

MCCORMICK RANCH HOLDINGS, LLC
999 WATERSIDE DRIVE, SUITE 2300
NORFOLK, VA 23510

FOUR FREEDOMS LLC
C/O MENACHEM (MILTON) YISRAEL
20900 NE 30TH AVE, SUITE 200-16
AVENTURA, FL 33180

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MCCORMICK RANCH HOLDINGS, LLC
999 WATERSIDE DRIVE, SUITE 2300
NORFOLK, VA 23510
757-640-0800

FOUR FREEDOMS LLC
C/O MENACHEM (MILTON) YISRAEL
20900 NE 30TH AVE, SUITE 200-16
AVENTURA, FL 33180

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2021 PARTNERSHIP FORM 1065 SCHEDULE K-1 AND THE NEW SCHEDULE K-3. THESE SCHEDULES SUMMARIZE YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065 AND SCHEDULE K-2. THE INFORMATION PROVIDED ON THESE SCHEDULES SHOULD BE ENTERED ON YOUR TAX RETURN, IN ACCORDANCE WITH THE INSTRUCTIONS FOR THE SCHEDULES K-1 AND K-3.

PLEASE TAKE NOTE OF THE ADDITIONAL DISCLOSURES REQUIRED BY RECENT IRS REGULATIONS. YOU WILL FIND THIS INFORMATION IN THE FOOTNOTES AND STATEMENTS ATTACHED TO YOUR FEDERAL SCHEDULE K-1. THE TAX POSITIONS TAKEN BY THE PARTNERSHIP SHOULD NOT BE CONSTRUED AS TAX ADVICE. PLEASE CONSULT YOUR TAX ACCOUNTANT REGARDING THESE STATEMENTS.

IF YOUR RETURN WILL BE PREPARED BY YOUR ACCOUNTANT OR ATTORNEY, YOU SHOULD PROVIDE A COPY OF THESE SCHEDULES TO THE PREPARER WITH YOUR OTHER TAX INFORMATION.

PLEASE REVIEW THIS DOCUMENT CAREFULLY. IF YOU BELIEVE CORRECTIONS ARE REQUIRED, PLEASE CONTACT US NO LATER THAN MAY 15, 2022.

IF YOU HAVE QUESTIONS REGARDING THIS TAX DOCUMENT, PLEASE REFERENCE THE NEW FREQUENTLY ASKED QUESTIONS (FAQ) ON THE DYNAMO INVESTOR PORTAL WEBSITE, LOCATED UNDER "DOCUMENTS" IN THE "TAX DOCUMENT FAQs" FILE. TO ACCESS THE INVESTOR PORTAL, PLEASE GO TO WWW.HARBORGROUPOINT.COM, CLICK ON "INVESTORS" AND FOLLOW THE PORTAL LOGIN PAGE. IF YOU NEED ASSISTANCE TO ACTIVATE OR LOG IN TO YOUR PORTAL ACCOUNT, OR NEED CORRECTIONS TO YOUR K-1, PLEASE CONTACT:

IN THE U.S.:
STEVEN HEATHERLY
(757) 333-4985
SHEATHERLY@HARBORG.COM

IN ISRAEL:
LAUREN NOAH
(03) 753-8400
LNOAH@HARBORG.COM

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

VERY TRULY YOURS,

MCCORMICK RANCH HOLDINGS, LLC

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

2021

For calendar year 2021, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
83-2802902

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

MCCORMICK RANCH HOLDINGS, LLC
999 WATERSIDE DRIVE, SUITE 2300
NORFOLK, VA 23510C IRS center where partnership filed return ▶
E-FILED ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
47-4288164F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
FOUR FREEDOMS LLC
C/O MENACHEM (MILTON) YISRAEL
20900 NE 30TH AVE, SUITE 200-16
AVENTURA, FL 33180G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC memberH1 ☒ Domestic partner ☐ Foreign partnerH2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN _____ Name _____

I1 What type of entity is this partner? **PARTNERSHIP**I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	3.7322321 %	3.7322321 %
Loss	3.7322321 %	3.7322321 %
Capital	3.7322321 %	3.7322321 %

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

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$ 318,493.	\$ 0.
Recourse	\$ 142,522.	\$ 0.

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

L Partner's Capital Account Analysis

Beginning capital account	\$ 111,562.
Capital contributed during the year	\$
Current year net income (loss)	\$ 271,253.
Other increase (decrease) (attach explanation)	\$
Withdrawals & distributions	\$(378,435.)
Ending capital account	\$ 4,380.

M Did the partner contribute property with a built-in gain (loss)?

☐ Yes ☒ No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

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

1 Ordinary business income (loss)	0.	14 Self-employment earnings (loss)	A 0.
2 Net rental real estate income (loss)	42.	15 Credits	
3 Other net rental income (loss)		16 Schedule K-3 is attached if checked <input checked="" type="checkbox"/>	
4a Guaranteed payments for services		17 Alternative min tax (AMT) items	A -1,256.
4b Guaranteed payments for capital		B* -9,880.	
4c Total guaranteed payments		18 Tax-exempt income and nondeductible expenses	
5 Interest income	10,789.	19 Distributions	A 378,435.
6a Ordinary dividends		20 Other information	A 10,789.
6b Qualified dividends		N* 21,209.	
6c Dividend equivalents		V* 210,903.	
7 Royalties		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			
10 Net section 1231 gain (loss)	30,599.		
11 Other income (loss)	261,029.		
12 Section 179 deduction		21 Foreign taxes paid or accrued	
13 Other deductions	W* 607.		
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 OTHER DEDUCTIONS, BOX 13, CODE W

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
MISCELLANEOUS EXPENSES		607.
TOTAL TO SCHEDULE K-1, BOX 13, CODE W		607.

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		-9,880.
TOTAL TO SCHEDULE K-1, BOX 17, CODE B			-9,880.

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

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
BUSINESS INTEREST EXPENSE - PASSTHROUGH	SEE IRS SCH. K-1 INSTRUCTIONS	21,209.
TOTAL TO SCHEDULE K-1, BOX 20, CODE N		21,209.

SCHEDULE K-1 UNRELATED BUSINESS TAXABLE INCOME,
BOX 20, CODE V

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
UNRELATED TAXABLE BUSINESS INCOME - PASSTHROUGH	SEE IRS SCH. K-1 INSTRUCTIONS	210,903.
TOTAL TO SCHEDULE K-1, BOX 20, CODE V		210,903.

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

DESCRIPTION

AMOUNT

PASSTHROUGH - MCCORMICK RANCH FINANCE, LP
RES- MCCORMICK RANCH FINANCE
EIN: 83-2828572

ORDINARY INCOME (LOSS)	21,024.
RENTAL INCOME (LOSS)	-20,981.
SECTION 1231 GAIN (LOSS)	261,029.

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	CURRENT YEAR NET INCOME (LOSS) AND OTHER INCREASES(DECREASES)
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DESCRIPTION	AMOUNT	TOTALS
RENTAL REAL ESTATE INCOME (LOSS)	42.	
INTEREST INCOME	10,789.	
SECTION 1231 GAIN (LOSS)	261,029.	
SCHEDULE K-1 INCOME SUBTOTAL		271,860.
OTHER DEDUCTIONS	-607.	
SCHEDULE K-1 DEDUCTIONS SUBTOTAL		-607.
NET INCOME (LOSS) PER SCHEDULE K-1		271,253.

SCHEDULE K-1

FOOTNOTES

PARTNER FOOTNOTES FOR SECTION 199(A)

PURSUANT TO FINALIZED REGULATION SECTION 1.199A-1 THE PARTNERSHIP IS CONSIDERED A RELEVANT PASSTHROUGH ENTITY ("RPE") AND IS REQUIRED TO DETERMINE AND REPORT CERTAIN INFORMATION ATTRIBUTABLE TO ANY TRADES OR BUSINESSES IN WHICH IT IS DIRECTLY OR INDIRECTLY ENGAGED.

WITH RESPECT TO EACH TRADE OR BUSINESS IN WHICH THE PARTNERSHIP IS DIRECTLY ENGAGED, THE FOLLOWING INFORMATION IS BEING REPORTED TO YOU:

1. CLASSIFICATION AS A QUALIFIED TRADE OR BUSINESS ("QTB") OR A SPECIFIED SERVICE TRADE OR BUSINESS ("SSTB")
2. YOUR ALLOCABLE SHARE OF QUALIFIED ITEMS OF INCOME, GAIN, DEDUCTION AND LOSS ("QUALIFIED BUSINESS INCOME" OR "QBI")
3. YOUR ALLOCABLE SHARE OF W-2 WAGES
4. YOUR ALLOCABLE SHARE OF UNADJUSTED BASIS IMMEDIATELY AFTER ACQUISITION ("UBIA") OF QUALIFIED PROPERTY

TO THE EXTENT THE PARTNERSHIP HAS AGGREGATED ANY TRADES OR BUSINESSES, THE INFORMATION RELATED TO THAT AGGREGATION HAS BEEN REPORTED TO YOU ON AN ATTACHMENT TO YOUR SCHEDULE K-1.

THE AMOUNTS REPORTED ON LINE 20Z FOR EACH TRADE OR BUSINESS DO NOT INCLUDE SECTION 1231 GAINS OR LOSSES. THE TREATMENT OF SECTION 1231 GAINS OR LOSSES FOR PURPOSES OF SECTION 199A IS MADE BY THE INDIVIDUAL, TRUST, OR ESTATE CLAIMING THE SECTION 199A DEDUCTION. THEREFORE, SECTION 1231 GAINS OR LOSSES HAVE BEEN SEPARATELY PROVIDED.

YOUR ALLOCABLE SHARE OF 199A RENTAL INCOME IS

261,071.

PLEASE CONSULT YOUR TAX ADVISOR.

PARTNER FOOTNOTES FOR SECTION 163(J)

THIS PASS THROUGH ENTITY INVESTED IN A SEPARATE PASS THROUGH ENTITY WHICH HAS ELECTED TO BE TREATED AS AN ELECTING REAL PROPERTY TRADE OR BUSINESS UNDER SECTION 163(J)(7)(B).

THE FOLLOWING INFORMATION IS BEING REPORTED TO EACH INVESTOR FOR 163(J) PURPOSES:

YOUR SHARE OF THE PARTNERSHIPS GROSS RECEIPTS FOR THE PRIOR THREE YEARS (IF APPLICABLE):

ANNUAL GROSS RECEIPTS FOR 2018:	35,799.
ANNUAL GROSS RECEIPTS FOR 2019:	36,958.
ANNUAL GROSS RECEIPTS FOR 2020:	37,682.

PLEASE CONSULT YOUR TAX ADVISOR AS TO WHETHER YOU ARE SUBJECT TO ADDITIONAL SECTION 163(J) LIMITATIONS.

THE FOLLOWING STATES ARE ATTACHED TO YOUR K-1 IN ACCORDANCE WITH THE FILING REQUIREMENTS OF THESE JURISDICTIONS: NJ, NY, PA AND VA. DURING THE YEAR THE PARTNERSHIP DID NOT CONDUCT BUSINESS NOR DERIVE INCOME FROM ANY OF THESE STATES. IF YOU ARE NOT A RESIDENT OF THESE STATES YOU MAY NOT BE REQUIRED TO FILE A RETURN IN THESE JURISDICTIONS SOLELY BASED ON THE INFORMATION OF THE PARTNERSHIP.

PLEASE CONSULT YOUR TAX ADVISOR.

SELF-CHARGED INTEREST

AMOUNTS INCLUDED ON LINE 2 TREATED AS SELF-CHARGED INTEREST UNDER IRC REGULATION 1.469-7:	10,789.
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THE AMOUNT INCLUDED ON LINE 5 IS RELATED TO SELF CHARGED INTEREST INCOME UNDER IRC REGULATION 1.469-7:	10,789.
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PLEASE CONSULT WITH YOUR TAX ADVISOR

PLEASE CONSULT WITH YOUR TAX ADVISOR.

UNRELATED BUSINESS TAXABLE INCOME

PARTNERSHIP INCOME (LOSS) AND GAIN (LOSS) ARE UNRELATED DEBT FINANCED INCOME(UDFI) UNDER SECTION 514(A). FOR TAX EXEMPT PARTNERS, YOUR SHARE OF THE INCOME AND EXPENSES REPORTED TO YOU ON SCHEDULE K-1 THAT IS CONSIDERED UNRELATED BUSINESS TAXABLE INCOME IS:

NET RENTAL REAL ESTATE INCOME (LOSS)
1231 GAIN

-1,678.
212,581.

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

Box Number / Item		Where to report or where to find further reporting information. Page numbers refer to these instructions.
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		
	Passive loss	See page 8
	Passive income	Schedule E (Form 1040), line 28, column (h)
	Nonpassive loss	See page 8
	Nonpassive income	Schedule E (Form 1040), line 28, column (k)
2. Net rental real estate income (loss)		See page 8
3. Other net rental income (loss)		
	Net income	Schedule E (Form 1040), line 28, column (h)
	Net loss	See Instructions for Form 8582
4a. Guaranteed payment services		See Instructions for Schedule E (Form 1040)
4b. Guaranteed payment capital		See Instructions for Schedule E (Form 1040)
4c. Guaranteed payment total		See page 8
5. Interest income		Form 1040 or 1040-SR, line 2b
6a. Ordinary dividends		Form 1040 or 1040-SR, line 3b
6b. Qualified dividends		Form 1040 or 1040-SR, line 3a
6c. Dividend equivalents		See page 9
7. Royalties		Schedule E (Form 1040), line 4
8. Net short-term capital gain (loss)		Schedule D (Form 1040), line 5
9a. Net long-term capital gain (loss)		Schedule D (Form 1040), line 12
9b. Collectibles (28%) gain (loss)		28% Rate Gain Worksheet, line 4 (Schedule D instructions)
9c. Unrecaptured section 1250 gain		See page 9
10. Net section 1231 gain (loss)		See page 9
11. Other income (loss)		
	Code A. Other portfolio income (loss)	See page 9
	Code B. Involuntary conversions	See page 9
	Code C. Section 1256 contracts & straddles	Form 6781, line 1
	Code D. Mining exploration costs recapture	See Pub. 535
	Code E. Cancellation of debt	See page 10
	Code F. Section 743(b) positive adjustments	See page 10
	Code G. Reserved for future use	
	Code H. Section 951(a) income inclusions	See page 10
	Code I. Other income (loss)	See page 10
12. Section 179 deduction		See page 11
13. Other deductions		
	Code A. Cash contributions (60%)	See page 11
	Code B. Cash contributions (30%)	See page 11
	Code C. Noncash contributions (50%)	See page 11
	Code D. Noncash contributions (30%)	See page 12
	Code E. Capital gain property to a 50% organization (30%)	See page 12
	Code F. Capital gain property (20%)	See page 12
	Code G. Contributions (100%)	See page 12
	Code H. Investment interest expense	Form 4952, line 1
	Code I. Deductions - royalty income	Schedule E (Form 1040), line 19
	Code J. Section 59(e)(2) expenditures	See page 12
	Code K. Excess business interest expense	See page 12
	Code L. Deductions - portfolio income (other)	Schedule A (Form 1040), line 16
	Code M. Amounts paid for medical insurance	Schedule A (Form 1040), line 1; or Schedule 1 (Form 1040), line 17
	Code N. Educational assistance benefits	See page 12
	Code O. Dependent care benefits	Form 2441, line 12
	Code P. Preproductive period expenses	See page 12
	Code Q. Reserved for future use	
	Code R. Pensions and IRAs	See page 12
	Code S. Reforestation expense deduction	See page 13
	Codes T through U. Reserved for future use	
	Code V. Section 743(b) negative adjustments	See page 13
	Code W. Other deductions	See page 13
14. Self-employment earnings (loss)		
	Note. If you have a section 179 deduction or any partner-level deductions, see page 13 before completing Schedule SE (Form 1040).	
	Code A. Net earnings (loss) from self-employment	Schedule SE (Form 1040)
	Code B. Gross farming or fishing income	See page 13

Box Number / Item		Where to report or where to find further reporting information. Page numbers refer to these instructions.
15. Credits		
	Code A. Reserved for future use	
	Code B. Reserved for future use	
	Code C. Low-income housing credit (section 42(j)(5)) from post-2007 buildings	See page 13
	Code D. Low-income housing credit (other) from post-2007 buildings	See page 13
	Code E. Qualified rehabilitation expenditures (rental real estate)	See page 14
	Code F. Other rental real estate credits	See page 14
	Code G. Other rental credits	See page 14
	Code H. Undistributed capital gains credit	Schedule 3 (Form 1040), line 13a
	Code I. Biofuel producer credit	See page 14
	Code J. Work opportunity credit	See page 14
	Code K. Disabled access credit	See page 14
	Code L. Empowerment zone employment credit	See page 14
	Code M. Credit for increasing research activities	See page 14
	Code N. Credit for employer social security and Medicare taxes	See page 14
	Code O. Backup withholding	See page 14
	Code P. Other credits	See page 14
17. Alternative minimum tax (AMT) items		
	Code A. Post-1986 depreciation adjustment	See Instructions for Form 6251
	Code B. Adjusted gain or loss	See Instructions for Form 6251
	Code C. Depletion (other than oil & gas)	See Instructions for Form 6251
	Code D. Oil, gas, and geothermal - gross income	See Instructions for Form 6251
	Code E. Oil, gas, and geothermal - deductions	See Instructions for Form 6251
	Code F. Other AMT items	See Instructions for Form 6251
18. Tax-exempt income and nondeductible expenses		
	Code A. Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
	Code B. Other tax-exempt income	See page 15
	Code C. Nondeductible expenses	See page 15
19. Distributions		
	Code A. Cash and marketable securities	See page 15
	Code B. Distribution subject to section 737	See page 15
	Code C. Other property	See page 15
20. Other information		
	Code A. Investment income	Form 4952, line 4a
	Code B. Investment expenses	Form 4952, line 5
	Code C. Fuel tax credit information	Form 4136
	Code D. Qualified rehabilitation expenditures (other than rental real estate)	See page 16
	Code E. Basis of energy property	See page 16
	Code F. Recapture of low-income housing credit for section 42(j)(5) partnerships	See page 16
	Code G. Recapture of low-income housing credit for other partnerships	See page 16
	Code H. Recapture of investment credit	See Form 4255
	Code I. Recapture of other credits	See page 16
	Code J. Look-back interest-completed long-term contracts	See Form 8697
	Code K. Look-back interest-income forecast method	See Form 8866
	Code L. Dispositions of property with section 179 deductions	See page 16
	Code M. Recapture of section 179 deduction	See page 16
	Code N. Business interest expense (information item)	See page 16
	Code O. Section 453(l)(3) information	Schedule 2 (Form 1040), line 14
	Code P. Section 453A(c) information	Schedule 2 (Form 1040), line 15
	Code Q. Section 1260(b) information	Schedule 2 (Form 1040), line 17z
	Code R. Interest allocable to production expenditures	See Regulations sections 1.263A-8 through -15
	Code S. Capital construction fund (CCF) nonqualified withdrawals	Schedule 2 (Form 1040), line 17z
	Code T. Depletion deduction	See Pub. 535
	Code U. Section 743(b) basis adjustment	See page 17
	Code V. Unrelated business taxable income	See page 17
	Code W. Precontribution gain (loss)	Form 8949 and/or Schedule D (Form 1040); or Form 4797
	Code X. Reserved for future use	
	Code Y. Net investment income	See Instructions for Form 8960

Box Number / Item		Where to report or where to find further reporting information. Page numbers refer to these instructions.
	Code Z. Section 199A information	Form 8995 or Form 8995-A
	Code AA. Section 704(c) information	See page 18
	Code AB. Section 751 gain (loss)	See page 18
	Code AC. Section 1(h)(5) gain (loss)	See page 18
	Code AD. Deemed section 1250 unrecaptured gain	See page 18
	Code AE. Excess taxable income	See Instructions for Form 8990
	Code AF. Excess business interest income	See page 18
	Code AG. Gross receipts for section 448(c)	See page 18
	Code AH. Other information	See page 18
21.	Foreign taxes paid or accrued	See page 19

**Schedule K-3
(Form 1065)**

Department of the Treasury
Internal Revenue Service

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

☐ Final K-3

☐ Amended K-3

OMB No. 1545-0123

For calendar year 2021, or tax year beginning _____, ending _____

▶ See separate instructions.

2021

Information About the Partnership	Information About the Partner																																																																	
A Partnership's employer identification number (EIN) 83-2802902	C Partner's SSN or Taxpayer Identification Number (TIN) (Do not use TIN of a disregarded entity. See instructions.) 47-4288164																																																																	
B Partnership's name, address, city, state, and ZIP code MCCORMICK RANCH HOLDINGS, LLC 999 WATERSIDE DRIVE, SUITE 2300 NORFOLK, VA 23510	D Name, address, city, state, and ZIP code for partner entered in C. See instr. FOUR FREEDOMS LLC C/O MENACHEM (MILTON) YISRAEL 20900 NE 30TH AVE, SUITE 200-16 AVENTURA, FL 33180																																																																	
E Check to indicate the parts of Schedule K-3 that apply.																																																																		
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;">1</td> <td style="width:85%;">Does Part I apply? If "Yes," complete and attach Part I</td> <td style="width:5%; text-align: center;">1</td> <td style="width:5%; text-align: center;">Yes</td> <td style="width:5%; text-align: center;">No</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Does Part II apply? If "Yes," complete and attach Part II</td> <td style="text-align: center;">2</td> <td style="text-align: center;">X</td> <td></td> </tr> <tr> <td style="text-align: center;">3</td> <td>Does Part III apply? If "Yes," complete and attach Part III</td> <td style="text-align: center;">3</td> <td style="text-align: center;">X</td> <td></td> </tr> <tr> <td style="text-align: center;">4</td> <td>Does Part IV apply? If "Yes," complete and attach Part IV</td> <td style="text-align: center;">4</td> <td style="text-align: center;">X</td> <td></td> </tr> <tr> <td style="text-align: center;">5</td> <td>Does Part V apply? If "Yes," complete and attach Part V</td> <td style="text-align: center;">5</td> <td></td> <td style="text-align: center;">X</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Does Part VI apply? If "Yes," complete and attach Part VI</td> <td style="text-align: center;">6</td> <td></td> <td style="text-align: center;">X</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Does Part VII apply? If "Yes," complete and attach Part VII</td> <td style="text-align: center;">7</td> <td></td> <td style="text-align: center;">X</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Does Part VIII apply? If "Yes," complete and attach Part VIII</td> <td style="text-align: center;">8</td> <td></td> <td style="text-align: center;">X</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Does Part IX apply? If "Yes," complete and attach Part IX</td> <td style="text-align: center;">9</td> <td style="text-align: center;">X</td> <td></td> </tr> <tr> <td style="text-align: center;">10</td> <td>Does Part X apply? If "Yes," complete and attach Part X</td> <td style="text-align: center;">10</td> <td style="text-align: center;">X</td> <td></td> </tr> <tr> <td style="text-align: center;">11</td> <td>Does Part XI apply? If "Yes," complete and attach Part XI</td> <td style="text-align: center;">11</td> <td></td> <td style="text-align: center;">X</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Reserved for future use</td> <td style="text-align: center;">12</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">13</td> <td>Does Part XIII apply? If "Yes," complete and attach Part XIII</td> <td style="text-align: center;">13</td> <td></td> <td style="text-align: center;">X</td> </tr> </table>	1	Does Part I apply? If "Yes," complete and attach Part I	1	Yes	No	2	Does Part II apply? If "Yes," complete and attach Part II	2	X		3	Does Part III apply? If "Yes," complete and attach Part III	3	X		4	Does Part IV apply? If "Yes," complete and attach Part IV	4	X		5	Does Part V apply? If "Yes," complete and attach Part V	5		X	6	Does Part VI apply? If "Yes," complete and attach Part VI	6		X	7	Does Part VII apply? If "Yes," complete and attach Part VII	7		X	8	Does Part VIII apply? If "Yes," complete and attach Part VIII	8		X	9	Does Part IX apply? If "Yes," complete and attach Part IX	9	X		10	Does Part X apply? If "Yes," complete and attach Part X	10	X		11	Does Part XI apply? If "Yes," complete and attach Part XI	11		X	12	Reserved for future use	12			13	Does Part XIII apply? If "Yes," complete and attach Part XIII	13		X	
1	Does Part I apply? If "Yes," complete and attach Part I	1	Yes	No																																																														
2	Does Part II apply? If "Yes," complete and attach Part II	2	X																																																															
3	Does Part III apply? If "Yes," complete and attach Part III	3	X																																																															
4	Does Part IV apply? If "Yes," complete and attach Part IV	4	X																																																															
5	Does Part V apply? If "Yes," complete and attach Part V	5		X																																																														
6	Does Part VI apply? If "Yes," complete and attach Part VI	6		X																																																														
7	Does Part VII apply? If "Yes," complete and attach Part VII	7		X																																																														
8	Does Part VIII apply? If "Yes," complete and attach Part VIII	8		X																																																														
9	Does Part IX apply? If "Yes," complete and attach Part IX	9	X																																																															
10	Does Part X apply? If "Yes," complete and attach Part X	10	X																																																															
11	Does Part XI apply? If "Yes," complete and attach Part XI	11		X																																																														
12	Reserved for future use	12																																																																
13	Does Part XIII apply? If "Yes," complete and attach Part XIII	13		X																																																														

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www.irs.gov/Form1065

Schedule K-3 (Form 1065) 2021

LHA

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part I Partner's Share of Partnership's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- | | | | |
|--|---|---|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 4. Foreign tax translation | <input type="checkbox"/> 7. Form 8858 information | <input type="checkbox"/> 10. Partner loan transactions |
| <input type="checkbox"/> 2. Foreign oil and gas taxes | <input type="checkbox"/> 5. High-taxed income | <input type="checkbox"/> 8. Form 5471 information | <input type="checkbox"/> 11. Dual consolidated loss |
| <input type="checkbox"/> 3. Splitter arrangements | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms | <input type="checkbox"/> 12. Other international items
(attach description and statement) |

Part II Foreign Tax Credit Limitation**Section 1 - Gross Income**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
1 Sales							
A							
B							
C							
2 Gross income from performance of services							
A							
B							
C							
3 Gross rental real estate income							
A US	50,131.	0.	0.	0.	0.	0.	50,131.
B							
C							
4 Other gross rental income							
A							
B							
C							
5 Guaranteed payments							
6 Interest income							
A US	0.	0.	0.	0.	0.	10,789.	10,789.
B							
C							
7 Ordinary dividends (exclude amount on line 8)							
A							
B							
C							

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part II Foreign Tax Credit Limitation (continued)**Section 1 - Gross Income** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
8 Qualified dividends							
A							
B							
C							
9 Reserved for future use							
10 Royalties and license fees							
A							
B							
C							
11 Net short-term capital gain							
A							
B							
C							
12 Net long-term capital gain							
A							
B							
C							
13 Collectibles (28%) gain							
A							
B							
C							
14 Unrecaptured section 1250 gain							
A							
B							
C							
15 Net section 1231 gain							
A US	261,029.	0.	0.	0.	0.	0.	261,029.
B							
C							

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part II Foreign Tax Credit Limitation (continued)**Section 1 - Gross Income** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A							
B							
C							
20 Other income (see instructions)							
A							
B							
C							
21 Reserved for future use							
A							
B							
C							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 Total gross income (combine lines 1 through 23)	311,160.					10,789.	321,949.
A US	311,160.	0.	0.	0.	0.	10,789.	321,949.
B							
C							

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part II Foreign Tax Credit Limitation (continued)**Section 2 - Deductions**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
25 Expenses allocable to sales income ...							
26 Expenses allocable to gross income from performances of services							
27 Net short-term capital loss							
28 Net long-term capital loss							
29 Collectibles loss							
30 Net section 1231 loss							
31 Other losses							
32 Research & experimental (R&E) expenses							
A SIC code							
B SIC code							
C SIC code							
33 Allocable rental expenses - depreciation, depletion, and amortization	18,114.						18,114.
34 Allocable rental expenses - other than depreciation, depletion, and amortization	10,766.						10,766.
35 Allocable royalty and licensing expenses - depreciation, depletion, and amortization							
36 Allocable royalty and licensing expenses - other than depreciation, depletion, and amortization							
37 Depreciation not included on line 33 or 35							
38 Charitable contributions							
39 Interest expense specifically allocable under Regulations section 1.861-10(e)							
40 Other interest expense specifically allocable under Regulations section 1.861-10T							
41 Other interest expense - business						21,209.	21,209.
42 Other interest expense - investment ...							
43 Other interest expense - passive activity							
44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32							
45 Foreign taxes not creditable but deductible							

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part II Foreign Tax Credit Limitation (continued)**Section 2 - Deductions** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions)	606.						606.
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53)	29,486.					21,209.	50,695.
55 Net income (loss) (subtract line 54 from line 24)	281,674.					-10,420.	271,254.

Part III Other Information for Preparation of Form 1116 or 1118**Section 1 - R&E Expenses Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code) (country code)		
1 Gross receipts by SIC code							
A SIC code							
B SIC code							
C SIC code							
E SIC code							
E SIC code							
F SIC code							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expense with respect to activity performed in the United States							
(i) SIC code						2A(i)	
(ii) SIC code						2A(ii)	
(iii) SIC code						2A(iii)	
B R&E expense with respect to activity performed outside the United States							
(i) SIC code						2B(i)	
(ii) SIC code						2B(ii)	
(iii) SIC code						2B(iii)	

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part III Other Information for Preparation of Form 1116 or 1118 (continued)**Section 2 - Interest Expense Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Total average value of assets	195,539.						195,539.
2 Sections 734(b) and 743(b) adjustment to assets - average value							
3 Assets attracting directly allocable interest expense under Regulations section 1.861-10(e)							
4 Other assets attracting directly allocable interest expense under Regulations section 1.861-10T							
5 Assets excluded from apportionment formula							
6a Total assets used for apportionment (subtract the sum of lines 3, 4, and 5 from the sum of lines 1 and 2)	195,539.						195,539.
b Assets attracting business interest expense							
c Assets attracting investment interest expense							
d Assets attracting passive activity interest expense							
7 Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment)							
8 Basis in stock of CFCs (see attachment)							

Section 3 - Foreign-Derived Intangible Income (FDII) Deduction Apportionment Factors

Description	(a) U.S. source	Foreign Source			(e) Sourced by partner	(f) Total
		(b) Passive category income	(c) General category income	(d) Other (category code _____) (country code _____)		
1 Foreign-derived gross receipts						
2 Cost of goods sold						
3 Partnership deductions allocable to foreign-derived gross receipts						
4 Other partnership deductions apportioned to foreign-derived gross receipts						

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part IV Information on Partner's Section 250 Deduction With Respect to Foreign-Derived Intangible Income (FDII)**Section 1 - Information To Determine Deduction Eligible Income (DEI) and Qualified Business Asset Investment (QBAI) on Form 8993**

1 Net income (loss)	1	271,254.
2a DEI gross receipts	2a	
b DEI cost of goods sold (COGS)	2b	
c DEI properly allocated and apportioned deductions	2c	
3 Section 951(a) inclusions	3	
4 CFC dividends	4	
5 Financial services income	5	
6 Domestic oil and gas extraction income	6	
7 Foreign branch income	7	
8 Partnership QBAI	8	

Section 2 - Information To Determine Foreign-Derived Deduction Eligible Income on Form 8993 (see instructions)

	(a) Foreign-derived income from all sales of general property	(b) Foreign-derived income from all sales of intangible property	(c) Foreign-derived income from all services	(d) Total (add columns (a) through (c))
9 Gross receipts				
10 COGS				
11 Allocable deductions				
12 Other apportioned deductions			12	

Section 3 - Other Information for Preparation of Form 8993

	DEI	FDDEI	Total
13 Interest deductions			
A A Interest expense specifically allocable under Regulations section 1.861-10(e)			
B Other interest expense specifically allocable under Regulations section 1.861-10T			
C Other interest expense			
14 Interest expense apportionment factors			
A Total average value of assets			
B Sections 734(b) and 743(b) adjustment to assets - average value			
C Assets attracting directly allocable interest expense under Regulations section 1.861-10(e)			
D Other assets attracting directly allocable interest expense under Regulations section 1.861-10T			
E Assets excluded from apportionment formula			
F Total assets used for apportionment (the sum of lines 14C, 14D, and 14E subtracted from the sum of lines 14A and 14B) ...			
R&E expenses apportionment factors			
15 Gross receipts by SIC code			
A SIC code			
B SIC code			
C SIC code			
16 R&E expenses by SIC code			
A SIC code			16A
B SIC code			16B
C SIC code			16C

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part VIII Partner's Interest in Foreign Corporation Income (Section 960)

- A** EIN or reference ID number of controlled foreign corporation _____ **B** Separate category. See instructions _____
- C** If PAS was entered on line B, applicable grouping under Regulations section 1.904-4(c). See instructions _____
- D** Box is checked if there is more than one source country for a line. See attachment and instructions _____
- E** Box is checked if U.S. source income _____
- F** Box is checked if FORI or FOGEI _____

<i>Amounts are in functional currency unless otherwise noted. See instructions.</i>	(i) Country code	(ii) Partner's share of net income	(iii) Partner's share of average asset value	(iv) Reserved for future use
1 Subpart F income groups				
a Dividends, interest, rents, royalties, and annuities (total) _____				
(1) Unit				
(2) Unit				
b Net gain from certain property transactions (total) _____				
(1) Unit				
(2) Unit				
c Net gain from commodities transactions (total) _____				
(1) Unit				
(2) Unit				
d Net foreign currency gain (total) _____				
(1) Unit				
(2) Unit				
e Income equivalent to interest (total) _____				
(1) Unit				
(2) Unit				
f Foreign base company sales income (total) _____				
(1) Unit				
(2) Unit				
g Foreign base company services income (total) _____				
(1) Unit				
(2) Unit				
h Full inclusion foreign base company income (total) _____				
(1) Unit				
(2) Unit				
i Insurance income (total) _____				
(1) Unit				
(2) Unit				
j International boycott income (total) _____				
k Bribes, kickbacks, and other payments (total) _____				
l Section 901(j) (total) _____				

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part VIII Partner's Interest in Foreign Corporation Income (Section 960) (continued)

Amounts are in functional currency unless otherwise noted. See instructions.	(i) Country code	(ii) Partner's share of net income	(iii) Partner's share of average asset value	(iv) Reserved for future use
2 Recaptured subpart F income				
3 Tested income group (total)				
(1) Unit				
(2) Unit				
4 Residual income group (total)				
(1) Unit				
(2) Unit				
5 Total				

Part IX Partner's Information for Base Erosion and Anti-Abuse Tax (Section 59A)**Section 1 - Applicable Taxpayer** (see instructions)

Description	(a) Total	(b) Total ECI gross receipts	(c) Total non-ECI gross receipts
1 Gross receipts for section 59A(e)	311,161.	311,161.	
2 Gross receipts for the first preceding year	37,786.	37,786.	
3 Gross receipts for the second preceding year	36,958.	36,958.	
4 Gross receipts for the third preceding year	35,799.	35,799.	
5 Amounts included in the denominator of the base erosion percentage as described in Regulations section 1.59A-2(e)(3)			

Section 2 - Base Erosion Payments and Base Erosion Tax Benefits (see instructions)

Description	(a) Total	(b) Total base erosion payments	(c) Total base erosion tax benefits
6 Reserved for future use			
7 Reserved for future use			
8 Purchase or creations of property rights for intangibles (patents, trademarks, etc.)			
9 Rents, royalties, and license fees			
10 a Compensation/consideration paid for services not excepted by section 59A(d)(5)			
b Compensation/consideration paid for services excepted by section 59A(d)(5)			
11 Interest expense			
12 Payments for the purchase of tangible personal property			
13 Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by sections 59A(d)(3) and 59A(c)(2)(A)(iii)			
14 a Nonqualified derivative payments			
b Qualified derivative payments excepted by section 59A(h)			
15 Payments reducing gross receipts made to surrogate foreign corporation			
16 Other payments-specify ►			
17 Base erosion tax benefits related to payments reported on lines 6 through 16, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at the 30% (0.30) statutory withholding tax rate			

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part IX Partner's Information for Base Erosion and Anti-Abuse Tax (Section 59A) (continued)**Section 2 - Base Erosion Payments and Base Erosion Tax Benefits** (see instructions) (continued)

	(a) Total	(b) Total base erosion payments	(c) Total base erosion tax benefits
18 Portion of base erosion tax benefits reported on lines 6 through 16, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty. Multiply ratio of percentage withheld divided by 30% (0.30) times tax benefit. See instructions			
19 Total base erosion tax benefits (subtract the sum of lines 17 and 18 from the sum of lines 8 through 16)			
20 Reserved for future use			
21 Reserved for future use			
22 Reserved for future use			

Part X Foreign Partner's Character and Source of Income and Deductions**Section 1 - Gross Income**

Description	(a) Total	(b) Partner determination	Partnership Determination				
			ECI		Non-ECI		
			(c) U.S. source	(d) Foreign source	(e) U.S. source (FDAP)	(f) U.S. source (other)	(g) Foreign source
1 Ordinary business income (gross)							
2 Gross rental real estate income	50,131.		50,131.				
3 Other gross rental income							
4 Guaranteed payments for services							
5 Guaranteed payments for use of capital							
6 Interest income	10,789.		10,789.				
7 Dividends							
8 Dividend equivalents							
9 Royalties and license fees							
10 Net short-term capital gain							
11 Net long-term capital gain							
12 Collectibles (28%) gain							
13 Unrecaptured section 1250 gain							
14 Net section 1231 gain	261,029.		261,029.				
15 Reserved for future use							
16 Reserved for future use							
17 Reserved for future use							
18 Reserved for future use							
19 Reserved for future use							
20 Other income (loss) not included on lines 1 through 19							
21 Gross income (sum of lines 1 through 20)	321,949.		321,949.				

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part X Foreign Partner's Character and Source of Income and Deductions (continued)**Section 2 - Deductions, Losses, and Net Income**

Description	(a) Total	(b) Partner determination	Partnership Determination				
			ECI		Non-ECI		
			(c) U.S. source	(d) Foreign source	(e) U.S. source (FDAP)	(f) U.S. source (other)	(g) Foreign source
1 Expenses related to ordinary business income (gross)							
2 Research and experimental expenses							
3 Expenses from rental real estate	28,881.		28,881.				
4 Expenses from other rental activities							
5 Royalty and licensing expenses							
6 Section 179 deduction							
7 Interest expense on U.S.-booked liabilities	21,209.		21,209.				
8 Interest expense directly allocable under Regulations sections 1.882-5(a)(1)(ii)(B) and 1.861-10T							
9 Other interest expense							
10 Section 59(e)(2) expenditures							
11 Net short-term capital loss							
12 Net long-term capital loss							
13 Collectibles loss							
14 Net section 1231 loss							
15 Other losses							
16 Charitable contributions							
17 Other ► ENTITY EXPENSES	606.		606.				
18 Other ►							
19 Reserved for future use							
20 Reserved for future use							
21 Reserved for future use							
22 Reserved for future use							
23 Reserved for future use							
24 Total (sum of lines 1 through 23)	50,696.		50,696.				
25 Net income (loss) (line 21 (Section 1) minus line 24 (Section 2))	271,253.						

Name of partnership MCCORMICK RANCH HOLDINGS, LLC	EIN 83-2802902	Name of partner FOUR FREEDOMS LLC C/O MENACHEM (M	SSN or TIN 47-4288164
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Part X Foreign Partner's Character and Source of Income and Deductions (continued)**Section 3 - Allocation and Apportionment Methods for Deductions**

1 Gross income				6 Reserved for future use		
a	Gross ECI		311,161.	(i)	(ii)	(iii)
b	Worldwide gross income		311,161.	a		
				b		
2 Assets				7 Other allocation and apportionment key		
a	Average U.S. assets (inside basis)		195,539.	(i) Key/Factor		(ii) Allocation
b	Worldwide assets		195,539.	a		
				b		
3 Liabilities				8 Other allocation and apportionment key		
a	U.S.-booked liabilities of partnership			(i) Key/Factor		(ii) Allocation
b	Directly allocated partnership indebtedness			a		
				b		
4 Personnel						
a	Personnel of U.S. trade or business					
b	Worldwide personnel					
5 Gross receipts from sales or services by SIC code						
	(i) SIC code	(ii) ECI	(iii) Worldwide			
a						
b						

Section 4 - Reserved for Future Use

Reserved	(a)	(b)	(c)
1 Reserved for future use			
2 Reserved for future use			
3 Reserved for future use			
4 Reserved for future use			
5 Reserved for future use			
6 Reserved for future use			
7 Reserved for future use			
8 Reserved for future use			
9 Reserved for future use			
10 Reserved for future use			

**Arizona Nonresident and Out-of-State Partner's
Share of Income and Deductions****2021****All corporate partners must use this schedule.**For the ☒ calendar year 2021 or ☐ fiscal year beginning 01/01/2021 and ending 12/31/2021.CHECK ONE: ☒ Original ☐ Amended

Partner's Tax Identification Number 47-4288164	Partnership's Employer Identification Number (EIN) 83-2802902
Partner's Name FOUR FREEDOMS LLC C/O MENACHEM (MILTON) YISRAEL	Partnership's Name MCCORMICK RANCH HOLDINGS, LLC
Partner's Address - number and street or rural route 20900 NE 30TH AVE, SUITE 200-16	Partnership's Address - number and street or rural route 999 WATERSIDE DRIVE, SUITE 2300
Partner's City, Town or Post Office State ZIP Code AVENTURA, FL 33180	Partnership's City, Town or Post Office State ZIP Code NORFOLK, VA 23510

Partner's Percentage of:	Beginning of Year	End of Year
Profit sharing	3.7322321 %	3.7322321 %
Loss sharing	3.7322321 %	3.7322321 %
Ownership of capital	3.7322321 %	3.7322321 %
Type of partner (individual, trust, estate, IRA, corporate, or partnership)	PARTNERSHIP	

Part 1: Distributive Share Items From Federal Form 1065, Schedule K-1	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income	Form 140NR Filers: Enter the amount in column (c) on:
1 Ordinary income (loss) from trade or business activities				
2 Net income (loss) from rental real estate activities	42	1.000000	42	
3 Net income (loss) from other rental activities				
4 Total: Add lines 1, 2, and 3	42		42	Line 21
5 Interest	10,789	1.000000	10,789	Line 16
6 Dividends				Line 17
7 Royalties				Line 21
8 Net short-term capital gain (loss)				Line 20
9 Net long-term capital gain (loss)				Line 20
10 Guaranteed payments to partner				
11 Net IRC Section 1231 gain (loss)	261,029	1.000000	261,029	Line 20
12 Other income (loss): include schedule				Line 22
13 IRC Section 179 expense				Line 21
14 Other deductions: include schedule STMT	607	1.000000	607	

Part 2: Partner's Distributive Share of the Adjustment of Partnership Income From federal to Arizona Basis	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income	Form 140NR Filers: Enter the amount in column (c) on:
15 Adjustment of partnership income from federal to Arizona basis from Form 165, page 1, line 6				Line 29 or 41

NOTE: Corporate partners see Form 120 or Form 120A instructions for information on reporting the amount from line 15.

AZ SCH K-1(NR)		OTHER DEDUCTIONS
DESCRIPTION	AMOUNT	
MISCELLANEOUS EXPENSES	607.	
TOTAL INCLUDED IN SCHEDULE K-1(NR)	607.	

35
Schedule NJK-1

(Form NJ-1065)

**State of New Jersey
Partner's Share of Income**

For Calendar Year 2021, or Fiscal Year Beginning _____, 2021 and ending _____.

**1019
2021****Part I General Information**

Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.)

47-4288164

Partnership's Federal EIN

83-2802902

Partner's Name

**FOUR FREEDOMS LLC
C/O MENACHEM (MILTON) YISRAEL**

Partnership's Name

MCCORMICK RANCH HOLDINGS, LLC

Street Address

20900 NE 30TH AVE, SUITE 200-16

Partnership's Street Address

999 WATERSIDE DRIVE, SUITE 2300

City State ZIP Code

AVENTURA, FL 33180

City State ZIP Code

NORFOLK, VA 23510What type of entity is partner? **NP**
(see instructions) CodeDate partner's interest in partnership began: **12/20/2018**
Month Day Year☐ Final NJK-1☐ Hedge Fund☐ Amended NJK-1☐ Member of Composite Return☐ If the partner is a disregarded entity, check the box and enter the partner's:

Federal EIN

Name

Enter partner's percentage of:

(i) Before Decrease
or Termination

(ii) End of Year

Profit Sharing **3.7322321** % **3.7322321** %Loss Sharing **3.7322321** % **3.7322321** %Capital Ownership **3.7322321** % **3.7322321** %**Part II Income Information**

Income Classifications	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (Loss)	271,254.			
2. Net Guaranteed Payments				
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 minus line 3)	271,254.	Line 21		Line 23
5. Pension		Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Line 19		Line 19

Part III Partner's Information

1. Nonresident Partner's Share of NJ Tax	1.	Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Line 8, NJ-CBT-1065 Line 51, NJ-1040NR Line 23, NJ-1080C Line 34a, NJ-1041
2. Partner's HEZ Deduction	2.	
3. Partner's Sheltered Workshop Tax Credit	3.	

Part IV Supplemental Information (Attach Schedule)**This Form May be Reproduced**



Department of Taxation and Finance
New York Partner's Schedule K-1
Tax Law - Article 22 (Personal Income Tax)

188851 12-03-21

IT-204-IP

For calendar year 2021 or tax year beginning

and ending

☐ Final K-1

35

☐ Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-I, *Partner's Instructions for Form IT-204-IP* (available at www.tax.ny.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) MCCORMICK RANCH HOLDINGS LLC	Partnership's EIN 832802902
---	---------------------------------------

A Mark an **X** in the box if either applies to your entity ☐ Publicly traded partnership ☐ Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** %

Partner's information (see instructions)

Partner's name FOUR FREEDOMS LLC C/O MENACHEM (MILTO			Partner's identifying number 474288164
Partner's address 20900 NE 30TH AVE, SUITE 200-16			
City AVENTURA	State FL	ZIP code 33180	

D The partner is a (mark an **X** in the appropriate box) ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) ☐ Individual ☐ Estate/trust ☒ Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes ☐ No ☒

H Partner's share of profit, loss, and capital		Beginning	Ending
1) Profit	H1	3.7322%	3.7322%
2) Loss	H2	3.7322%	3.7322%
3) Capital	H3	3.7322%	3.7322%

I Partner's share of liabilities at the end of the year		
1) Nonrecourse	I1	
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	

J Partner's capital account analysis		
1) Beginning capital account	J1	111562
2) Capital contributed during the year - cash	J2	
3) Capital contributed during the year - property	J3	
4) Current year increase (decrease)	J4	271253
5) Withdrawals and distributions - cash	J5	378435
6) Withdrawals and distributions - property	J6	
7) Ending capital account	J7	4380
8) Method of accounting (mark an X in the appropriate box)		

☒ Tax basis ☐ GAAP ☐ Book ☐ Other (submit explanation)

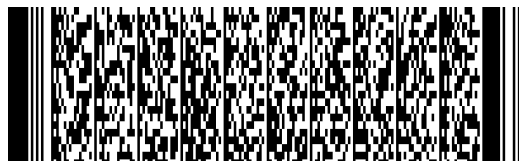
K Resident status (mark an **X** in all boxes that apply; see instructions)

<input type="checkbox"/> NYS full-year resident	<input type="checkbox"/> Yonkers full-year resident	<input type="checkbox"/> NYC full-year resident
<input type="checkbox"/> NYS part-year resident	<input type="checkbox"/> Yonkers part-year resident	<input type="checkbox"/> NYC part-year resident
<input type="checkbox"/> NYS nonresident	<input type="checkbox"/> Yonkers nonresident	

L If the partner was included in a group return, enter the special NYS identification number, if known **L**

NO HANDWRITTEN ENTRIES ON THIS FORM

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M Was Form IT-2658-E filed with the partnership? **M** Yes ☐ No ☐

N NYS estimated tax paid on behalf of partner (from Form IT-2658-NYS)

	Date	Amount
1) First installment	N1	
2) Second installment	N2	
3) Third installment	N3	
4) Fourth installment	N4	
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4)	N	

O Estimated MCTMT paid on behalf of partner (from Form IT-2658-MTA)

	Date	Amount
1) First installment	O1	
2) Second installment	O2	
3) Third installment	O3	
4) Fourth installment	O4	
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4)	O	

P Was the partnership required to report any nonqualified deferred compensation, as required by IRC § 457A, on its 2021 federal return? (see instructions)

P Yes ☐ No ☒

Q Did the partnership elect to pay the pass-through entity tax (PTET) for the current tax year?

Q Yes ☐ No ☐

If Yes, what residency status was assigned to this partner for purposes of computing the pass-through entity taxable income (PTE taxable income)? (Mark an X in the appropriate box; see instructions)

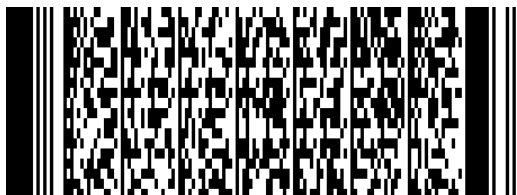
Resident ☐ Nonresident ☐

Partner's share of income, deductions, etc.

A - Partner's distributive share items	B - Federal K-1 amount	C - New York State amount
1 Ordinary business income (loss)	1	1
2 Net rental real estate income (loss)	2 42	2
3 Other net rental income (loss)	3	3
4 Guaranteed payments	4	4
5 Interest income	5 10789	5
6 Ordinary dividends	6	6
7 Royalties	7	7
8 Net short-term capital gain (loss)	8	8
9 Net long-term capital gain (loss)	9	9
10 Net section 1231 gain (loss)	10 261029	10
11 Other income (loss) Identify:	11	11
12 Section 179 deduction	12	12
13 Other deductions Identify: SEE STATEMENT	13 607	13
14 This line intentionally left blank	14	14
15 Net earnings (loss) from self-employment	15	15
16 Tax-exempt income and nondeductible expenses	16	16
17 Distributions - cash and marketable securities	17 378435	17
18 Distributions - other property	18	18
19 Other items not included above that are required to be reported separately to partners	19 503973	19
Identify: SEE STATEMENT		

NO HANDWRITTEN ENTRIES ON THIS FORM

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Partner's share of New York modifications (see instructions)**20** New York State additions

	Number	A - Total amount	B - New York State allocated amount
20a	EA-		
20b	EA-		
20c	EA-		
20d	EA-		
20e	EA-		
20f	EA-		

21 Total addition modifications (total of column A, lines 20a through 20f)**21** **22** New York State subtractions

	Number	A - Total amount	B - New York State allocated amount
22a	ES-		
22b	ES-		
22c	ES-		
22d	ES-		
22e	ES-		
22f	ES-		

23 Total subtraction modifications (total of column A, lines 22a through 22f)**23** **24** Additions to itemized deductions

	Letter	Amount
24a		
24b		
24c		
24d		
24e		
24f		

25 Total additions to itemized deductions (add lines 24a through 24f)**25** **26** Subtractions from itemized deductions

	Letter	Amount
26a		
26b		
26c		
26d		
26e		
26f		

27 Total subtractions from itemized deductions (add lines 26a through 26f)**27** **28** This line intentionally left blank**28**

NO HANDWRITTEN ENTRIES ON THIS FORM

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Partner's other information

29a Partner's share of New York source gross income	29a	
29b MCTD allocation percentage (<i>see instructions</i>)	29b	%
29c Partner's share of receipts from the sale of goods by manufacturing	29c	
29d Partner's share of New York adjusted basis of qualified manufacturing property	29d	

Partner's credit information**Part 1 - Flow-through credit bases and information****Brownfield redevelopment tax credit** (*Form IT-611, IT-611.1, or IT-611.2*)

		A - Form IT-611	B - Form IT-611.1	C - Form IT-611.2
30 Site preparation credit component	30			
31 Tangible property credit component	31			
32 On-site groundwater remediation credit component	32			

33 This line intentionally left blank	33	
34 This line intentionally left blank	34	
35 This line intentionally left blank	35	

QEZE tax reduction credit (*Form IT-604*)

36 QEZE employment increase factor	36	
37 QEZE zone allocation factor	37	
38 QEZE benefit period factor	38	

Excelsior jobs program tax credit (*Form IT-607*)

39 Excelsior jobs tax credit component	39	
40 Excelsior investment tax credit component	40	
41 Excelsior research and development tax credit component	41	
42 Excelsior real property tax credit component	42	
42a Excelsior child care services tax credit component	42a	

Farmers' school tax credit (*Form IT-217*)

43 Acres of qualified agricultural property	43	
44 Acres of qualified conservation property	44	
45 Eligible school district property taxes paid	45	
46 Acres of qualified agricultural property converted to nonqualified use	46	

Other flow-through credit bases and information

Credit bases

Code	Amount	Code	Amount
47a		47d	
47b		47e	
47c		47f	

Credit information

Code	Information	Code	Information
47g		47j	
47h		47k	
47i		47l	

NO HANDWRITTEN ENTRIES ON THIS FORM

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Partner's credit information *(continued)***Part 2 - Flow-through credits, addbacks, and recaptures**

- 48 Long-term care insurance credit *(Form IT-249)*
- 49 Investment credit *(including employment incentive credit and historic barn rehabilitation credit; Form IT-212)*
- 50 Research and development - investment credit *(Form IT-212)*
- 51 Other flow-through credits

48	
49	
50	

Code	Amount
51a	
51b	
51c	
51d	

Code	Amount
51e	
51f	
51g	
51h	

- 52 Addbacks of credits and recaptures

Code	Amount
52a	
52b	
52c	

Code	Amount
52d	
52e	
52f	

Part 3 - START-UP NY tax elimination credit information *(Form IT-638)*

- 53 START-UP NY business certificate number *(Form DTF-74)*
- 54 Year of START-UP NY business tax benefit period
- 55 START-UP NY area allocation factor

53	
54	
55	

Partner's share of New York adjustments due to decoupling from the IRC *(see instructions)*

	A - Total amount	B - New York State allocated amount
1 Total of New York additions	1	
2 Total of New York subtractions	2	

NO HANDWRITTEN ENTRIES ON THIS FORM

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NY IT-204-IP

OTHER DEDUCTIONS

DESCRIPTION	AMOUNT FROM FEDERAL SCHEDULE K-1	NEW YORK STATE AMOUNT
MISCELLANEOUS EXPENSES	607.	0.
TOTAL TO FORM IT-204-IP, PAGE 2, LINE 13	607.	0.

NY IT-204-IP

OTHER ITEMS REQUIRED TO BE REPORTED SEPARATELY

DESCRIPTION	AMOUNT FROM FEDERAL SCHEDULE K-1	NEW YORK STATE AMOUNT
INVESTMENT INCOME	10,789.	0.
BUSINESS INTEREST EXPENSE	21,209.	0.
UNRELATED BUSINESS TAXABLE INCOME	210,903.	0.
SECTION 199A ORDINARY INCOME/LOSS	21,024.	0.
SECTION 199A RENTAL INCOME/LOSS	-20,981.	0.
SECTION 199A SECTION 1231 INCOME/LOSS	261,029.	0.
TOTAL TO FORM IT-204-IP, PAGE 2, LINE 19	503,973.	0.



Department of Taxation and Finance
**New York Corporate Partner's
Schedule K-1**

Tax Law - Article 9-A

188821 12-03-21

IT-204-CP

35

☐ Final K-1

☐ Amended K-1

For calendar year 2021 or tax year beginning and ending

Partners: Before completing your franchise tax return, see Form IT-204-CP-I, *Partner's Instructions for Form IT-204-CP* (available at www.tax.ny.gov).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
MCCORMICK RANCH HOLDINGS LLC	832802902

A Mark an **X** in the box if either applies to your entity ☐ Publicly traded partnership ☐ Portfolio investment partnership

B Tax shelter registration number, if any **B**

Partner's information (see instructions)

Partner's name FOUR FREEDOMS LLC C/O MENACHEM (MILTO			Partner's EIN 474288164
Partner's address 20900 NE 30TH AVE, SUITE 200-16			
City AVENTURA	State FL	ZIP code 33180	

C The partner is a (mark an **X** in the appropriate box) ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.)

☐ C corporation ☐ S corporation ☒ Partnership

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income of the partner (if known) **E**

F Did the partner sell its entire interest during the tax year? **F** Yes ☐ No ☒

G Partner's share of profit, loss, and capital

		Beginning	Ending
1) Profit	G1	3.7322%	3.7322%
2) Loss	G2	3.7322%	3.7322%
3) Capital	G3	3.7322%	3.7322%

H Partner's share of liabilities at the end of the year

1) Nonrecourse	H1	<input type="text"/>
2) Qualified nonrecourse financing	H2	<input type="text"/>
3) Recourse	H3	<input type="text"/>

I Partner's capital account analysis

1) Beginning capital account	I1	111562
2) Capital contributed during the year - cash	I2	
3) Capital contributed during the year - property	I3	
4) Current year increase (decrease)	I4	271253
5) Withdrawals and distributions - cash	I5	378435
6) Withdrawals and distributions - property	I6	
7) Ending capital account	I7	4380

8) Method of accounting (mark an **X** in the appropriate box)

☒ Tax basis ☐ GAAP ☐ Book ☐ Other (submit explanation)

NO HANDWRITTEN ENTRIES ON THIS FORM

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J Was Form CT-2658-E filed with the partnership? **J** Yes ☐ No ☐

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

		Date	Amount
1) First installment	K1		
2) Second installment	K2		
3) Third installment	K3		
4) Fourth installment	K4		
Total NYS estimated tax paid on behalf of partner (add lines K1 through K4)	K		

L Was the partnership required to report any nonqualified deferred compensation, as required by IRC § 457A, on its 2021 federal return? (see instructions) **L** Yes ☐ No ☒

Partner's share of entire net income (ENI) information when the corporate partner's New York tax filing status is a C corporation

ENI addition modifications

1 Total additions **1**

	A - Number	B - Amount		A - Number	B - Amount
1a	EA -		1d	EA -	
1b	EA -		1e	EA -	
1c	EA -		1f	EA -	

ENI subtraction modifications

2 Total subtractions **2**

	A - Number	B - Amount		A - Number	B - Amount
2a	ES -		2d	ES -	
2b	ES -		2e	ES -	
2c	ES -		2f	ES -	

Partner's proportionate part of assets and liabilities (for New York C corporate partners only)

	Average value
3 Total assets	3 209629
4 Real property and marketable securities included on line 3	4 195539
5 Real property and marketable securities at fair market value (FMV)	5
6 Average value of adjusted total assets	6 14090
7 Total liabilities	7 231301
8 Liabilities directly attributable to business capital	8
9 Liabilities directly attributable to investment capital	9

NO HANDWRITTEN ENTRIES ON THIS FORM



Partner's proportionate part of items related to investment capital under Article 9-A (for New York)

C corporate partners only)

Part 1 - Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through G on the corresponding lines below; enter only directly owned assets in items A through F and Total from additional sheet(s))

For each item listed, in columns A through G, enter the information for the partnership as a **whole**.

Item	A - Description of asset				B - Number of shares acquired, if applicable	C - Date acquired
A						
B						
C						
D						
E						
F						
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV	G Liabilities directly attributable	H Net average FMV	
A						
B						
C						
D						
E						
F						
Total from additional sheet(s)						
Total from partnerships						
10 Total proportionate part of columns F and G (see instructions)			10			

Part 2 - Investment capital - stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through G on the corresponding lines below; enter only directly owned investments in items A through F and Total from additional sheet(s))

For each item listed, in columns A through G, enter the information for the partnership as a **whole**.

Item	A - Name/CUSIP/CINS/lot number				B - Number of shares acquired	C - Date acquired
A						
B						
C						
D						
E						
F						
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities directly attributable	H Net average FMV	
A						
B						
C						
D						
E						
F						
Total from additional sheet(s)						
Total from partnerships						
11 Total proportionate part of columns F and G (see instructions)			11			

NO HANDWRITTEN ENTRIES ON THIS FORM

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Part 3 - Investment capital - stocks presumed held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns F and G on the corresponding lines below; enter only directly owned investments in items A through F and Total from additional sheet(s))

For each item listed, in columns A through G, enter the information for the partnership as a **whole**.

Item	A - Name/CUSIP/CINS/lot number			B - Number of shares acquired	C - Date acquired		
A							
B							
C							
D							
E							
F							
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities directly attributable	H Net average FMV		
A							
B							
C							
D							
E							
F							
Total from additional sheet(s)							
Total from partnerships							
12 Total proportionate part of columns F and G (see instructions)			12				

Part 4 - Total investment capital

13 Total average FMV and liabilities directly attributable (add lines 10, 11, and 12 in columns F and G) ...	13			
---	-----------	--	--	--

Part 5 - Prior year investment capital - stocks that did not meet holding period requirement

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through G on the corresponding lines below; enter only directly owned investments in items A through F and Total from additional sheet(s))

For each item listed, in columns A through G, enter the information for the partnership as a **whole**.

Item	A - Name/CUSIP/CINS/lot number			B - Number of shares acquired	C - Date acquired		
A							
B							
C							
D							
E							
F							
Item	D Number of shares sold	E Date sold	F Average FMV as previously reported	G Liabilities directly attributable as previously reported	H Net average FMV		
A							
B							
C							
D							
E							
F							
Total from additional sheet(s)							
Total from partnerships							
14 Total proportionate part of columns F and G (see instructions)			14				

NO HANDWRITTEN ENTRIES ON THIS FORM

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Part 6 - Prior year gross investment income for stocks that did not meet holding period requirement

- 15 Prior year **presumed** gross investment income from stocks presumed in the prior year to be held more than one year that failed to meet the presumption (*see instructions*)

15

Partner's share of items related to investment and other exempt income under Article 9-A (for New York

C corporate partners only)

- 16 Gross exempt cross-article dividends
- 17 Gross exempt controlled foreign corporation (CFC) income
- 18 Gross exempt unitary corporation dividends
- 19 Gross investment income from investments generating income not taxable by New York State under the U.S. Constitution
- 20 Dividend income from investment capital from stocks **actually** held more than one year
- 21 Net capital gains or losses from investment capital from stocks **actually** held more than one year
- 22 Dividend income from investment capital from stocks **presumed** held more than one year

16

17

18

19

20

21

22

Partner's share of items related to interest deductions directly attributable to investment and other exempt income under Article 9-A (for New York C corporate partners only)

- 23 Interest expense per federal Form 1065, line 15
- 24 Interest deductions **directly** attributable to income reported on line 16
- 25 Interest deductions **directly** attributable to income reported on line 17
- 26 Interest deductions **directly** attributable to income reported on line 18
- 27 Interest deductions **directly** attributable to income reported on line 19
- 28 Interest deductions **directly** attributable to income reported on line 20
- 29 Interest deductions **directly** attributable to income reported on line 21
- 30 Interest deductions **directly** attributable to income reported on line 22
- 31 Interest deductions **directly** attributable to **business** capital

23

24

25

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31

Partner's share and proportionate part of items related to subtraction modification for qualified banks

- 32 Qualified residential loan portfolio assets
- 33 Gross interest income from qualifying loans
- 33a Gross interest income from all loans
- 33b Gross interest expense from all loans

32

33

33a

33b

Partner's share and proportionate part of items related to manufacturing

- 34 Total receipts from the sale of goods by manufacturing
- 35 New York adjusted basis of qualified manufacturing property
- 35a Number of employees employed in manufacturing in New York

34

35

35a

NO HANDWRITTEN ENTRIES ON THIS FORM

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Partner's share of New York modifications *(for New York S corporate partners only)***36** New York State additions

	Number	A - Total amount
36a	EA -	
36b	EA -	
36c	EA -	
36d	EA -	
36e	EA -	
36f	EA -	

37 Total addition modifications *(total of column A, lines 36a through 36f)***37****38** New York State subtractions

	Number	A - Total amount
38a	ES -	
38b	ES -	
38c	ES -	
38d	ES -	
38e	ES -	
38f	ES -	

39 Total subtraction modifications *(total of column A, lines 38a through 38f)***39****40** Additions to itemized deductions

	Letter	Amount
40a		
40b		
40c		
40d		
40e		
40f		

41 Total additions to itemized deductions *(add lines 40a through 40f)***41****42** Subtractions from itemized deductions

	Letter	Amount
42a		
42b		
42c		
42d		
42e		
42f		

43 Total subtractions from itemized deductions *(add lines 42a through 42f)***43**

NO HANDWRITTEN ENTRIES ON THIS FORM



Partner's share of income, deductions, etc. (from federal Form 1065, Schedule K-1)**Partner's distributive share items**

44	Ordinary business income (loss)	44	
45	Net rental real estate income (loss)	45	42
46	Other net rental income (loss)	46	
47	Guaranteed payments	47	
48	Interest income	48	10789
49	Ordinary dividends	49	
50	Royalties	50	
51	Net short-term capital gain (loss)	51	
52	Net long-term capital gain (loss)	52	
53	Net section 1231 gain (loss)	53	261029
54	Other income (loss)	54	
Identify:			
55	Section 179 deduction	55	
56	Other deductions	56	607
Identify:			
SEE STATEMENT			
57	Tax-exempt income and nondeductible expenses	57	
58	Distributions - cash and marketable securities	58	378435
59	Distributions - other property	59	
60	Other items not included above that are required to be reported separately to partners	60	503973
Identify:			
SEE STATEMENT			

Partner's credit information (see instructions)**Part 1 - Flow-through credit bases and information****Brownfield redevelopment tax credit** (Form CT-611, Form CT-611.1, or Form CT-611.2)

		A - Form CT-611	B - Form CT-611.1	C - Form CT-611.2
61	Site preparation credit component	61		
62	Tangible property credit component	62		
63	On-site groundwater remediation credit component	63		

64	This line intentionally left blank	64	
65	This line intentionally left blank	65	

QEZE tax reduction credit (Form CT-604-CP)

66	QEZE employment increase factor	66	
67	QEZE zone allocation factor	67	
68	QEZE benefit period factor	68	

Excelsior jobs program tax credit (Form CT-607)

69	Excelsior jobs tax credit component	69	
70	Excelsior investment tax credit component	70	
71	Excelsior research and development tax credit component	71	
72	Excelsior real property tax credit component	72	
72a	Excelsior child care services tax credit component	72a	

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NO HANDWRITTEN ENTRIES ON THIS FORM

Partner's credit information (continued)**Farmers' school tax credit** (Form CT-47)

73	Acres of qualified agricultural property	73	
74	Acres of qualified conservation property	74	
75	Eligible school district property taxes paid	75	
76	Acres of qualified agricultural property converted to nonqualified use	76	

Other flow-through credit bases and information

Credit bases

Code	Amount	Code	Amount
77a		77d	
77b		77e	
77c		77f	

Credit information

Code	Information	Code	Information
77g		77j	
77h		77k	
77i		77l	

Part 2 - Flow-through credits, addbacks, and recaptures

78 Flow-through credits

Code	Amount	Code	Amount
78a		78e	
78b		78f	
78c		78g	
78d		78h	

79 Addbacks of credits and recaptures

Code	Amount	Code	Amount
79a		79d	
79b		79e	
79c		79f	

Part 3 - START-UP NY tax elimination credit information (Form CT-638)

80	START-UP NY business certificate number (Form DTF-74)	80	
81	Year of START-UP NY business tax benefit period	81	
82	START-UP NY area allocation factor	82	

Partner's share of apportionment and Metropolitan Commuter Transportation District (MCTD) information**Part 1**

- 1 During the reporting year, did the partnership do business, employ capital, own or lease property, maintain an office, or derive receipts from activity, in New York State? (mark an X in the appropriate box) Yes ☐ No ☒
- 2 During the reporting year, did the partnership do business, employ capital, own or lease property, maintain an office, or derive receipts from activity, in the MCTD? (mark an X in the appropriate box) Yes ☐ No ☒

Average value of property

	A - MCTD	B - New York State
3 Real estate owned	3	
4 Real estate rented	4	
5 Inventories owned	5	
6 Tangible personal property owned	6	
7 Tangible personal property rented	7	

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NO HANDWRITTEN ENTRIES ON THIS FORM

Part 2
Receipts from:

		A MCTD	B New York State	C Everywhere
Section 210-A.2				
1 Sales of tangible personal property	1			
2 Sales of electricity	2			
3 Net gains from sales of real property	3			298510
Section 210-A.3				
4 Rentals of real and tangible personal property	4			29107
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			
7a Sale, licensing, or granting access to digital products	7a			
8 This line intentionally left blank	8			
Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans not secured by real property <input type="checkbox"/>	11			
12 Net gains from sales of loans not secured by real property <input type="checkbox"/>	12			
Section 210-A.5(a)(2)(B) <input type="checkbox"/>				
13 Interest from federal debt	13			
14 <input type="checkbox"/>				
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from federal, NYS, and NYS political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) <input type="checkbox"/>				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) <input type="checkbox"/>				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) <input type="checkbox"/>				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) <input type="checkbox"/>				
28 Marked to market net gains	28			

NO HANDWRITTEN ENTRIES ON THIS FORM

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Part 2		A	B	C
Receipts from:		MCTD	New York State	Everywhere
Section 210-A.5(a)(2)(H)				
210-A.5(a)(2)(G)				
29 Interest from other financial instruments	29			
30 Net gains from other financial instruments	30			
30a Net gains from other financial instruments (broker/dealer/exchange)	30a			
30b Other income from other financial instruments	30b			
30c Other income from other financial instruments (broker/dealer/exchange)	30c			
30d Dividends from stock that is business capital	30d			
30e Net gains from sales of stock that is business capital	30e			
30f Net gains from sales of partnership interests	30f			
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
44 This line intentionally left blank	44			
Section 210-A.6				
45 Receipts from railroad and trucking business	45			
Section 210-A.6-a				
46 Receipts from the operation of vessels	46			
Section 210-A.7				
47 Receipts from air freight forwarding	47			
48 Receipts from other aviation services	48			
Section 210-A.8				
49 Advertising in newspapers or periodicals	49			
50 Advertising on television or radio	50			
51 Advertising via other means	51			
Section 210-A.9				
52 Transportation or transmission of gas through pipes	52			
Section 210-A.10				
53 Receipts from other services/activities not specified	53			
53a Receipts from other services/activities not specified	53a			

NO HANDWRITTEN ENTRIES ON THIS FORM

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Payroll		A MCTD	B New York State
54	Wages and other compensation of employees except general executive officers	54	
55	Average number of individuals employed full time in New York State <i>(excluding employees with partnership-wide authority)</i>		55

Gross proceeds or receipts from certain sales (for apportionment purposes) <i>(see instructions)</i>		A MCTD	B New York State	C Everywhere
56	Sales of loans secured by real property	56		
57	Sales of loans not secured by real property	57		
58	Sales of other asset-backed securities	58		
59	Sales of corporate bonds	59		
60	Sales of physical commodities	60		

Marked to market net gain or loss from deemed sales (for apportionment purposes)

61	Of loans secured by real property	61	
62	Of loans not secured by real property	62	
63	Of federal debt instruments	63	
64	Of New York State and its political subdivisions debt instruments	64	
65	Of other states and their political subdivisions debt instruments	65	
66	Of government agency debt or asset-backed securities (through exchange)	66	
67	Of all other asset-backed securities	67	
68	Of corporate bonds through licensed exchange or broker/dealer	68	
69	Of other corporate bonds	69	
70	Of physical commodities	70	
71	Of other financial instruments of one type	71	

Items related to repurchase agreements and securities borrowing/lending agreements

72	Value of reverse repurchase agreements when partnership is purchaser/lender	72	
73	Value of borrowing agreements when partnership is securities borrower	73	
74	Value of repurchase agreements when partnership is seller/borrower	74	
75	Value of lending agreements when partnership is securities lender	75	
76	Interest income from reverse repurchase agreements and securities borrowing agreements	76	
77	Interest expense from repurchase agreements and securities lending agreements	77	

Partner's share of New York adjustments due to decoupling from the IRC *(see instructions)*

1	Total of New York additions	1	
2	Total of New York subtractions	2	

NO HANDWRITTEN ENTRIES ON THIS FORM

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NY IT-204-CP

OTHER DEDUCTIONS

DESCRIPTION	AMOUNT FROM FEDERAL SCHEDULE K-1
MISCELLANEOUS EXPENSES	607.
TOTAL TO FORM IT-204-CP, PAGE 7, LINE 56	607.

NY IT-204-CP

OTHER ITEMS REQUIRED TO BE REPORTED SEPARATELY

DESCRIPTION	AMOUNT FROM FEDERAL SCHEDULE K-1
INVESTMENT INCOME	10,789.
BUSINESS INTEREST EXPENSE	21,209.
UNRELATED BUSINESS TAXABLE INCOME	210,903.
SECTION 199A ORDINARY INCOME/LOSS	21,024.
SECTION 199A RENTAL INCOME/LOSS	-20,981.
SECTION 199A SECTION 1231 INCOME/LOSS	261,029.
TOTAL TO FORM IT-204-CP, PAGE 7, LINE 60	503,973.

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

Final N

474288164 FOUR FREEDOMS LLC CO MENACHEM MILTON YISRAEL

20900 NE 30TH AVE SUITE 20016

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

Owner 6

Shareholder's Stock Ownership % 00000

AVENTURA FL 33180 Amended N

Beneficiary's year-end Distribution % 00000

MCCORMICK RANCH HOLDINGS LLC

Partner's % of:

Profit sharing % 00373

NORFOLK VA 23510 832802902

Loss sharing % 00373

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

Capital Ownership % 00373

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

SECTION

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

1 -607
 2 0
 3 0
 4 0
 5 42
 6 0
 7 0

SECTION

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

8 0
 9 0

SECTION

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

10 378435
 11 0
 12 0
 13 0

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

14 0
 15 0
 16 0

SECTION

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

17 0

SECTION

- VII 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

18 0
 19 0
 20 0

174621 12-06-21 CCH

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



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

Final N

474288164 FOUR FREEDOMS LLC CO MENACHEM MILTON YISRAEL

20900 NE 30TH AVE SUITE 20016

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

Owner 6

Shareholder's Stock Ownership % 00000

AVENTURA FL 33180 Amended N

Beneficiary's year-end Distribution % 00000

MCCORMICK RANCH HOLDINGS LLC

Partner's % of:
 Profit sharing % 00373

NORFOLK VA 23510 832802902

Loss sharing % 00373

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

Capital
 Ownership % 00373

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

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

SECTION	1	PA-Taxable Business Income (Loss) from Operations	
	2	Net Gain (Loss) from the Sale, Exchange or Disposition of Property	
	3	Net Income (Loss) from Rents, Royalties, Patents and Copyrights	
	4	Income of/from Estates or Trusts	
	5	Gambling and Lottery Winnings (Loss)	
SECTION	6	PA Nonresident Tax Withheld	
	7	Total Other Credits. Submit statement.	
	8	Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments	
	9	Guaranteed Payments for Capital or Other Services	
	10	All Other Guaranteed Payments for Services Rendered (PA-Appportioned Amount Only)	
SECTION	11	Guaranteed Payments to the Retired Partner	
	12	Distributions from PA Accumulated Adjustments Account	Liquidating N
	13	Distributions of Cash, Marketable Securities, and Property	
	14	Nontaxable income (loss) or nondeductible expenses required to calculate owner's economic investment. Submit statement.	
	15	Note: Lines 15 through 18 are for information purposes only.	
SECTION	16	Owner's Share of IRC Section 179 allowed according to PA rules	
	17	Owner's Share of Straight-Line Depreciation	
	18	Partner's Share of Nonrecourse Liabilities at year-end	
	19	Partner's Share of Recourse Liabilities at year-end	

1	0
2	0
3	0
4	0
5	0
6	0
7	0
8	378435
9	0
10	0
11	0
12	0
13	0
14	0
15	0
16	0
17	0
18	0



2021 Form 502
Schedule VK-1

Virginia Pass-Through Entity
Owner's Share of Income and
Virginia Modifications and Credits



CHECK IF -

☐ Final If SHORT Period Return: Beginning Date _____, 2021; Ending Date _____
☐ Amended Return: Enter Reason Code _____ ☐ Owner is Participating in a Unified Nonresident Individual Income Tax Return

Owner Information		Pass-Through Entity (PTE) Information	
Name FOUR FREEDOMS LLC	FEIN or SSN	Name MCCORMICK RANCH HOLDINGS,	FEIN 83-2802902
C/O MENACHEM (MILTON) Y	47-4288164	999 WATERSIDE DRIVE, SUI	Taxable Year End Date 12/31/21
Address 20900 NE 30TH AVE, SUITE 200-16		Address Continued	
Address Continued		City or Town, State, and ZIP Code NORFOLK, VA 23510	
City or Town, State, and ZIP Code AVENTURA, FL 33180		City or Town, State, and ZIP Code	

Additional Owner Information (see instructions)

a. Date owner acquired interest in the PTE (MM/DD/YYYY)	a. <u>12/20/2018</u>
b. Owner's entity type (Enter code)	b. <u>LL</u>
c. Owner's participation type (Enter code)	c. <u>LLM</u>
d. Owner's participation percentage (Example: 47.35%)	d. <u>3.73</u> %
e. Amount withheld by PTE for the owner	e. <u>0</u> .00
f. If owner or entity is exempt from withholding, enter an exemption code	f. _____

Distributive or Pro Rata Income and Deductions (see instructions)

1. Total taxable income amounts	1. <u>271860</u> .00
2. Total deductions	2. <u>607</u> .00
3. Tax-exempt interest income	3. _____ .00

Allocation and Apportionment

4. Income allocated to Virginia (owner's share from PTE's Schedule 502A, Section C, Line 2)	4. _____ .00
5. Income allocated outside of Virginia (owner's share from PTE's Schedule 502A, Section C, Line 3(e))	5. _____ .00
6. Apportionable income (owner's share from PTE's Schedule 502A, Section C, Line 4)	6. <u>271860</u> .00
7. Virginia apportionment percentage (from PTE's Schedule 502A, Section B - percent from Line 1 or Line 2(f), or 100%)	7. <u>.000000</u> %

Virginia Additions - Owner's Share

8. Fixed date conformity - depreciation	8. _____ .00
9. Fixed date conformity - other	9. _____ .00
10. Net income tax or other tax used as a deduction in determining taxable income (see instructions)	10. _____ .00
11. Interest on municipal or state obligations other than from Virginia	11. _____ .00
12. Other additions (see Form 502 instructions for addition codes.)	

Code	Amount	Code	Amount
12a. <input style="width: 40px;" type="text"/>	.00	12b. <input style="width: 40px;" type="text"/>	.00
12c. <input style="width: 40px;" type="text"/>	.00	12d. <input style="width: 40px;" type="text"/>	.00

13. Total Additions (add Lines 8-11 and 12a-12d) 13. _____ .00

Virginia Subtractions - Owner's Share

14. Fixed date conformity - depreciation	14. _____ .00
15. Fixed date conformity - other	15. _____ .00
16. Income from obligations of the United States	16. _____ .00
17. Other subtractions (see Form 502 instructions for subtraction codes.)	

Certification Number (if applicable)	Code	Amount
17a. <input style="width: 150px;" type="text"/>	<input style="width: 40px;" type="text"/>	.00
17b. <input style="width: 150px;" type="text"/>	<input style="width: 40px;" type="text"/>	.00
17c. <input style="width: 150px;" type="text"/>	<input style="width: 40px;" type="text"/>	.00
17d. <input style="width: 150px;" type="text"/>	<input style="width: 40px;" type="text"/>	.00

18. Total Subtractions. (add Lines 14-16 and 17a-17d) 18. _____ .00

Use **Schedule SVK-1** if you are claiming more additions or subtractions than the Schedule VK-1 allows.

Refer to the Form 502 Instructions for addition and subtraction codes. Check this box and enclose Schedule SVK-1. ☐

THERE ARE NO ADJUSTMENTS OR CREDITS FOR THIS PARTNER.

**2021 Virginia
Schedule VK-1**

Page 2

Owner FEIN or SSN **47-4288164**
PTE FEIN **83-2802902****Virginia Tax Credits**

See the Schedule CR Instructions (individuals) or Schedule 500CR Instructions (corporations).

Part I - Nonrefundable Credits

1. State Income Tax Paid (see Form 502 Instructions)00
2. Neighborhood Assistance Act Tax Credit00
3. Biodiesel and Green Diesel Fuels Tax Credit00
4. Recyclable Materials Processing Equipment Tax Credit00
5. Vehicle Emissions Testing Equipment Tax Credit00
6. Major Business Facility Job Tax Credit00
7. Waste Motor Oil Burning Equipment Tax Credit00
8. Riparian Forest Buffer Protection for Waterways Tax Credit00
9. Virginia Coal Employment and Production Incentive Tax Credit00
10. Enter the amount of Virginia Coal Employment and Production Incentive Tax Credit assigned to another party00
11. Virginia Coal Employment and Production Incentive Tax Credit available for use by owner (Subtract Line 10 from Line 9)00
12. Historic Rehabilitation Tax Credit00
13. Land Preservation Tax Credit00
14. Qualified Equity and Subordinated Debt Investments Tax Credit00
15. Communities of Opportunity Tax Credit00
16. Green Jobs Creation Tax Credit00
17. Farm Wineries and Vineyards Tax Credit00
18. International Trade Facility Tax Credit00
19. Port Volume Increase Tax Credit00
20. Barge and Rail Usage Tax Credit00
21. Livable Home Tax Credit00

22. Research and Development Expenses Tax Credit (Use this line if the taxpayer does not qualify for a refundable credit.)00
23. Education Improvement Scholarships Tax Credit00
24. Major Research and Development Expenses Tax Credit00
25. Food Crop Donation Tax Credit00
26. Worker Training Tax Credit00
27. Virginia Housing Opportunity Tax Credit00

Part II - Total Nonrefundable Credits**1. Total Nonrefundable Credits.**

Add Part I, Lines 1-8 and 11-27

Part III - Refundable Credits

1. Agricultural Best Management Practices Tax Credit00
2. 100% Coalfield Employment Enhancement Tax Credit from 2021 Form 306B, Line 1(b)00
3. Full Credit: Enter amount from 2021 Form 306B, Line 1300
4. 85% Credit: Enter amount from 2021 Form 306B, Line 1500
5. Total Coalfield Employment Enhancement Tax Credit allowable this year (Add Lines 3 and 4)00
6. 2021 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2024 return. Enter amount from your 2021 Form 306, Line 1100
7. Motion Picture Production Tax Credit00
8. Research and Development Expenses Tax Credit00
9. Conservation Tillage and Precision Agricultural Equipment Tax Credit00

Part IV - Total Refundable Credits**1. Total Refundable Credits.**

(Add Part III, Lines 1, 5, and 7-9)

NOTICE: You received this Schedule VK-1 because the above-named PTE earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Department. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia income tax return, consult a tax professional. Information and forms may be obtained at www.tax.virginia.gov, or by calling the Department at (804) 367-8031 (individuals) or (804) 367-8037 (businesses).