

PA-20S/PA-65
PA S Corporation/Partnership
Information Return

1706010020

Page 1 of 3 (PT) 05-17 (I)
PA Department of Revenue

2017

PLEASE PRINT. USE BLACK INK.

Filing Status
PA-20S ☒ PA-65 ☐ P-S KOZ ☐

FEIN C Revenue ID NAICS Code Inactive ☐

Business Name

First Line of Address - Street Address - If Address has Apartment Number, Suite, RR No - Place on this Line

Second Line of Address - PO Box

City or Post Office State ZIP Code

Fill in the applicable ovals

Method of Accounting
Accrual ☒
Cash ☐
Other, Describe ☐

Extension Requested ☐

Initial Year ☐

Fiscal Year ☒
Short Year ☐

Beginning Ending
04/01/17 03/31/18

Final Return ☐

FEIN/Name/Address
Change ☐

Amended Information
Return ☐

Date activity began in PA
04/01/2011
(MMDDYYYY)

SUBMIT ALL SUPPORTING SCHEDULES

USE BLACK INK

If a loss, fill in the oval ☐ next to the line

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

	LOSS		LOSS
1a Taxable Business Income (Loss) from Operations Everywhere	<input type="radio"/>	1a	260,327.00
1b Share of Business Income (Loss) from All Other Entities	<input type="radio"/>	1b	20,192,871.00
1c Total Income (Loss). Add Lines 1a and 1b	<input type="radio"/>	1c	20,453,198.00
1d Previously Disallowed CNI Deductions - PA S Corporations only	<input type="radio"/>	1d	.00
1e Total Adjusted Business Income (Loss). Subtract Line 1d from Line 1c	<input type="radio"/>	1e	20,453,198.00

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

	LOSS	Outside PA	LOSS	PA Source
2 Net Business Income (Loss)	<input type="radio"/>	2a .00	<input type="radio"/>	2e 260,327.00
2 Share of Business Income (Loss) from Other Entities	<input type="radio"/>	2b 18,311,258.00	<input type="radio"/>	2f 1,881,613.00
2 Previously Disallowed PA Source CNI Deductions - PA S Corporations only	<input type="radio"/>	2c .00	<input type="radio"/>	2g .00
2 Calculate Adjusted/Apportioned Net Business Income (Loss)	<input type="radio"/>	2d 18,311,258.00	<input type="radio"/>	2h 2,141,940.00

Part III. Allocated Other PA PIT Income (Loss)

	LOSS	Outside PA	LOSS	PA Source
3 Interest Income from PA Schedule A	<input type="radio"/>	3	<input type="radio"/>	3 3,826,451.00
4 Dividend Income from PA Schedule B	<input type="radio"/>	4	<input type="radio"/>	4 164,320.00
5 Net Gain (Loss) from PA Schedule D	<input checked="" type="radio"/>	5a 130,045.00	<input checked="" type="radio"/>	5b 15,472.00
6 Rent/Royalty Net Income (Loss) from PA Schedule M, Part B	<input type="radio"/>	6a .00	<input type="radio"/>	6b .00
7 Estates or Trusts Income from PA Schedule J	<input type="radio"/>	7a .00	<input type="radio"/>	7b 10,600.00
8 Gambling and Lottery Winnings from PA Schedule T	<input type="radio"/>	8a .00	<input type="radio"/>	8b .00
9 Total Other PA PIT Income (Loss)	<input type="radio"/>	9	<input type="radio"/>	9 3,855,854.00

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PA-20S/PA-65
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Information Return

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PA Department of Revenue

2017

FEIN

690000004

C

Business Name

WINTER GARDENS INC

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

10	Total Income (Loss) per Books and Records	LOSS	10	24,287,052.00
11	Total Reportable Income (Loss). Add Lines 1e and 9 or add Lines 2h and 9	LOSS	11	24,309,052.00
12	Total Nontaxable/Nonreportable Income (Loss). Subtract Line 11 from Line 10	LOSS	12	22,000.00

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

13a	Total Other Credits. Submit PA-20S/PA-65 Schedule OC	13a	.00
13b	Resident Credit	13b	.00
14a	PA 2017 Quarterly Tax Withholding Payments/Extension Payment for Nonresident Owners	14a	10,000.00
14b	Final Payment of Nonresident Withholding Tax	14b	16,433.00
14c	Total PA Income Tax Withheld. Add Lines 14a and 14b	14c	26,433.00

Part VI. Distributions - See the PA-20S/PA-65 instructions - Partnerships Only

15	Distributions of Cash, Marketable Securities, and Property	15	.00
16	Guaranteed Payments for Capital or Other Services	16	.00
17	All Other Guaranteed Payments for Services Rendered	17	.00
18	Guaranteed Payments to Retired Partners	18	.00

Distributions - See the PA-20S/PA-65 instructions - PA S Corporations Only

19	Distributions from PA Accumulated Adjustments Account	19	14,007,625.00
20	Distributions of Cash, Marketable Securities, and Property	20	.00

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

	Yes or No
1 During the entity's tax year, did the entity own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under federal regulations Sections 301.7701-2 and 301.7701-3? If yes, submit statement	1 NO
2 Does the entity have any tax-exempt partners/members/shareholders? If yes, submit statement	2 NO
3 Does the entity have any foreign partners/members/shareholders (outside the U.S.)? If yes, submit statement	3 NO
4 Was there a distribution of property or a transfer (e.g., by sale or death) of a partner/member interest during the tax year? (Partnership only) If yes, submit statement	4 NO
5 Has the federal government changed taxable income as originally reported for any prior period? If yes, indicate period on supplemental statement, and submit final IRS determination paperwork	5 NO
6 Does the entity have any foreign operations or ownership in a foreign bank account? If yes, submit statement	6 NO
7 Is this entity involved in a reportable transaction, listed transaction, or registered tax shelter within this return? If yes, submit statement	7 NO
8 Does the entity filing as a partnership have other partnerships as partners?	8 NO
9 Has the entity sold any tax credits? If yes, submit statement	9 NO
10 Has the entity changed its method of accounting for federal income tax purposes during this tax year? If yes, submit federal Form 3115	10 NO
11 Has the entity entered into any like-kind exchanges under IRC Section 1031? If yes, submit federal Form 8824	11 NO
12 PA Apportionment as reported on PA-20S/PA-65 Schedule H-Corp	12



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2017

FEIN

690000004 **C**

Business Name

WINTER GARDENS INC

**Part VIII. PA S Corporations Only - Accumulated Adjustments Account (AAA)
and Accumulated Earnings and Profits (AE&P)**

			AAA	AE&P
1	Balance at the beginning of the taxable year If AAA is negative, fill in the oval	<input type="radio"/> LOSS	102,652,118	40,000
2	Total reportable income from Part IV, Line 11		24,309,052	N/A
3	Other additions. Submit an itemized statement			
4	Loss from Part IV, Line 11	<input checked="" type="radio"/> LOSS		N/A
5	Other reductions. Submit an itemized statement	<input checked="" type="radio"/> LOSS		
6	Sum of Lines 1 through 5	<input type="radio"/> LOSS	126,961,170	40,000
7	Distributions		14,007,625	
8	Balance at taxable year-end. Subtract Line 7 from Line 6	<input type="radio"/> LOSS	112,953,545	40,000

Part IX. Ownership in Pass Through Entities

If the entity received income (loss) from an S corporation, partnership, estate or trust, limited liability company, qualified subchapter S subsidiary (QSSS) or disregarded entity, list below the FEIN, name and address for each entity. If additional space is needed, submit a separate statement. If the income (loss) is from a QSSS, enter "yes" in the QSSS box. If the income (loss) is from a disregarded entity, enter "yes" in the D box.

FEIN	QSSS	D	NAME & ADDRESS
a 230000011			LTL HOLDINGS LLC 77 GRAND AVE PALMER PA 18043
b 223000022			SERVICES LLC PO BOX 324 GLEN ROCK PA 18246
c			
d			
e			
f			

Part X. Signature and Verification

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

Print/Type name of general partner, principal officer or authorized individual	Signature of general partner, principal officer or authorized individual	Date	Daytime phone no
ARTHUR BROWN		06/30/18	717-255-6565

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
DAVID REED		06/30/18	
Firm's name (or yours if self-employed)	REED REED & SMITH		
Firm's address	321 SPRUCE ST SCRANTON PA 18503		
			Daytime phone no 540-622-0177

☐ E-File Opt Out

Preparer's PTIN

P31457828

Firm's FEIN

253541138



PA SCHEDULE A
Interest Income

1708610025

PA-20S/PA-65 A (PT) 03-17 (I)
PA Department of Revenue

2017

OFFICIAL USE ONLY

Name as shown on PA-20S/PA-65 Information Return WINTER GARDENS INC	FEIN 690000004
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See the PA-20S/PA-65 Schedule A instructions and the PA PIT Guide on the department's website

1	Interest income from federal Schedule K	1	3,826,451
2	Less business or rental interest income (working capital) - report on PA-20S/PA-65 Schedule M, Part A	2	
3	Adjusted federal interest income - subtract Line 2 from Line 1	3	3,826,451
4	Federal-exempt interest income taxable for PA PIT - itemize below	4	
5	Other interest income not included on Line 3 and Line 4	5	
6	Gross PA interest income - add Lines 3 through 5	6	3,826,451
7	PA-exempt interest income included on Line 6 - itemize below	7	
8	PA-taxable interest income - subtract Line 7 from Line 6. Enter the result on the PA-20S/PA-65 Information Return, Page 1, Part III, Line 3.	8	3,826,451

Federal-exempt interest income - list sources and amounts

PA-exempt interest income - list sources and amounts



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PA SCHEDULE BDividend Income and
Capital Gain Distributions

1708710023

PA-20S/PA-65 B (PT) 03-17 (I)
PA Department of Revenue**2017**

OFFICIAL USE ONLY

Name as shown on PA-20S/PA-65 Information Return WINTER GARDENS INC	FEIN 690000004
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See the PA-20S/PA-65 Schedule B instructions and the PA PIT Guide on the department's website.

1	Ordinary dividend income from federal Schedule K	1	164,320
2	Less business or rental dividend income (working capital) - report on PA-20S/PA-65 Schedule M, Part A	2	
3	Adjusted federal dividend income -- subtract Line 2 from Line 1	3	164,320
4	Federal-exempt dividend income taxable for PA PIT -- itemize below	4	
5	Other dividend income not included on Line 3 and Line 4	5	
6	Capital gain distributions income	6	
7	Gross PA-taxable dividend income -- add Lines 3 through 6	7	164,320
8	PA-exempt dividend income included on Line 7 -- itemize below	8	
9	PA-taxable dividend income and capital gains distribution income -- subtract Line 8 from Line 7		
	Enter the result on the PA-20S/PA-65 Information Return, Page 1, Part III, Line 4.	9	164,320

Federal-exempt dividend income -- list sources and amounts

PA-exempt dividend income -- list sources and amounts



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PA SCHEDULE MReconciliation of Federal-Taxable
Income (Loss) to PA-Taxable
Income (Loss)PA-20S/PA-65 M (PT) 03-17 (I)
PA Department of Revenue

1707010029

2017

OFFICIAL USE ONLY

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

FEIN

PA Sales Tax License Number

WINTER GARDENS INC

690000004

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

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

Federal Form		Classified for Pennsylvania Personal Income Tax purposes				
Form 1120S, Schedule K line description Form 1065, Schedule K line description	(a) Federal Income (loss)	(b) PA Business Income (loss)	(c) Interest Income PA Schedule A	(d) Dividend Income PA Schedule B	(e) Gain (loss) From Sales PA Schedule D	(f) Rent & Royalty Income (loss) PA Schedule E
1 Ordinary income (loss) from trade or business activities	20,453,198	20,453,198				
2 Net income (loss) from rental real estate activities						
3 Other gross rental income (loss)						
4 Interest income	3,826,451		3,826,451			
5 Dividends	164,320			164,320		
6 Royalty income						
7 Net short-term capital gain (loss)	-160,232				-160,232	
8 Net long-term capital gain (loss)	16,527				16,527	
9 Net gain (loss) from disposal of IRC Section 179 property						
10 Net IRC Section 1231 gain (loss) from Form 4797	-15,472				-15,472	
11 Other income (loss)	13,660				13,660	
12 Total Federal income (loss) by Pennsylvania classification. Total the amounts in each column.	24,298,452	20,453,198	3,826,451	164,320	-145,517	



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PA SCHEDULE MReconciliation of Federal-Taxable
Income (Loss) to PA-Taxable
Income (Loss)PA-20S/PA-65 M 03-17 (1)
PA Department of Revenue**2017**

1707110027

OFFICIAL USE ONLY

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

WINTER GARDENS INC

FEIN

690000004

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

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

Enter whole dollars only.

Section A. Federal Classified Income (Loss). Income class from Part A, Column B	PA Allocated Income (Loss)	Total Rental Income (Loss) or Total Business Income (Loss) Before Apportionment
Enter the initial of Column (b) or (f) only	1	2
		20,453,198

Section B. Itemize income adjustments that increase PA reportable income (reduce the loss).

a Deferred income relating to advance payments for goods and services	1	2
b Difference in qualified gain (loss) for each business sale of property	3	4
c Gain from business like-kind exchanges, see PA PIT Guide for instructions	5	6
d Gain (loss) on involuntary conversions - IRC Section 1033	7	8
e Income from cancellation of debt that PA treats differently from federal rules	9	10
f Increases in income in the year of change resulting from spread in the year of change associated with IRC Section 481(a) adjustment	11	12
g Income from obligations of other states and organizations that is not exempt for PA purposes	13	14
h Other income adjustments that increase PA-reportable income. Submit statement	15	16
B Total	17	18

Section C. Itemize income adjustments that decrease the PA reportable income (increase the loss).

a Difference in qualified gain (loss) for each business sale of property	1	2
b Income from obligations of the U S government and other organizations that is not taxable for PA purposes	3	4
c Decreases for previously reported income in prior year resulting from spread associated with IRC Section 481(a)	5	6
d Other income adjustments that decrease PA-reportable income. Submit statement	7	8
		20,192,871
C Total	9	10
		20,192,871

Section D. Adjusted PA Reportable Income See PA-20S/PA-65 Schedule M instructions

	1	2
		260,327

Section E. Itemize those expenses that PA law does not allow that the entity deducted on its federal form

These adjustments increase PA reportable income (reduce the loss)

a Taxes paid on income. Submit REV-1190	1	2
b Differences in depreciation/amortization taken for PA and federal purposes	3	4
c Key man life insurance premiums (owners as beneficiaries)	5	6
d Differences in PA treatment of guaranteed payments for capital	7	8
e Differences in depreciation for bonus depreciation (PA law does not allow bonus depreciation)	9	10
f Expense adjustments to qualify for the PA credits claimed in Part V of the PA-20S/PA-65	11	12
g Other expenses the entity deducted on its federal return that PA does not allow. Submit statement	13	14
E Total	15	16

Section F. Itemize those expenses that PA law allows that the entity could not deduct on its federal form.

These adjustments decrease PA reportable income (increase the loss)

a 50 percent of business meals and entertainment expenses that the entity could not deduct	1	2
b Sales tax on depreciable assets	3	4
c Differences in depreciation/amortization taken for PA and federal purposes	5	6
d IRC Section 179 expenses (the maximum for PA purposes is \$25,000)	7	8
e Expenses for employees, including PA S corporation shareholder-employees.	9	10
f Life insurance premiums (PA S corporation or partnership as beneficiary)	11	12
g Expense adjustments to qualify for federal credits	13	14
h Current expensing of Intangible Drilling costs - Schedule I, Line 5	15	16
i Other expenses PA allows that the entity did not deduct on the federal return. Submit statement	17	18
F Total	19	20

Section G. Total Taxable Income (Loss). Add Section D, plus E, minus F

	1	2
		260,327



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PA SCHEDULE D-I
Sale, Exchange or Disposition of Property
Within Pennsylvania

1706410022

PA-20S/PA-65 D (PT) 03-17 (I)
PA Department of Revenue

2017

OFFICIAL USE ONLY

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

FEIN

WINTER GARDENS INC

690000004

C

Part I. Allocated gain (loss) from the Sale, Exchange or Disposition of Property within Pennsylvania. Enter whole dollars only

Amended Schedule ☐

If Part I is blank, fill in the oval ☐

Federal Realized and Recognized Gains (Losses):

(If a loss,
fill in oval)

1 All PA-source gain (loss) included in federal ordinary business income (loss) and/or federal other income (loss)	<input type="radio"/>	1	
2 All PA-source gain (loss) included in ordinary net rental/royalty income (loss) from federal Form 8825	<input type="radio"/>	2	
3 All PA-source net short-term capital gain (loss) from federal Schedule D	<input type="radio"/>	3	
4 All PA-source net long-term capital gain (loss) from federal Schedule D	<input type="radio"/>	4	
5 All other PA-source net IRC Section 1231 gain (loss) reported on federal Form 4797 not listed above	<input checked="" type="radio"/>	5	15,472
6 All PA-source gain (loss) from the disposition of IRC Section 179 property	<input type="radio"/>	6	
7 Capital gains distributions taxed as dividends		7	
8 Total PA-source federal realized and recognized reportable gain (loss) before classification and/or adjustment amounts for PA PIT purposes. Add Lines 1 through 6, minus Line 7	<input checked="" type="radio"/>	8	15,472
9 PA-source gain (loss) on federal non-taxable exchanges on IRC Section 1031	<input type="radio"/>	9	
10 Total PA-source federal gain (loss) reportable for PA PIT before additional classification and/or adjustments Add Lines 8 and 9	<input checked="" type="radio"/>	10	15,472
11 PA-source adjustment for gain (loss) reflected on Part A of Schedule M for business income (loss) (net profits from a business, profession, or farm)	<input type="radio"/>	11	
12 PA-source PIT reportable Schedule D gain (loss) before PA PIT adjustments (Line 10 minus Line 11)	<input checked="" type="radio"/>	12	15,472
13 Net or aggregate PA-source PIT adjustments for Schedule D gain (loss) from transactions requiring adjustment for PA/federal gain (loss) differences Itemize on Schedule D-II	<input type="radio"/>	13	
14 Net adjustment to arrive at PA-source PIT Schedule D reportable gain (loss) Add Lines 12 and 13	<input checked="" type="radio"/>	14	15,472
15 PA-source partnership and PA S corp gain (loss) from PA Schedules RK-1 and NRK-1	<input type="radio"/>	15	
16 Total PA-source Schedule D net gain (loss) from property within PA for residents only Add Lines 14 and 15 Enter this number on Page 1, Part III, Line 5b of the PA-20S/PA-65	<input checked="" type="radio"/>	16	15,472
17 PA-source adjustment for gain (loss) on sale of short-term portfolio investments not used in working capital for nonresidents only	<input type="radio"/>	17	
18 Total PA-source Schedule D net gain (loss) from property within PA for nonresidents only (Line 16 minus Line 17) This line should be allocated to the NRK-1s based on percentage interest	<input checked="" type="radio"/>	18	15,472



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PA SCHEDULE D-II
Sale, Exchange or Disposition of Property
Within Pennsylvania

1706510029

PA-20S/PA-65 D (PT) 03-17 (I)
PA Department of Revenue

2017

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

FEIN

WINTER GARDENS INC

690000004

C

Part II. Sale, Exchange or Disposition of Property within Pennsylvania. If any of the federal gain (loss) transactions require adjustment, list each transaction and show the differences in federal gain (loss). The difference in PA/federal gain (loss) equals PA gain (loss) minus federal gain (loss). If the difference is negative, fill in the loss oval. Copy PA-20S/PA-65 Schedule D-II to list additional properties. Enter whole dollars only.

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

Amended Schedule ☐

If Part II is blank, fill in the oval ☒

1 Type of Property ☐ Description of Property

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS
☐

2 Type of Property ☐ Description of Property

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS
☐

3 Type of Property ☐ Description of Property.

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS
☐

4 Type of Property ☐ Description of Property

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS
☐

5 Type of Property ☐ Description of Property.

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS
☐



PA SCHEDULE D-III
Sale, Exchange or Disposition of Property
Within Pennsylvania

1706610027

PA-20S/PA-65 D (PT) 03-17 (I)
PA Department of Revenue

2017

OFFICIAL USE ONLY

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

FEIN

WINTER GARDENS INC

690000004

C

Part III. Allocated gain (loss) from the Sale, Exchange or Disposition of Property outside Pennsylvania. Enter whole dollars only.

Amended Schedule ☐

If Part III is blank, fill in the oval ☐

Federal Realized and Recognized Gains (Losses):

(If a loss,
fill in oval)

1 All outside PA gain (loss) included in federal ordinary business income (loss) and/or federal other income (loss)	LOSS <input type="radio"/>	1	13,660
2 All outside PA gain (loss) included in ordinary net rental/royalty income (loss) from federal Form 8825	LOSS <input type="radio"/>	2	
3 All outside PA net short-term capital gain (loss) from federal Schedule D	LOSS <input checked="" type="radio"/>	3	160,232
4 All outside PA net long-term capital gain (loss) from federal Schedule D	LOSS <input type="radio"/>	4	16,527
5 All other outside PA net IRC Section 1231 gain (loss) reported on federal Form 4797 not listed above	LOSS <input type="radio"/>	5	
6 All outside PA gain (loss) from the disposition of IRC Section 179 property	LOSS <input type="radio"/>	6	
7 Capital gains distributions taxed as dividends		7	
8 Total federal realized and recognized outside PA-source reportable gain (loss) before classification and/or adjustment amounts for PA PIT purposes. Add Lines 1 through 6, minus Line 7	LOSS <input checked="" type="radio"/>	8	130,045
9 Outside PA gain (loss) on federal non-taxable exchanges on IRC Section 1031	LOSS <input type="radio"/>	9	
10 Total outside PA/federal gain (loss) reportable for PA PIT before additional classification and/or adjustments Add Lines 8 and 9	LOSS <input checked="" type="radio"/>	10	130,045
11 Outside PA adjustment for gain (loss) reflected on Part A of Schedule M for business income (loss) (net profits from a business, profession, or farm)	LOSS <input type="radio"/>	11	
12 Outside PA PIT reportable Schedule D gain (loss) before PA PIT adjustments (Line 10 minus Line 11)	LOSS <input checked="" type="radio"/>	12	130,045
13 Net or aggregate outside PA PIT adjustments for Schedule D gain (loss) from transactions requiring adjustment for PA/federal gain (loss) differences Itemize on Schedule D-IV	LOSS <input type="radio"/>	13	
14 Net adjustment to arrive at outside PA PIT Schedule D reportable gain (loss). Add Lines 12 and 13	LOSS <input checked="" type="radio"/>	14	130,045
15 Outside partnership and PA S corp gain (loss) from PA Schedules RK-1 and NRK-1	LOSS <input type="radio"/>	15	
16 Total outside PA Schedule D net gain (loss) from property outside PA. Add Lines 14 and 15 Enter this number on Page 1, Part III, Line 5a of the PA-20S/PA-65 Information Return	LOSS <input checked="" type="radio"/>	16	130,045



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PA SCHEDULE D-IV
Sale, Exchange or Disposition of Property
Within Pennsylvania

1706710025

PA-20S/PA-65 D (PT) 03-17 (I)
PA Department of Revenue

2017

OFFICIAL USE ONLY

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

FEIN

WINTER GARDENS INC

690000004

C

Part IV. Sale, Exchange or Disposition of Property outside Pennsylvania. If any of the federal gain (loss) transactions require adjustment, list each transaction and show the differences in federal gain (loss). The difference in PA/federal gain (loss) equals PA gain (loss) minus federal gain (loss). If the difference is negative, fill in the loss oval. Copy PA-20S/PA-65 Schedule D-IV to list additional properties. Enter whole dollars only.

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

Amended Schedule ☐

If Part IV is blank, fill in the oval ☐

1 Type of Property ☐ Description of Property.

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS

2 Type of Property ☐ Description of Property

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS

3 Type of Property ☐ Description of Property

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS

4 Type of Property ☐ Description of Property

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS

5 Type of Property ☐ Description of Property

Date acquired (MMDDYYYY)

PA allowed or allowable depreciation

Cost or other PA basis

Date sold (MMDDYYYY)

Gross sales price

Difference in PA/Fed Gain (Loss)

LOSS



1706710025

1706710025

**PARTNER/MEMBER/
SHAREHOLDER DIRECTORY**
Directory

1707610026

PA-20S/PA-65 P/M/D (PT) 04-17 (I)
PA Department of Revenue

2017

OFFICIAL USE ONLY

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

FEIN

WINTER GARDENS INC

690000004

C

The entity must list its partners/members/shareholders on this schedule. Enter the following for all partners/members/shareholders:

SSN/FEIN, REVENUE ID; OWNERSHIP % (enter each owner's percentage); and NAME AND ADDRESS. Copy Directory to list additional owners.

CODE - Enter the type of owner by code.

See instructions

B = Bank/Financial Institution

PI = Part-year Resident Individual (S Corp Only)

T = Trust

DE = Disregarded Entity

I = Insurance Company

P = Partnership

S = S Corporation

RI = Resident Individual

L = LLC taxed as a Partnership

LC = LLC taxed as a C Corporation

LS = LLC taxed as an S Corporation

C = C Corporation

NR = Nonresident Individual

E = Estate

X = Exempt

1	Code	SSN/FEIN	Revenue ID	Ownership %
	RI	251458720		0 - 400000
Name		Address		
KELLY SMITH		54 PINE GROVE LN TOWANDA PA 18448		
2	Code	SSN/FEIN	Revenue ID	Ownership %
	NR	524440024		0 - 200000
Name		Address		
JERMEY WINTERS		891 MERION RD BOCO RATON FL 33487		
3	Code	SSN/FEIN	Revenue ID	Ownership %
	T	238952782		0 - 200000
Name		Address		
WINTERS TRUST		330 N. MAIN ST SUITE 500 WILMINGTON DE 19899		
4	Code	SSN/FEIN	Revenue ID	Ownership %
	E	277512511		0 - 200000
Name		Address		
Estate of Marion Winters		123 E MAIN ST HARRISBURG PA 17105		
5	Code	SSN/FEIN	Revenue ID	Ownership %
				.
Name		Address		
6	Code	SSN/FEIN	Revenue ID	Ownership %
				.
Name		Address		



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PA SCHEDULE RK-1

1707210025

Resident Schedule of Shareholder/
Partner/Beneficiary Pass Through
Income, Loss and Credits
PA-20S/PA-65 RK-1 (PT) 03-17 (I)
PA Department of Revenue

2017

SSN	251-45-8720	Last Name	SMITH	Suffix		First Name	KELLY	MI	
Spouse's SSN If jointly held				Phone Number					
Name of Owner Receiving RK-1 (if other than an individual)									
FEIN									
First Line of Address									
54 PINE GROVE LN									
Second Line of Address									
City or Post Office		State	ZIP Code						
TOWANDA		PA	18848						
Name of Entity Issuing RK-1				Owner					
WINTER GARDENS INC				<input checked="" type="radio"/> Individual					
City or Post Office				State		ZIP Code		Partner's	
HARRISBURG				PA		17105		<input type="radio"/> General Partner or LLC Member - Manager	
FEIN				Revenue ID		<input type="radio"/> Limited Partner or Other LLC Member			
690000004				1000229422					
Entity (Fill in one oval only)									
<input type="radio"/> Estate/Trust				<input type="radio"/> Partnership					
<input checked="" type="radio"/> PA S Corp				<input type="radio"/> LLC					
<input type="radio"/> Fiscal Year				<input type="radio"/> Short Year					
04/01/17				Begin		03/31/18		End	

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

							Enter whole dollars only
1	PA-Taxable Business Income (Loss) from Operations	If a loss, fill in the oval	<input type="radio"/>	1			8,181,279
2	Interest Income			2			1,530,580
3	Dividend Income			3			65,728
4	Net Gain (Loss) from the Sale, Exchange or Disposition of Property	If a loss, fill in the oval	<input checked="" type="radio"/>	4			58,207
5	Net Income (Loss) from Rents, Royalties, Patents and Copyrights	If a loss, fill in the oval	<input type="radio"/>	5			
6	Income off/from Estates or Trusts			6			4,240
7	Gambling and Lottery Winnings (Loss)	If a loss, fill in the oval	<input type="radio"/>	7			
8	Resident Credit. Submit statement			8			
9	Total Other Credits. Submit statement			9			
10	Distributions of Cash, Marketable Securities and Property - not including guaranteed payments			10			
11	Guaranteed Payments for Capital or Other Services			11			
12	All Other Guaranteed Payments for Services Rendered			12			
13	Guaranteed Payments to the Retired Partner			13			
14	Distributions from PA Accumulated Adjustments Account	If liquidating, fill in the oval	<input type="radio"/>	14			5,603,050
15	Distributions of Cash, Marketable Securities and Property			15			
16	Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis. Submit statement	If a loss, fill in the oval	<input type="radio"/>	16			
17	Owner's Share of IRC Section 179 allowed according to PA rules			17			
18	Owner's Share of Straight-Line Depreciation			18			
19	Partner's Share of Nonrecourse Liabilities at year-end			19			
20	Partner's Share of Recourse Liabilities at year-end			20			



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PA SCHEDULE RK-1

1707210025

Resident Schedule of Shareholder/
Partner/Beneficiary Pass Through
Income, Loss and Credits
PA-20S/PA-65 RK-1 (PT) 03-17 (I)
PA Department of Revenue

2017

Part I. General Information

SSN Last Name Suffix First Name MI

Spouse's SSN If jointly held ☐ Phone Number

Name of Owner Receiving RK-1 (if other than an individual)

FEIN 238952782 WINTERS TRUST

First Line of Address 330 N. MAIN ST SUITE 500

Second Line of Address

City or Post Office State ZIP Code

WILMINGTON DE 19899

Amended Schedule ☐ Final ☐

Shareholder's stock ownership 0.200000%

Beneficiary's year-end distribution %

Partner's percentage of Profit sharing %

Loss sharing %

Ownership of capital: %

Owner:

☐ Individual

☐ PA S Corp

☐ All Other Corp

☒ Estate/Trust

☐ Partnership

☐ LLC

☐ Exempt

Name of Entity Issuing RK-1 WINTER GARDENS INC

City or Post Office State ZIP Code

HARRISBURG PA 17105

Entity. (Fill in one oval only)

☐ Estate/Trust ☐ Partnership

☒ PA S Corp ☐ LLC

☒ Fiscal Year ☐ Short Year

04/01/17 Begin 03/31/18 End

FEIN 690000004 Revenue ID 1000229422

Partner:

☐ General Partner or LLC Member - Manager

☐ Limited Partner or Other LLC Member

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

			Enter whole dollars only
1	PA-Taxable Business Income (Loss) from Operations	If a loss, fill in the oval. <input type="checkbox"/>	1 4,090,640
2	Interest Income		2 765,290
3	Dividend Income		3 32,864
4	Net Gain (Loss) from the Sale, Exchange or Disposition of Property	If a loss, fill in the oval. <input checked="" type="checkbox"/>	4 29,103
5	Net Income (Loss) from Rents, Royalties, Patents and Copyrights	If a loss, fill in the oval. <input type="checkbox"/>	5
6	Income off/from Estates or Trusts		6 2,120
7	Gambling and Lottery Winnings (Loss)	If a loss, fill in the oval. <input type="checkbox"/>	7
8	Resident Credit. Submit statement		8
9	Total Other Credits. Submit statement		9
10	Distributions of Cash, Marketable Securities and Property - not including guaranteed payments		10
11	Guaranteed Payments for Capital or Other Services		11
12	All Other Guaranteed Payments for Services Rendered		12
13	Guaranteed Payments to the Retired Partner		13
14	Distributions from PA Accumulated Adjustments Account	If liquidating, fill in the oval. <input type="checkbox"/>	14 2,801,525
15	Distributions of Cash, Marketable Securities and Property		15
16	Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis. Submit statement.	If a loss, fill in the oval. <input type="checkbox"/>	16
17	Owner's Share of IRC Section 179 allowed according to PA rules		17
18	Owner's Share of Straight-Line Depreciation		18
19	Partner's Share of Nonrecourse Liabilities at year-end		19
20	Partner's Share of Recourse Liabilities at year-end		20



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PA SCHEDULE RK-1

1707210025

Resident Schedule of Shareholder/
Partner/Beneficiary Pass Through
Income, Loss and Credits
PA-20S/PA-65 RK-1 (PT) 03-17 (I)
PA Department of Revenue

2017

Part I. General Information

SSN Last Name Suffix First Name MI

Spouse's SSN If jointly held Phone Number

FEIN 287512511 Name of Owner Receiving RK-1 (if other than an individual) ESTATE OF MARION WINTERS

First Line of Address 123 MAIN ST

Second Line of Address

City or Post Office HARRISBURG State PA ZIP Code 17105

Amended Schedule ☐ Final ☐

Shareholder's stock ownership 0.200000%

Beneficiary's year-end distribution %

Partner's percentage of Profit sharing %

Loss sharing %

Ownership of capital %

Owner ☐ Individual ☐ PA S Corp. ☐ All Other Corp. ☒ Estate/Trust ☐ Partnership ☐ LLC ☐ Exempt

Name of Entity Issuing RK-1 WINTER GARDENS INC

City or Post Office HARRISBURG State PA ZIP Code 17105

FEIN 690000004 Revenue ID 1000229422

Entity (Fill in one oval only) ☐ Estate/Trust ☐ Partnership ☒ PA S Corp. ☐ LLC ☒ Fiscal Year ☐ Short Year

04/01/17 Begin 03/31/18 End

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

Enter whole dollars only

Line	Description	Amount
1	PA-Taxable Business Income (Loss) from Operations If a loss, fill in the oval <input type="checkbox"/>	4,090,640
2	Interest Income	765,290
3	Dividend Income	32,864
4	Net Gain (Loss) from the Sale, Exchange or Disposition of Property If a loss, fill in the oval <input checked="" type="checkbox"/>	29,103
5	Net Income (Loss) from Rents, Royalties, Patents and Copyrights If a loss, fill in the oval <input type="checkbox"/>	
6	Income off/from Estates or Trusts	2,120
7	Gambling and Lottery Winnings (Loss) If a loss, fill in the oval <input type="checkbox"/>	
8	Resident Credit. Submit statement	
9	Total Other Credits. Submit statement	
10	Distributions of Cash, Marketable Securities and Property - not including guaranteed payments	
11	Guaranteed Payments for Capital or Other Services	
12	All Other Guaranteed Payments for Services Rendered	
13	Guaranteed Payments to the Retired Partner	
14	Distributions from PA Accumulated Adjustments Account If liquidating, fill in the oval <input type="checkbox"/>	2,801,525
15	Distributions of Cash, Marketable Securities and Property	
16	Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis. Submit statement If a loss, fill in the oval <input type="checkbox"/>	
17	Owner's Share of IRC Section 179 allowed according to PA rules	
18	Owner's Share of Straight-Line Depreciation	
19	Partner's Share of Nonrecourse Liabilities at year-end	
20	Partner's Share of Recourse Liabilities at year-end	



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PA SCHEDULE NRK-1

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Nonresident Schedule of Shareholder/
Partner/Beneficiary Pass Through
Income, Loss and Credits
PA-20S/PA-65 NRK-1 (PT) 03-17 (I)
PA Department of Revenue

2017

Part I. General Information

SSN Last Name Suffix First Name MI

Spouse's SSN If jointly held Phone Number

FEIN 258952782 Name of Owner Receiving NRK-1 (if other than an individual) WINTERS TRUST

First Line of Address 330 N MAIN ST SUITE 500

Second Line of Address

City or Post Office WILMINGTON State DE ZIP Code 19899

Name of Entity Issuing NRK-1 WINTER GARDENS INC

City or Post Office HARRISBURG State PA ZIP Code 17105

FEIN 690000004 Revenue ID 1000229422

Entity (Fill in one oval only)
☐ Estate/Trust ☐ Partnership
☒ PA S Corp ☐ LLC
☒ Fiscal Year ☐ Short Year
04/01/17 Begin 03/31/18 End

Amended Schedule ☐ Final ☐

Shareholder's stock ownership 0.20000 %
Beneficiary's year-end distribution %
Partner's percentage of Profit sharing %
Loss sharing %
Ownership of capital %

Owner:
☐ Individual
☐ PA S Corp.
☐ All Other Corp.
☒ Estate/Trust
☐ Partnership
☐ LLC
☐ Exempt

Partner:
☐ General Partner or LLC Member - Manager
☐ Limited Partner or Other LLC Member

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

Enter whole dollars only

Line	Description	Amount
1	PA-Taxable Business Income (Loss) from Operations If a loss, fill in the oval <input type="radio"/>	428,388
2	Net Gain (Loss) from the Sale, Exchange or Disposition of Property If a loss, fill in the oval <input checked="" type="radio"/>	3,094
3	Net Income (Loss) from Rents, Royalties, Patents and Copyrights If a loss, fill in the oval <input type="radio"/>	
4	Income of/from Estates or Trusts	2,120
5	Gambling and Lottery Winnings (Loss) If a loss, fill in the oval <input type="radio"/>	
6	PA Nonresident Tax Withheld	13,217
7	Total Other Credits. Submit statement	
8	Distributions of Cash, Marketable Securities and Property - not including guaranteed payments	
9	Guaranteed Payments for Capital or Other Services	
10	All Other Guaranteed Payments for Services Rendered (PA-Appportioned Amount Only)	
11	Guaranteed Payments to the Retired Partner	
12	Distributions from PA Accumulated Adjustments Account If liquidating, fill in the oval <input type="radio"/>	2,801,525
13	Distributions of Cash, Marketable Securities and Property	
14	Nontaxable income (loss) or nondeductible expenses required to calculate owner's economic investment. Submit statement If a loss, fill in the oval <input type="radio"/>	
15	Owner's Share of IRC Section 179 allowed according to PA rules	
16	Owner's Share of Straight-Line Depreciation	
17	Partner's Share of Nonrecourse Liabilities at year-end	
18	Partner's Share of Recourse Liabilities at year-end	



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PA SCHEDULE NRK-1

1707310023

Nonresident Schedule of Shareholder/
Partner/Beneficiary Pass Through
Income, Loss and Credits
PA-20S/PA-65 NRK-1 (PT) 03-17 (I)
PA Department of Revenue

2017

Part I. General Information

SSN 524-40-0247 Last Name WINTERS Suffix First Name JEREMY M I

Spouse's SSN If jointly held Phone Number

FEIN Name of Owner Receiving NRK-1 (if other than an individual)

First Line of Address 891 MERION RD Amended Schedule ☐ Final ☐ Owner, ☒ Individual

Second Line of Address Shareholder's stock ownership 0.20000% ☐ PA S Corp

City or Post Office BOCA RATON State FL ZIP Code 33487 Partner's percentage of ☐ All Other Corp

Profit sharing % ☐ Estate/Trust

Loss sharing % ☐ Partnership

Ownership of capital % ☐ LLC

☐ Exempt

Name of Entity Issuing NRK-1 WINTER GARDENS INC

City or Post Office HARRISBURG State PA ZIP Code 17105 Entity (Fill in one oval only)

FEIN 690000004 Revenue ID 1000229422 ☒ Estate/Trust ☐ Partnership

☒ PA S Corp ☐ LLC

☒ Fiscal Year 04/01/17 Begin 03/31/18 End ☐ Short Year

☐ Limited Partner or Other LLC Member

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

Enter whole dollars only

Line	Description	Amount
1	PA-Taxable Business Income (Loss) from Operations If a loss, fill in the oval <input type="checkbox"/>	428,388
2	Net Gain (Loss) from the Sale, Exchange or Disposition of Property If a loss, fill in the oval <input checked="" type="radio"/>	3,094
3	Net Income (Loss) from Rents, Royalties, Patents and Copyrights If a loss, fill in the oval <input type="radio"/>	
4	Income off/from Estates or Trusts	2,120
5	Gambling and Lottery Winnings (Loss) If a loss, fill in the oval <input type="radio"/>	
6	PA Nonresident Tax Withheld	13,216
7	Total Other Credits. Submit statement	
8	Distributions of Cash, Marketable Securities and Property - not including guaranteed payments	
9	Guaranteed Payments for Capital or Other Services	
10	All Other Guaranteed Payments for Services Rendered (PA-Appportioned Amount Only)	
11	Guaranteed Payments to the Retired Partner	
12	Distributions from PA Accumulated Adjustments Account If liquidating, fill in the oval <input type="radio"/>	2,801,525
13	Distributions of Cash, Marketable Securities and Property	
14	Nontaxable income (loss) or nondeductible expenses required to If a loss, fill in the oval <input type="radio"/> calculate owner's economic investment Submit statement	
15	Owner's Share of IRC Section 179 allowed according to PA rules	
16	Owner's Share of Straight-Line Depreciation	
17	Partner's Share of Nonrecourse Liabilities at year-end	
18	Partner's Share of Recourse Liabilities at year-end	



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PA SCHEDULE NRK-1

1707310023

Nonresident Schedule of Shareholder/
Partner/Beneficiary Pass Through
Income, Loss and Credits
PA-20S/PA-65 NRK-1 (PT) 03-17 (I)
PA Department of Revenue

2017

Part I. General Information

SSN Last Name Suffix First Name MI

Spouse's SSN If jointly held ☐ Phone Number

FEIN 257812511 Name of Owner Receiving NRK-1 (if other than an individual) ESTATE OF MARION WINTERS

First Line of Address 123 E. MAIN ST

Second Line of Address

City or Post Office HARRISBURG State PA ZIP Code 17105

Amended Schedule ☐ Final ☐ Shareholder's stock ownership 0.20000 %

Beneficiary's year-end distribution %

Partner's percentage of Profit sharing % Loss sharing % Ownership of capital %

Owner: ☐ Individual ☐ PA S Corp ☐ All Other Corp ☒ Estate/Trust ☐ Partnership ☐ LLC ☐ Exempt

Name of Entity Issuing NRK-1 WINTER GARDENS INC

City or Post Office HARRISBURG State PA ZIP Code 17105

FEIN 690000004 Revenue ID 1000229422

Entity (Fill in one oval only) ☐ Estate/Trust ☐ Partnership ☒ PA S Corp ☐ LLC ☐ Fiscal Year ☐ Short Year

04/01/17 Begin 03/31/18 End

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

Enter whole dollars only

Line	Description	Amount
1	PA-Taxable Business Income (Loss) from Operations If a loss, fill in the oval <input type="checkbox"/>	428,388
2	Net Gain (Loss) from the Sale, Exchange or Disposition of Property If a loss, fill in the oval. <input checked="" type="checkbox"/>	3,094
3	Net Income (Loss) from Rents, Royalties, Patents and Copyrights If a loss, fill in the oval. <input type="checkbox"/>	
4	Income of/from Estates or Trusts	2,120
5	Gambling and Lottery Winnings (Loss) If a loss, fill in the oval <input type="checkbox"/>	
6	PA Nonresident Tax Withheld	
7	Total Other Credits. Submit statement	
8	Distributions of Cash, Marketable Securities and Property - not including guaranteed payments	
9	Guaranteed Payments for Capital or Other Services	
10	All Other Guaranteed Payments for Services Rendered (PA-Appportioned Amount Only)	
11	Guaranteed Payments to the Retired Partner	
12	Distributions from PA Accumulated Adjustments Account If liquidating, fill in the oval <input type="checkbox"/>	2,801,525
13	Distributions of Cash, Marketable Securities and Property	
14	Nontaxable income (loss) or nondeductible expenses required to calculate owner's economic investment. Submit statement. If a loss, fill in the oval <input type="checkbox"/>	
15	Owner's Share of IRC Section 179 allowed according to PA rules	
16	Owner's Share of Straight-Line Depreciation	
17	Partner's Share of Nonrecourse Liabilities at year-end	
18	Partner's Share of Recourse Liabilities at year-end	



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PA SCHEDULE NW
Nonresident Withholding Payments for
PA S Corporations and Partnerships

1708410020

PA-20S/PA-65 NW (PT) 03-17 (I)
PA Department of Revenue

2017

OFFICIAL USE ONLY

Name as shown on the PA-20S/PA-65 Information Return
WINTER GARDENS INC

FEIN
690000004

Nonresident Withholding Payments PA S Corporations and Partnerships

Use this schedule to list all the withholding and extension payments that the PA S corporation, partnership or limited liability company filing as a partnership or PA S corporation for federal income tax purposes made on behalf of individual shareholders or partners, estates or trusts that were not residents of Pennsylvania during the taxable year.

A PA Tax Due on PA-Taxable Income to Nonresident Individuals, Estates, or Trusts. A

\$ 26,433

B Nonresident Withholding Payments and Extension Payment during the Entity's Taxable Year

Date	Amount		Date	Amount
04/15/17	2,500		07/15/17	2,500
09/15/17	2,500		01/15/18	2,500

Total Nonresident Withholding Payments and Extension Payment. Enter here and on the PA-20S/PA-65 Information Return, Part V, Line 14a. B

\$ 10,000

C Payment remitted with the PA-40NRC, Nonresident Consolidated Tax Return, if electing nonresident individual owners elect to participate in a group return. C

\$

D Reconciliation Payment Subtract B and C from A, and enter here and on the PA-20S/PA-65 Information Return Part V, Line 14b D
Pay any balance due with the PA-20S/PA-65 Information Return

\$ 16,433



1708410020

1708410020

PA SCHEDULE JIncome from Estates
or Trusts

1708910029

PA-20S/PA-65 J (PT) 03-17 (I)
PA Department of Revenue**2017**

OFFICIAL USE ONLY

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

WINTER GARDENS INC

FEIN

690000004

List the name, address, and identification number of each estate or trust. Check box if income is reported from PA-41 Schedule RK-1 and NRK-1. If a federal Schedule K-1 is received instead of a PA-41 Schedule RK-1 and NRK-1, indicate if the income is PA-source or total income everywhere.

(a) Name and address of each estate or trust	PA-41 Schedule RK-1/NRK-1	(b) Federal EIN	(c) PA-Source Income	(d) Total Income Everywhere
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
Income from PA S corporation(s) and partnership(s), from the PA-20S/PA-65 Schedule(s) RK-1 or NRK-1			10,600	10,600
Total Estate or Trust Income. Column (c) - Total Column (c) and enter the amount on the PA-20S/PA-65 Information Return, Part III, Line 7b. Column (d) - Total Column (d), subtract Column (c) from Column (d) and enter difference on the PA-20S/PA-65 Information Return, Part III, Line 7a			10,600	10,600



1708910029

1708910029

Winter Gardens Inc.

Schedule M Part B Section C Line d

March 31, 2017 – Statement #1

RECONCILIATION OF SCHEDULE M PART B SECTION C LINE D

\$20,453,198 Federal Business Income(Loss) – Schedule M Part A

Included in Federal Business Income (Loss)

\$20,192,871 – Pass Through income received from:

\$ 8,077,148 LTL Holdings LLC

\$12,115,723 Services LLC

\$20,192,871 Flow Through

Form **1120S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**▶ Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No 1545-0123

2016For calendar year 2016 or tax year beginning **04/01/2017**, 2016, ending **03/31**, 20 **18**

A S election effective date 04012009	TYPE OR PRINT	Name WINTER GARDENS INC	D Employer identification number 690000004
B Business activity code number (see instructions) 311900		Number, street, and room or suite no. If a P.O. box, see instructions. 330 N. MAIN ST SUITE 500	E Date incorporated 04012009
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code HARRISBURG PA 17105	F Total assets (see instructions) \$ 113564170

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year **▶****Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	24452560	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c	24452560	
	2 Cost of goods sold (attach Form 1125-A)	2	10215980	
	3 Gross profit. Subtract line 2 from line 1c	3	14236580	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		
5 Other income (loss) (see instructions—attach statement)	5	20203471		
6 Total income (loss). Add lines 3 through 5	6	34440051		
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)	7		
	8 Salaries and wages (less employment credits)	8	5896735	
	9 Repairs and maintenance	9		
	10 Bad debts	10	200000	
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest	13		
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	10912	
	15 Depletion (Do not deduct oil and gas depletion.)	15		
	16 Advertising	16		
	17 Pension, profit-sharing, etc., plans	17	1425812	
	18 Employee benefit programs	18	2567144	
	19 Other deductions (attach statement)	19	3886250	
	20 Total deductions. Add lines 7 through 19	20	13986853	
	21 Ordinary business income (loss). Subtract line 20 from line 6	21	20453198	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23a 2016 estimated tax payments and 2015 overpayment credited to 2016	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c	23d		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	24		
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25		
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26		
27 Enter amount from line 26 Credited to 2017 estimated tax ▶ Refunded ▶	27			

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

**Sign
Here**

Signature of officer

Date

Title

May the IRS discuss this return
with the preparer shown below
(see instructions)? ☒ Yes ☐ No**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no

For Paperwork Reduction Act Notice, see separate instructions.

Cat No 11510H

Form **1120S** (2016)

Schedule B Other Information (see instructions)

					Yes	No	
1	Check accounting method	a <input type="checkbox"/> Cash	b <input type="checkbox"/> Accrual	c <input type="checkbox"/> Other (specify) ▶			
2	See the instructions and enter the.						
	a Business activity ▶	b Product or service ▶					
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .						✓
4	At the end of the tax year, did the corporation:						
	a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below						✓
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made		
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						✓
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital		
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?						✓
	If "Yes," complete lines (i) and (ii) below.						
	(i) Total shares of restricted stock	▶					
	(ii) Total shares of non-restricted stock	▶					
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?						✓
	If "Yes," complete lines (i) and (ii) below						
	(i) Total shares of stock outstanding at the end of the tax year ▶						
	(ii) Total shares of stock outstanding if all instruments were executed ▶						
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?						✓
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>						
	If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.						
8	If the corporation, (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$						
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$						
10	Does the corporation satisfy both of the following conditions?						
	a The corporation's total receipts (see instructions) for the tax year were less than \$250,000						
	b The corporation's total assets at the end of the tax year were less than \$250,000						✓
	If "Yes," the corporation is not required to complete Schedules L and M-1.						
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?						✓
	If "Yes," enter the amount of principal reduction \$						
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions						✓
13 a	Did the corporation make any payments in 2016 that would require it to file Form(s) 1099?						✓
	b If "Yes," did the corporation file or will it file required Forms 1099?						✓

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	20453198
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	3826451
	5 Dividends: a Ordinary dividends 5a		164320
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	-160232
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9	-15472	
10 Other income (loss) (see instructions) Type ▶	10	13660	
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions) Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one). ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	

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

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)		
Assets							
1	Cash		1011000				2911000
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)		88125000				108055589
10a	Buildings and other depreciable assets	1060616		1060616			
b	Less accumulated depreciation	(52123)	1008493	(63035)			997581
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)		600000				1600000
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)						
15	Total assets		90744493				113564170
Liabilities and Shareholders' Equity							
16	Accounts payable		1000000				2500
17	Mortgages, notes, bonds payable in less than 1 year		257625				257625
18	Other current liabilities (attach statement)						
19	Loans from shareholders		300000				300000
20	Mortgages, notes, bonds payable in 1 year or more		1000000				
21	Other liabilities (attach statement)						
22	Capital stock		30000				30000
23	Additional paid-in capital		88156868				112974045
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock	()		()			
27	Total liabilities and shareholders' equity		90744493				113564170

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

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books	24287052	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	5127
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Line 4 less line 7	5127
					24281925

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

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	102652118	
2	Ordinary income from page 1, line 21	20453198	
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions	14007625	
8	Balance at end of tax year. Subtract line 7 from line 6	109097691	

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2016**For calendar year 2016, or tax
year beginning 04/01/17, 2016
ending 03/31, 20 18☐ Final K-1☐ Amended K-1

OMB No 1545-0123

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

▶ See back of form and separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
A Corporation's employer identification number 690000004	1 Ordinary business income (loss) 4090640	13 Credits	
B Corporation's name, address, city, state, and ZIP code WINTER GARDENS INC 330 N MAIN ST SUITE 500 HARRISBURG PA 17105	2 Net rental real estate income (loss)		
C IRS Center where corporation filed return	3 Other net rental income (loss)		
	4 Interest income 765290		
	5a Ordinary dividends 32864		
	5b Qualified dividends	14 Foreign transactions	
	6 Royalties		
	7 Net short-term capital gain (loss) -32046		
	8a Net long-term capital gain (loss)		
	8b Collectibles (28%) gain (loss)		
	8c Unrecaptured section 1250 gain		
D Shareholder's identifying number 287512511	9 Net section 1231 gain (loss) -3094		
E Shareholder's name, address, city, state, and ZIP code ESTATE OF MARION WINTERS 123 E MAIN STREET HARRISBURG PA 17105	10 Other income (loss) E 2732	15 Alternative minimum tax (AMT) items D 2801525	
F Shareholder's percentage of stock ownership for tax year 20 %			
For IRS Use Only	11 Section 179 deduction	16 Items affecting shareholder basis	
	12 Other deductions		
		17 Other Information	
* See attached statement for additional information.			

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2016**For calendar year 2016, or tax
year beginning 04/01/17, 2016
ending 03/31, 20 18☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

▶ See back of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number
690000004**B** Corporation's name, address, city, state, and ZIP codeWINTER GARDENS INC
330 N MAIN ST SUITE 500
HARRISBURG PA 17105**C** IRS Center where corporation filed return**Part II Information About the Shareholder****D** Shareholder's identifying number
251458720**E** Shareholder's name, address, city, state, and ZIP codeKELLY SMITH
54 PINE GROVE LN
TOWANDA PA 18848**F** Shareholder's percentage of stock
ownership for tax year 40 %**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	818279		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
	1530580		
5a	Ordinary dividends		
	32864		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
	-64093		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
	-6189		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
E	5464	D	5603050
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other Information

* See attached statement for additional information.

For IRS Use Only

