing a farm for a fee or on a contract basis. Instead, see instructions for Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see instructions for Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

KY SCHEDULE F		OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT		
DEDUCTIBLE MEALS AND ENTERTAINMENT		1,511.		
YARDAGE		117,064.		
DUES & SUBSCRIPTIONS		1,440.		
PROFESSIONAL FEES		4,556.		
TRAVEL		6,576.		
BANK SERVICE CHARGES		1,537.		
MISCELLANEOUS EXPENSE		6,541.		
CONTRACT LABOR		146,776.		
GUARANTEED PAYMENTS TO PARTNERS		42,000.		
AMORTIZATION		107.		
TOTAL TO KENTUCKY SCHEDULE F, LINE 32		328,108.		

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

KY

F -

1

OMB No. 1545-0172

2022Attachment
Sequence No. **179****BLACK MOUNTAIN FEEDERS LLC**

Business or activity to which this form relates

83-3760336**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	100,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
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 smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 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 2023. 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	7,323.

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 2022	17	61,869.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 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		63,225.	5	HY	200DB	12,645.
c 7-year property		97,959.	7	HY	200DB	13,994.
d 10-year property		10,500.	10	HY	200DB	1,050.
e 15-year property		19,866.	15	HY	150DB	993.
f 20-year property		69,475.	20	HY	150DB	2,605.
g 25-year property			25 yrs.		S/L	
h Residential rental property	05 / 22	7,500.	27.5 yrs.	MM	S/L	170.
	/		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 2022 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	11,339.
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	111,988.
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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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:								
		%						
SEE STATEMENT 2		%					11,339.	
		%						
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	11,339.
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.

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

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

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

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 2022 tax year:					
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					107.
					107.

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

KY

R-

1

OMB No. 1545-0172

2022Attachment
Sequence No. **179****BLACK MOUNTAIN FEEDERS LLC****SINGLE FAMILY RESIDENCE** 83-3760336**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	100,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
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 smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 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 2023. 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	2,545.

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 2022	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 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 2022 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	2,545.
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? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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.

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

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

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

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 2022 tax year:					
	:	:			
	:	:			
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

STATE FORM 4562 LISTED PROPERTY INFORMATION-MORE THAN 50% STATEMENT 2

(A) DESCRIPTION	(B) DATE	(C) BUS. %	(D) COST	(E) BASIS	(F) LIFE	(G) MTH/CV	(H) DEDUCTION	(I) 179 ELECTED
(K) TOTAL MILES	(L) BUSINESS MILES	(M) COMMUTING MILES	(N) PERSONAL MILES	(O) WAS VEH. AVAIL.? Y N	(P) > 5% OWNER? Y N	(Q) ANOTHER VEH. AVAILABLE? Y N		
96 GMC 1500	05/01/19							
		100.00	1,000.	1,000.	5	200DBHY	115.	
97 FORD F150	05/01/19							
		100.00	2,000.	2,000.	5.0	200DBHY	230.	
11 DODGE RAM 3500	05/01/19							
		100.00	20,000.	20,000.	5.0	200DBHY	2,304.	
84 GMC DUMP TRUCK	05/01/19							
		100.00	4,770.	4,770.	5.0	200DBHY	550.	
1993 BOX VAN	03/31/21							
		100.00	4,500.	4,500.	5.0	200DBHY	1,440.	
1999 DODGE RAM WHITE	12/08/21							
		100.00	5,000.	5,000.	5.0	200DBHY	1,600.	
2004 DODGE RAM	06/22/21							
		100.00	6,500.	6,500.	5.0	200DBHY	2,080.	
1995 GMC	04/15/22							
		100.00	3,300.	3,300.	5.0	200DBHY	660.	
1998 GMC	04/15/22							
		100.00	3,300.	3,300.	5.0	200DBHY	660.	
GMC TRUCK	07/08/22							
		100.00	7,500.	7,500.	5.0	200DBHY	1,500.	

2001 BLACK 12/10/22
FORD LARIAT

100.00 1,000. 1,000. 5.0 200DBHY 200.

TOTALS TO FORM 4562, PART V, LINE 26

11,339.

83-3760336

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20	1a	
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
11 Loss, if any, from line 7						11 (
12 Gain, if any, from line 7 or amount from line 8, if applicable						12
13 Gain, if any, from line 31						13 13,755.
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17 Combine lines 10 through 16						17 13,755.
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions						18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4						18b

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)**KENTUCKY VERSION**

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A SALE OF 2610 ST RT 564	031121	080522
B 18 4430 PENTA FEED WAGON	050119	072222
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20	180,000.	25,000.		
21 Cost or other basis plus expense of sale	21	139,677.	30,000.		
22 Depreciation (or depletion) allowed or allowable	22	6,063.	18,755.		
23 Adjusted basis. Subtract line 22 from line 21	23	133,614.	11,245.		
24 Total gain. Subtract line 23 from line 20	24	46,386.	13,755.		
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a		18,755.		
b Enter the smaller of line 24 or 25a	25b		13,755.		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126	29a				
b Enter the smaller of line 24 or 29a	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	60,141.
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	13,755.
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	46,386.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

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

▶ Attach to Form 1065 or Form 1120S. KENTUCKY VERSION
▶ Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name BLACK MOUNTAIN FEEDERS LLC	Employer identification number 83 3760336
---	---

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	420 THEDA RD MAYFIELD, KY 42066	1	0.00	0.00
B				
C				
D				

		Properties			
		A	B	C	D
2	Gross rents	2	6,000.		
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7			
8	Legal and other professional fees	8			
9	Interest	9			
10	Repairs	10			
11	Taxes	11			
12	Utilities	12			
13	Wages and salaries	13			
14	Depreciation (see instructions)	14	114,533.		
15	Other (list) ▶	15			
16	Total expenses for each property. Add lines 3 through 15	16	114,533.		
17	Income or (Loss) from each property. Subtract line 16 from line 2	17	-108,533.		
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a			6,000.
b	Total expenses. Add total expenses from line 16, columns A through H	18b			(114,533.)
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			-108,533.
• Form 1065 or 1120S: Schedule K, line 2					

For Paperwork Reduction Act Notice, see instructions.

Form 8825 (Rev. 11-2018)

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.			
	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
E				
F				
G				
H				

		Properties			
		E	F	G	H
Rental Real Estate Income					
2	Gross rents	2			
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7			
8	Legal and other professional fees	8			
9	Interest	9			
10	Repairs	10			
11	Taxes	11			
12	Utilities	12			
13	Wages and salaries	13			
14	Depreciation (see instructions)	14			
15	Other (list) ▶	15			
				
				
16	Total expenses for each property. Add lines 3 through 15	16			
17	Income or (Loss) from each property. Subtract line 16 from line 2	17			

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)



Owner's identifying number 405-41-6080	Pass-through Entity's FEIN 83-3760336	Kentucky Corporation/LLET Account Number 877845
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Owner's name, address, and ZIP code TYLER J WILLETT 6972 STATE ROUTE 564 FARMINGTON, KY 42040	Pass-through entity's name, address, and ZIP code Check if applicable: <input type="checkbox"/> Qualified investment pass-through entity BLACK MOUNTAIN FEEDERS LLC 6972 STATE ROUTE 564 N FARMINGTON, KY 42040
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Type of Pass-through Entity Issuing the K-1 ☒ Partnership ☐ S-corporation ☐ General Partnership

A (1) Partnerships Only: Partner's share of liabilities

Nonrecourse \$ _____	Enter partner's percentage of:	(i) Before change or termination	(ii) End of Year
Qualified nonrecourse financing \$ _____	Profit Sharing	49.990000%	49.990000%
Other \$ 2,331,476.	Loss Sharing	49.990000%	49.990000%
	Ownership of capital	13.000000%	13.000000%

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

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

(2) Nonresident owner's taxable percentage of pro rata share items (see Schedule A instructions) **B(2) 100.0000 %**

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

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

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

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

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

Income (Loss) and Deductions					
1 Kentucky ordinary income (loss) from trade or business activities	▶ 1	-54,626	00		
2 Net income (loss) from rental real estate activities	▶ 2	1,727	00		
3 Net income (loss) from other rental activities	▶ 3		00		
4 Portfolio income (loss):					
(a) Interest income	▶ 4(a)		00		
(b) Dividend income	▶ 4(b)		00		
(c) Royalty income	▶ 4(c)		00		
(d) Net short-term capital gain (loss)	▶ 4(d)		00		
(e) Net long-term capital gain (loss)	▶ 4(e)		00		
(f) Other portfolio income (loss) (attach schedule)	▶ 4(f)		00		



Income (Loss) and Deductions, continued

5	Partnerships only: Guaranteed payments to partners	▶ 5	42,000	00
6	IRC §1231 net gain (loss)(other than due to casualty or theft)	▶ 6	23,188	00
7	Other income (loss) (attach schedule)	▶ 7		00
8	Charitable contributions (attach schedule)	▶ 8		00
9	IRC §179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	▶ 9		00
10	Deductions related to portfolio income (loss) (attach schedule)	▶ 10		00
11	Other deductions (attach schedule)	▶ 11		00

Investment Interest

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

Tax Credits - Nonrefundable (see instructions)

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

General Partnerships Only - Tax Credits - Refundable

14	Certified rehabilitation tax credit (attach certification(s))	▶ 14		00
15	Film industry tax credit (attach certification(s))	▶ 15		00
16	Decontamination tax credit (attach certification(s))	▶ 16		00



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

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

Other Items

17 (a) Type of IRC §59(e)(2) expenditures ▶ _____				
(b) Amount of IRC §59(e)(2) expenditures	▶ 17(b)			00
18 Tax-exempt interest income	▶ 18			00
19 Other tax-exempt income	▶ 19			00
20 Nondeductible expenses	▶ 20			00
21 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	▶ 21			00
22 Supplemental information required to be reported to each owner (attach schedule)	▶ 22			00
23 S-corporations only: Total dividend distributions paid from accumulated earnings and profits	▶ 23			00

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

1 Kentucky gross receipts			2,187,236	00
2 Total gross receipts	▶ 2		2,187,236	00
3 Kentucky gross profits	▶ 3		2,187,236	00
4 Total gross profits	▶ 4		2,187,236	00
5 Limited liability entity tax (LLET) nonrefundable credit	▶ 5		1,219	00

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

1 Kentucky receipts				00
2 Total receipts	▶ 2			00



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

SECTION D - 3 - Factor Apportionment (KRS 141.121) OWNER'S SHARE

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

SECTION E - Resident Shareholder Adjustment

1	Combination of Kentucky Schedule K-1, Section A, lines 1 through 6, 9, and portions of lines 7 and 11. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 1	12,289	00
2	Combination of federal Schedule K-1, Form 1120S, lines 1 through 11, and portions of line 12 or federal Schedule K-1, Form 1065, lines 1 through 12, and portions of line 13. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 2	12,608	00
3	Enter the difference of lines 1 and 2 here and on appropriate line on Schedule M (see instructions)	▶ 3	-319	00



Owner's identifying number 401-88-1564	Pass-through Entity's FEIN 83-3760336	Kentucky Corporation/LLET Account Number 877845
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Owner's name, address, and ZIP code JOSEPH P RILEY PO BOX 663 MAYFIELD, KY 42066	Pass-through entity's name, address, and ZIP code Check if applicable: <input type="checkbox"/> Qualified investment pass-through entity BLACK MOUNTAIN FEEDERS LLC 6972 STATE ROUTE 564 N FARMINGTON, KY 42040
--	--

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

A (1) Partnerships Only: Partner's share of liabilities	Enter partner's percentage of:	(i) Before change or termination	(ii) End of Year
Nonrecourse \$ _____	Profit Sharing	16.67000%	16.67000%
Qualified nonrecourse financing \$ _____	Loss Sharing	16.67000%	16.67000%
Other \$ 777,470.	Ownership of capital	29.00000%	29.00000%

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

B (1) Resident owner's taxable percentage of pro rata share items	B(1)	100%
(2) Nonresident owner's taxable percentage of pro rata share items (see Schedule A instructions)	B(2)	100.0000 %

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

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

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

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

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

Income (Loss) and Deductions		
1 Kentucky ordinary income (loss) from trade or business activities	▶ 1	-18,216 00
2 Net income (loss) from rental real estate activities	▶ 2	576 00
3 Net income (loss) from other rental activities	▶ 3	00
4 Portfolio income (loss):		
(a) Interest income	▶ 4(a)	00
(b) Dividend income	▶ 4(b)	00
(c) Royalty income	▶ 4(c)	00
(d) Net short-term capital gain (loss)	▶ 4(d)	00
(e) Net long-term capital gain (loss)	▶ 4(e)	00
(f) Other portfolio income (loss) (attach schedule)	▶ 4(f)	00



Income (Loss) and Deductions, continued

5	Partnerships only: Guaranteed payments to partners	▶ 5		00
6	IRC §1231 net gain (loss)(other than due to casualty or theft)	▶ 6	7,733	00
7	Other income (loss) (attach schedule)	▶ 7		00
8	Charitable contributions (attach schedule)	▶ 8		00
9	IRC §179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	▶ 9		00
10	Deductions related to portfolio income (loss) (attach schedule)	▶ 10		00
11	Other deductions (attach schedule)	▶ 11		00

Investment Interest

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

Tax Credits - Nonrefundable (see instructions)

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

General Partnerships Only - Tax Credits - Refundable

14	Certified rehabilitation tax credit (attach certification(s))	▶ 14		00
15	Film industry tax credit (attach certification(s))	▶ 15		00
16	Decontamination tax credit (attach certification(s))	▶ 16		00



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

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

17 (a) Type of IRC §59(e)(2) expenditures ▶ _____				
(b) Amount of IRC §59(e)(2) expenditures	▶ 17(b)			00
18 Tax-exempt interest income	▶ 18			00
19 Other tax-exempt income	▶ 19			00
20 Nondeductible expenses	▶ 20			00
21 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	▶ 21			00
22 Supplemental information required to be reported to each owner (attach schedule)	▶ 22			00
23 S-corporations only: Total dividend distributions paid from accumulated earnings and profits	▶ 23			00

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

1 Kentucky gross receipts	▶ 1	729,371	00
2 Total gross receipts	▶ 2	729,371	00
3 Kentucky gross profits	▶ 3	729,370	00
4 Total gross profits	▶ 4	729,370	00
5 Limited liability entity tax (LLET) nonrefundable credit	▶ 5	406	00

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

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



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

SECTION D - 3 - Factor Apportionment (KRS 141.121) OWNER'S SHARE

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

SECTION E - Resident Shareholder Adjustment

1	Combination of Kentucky Schedule K-1, Section A, lines 1 through 6, 9, and portions of lines 7 and 11. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 1	-9,907	00
2	Combination of federal Schedule K-1, Form 1120S, lines 1 through 11, and portions of line 12 or federal Schedule K-1, Form 1065, lines 1 through 12, and portions of line 13. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 2	-9,800	00
3	Enter the difference of lines 1 and 2 here and on appropriate line on Schedule M (see instructions)	▶ 3	-107	00



Owner's identifying number 402-15-1340	Pass-through Entity's FEIN 83-3760336	Kentucky Corporation/LLET Account Number 877845
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Owner's name, address, and ZIP code RANDALL C RILEY PO BOX 663 MAYFIELD, KY 42066	Pass-through entity's name, address, and ZIP code Check if applicable: <input type="checkbox"/> Qualified investment pass-through entity BLACK MOUNTAIN FEEDERS LLC 6972 STATE ROUTE 564 N FARMINGTON, KY 42040
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Type of Pass-through Entity Issuing the K-1 ☒ Partnership ☐ S-corporation ☐ General Partnership

A (1) Partnerships Only: Partner's share of liabilities

Nonrecourse \$ _____	Enter partner's percentage of:	(i) Before change or termination	(ii) End of Year
Qualified nonrecourse financing \$ _____	Profit Sharing	16.67000%	16.67000%
Other \$ 777,469.	Loss Sharing	16.67000%	16.67000%
	Ownership of capital	29.00000%	29.00000%

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

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

(2) Nonresident owner's taxable percentage of pro rata share items
(see Schedule A instructions) **B(2) 100.0000 %**

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

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

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

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

SECTION A	Pro Rata Share Items	Total Amount
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Income (Loss) and Deductions

1 Kentucky ordinary income (loss) from trade or business activities	▶ 1	-18,216	00
2 Net income (loss) from rental real estate activities	▶ 2	576	00
3 Net income (loss) from other rental activities	▶ 3		00
4 Portfolio income (loss):			
(a) Interest income	▶ 4(a)		00
(b) Dividend income	▶ 4(b)		00
(c) Royalty income	▶ 4(c)		00
(d) Net short-term capital gain (loss)	▶ 4(d)		00
(e) Net long-term capital gain (loss)	▶ 4(e)		00
(f) Other portfolio income (loss) (attach schedule)	▶ 4(f)		00



Income (Loss) and Deductions, continued

5	Partnerships only: Guaranteed payments to partners	▶ 5		00
6	IRC §1231 net gain (loss)(other than due to casualty or theft)	▶ 6	7,732	00
7	Other income (loss) (attach schedule)	▶ 7		00
8	Charitable contributions (attach schedule)	▶ 8		00
9	IRC §179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	▶ 9		00
10	Deductions related to portfolio income (loss) (attach schedule)	▶ 10		00
11	Other deductions (attach schedule)	▶ 11		00

Investment Interest

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

Tax Credits - Nonrefundable (see instructions)

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

General Partnerships Only - Tax Credits - Refundable

14	Certified rehabilitation tax credit (attach certification(s))	▶ 14		00
15	Film industry tax credit (attach certification(s))	▶ 15		00
16	Decontamination tax credit (attach certification(s))	▶ 16		00



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

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

17 (a) Type of IRC §59(e)(2) expenditures ▶ _____				
(b) Amount of IRC §59(e)(2) expenditures	▶ 17(b)			00
18 Tax-exempt interest income	▶ 18			00
19 Other tax-exempt income	▶ 19			00
20 Nondeductible expenses	▶ 20			00
21 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	▶ 21			00
22 Supplemental information required to be reported to each owner (attach schedule)	▶ 22			00
23 S-corporations only: Total dividend distributions paid from accumulated earnings and profits	▶ 23			00

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

1 Kentucky gross receipts	▶ 1	729,370	00
2 Total gross receipts	▶ 2	729,370	00
3 Kentucky gross profits	▶ 3	729,371	00
4 Total gross profits	▶ 4	729,371	00
5 Limited liability entity tax (LLET) nonrefundable credit	▶ 5	407	00

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

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



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

SECTION D - 3 - Factor Apportionment (KRS 141.121) OWNER'S SHARE

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

SECTION E - Resident Shareholder Adjustment

1	Combination of Kentucky Schedule K-1, Section A, lines 1 through 6, 9, and portions of lines 7 and 11. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 1	-9,908	00
2	Combination of federal Schedule K-1, Form 1120S, lines 1 through 11, and portions of line 12 or federal Schedule K-1, Form 1065, lines 1 through 12, and portions of line 13. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 2	-9,802	00
3	Enter the difference of lines 1 and 2 here and on appropriate line on Schedule M (see instructions)	▶ 3	-106	00



Owner's identifying number 401-88-1599	Pass-through Entity's FEIN 83-3760336	Kentucky Corporation/LLET Account Number 877845
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Owner's name, address, and ZIP code JEFFREY M RILEY PO BOX 663 MAYFIELD, KY 42066	Pass-through entity's name, address, and ZIP code Check if applicable: <input type="checkbox"/> Qualified investment pass-through entity BLACK MOUNTAIN FEEDERS LLC 6972 STATE ROUTE 564 N FARMINGTON, KY 42040
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Type of Pass-through Entity Issuing the K-1 ☒ Partnership ☐ S-corporation ☐ General Partnership

A (1) Partnerships Only: Partner's share of liabilities

Nonrecourse \$ _____	Enter partner's percentage of:	(i) Before change or termination	(ii) End of Year
Qualified nonrecourse financing \$ _____	Profit Sharing	16.67000%	16.67000%
Other \$ 777,470.	Loss Sharing	16.67000%	16.67000%
	Ownership of capital	29.00000%	29.00000%

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

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

(2) Nonresident owner's taxable percentage of pro rata share items
(see Schedule A instructions) **B(2) 100.0000 %**

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

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

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

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

SECTION A	Pro Rata Share Items	Total Amount
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Income (Loss) and Deductions

1 Kentucky ordinary income (loss) from trade or business activities	▶ 1	-18,217	00
2 Net income (loss) from rental real estate activities	▶ 2	576	00
3 Net income (loss) from other rental activities	▶ 3		00
4 Portfolio income (loss):			
(a) Interest income	▶ 4(a)		00
(b) Dividend income	▶ 4(b)		00
(c) Royalty income	▶ 4(c)		00
(d) Net short-term capital gain (loss)	▶ 4(d)		00
(e) Net long-term capital gain (loss)	▶ 4(e)		00
(f) Other portfolio income (loss) (attach schedule)	▶ 4(f)		00



Income (Loss) and Deductions, continued

5	Partnerships only: Guaranteed payments to partners	▶ 5		00
6	IRC §1231 net gain (loss)(other than due to casualty or theft)	▶ 6	7,733	00
7	Other income (loss) (attach schedule)	▶ 7		00
8	Charitable contributions (attach schedule)	▶ 8		00
9	IRC §179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	▶ 9		00
10	Deductions related to portfolio income (loss) (attach schedule)	▶ 10		00
11	Other deductions (attach schedule)	▶ 11		00

Investment Interest

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

Tax Credits - Nonrefundable (see instructions)

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

General Partnerships Only - Tax Credits - Refundable

14	Certified rehabilitation tax credit (attach certification(s))	▶ 14		00
15	Film industry tax credit (attach certification(s))	▶ 15		00
16	Decontamination tax credit (attach certification(s))	▶ 16		00



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

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

17 (a) Type of IRC §59(e)(2) expenditures ▶ _____				
(b) Amount of IRC §59(e)(2) expenditures	▶ 17(b)			00
18 Tax-exempt interest income	▶ 18			00
19 Other tax-exempt income	▶ 19			00
20 Nondeductible expenses	▶ 20			00
21 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	▶ 21			00
22 Supplemental information required to be reported to each owner (attach schedule)	▶ 22			00
23 S-corporations only: Total dividend distributions paid from accumulated earnings and profits	▶ 23			00

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

1 Kentucky gross receipts	▶ 1	729,370	00
2 Total gross receipts	▶ 2	729,370	00
3 Kentucky gross profits	▶ 3	729,370	00
4 Total gross profits	▶ 4	729,370	00
5 Limited liability entity tax (LLET) nonrefundable credit	▶ 5	406	00

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

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



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

SECTION D - 3 - Factor Apportionment (KRS 141.121) OWNER'S SHARE

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

SECTION E - Resident Shareholder Adjustment

1	Combination of Kentucky Schedule K-1, Section A, lines 1 through 6, 9, and portions of lines 7 and 11. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 1	-9,908	00
2	Combination of federal Schedule K-1, Form 1120S, lines 1 through 11, and portions of line 12 or federal Schedule K-1, Form 1065, lines 1 through 12, and portions of line 13. Add income amounts and subtract (loss) and deduction amounts (see instructions)	▶ 2	-9,800	00
3	Enter the difference of lines 1 and 2 here and on appropriate line on Schedule M (see instructions)	▶ 3	-108	00