

IN THE SUPREME COURT OF THE STATE OF NEVADA

* * * * *

CLA PROPERTIES LLC, A
CALIFORNIA LIMITED LIABILITY
COMPANY,

Appellant,

vs.

SHAWN BIDSAL, AN INDIVIDUAL,

Respondent.

CLA PROPERTIES LLC, A
CALIFORNIA LIMITED LIABILITY
COMPANY,

Appellant,

vs.

SHAWN BIDSAL, AN INDIVIDUAL,

Respondent.

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APPELLANT'S APPENDIX

VOLUME 5

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	<u>Exhibit 238</u> : CLA Motion in Limine re Bidsal's Evidence re Taxes dated March 5, 2021		18	4216-4222
	<u>Exhibit 239</u> : Claimant's Opposition to CLA's Motion in Limine Regarding Bidsal's Evidence re Taxes dated March 11, 2021		18	4223-4229
	<u>Exhibit 240</u> : Ruling – Arbitration Day 1 p. 11 dated March 17, 2021		18	4230-4231
	<u>Exhibit 241</u> : CLA Properties, LLC's Motion in Limine Re Failure to Tender dated March 5, 2021		19	4232-4329
	<u>Exhibit 242</u> : Claimant Shawn Bidsal's Opposition to Respondent CLA Properties, LLC's Motion in Limine Re Failure to Tender dated March 11, 2021		19	4330-4354
	<u>Exhibit 243</u> : CLA Properties, LLC's Reply to Shawn Bidsal's Opposition Re Failure to Tender dated March 12, 2021		19	4355-4430

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 16)	<u>Exhibit 244</u> : Ruling – Arbitration Day 1 pp 15-17 dated March 17, 2021		19	4431-4434
	<u>Exhibit 245</u> : CLA’s Motion to Withdraw Exhibit 188 dated March 26, 2021		19	4435-4437
	<u>Exhibit 246</u> : Claimant’s Opposition to CLA’s Motion to Withdraw Exhibit 188 dated March 31, 2021		19	4438-4439
	<u>Exhibit 247</u> : CLA’s Reply to Bidsal’s Opposition to the Motion to Withdraw Exhibit 188 dated March 31, 2021		19	4440-4442
	<u>Exhibit 248</u> : Order on Respondent’s Motion to Withdraw Exhibit 188 dated April 5, 2021		19	4443-4445
17.	Appendix to Movant CLA Properties, LLC’s Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 16 of 18)	6/22/22	19	4446
	Note Regarding Incorrect Index		19	4447
	Index [Incorrect]		19	4448-4458
	<u>Exhibit 249</u> : CLA Properties, LLC’s Brief Re: (1) Waiver of the Attorney-Client Privilege; and (2) Compelling the Testimony of David LeGrand, Esq. dated May 21, 2021		19	4459-4474
	<u>Exhibit 250</u> : Claimant Shawn Bidsal’s Brief Regarding the Testimony of David LeGrand dated June 11, 2021		20	4475-4569
	<u>Exhibit 251</u> : CLA’s Properties, LLC Supplemental Brief Re: (1) Waiver of the Attorney-Client Privilege; and (2) Compelling the Testimony of David LeGrand, Esq. dated July 9, 2021		20	4570-4577

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 17)	<u>Exhibit 252</u> : Claimant Shawn Bidsal's Supplemental Brief Regarding the Testimony of David LeGrand dated July 23, 2021		20	4578-4595
	<u>Exhibit 253</u> : Order Regarding Testimony of David LeGrand dated September 10, 2021		20	4596-4604
	<u>Exhibit 254</u> : Claimant Shawn Bidsal's Application for Award of Attorney's Fees and Costs dated November 12, 2021		20	4605-4687
	<u>Exhibit 255</u> : Respondent / Counterclaimant CLA Properties, LLC's Opposition to Claimant Bidsal's Application for Attorney's Fees and Costs dated December 3, 2021		21	4688-4757
	<u>Exhibit 256</u> : Claimant's Reply in Support of Claimant Shawn Bidsal's Application for Attorney's Fees and Costs dated December 17, 2021		21	4758-4806
	<u>Exhibit 257</u> : Respondent / Counterclaimant CLA Properties, LCC's Supplemental Opposition to Claimant's Application for Attorney's Fees and Costs dated December 23, 2021		21	4807-4838
	<u>Exhibit 258</u> : Response to CLA Properties' Rogue Supplemental Opposition dated December 29, 2021		21	4839-4946
	<u>Exhibit 259</u> : Claimant Shawn Bidsal's Supplemental Application for Award of Attorney's Fees and Costs dated January 12, 2022		21 22	4847-4930 4931-4964

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 17)	<u>Exhibit 260</u> : Respondent's Second Supplemental Opposition to Application for Attorney's Fees and Costs dated January 26, 2022		22	4965-4998
	<u>Exhibit 261</u> : Claimant's Second Supplemental Reply in Support of Claimant Shawn Bidsal's Application for Award of Attorney Fees and Costs dated February 15, 2022		22	4999-5052
18.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 17 of 18)	6/22/22	22	5053
	Note Regarding Incorrect Index		22	5054
	Index [Incorrect]		22	5055-5065
	<u>Exhibit 262</u> : Transcript of Proceedings – Honorable Stephen E. Haberfeld Volume 1 dated May 8, 2018		23	5066-5287
	<u>Exhibit 263</u> : Transcript of Proceedings – Honorable Stephen E. Haberfeld Volume 2 dated May 9, 2018		23 24	5288-5313 5314-5549
	<u>Exhibit 264</u> : Arbitration Hearing Transcript Day 1 dated March 17, 2021		25 26	5550-5797 5798-5953
	<u>Exhibit 265</u> : Arbitration Hearing Transcript Day 2 dated March 18, 2021		26 27 28	5954-6046 6047-6260 6261-6341
	<u>Exhibit 266</u> : Arbitration Hearing Transcript Day 3 dated March 19, 2021		28 29 30	6342-6505 6506-6705 6706-6798
	<u>Exhibit 267</u> : Arbitration Hearing Transcript Day 4 dated April 26, 2021		30 31	6799-6954 6955-7117

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19.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 18 of 18)	6/22/22	31	7118
	Note Regarding Incorrect Index		31	7119
	Index [Incorrect]		31	7120-7130
	<u>Exhibit 268</u> : Arbitration Hearing Transcript Day 5 dated April 27, 2021		31 32	7131-7202 7203-7358
	<u>Exhibit 269</u> : Reporter's Transcript dated June 25, 2021		32	7359-7410
	<u>Exhibit 270</u> : Remote Transcript of Proceedings dated August 5, 2021		33	7411-7531
	<u>Exhibit 271</u> : Transcript of Proceedings Arbitration dated September 29, 2021		33 34	7532-7657 7658-7783
	<u>Exhibit 272</u> : Transcript of Hearing Proceedings dated January 5, 2022		34	7784-7814
	<u>Exhibit 273</u> : Transcript of Telephonic Hearing Proceedings dated February 28, 2022		34	7815-7859
	<u>Exhibit 274</u> : Appellant Shawn Bidsal's Opening Brief (<i>Supreme Court of Nevada, Appear from Case No. A-19-795188-P, District Court, Clark County, NV</i>) dated November 24, 2020		35	7860-7934
	<u>Exhibit 275</u> : Respondent's Opposition to CLA's Petition for Confirmation of Arbitration Award and Entry of Judgment and Counterpetition to Vacate Arbitration Award (<i>Case No. A-19-795188-P, District Court, Clark County, NV</i>) dated July 15, 2019		35	7935-7975

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(Cont. 19)	<u>Exhibit 276</u> : Order of Affirmance (In Re: Petition of CLA Properties, LLC C/W 80831 Nos. 80427; 80831, <i>Order of Affirmance</i> , unpublished Deposition) dated March 17, 2022		35	7976-7981
	<u>Exhibit 277</u> : 2011-2019 Green Valley Commerce Distribution		35	7982-7984
20.	Bidsal's Opposition to CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment and Bidsal's Countermotion to Confirm Arbitration Award	9/1/22	35	7985-8016
	<u>Exhibit 1</u> : Declaration of Shawn Bidsal in Support of Claimant Shawn Bidsal's Opposition to Respondent CLA Properties, LLC Motion to Resolve Member Dispute Re Which Manage Should be Day to Day Manager dated June 10, 2020		35	8017-8027
	<u>Exhibit 2</u> : Affidavit of Benjamin Golshani in Opposition to Respondent's Motion for Stay Pending Appeal dated January 31, 2020		35	8028-8041
	<u>Exhibit 3</u> : Articles of Organization for Green Valley Commerce, LLC dated May 26, 2011		35	8042-8043
	<u>Exhibit 4</u> : Final Settlement Statement for Green Valley Commerce, LLC dated September 3, 2011		35	8044-8045
	<u>Exhibit 5</u> : Grant, Bargain and Sale Deed dated September 22, 2011		35	8046-8050
	<u>Exhibit 6</u> : Estimated Settlement Statement dated September 22, 2011		35	8051-8052

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 20)	<u>Exhibit 7</u> : Declaration of Covenants, Conditions and Restrictions and Reservation of Comments for Green Valley Commerce Center dated March 16, 2012		35 36	8053-8097 8098-8133
	<u>Exhibit 8</u> : Seller's Closing Statement – Final dated September 10, 2012		36	8134-8136
	<u>Exhibit 9</u> : Operating Agreement for Green Valley Commerce, LLC		36	8137-8165
	<u>Exhibit 10</u> : Schedule with Check of Distributions sent from Shawn Bidsal to Benjamin Golshani		36	8166-8169
	<u>Exhibit 11</u> : Seller's Closing Statement – Final dated November 14, 2014		36	8170-8171
	<u>Exhibit 12</u> : Schedule of Distributions		36	8172-8175
	<u>Exhibit 13</u> : Seller's Settlement Statement dated August 31, 2015		36	8176-8177
	<u>Exhibit 14</u> : CLA Properties, LLC's Election to Purchase Membership Interest dated August 3, 2017		36	8178-8179
	<u>Exhibit 15</u> : Correspondence from Rodney T. Lewin to James E. Shapiro Re Proof of Funds to Purchase Membership Interest		36	8180-8184
	<u>Exhibit 16</u> : Demand for Arbitration Form dated September 26, 2017		36	8185-8190
	<u>Exhibit 17</u> : JAMS Arbitration Final Award dated April 4, 2019		36	8191-8212

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 20)	<u>Exhibit 18</u> : Demand for Arbitration Form dated February 7, 2020		36	8213-8247
	<u>Exhibit 19</u> : Respondent's Answer and Counter-Claim dated March 4, 2020		36	8248-8276
	<u>Exhibit 20</u> : JAMS Final Award dated March 12, 2022		36	8277-8308
	<u>Exhibit 21</u> : Order of Affirmance dated March 17, 2022		36	8309-8314
	<u>Exhibit 22</u> : Remittitur from Supreme Court of the State of Nevada dated June 10, 2022		36	8315-8319
	<u>Exhibit 23</u> : Correspondence from James E. Shapiro to Benjamin Golshani Re Offer to Purchase Membership Interest dated July 7, 2017		36	8320-8321
	<u>Exhibit 24</u> : Cashier's Check		36	8322-8323
21.	CLA's Reply in Support of Motion to Vacate (Partially) Arbitration Award	10/7/22	37	8324-8356
22.	CLA's Opposition to Shawn Bidsal's Countermotion to Confirm Arbitration Award	10/7/22	37	8357-8359
	<u>Exhibit 1</u> : Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment dated June 17, 2022		37	8360-8445
	<u>Exhibit 2</u> : CLA's Reply in Support of Motion to Vacate [Partially] Arbitration Award dated October 7, 2022		37	8446-8479
23.	Bidsal's Reply in Support of Bidsal's Countermotion to Confirm Arbitration Award	10/31/22	37	8480-8505

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 23)	<u>Exhibit 25</u> : Arbitration Hearing Partial Transcript Day 3 dated March 19, 2021		37	8506-8511
24.	Order Granting Bidsal's Countermotion to Confirm Arbitration Award and Denying CLA Properties, LLC's Motion to Vacate Arbitration Award	3/20/23	37	8512-8521
25.	Notice of Entry of Order {Order Granting Bidsal's Countermotion to Confirm Arbitration Award and Denying CLA Properties, LLC's Motion to Vacate Arbitration Award dated March 20, 2023}	3/21/23	37	8522-8533
26.	Transcript of Hearing Re: Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment dated February 7, 2023	4/11/23	38	8534-8660
27.	CLA Properties, LLC's Notice of Appeal	4/17/23	38	8661-8672
28.	CLA Properties, LLC's Motion to Approve Payment of Fees Award in Full and for Order Preserving Appeal Rights as to the Fees and Right to Return if Appeal is Successful and Request for Order Shortening Time	5/4/23	38	8673-8680
	<u>Exhibit A</u> : Declaration of Todd Kennedy, Esq. dated April 27, 2023		38	8681-8684
29.	Bidsal's Opposition to CLA Properties, LLC's Motion to Approve Payment of Fees Award in Full and for Order Preserving Appeal Right as to the Fees and Right to Return if Appeal is Successful on Order Shortening Time	5/8/23	38	8685-8692

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 29)	<u>Exhibit 1:</u> Transcript of Proceedings Re Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment dated April 11, 2023		38 39	8693-8782 8783-8802
	<u>Exhibit 2:</u> JAMS Final Award dated March 12, 2022		39	8803-8834
30.	Recorder's Transcript of Pending Motions dated May 9, 2023	5/12/23	39	8835-8878
31.	Recorder's Transcript of Pending Motion dated May 11, 2023	5/15/23	39	8879-8888
32.	Order Regarding Bidsal's Motion to Reduce Award to Judgment and for an Award for Attorney Fees and Costs and Judgment	5/24/23	39	8889-8893
33.	Order Denying CLA Properties, LLC's Motion to Approve Payment of Fees Award in Full and for Order Preserving Appeal Rights as to the Fees and Right to Return if Appeal is Successful	5/24/23	39	8894-8898
34.	Notice of Entry of Order Denying CLA Properties, LLC's Motion to Approve Payment of Fees Award in Full and for Order Preserving Appeal Rights as to the Fees and Right to Return if Appeal is Successful	5/24/23	39	8899-8905
35.	Notice of Entry of Order Regarding Bidsal's Motion to Reduce Award to Judgment and for an Award for Attorney Fees and Costs and Judgment	5/25/23	39	8906-8915
36.	CLA Properties, LLC's Supplemental Notice of Appeal	6/20/23	39	8916-8917
37.	CLA Properties, LLC's Errata to Supplemental Notice of Appeal	6/23/23	39	8918-8931

EXHIBIT 144

Form 1065 Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income For calendar year 2016, or tax year beginning _____, ending _____ Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.		OMB No. 1545-0123 2016
A Principal business activity Real Estate B Principal product or service Investment C Business code number 531120	Type or Print	Name of partnership Green Valley Commerce, LLC <hr/> Number, street, and room or suite no. If a P.O. box, see the instructions. 9155 South Las Vegas Blvd., Ste 200 <hr/> City or town, state or province, country, and ZIP or foreign postal code Las Vegas NV 89123		D Employer identification number 32-0345346 E Date business started 05/26/2011 F Total assets (see the instructions) \$ 2,809,843

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
 (6) ☐ Technical termination - also check (1) or (2)

H Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **2**

J Check if Schedules C and M-3 are attached ☐

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a			
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a			1c	
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
Deductions (see the instructions for limitations)	7 Other income (loss) (attach statement)			7	
	8 Total income (loss). Combine lines 3 through 7			8	
	9 Salaries and wages (other than to partners) (less employment credits)			9	
	10 Guaranteed payments to partners			10	
	11 Repairs and maintenance			11	
	12 Bad debts			12	
	13 Rent			13	
	14 Taxes and licenses			14	
	15 Interest			15	
	16a Depreciation (if required, attach Form 4562)	16a	72,279		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	72,279	16c	0
	17 Depletion (Do not deduct oil and gas depletion.)			17	
	18 Retirement plans, etc.			18	
	19 Employee benefit programs			19	
20 Other deductions (attach statement)			20		
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	0	
22 Ordinary business income (loss). Subtract line 21 from line 8			22		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.				May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of general partner or limited liability company member manager _____ Date _____					
Paid Preparer Use Only	Print/Type preparer's name James D. Main		Preparer's signature _____		Date 03/14/17	Check <input type="checkbox"/> if self-employed PTIN P00172333
	Firm's name ▶ CliftonLarsonAllen				Firm's EIN ▶ 41-0746749	
	Firm's address ▶ 10191 Park Run Dr Ste 200 Las Vegas, NV 89145-8862				Phone no. 702-259-6222	

For Paperwork Reduction Act Notice, see separate instructions.

Form **1065** (2016)

Form 1065 (2016) **Green Valley Commerce, LLC****32-0345346**

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Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a	<input type="checkbox"/> Domestic general partnership	b	<input type="checkbox"/> Domestic limited partnership		
c	<input checked="" type="checkbox"/> Domestic limited liability company	d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership	f	<input type="checkbox"/> Other ▶		
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?				X	
3 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership				X	
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership				X	
4 At the end of the tax year, did the partnership:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below					X
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
				Yes	No
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details					X
6 Does the partnership satisfy all four of the following conditions?					
a The partnership's total receipts for the tax year were less than \$250,000.					
b The partnership's total assets at the end of the tax year were less than \$1 million.					
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.					
d The partnership is not filing and is not required to file Schedule M-3					X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.					
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?					X
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					X
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
10 At any time during calendar year 2016, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶					X

Form **1065** (2016)

DAA

APPENDIX (PX)000743

Form 1065 (2016) **Green Valley Commerce, LLC****32-0345346**Page **3****Schedule B Other Information (continued)**

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
18a Did you make any payments in 2016 that would require you to file Form(s) 1099? See instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 0		
20 Enter the number of partners that are foreign governments under section 892. ▶ 0		
21 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
22 Was the partnership a specified domestic entity required to file Form 8938 for the tax year (See the Instructions for Form 8938)?		X

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Shahram Bidsal	Identifying number of TMP ▶	549-55-3193
If the TMP is an entity, name of TMP representative ▶		Phone number of TMP ▶	818-901-8800
Address of designated TMP ▶	14039 Sherman Way Blvd., Suite 201 Van Nuys CA 91405		

Form **1065** (2016)

Form 1065 (2016) **Green Valley Commerce, LLC****32-0345346**

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Schedule K Partners' Distributive Share Items		Total amount		
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1		
	2 Net rental real estate income (loss) (attach Form 8825)	2	391,907	
	3a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c		
	4 Guaranteed payments	4		
	5 Interest income	5		
	6 Dividends: a Ordinary dividends	6a		
	b Qualified dividends	6b		
	7 Royalties	7		
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8		
Deductions	9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		
	b Collectibles (28%) gain (loss)	9b		
	c Unrecaptured section 1250 gain (attach statement)	9c		
	10 Net section 1231 gain (loss) (attach Form 4797)	10		
	11 Other income (loss) (see instructions) Type ▶	11		
	12 Section 179 deduction (attach Form 4562)	12		
	13a Contributions	13a		
	b Investment interest expense	13b		
	c Section 59(e)(2) expenditures:			
	(1) Type ▶	13c(2)		
	d Other deductions (see instructions) Type ▶	13d		
Self-Employment	14a Net earnings (loss) from self-employment	14a		
	b Gross farming or fishing income	14b		
	c Gross nonfarm income	14c		
Credits	15a Low-income housing credit (section 42(j)(5))	15a		
	b Low-income housing credit (other)	15b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c		
	d Other rental real estate credits (see instructions) Type ▶	15d		
	e Other rental credits (see instructions) Type ▶	15e		
	f Other credits (see instructions) Type ▶	15f		
Foreign Transactions	16a Name of country or U.S. possession ▶			
	b Gross income from all sources	16b		
	c Gross income sourced at partner level	16c		
	Foreign gross income sourced at partnership level			
	d Passive category ▶	e General category ▶	f Other ▶	16f
	Deductions allocated and apportioned at partner level			
	g Interest expense ▶	h Other ▶		16h
	Deductions allocated and apportioned at partnership level to foreign source income			
	i Passive category ▶	j General category ▶	k Other ▶	16k
	l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>			16l
	m Reduction in taxes available for credit (attach statement)	16m		
n Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a		
	b Adjusted gain or loss	17b		
	c Depletion (other than oil and gas)	17c		
	d Oil, gas, and geothermal properties – gross income	17d		
	e Oil, gas, and geothermal properties – deductions	17e		
	f Other AMT items (attach statement)	17f		
Other Information	18a Tax-exempt interest income	18a		
	b Other tax-exempt income	18b		
	c Nondeductible expenses	18c		
	19a Distributions of cash and marketable securities	19a	420,000	
	b Distributions of other property	19b		
	20a Investment income	20a		
b Investment expenses	20b			
c Other items and amounts (attach statement)				

Form **1065** (2016)

DAA

APPENDIX (PX)0007455A.App.897
CLA_Bidsal 0001547

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l	1	391,907
2	Analysis by partner type:		
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)
	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners		
b	Limited partners	195,953	195,954

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		27,215		80,137
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement) See Stmt 1		107		658
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets	2,597,489		2,597,489	
b	Less accumulated depreciation	418,596	2,178,893	490,874	2,106,615
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)		622,433		622,433
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets		2,828,648		2,809,843
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement) See Stmt 2		64,660		73,948
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts		2,763,988		2,735,895
22	Total liabilities and capital		2,828,648		2,809,843

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

Note. The partnership may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books	391,907	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	391,907
5	Add lines 1 through 4	391,907			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,763,988	6	Distributions: a Cash	420,000
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books	391,907	8	Add lines 6 and 7	420,000
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	2,735,895
5	Add lines 1 through 4	3,155,895			

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1186

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name **Green Valley Commerce, LLC** Employer identification number **32-0345346**

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days Personal Use Days
A	Commercial Property 3 Sunset Way Henderson NV 89014	4 Commercial	366
B	Commercial Property 3342 East Greenway Road Phoenix AZ 85032	4 Commercial	366
C			
D			

		Properties			
		A	B	C	D
2	Gross rents	2	437,665	160,157	
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5	10,863	4,505	
6	Commissions	6	1,051		
7	Insurance	7	9,969	3,782	
8	Legal and other professional fees	8	1,698	-1,275	
9	Interest	9			
10	Repairs	10	1,525	2,057	
11	Taxes	11	34,648	19,891	
12	Utilities	12	24,309	9,890	
13	Wages and salaries	13			
14	Depreciation (see instructions)	14	65,624	6,655	
15	Other (list) ▶				
	See Statement 3,4	15	7,621	3,102	
16	Total expenses for each property. Add lines 3 through 15	16	157,308	48,607	
17	Income or (Loss) from each property. Subtract line 16 from line 2	17	280,357	111,550	

18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	597,822
b	Total expenses. Add total expenses from line 16, columns A through H	18b	205,915
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a	
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:		
(1) Name	(2) Employer identification number		
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21	391,907

For Paperwork Reduction Act Notice, see back of form.

Form **8825** (12-2010)

DAA

APPENDIX (PX)000747

**SCHEDULE B-1
(Form 1065)**(Rev. December 2011)
Department of the Treasury
Internal Revenue Service**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065. See instructions on back.

OMB No. 1545-0099

Name of partnership

Green Valley Commerce, LLC

Employer identification number (EIN)

32-0345346**Part I** **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
CLA Properties, LLC	800-14-7540	Partnership	United States	73.311476

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
Shahram Bidsal	549-55-3193	United States	50.000000

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

Schedule B-1 (Form 1065) (Rev. 12-2011)

Partner# 1

Schedule K-1
(Form 1065)

2016

Department of the Treasury
Internal Revenue Service

For calendar year 2016, or tax

year beginning

ending

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

▶ See back of form and separate instructions.

☐ Final K-1☐ Amended K-1

5A.App.901

651113

OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
★	195,954		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction	A	210,000
13	Other deductions		
		20	Other information
		Z★	STMT
14	Self-employment earnings (loss)		
*See attached statement for additional information.			

For IRS Use Only

Part I Information About the Partnership	
A	Partnership's employer identification number 32-0345346
B	Partnership's name, address, city, state, and ZIP code Green Valley Commerce, LLC 9155 South Las Vegas Blvd., Ste 200 Las Vegas NV 89123
C	IRS Center where partnership filed return e-file
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)
Part II Information About the Partner	
E	Partner's identifying number 800-14-7540
F	Partner's name, address, city, state, and ZIP code CLA Properties, LLC 2801 South Main Street Los Angeles CA 90007
G	<input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member
H	<input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner
I	What type of entity is this partner? Partnership
J	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>
J	Partner's share of profit, loss, and capital (see instructions):
	Beginning Ending
Profit	50.000000 % 50.000000 %
Loss	50.000000 % 50.000000 %
Capital	73.074521 % 73.311476 %
K	Partner's share of liabilities at year end:
Nonrecourse	\$ 36,974
Qualified nonrecourse financing	\$
Recourse	\$
L	Partner's capital account analysis:
Beginning capital account	\$ 2,019,771
Capital contributed during the year	\$
Current year increase (decrease)	\$ 195,954
Withdrawals & distributions	\$ (210,000)
Ending capital account	\$ 2,005,725
	<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book
	<input type="checkbox"/> Other (explain)
M	Did the partner contribute property with a built-in gain or loss?
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	If "Yes," attach statement (see instructions)

Partner# 2

651113

OMB No. 1545-0123

Schedule K-1
(Form 1065)

2016

Department of the Treasury
Internal Revenue Service

For calendar year 2016, or tax

year beginning

ending

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

▶ See back of form and separate instructions.

☐ Final K-1☐ Amended K-1**Part III** Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
★	195,953		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction	A	210,000
13	Other deductions		
		20	Other information
		Z★	STMT
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

Part I Information About the Partnership													
A	Partnership's employer identification number 32-0345346												
B	Partnership's name, address, city, state, and ZIP code Green Valley Commerce, LLC 9155 South Las Vegas Blvd., Ste 200 Las Vegas NV 89123												
C	IRS Center where partnership filed return e-file												
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)												
Part II Information About the Partner													
E	Partner's identifying number 549-55-3193												
F	Partner's name, address, city, state, and ZIP code Shahram Bidsal 14039 Sherman Way Blvd., Suite 201 Van Nuys CA 91405												
G	<input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member												
H	<input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner												
I1	What type of entity is this partner? Individual												
I2	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>												
J	Partner's share of profit, loss, and capital (see instructions):												
	<table border="1"> <thead> <tr> <th></th> <th>Beginning</th> <th>Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td>50.000000 %</td> <td>50.000000 %</td> </tr> <tr> <td>Loss</td> <td>50.000000 %</td> <td>50.000000 %</td> </tr> <tr> <td>Capital</td> <td>26.925479 %</td> <td>26.688524 %</td> </tr> </tbody> </table>		Beginning	Ending	Profit	50.000000 %	50.000000 %	Loss	50.000000 %	50.000000 %	Capital	26.925479 %	26.688524 %
	Beginning	Ending											
Profit	50.000000 %	50.000000 %											
Loss	50.000000 %	50.000000 %											
Capital	26.925479 %	26.688524 %											
K	Partner's share of liabilities at year end:												
	Nonrecourse \$ 36,974												
	Qualified nonrecourse financing \$												
	Recourse \$												
L	Partner's capital account analysis:												
	Beginning capital account \$ 744,217												
	Capital contributed during the year \$												
	Current year increase (decrease) \$ 195,953												
	Withdrawals & distributions \$ (210,000)												
	Ending capital account \$ 730,170												
	<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book												
	<input type="checkbox"/> Other (explain)												
M	Did the partner contribute property with a built-in gain or loss?												
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No												
	If "Yes," attach statement (see instructions)												

Rent and Royalty ScheduleForm **1065****2016**

For calendar year 2016, or tax year beginning , and ending

Partnership Name

Employer Identification Number

Green Valley Commerce, LLC**32-0345346****Property Description****Commercial Property****3 Sunset Way****Henderson****NV 89014****Type of Activity**Rental Real Estate ☒Other Rental Property ☐Royalty Property ☐

Type of property

Commercial

Number of days rented at fair rental value

366

Number of personal use days

Is the net income (loss) from this property included in the computation of self employment income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents **437,665**

Gross royalties

Other income

Income from sale of property reported on Form 4797, Line 17

Total gross income

437,665**Expense**

Advertising

Auto and travel

Cleaning and maintenance **10,863**

Commissions **1,051**

Insurance **9,969**

Legal and professional **1,698**

Interest

Repairs **1,525**

Taxes **34,648**

Utilities **24,309**

Wages and salaries

Depreciation **65,624**

Other expenses **7,621**

Total expenses

157,308

Less % personal use

Net deductible expenses

157,308

Net income or loss from this property

280,357

Rent and Royalty ScheduleForm **1065****2016**

For calendar year 2016, or tax year beginning , and ending

Partnership Name

Employer Identification Number

Green Valley Commerce, LLC**32-0345346****Property Description**

Commercial Property
3342 East Greenway Road
Phoenix AZ 85032

Type of Activity

Rental Real Estate ☒
 Other Rental Property ☐
 Royalty Property ☐

Type of property

Commercial

Number of days rented at fair rental value

366

Number of personal use days

Is the net income (loss) from this property included in the computation of self employment income?

Yes ☐No ☒

Is the net income (loss) from this property included in the computation of section 179 business income?

Yes ☐No ☒**Income and Expenses****Income**

Gross rents
 Gross royalties
 Other income
 Income from sale of property reported on Form 4797, Line 17

160,157	

Total gross income

160,157**Expense**

Advertising
 Auto and travel
 Cleaning and maintenance
 Commissions
 Insurance
 Legal and professional
 Interest
 Repairs
 Taxes
 Utilities
 Wages and salaries
 Depreciation
 Other expenses

4,505	
3,782	
-1,275	
2,057	
19,891	
9,890	
6,655	
3,102	
48,607	

Total expenses

Less % personal use

Net deductible expenses

48,607

Net income or loss from this property

111,550

Schedule K Activity Worksheet

Schedule **K****2016**

For calendar year 2016, or tax year beginning , and ending

Partnership Name

Green Valley Commerce, LLC

Employer Identification Number

32-0345346

	Activity Description	Activity Disposed	Schedule K-1 Passthrough		
			EIN	Entity Type	PTP
A	Commercial Property				
B	Commercial Property				
C	Misc Amounts				

Schedule K Line	Description	A	B	C
K	Nonrecourse liabilities - not at risk			73,948
2	Net rental real estate income (loss)	280,357	111,550	

Partner# 1

Partner's Schedule K-1 Activity Worksheet

Schedule K-1

2016

For calendar year 2016, or tax year beginning , and ending

Partnership Name

Green Valley Commerce, LLC

Employer Identification Number

32-0345346

Partner's Name

CLA Properties, LLC

Taxpayer Identification Number

800-14-7540

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A Commercial Property				
B Commercial Property				
C Misc Amounts				

Schedule K-1

Box Code

Description

A

B

C

K	Nonrecourse liabilities - not at risk			36,974
2	Net rental real estate income (loss)	140,179	55,775	

Partner# 2

Partner's Schedule K-1 Activity Worksheet

Schedule **K-1****2016**

For calendar year 2016, or tax year beginning , and ending

Partnership Name

Green Valley Commerce, LLC

Employer Identification Number

32-0345346

Partner's Name

Shahram Bidsal

Taxpayer Identification Number

549-55-3193

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A Commercial Property				
B Commercial Property				
C Misc Amounts				

Schedule K-1

Box Code

Description

A

B

C

K**Nonrecourse liabilities - not at risk****36,974****2****Net rental real estate income (loss)****140,178****55,775**

Federal Statements**Statement 1 - Form 1065, Schedule L, Line 6 - Other Current Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Sales Tax Receivable	\$ 107	\$ 658
Total	\$ 107	\$ 658

Statement 2 - Form 1065, Schedule L, Line 17 - Other Current Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Tenant Security Deposits Held	\$ 53,517	\$ 62,805
Tenant Security Deposits Held	11,143	11,143
Total	\$ 64,660	\$ 73,948

71115 Green Valley Commerce, LLC

3/14/2017 12:08 PM

32-0345346

Federal Statements

FYE: 12/31/2016

Statement 3 - Commercial Property - Form 8825, Line 15 - Other

Description	Amount
Recycling	\$ 2,050
Business Licenses & Permits	400
Credit Report	163
Miscellaneous Expense	40
Office Supplies & Expense	160
Postage and Delivery	73
Transportation Expense	410
Contractual Labor	2,784
Supplies and Maintenance	1,541
Total	\$ 7,621

Statement 4 - Commercial Property - Form 8825, Line 15 - Other

Description	Amount
Alarm and Security	\$ 3,005
Credit Report	64
Office Supplies & Expense	33
Total	\$ 3,102

32-0345346

Federal Statements

FYE: 12/31/2016

CLA Properties, LLC
800-14-7540**Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)**

<u>Description</u>	<u>Type</u>	<u>Amount</u>	<u>Disposed</u>
Commercial Property	Commercial	\$ 140,179	
Commercial Property	Commercial	55,775	

Schedule K-1, Line 20Z - Additional Supplemental Information**Description**

<u>Analysis of At Risk Versus Not At Risk Liabilities</u>		
	<u>At Risk</u>	<u>Not At Risk</u>
Nonrecourse	0	36,974
Qualified Nonrecourse	0	0
Recourse	0	0

Additional Alternative Minimum Tax Information:

AMT Total Depreciation	36,140
ACE Post-1993 Property Depreciation	36,140

Federal Statements**Shahram Bidsal**
549-55-3193**Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)**

<u>Description</u>	<u>Type</u>	<u>Amount</u>	<u>Disposed</u>
Commercial Property	Commercial	\$ 140,178	
Commercial Property	Commercial	55,775	

Schedule K-1, Line 20Z - Additional Supplemental Information**Description**

<u>Analysis of At Risk Versus Not At Risk Liabilities</u>		
	<u>At Risk</u>	<u>Not At Risk</u>
Nonrecourse	0	36,974
Qualified Nonrecourse	0	0
Recourse	0	0

Year Ending: December 31, 2016

32-0345346

Green Valley Commerce, LLC
9155 South Las Vegas Blvd., Ste 200
Las Vegas, NV 89123

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

Under Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Filing Instructions**Green Valley Commerce, LLC****Form 8879-PE - IRS *e-file* Signature Authorization for Form 1065****Taxable Year Ended December 31, 2016**

Date Due: September 15, 2017

Remittance: None is required. No amount is due or overpaid.

Signature: You are using the Personal Identification Number (PIN) for signing your return electronically. A limited liability company member should sign and date Form 8879-PE, IRS *e-file* Signature Authorization for Form 1065 and mail it to:

CliftonLarsonAllen
10191 Park Run Dr Ste 200
Las Vegas, NV 89145-8862

The form must be signed and returned before the electronic file can be transmitted to the IRS.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If a paper copy of Form 1065 is mailed to the IRS it will delay processing of the return.

Form **8879-PE****IRS e-file Signature Authorization for Form 1065**

OMB No. 1545-0123

► Don't send to the IRS. Keep for your records.

► Information about Form 8879-PE and its instructions is at www.irs.gov/form8879pe.**2016**Department of the Treasury
Internal Revenue Service

For calendar year 2016, or tax year beginning _____ and ending _____

Name of partnership

Employer identification number

Green Valley Commerce, LLC**32-0345346****Part I Tax Return Information (Whole dollars only)**

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	
2	Gross profit (Form 1065, line 3)	2	
3	Ordinary business income (loss) (Form 1065, line 22)	3	
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	391,907
5	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of General Partner or Limited Liability Company Member Manager (Be sure to get a copy of the partnership's return)

Under penalties of perjury, I declare that I am a general partner or limited liability company member manager of the above partnership and that I have examined a copy of the partnership's 2016 electronic return of partnership income and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the partnership's electronic return of partnership income. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the partnership's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return. I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income.

General Partner or Limited Liability Company Member Manager's PIN: check one box only

☒ I authorize CliftonLarsonAllen to enter my PIN 71115 as my signature
ERO firm name don't enter all zeros
on the partnership's 2016 electronically filed return of partnership income.

☐ As a general partner or limited liability company member manager of the partnership, I will enter my PIN as my signature on the partnership's 2016 electronically filed return of partnership income.

General partner or limited liability company member manager's signature ►

Title ► LLC Member Shahram Bidsal Date ► 03/11/17**Part III Certification and Authentication**ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 88544610001
don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return of partnership income for the partnership indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ►  Date ► 03/11/17

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-PE** (2016)

EXHIBIT 145

Green Valley Commerce, LLC
9155 South Las Vegas Blvd., Ste 200
Las Vegas, NV 89123

CLA Properties, LLC
2801 South Main Street
Los Angeles, CA 90007
|||||

Green Valley Commerce, LLC
9155 South Las Vegas Blvd., Ste 200
Las Vegas, NV 89123

March 14, 2017

CONFIDENTIAL

CLA Properties, LLC
2801 South Main Street
Los Angeles, CA 90007

Dear Limited Liability Company Member:

Enclosed is your copy of Schedule K-1, which was prepared for us by the accounting firm of CliftonLarsonAllen. It contains your share of income/loss, deductions, credits, and other information for the tax year ended December 31, 2016. These items are to be reported on your federal income tax return; therefore, this schedule should be retained with your tax records and documentation.

Also enclosed is state K-1 information, if applicable. This information should also be retained with your tax records and documentation.

In addition, the basis information was prepared by CliftonLarsonAllen. This information consists of your basis and, if applicable, your share of any suspended or disallowed losses. Retain this information with your tax records; it may be needed to complete your federal income tax return.

If you have any questions, or need assistance in any way, please call.

Sincerely,

Green Valley Commerce, LLC

Partner# 1

651113

OMB No. 1545-0123

Schedule K-1
(Form 1065)

2016

Department of the Treasury
Internal Revenue Service

For calendar year 2016, or tax

year beginning

ending

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

▶ See back of form and separate instructions.

☐ Final K-1☐ Amended K-1**Part III** Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
*	195,954		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
12	Section 179 deduction	19	Distributions
13	Other deductions	A	210,000
		20	Other information
		Z*	STMT
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

Part I Information About the Partnership	
A	Partnership's employer identification number 32-0345346
B	Partnership's name, address, city, state, and ZIP code Green Valley Commerce, LLC 9155 South Las Vegas Blvd., Ste 200 Las Vegas NV 89123
C	IRS Center where partnership filed return e-file
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)
Part II Information About the Partner	
E	Partner's identifying number 800-14-7540
F	Partner's name, address, city, state, and ZIP code CLA Properties, LLC 2801 South Main Street Los Angeles CA 90007
G	<input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member
H	<input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner
I1	What type of entity is this partner? Partnership
I2	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>
J	Partner's share of profit, loss, and capital (see instructions):
	Beginning Ending
Profit	50.000000 % 50.000000 %
Loss	50.000000 % 50.000000 %
Capital	73.074521 % 73.311476 %
K	Partner's share of liabilities at year end:
Nonrecourse	\$ 36,974
Qualified nonrecourse financing	\$
Recourse	\$
L	Partner's capital account analysis:
Beginning capital account	\$ 2,019,771
Capital contributed during the year	\$
Current year increase (decrease)	\$ 195,954
Withdrawals & distributions	\$ (210,000)
Ending capital account	\$ 2,005,725
	<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book
	<input type="checkbox"/> Other (explain)
M	Did the partner contribute property with a built-in gain or loss?
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	If "Yes," attach statement (see instructions)

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

		Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.	Passive loss	L Empowerment zone employment credit	See the Partner's Instructions
	Passive income	M Credit for increasing research activities	
	Nonpassive loss	N Credit for employer social security and Medicare taxes	
	Nonpassive income	O Backup withholding	
		P Other credits	
2. Net rental real estate income (loss)	See the Partner's Instructions		
3. Other net rental income (loss)			
Net income	Schedule E, line 28, column (g)		
Net loss	See the Partner's Instructions		
4. Guaranteed payments	Schedule E, line 28, column (j)		
5. Interest income	Form 1040, line 8a		
6a. Ordinary dividends	Form 1040, line 9a		
6b. Qualified dividends	Form 1040, line 9b		
7. Royalties	Schedule E, line 4		
8. Net short-term capital gain (loss)	Schedule D, line 5		
9a. Net long-term capital gain (loss)	Schedule D, line 12		
9b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)		
9c. Unrecaptured section 1250 gain	See the Partner's Instructions		
10. Net section 1231 gain (loss)	See the Partner's Instructions		
11. Other income (loss)			
Code			
A Other portfolio income (loss)	See the Partner's Instructions		
B Involuntary conversions	See the Partner's Instructions		
C Sec. 1256 contracts & straddles	Form 6781, line 1		
D Mining exploration costs recapture	See Pub. 535		
E Cancellation of debt	Form 1040, line 21 or Form 982		
F Other income (loss)	See the Partner's Instructions		
12. Section 179 deduction	See the Partner's Instructions		
13. Other deductions			
A Cash contributions (50%)	See the Partner's Instructions		
B Cash contributions (30%)			
C Noncash contributions (50%)			
D Noncash contributions (30%)			
E Capital gain property to a 50% organization (30%)			
F Capital gain property (20%)			
G Contributions (100%)			
H Investment interest expense	Form 4952, line 1		
I Deductions—royalty income	Schedule E, line 19		
J Section 59(e)(2) expenditures	See the Partner's Instructions		
K Deductions—portfolio (2% floor)	Schedule A, line 23		
L Deductions—portfolio (other)	Schedule A, line 28		
M Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29		
N Educational assistance benefits	See the Partner's Instructions		
O Dependent care benefits	Form 2441, line 12		
P Preproductive period expenses	See the Partner's Instructions		
Q Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions		
R Pensions and IRAs	See the Partner's Instructions		
S Reforestation expense deduction	See the Partner's Instructions		
T Domestic production activities information	See Form 8903 instructions		
U Qualified production activities income	Form 8903, line 7b		
V Employer's Form W-2 wages	Form 8903, line 17		
W Other deductions	See the Partner's Instructions		
14. Self-employment earnings (loss)			
Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.			
A Net earnings (loss) from self-employment	Schedule SE, Section A or B		
B Gross farming or fishing income	See the Partner's Instructions		
C Gross non-farm income	See the Partner's Instructions		
15. Credits			
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Partner's Instructions		
B Low-income housing credit (other) from pre-2008 buildings			
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings			
D Low-income housing credit (other) from post-2007 buildings			
E Qualified rehabilitation expenditures (rental real estate)			
F Other rental real estate credits			
G Other rental credits			
H Undistributed capital gains credit	Form 1040, line 73; check box a		
I Biofuel producer credit	See the Partner's Instructions		
J Work opportunity credit			
K Disabled access credit			
16. Foreign transactions			
A Name of country or U.S. possession	Form 1116, Part I		
B Gross income from all sources			
C Gross income sourced at partner level			
Foreign gross income sourced at partnership level			
D Passive category	Form 1116, Part I		
E General category			
F Other			
Deductions allocated and apportioned at partner level			
G Interest expense	Form 1116, Part I		
H Other	Form 1116, Part I		
Deductions allocated and apportioned at partnership level to foreign source income			
I Passive category	Form 1116, Part I		
J General category			
K Other			
Other information			
L Total foreign taxes paid	Form 1116, Part II		
M Total foreign taxes accrued	Form 1116, Part II		
N Reduction in taxes available for credit	Form 1116, line 12		
O Foreign trading gross receipts	Form 8873		
P Extraterritorial income exclusion	Form 8873		
Q Other foreign transactions	See the Partner's Instructions		
17. Alternative minimum tax (AMT) items			
A Post-1986 depreciation adjustment	See the Partner's Instructions and the instructions for Form 6251		
B Adjusted gain or loss			
C Depletion (other than oil & gas)			
D Oil, gas, & geothermal—gross income			
E Oil, gas, & geothermal—deductions			
F Other AMT items			
18. Tax-exempt income and nondeductible expenses			
A Tax-exempt interest income	Form 1040, line 8b		
B Other tax-exempt income	See the Partner's Instructions		
C Nondeductible expenses	See the Partner's Instructions		
19. Distributions			
A Cash and marketable securities	See the Partner's Instructions		
B Distribution subject to section 737			
C Other property			
20. Other information			
A Investment income	Form 4952, line 4a		
B Investment expenses	Form 4952, line 5		
C Fuel tax credit information	Form 4136		
D Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions		
E Basis of energy property	See the Partner's Instructions		
F Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8		
G Recapture of low-income housing credit (other)	Form 8611, line 8		
H Recapture of investment credit	See Form 4255		
I Recapture of other credits	See the Partner's Instructions		
J Look-back interest—completed long-term contracts	See Form 8697		
K Look-back interest—income forecast method	See Form 8965		
L Dispositions of property with section 179 deductions	See the Partner's Instructions		
M Recapture of section 179 deduction			
N Interest expense for corporate partners			
O Section 453(l)(3) information			
P Section 453A(c) information			
Q Section 1260(b) information			
R Interest allocable to production expenditures			
S CCF nonqualified withdrawals			
T Depletion information—oil and gas			
U Reserved			
V Unrelated business taxable income			
W Precontribution gain (loss)			
X Section 108(i) information			
Y Net investment income			
Z Other information			

DAA

APPENDIX (PX)000767

71115 Green Valley Commerce, LLC

3/14/2017 12:08 PM

32-0345346

Federal Statements

FYE: 12/31/2016

CLA Properties, LLC**800-14-7540****Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)**

<u>Description</u>	<u>Type</u>	<u>Amount</u>	<u>Disposed</u>
Commercial Property	Commercial	\$ 140,179	
Commercial Property	Commercial	55,775	

Schedule K-1, Line 20Z - Additional Supplemental InformationDescription

Analysis of At Risk Versus Not At Risk Liabilities		
	At Risk	Not At Risk
Nonrecourse	0	36,974
Qualified Nonrecourse	0	0
Recourse	0	0

Additional Alternative Minimum Tax Information:

AMT Total Depreciation	36,140
ACE Post-1993 Property Depreciation	36,140

Partner# 1

Schedule K-1		Analysis of Partner's K-1, Current Year Increase (Decrease) Worksheet		2016
		For calendar year 2016, or tax year beginning , and ending		
Partnership Name Green Valley Commerce, LLC			Employer Identification Number 32-0345346	
Partner's Name CLA Properties, LLC			Taxpayer Identification Number 800-14-7540	

Items Included in Current Year Increase (Decrease):

Schedule K Additions:

Net Rental Real Estate Income/Loss	195,954
---	----------------

Subtotal	195,954
-----------------	----------------

Total per Schedule K-1, Current Year Increase (Decrease)	195,954
---	----------------

Partner# 1

Partner's Basis Worksheet, Page 1

Schedule **K-1****2016**

For calendar year 2016, or tax year beginning , and ending

Partnership Name

Green Valley Commerce, LLC

Employer Identification Number

32-0345346

Partner's Name

CLA Properties, LLC

Taxpayer Identification Number

800-14-7540

Beginning of year 2,052,101

Increases:

Capital contributions:	Cash	Property (adjusted basis)	
"Excess" depletion			
Income items:	Ordinary income		
	Net income from rental real estate activities		195,954
	Net income from other rental activities		
	Interest		
	Dividends		
	Royalties		
	Net short-term capital gain		
	Net long-term capital gain		
	Other portfolio income		
	Net gain under section 1231		
	Other income		
	Tax-exempt interest and other income		195,954
Other increases:	Transfer of capital		
	Gain on disposition of section 179 assets		
	Other increases		
Distributions:	Cash	210,000	
	Property (adjusted basis)		210,000
Increase (decrease) in share of partnership liabilities	P/Y	32,330	C/Y 36,974
			4,644

Subtotal 2,042,699

Distribution in excess of partner basis

Decreases:

Noncap items:	Nondeductible expenses	
	Charitable contributions	
	Foreign taxes	
Loss items:	Ordinary loss	
	Net loss from rental real estate activities	
	Net loss from other rental activities	
	Royalties	
	Net short-term capital loss	
	Net long-term capital loss	
	Other portfolio loss	
	Net loss under section 1231	
	Other losses	
	Section 179 expense	
	Deductions related to portfolio income	
	Other deductions	
	Interest expense on investment debts	
	Section 59(e)(2) expenditures	
	Loss on disposition of section 179 assets	
Depletion		
Other decreases		

End of year 2,042,699

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

APPENDIX (PX)000770

Partner# 1

Partner's Schedule K-1 Activity Worksheet

Schedule **K-1****2016**

For calendar year 2016, or tax year beginning , and ending

Partnership Name

Green Valley Commerce, LLC

Employer Identification Number

32-0345346

Partner's Name

CLA Properties, LLC

Taxpayer Identification Number

800-14-7540

Activity Description	Activity Disposed	Schedule K-1 Passthrough		
		EIN	Entity Type	PTP
A Commercial Property				
B Commercial Property				
C Misc Amounts				

Schedule K-1

Box	Code	Description	A	B	C
K		Nonrecourse liabilities - not at risk			36,974
2		Net rental real estate income (loss)	140,179	55,775	

Partner# 1

Arizona Form 165 Schedule K-1(NR)	Arizona Nonresident and Out-of-State Partner's Share of Income and Deductions	2016
All corporate partners must use this schedule.		

 For the ☒ calendar year 2016 or ☐ fiscal year beginning _____ and ending _____.

 CHECK ONE: ☒ Original ☐ Amended

Partner's Identifying Number 800-14-7540			Partnership's Employer Identification Number (EIN) 32-0345346		
Partner's Name CLA Properties, LLC			Partnership's Name Green Valley Commerce, LLC		
Partner's Address – number and street or rural route 2801 South Main Street			Partnership's Address – number and street or rural route 9155 South Las Vegas Blvd., Ste 200		
Partner's City, Town or Post Office Los Angeles		State CA	ZIP Code 90007		Partnership's City, Town or Post Office Las Vegas
					State NV
					ZIP Code 89123

Partner's Percentage of:	Beginning of Year	End of Year
Profit sharing	50.000000%	50.000000%
Loss sharing	50.000000%	50.000000%
Ownership of capital	73.074521%	73.311476%
Type of partner (individual, trust, etc.)	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	195,954	0.213505	41,837	
3 Net income (loss) from other rental activities				
4 Total: Add lines 1, 2, and 3	195,954		41,837	Line 21
5 Interest				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)				Line 20
12 Deferred amount of discharge of indebtedness income included in federal income in the current year under IRC Section 108(i)				Line 21
13 Other income (loss): include schedule				Line 22
14 IRC Section 179 expense				Line 21
15 Deferred amount of original issue discount deduction included in federal income in the current year under IRC Section 108(i)				Line 21
16 Other deductions: include schedule				

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:
17 Adjustment of partnership income from federal to Arizona basis from Form 165, page 1, line 6 Stmt 1	63	0.213505	13	Line 29 or 40

NOTE: Corporate partners see Form 120 or Form 120A instructions for information on reporting the amount from line 17.

There are no amounts for page 2

OMB No. 1545-0047

Partnership

Form 1065
Schedule K-1

Arizona Nonresident Farmer's Share of Income and Deductions

2016

Partner's name	Partner's EIN	Partner's address	Partner's SSN
LLA Properties, LLC 2301 South Main Street Los Angeles CA 90007	800-14-7540	Joan Valley Commerce, LLC 9155 South Las Vegas Blvd., Ste 200 Las Vegas NV 89123	32-0118346

Type of Entity: Partnership

Computation of:

Filing status:

Partner's share:

Partner's share:

Partnership:

50.000000%

50.000000%

Local partner:

50.000000%

50.000000%

Dynamic partner:

73.034521%

23.034521%

Check one:

Single ☒ Married ☐

1	2	3	4	5	6	7	8
Distributions from Schedule K-1	Partner's Share of Income	Total Partnership Income (Loss)	Partner's Share of Income (Loss)	Partner's Share of Income (Loss)	Partner's Share of Income (Loss)	Partner's Share of Income (Loss)	Partner's Share of Income (Loss)
1 Ordinary income							
2 Real estate income	195,954		195,954	0.215903	41,257		41,257
3 Capital gains/losses							
4 Dividends							
5 Interest							
6 Royalties							
7 Section 1231 gains/losses							
8 Section 1245 gains/losses							
9 Section 1252 gains/losses							
10 Section 1253 gains/losses							
11 Section 1254 gains/losses							
12 Section 1255 gains/losses							
13 Section 1256 gains/losses							
14 Section 1257 gains/losses							
15 Section 1258 gains/losses							
16 Other income							
17 Total	23		63	0.438571	0.8		1.3

71115 Green Valley Commerce, LLC

3/14/2017 12:08 PM

32-0345346

Arizona Statements

FYE: 12/31/2016

CLA Properties, LLC**800-14-7540****Statement 1 - Schedule K-1 (NR), Line 17 - Adjustment to Arizona Basis**

Description	Amount
Total Federal Depreciation	\$ 7,716
Recalculated Arizona Depr	-7,703
Total	\$ 13

EXHIBIT 146

2017 TAX RETURN FILING INSTRUCTIONS**U.S. RETURN OF PARTNERSHIP INCOME****FOR THE YEAR ENDING**December 31, 2017

Prepared for	Green Valley Commerce, LLC 9155 South Las Vegas Blvd., Ste 200 Las Vegas, NV 89123
Prepared by	CliftonLarsonAllen LLP 10191 Park Run Drive, Suite 200 Las Vegas, NV 89145 702-933-8200
To be signed and dated by	A member manager of the LLC
Amount of tax	Not applicable
Mail tax return to	This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8879-PE to our office. We will then submit your electronic return to the IRS.
Forms to be distributed to partners	Enclosed are copies of Schedule K-1 to be distributed to the members.
Return must be mailed on or before	Return federal Form 8879-PE to us by September 17, 2018.
Special Instructions	Do not mail the paper copy of the return to the IRS. You should provide a paper copy of these Schedules K-1 to each of the members immediately. If you choose to distribute these schedules electronically, you must distribute them in accordance with the specific requirements contained in IRS Revenue Procedure 2012-17. Please contact us if you need assistance regarding these requirements.

SUMMARY OF SCHEDULE K-1

Entity Name:	Number 1	Number 2	Number 3	Number 4	Number 5	Number 6	Number 7
FREE VALLEY CONCRETE, LLC	Name: FREE VALLEY CONCRETE, LLC	Name: FREE VALLEY CONCRETE, LLC	Name: FREE VALLEY CONCRETE, LLC	Name: FREE VALLEY CONCRETE, LLC	Name: FREE VALLEY CONCRETE, LLC	Name: FREE VALLEY CONCRETE, LLC	Name: FREE VALLEY CONCRETE, LLC
Schedule K-1 Line Item Description:	1	2	3	4	5	6	7
2 NET RENTAL REAL ESTATE INCOME (LOSS)	178,506	178,506	178,506	178,506			
12(A) AMT POST 1986 DEPRECIATION ADJUSTMENT	-4	-4	-4	-4			
12(B) DISTRIBUTIONS (CAPITAL GAINS) PERIOD	201,300	201,300	201,300	201,300			
CAPITAL ACCOUNTS							
BEGINNING OF YEAR	2,365,722	2,365,722	2,365,722	2,365,722			
CONTRIBUTIONS				5			
CURRENT YEAR INCREASES (DECREASES)	178,506	178,506	178,506	178,506			
WITHDRAWALS & DISTRIBUTIONS	201,300	201,300	201,300	201,300			
END OF YEAR	2,342,928	2,342,928	2,342,928	2,342,928			
LIABILITIES - BEGINNING	24,495	24,495	24,495	24,495			

1/18/20
04/01/17

CLA_BidSal 0000501

ARIZONA

Property Apportionment Detail Worksheet

2017

GREEN VALLEY COMMERCE, LLC

32-0345346

	Within		Everywhere	
	Beginning of Year	End of Year	Beginning of Year	End of Year
Inventories				
Land	81,817.	81,817.	622,433.	622,433.
Buildings	255,350.	255,350.	2,597,488.	2,597,488.
Buildings - accumulated depreciation				
Machinery				
Equipment				
Machinery and equipment - accumulated depreciation				
Furniture and fixtures				
Furniture and fixtures - accumulated depreciation				
Transportation/delivery equipment				
Transportation/delivery equipment - accumulated depreciation				
Other depreciable assets				
Other depreciable assets - accumulated depreciation				
Depletable assets				
Depletable assets - accumulated depletion				
Leasehold improvements				
Leasehold improvements - accumulated amortization				
Supplies				
Other tangible property				
Buildings - construction in progress				
Machinery - construction in progress				
Equipment - construction in progress				
Transportation/delivery - construction in progress				
Other - construction in progress				
Less: Total construction in progress				
Miscellaneous other				
Subtotals	337,167.	337,167.	3,219,921.	3,219,921.
Average property		337,167.		3,219,921.
Real property rented - rental expense (multiplied by applicable factor)				
Tangible property rented - rental expense (multiplied by applicable factor)				
Miscellaneous rental expense (multiplied by applicable factor)				
Total property		337,167.		3,219,921.

* - Not Applicable

NEVADA	Property Apportionment Detail Worksheet	2017
GREEN VALLEY COMMERCE, LLC		32-0345346

	Within		Everywhere	
	Beginning of Year	End of Year	Beginning of Year	End of Year
Inventories				
Land	540,616.	540,616.	622,433.	622,433.
Buildings	2,342,138.	2,342,138.	2,597,488.	2,597,488.
Buildings - accumulated depreciation				
Machinery				
Equipment				
Machinery and equipment - accumulated depreciation				
Furniture and fixtures				
Furniture and fixtures - accumulated depreciation				
Transportation/delivery equipment				
Transportation/delivery equipment - accumulated depreciation				
Other depreciable assets				
Other depreciable assets - accumulated depreciation				
Depletable assets				
Depletable assets - accumulated depletion				
Leasehold improvements				
Leasehold improvements - accumulated amortization				
Supplies				
Other tangible property				
Buildings - construction in progress				
Machinery - construction in progress				
Equipment - construction in progress				
Transportation/delivery - construction in progress				
Other - construction in progress				
Less: Total construction in progress				
Miscellaneous other				
Subtotals	2,882,754.	2,882,754.	3,219,921.	3,219,921.
Average property		2,882,754.		3,219,921.
Real property rented - rental expense (multiplied by applicable factor)				
Tangible property rented - rental expense (multiplied by applicable factor)				
Miscellaneous rental expense (multiplied by applicable factor)				
Total property		2,882,754.		3,219,921.

* - Not Applicable

PROPERTY FACTOR		Apportionment Summary Worksheet			2017
GREEN VALLEY COMMERCE, LLC					32-0345346
		WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
Alabama					
Alaska					
Arizona		337,167.	3,219,921.	.104713	.104713
Arkansas					
California					
Colorado					
Connecticut					
Delaware					
District of Columbia					
Florida					
Georgia					
Hawaii					
Idaho					
Illinois					
Indiana					
Iowa					
Kansas					
Kentucky					
Louisiana					
Maine					
Maryland					
Massachusetts					
Michigan					
Minnesota					
Mississippi					
Missouri					
Montana					
Nebraska					
Nevada					
New Hampshire					
New Jersey					
New Mexico					
New York					
North Carolina					
North Dakota					
Ohio					
Oklahoma					
Oregon					
Pennsylvania					
Rhode Island					
South Carolina					
South Dakota					
Tennessee					
Texas					
Utah					
Vermont					
Virginia					
Washington					
West Virginia					
Wisconsin					
Wyoming					
Foreign					
Other					
Total		N/A	N/A	N/A	.104713
710731					
04-01-17					

PROPERTY FACTOR	Apportionment Summary Worksheet (Continued)	2017
GREEN VALLEY COMMERCE, LLC		32-0345346

	WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
* Battle Creek				
* Detroit				
* Flint				
* Grand Rapids				
* Highland Park				
* Lansing				
* Pontiac				
* Port Huron				
* Saginaw				
* New York City				
* New York - MCTD				
* Muskegon				
* Muskegon Heights				

* Not included in everywhere totals

SALES FACTOR		Apportionment Summary Worksheet			2017
GREEN VALLEY COMMERCE, LLC					32-0345346
		WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
Alabama					
Alaska					
Arizona		170,055.	597,452.	.284634	.569267
Arkansas					
California					
Colorado					
Connecticut					
Delaware					
District of Columbia					
Florida					
Georgia					
Hawaii					
Idaho					
Illinois					
Indiana					
Iowa					
Kansas					
Kentucky					
Louisiana					
Maine					
Maryland					
Massachusetts					
Michigan					
Minnesota					
Mississippi					
Missouri					
Montana					
Nebraska					
Nevada					
New Hampshire					
New Jersey					
New Mexico					
New York					
North Carolina					
North Dakota					
Ohio					
Oklahoma					
Oregon					
Pennsylvania					
Rhode Island					
South Carolina					
South Dakota					
Tennessee					
Texas					
Utah					
Vermont					
Virginia					
Washington					
West Virginia					
Wisconsin					
Wyoming					
Foreign					
Other					
Total		N/A	N/A	N/A	.569267
710731					
04-01-17					

SALES FACTOR	Apportionment Summary Worksheet (Continued)	2017
GREEN VALLEY COMMERCE, LLC		32-0345346

	WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
* Battle Creek				
* Detroit				
* Flint				
* Grand Rapids				
* Highland Park				
* Lansing				
* Pontiac				
* Port Huron				
* Saginaw				
* New York City				
* New York - MCTD				
* Muskegon				
* Muskegon Heights				

* Not included in everywhere totals

SUMMARY		Apportionment Summary Worksheet			2017
GREEN VALLEY COMMERCE, LLC					32-0345346
SUMMARY OF FACTORS		PROPERTY	PAYROLL	SALES	APPORTIONMENT
Alabama					
Alaska					
Arizona		.104713		.569267	.224660
Arkansas					
California					
Colorado					
Connecticut					
Delaware					
District of Columbia					
Florida					
Georgia					
Hawaii					
Idaho					
Illinois					
Indiana					
Iowa					
Kansas					
Kentucky					
Louisiana					
Maine					
Maryland					
Massachusetts					
Michigan					
Minnesota					
Mississippi					
Missouri					
Montana					
Nebraska					
Nevada					
New Hampshire					
New Jersey					
New Mexico					
New York					
North Carolina					
North Dakota					
Ohio					
Oklahoma					
Oregon					
Pennsylvania					
Rhode Island					
South Carolina					
South Dakota					
Tennessee					
Texas					
Utah					
Vermont					
Virginia					
Washington					
West Virginia					
Wisconsin					
Wyoming					
Foreign					
Other					
Total		.104713		.569267	.224660

710731
04-01-17

SUMMARY	Apportionment Summary Worksheet (Continued)	2017
GREEN VALLEY COMMERCE, LLC		32-0345346

SUMMARY OF FACTORS	PROPERTY	PAYROLL	SALES	APPORTIONMENT
* Battle Creek				
* Detroit				
* Flint				
* Grand Rapids				
* Highland Park				
* Lansing				
* Pontiac				
* Port Huron				
* Saginaw				
* New York City				
* New York - MCTD				
* Muskegon				
* Muskegon Heights				

* Not included in everywhere totals

Form **8879-PE**Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization
for Form 1065**

OMB No. 1545-0123

2017

▶ Return completed Form 8879-PE to your ERO. (Don't send to the IRS.)

▶ Go to www.irs.gov/Form8879PE for the latest information.

For calendar year 2017, or tax year beginning , 2017, ending , 20

Name of partnership

GREEN VALLEY COMMERCE, LLC

Employer identification number

32-0345346**Part I Tax Return Information** (Whole dollars only)

1 Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	
2 Gross profit (Form 1065, line 3)	2	
3 Ordinary business income (loss) (Form 1065, line 22)	3	
4 Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	359,013.
5 Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of Partner or Member
(Be sure to get a copy of the partnership's return)

Under penalties of perjury, I declare that I am a partner or member of the above partnership and that I have examined a copy of the partnership's 2017 electronic return of partnership income and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the partnership's electronic return of partnership income. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the partnership's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return. I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income.

Partner or Member's PIN: check one box only

☒ I authorize **CLIFTONLARSONALLEN LLP** to enter my PIN **45346**
ERO firm name Don't enter all zeros

as my signature on the partnership's 2017 electronically filed return of partnership income.

☐ As a partner or member of the partnership, I will enter my PIN as my signature on the partnership's 2017 electronically filed return of partnership income.

Partner or member's signature ▶

Title ▶ **MANAGER**

Date ▶

Part III Certification and Authentication

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

88544689145

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return of partnership income for the partnership indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-PE** (2017)

LHA

Form 7004 (Rev. December 2017) Department of the Treasury Internal Revenue Service	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns ▶ File a separate application for each return. ▶ Go to www.irs.gov/Form7004 for instructions and the latest information.	OMB No. 1545-0233
Print or Type	Name	Identifying number
	GREEN VALLEY COMMERCE, LLC	32-0345346
	Number, street, and room or suite no. (If P.O. box, see instructions.)	
	9155 SOUTH LAS VEGAS BLVD., STE 200	
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
	LAS VEGAS, NV 89123	

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.			
1 Enter the form code for the return listed below that this application is for			09
Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND	19
Form 706-GS(I)	02	Form 1120-ND (section 4951 taxes)	20
Form 1041 (bankruptcy estate only)	03	Form 1120-PC	21
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-POL	22
Form 1041 (trust)	05	Form 1120-REIT	23
Form 1041-N	06	Form 1120-RIC	24
Form 1041-QFT	07	Form 1120-S	25
Form 1042	08	Form 1120-SF	26
Form 1065	09	Form 3520-A	27
Form 1065-B	10	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36

Part II All Filers Must Complete This Part			
2	If the organization is a foreign corporation that does not have an office or place of business in the United States, check here		▶ <input type="checkbox"/>
3	If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here		▶ <input type="checkbox"/>
	If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.		
4	If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here		▶ <input type="checkbox"/>
5a	The application is for calendar year <u>2017</u> , or tax year beginning _____, and ending _____		
	b Short tax year. If this tax year is less than 12 months, check the reason: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return		
	<input type="checkbox"/> Change in accounting period <input type="checkbox"/> Consolidated return to be filed <input type="checkbox"/> Other (see instructions - attach explanation)		
6	Tentative total tax	6	0.
7	Total payments and credits (see instructions)	7	
8	Balance due. Subtract line 7 from line 6 (see instructions)	8	

LHA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 7004 (Rev. 12-2017)

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045

1065 Form Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income For calendar year 2017, or tax year beginning _____, ending _____ EXTENSION GRANTED TO 09/17/18		OMB No. 1545-0123 2017	
A Principal business activity REAL ESTATE B Principal product or service INVESTMENT C Business code number 531120		Name of partnership GREEN VALLEY COMMERCE, LLC Number, street, and room or suite no. If a P.O. box, see the instructions. 9155 SOUTH LAS VEGAS BLVD., STE 200 City or town, state or province, country, and ZIP or foreign postal code LAS VEGAS NV 89123		D Employer identification number 32-0345346 E Date business started 05/26/2011 F Total assets \$ 2,761,906.	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return (6) <input type="checkbox"/> Technical termination - also check (1) or (2)					
H Check accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____					
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 2					
J Check if Schedules C and M-3 are attached <input type="checkbox"/>					

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Balance. Subtract line 1b from line 1a	1c	
	2 Cost of goods sold (attach Form 1125-A)	2	
	3 Gross profit. Subtract line 2 from line 1c	3	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
Deductions (see the instructions for limitations)	7 Other income (loss) (attach statement)	7	
	8 Total income (loss). Combine lines 3 through 7	8	
	9 Salaries and wages (other than to partners) (less employment credits)	9	
	10 Guaranteed payments to partners	10	
	11 Repairs and maintenance	11	
	12 Bad debts	12	
	13 Rent	13	
	14 Taxes and licenses	14	
	15 Interest	15	
	16 a Depreciation (if required, attach Form 4562)	16a	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	
	16c	16c	
	17 Depletion (Do not deduct oil and gas depletion.)	17	
	18 Retirement plans, etc.	18	
19 Employee benefit programs	19		
20 Other deductions (attach statement)	20		
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21		
22 Ordinary business income (loss). Subtract line 21 from line 8	22	0.	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of partner or limited liability company member			Date	
	May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	JAMES D. MAIN				P00172333
	Firm's name ▶ CLIFTONLARSONALLEN LLP			Firm's EIN ▶ 41-0746749	
	Firm's address ▶ 10191 PARK RUN DRIVE, SUITE 200 LAS VEGAS, NV 89145			Phone no. 702-933-8200	

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **1065** (2017)

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership				
c <input checked="" type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership				
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other				
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?				X	
3 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership				X	
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership				X	
4 At the end of the tax year, did the partnership:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below					X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details				X	
6 Does the partnership satisfy all four of the following conditions?					
a The partnership's total receipts for the tax year were less than \$250,000.					
b The partnership's total assets at the end of the tax year were less than \$ 1 million.					
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.					
d The partnership is not filing and is not required to file Schedule M-3				X	
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.					
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?					X
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					X
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
10 At any time during calendar year 2017, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country.					X

Form **1065** (2017)

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions <input type="checkbox"/>		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. <input type="checkbox"/>		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. <input type="checkbox"/>		
18a Did you make any payments in 2017 that would require you to file Form(s) 1099? See instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. <input type="checkbox"/>		
20 Enter the number of partners that are foreign governments under section 892. <input type="checkbox"/>		
21 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
22 Was the partnership a specified domestic entity required to file Form 8938 for the tax year (See the Instructions for Form 8938)?		X

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP <input type="checkbox"/> SHAHRAM BIDSAL	Identifying number of TMP <input type="checkbox"/> 549-55-3193
If the TMP is an entity, name of TMP representative <input type="checkbox"/>	Phone number of TMP <input type="checkbox"/> 818-901-8800
Address of designated TMP <input type="checkbox"/> 14039 SHERMAN WAY BLVD., SUITE 201 VAN NUYS, CA 91405	

Form **1065** (2017)

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	0.
	2 Net rental real estate income (loss) (attach Form 8825) SEE STATEMENT 1	2	359,013.
	3 a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends	6b	
	7 Royalties	7	
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
Income (Loss)	9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b Collectibles (28%) gain (loss)	9b	
	c Unrecaptured section 1250 gain (attach statement)	9c	
	10 Net section 1231 gain (loss) (attach Form 4797)	10	
Deductions	11 Other income (loss) (see instructions) Type ▶	11	
	12 Section 179 deduction (attach Form 4562)	12	
	13 a Contributions	13a	
	b Investment interest expense	13b	
Self-Employment	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
	d Other deductions (see instructions) Type ▶	13d	
	14 a Net earnings (loss) from self-employment	14a	0.
	b Gross farming or fishing income	14b	
Credits	c Gross nonfarm income	14c	
	15 a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
Foreign Transactions	f Other credits (see instructions) Type ▶	15f	
	16 a Name of country or U.S. possession ▶	16a	
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	d Foreign gross income sourced at partnership level		
	e General category ▶ f Other ▶	16f	
	g Interest expense ▶ h Other ▶	16h	
	i Deductions allocated and apportioned at partner level		
	j Deductions allocated and apportioned at partnership level to foreign source income		
	k Other ▶	16k	
Alternative Minimum Tax (AMT) Items	l Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	
	m Reduction in taxes available for credit (attach statement)	16m	
	n Other foreign tax information (attach statement)		
	17 a Post-1986 depreciation adjustment	17a	-3.
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
Other Information	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
	18 a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
Other Information	19 a Distributions of cash and marketable securities	19a	402,000.
	b Distributions of other property	19b	
	20 a Investment income	20a	
	b Investment expenses	20b	
c Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l						1	359,013.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a General partners							
b Limited partners			179,506.	179,507.			

Schedule L Balance Sheets per Books

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		80,137.		96,373.
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)	STATEMENT 2	658.		
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets	2,597,489.		2,597,489.	
b Less accumulated depreciation	490,874.	2,106,615.	554,390.	2,043,099.
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)		622,433.		622,434.
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)				
14 Total assets		2,809,843.		2,761,906.
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)	STATEMENT 3	73,948.		68,998.
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts		2,735,895.		2,692,908.
22 Total liabilities and capital		2,809,843.		2,761,906.

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

Note. The partnership may be required to file Schedule M-3 (see instructions).

1 Net income (loss) per books	359,013.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a Depreciation \$	
a Depreciation \$		8 Add lines 6 and 7	
b Travel and entertainment \$		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	359,013.
5 Add lines 1 through 4	359,013.		

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	2,735,895.	6 Distributions: a Cash	402,000.
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books	359,013.	8 Add lines 6 and 7	402,000.
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	2,692,908.
5 Add lines 1 through 4	3,094,908.		

Form **8825**(Rev. September 2017)
Department of the Treasury
Internal Revenue Service**Rental Real Estate Income and Expenses of a
Partnership or an S Corporation**▶ Attach to Form 1065, Form 1065-B, or Form 1120S.
▶ Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name GREEN VALLEY COMMERCE, LLC	Employer identification number 32 0345346
---	---

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property - street, city, state, ZIP code	Type - Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A3	SUNSET WAY HENDERSON, NV 89014	4		
B3	3342 EAST GREENWAY ROAD PHOENIX, AZ 85032	4		
C				
D				

		Properties			
		A	B	C	D
Rental Real Estate Income					
2	Gross rents	427,397.	170,055.		
Rental Real Estate Expenses					
3	Advertising	308.			
4	Auto and travel				
5	Cleaning and maintenance	9,740.	4,810.		
6	Commissions				
7	Insurance	10,096.	3,936.		
8	Legal and other professional fees	10,456.	125.		
9	Interest				
10	Repairs	11,171.			
11	Taxes	37,505.	10,955.		
12	Utilities	34,481.	12,538.		
13	Wages and salaries				
14	Depreciation (see instructions)	56,396.	7,120.		
15	Other (list) ▶ STMT 5 SEE STATEMENT 6	23,913.	4,889.		
16	Total expenses for each property. Add lines 3 through 15	194,066.	44,373.		
17	Income or (Loss) from each property. Subtract line 16 from line 2	233,331.	125,682.		
18a	Total gross rents. Add gross rents from line 2, columns A through H	597,452.			
18b	Total expenses. Add total expenses from line 16, columns A through H	(238,439.)			
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities				
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)				
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
(1) Name		(2) Employer identification number			
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	359,013.			
• Form 1065 or 1120S: Schedule K, line 2, or					
• Form 1065-B: Part I, line 4					

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property - street, city, state, ZIP code	Type - Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E				
F				
G				
H				

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

Allowable Codes for Type of Property

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

JWA

Form **8825** (Rev. 9-2017)

**SCHEDULE B-1
(Form 1065)**(Rev. September 2017)
Department of the Treasury
Internal Revenue Service**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065.

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

OMB No. 1545-0123

Name of partnership

Employer identification number

GREEN VALLEY COMMERCE, LLC

32-0345346

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
CLA PROPERTIES, LLC	80-0147540	PARTNERSHIP	UNITED STATES	73.68

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
SHAHRAM BIDSAL	549-55-3193	UNITED STATES	50.00

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

Schedule B-1 (Form 1065) (Rev. 9-2017)

2017 DEPRECIATION AND AMORTIZATION REPORT

COMMERCIAL PROPERTY

Asset No.	Description	Date Acquired	Unit Cost	Life	Cost Basis	Depreciated Cost or Basis	Dispos. Cost	Section 179 Expense	Reduced Cost Basis	Basic Cost Depreciation	Depreciated (Accumulated Depreciation)	Current SEC 1231 Balance	Current Year Deduction	Ending Accumulated Depreciation
1	LAND - C50	09/22/11	0			74,370				74,370			0	
2	LAND - C52	09/22/11	0			85,840				85,840			0	
3	LAND - C53	09/22/11	0			65,860				65,860			0	
4	LAND - C54	09/22/11	0			188,080				188,080			0	
5	LAND - C55	09/22/11	0			65,610				65,610			0	
6	LAND - C48	09/22/11	0			105,840				105,840			0	
7	BUILDINGS - C50 - 1553	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
8	BUILDINGS - C51 - 1555	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
9	BUILDINGS - C50 - 1553	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
10	BUILDINGS - C51 - 1555	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
11	BUILDINGS - C53 - 1555	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
12	BUILDINGS - C54 - 1555	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
13	BUILDINGS - C50 - 1553	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
14	BUILDINGS - C51 - 1555	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
15	BUILDINGS - C53 - 1555	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
16	BUILDINGS - C54 - 1555	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
17	BUILDINGS - C50 - 1553	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437
18	BUILDINGS - C51 - 1555	09/22/11	15,928	39.00	290.7	2,264				2,264	1,542		125	1,437

UNIT COST

B1 - Asset Depreciated

* HIC, Be Value, Bonus, Depreciated, Rev. Licitat, Depreciated, C50, C51, C52, C53, C54

2017 DEPRECIATION AND AMORTIZATION REPORT

COMMERCIAL PROPERTIES

Asset No.	Description	Date Acquired	Method	Life	Cost Basis	Adjusted Cost or Basis	Dis Pos 2021	Section 179 Expense	Reduction to Basis	Basis for Depreciation	Depreciation Accumulated (Depreciable)	Current Depreciable Balance	Current Year Deduction	Ending Accumulated Depreciation
19	BUILDING - 659 - 8923	09/22/11	SL	39.00	20007	277,452.				277,452.	37,550.		7,115.	44,667.
20	BUILDING - 659 - 542	09/22/11	SL	39.00	1427	35,452.				35,452.	20,452.		0.	20,452.
21	BUILDING - 648 - 1023	09/22/11	SL	39.00	1307	440,450.				440,450.	58,104.		20,960.	59,064.
22	BUILDING - 648 - 1285	09/22/11	SL	39.00	1427	35,452.				35,452.	14,952.		1,188.	16,140.
23	BUILDING - 648 - 576	09/22/11	SL	39.00	1307	31,632.				31,632.	31,532.		0.	31,532.
24	BUILDING - 650 - 542	09/22/11	SL	39.00	1427	35,452.				35,452.	20,452.		0.	20,452.
* TOTAL REPAIR DEPRECIATION						2,922,786.				2,922,786.	465,499.		28,156.	515,655.

0011/09/17

B1 - Asset Disposal

* HIC, Se Regio Homeno, Comunal, Rev. Licencia, D. B. 2017, 01/01/2017

9, 2

CLA_Bidat 0000523

**Worksheet for Adjusted Current Earnings Adjustments
for Corporate and Partnership Partners**

Name of partnership		Employer identification number
GREEN VALLEY COMMERCE, LLC		32-0345346
1. Additions to AMTI:		
a. Depreciation recomputed for AMT purposes	63,519.	
b. Tax-exempt interest income		
c. Amortization of IRC 173		
d. Depletion for post-1989 properties		
e. Intangible drilling costs deducted from AMTI		
f. Total additions to AMTI		63,519.
2. Deductions:		
a. Depreciation recomputed for ACE purposes	63,519.	
b. Depletion recomputed for ACE purposes		
c. ACE intangible drilling costs		
d. Total deductions		63,519.
3. Other adjustments:		
a. Basis adjustments from sales or exchanges		
b. Other adjustments		
c. Total other adjustments		
4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c		0.

SCHEDULE K	NET INCOME (LOSS) FROM RENTAL REAL ESTATE	STATEMENT	1
DESCRIPTION		AMOUNT	
COMMERCIAL - COMMERCIAL PROPERTY		233,331.	
COMMERCIAL - COMMERCIAL PROPERTY		125,682.	
TOTAL TO SCHEDULE K, LINE 2		359,013.	

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT	2
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
SALES TAX RECEIVABLE	658.		
TOTAL TO SCHEDULE L, LINE 6	658.		

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	3
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
TENANT SECURITY DEPOSITS HELD	73,948.	68,998.	
TOTAL TO SCHEDULE L, LINE 17	73,948.	68,998.	

FORM 1065	PARTNERS' CAPITAL ACCOUNT SUMMARY				STATEMENT	4
PARTNER NUMBER	BEGINNING CAPITAL	CAPITAL CONTRIBUTED	SCHEDULE M-2 LNS 3, 4 & 7	WITH- DRAWALS	ENDING CAPITAL	
1	2,005,725.		179,507.	201,000.	1,984,232.	
2	730,170.		179,506.	201,000.	708,676.	
TOTAL	2,735,895.		359,013.	402,000.	2,692,908.	

OTHER RENTAL EXPENSES

STATEMENT 5

COMMERCIAL

PROPERTY: COMMERCIAL PROPERTY

LOCATION: 3 SUNSET WAY, HENDERSON, NV 89014

DESCRIPTION

AMOUNT

ASSOCIATION DUES	3,021.
LICENSES & PERMITS	400.
CREDIT REPORT	33.
BANK CHARGES	30.
EQUIPMENT RENTAL	931.
TRANSPORTATION	308.
CONTRACTUAL LABOR	19,190.
TOTAL TO RENTAL SCHEDULE, LINE 15	23,913.

OTHER RENTAL EXPENSES

STATEMENT 6

COMMERCIAL

PROPERTY: COMMERCIAL PROPERTY

LOCATION: 3342 EAST GREENWAY ROAD, PHOENIX, AZ 85032

DESCRIPTION

AMOUNT

ALARM AND SECURITY	745.
BANK CHARGES	30.
CONTRACTUAL LABOR	350.
EQUIPMENT RENTAL	3,764.
TOTAL TO RENTAL SCHEDULE, LINE 15	4,889.

[illegible]

**CliftonLarsonAllen**

CliftonLarsonAllen LLP
10191 Park Run Drive, Suite 200
Las Vegas, NV 89145
702-933-8200 | fax 702-933-8150
CLAconnect.com

CLA Properties, LLC
2801 South Main Street
Los Angeles, CA 90007

Re: Green Valley Commerce, LLC

Dear Member:

Attached is your copy of the 2017 Partnership Form 1065 Schedule K-1. This schedule summarizes 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.

The information provided on this schedule should be entered on your tax return, in accordance with the instructions in Schedule K-1, page 2. If your return will be prepared by your accountant or attorney, you should provide a copy of this schedule to the preparer with your other tax information.

We thank you for the opportunity to serve you.

Sincerely,

James D. Main

651117

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

2017

For calendar year 2017, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

beginning

ending

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

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

32-0345346

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

GREEN VALLEY COMMERCE, LLC
9155 SOUTH LAS VEGAS BLVD., STE 200
LAS VEGAS, NV 89123

C IRS Center where partnership filed return

E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

80-0147540

F Partner's name, address, city, state, and ZIP code

CLA PROPERTIES, LLC
2801 SOUTH MAIN STREET
LOS ANGELES, CA 90007G ☐ General partner or LLC
member-manager☒ Limited partner or other LLC
memberH ☒ Domestic partner☐ Foreign partnerI1 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	50.0000000%	50.0000000%
Loss	50.0000000%	50.0000000%
Capital	73.3114760%	73.6836164%

K Partner's share of liabilities at year end:

Nonrecourse	\$	34,499.
Qualified nonrecourse financing	\$	
Recourse	\$	0.

L Partner's capital account analysis:

Beginning capital account	\$	2,005,725.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	179,507.
Withdrawals & distributions	\$(201,000.)
Ending capital account	\$	1,984,232.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

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

☐ Yes ☒ No

If "Yes," attach statement (see instructions)

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

1 Ordinary business income (loss)	0.	15 Credits
2 Net rental real estate income (loss)	179,507.	16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends		17 Alternative min tax (AMT) items
6b Qualified dividends	A	-2.
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)		
9a Net long-term capital gain (loss)		
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		A 201,000.
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		
12 Section 179 deduction		
13 Other deductions		
14 Self-employment earnings (loss)	A 0.	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
RENTAL REAL ESTATE INCOME (LOSS)	179,507.	
SCHEDULE K-1 INCOME SUBTOTAL		179,507.
NET INCOME (LOSS) PER SCHEDULE K-1		179,507.
TOTAL TO SCHEDULE K-1, ITEM L		179,507.

Schedule K-1 (Form 1065) 2017

Page 2

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

		Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		L Empowerment zone employment credit	See the Partner's Instructions
		M Credit for increasing research activities	
		N Credit for employer social security and Medicare taxes	
		O Backup withholding	
		P Other credits	
	Report on		
Passive loss	See the Partner's Instructions		
Passive income	Schedule E, line 28, column (g)		
Nonpassive loss	See the Partner's Instructions		
Nonpassive income	Schedule E, line 28, column (j)		
2. Net rental real estate income (loss)	See the Partner's Instructions	16. Foreign transactions	
3. Other net rental income (loss)		A Name of country or U.S. possession	Form 1116, Part I
Net income	Schedule E, line 28, column (g)	B Gross income from all sources	
Net loss	See the Partner's Instructions	C Gross income sourced at partner level	
4. Guaranteed payments	Schedule E, line 28, column (j)	Foreign gross income sourced at partnership level	
5. Interest income	Form 1040, line 8a	D Passive category	Form 1116, Part I
6a. Ordinary dividends	Form 1040, line 9a	E General category	
6b. Qualified dividends	Form 1040, line 9b	F Other	
7. Royalties	Schedule E, line 4	Deductions allocated and apportioned at partner level	
8. Net short-term capital gain (loss)	Schedule D, line 5	G Interest expense	Form 1116, Part I
9a. Net long-term capital gain (loss)	Schedule D, line 12	H Other	Form 1116, Part I
9b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)	Deductions allocated and apportioned at partnership level to foreign source income	
9c. Unrecaptured section 1250 gain	See the Partner's Instructions	I Passive category	Form 1116, Part I
10. Net section 1231 gain (loss)	See the Partner's Instructions	J General category	
11. Other income (loss)		K Other	
	Code	Other information	
A Other portfolio income (loss)	See the Partner's Instructions	L Total foreign taxes paid	Form 1116, Part II
B Involuntary conversions	See the Partner's Instructions	M Total foreign taxes accrued	Form 1116, Part II
C Sec. 1256 contracts & straddles	Form 6781, line 1	N Reduction in taxes available for credit	Form 1116, line 12
D Mining exploration costs recapture	See Pub. 535	O Foreign trading gross receipts	Form 8873
E Cancellation of debt	Form 1040, line 21 or Form 982	P Extraterritorial income exclusion	Form 8873
F Other income (loss)	See the Partner's Instructions	Q Other foreign transactions	See the Partner's Instructions
12. Section 179 deduction	See the Partner's Instructions	17. Alternative minimum tax (AMT) items	
13. Other deductions		A Post-1986 depreciation adjustment	See the Partner's Instructions and the Instructions for Form 6251
A Cash contributions (50%)	See the Partner's Instructions	B Adjusted gain or loss	
B Cash contributions (30%)		C Depletion (other than oil & gas)	
C Noncash contributions (50%)		D Oil, gas, & geothermal - gross income	
D Noncash contributions (30%)		E Oil, gas, & geothermal - deductions	
E Capital gain property to a 50% organization (30%)		F Other AMT items	
F Capital gain property (20%)		18. Tax-exempt income and nondeductible expenses	
G Contributions (100%)		A Tax-exempt interest income	Form 1040, line 8b
H Investment interest expense	Form 4952, line 1	B Other tax-exempt income	See the Partner's Instructions
I Deductions - royalty income	Schedule E, line 19	C Nondeductible expenses	See the Partner's Instructions
J Section 59(e)(2) expenditures	See the Partner's Instructions	19. Distributions	
K Deductions - portfolio (2% floor)	Schedule A, line 23	A Cash and marketable securities	See the Partner's Instructions
L Deductions - portfolio (other)	Schedule A, line 28	B Distribution subject to section 737	
M Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29	C Other property	
N Educational assistance benefits	See the Partner's Instructions	20. Other information	
O Dependent care benefits	Form 2441, line 12	A Investment income	Form 4952, line 4a
P Preproductive period expenses	See the Partner's Instructions	B Investment expenses	Form 4952, line 5
Q Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions	C Fuel tax credit information	Form 4136
R Pensions and IRAs	See the Partner's Instructions	D Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions
S Reforestation expense deduction	See the Partner's Instructions	E Basis of energy property	See the Partner's Instructions
T Domestic production activities information	See Form 8903 Instructions	F Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
U Qualified production activities income	Form 8903, line 7b	G Recapture of low-income housing credit (other)	Form 8611, line 8
V Employer's Form W-2 wages	Form 8903, line 17	H Recapture of investment credit	See Form 4255
W Other deductions	See the Partner's Instructions	I Recapture of other credits	See the Partner's Instructions
14. Self-employment earnings (loss)		J Look-back interest - completed long-term contracts	See Form 8697
Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.		K Look-back interest - income forecast method	See Form 8866
A Net earnings (loss) from self-employment	Schedule SE, Section A or B	L Dispositions of property with section 179 deductions	See the Partner's Instructions
B Gross farming or fishing income	See the Partner's Instructions	M Recapture of section 179 deduction	
C Gross non-farm income	See the Partner's Instructions	N Interest expense for corporate partners	
15. Credits		O Section 453(l)(3) information	
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Partner's Instructions	P Section 453A(c) information	
B Low-income housing credit (other) from pre-2008 buildings		Q Section 1260(b) information	
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		R Interest allocable to production expenditures	
D Low-income housing credit (other) from post-2007 buildings		S CCF nonqualified withdrawals	
E Qualified rehabilitation expenditures (rental real estate)		T Depletion information - oil and gas	
F Other rental real estate credits	Form 1040, line 73; check box a	U Reserved	
G Other rental credits		V Unrelated business taxable income	
H Undistributed capital gains credit		W Precontribution gain (loss)	
I Biofuel producer credit		X Section 108(i) information	
J Work opportunity credit		Y Net investment income	
K Disabled access credit		Z Other information	

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1358061 APPENDIX (PX) 0008085

2017.03050 GREEN VALLEY COMMERCE, LLC 203-8KS1

5A.App.960
CLA_Bidsal 0000532

**CliftonLarsonAllen**

CliftonLarsonAllen LLP
10191 Park Run Drive, Suite 200
Las Vegas, NV 89145
702-933-8200 | fax 702-933-8150
CLAconnect.com

Shahram Bidsal
14039 Sherman Way Blvd., Suite 201
Van Nuys, CA 91405

Re: Green Valley Commerce, LLC

Dear Member:

Attached is your copy of the 2017 Partnership Form 1065 Schedule K-1. This schedule summarizes 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.

The information provided on this schedule should be entered on your tax return, in accordance with the instructions in Schedule K-1, page 2. If your return will be prepared by your accountant or attorney, you should provide a copy of this schedule to the preparer with your other tax information.

We thank you for the opportunity to serve you.

Sincerely,

James D. Main

651117

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

2017

For calendar year 2017, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

beginning

ending

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

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

32-0345346

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

GREEN VALLEY COMMERCE, LLC
9155 SOUTH LAS VEGAS BLVD., STE 200
LAS VEGAS, NV 89123

C IRS Center where partnership filed return

E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

549-55-3193

F Partner's name, address, city, state, and ZIP code

SHAH RAM BIDSAL
14039 SHERMAN WAY BLVD., SUITE 201
VAN NUYS, CA 91405G ☐ General partner or LLC

member-manager

☒ Limited partner or other LLC
memberH ☒ Domestic partner☐ Foreign partnerI1 What type of entity is this partner? INDIVIDUALI2 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	50.0000000%	50.0000000%
Loss	50.0000000%	50.0000000%
Capital	26.6885240%	26.3163836%

K Partner's share of liabilities at year end:

Nonrecourse	\$	34,499.
Qualified nonrecourse financing	\$	
Recourse	\$	0.

L Partner's capital account analysis:

Beginning capital account	\$	730,170.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	179,506.
Withdrawals & distributions	\$(201,000.)
Ending capital account	\$	708,676.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)

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

☐ Yes☒ No

If "Yes," attach statement (see instructions)

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

1 Ordinary business income (loss)	0.	15 Credits
2 Net rental real estate income (loss)	179,506.	16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends		17 Alternative min tax (AMT) items
6b Qualified dividends	A	-1.
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)		
9a Net long-term capital gain (loss)		
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		A 201,000.
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		
12 Section 179 deduction		
13 Other deductions		
14 Self-employment earnings (loss)	A 0.	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1

CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
RENTAL REAL ESTATE INCOME (LOSS)	179,506.	
SCHEDULE K-1 INCOME SUBTOTAL		179,506.
NET INCOME (LOSS) PER SCHEDULE K-1		179,506.
TOTAL TO SCHEDULE K-1, ITEM L		179,506.

Schedule K-1 (Form 1065) 2017

Page 2

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.	L Empowerment zone employment credit M Credit for increasing research activities N Credit for employer social security and Medicare taxes O Backup withholding P Other credits	See the Partner's Instructions
2. Net rental real estate income (loss)		
3. Other net rental income (loss)		
4. Guaranteed payments		
5. Interest income		
6a. Ordinary dividends		
6b. Qualified dividends		
7. Royalties		
8. Net short-term capital gain (loss)		
9a. Net long-term capital gain (loss)		
9b. Collectibles (28%) gain (loss)		
9c. Unrecaptured section 1250 gain		
10. Net section 1231 gain (loss)		
11. Other income (loss)		
Code		
A Other portfolio income (loss)	See the Partner's Instructions	
B Involuntary conversions	See the Partner's Instructions	
C Sec. 1256 contracts & straddles	Form 6781, line 1	
D Mining exploration costs recapture	See Pub. 535	
E Cancellation of debt	Form 1040, line 21 or Form 982	
F Other income (loss)	See the Partner's Instructions	
12. Section 179 deduction	See the Partner's Instructions	
13. Other deductions		
A Cash contributions (50%)	See the Partner's Instructions	
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense	Form 4952, line 1	
I Deductions - royalty income	Schedule E, line 19	
J Section 59(e)(2) expenditures	See the Partner's Instructions	
K Deductions - portfolio (2% floor)	Schedule A, line 23	
L Deductions - portfolio (other)	Schedule A, line 28	
M Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29	
N Educational assistance benefits	See the Partner's Instructions	
O Dependent care benefits	Form 2441, line 12	
P Preproductive period expenses	See the Partner's Instructions	
Q Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions	
R Pensions and IRAs	See the Partner's Instructions	
S Reforestation expense deduction	See the Partner's Instructions	
T Domestic production activities information	See Form 8903 Instructions	
U Qualified production activities income	Form 8903, line 7b	
V Employer's Form W-2 wages	Form 8903, line 17	
W Other deductions	See the Partner's Instructions	
14. Self-employment earnings (loss)		
Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.		
A Net earnings (loss) from self-employment	Schedule SE, Section A or B	
B Gross farming or fishing income	See the Partner's Instructions	
C Gross non-farm income	See the Partner's Instructions	
15. Credits		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Partner's Instructions	
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit	Form 1040, line 73; check box a	
I Biofuel producer credit	See the Partner's Instructions	
J Work opportunity credit		
K Disabled access credit		
16. Foreign transactions		
A Name of country or U.S. possession	Form 1116, Part I	
B Gross income from all sources		
C Gross income sourced at partner level		
Foreign gross income sourced at partnership level		
D Passive category	Form 1116, Part I	
E General category		
F Other		
Deductions allocated and apportioned at partner level		
G Interest expense	Form 1116, Part I	
H Other	Form 1116, Part I	
Deductions allocated and apportioned at partnership level to foreign source income		
I Passive category	Form 1116, Part I	
J General category		
K Other		
Other information		
L Total foreign taxes paid	Form 1116, Part II	
M Total foreign taxes accrued	Form 1116, Part II	
N Reduction in taxes available for credit	Form 1116, line 12	
O Foreign trading gross receipts	Form 8873	
P Extraterritorial income exclusion	Form 8873	
Q Other foreign transactions	See the Partner's Instructions	
17. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment	See the Partner's Instructions and the Instructions for Form 6251	
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal - gross income		
E Oil, gas, & geothermal - deductions		
F Other AMT items		
18. Tax-exempt income and nondeductible expenses		
A Tax-exempt interest income	Form 1040, line 8b	
B Other tax-exempt income	See the Partner's Instructions	
C Nondeductible expenses	See the Partner's Instructions	
19. Distributions		
A Cash and marketable securities	See the Partner's Instructions	
B Distribution subject to section 737		
C Other property		
20. Other information		
A Investment income	Form 4952, line 4a	
B Investment expenses	Form 4952, line 5	
C Fuel tax credit information	Form 4136	
D Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions	
E Basis of energy property	See the Partner's Instructions	
F Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8	
G Recapture of low-income housing credit (other)	Form 8611, line 8	
H Recapture of investment credit	See Form 4255	
I Recapture of other credits	See the Partner's Instructions	
J Look-back interest - completed long-term contracts	See Form 8697	
K Look-back interest - income forecast method	See Form 8866	
L Dispositions of property with section 179 deductions	See the Partner's Instructions	
M Recapture of section 179 deduction		
N Interest expense for corporate partners		
O Section 453(l)(3) information		
P Section 453A(c) information		
Q Section 1260(b) information		
R Interest allocable to production expenditures		
S CCF nonqualified withdrawals		
T Depletion information - oil and gas		
U Reserved		
V Unrelated business taxable income		
W Precontribution gain (loss)		
X Section 108(i) information		
Y Net investment income		
Z Other information		

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1358061 APPENDIX (PX) 0008135

2017.03050 GREEN VALLEY COMMERCE, LLC 203-8KS1

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EXHIBIT 147

**CliftonLarsonAllen**

CliftonLarsonAllen LLP
10191 Park Run Drive, Suite 200
Las Vegas, NV 89145
702-933-8200 | fax 702-933-8150
CLAconnect.com

CLA Properties, LLC
2801 South Main Street
Los Angeles, CA 90007

Re: Green Valley Commerce, LLC

Dear Member:

Attached is your copy of the 2017 Partnership Form 1065 Schedule K-1. This schedule summarizes 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.

The information provided on this schedule should be entered on your tax return, in accordance with the instructions in Schedule K-1, page 2. If your return will be prepared by your accountant or attorney, you should provide a copy of this schedule to the preparer with your other tax information.

We thank you for the opportunity to serve you.

Sincerely,

James D. Main

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651117

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

2017

For calendar year 2017, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

beginning

ending

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

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
32-0345346

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

GREEN VALLEY COMMERCE, LLC
9155 SOUTH LAS VEGAS BLVD., STE 200
LAS VEGAS, NV 89123

C IRS Center where partnership filed return
E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
80-0147540

F Partner's name, address, city, state, and ZIP code

CLA PROPERTIES, LLC
2801 SOUTH MAIN STREET
LOS ANGELES, CA 90007

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H ☒ Domestic partner ☐ Foreign partner

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	50.00000000%	50.00000000%
Loss	50.00000000%	50.00000000%
Capital	73.3114760%	73.6836164%

K Partner's share of liabilities at year end:

Nonrecourse	\$	34,499.
Qualified nonrecourse financing	\$	
Recourse	\$	0.

L Partner's capital account analysis:

Beginning capital account	\$	2,005,725.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	179,507.
Withdrawals & distributions	\$	201,000.
Ending capital account	\$	1,984,232.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

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

☐ Yes ☒ No

If "Yes," attach statement (see instructions)

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

1 Ordinary business income (loss)	0.	15 Credits
2 Net rental real estate income (loss)	179,507.	16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends		17 Alternative min tax (AMT) items
6b Qualified dividends	A	-2.
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)		
9a Net long-term capital gain (loss)		
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		A 201,000.
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		
12 Section 179 deduction		
13 Other deductions		
14 Self-employment earnings (loss)	A 0.	

*See attached statement for additional information.

For IRS Use Only

GREEN VALLEY COMMERCE, LLC

32-0345346

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
RENTAL REAL ESTATE INCOME (LOSS)	179,507.	
SCHEDULE K-1 INCOME SUBTOTAL		179,507.
NET INCOME (LOSS) PER SCHEDULE K-1		179,507.
TOTAL TO SCHEDULE K-1, ITEM L		179,507.

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
Passive loss	L Empowerment zone employment credit	See the Partner's Instructions
Passive income	M Credit for increasing research activities	
Nonpassive loss	N Credit for employer social security and Medicare taxes	
Nonpassive income	O Backup withholding	
	P Other credits	
2. Net rental real estate income (loss)	16. Foreign transactions	
3. Other net rental income (loss)	A Name of country or U.S. possession	Form 1116, Part I
Net income	B Gross income from all sources	
Net loss	C Gross income sourced at partner level	
4. Guaranteed payments	Foreign gross income sourced at partnership level	
5. Interest income	D Passive category	Form 1116, Part I
6a. Ordinary dividends	E General category	
6b. Qualified dividends	F Other	
7. Royalties	Deductions allocated and apportioned at partner level	
8. Net short-term capital gain (loss)	G Interest expense	Form 1116, Part I
9a. Net long-term capital gain (loss)	H Other	Form 1116, Part I
9b. Collectibles (28%) gain (loss)	Deductions allocated and apportioned at partnership level to foreign source income	
9c. Unrecaptured section 1250 gain	I Passive category	Form 1116, Part I
10. Net section 1231 gain (loss)	J General category	
11. Other income (loss)	K Other	
Code	Other information	
A Other portfolio income (loss)	L Total foreign taxes paid	Form 1116, Part II
B Involuntary conversions	M Total foreign taxes accrued	Form 1116, Part II
C Sec. 1256 contracts & straddles	N Reduction in taxes available for credit	Form 1116, line 12
D Mining exploration costs recapture	O Foreign trading gross receipts	Form 8873
E Cancellation of debt	P Extraterritorial income exclusion	Form 8873
F Other income (loss)	Q Other foreign transactions	See the Partner's Instructions
12. Section 179 deduction	17. Alternative minimum tax (AMT) items	
13. Other deductions	A Post-1986 depreciation adjustment	See the Partner's Instructions and the instructions for Form 6251
A Cash contributions (50%)	B Adjusted gain or loss	
B Cash contributions (30%)	C Depletion (other than oil & gas)	
C Noncash contributions (50%)	D Oil, gas, & geothermal - gross income	
D Noncash contributions (30%)	E Oil, gas, & geothermal - deductions	
E Capital gain property to a 50% organization (30%)	F Other AMT items	
F Capital gain property (20%)	18. Tax-exempt income and nondeductible expenses	
G Contributions (100%)	A Tax-exempt interest income	Form 1040, line 8b
H Investment interest expense	B Other tax-exempt income	See the Partner's Instructions
I Deductions - royalty income	C Nondeductible expenses	See the Partner's Instructions
J Section 59(e)(2) expenditures	19. Distributions	
K Deductions - portfolio (2% floor)	A Cash and marketable securities	See the Partner's Instructions
L Deductions - portfolio (other)	B Distribution subject to section 737	
M Amounts paid for medical insurance	C Other property	
N Educational assistance benefits	20. Other information	
O Dependent care benefits	A Investment income	Form 4952, line 4a
P Preproductive period expenses	B Investment expenses	Form 4952, line 5
Q Commercial revitalization deduction from rental real estate activities	C Fuel tax credit information	Form 4136
R Pensions and IRAs	D Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions
S Reforestation expense deduction	E Basis of energy property	See the Partner's Instructions
T Domestic production activities information	F Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
U Qualified production activities income	G Recapture of low-income housing credit (other)	Form 8611, line 8
V Employer's Form W-2 wages	H Recapture of investment credit	See Form 4255
W Other deductions	I Recapture of other credits	See the Partner's Instructions
14. Self-employment earnings (loss)	J Look-back interest - completed long-term contracts	See Form 8697
Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.	K Look-back interest - income forecast method	See Form 8686
A Net earnings (loss) from self-employment	L Dispositions of property with section 179 deductions	See the Partner's Instructions
B Gross farming or fishing income	M Recapture of section 179 deduction	
C Gross non-farm income	N Interest expense for corporate partners	
15. Credits	O Section 453(l)(3) information	
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	P Section 453(a)(c) information	
B Low-income housing credit (other) from pre-2008 buildings	Q Section 1260(b) information	
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	R Interest allocable to production expenditures	
D Low-income housing credit (other) from post-2007 buildings	S CCF nonqualified withdrawals	
E Qualified rehabilitation expenditures (rental real estate)	T Depletion information - oil and gas	
F Other rental real estate credits	U Reserved	
G Other rental credits	V Unrelated business taxable income	
H Undistributed capital gains credit	W Precontribution gain (loss)	
I Biofuel producer credit	X Section 108(i) information	
J Work opportunity credit	Y Net investment income	
K Disabled access credit	Z Other information	

Schedule of Activities

For calendar year 2017, or tax year beginning _____, 2017, and ending _____

Name: GREEN VALLEY COMMERCE, LLC

I.D. Number: 32-0345346

For: CLA PROPERTIES, LLC

80-0147540

Description of Activity	Activity Number	100% Disposed	Publicly Traded Partnership	Type Code *	Description
	1			4	COMMERCIAL - COMMERCIAL PROPERTY
	2			4	COMMERCIAL - COMMERCIAL PROPERTY
	Activity -	1	Activity -	2	Activity -
Ordinary business income (loss)					
Net rental real estate income (loss)	116,666.		62,841.		
Other net rental income (loss)					
Interest income					
Dividends - Ordinary dividends					
- Qualified dividends					
Royalties					
Net short-term capital gain (loss)					
Net long-term capital gain (loss)					
- Collectibles (28%) gain (loss)					
- Unrecaptured Section 1250 gain					
Net section 1231 gain (loss)					
Other portfolio income					
Section 1256 contracts and straddles					
Other income					
Section 179 deduction					
Charitable contributions					
Portfolio deductions					
Investment interest expense					
Section 59(e)(2) expenditures					
Other deductions					
Net earnings from self-employment					
Gross farming or fishing income					
Gross nonfarm income					
LIH credit - Section 42(j)(5) partnerships					
- Other					
Qualified rehabilitation expenditures related to rental real estate					
Other rental credits					
Credits related to other rental activities					
Recapture of LIH credit - Section 42(j)(5) partnerships					
- Other					
Other credits					
Post-1986 depreciation adjustment	-1.		-1.		
Adjusted gain or loss					
Portion of adjusted gain/loss allocable to short-term gain/loss					
Portion of adjusted gain/loss allocable to long-term gain/loss					
Portion of adjusted gain/loss allocable to section 1231 gain/loss					
Depletion (other than oil and gas)					
Oil, gas and geothermal properties - gross income					
Oil, gas and geothermal properties - deductions					
Other AMT items					
Investment income					
Investment expenses					

* 1 - Single Family Residence	5 - Land
2 - Multi-Family Residence	6 - Royalties
3 - Vacation or Short-Term Rental	7 - Self-Rental
4 - Commercial	8 - Other

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2017.03050 GREEN VALLEY COMMERCE, LLC 203-8KS1

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APPENDIX (PX)000820

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EXHIBIT 148

1065 Form Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income For calendar year 2018, or tax year beginning _____, ending _____ EXTENSION GRANTED TO 09/16/19		OMB No. 1545-0123 2018	
A Principal business activity REAL ESTATE B Principal product or service INVESTMENT C Business code number 531120		Name of partnership GREEN VALLEY COMMERCE, LLC Number, street, and room or suite no. If a P.O. box, see instructions. 9155 SOUTH LAS VEGAS BLVD., STE 200 City or town, state or province, country, and ZIP or foreign postal code LAS VEGAS NV 89123		D Employer identification number 32-0345346 E Date business started 05/26/2011 F Total assets \$ 2,834,811.	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year 2 J Check if Schedules C and M-3 are attached <input type="checkbox"/>					
Caution: Include <u>only</u> trade or business income and expenses on lines 1a through 22 below. See instructions for more information.					
Income	1 a Gross receipts or sales		1a		
	b Returns and allowances		1b		
	c Balance. Subtract line 1b from line 1a				1c
	2 Cost of goods sold (attach Form 1125-A)				2
	3 Gross profit. Subtract line 2 from line 1c				3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6
	7 Other income (loss) (attach statement)				7
	8 Total income (loss). Combine lines 3 through 7				8
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)				9
	10 Guaranteed payments to partners				10
	11 Repairs and maintenance				11
	12 Bad debts				12
	13 Rent				13
	14 Taxes and licenses				14
	15 Interest (see instructions)				15
	16 a Depreciation (if required, attach Form 4562)		16a		
	b Less depreciation reported on Form 1125-A and elsewhere on return		16b		16c
	17 Depletion (Do not deduct oil and gas depletion.)				17
Tax and Payments	18 Retirement plans, etc.				18
	19 Employee benefit programs				19
	20 Other deductions (attach statement)				20
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20				21
	22 Ordinary business income (loss). Subtract line 21 from line 8				22 0.
	23 Interest due under the look-back method-completed long-term contracts (attach Form 8697)				23
	24 Interest due under the look-back method-income forecast method (attach Form 8866)				24
	25 BBA AAR imputed underpayment (see instructions)				25
	26 Other taxes (see instructions)				26
	27 Total balance due. Add lines 23 through 27				27
28 Payment (see instructions)				28	
29 Amount owed. If line 28 is smaller than line 27, enter amount owed				29	
30 Overpayment. If line 28 is larger than line 27, enter overpayment				30	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.					
Sign Here TAXPAYER COPY Signature of partner or limited liability company member _____ Date _____		May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Paid Print/Type preparer's name JAMES D. MAIN Preparer's signature _____ Date 8/2/2019 Check <input type="checkbox"/> If self-employed PTIN P00172333		Firm's name CLIFTONLARSONALLEN LLP Firm's EIN 41-0746749 Firm's address 10845 GRIFFITH PEAK DRIVE, #550 LAS VEGAS, NV 89135 Phone no. 702-933-8200			

LHA For Paperwork Reduction Act Notice, see separate instructions. 811001 12-21-18

Form 1065 (2018)

Form 1065 (2018) GREEN VALLEY COMMERCE, LLC

32-0345346 Page 2

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a	<input type="checkbox"/> Domestic general partnership	b	<input type="checkbox"/> Domestic limited partnership		
c	<input checked="" type="checkbox"/> Domestic limited liability company	d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership	f	<input type="checkbox"/> Other ▶		
2 At the end of the tax year:					
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership			X	
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership			X	
3 At the end of the tax year, did the partnership:					
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below				X
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
4 Does the partnership satisfy all four of the following conditions?				Yes	No
a	The partnership's total receipts for the tax year were less than \$250,000.				
b	The partnership's total assets at the end of the tax year were less than \$ 1 million.				
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.				
d	The partnership is not filing and is not required to file Schedule M-3				X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.					
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?					X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
8 At any time during calendar year 2018, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶					X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions					X
10 a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.					X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions					X

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Form 1065 (2018)

14350802 796592 203-871115

2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

Form 1065 (2018) **GREEN VALLEY COMMERCE, LLC**

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Schedule B Other Information (continued)

	Yes	No
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year)		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership		X
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return.		
16 a Did you make any payments in 2018 that would require you to file Form(s) 1099? See instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
17 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return.		
18 Enter the number of partners that are foreign governments under section 892.		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Treasury Regulations section 1.721(c)-1T(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions. \$		X
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the partnership satisfy one of the following conditions and the partnership does not own a pass-through entity with current year, or prior year, carryover excess business interest expense? See instructions	X	
a The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the partnership is not a tax shelter, or		
b The partnership only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
25 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions		X
If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3.		
If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)

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

Name of PR	U.S. taxpayer identification number of PR
SHAHRAM BIDSAL	***-**-3193
U.S. address of PR	U.S. phone number of PR
14039 SHERMAN WAY BLVD., SUITE 20 VAN NUYS, CA 91405	818-901-8800
If the PR is an entity, name of the designated individual for the PR	U.S. taxpayer identification number of the designated individual
U.S. address of designated individual	U.S. phone number of designated individual
26 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?	X
If "Yes," enter the amount from Form 8996, line 13. \$	

Form 1065 (2018)

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Form 1065 (2018) GREEN VALLEY COMMERCE, LLC

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Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	0.
	2 Net rental real estate income (loss) (attach Form 8825) SEE STATEMENT 1	2	350,628.
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends and dividend equivalents: a Ordinary dividends	6a	
	b Qualified dividends 6b		
	c Dividend equivalents 6c		
	7 Royalties	7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8		
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		
b Collectibles (28%) gain (loss) 9b			
c Unrecaptured section 1250 gain (attach statement) 9c			
10 Net section 1231 gain (loss) (attach Form 4797)	10		
11 Other income (loss) (see instructions) Type ▶	11		
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
d Other deductions (see instructions) Type ▶	13d		
Self-Employment	14a Net earnings (loss) from self-employment	14a	0.
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Section 951A category ▶ e Foreign branch category ▶	16e	
	f Passive category ▶ g General category ▶ h Other ▶	16h	
	Deductions allocated and apportioned at partner level		
	i Interest expense ▶ j Other ▶	16j	
	Deductions allocated and apportioned at partnership level to foreign source income		
	k Section 951A category ▶ l Foreign branch category ▶	16l	
	m Passive category ▶ n General category ▶ o Other ▶	16o	
p Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p		
q Reduction in taxes available for credit (attach statement)	16q		
r Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	-3.
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	350,000.
	b Distributions of other property	19b	
	20a Investment income	20a	
b Investment expenses	20b		
c Other items and amounts (attach statement) STMT 2			

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Form 1065 (2018) **GREEN VALLEY COMMERCE, LLC**

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Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16p						1	350,628.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a General partners							
b Limited partners			175,314.	175,314.			

Schedule L Balance Sheets per Books

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		96,373.		160,104.
2a Trade notes and accounts receivable			72,277.	
b Less allowance for bad debts				72,277.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)	STATEMENT 3			414.
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets	2,597,489.		2,597,488.	
b Less accumulated depreciation	554,390.	2,043,099.	617,906.	1,979,582.
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)		622,434.		622,434.
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)				
14 Total assets		2,761,906.		2,834,811.
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)	STATEMENT 4	68,998.		68,998.
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts		2,692,908.		2,765,813.
22 Total liabilities and capital		2,761,906.		2,834,811.

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

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

1 Net income (loss) per books	422,905.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		STMT 6	72,277.
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		7 Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$		8 Add lines 6 and 7	72,277.
5 Add lines 1 through 4	422,905.	9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	350,628.

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	2,692,908.	6 Distributions: a Cash	350,000.
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books	422,905.	8 Add lines 6 and 7	350,000.
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	2,765,813.
5 Add lines 1 through 4	3,115,813.		

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2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

Form 1065 (2018)

8825
Form
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

Name

GREEN VALLEY COMMERCE, LLC

Employer identification number
32 0345346

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

Physical address of each property - street, city, state, ZIP code	Type - Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A3 SUNSET WAY HENDERSON, NV 89014	4		
B3342 EAST GREENWAY ROAD PHOENIX, AZ 85032	4		
C			
D			

Rental Real Estate Income		Properties			
		A	B	C	D
2 Gross rents	2	430,860.	159,907.		
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance	5	7,916.	4,026.		
6 Commissions	6				
7 Insurance	7	8,252.	3,936.		
8 Legal and other professional fees	8	11,784.	125.		
9 Interest	9				
10 Repairs	10	551.			
11 Taxes	11	39,079.	31,907.		
12 Utilities	12	27,131.	12,703.		
13 Wages and salaries	13				
14 Depreciation (see instructions)	14	56,396.	7,120.		
15 Other (list) ▶ STMT 7 SEE STATEMENT 8	15	25,933.	3,280.		
16 Total expenses for each property. Add lines 3 through 15	16	177,042.	63,097.		
17 Income or (Loss) from each property. Subtract line 16 from line 2	17	253,818.	96,810.		
18a Total gross rents. Add gross rents from line 2, columns A through H	18a	590,767.			
b Total expenses. Add total expenses from line 16, columns A through H	18b	(240,139.)			
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
(1) Name	(2) Employer identification number				
21 Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	21	350,628.			

• Form 1065 or 1120S: Schedule K, line 2

For Paperwork Reduction Act Notice, see instructions.

820141
11-15-16 JWA

Form 8825 (Rev. 11-2018)

14350802 796592 203-871115

2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

Form 8825 (Rev. 11-2018) **GREEN VALLEY COMMERCE, LLC****32-0345346** Page **2**

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.

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

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

Allowable Codes for Type of Property

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

JWA

Form **8825** (Rev. 11-2018)820142
11-15-18

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2018.04010 ⁷ GREEN VALLEY COMMERCE, LLC 203-8KS1

SCHEDULE B-1
(Form 1065)
 (Rev. September 2017)
 Department of the Treasury
 Internal Revenue Service

**Information on Partners Owning 50% or
 More of the Partnership**

▶ Attach to Form 1065.

OMB No. 1545-0123

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

Name of partnership

GREEN VALLEY COMMERCE, LLC

Employer identification number

32-0345346

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3a)

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
CLA PROPERTIES, LLC	80-0147540	PARTNERSHIP	UNITED STATES	73.06

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
SHAHRAM BIDSAL	***-**-3193	UNITED STATES	50.00

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

Schedule B-1 (Form 1065) (Rev. 9-2017)

824551 04-01-18

2018 DEPRECIATION AND AMORTIZATION REPORT

COMMERCIAL PROPERTY

R- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	LAND - 050	09/22/11	L				74,970.				74,970.			0.	
2	LAND - 052	09/22/11	L				99,649.				99,649.			0.	
3	LAND - 053	09/22/11	L				85,380.				85,380.			0.	
4	LAND - 054	09/22/11	L				105,079.				105,079.			0.	
5	LAND - 055	09/22/11	L				69,611.				69,611.			0.	
6	LAND - 048	09/22/11	L				105,928.				105,928.			0.	
7	BUILDING - 052 - 15YR	09/22/11	150DB	15.00	HY17		2,284.				2,284.	1,137.		135.	1,272.
8	BUILDING - 053 - 15YR	09/22/11	150DB	15.00	HY17		1,690.				1,690.	842.		100.	942.
9	BUILDING - 054 - 15YR	09/22/11	150DB	15.00	HY17		2,882.				2,882.	1,436.		170.	1,606.
10	BUILDING - 055 - 15YR	09/22/11	150DB	15.00	HY17		1,640.				1,640.	817.		97.	914.
11	BUILDING - 050 - 39YR	09/22/11	SL	39.00	MM17		299,459.				299,459.	48,309.		7,678.	55,987.
12	BUILDING - 050 - 15YR	09/22/11	150DB	15.00	HY17		2,692.				2,692.	1,341.		159.	1,500.
13	BUILDING - 052 - 39YR	09/22/11	SL	39.00	MM17		400,438.				400,438.	64,600.		10,267.	74,867.
14	BUILDING - 052 - 5YR	09/22/11	200DB	5.00	HY17		29,270.				29,270.	29,270.		0.	29,270.
15	BUILDING - 053 - 39YR	09/22/11	SL	39.00	MM17		340,949.				340,949.	55,003.		8,742.	63,745.
16	BUILDING - 053 - 5YR	09/22/11	200DB	5.00	HY17		25,115.				25,115.	25,115.		0.	25,115.
17	BUILDING - 054 - 39YR	09/22/11	SL	39.00	MM17		423,251.				423,251.	68,281.		10,852.	79,133.
18	BUILDING - 054 - 5YR	09/22/11	200DB	5.00	HY17		30,886.				30,886.	30,886.		0.	30,886.

- 828111 04-01-18

(D) - Asset disposed

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

8.1

2018 DEPRECIATION AND AMORTIZATION REPORT

COMMERCIAL PROPERTY

R- 1

Asset No.	Description	Date Acquired	Method	Life	C n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction in Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	BUILDING - 055 - 39YR	09/22/11	SL	39.00	MM17	17	277,482.				277,482.	44,765.		7,115.	51,880.
20	BUILDING - 055 - 5YR	09/22/11	200DB	5.00	HM17	17	20,452.				20,452.	20,452.		0.	20,452.
21	BUILDING - 048 - 39YR	09/22/11	SL	39.00	MM17	17	428,230.				428,230.	69,084.		10,980.	80,064.
22	BUILDING - 048 - 15YR	09/22/11	150DB	15.00	HM17	17	1,713.				1,713.	853.		191.	954.
23	BUILDING - 048 - 5YR	09/22/11	200DB	5.00	HM17	17	31,632.				31,632.	31,632.		0.	31,632.
24	BUILDING - 050 - 5YR	09/22/11	200DB	5.00	HM17	17	22,073.				22,073.	22,073.		0.	22,073.
* TOTAL RENTAL DEPRECIATION							2,882,755.				2,882,755.	515,895.		56,396.	572,291.

828111 04-01-18

8.2

(D) - Asset disposed

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

2013 DEPRECIATION AND AMORTIZATION REPORT

COMMERCIAL PROPERTY - GREENWAY

R- 2

Asset No.	Description	Date Acquired	Method	Life	Conv	Lin	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
25	ARCBLT DEVELOPMENT INC	06/15/13	SL	15.00	HY17		6,050.				6,050.	3,731.		403.	4,134.
26	ARCBLT DEVELOPMENT INC	12/10/13	SL	15.00	HY17		1,500.				1,500.	925.		180.	1,025.
27	LAND - GREENWAY	03/13/13	L				81,817.				81,817.			0.	
28	BUILDING - GREENWAY	03/13/13	SL	39.00	MM17		241,361.				241,361.	29,654.		6,188.	35,842.
29	HENNESSY'S RENOVATIONS	04/10/14	SL	15.00	HY17		6,440.				6,440.	4,186.		429.	4,615.
* TOTAL RENTAL DEPRECIATION							337,188.				337,188.	33,496.		7,320.	45,816.

828111 04-01-18

(D) - Asset disposed

8.3

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

Qualified Business Income (Section 199A)

32-0345346

[illegible]

Qualified REIT dividends	
Unused prior year losses	
Cooperative qualified business income	

Worksheet for Adjusted Current Earnings Adjustments

Name of partnership GREEN VALLEY COMMERCE, LLC		Employer identification number 32-0345346
1. Additions to AMTI:		
a. Depreciation recomputed for AMT purposes	63,519.	
b. Tax-exempt interest income		
c. Amortization of IRC 173		
d. Depletion for post-1989 properties		
e. Intangible drilling costs deducted from AMTI		
f. Total additions to AMTI	63,519.	
2. Deductions:		
a. Depreciation recomputed for ACE purposes	63,519.	
b. Depletion recomputed for ACE purposes		
c. ACE intangible drilling costs		
d. Total deductions	63,519.	
3. Other adjustments:		
a. Basis adjustments from sales or exchanges		
b. Other adjustments		
c. Total other adjustments		
4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c		0.

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8.5
2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

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

Green Valley Commerce, LLC
9155 South Las Vegas Blvd., Ste 200
Las Vegas, NV 89123

Employer Identification Number: 32-0345346

For the Year Ending December 31, 2018

Green Valley Commerce, LLC is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

GREEN VALLEY COMMERCE, LLC

32-0345346

SCHEDULE K	NET INCOME (LOSS) FROM RENTAL REAL ESTATE	STATEMENT 1
------------	---	-------------

DESCRIPTION	AMOUNT
COMMERCIAL - COMMERCIAL PROPERTY	253,818.
COMMERCIAL - COMMERCIAL PROPERTY - GREENWAY	96,810.
TOTAL TO SCHEDULE K, LINE 2	350,628.

SCHEDULE K	OTHER ITEMS	STATEMENT 2
------------	-------------	-------------

DESCRIPTION	AMOUNT
SECTION 199A QUALIFIED BUSINESS INCOME	350,628.
SECTION 199A W-2 WAGES	0.
SECTION 199A UNADJUSTED BASIS	2,597,489.
SECTION 199A REIT DIVIDENDS	0.
SECTION 199A PTP INCOME	0.

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT 3
------------	----------------------	-------------

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
SALES TAX RECEIVABLE		414.
TOTAL TO SCHEDULE L, LINE 6		414.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 4
------------	---------------------------	-------------

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
TENANT SECURITY DEPOSITS HELD	68,998.	68,998.
TOTAL TO SCHEDULE L, LINE 17	68,998.	68,998.

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2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

STATEMENT(S) 1, 2, 3, 4

GREEN VALLEY COMMERCE, LLC

32-0345346

FORM 1065

PARTNERS' CAPITAL ACCOUNT SUMMARY

STATEMENT 5

PARTNER NUMBER	BEGINNING CAPITAL	CAPITAL CONTRIBUTED	SCHEDULE M-2 LNS 3, 4 & 7	WITH- DRAWALS	ENDING CAPITAL
1	1,984,232.		211,453.	175,000.	2,020,685.
2	708,676.		211,452.	175,000.	745,128.
TOTAL	2,692,908.		422,905.	350,000.	2,765,813.

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2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

STATEMENT(S) 5

GREEN VALLEY COMMERCE, LLC

32-0345346

SCHEDULE M-1 INCOME RECORDED ON BOOKS NOT INCLUDED ON RETURN STATEMENT 6

DESCRIPTION	AMOUNT
CY ACCRUAL TO CASH	72,277.
TOTAL TO SCHEDULE M-1, LINE 6	72,277.

OTHER RENTAL EXPENSES STATEMENT 7

COMMERCIAL
 PROPERTY: COMMERCIAL PROPERTY
 LOCATION: 3 SUNSET WAY, HENDERSON, NV 89014

DESCRIPTION	AMOUNT
ASSOCIATION DUES	3,021.
LICENSES & PERMITS	400.
BANK CHARGES	32.
TRANSPORTATION	160.
CONTRACTUAL LABOR	22,320.
TOTAL TO RENTAL SCHEDULE, LINE 15	25,933.

OTHER RENTAL EXPENSES STATEMENT 8

COMMERCIAL
 PROPERTY: COMMERCIAL PROPERTY - GREENWAY
 LOCATION: 3342 EAST GREENWAY ROAD, PHOENIX, AZ 85032

DESCRIPTION	AMOUNT
ALARM AND SECURITY	1,860.
EQUIPMENT RENTAL	1,420.
TOTAL TO RENTAL SCHEDULE, LINE 15	3,280.

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 2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

STATEMENT(S) 6, 7, 8

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

2018

For calendar year 2018, 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		Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items													
A Partnership's employer identification number 32-0345346	1 Ordinary business income (loss) <div style="text-align: right;">0.</div>	15 Credits	2 Net rental real estate income (loss) <div style="text-align: right;">175,314.</div>												
B Partnership's name, address, city, state, and ZIP code GREEN VALLEY COMMERCE, LLC 9155 SOUTH LAS VEGAS BLVD., STE 200 LAS VEGAS, NV 89123	3 Other net rental income (loss)	16 Foreign transactions	4 Guaranteed payments												
C IRS Center where partnership filed return E-FILE	5 Interest income	17 Alternative min tax (AMT) items <div style="text-align: right;">-2.</div>	6a Ordinary dividends												
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	6b Qualified dividends	18 Tax-exempt income and nondeductible expenses	6c Dividend equivalents												
Part II Information About the Partner	7 Royalties	8 Net short-term capital gain (loss)	9a Net long-term capital gain (loss)												
E Partner's identifying number 80-0147540	9b Collectibles (28%) gain (loss)	19 Distributions <div style="text-align: right;">175,000.</div>	9c Unrecaptured sec 1250 gain												
F Partner's name, address, city, state, and ZIP code CLA PROPERTIES, LLC 2801 SOUTH MAIN STREET LOS ANGELES, CA 90007	10 Net section 1231 gain (loss)	20 Other information <div style="text-align: right;">175,314.</div>	11 Other income (loss)												
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	12 Section 179 deduction	13 Other deductions	14 Self-employment earnings (loss) <div style="text-align: right;">0.</div>												
H <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	* See attached statement for additional information.														
I What type of entity is this partner? PARTNERSHIP	For IRS Use Only														
J Partner's share of profit, loss, and capital: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning</th> <th style="text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;">50.0000000%</td> <td style="text-align: right;">50.0000000%</td> </tr> <tr> <td>Loss</td> <td style="text-align: right;">50.0000000%</td> <td style="text-align: right;">50.0000000%</td> </tr> <tr> <td>Capital</td> <td style="text-align: right;">73.6836164%</td> <td style="text-align: right;">73.0593500%</td> </tr> </tbody> </table>		Beginning	Ending	Profit	50.0000000%	50.0000000%	Loss	50.0000000%	50.0000000%	Capital	73.6836164%	73.0593500%	15 Credits		
	Beginning	Ending													
Profit	50.0000000%	50.0000000%													
Loss	50.0000000%	50.0000000%													
Capital	73.6836164%	73.0593500%													
K Partner's share of liabilities: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning</th> <th style="text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Nonrecourse</td> <td style="text-align: right;">\$ 34,499.</td> <td style="text-align: right;">\$ 34,499.</td> </tr> <tr> <td>Qualified nonrecourse financing</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Recourse</td> <td style="text-align: right;">\$ 0.</td> <td style="text-align: right;">\$ 0.</td> </tr> </tbody> </table>		Beginning	Ending	Nonrecourse	\$ 34,499.	\$ 34,499.	Qualified nonrecourse financing	\$	\$	Recourse	\$ 0.	\$ 0.	16 Foreign transactions		
	Beginning	Ending													
Nonrecourse	\$ 34,499.	\$ 34,499.													
Qualified nonrecourse financing	\$	\$													
Recourse	\$ 0.	\$ 0.													
L Partner's capital account analysis: <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Beginning capital account</td> <td style="text-align: right;">\$ 1,984,232.</td> </tr> <tr> <td>Capital contributed during the year</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Current year increase (decrease)</td> <td style="text-align: right;">\$ 211,453.</td> </tr> <tr> <td>Withdrawals & distributions</td> <td style="text-align: right;">\$ (175,000.)</td> </tr> <tr> <td>Ending capital account</td> <td style="text-align: right;">\$ 2,020,685.</td> </tr> </tbody> </table>	Beginning capital account	\$ 1,984,232.	Capital contributed during the year	\$	Current year increase (decrease)	\$ 211,453.	Withdrawals & distributions	\$ (175,000.)	Ending capital account	\$ 2,020,685.	17 Alternative min tax (AMT) items <div style="text-align: right;">-2.</div>				
Beginning capital account	\$ 1,984,232.														
Capital contributed during the year	\$														
Current year increase (decrease)	\$ 211,453.														
Withdrawals & distributions	\$ (175,000.)														
Ending capital account	\$ 2,020,685.														
<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book	18 Tax-exempt income and nondeductible expenses														
M Did the partner contribute property with a built-in gain or loss? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement (see instructions)	19 Distributions <div style="text-align: right;">175,000.</div>														

811281 12-11-16 LHA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

www.irs.gov/Form1065

Schedule K-1 (Form 1065) 2018

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2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

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

2018

For calendar year 2018, or tax year

beginning

ending

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

▶ See separate instructions.

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☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

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

1 Ordinary business income (loss)	0.	15 Credits
2 Net rental real estate income (loss)	175,314.	16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends		17 Alternative min tax (AMT) items
6b Qualified dividends	A	-1.
6c Dividend equivalents		
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)		
9a Net long-term capital gain (loss)		19 Distributions
9b Collectibles (28%) gain (loss)		A 175,000.
9c Unrecaptured sec 1250 gain		20 Other information
10 Net section 1231 gain (loss)		Z * 175,314.
11 Other income (loss)		AA * 0.
		AB * 1,298,744.
		AC * 0.
		AD * 0.
12 Section 179 deduction		
13 Other deductions		
14 Self-employment earnings (loss)	A 0.	

*See attached statement for additional information.

Part I Information About the Partnership

A Partnership's employer identification number

32-0345346

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

GREEN VALLEY COMMERCE, LLC
9155 SOUTH LAS VEGAS BLVD., STE 200
LAS VEGAS, NV 89123

C IRS Center where partnership filed return

E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

***-**-3193

F Partner's name, address, city, state, and ZIP code

SHAHRAM BIDSAL
14039 SHERMAN WAY BLVD., SUITE 201
VAN NUYS, CA 91405

G ☐ General partner or LLC

member-manager

☒ Limited partner or other LLC

member

H ☒ Domestic partner☐ Foreign partnerI1 What type of entity is this partner? INDIVIDUALI2 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	50.0000000%	50.0000000%
Loss	50.0000000%	50.0000000%
Capital	26.3163836%	26.9406500%

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$ 34,499.	\$ 34,499.
Qualified nonrecourse financing	\$	\$
Recourse	\$ 0.	\$ 0.

L Partner's capital account analysis:

Beginning capital account	\$ 708,676.
Capital contributed during the year	\$
Current year increase (decrease)	\$ 211,452.
Withdrawals & distributions	\$ (175,000.)
Ending capital account	\$ 745,128.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)

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

☐ Yes☒ No

If "Yes," attach statement (see instructions)

For IRS Use Only

811261 12-11-16 LHA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

www.irs.gov/Form1065

Schedule K-1 (Form 1065) 2018

14350802 796592 203-871115

2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

EXHIBIT 149



CLA (CliftonLarsonAllen LLP)
10845 Griffith Peak Drive, Suite 550
Las Vegas, NV 89135
702-933-8200 | fax 702-933-8150
CLAconnect.com

CLA Properties, LLC
2801 South Main Street
Los Angeles, CA 90007

Re: Green Valley Commerce, LLC

Dear Member:

Attached is your copy of the 2018 Partnership Form 1065 Schedule K-1. This schedule summarizes 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.

The information provided on this schedule should be entered on your tax return, in accordance with the instructions in Schedule K-1, page 2. If your return will be prepared by your accountant or attorney, you should provide a copy of this schedule to the preparer with your other tax information.

We thank you for the opportunity to serve you.

Sincerely,

James D. Main

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Schedule K-1
(Form 1065)Department of the Treasury
Internal Revenue Service**2018**

For calendar year 2018, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

beginning

ending

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

▶ See separate instructions.

Part I Information About the Partnership**A** Partnership's employer identification number
32-0345346**B** Partnership's name, address, city, state, and ZIP code

GREEN VALLEY COMMERCE, LLC
9155 SOUTH LAS VEGAS BLVD., STE 200
LAS VEGAS, NV 89123**C** IRS Center where partnership filed return
E-FILE**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's identifying number
80-0147540**F** Partner's name, address, city, state, and ZIP code

CLA PROPERTIES, LLC
2801 SOUTH MAIN STREET
LOS ANGELES, CA 90007**G** ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member**H** ☒ Domestic partner ☐ Foreign partner**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	50.0000000%	50.0000000%
Loss	50.0000000%	50.0000000%
Capital	73.6836164%	73.0593500%

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$ 34,499.	\$ 34,499.
Qualified nonrecourse financing	\$	\$
Recourse	\$ 0.	\$ 0.

L Partner's capital account analysis:

Beginning capital account	\$ 1,984,232.
Capital contributed during the year	\$
Current year increase (decrease)	\$ 211,453.
Withdrawals & distributions	\$ (175,000.)
Ending capital account	\$ 2,020,685.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?☐ Yes ☒ No

If "Yes," attach statement (see instructions)

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

1 Ordinary business income (loss)	0.	15 Credits	
2 Net rental real estate income (loss)	175,314.	16 Foreign transactions	
3 Other net rental income (loss)			
4 Guaranteed payments			
5 Interest income			
6a Ordinary dividends		17 Alternative min tax (AMT) items	
6b Qualified dividends	A	-2.	
6c Dividend equivalents			
7 Royalties		18 Tax-exempt income and nondeductible expenses	
8 Net short-term capital gain (loss)			
9a Net long-term capital gain (loss)	A	19 Distributions	175,000.
9b Collectibles (28%) gain (loss)		20 Other information	
9c Unrecaptured sec 1250 gain	Z	* 175,314.	
10 Net section 1231 gain (loss)	AA	* 0.	
11 Other income (loss)	AB	* 1,298,745.	
	AC	* 0.	
	AD	* 0.	
12 Section 179 deduction			
13 Other deductions			
14 Self-employment earnings (loss)	A	0.	

*See attached statement for additional information.

For IRS Use Only

GREEN VALLEY COMMERCE, LLC

32-0345346

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 CODES Z, AA, AB, AC AND AD. THE CHARITABLE CONTRIBUTIONS, INVESTMENT INTEREST EXPENSE, DEDUCTIONS - ROYALTY INCOME, SECTION 59(E)(2) EXPENDITURES AND DEDUCTIONS - OTHER PORTFOLIO AMOUNTS ARE NOT INCLUDED IN THE CALCULATION OF THE QUALIFIED BUSINESS INCOME AMOUNT 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 INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
RENTAL REAL ESTATE INCOME (LOSS)	175,314.	
SCHEDULE K-1 INCOME SUBTOTAL		175,314.
NET INCOME (LOSS) PER SCHEDULE K-1		175,314.
CY ACCRUAL TO CASH	36,139.	
OTHER INCREASES OR DECREASES SUBTOTAL		36,139.
TOTAL TO SCHEDULE K-1, ITEM L		211,453.

SCHEDULE K-1 FOOTNOTES

GREEN VALLEY COMMERCE, LLC

32-0345346

SECTION 163(J) - ADDITIONAL INFORMATION

THE PARTNERSHIP IS NOT SUBJECT TO SECTION 163(J) BY REASON OF THE SMALL BUSINESS EXEMPTION. THE PARTNERSHIP IS PROVIDING THE FOLLOWING INFORMATION TO YOU SO THAT YOU CAN PROPERLY TAKE YOUR SHARE OF THE PARTNERSHIP'S ITEMS UNDER PROP. REG. 1.163(J)-6(M) IN COMPUTING YOUR BUSINESS INTEREST LIMITATION. PLEASE CONSULT YOUR TAX ADVISOR.

FOLLOWING IS YOUR SHARE OF THE ITEMS THAT MAY BE REQUIRED IN ORDER TO COMPUTE THE 163(J) LIMITATION:

DEPRECIATION EXPENSE	31,758.
AMORTIZATION EXPENSE	0.
BUSINESS INTEREST INCOME	0.
BUSINESS INTEREST EXPENSE	0.
FLOOR PLAN FINANCING INTEREST EXPENSE	0.
ITEMS OF GAIN NOT PROPERLY ALLOCABLE TO A TRADE OR BUSINESS	0.
ITEMS OF LOSS NOT PROPERLY ALLOCABLE TO A TRADE OR BUSINESS	0.
GROSS RECEIPTS	295,384.

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		
Passive loss	J Work opportunity credit	See the Partner's Instructions
Passive income	K Disabled access credit	
Nonpassive loss	L Empowerment zone employment credit	
Nonpassive income	M Credit for increasing research activities	
	N Credit for employer social security and Medicare taxes	
	O Backup withholding	
	P Other credits	
2. Net rental real estate income (loss)		
3. Other net rental income (loss)		
Net income		
Net loss		
4. Guaranteed payments		
5. Interest income		
6a. Ordinary dividends		
6b. Qualified dividends		
6c. Dividend equivalents		
7. Royalties		
8. Net short-term capital gain (loss)		
9a. Net long-term capital gain (loss)		
9b. Collectibles (28%) gain (loss)		
9c. Unrecaptured section 1250 gain		
9d. Net section 1231 gain (loss)		
11. Other income (loss)		
Code		
A Other portfolio income (loss)		
B Involuntary conversions		
C Sec. 1256 contracts & straddles		
D Mining exploration costs recapture		
E Cancellation of debt		
F Section 951A income		
G Section 965(a) inclusion		
H Subpart F income other than sections 951A and 965 inclusion		
I Other income (loss)		
12. Section 179 deduction		
13. Other deductions		
A Cash contributions (60%)		
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		
I Deductions - royalty income		
J Section 59(e)(2) expenditures		
K Excess business interest expense		
L Deductions - portfolio (other)		
M Amounts paid for medical insurance		
N Educational assistance benefits		
O Dependent care benefits		
P Preproductive period expenses		
Q Commercial revitalization deduction from rental real estate activities		
R Pensions and IRAs		
S Reforestation expense deduction through V		
T Other deductions		
X Section 965(c) deduction		
14. Self-employment earnings (loss)		
Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.		
A Net earnings (loss) from self-employment		
B Gross farming or fishing income		
C Gross non-farm income		
15. Credits		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		
I Biofuel producer credit		
16. Foreign transactions		
A Name of country or U.S. possession		
B Gross income from all sources		
C Gross income sourced at partner level		
Foreign gross income sourced at partnership level		
D Section 951A category		
E Foreign branch category		
F Passive category		
G General category		
H Other		
Deductions allocated and apportioned at partner level		
I Interest expense		
J Other		
Deductions allocated and apportioned at partnership level to foreign source income		
K Section 951A category		
L Foreign branch category		
M Passive category		
N General category		
O Other		
Other information		
P Total foreign taxes paid		
Q Total foreign taxes accrued		
R Reduction in taxes available for credit		
S Foreign trading gross receipts		
T Extraterritorial income exclusion		
U Section 951A(c)(1)(A) tested income		
V Tested foreign income tax		
W Section 965 information		
X Other foreign transactions		
17. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment		
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal - gross income		
E Oil, gas, & geothermal - deductions		
F Other AMT items		
18. Tax-exempt income and nondeductible expenses		
A Tax-exempt interest income		
B Other tax-exempt income		
C Nondeductible expenses		
19. Distributions		
A Cash and marketable securities		
B Distribution subject to section 737		
C Other property		
20. Other information		
A Investment income		
B Investment expenses		
C Fuel tax credit information		
D Qualified rehabilitation expenditures (other than rental real estate)		
E Basis of energy property		
F Recapture of low-income housing credit (section 42(j)(5))		
G Recapture of low-income housing credit (other)		
H Recapture of investment credit		
I Recapture of other credits		
J Look-back interest - completed long-term contracts		
K Look-back interest - income forecast method		
L Dispositions of property with section 179 deductions		
M Recapture of section 179 deduction		
N Interest expense for corporate partners through Y		
Z Section 199A income		
AA Section 199A W-2 wages		
AB Section 199A unadjusted basis		
AC Section 199A REIT dividends		
AD Section 199A PTP income		
AE Excess taxable income		
AF Excess business interest income		
AG Gross receipts for section 59A(e)		
AH Other information		

Schedule of Activities

For calendar year 2018, or tax year beginning

2018, and ending

Name: **GREEN VALLEY COMMERCE, LLC**

32-0345346

For: CLA PROPERTIES, LLC

80-0147540

Description					Activity - 1	Activity - 2	Activity - 3
Ordinary business income (loss)							
Net rental real estate income (loss)							
Other net rental income (loss)							
Interest income							
Dividends - Ordinary dividends							
- Qualified dividends							
- Dividend equivalents (1065 only)							
Royalties							
Net short-term capital gain (loss)							
Net long-term capital gain (loss)							
- Collectibles (28%) gain (loss)							
- Unrecaptured Section 1250 gain							
Net section 1231 gain (loss)							
Other portfolio income							
Section 1256 contracts and straddles							
Other income							
Section 179 deduction							
Charitable contributions							
Portfolio deductions							
Investment interest expense							
Section 59(e)(2) expenditures							
Excess business interest expense							
Other deductions							
Net earnings from self-employment							
Gross farming or fishing income							
Gross nonfarm income							
LIH credit - Section 42(j)(5) partnerships							
- Other							
Qualified rehabilitation expenditures related to rental real estate							
Other rental credits							
Credits related to other rental activities							
Recapture of LIH credit - Section 42(j)(5) partnerships							
- Other							
Other credits							
Post-1986 depreciation adjustment							
Adjusted gain or loss							
Portion of adjusted gain/loss allocable to short-term gain/loss							
Portion of adjusted gain/loss allocable to long-term gain/loss							
Portion of adjusted gain/loss allocable to section 1231 gain/loss							
Depletion (other than oil and gas)							
Oil, gas and geothermal properties - gross income							
Oil, gas and geothermal properties - deductions							
Other AMT items							
Investment income							
Investment expenses							
Section 199A - Qualified business income							
- Specified service income							
- W-2 wages							
- Unadjusted basis of assets							
- PTP income							

825001 02-22-19

1 - Single Family Residence

2 - Multi-Family Residence

3 - Vacation or Short-Term Rental

4 - Commercial

5 - Land 6 - Royalties

7 - Self-Rental

8 - Other

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2018.04010 GREEN VALLEY COMMERCE, LLC 203-8KS1

APPENDIX (PX)000848

1

Arizona Form 165 Schedule K-1(NR)	Arizona Nonresident and Out-of-State Partner's Share of Income and Deductions	2018
All corporate partners must use this schedule.		

For the ☒ calendar year 2018 or ☐ fiscal year beginning _____ and ending _____.

CHECK ONE: ☒ Original ☐ Amended

Partner's Identifying Number 80-0147540	Partnership's Employer Identification Number (EIN) 32-0345346
Partner's Name CLA PROPERTIES, LLC	Partnership's Name GREEN VALLEY COMMERCE, LLC
Partner's Address - number and street or rural route 2801 SOUTH MAIN STREET	Partnership's Address - number and street or rural route 9155 SOUTH LAS VEGAS BLVD., STE 200
Partner's City, Town or Post Office State ZIP Code LOS ANGELES, CA 90007	Partnership's City, Town or Post Office State ZIP Code LAS VEGAS, NV 89123

Partner's Percentage of:	Beginning of Year	End of Year
Profit sharing	50.0000000 %	50.0000000 %
Loss sharing	50.0000000 %	50.0000000 %
Ownership of capital	73.6836164 %	73.0593500 %
Type of partner (individual, trust, etc.)	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	175,314	.104713	18,358	
3 Net income (loss) from other rental activities				
4 Total: Add lines 1, 2, and 3	175,314		18,358	Line 21
5 Interest				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)				Line 20
12 Deferred amount of discharge of indebtedness income included in federal income in the current year under IRC Section 108(i)				Line 22
13 Other income (loss): include schedule				Line 22
14 IRC Section 179 expense				Line 21
15 Deferred amount of original issue discount deduction included in federal income in the current year under IRC Section 108(i)				Line 21
16 Other deductions: include schedule				

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:
17 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 17.

SEE STATEMENT

GREEN VALLEY COMMERCE, LLC32-0345346

AZ SCH K-1(NR)

FOOTNOTES

GREEN VALLEY COMMERCE, LLC32-0345346

SECTION 163(J) - ADDITIONAL INFORMATION

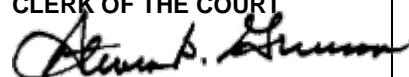
THE PARTNERSHIP IS NOT SUBJECT TO SECTION 163(J) BY REASON OF THE SMALL BUSINESS EXEMPTION. THE PARTNERSHIP IS PROVIDING THE FOLLOWING INFORMATION TO YOU SO THAT YOU CAN PROPERLY TAKE YOUR SHARE OF THE PARTNERSHIP'S ITEMS UNDER PROP. REG. 1.163(J)-6(M) IN COMPUTING YOUR BUSINESS INTEREST LIMITATION. PLEASE CONSULT YOUR TAX ADVISOR.

FOLLOWING IS YOUR SHARE OF THE ITEMS THAT MAY BE REQUIRED IN ORDER TO COMPUTE THE 163(J) LIMITATION:

DEPRECIATION EXPENSE	31,758.
AMORTIZATION EXPENSE	0.
BUSINESS INTEREST INCOME	0.
BUSINESS INTEREST EXPENSE	0.
FLOOR PLAN FINANCING INTEREST EXPENSE	0.
ITEMS OF GAIN NOT PROPERLY ALLOCABLE TO A TRADE OR BUSINESS	0.
ITEMS OF LOSS NOT PROPERLY ALLOCABLE TO A TRADE OR BUSINESS	0.
GROSS RECEIPTS	295,384.

PARTNER NUMBER 1

Electronically Filed
6/22/2022 2:59 PM
Steven D. Grierson
CLERK OF THE COURT



1 **APEN**

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3 Nevada Bar No. 3416
4 REISMAN SOROKAC
5 8965 South Eastern Ave, Suite 382
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8 Email: Lgarfinkel@rsnvlaw.com
9 *Attorneys for Movant CLA Properties, LLC*

7 **DISTRICT COURT**

8 **CLARK COUNTY, NEVADA**

9 CLA PROPERTIES, LLC, a California
10 limited liability company,

Case No. A-22-854413-J
Dept. No. 23

11 Movant (Respondent in
12 arbitration)

13 vs.

14 SHAWN BIDSAL, an individual,

15 Respondent (Claimant in
16 arbitration).

**APPENDIX TO MOVANT CLA
PROPERTIES, LLC'S MOTION TO VACATE
ARBITRATION AWARD (NRS 38.241) AND
FOR ENTRY OF JUDGMENT
(VOLUME 7 Of 18)**

18 Movant CLA Properties, LLC ("CLA"), hereby submits its Appendix in Support of its
19 Motion to Vacate Arbitration Award pursuant to NRS 38.241 and for Entry of Judgment.

20 ///

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22 ///

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NOTE REGARDING INCORRECT INDEX

Appellant CLA's motion to vacate the arbitration award (1A.App. 1), was accompanied by an 18-volume appendix. Each volume contained an index. Unfortunately, the index to the motion appendix contained errors regarding some volume and page numbers.

Under NRAP 30(g)(1), an appeal appendix for the Nevada appellate court must contain correct copies of papers in the district court file. CLA is complying with that rule, providing this court with exact duplicate copies of all 18 appendix volumes that were filed in the district court with the motion to vacate the arbitration award. These district court volumes all contained the incorrect index that was filed with each volume of the motion appendix.

To assist this court on appeal, CLA has now prepared a corrected index showing correct volume and page numbers for the appendix that was filed in the district court with the motion to vacate. The corrected index is attached as an addendum to CLA's opening brief. And the present note is being placed in the appeal appendix immediately before the incorrect index that was contained in each volume of the motion appendix filed in the district court.

OPERATIVE PLEADINGS

App.	PART	EX. No.	DATE	DESCRIPTION
000013	1	101	02/07/20	JAMS Arbitration Demand Form
000048	1	102	03/02/20	Commencement of Arbitration
000064	1	103	03/04/20	Respondent's Answer and Counter-Claim
000093	1	104	04/30/20	Scheduling Order
000099	1	105	05/19/20	Bidsal's Answer to Counter-Claim
000105	1	106	08/03/20	Notice of Hearing for Feb. 17 thru 19, 2021
000110	1	107	10/20/20	Notice of Hearing for Feb. 17 thru 19, 2021
000114	1	108	11/02/20	Bidsal's 1st Amended Demand for Arbitration
000118	1	109	01/19/21	Respondent's 4th Amended Answer and Counter-Claim to Bidsal's 1st Amended Demand
000129	1	110	03/05/21	Bidsal's Answer to 4th Amended Counter-Claim
000135	1	111	04/29/21	Notice of Hearing for June 25, 2021
000141	1	112	08/09/21	Notice of Hearing for Sept. 29 thru 30, 2021

FINAL AWARD**Jams Arbitration No.: 1260044569**

App.	PART	EX. No.	DATE	DESCRIPTION
000147	2	113	04/05/19	Final Award - Stephen E. Haberfeld, Arbitrator

ORDERS**District Court Clark County, Nevada****Case No.: A-19-795188-P**

App.	PART	EX. No.	DATE	DESCRIPTION
000169	2	114	12/05/19	Order Granting Petition for Confirmation of Arbitration Award and Entry of Judgment and Denying Respondent's Opposition and Counter-petition to Vacate the Arbitrator's Award - Joanna S. Kishner, Nevada District Court Judge
000180	2	115	12/16/19	Notice of Entry of Order Granting Petition for Confirmation of Arbitration Award

FINAL AWARD
JAMS Arbitration No.: 1260005736

App.	PART	EX. No.	DATE	DESCRIPTION
000195	2	116	10/20/21	Interim Award – Hon. David T. Wall (Ret.), Arbitrator
000223	2	117	03/12/22	Final Award – Hon. David T. Wall (Ret.), Arbitrator

EXHIBITS

App.	PART	EX. No.	DATE	DESCRIPTION <i>[Parenthetical number () is exhibit identification at arbitration hearing]</i>	DATE ADMIT'D	OFF'D/ NOT ADMIT'D
000255	3	118	05/19/11	Agreement for Sale and Purchase of Loan [BIDSAL004004-4070] (1)	03/17/21	
000323	3	119	05/31/11	Assignment and Assumption of Agreements [BIDSAL003993-3995] (2)	03/17/21	
000327	3	120	06/03/11	Final Settlement Statement – Note Purchase [CLAARB2 000013] (3)	03/17/21	
000329	3	121	05/26/11	GVC Articles of Organization [DL00 361] (4)	03/17/21	
000331	3	122	12/2011	GVC Operating Agreement [BIDSAL000001-28] (5)	03/17/21	
000360	3	123	11/29/11 - 12/12/11	Emails Regarding Execution of GVC OPAG [DL00 323, 351, 353, and CLAARB2 000044] (6)	03/17/21	
000365	3	124	03/16/11	Declaration of CC&Rs for GVC [BIDSAL001349-1428] (7)	03/17/21	
000446	3	125	09/22/11	Deed in Lieu Agreement [BIDSAL001429-1446] (8)	03/17/21	
000465	3	126	09/22/11	Estimated Settlement Statement – Deed in Lieu Agreement [BIDSAL001451] (9)	03/17/21	
000467	3	127	09/22/11	Grant, Bargain, Sale Deed [BIDSAL001447-1450] (10)	03/17/21	
000472	3	128	12/31/11	2011 Federal Tax Return [CLA Bidsal 0002333-2349] (12)	03/17/21	
000490	3	129	09/10/12	Escrow Closing Statement on Sale of Building C [CLA Bidsal 0003169-3170] (13)	03/17/21	
000493	3	130	04/22/13	Distribution Breakdown from Sale of Building C [BIDSAL001452-1454] (14)	03/17/21	
000497	3	131	09/10/13	2012 Federal Tax Return [CLA Bidsal 0002542-2557] (15)	03/17/21	

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1	000514	3	132	08/08/13	Letter to CLA Properties with 2012 K-1 [CLA Bidsal 002558-2564] (16)	03/17/21	
2							
3	000522	3	133	03/08/13	Escrow Settlement Statement for Purchase of Greenway Property [CLA Bidsal 0003168, BIDSAL001463] (17)	03/17/21	
4							
5	000525	3	134	03/15/13	Cost Segregation Study [CLA Bidsal 0002414-2541] (18)	03/17/21	
6	000654	3	135	09/09/14	2013 Federal Tax Return [CLA Bidsal 0001637-1657] (19)	03/17/21	
7	000676	3	136	09/08/14	Tax Asset Detail 2013 [CLA Bidsal 0001656-1657] (20)	03/17/21	
8	000679	3	137	09/09/14	Letter to CLA Properties with 2014 K-1 [CLAARB2 001654-1659] (21)	03/17/21	
9							
10	000686	3	138	11/13/14	Escrow Closing Statement on Sale of Building E [BIDSAL001475] (22)	03/17/21	
11	000688	3	139	11/13/14	Distribution Breakdown from Sale of Building E [BIDSAL001464-1466] (23)	03/17/21	
12	000692	3	140	02/27/15	2014 Federal Tax Return [CLA Bidsal 0001812-1830] (24)	03/17/21	
13	000712	3	141	08/25/15	Escrow Closing Statement on Sale of Building B [BIDSAL001485] (25)	03/17/21	
14	000714	3	142	08/25/15	Distribution Breakdown from Sale of Building B [BIDSAL001476 and CLA Bidsal 0002082-2085] (26)	03/17/21	
15							
16	000720	3	143	04/06/16	2015 Federal Tax Return [CLA Bidsal 0002305-2325] (27)	03/17/21	
17	000742	3	144	03/14/17	2016 Federal Tax Return [CLA Bidsal 0001544-1564] (28)	03/17/21	
18	000764	3	145	03/14/17	Letter to CLA Properties with 2016 K-1 [CLA Bidsal0000217-227] (29)	03/17/21	
19							
20	000776	3	146	04/15/17	2017 Federal Tax Return [CLA Bidsal 0000500-538] (30)	03/17/21	
21	000816	3	147	04/15/17	Letter to CLA Properties with 2017 K-1 [CLAARB2 001797-1801] (31)	03/17/21	
22	000822	3	148	08/02/19	2018 Federal Tax Return [BIDSAL001500-1518] (32)	03/17/21	
23	000842	3	149	04/10/18	Letter to CLA Properties with 2018 K-1 [BIDSAL001519-1528] (33)	03/17/21	
24	000853	3	150	03/20/20	2019 Federal Tax Return (Draft) CLA Bidsal 0000852-887] (34)	03/17/21	
25							
26	000890	3	151	03/20/20	Letter to CLA Properties with 2019 K-1 [CLA Bidsal 0000888-896] (35)	03/17/21	
27	000900	3	152	01/26/16 – 04/22/16	Emails regarding CLA's Challenges to Distributions [CLAARB2 001277-1280, 001310-1313, 001329-1334, 001552-1555] (36)	03/17/21	
28							

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1	000919	3	153	07/07/17	Buy-Out Correspondence – Bidsal Offer [BIDSAL000029] (37)	03/17/21	
2	000921	3	154	08/03/17	Buy-Out Correspondence – CLA Counter [BIDSAL000030] (38)	03/17/21	
3	000923	3	155	08/05/17	Buy-Out Correspondence – Bidsal Invocation [BIDSAL000031] (39)	04/26/21	
4	000925	3	156	08/28/17	Buy-Out Correspondence – CLA Escrow [BIDSAL000032] (40)	04/26/21	
5	000930	3	157	06/22/20	CLA Responses to Interrogatories (43)	03/17/21	
6	000939	3	158	04/25/18	GVC Lease and Sales Advertising [BIDSAL620-633, 1292-1348] (50)	03/19/21	
7	001011	3	159	08/10/20	Property Information [CLAARB2 1479, 1477] (52)	03/19/21	
8	001014	3	160	03/20/18	Deposition Transcript of David LeGrand [DL 616-1288] (56)	03/19/21	
9	001688	3	161	09/10/12	Deed – Building C [BIDSAL 1455-1460] (57)	03/19/21	
10	001695	3	162	11/13/14	Deed Building E [BIDSAL 1464-1475] (58)	03/19/21	
11	001704	3	163	09/22/11	Email from Golshani to Bidsal dated Sep 22, 2011 (67)	04/26/21	
12	001708	3	164	07/17/07	Deed of Trust Notice [Bidsal 001476 – 001485] (annotated) (84)	03/19/21	
13	001719	3	165	07/17/07	Assignment of Leases and Rents [Bidsal 004461 – 004481 & 4548-4556] (85)	03/19/21	
14	001750	3	166	05/29/11	CLA Payment of \$404,250.00 [CLAARB2 000820] (87)	03/19/21	
15	001752	3	167	06/15/11	Operating Agreement for County Club, LLC [CLAARB2 000352 – 000379] (88)		03/17/21
16	001781	3	168	09/16/11	Email from LeGrand to Bidsal and Golshani [CLAARB2 001054 – 001083] (91)	03/17/21	
17	001812	3	169	12/31/11	GVC General Ledger 2011 [CLA Bidsal 003641 – 003642] (95)	03/19/21	
18	001815	3	170	06/07/12	Green Valley Trial Balance Worksheet, Transaction Listing [CLA Bidsal 002372 - 002376] (97)	04/26/21	
19	001820	3	171	01/21/16	Correspondence from Lita to Angelo re Country Club 2012 accounting [CLAARB2 001554]		
20	001823	3	172	01/25/16	Email from Bidsal re Letter to WCICO dated 1/21/16 [CLAARB2 002086]		
21	001828	3	173	06/30/17	GVC Equity Balances Computation [CLAARB2 001543] (111)	03/19/21	

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1	001830	3	174	07/21/17	Email from Golshani to Main [CLAARB2 002017] (112)	04/26/21	
2	001832	3	175	07/25/17	Email Comm. Between Golshani and Main [BIDSAL 002033 – 002035] (114)	04/26/21	
3							
4	001836	3	176	08/16/17	Email Comm. From Shapiro [CLAARB2 001221 – 001225] (117)	04/26/21	
5	001842	3	177	08/16/17	Email Comm. Between Golshani and Bidsal [CLAARB2 001244 – 001245] (118)	03/19/21	
6	001844	3	178	11/14/17	Email Comm. Between RTL and Shapiro [CLAARB2 001249] (123)	04/26/21	
7							
8	001846	3	179	12/26/17	Letter from Golshani to Bidsal [CLAARB2 000112] (125)	04/26/21	
9	001848	3	180	12/28/17	Letter from Bidsal to Golshani [CLAARB2 002028] (126)		
10	001850	3	181	04/05/19	Arbitration Award [CLAARB2 002041 - 002061] (136)	03/19/21	
11	001872	3	182	06/30/19	Email from Golshani to Bidsal [CLAARB2 000247] (137)	03/19/21	
12	001874	3	183	08/20/19	Email from Golshani to Bidsal [CLAARB2 000249] (139)	03/19/21	
13	001876	3	184	06/14/20	Email Communication between CLA and [CLAARB2 001426] (153)	03/19/21	
14	001878	3	185	10/02/20	Claimant's First Supplemental Responses to Respondent's First Set of Interrogatories to Shawn Bidsal [N/A] (164)	03/19/21	
15							
16	001887	3	186	02/19/21	Claimant's Responses to Respondent's Fifth Set of RFPD's Upon Shawn Bidsal [N/A] (165)	03/19/21	
17							
18	001892	3	187	02/22/21	Claimant's Responses to Respondent's Sixth Set of RFPD's Upon Shawn Bidsal [N/A] (166)	03/19/21	
19	001895	3	188	07/11/05	2019 Notes re Distributable Cash Building C [CLAARB2 002109] (180)	04/26/21	
20							
21	001897	3	189	12/06/19	Order Granting Petition for Confirmation of Arbitration Award and Entry of Judgment and Denying Respondent's Opposition and Counterpetition to Vacate the Arbitrator's Award [N/A] (184)	03/19/21	
22							
23	001908	3	190	04/09/19	Plaintiff Shawn Bidsal's Motion to Vacate Arbitration Award [N/A] (188)	03/19/21	
24	001950	3	191	01/09/20	Notice of Appeal [N/A] (189)	03/19/21	
25	001953	3	192	01/09/20	Case Appeal Statement [N/A] (190)	03/19/21	
26	001958	3	193	01/17/20	Respondent's Motion for Stay Pending Appeal [N/A] (191)	03/19/21	
27	002123	3	194	03/10/20	Notice of Entry of Order Granting Respondent's Motion for Stay Pending Appeal [N/A] (192)	03/19/21	
28							

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002129	3	195	03/20/20	Notice of Posting Cash In Lieu of Bond [N/A] (193)	03/19/21	
002134	3	196	Undated	(LIMITED) Arbitration #1 Exhibits 23 – 42 [DL 322, 323 – 350, 352 – 353] (Portions of 198 admitted: Exs. 26 and 40 within 198) (198)	44/26/21	
002197	3	197	07/11/05	Rebuttal Report Exhibit 1 Annotated (Gerety Schedule) (200)	03/19/21	
002201	3	198	08/13/20	Chris Wilcox Schedules (201)	03/18/21	
002214	3	199	12/31/17	Rebuttal Report Exhibit 3 (Gerety Formula) (202)	03/19/21	
002216	3	200	11/13/14 & 08/28/15	Distribution Breakdown (206)	04/27/21	

Motion to Replace Bidsal as Manager

App.	PART	EX. No.	DATE	DESCRIPTION
002219	4	201	05/20/20	Respondent's Motion to Resolve Member Dispute (Replace Manager)
002332	4	202	06/10/20	Claimant's Opposition Respondent's Motion to Resolve Member Dispute
002927	4	203	06/17/20	Claimant's Request For Oral Arguments re. Respondent's Motion to Resolve Member Dispute
002930	4	204	06/24/20	Respondent's Reply MPA's ISO Motion to Resolve Member Dispute
002951	4	205	07/07/20	Claimant's Supplement to Opposition to Respondent's Motion to Resolve Member Dispute
002965	4	206	07/13/20	Respondent's Supplement to Motion to Resolve Member Dispute
002985	4	207	07/20/20	Order On MTC and Amended Scheduling Order

"First Motion to Compel"

App.	PART	EX. No.	DATE	DESCRIPTION
002993	5	208	07/16/20	Respondent's Motion To Compel Answers to First set of ROGS
003051	5	209	07/16/20	Exhibits to Respondent's Motion to Compel Answers to First set of ROGS
003091	5	210	07/24/20	Claimant's Opp. to MTC ANS to 1 st Set of ROGS and Countermotion to Stay Proceedings

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003215	5	211	07/27/20	Respondent's Reply Re MTC
003223	5	212	07/28/20	Respondent's Reply ISO MTC and Opp. to Countermotion to Stay Proceedings
003248	5	213	08/03/20	Order on Respondents Motion To Compel and Amended Scheduling Order

Motion No. 3

App.	PART	EX. No.	DATE	DESCRIPTION
003253	5	214	06/25/20	Claimant's Emergency Motion To Quash Subpoenas and for Protective Order
003283	5	215	06/29/20	Respondent's Opposition to Emergency Motion to Quash Subpoenas and for Protective Order
003295	5	216	06/30/20	Claimant's Reply to Respondent's Opposition to Emergency Motion to Quash Subpoenas and for Protective Order
003298	5	217	07/20/20	Order on Pending Motions

"Second Motion to Compel"

App.	PART	EX. No.	DATE	DESCRIPTION
003306	6	218	10/07/20	Respondent's MTC Further Responses to First Set of ROGS to Claimant and for POD
003362	6	219	10/19/20	Lewin-Shapiro Email Chain
003365	6	220	10/19/20	Claimant's Opposition to Respondent's MTC Further Responses to First Set of ROGS to Claimant and for POD
003375	6	221	10/22/20	Respondent's Reply to Opposition to MTC Further Responses to First Set of ROGS to Claimant and for POD
003396	6	222	11/09/20	Order on Respondent's MTC Further Responses To First Set of ROGS to Claimant and for POD

"Motion to Continue"

App.	PART	EX. No.	DATE	DESCRIPTION
003403	7	223	11/05/20	Respondent's MTC Proceedings
003409	7	224	11/17/20	Order on Respondent's Motion to Continue Proceedings

and 2nd Amended SO

“Motion for Leave to Amend”

App.	PART	EX. No.	DATE	DESCRIPTION
003415	8	225	01/19/21	Letter to Wall requesting Leave to Amend
003422	8	226	01/19/21	Respondent's Motion for Leave to File Fourth Amended Answer and Counterclaim
003433	8	227	01/29/21	Claimant's Opposition to Respondent's Motion for Leave to file Fourth Amended Answer and Counterclaim
003478	8	228	02/02/21	Respondent's Reply ISO Motion for Leave to File Fourth Amended Answer and Counterclaim
003482	8	229	02/04/21	Order on Respondent's Pending Motions

“Main Motion to Compel”

App.	PART	EX. No.	DATE	DESCRIPTION
003489	9	230	01/26/21	Respondent's Emergency Motion for Order Compelling the Completion of the Deposition of Jim Main, CPA
003539	9	231	01/29/21	Claimant's Opposition to Main deposition
003775	9	232	02/01/21	Jim Main's Opposition and Joinder to Claimant's Opposition to Respondent/Counterclaimant's Emergency Motion for Order Compelling the Completion of the Deposition of Jim Main, CPA
003778	9	233	02/03/21	Respondent's Reply In Support of Emergency Motion For Order Compelling The Completion of The Deposition of Jim Main, CPA
003784	9	234	02/04/21	Order on Respondent's Pending Motions

“Motion for Orders”

App.	PART	EX. No.	DATE	DESCRIPTION
003791	10	235	02/05/21	CLA Motion For Orders Regarding Bank Accounts, Keys And Distribution
003834	10	236	02/19/21	Claimant's Opposition To Respondent/Counterclaimant's Motion For Orders (1) Compelling Claimant to Restore/Add CLA to All Green Valley Bank Accounts; (2) Provide CLA With

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				Keys to All of Green Valley Properties; And (3) Prohibiting Distributions to The Members Until The Sale of The Membership Interest In Issue In This Arbitration is Consummated and the Membership Interest is Conveyed
003941	10	237	02/22/21	Ruling

“Motion in Limine - Taxes”

App.	PART	EX. No.	DATE	DESCRIPTION
003948	11	238	03/05/21	CLA MIL re. Taxes
003955	11	239	03/11/21	Claimant's Opposition to CLA's MIL Regarding Bidsal's Evidence Re Taxes
003962	11	240	03/17/21	Ruling – Arbitration Day 1 03/17/2021, p. 11

“Motion in Limine - Tender”

App.	PART	EX. No.	DATE	DESCRIPTION
003964	12	241	03/05/21	CLA's Motion in Limine Re Failure to Tender
004062	12	242	03/11/21	Claimant's Opposition to MIL and Failure to Tender
004087	12	243	03/12/21	CLA's Reply to Opposition to MIL Re Failure to Tender
004163	12	244	03/17/21	Ruling – Arbitration Day 1 - 03/17/2021, pp. 15 - 17

“Motion to Withdraw Exhibit”

App.	PART	EX. No.	DATE	DESCRIPTION
004167	13	245	03/26/21	Motion to Withdrawal Exhibit 188
004170	13	246	03/31/21	Claimant's Opposition to CLA's Motion To Withdraw Exhibit 188
004172	13	247	03/31/21	CLA's Reply Re Motion To Withdraw Exhibit 188
004175	13	248	04/05/21	Order on CLA's Motion To Withdraw Exhibit 188

“LeGrand Motion”

App.	PART	EX. No.	DATE	DESCRIPTION
004178	14	249	05/21/21	Respondent's Brief Re: (1) Waiver of The Attorney-Client Privilege; and (2) Compelling The Testimony of

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				David LeGrand, Esq.
004194	14	250	06/11/21	Claimant Shawn Bidsal's Brief Regarding the Testimony of David LeGrand
004289	14	251	07/09/21	CLA's Properties, LLC Supplemental Brief Re. (1) Waiver of The Attorney-Client Privilege; and (2) Compelling The Testimony of David LeGrand, Esq.
004297	14	252	07/23/21	Claimant Shawn Bidsal's Supplemental Brief Regarding the Testimony of David LeGrand
004315	14	253	09/10/21	Order Regarding Testimony of David LeGrand

Motion re. Attorney's Fees

App.	PAR T	EX. No.	DATE	DESCRIPTION
004324	15	254	11/12/21	Claimant's Application for Award of Attorney's Fees and Costs
004407	15	255	12/03/21	Respondent's Opposition to Claimant's Application for Attorney's Fees and Costs
004477	15	256	12/17/21	Claimant's Reply in Support of Application for Attorney's Fees and Costs
004526	15	257	12/23/21	Respondent's Supplemental Opposition to Claimant's Application for Attorney's Fees and Costs
004558	15	258	12/29/21	Claimant's Reply to Respondent's Supplemental Opposition to Application for Attorney's Fees and Costs
004566	15	259	01/12/22	Claimant's Supplemental Application for Attorney's Fees and Costs
004684	15	260	01/26/22	Respondent's Second Supplemental Opposition to Claimant's Application for Attorney's Fees and Costs
004718	15	261	02/15/22	Claimant's Second Supplemental Reply In Support of Claimant's Application For Award of Attorney Fees And Costs

TRANSCRIPTS

App.	PAR T	EX. No.	DATE	DESCRIPTION
004772	16	262	05/08/18	Transcript of Proceedings - Honorable Stephen E. Habersfeld Volume I Las Vegas, Nevada May 8, 2018
004994	16	263	05/09/18	Transcript of Proceedings - Honorable Stephen E. Habersfeld Volume II Las Vegas, Nevada May 9, 2018
005256	16	264	03/17/21	Arbitration Hearing Transcript

REISMAN SOROKAC
8965 SOUTH EASTERN AVENUE, SUITE 382
LAS VEGAS, NEVADA 89123
PHONE: (702) 727-6258 FAX: (702) 446-6756

005660	16	265	03/18/21	Arbitration Hearing Transcript
006048	16	266	03/19/21	Arbitration Hearing Transcript
006505	16	267	04/26/21	Arbitration Hearing Transcript
006824	16	268	04/27/21	Arbitration Hearing Transcript
007052	16	269	06/25/21	Arbitration Hearing Transcript
007104	16	270	08/05/21	Arbitration Hearing Transcript
007225	16	271	09/29/21	Arbitration Hearing Transcript
007477	16	272	01/05/22	Arbitration Hearing Transcript
007508	16	273	02/28/22	Arbitration Hearing Transcript

OTHER

App.	PAR T	EX. No.	DATE	DESCRIPTION
007553	17	274	07/15/19	Respondent's Opposition to CLA's Petition for Confirmation of Arbitration Award and Entry of Judgement and Counterpetition to Vacate Arbitration Award – (<i>Case No. A-19-795188-P, District Court, Clark County, NV</i>)
007628	17	275	11/24/20	Appellant Shawn Bidsal's Opening Brief (<i>Supreme Court of Nevada, Appeal from Case No. A-19-795188-P, District Court, Clark County, NV</i>)
007669	17	276	03/17/22	IN RE: PETITION OF CLA PROPS. LLC C/W 80831 Nos. 80427; 80831, March 17, 2022, <i>Order of Affirmance</i> , unpublished disposition
007675	17	277	2011 - 2019	2011 – 2019 Green Valley Commerce Distribution CLAARB2 002127 - 002128

DATED this 22nd day of June, 2022.

REISMAN SOROKAC

By: /s/ Louis E. Garfinkel

Louis E. Garfinkel, Esq.
Nevada Bar No. 3416
8965 S. Eastern Avenue, Suite 382
Las Vegas, NV 89123
Tel: (702) 727-6258/Fax: (702) 446-6756
Email: lgarfinkel@rsnvlaw.com
Attorneys for Movant CLA Properties LLC

EXHIBIT 150

2019 Tax Return(s)**Prepared for**

GREEN VALLEY COMMERCE, LLC
CLIENT CODE: 203-871115-00

Account Number

131839

Release Number

2019.03011

Prepared by

CLIFTONLARSONALLEN LLP
10845 GRIFFITH PEAK DRIVE, SUITE 550
LAS VEGAS, NV
89135

(702) 933-8200

Processing

Date: 03/20/2020

Time: 15:15:13

**Special
Instructions****Messages**

900071 04-01-19

ProSystem fx®

Return Information

CAUTION

- Form 1065. State reaction to the Further Consolidated Appropriations Act, 2020 is in process. Review state forms prior to filing to ensure accuracy. (28926)

Signed-off by main39807 3/20/2020 11:55 AM PDT

- Depreciation. Federal Form 4562 related to Commercial Property, was not prepared because the IRS does not require it to be filed since there are no current year acquisitions, listed property assets or current year amortizable assets. To force the printing of this form, enter an "X" on the Depreciation Options and Overrides worksheet, Depreciation Options section, Prepare Form 4562 if NOT required field. (21412)

Signed-off by main39807 3/20/2020 11:55 AM PDT

- Depreciation. Federal Form 4562 related to Commercial Property - Greenway, was not prepared because the IRS does not require it to be filed since there are no current year acquisitions, listed property assets or current year amortizable assets. To force the printing of this form, enter an "X" on the Depreciation Options and Overrides worksheet, Depreciation Options section, Prepare Form 4562 if NOT required field. (21412)

Signed-off by main39807 3/20/2020 11:55 AM PDT

INFORMATIONAL

- State Electronic Filing. The footnotes entered in this return will not be included in the electronic file for the following states: Arizona. (30881)

Signed-off by main39807 3/20/2020 12:32 PM PDT

- Electronic Filing. The signing partner or member SHAHRAM BIDSAL with title MANAGER is included in this electronic filing return. (32426)

Signed-off by main39807 3/20/2020 11:56 AM PDT

- Electronic Filing. The signing partner or member Social security number has not been entered. Nothing is required to be entered. If nothing is entered, "999009999" will be sent in the electronic file. If the signing partner or member is foreign and does not have a SSN/ITIN, please enter "888008888". The signing partner or member ID can be entered on the Electronic Filing worksheet; Paperless E-File section; Signing partner or member ID field. (33428)

Signed-off by main39807 3/20/2020 11:56 AM PDT

Return Information

- . Electronic Filing. This federal partnership return has been selected for electronic filing. If a printed copy of the return is generated and electronic processing of the return is completed, do not mail the printed copy of the return to the IRS. Form 8879-PE should be signed and retained by the electronic return originator for three years. (37000)

Signed-off by main39807 3/20/2020 11:56 AM PDT

- . Electronic Filing. The Name Control is determined to be GREE. If this is not correct, an override entry is available on the Electronic Filing worksheet, the General section, Business name control - override field. (37236)

Signed-off by main39807 3/20/2020 11:56 AM PDT

- . Electronic Filing. Other rental expense description on Form 8825, entity 1, MISCELLANEOUS EXPENSE, contained more than 20 characters and will be truncated for the electronic file. If you do not want the description truncated, go to the Rent and Royalty worksheet, Expenses section, Other Expenses and re-enter the description with characters NO more than 20 as you want it to appear in the electronic file. (39172)

Signed-off by main39807 3/20/2020 11:56 AM PDT

- . Schedule M-3. This return contains at least one corporate, partnership, or S corporation partner and should be reviewed for any reportable entity relationship. Partnership filing requirements for Schedule M-3 require a filing of Schedule M-3 whenever there is a reportable entity relationship between a partner and this partnership. A reportable entity relationship exists when any partner owns, directly or indirectly, a 50% or greater interest in the income, loss, or capital of the partnership and that partner was required to file a Schedule M-3 on its last tax return filed. (30165)

Signed-off by main39807 3/20/2020 11:56 AM PDT

203-871115-00

Input Override Report

3/20/2020

Worksheet: Basic Data

Section: Other Information

Type of entity.....3

Any foreign accounts?.....N

Worksheet: Schedule K Liabilities Overrides

Section: Schedule K Liabilities Overrides

Total nonrecourse liab -Beg.....68,998

Total nonrecourse liab - End.....68,977

Worksheet: Schedule K - Self-Employment Income

Section: Schedule K SE Income

Gross nonfarm income.....0

Worksheet: Balance Sheet

Section: Other Liabilities

Beginning partners' capital-OR.....2,765,813

DRAFT

MAIN39807 - 03/20/20 12:19 PM WORKSHEET SCHEDULE M-1 - INCOME

GVC	30,047.00
GREENWAY	9,012.00
	<u>39,059.00</u>

MOYE44092 - 07/11/19 03:21PM WORKSHEET PARTNER INFORMATION

GVC	134,000.00	130,000.00
GREENWAY	46,500.00	45,000.00
	<u>180,500.00</u>	<u>175,000.00</u>

MOYE44092 - 07/11/19 03:21PM WORKSHEET PARTNER INFORMATION

GVC	134,000.00	130,000.00
GREENWAY	46,500.00	45,000.00
	<u>180,500.00</u>	<u>175,000.00</u>

TIKM41309 - 05/22/18 03:39PM WORKSHEET RENT AND ROYALTY

PROPERTY TAX	21,748.00	31,116.00
TAX & LICENSE	587.00	791.00
	<u>22,335.00</u>	<u>31,907.00</u>

List

2019 Return Summary

GREEN VALLEY COMMERCE, LLC

32-0345346

	FEDERAL	ARIZONA
FORM NAME	1065	165
NUMBER OF PARTNERS	2	2
E-FILE REQUESTED	YES	YES
DUE DATE	03/16/20	03/16/20
EXTENDED DUE DATE		
DIRECT DEPOSIT	N/A	N/A
ELECTRONIC WITHDRAWAL	N/A	N/A
DATE CALCULATED	03/20/20	03/20/20
TIME CALCULATED	15:14:31	15:14:31
RELEASE VERSION	2019.03011	2019.03011

APPENDIX (PX)000859

Case Name	Case Number	Case Description	Case Status
Case 1	00000001	Case 1 Description	Case 1 Status
Case 2	00000002	Case 2 Description	Case 2 Status
Case 3	00000003	Case 3 Description	Case 3 Status
Case 4	00000004	Case 4 Description	Case 4 Status
Case 5	00000005	Case 5 Description	Case 5 Status
Case 6	00000006	Case 6 Description	Case 6 Status
Case 7	00000007	Case 7 Description	Case 7 Status
Case 8	00000008	Case 8 Description	Case 8 Status
Case 9	00000009	Case 9 Description	Case 9 Status
Case 10	00000010	Case 10 Description	Case 10 Status
Case 11	00000011	Case 11 Description	Case 11 Status
Case 12	00000012	Case 12 Description	Case 12 Status
Case 13	00000013	Case 13 Description	Case 13 Status
Case 14	00000014	Case 14 Description	Case 14 Status
Case 15	00000015	Case 15 Description	Case 15 Status
Case 16	00000016	Case 16 Description	Case 16 Status
Case 17	00000017	Case 17 Description	Case 17 Status
Case 18	00000018	Case 18 Description	Case 18 Status
Case 19	00000019	Case 19 Description	Case 19 Status
Case 20	00000020	Case 20 Description	Case 20 Status
Case 21	00000021	Case 21 Description	Case 21 Status
Case 22	00000022	Case 22 Description	Case 22 Status
Case 23	00000023	Case 23 Description	Case 23 Status
Case 24	00000024	Case 24 Description	Case 24 Status
Case 25	00000025	Case 25 Description	Case 25 Status
Case 26	00000026	Case 26 Description	Case 26 Status
Case 27	00000027	Case 27 Description	Case 27 Status
Case 28	00000028	Case 28 Description	Case 28 Status
Case 29	00000029	Case 29 Description	Case 29 Status
Case 30	00000030	Case 30 Description	Case 30 Status
Case 31	00000031	Case 31 Description	Case 31 Status
Case 32	00000032	Case 32 Description	Case 32 Status
Case 33	00000033	Case 33 Description	Case 33 Status
Case 34	00000034	Case 34 Description	Case 34 Status
Case 35	00000035	Case 35 Description	Case 35 Status
Case 36	00000036	Case 36 Description	Case 36 Status
Case 37	00000037	Case 37 Description	Case 37 Status
Case 38	00000038	Case 38 Description	Case 38 Status
Case 39	00000039	Case 39 Description	Case 39 Status
Case 40	00000040	Case 40 Description	Case 40 Status
Case 41	00000041	Case 41 Description	Case 41 Status
Case 42	00000042	Case 42 Description	Case 42 Status
Case 43	00000043	Case 43 Description	Case 43 Status
Case 44	00000044	Case 44 Description	Case 44 Status
Case 45	00000045	Case 45 Description	Case 45 Status
Case 46	00000046	Case 46 Description	Case 46 Status
Case 47	00000047	Case 47 Description	Case 47 Status
Case 48	00000048	Case 48 Description	Case 48 Status
Case 49	00000049	Case 49 Description	Case 49 Status
Case 50	00000050	Case 50 Description	Case 50 Status



CLA (CliftonLarsonAllen LLP)
CLAconnect.com

Green Valley Commerce, LLC
9155 South Las Vegas Blvd., Ste 200
Las Vegas, NV 89123

Green Valley Commerce, LLC:

We have prepared and enclosed your 2019 Limited Liability Company returns for the year ended December 31, 2019.

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date, and return Form 8879-PE to our office as soon as possible, but no later than by September 15, 2020.

No payment is required with this return when filed.

The Arizona Form 165 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return AZ-8879-PE to our office. We will then transmit your return electronically to the ADOR. Do not mail a paper copy of the return to the ADOR. Please return AZ-8879-PE to us as soon as possible, but no later than by September 15, 2020 the filing deadline.

No payment is required with this return when filed.

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

If you choose to provide these schedules electronically, you are obligated to follow the specific requirements contained in IRS Revenue Procedure 2012-17. The recipient must have affirmatively consented to receive the Schedule K-1 in an electronic format. Please contact our office if you need assistance regarding these requirements.

For paper filed returns, please mail your return certified mail with return receipt for proof of timely filing. By doing so, you will have the appropriate documentation to avoid the assessment of late filing penalties.

Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. If there is anything on the return you do not understand, we would be glad to answer your questions.

Copies of each return are provided for your permanent records. Based on IRS guidance, we generally recommend that you keep supporting documentation for a minimum of seven years; and that you keep copies of the tax returns, and records that support basis for items in the tax return, indefinitely.

We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If you have any questions regarding the returns or other services that we can assist you with, please do not hesitate to contact us. Some of our best clients come through referrals from existing clients. If you know of anyone who could benefit from our assistance, we would be pleased to speak to him or her.

Sincerely,

CliftonLarsonAllen LLP



CLA (CliftonLarsonAllen LLP)
CLAconnect.com

GREEN VALLEY COMMERCE, LLC
1065 INCOME TAX RETURN
FOR YEAR ENDED DECEMBER 31, 2019

DRAFT

Section 1				Section 2		Section 3
1.1				1.2		1.3
1.1.1				1.2.1		1.3.1
1.1.2				1.2.2		1.3.2
1.1.3				1.2.3		1.3.3
1.1.4				1.2.4		1.3.4
1.1.5				1.2.5		1.3.5
1.1.6				1.2.6		1.3.6
1.1.7				1.2.7		1.3.7
1.1.8				1.2.8		1.3.8
1.1.9				1.2.9		1.3.9
1.1.10				1.2.10		1.3.10
1.1.11				1.2.11		1.3.11
1.1.12				1.2.12		1.3.12
1.1.13				1.2.13		1.3.13
1.1.14				1.2.14		1.3.14
1.1.15				1.2.15		1.3.15
1.1.16				1.2.16		1.3.16
1.1.17				1.2.17		1.3.17
1.1.18				1.2.18		1.3.18
1.1.19				1.2.19		1.3.19
1.1.20				1.2.20		1.3.20
1.1.21				1.2.21		1.3.21
1.1.22				1.2.22		1.3.22
1.1.23				1.2.23		1.3.23
1.1.24				1.2.24		1.3.24
1.1.25				1.2.25		1.3.25
1.1.26				1.2.26		1.3.26
1.1.27				1.2.27		1.3.27
1.1.28				1.2.28		1.3.28
1.1.29				1.2.29		1.3.29
1.1.30				1.2.30		1.3.30
1.1.31				1.2.31		1.3.31
1.1.32				1.2.32		1.3.32
1.1.33				1.2.33		1.3.33
1.1.34				1.2.34		1.3.34
1.1.35				1.2.35		1.3.35
1.1.36				1.2.36		1.3.36
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1.1.38				1.2.38		1.3.38
1.1.39				1.2.39		1.3.39
1.1.40				1.2.40		1.3.40
1.1.41				1.2.41		1.3.41
1.1.42				1.2.42		1.3.42
1.1.43				1.2.43		1.3.43
1.1.44				1.2.44		1.3.44
1.1.45				1.2.45		1.3.45
1.1.46				1.2.46		1.3.46
1.1.47				1.2.47		1.3.47
1.1.48				1.2.48		1.3.48
1.1.49				1.2.49		1.3.49
1.1.50				1.2.50		1.3.50
1.1.51				1.2.51		1.3.51
1.1.52				1.2.52		1.3.52
1.1.53				1.2.53		1.3.53
1.1.54				1.2.54		1.3.54
1.1.55				1.2.55		1.3.55
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1.1.57				1.2.57		1.3.57
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1.1.60				1.2.60		1.3.60
1.1.61				1.2.61		1.3.61
1.1.62				1.2.62		1.3.62
1.1.63				1.2.63		1.3.63
1.1.64				1.2.64		1.3.64
1.1.65				1.2.65		1.3.65
1.1.66				1.2.66		1.3.66
1.1.67				1.2.67		1.3.67
1.1.68				1.2.68		1.3.68
1.1.69				1.2.69		1.3.69
1.1.70				1.2.70		1.3.70
1.1.71				1.2.71		1.3.71
1.1.72				1.2.72		1.3.72
1.1.73				1.2.73		1.3.73
1.1.74				1.2.74		1.3.74
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1.1.79				1.2.79		1.3.79
1.1.80				1.2.80		1.3.80
1.1.81				1.2.81		1.3.81
1.1.82				1.2.82		1.3.82
1.1.83				1.2.83		1.3.83
1.1.84				1.2.84		1.3.84
1.1.85				1.2.85		1.3.85
1.1.86				1.2.86		1.3.86
1.1.87				1.2.87		1.3.87
1.1.88				1.2.88		1.3.88
1.1.89				1.2.89		1.3.89
1.1.90				1.2.90		1.3.90
1.1.91				1.2.91		1.3.91
1.1.92				1.2.92		1.3.92
1.1.93				1.2.93		1.3.93
1.1.94				1.2.94		1.3.94
1.1.95				1.2.95		1.3.95
1.1.96				1.2.96		1.3.96
1.1.97				1.2.97		1.3.97
1.1.98				1.2.98		1.3.98
1.1.99				1.2.99		1.3.99
1.1.100				1.2.100		1.3.100

Two-Year Comparison - Partnership

2019

Name of partnership	Employer identification number
GREEN VALLEY COMMERCE, LLC	32-0345346

Description	Prior Year	Current Year	Increase (Decrease)
NUMBER OF PARTNERS	2.	2.	0.
SCHEDULE K:			
INCOME (LOSS):			
NET INCOME/LOSS FROM RRE ACTIVITIES	350,628.	195,777.	-154,851.
ADJUSTMENTS AND TAX PREFERENCES:			
DEPRECIATION ADJUSTMENT	-3.	-566.	-563.
OTHER:			
DISTRIBUTIONS OF MONEY	350,000.	361,000.	11,000.
OTHER ITEMS AND AMOUNTS	2,948,117.	2,793,266.	-154,851.
SCHEDULE M-1:			
NET INCOME (LOSS) PER BOOKS	422,905.	162,559.	-260,346.
INCOME ON SCHEDULE K NOT ON BOOKS	0.	72,277.	72,277.
TOTAL- NET BOOK INC THROUGH EXPENSE	422,905.	234,836.	-188,069.
OTHER BOOK INCOME NOT ON SCH K	72,277.	39,059.	-33,218.
TOTAL- BOOK INC THROUGH SCH K DED	72,277.	39,059.	-33,218.
INCOME (LOSS)	350,628.	195,777.	-154,851.
SCHEDULE M-2:			
CAPITAL AT BEGINNING OF YEAR	2,692,908.	2,765,813.	72,905.
NET INCOME (LOSS) PER BOOKS	422,905.	162,559.	-260,346.
TOTAL- BEGINNING CAP THROUGH INCR	3,115,813.	2,928,372.	-187,441.
CASH DISTRIBUTIONS	350,000.	361,000.	11,000.
TOTAL- CASH CONT THROUGH OTHER DECR	350,000.	361,000.	11,000.
CAPITAL BALANCE AT END OF YEAR	2,765,813.	2,567,372.	-198,441.

911811 04-01-19

ARIZONA	Property Apportionment Detail Worksheet	2019
GREEN VALLEY COMMERCE, LLC		32-0345346

	Within		Everywhere	
	Beginning of Year	End of Year	Beginning of Year	End of Year
Inventories				
Land	81,817.		622,434.	
Buildings	255,350.		2,597,488.	
Buildings - accumulated depreciation				
Machinery				
Equipment				
Machinery and equipment - accumulated depreciation				
Furniture and fixtures				
Furniture and fixtures - accumulated depreciation				
Transportation/delivery equipment				
Transportation/delivery equipment - accumulated depreciation				
Other depreciable assets				
Other depreciable assets - accumulated depreciation				
Depletable assets				
Depletable assets - accumulated depletion				
Leasehold improvements				
Leasehold improvements - accumulated amortization				
Supplies				
Other tangible property				
Buildings - construction in progress				
Machinery - construction in progress				
Equipment - construction in progress				
Transportation/delivery - construction in progress				
Other - construction in progress				
Less: Total construction in progress				
Miscellaneous other				
Subtotals	337,167.		3,219,922.	
Average property		168,584.		1,609,961.
Real property rented - rental expense (multiplied by applicable factor)				
Tangible property rented - rental expense (multiplied by applicable factor)				
Miscellaneous rental expense (multiplied by applicable factor)				
Total property		168,584.		1,609,961.

* - Not Applicable

PROPERTY FACTOR		Apportionment Summary Worksheet			2019
GREEN VALLEY COMMERCE, LLC					32-0345346
		WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
Alabama					
Alaska					
Arizona		168,584.	1,609,961.	.104713	.104713
Arkansas					
California					
Colorado					
Connecticut					
Delaware					
District of Columbia					
Florida					
Georgia					
Hawaii					
Idaho					
Illinois					
Indiana					
Iowa					
Kansas					
Kentucky					
Louisiana					
Maine					
Maryland					
Massachusetts					
Michigan					
Minnesota					
Mississippi					
Missouri					
Montana					
Nebraska					
Nevada					
New Hampshire					
New Jersey					
New Mexico					
New York					
North Carolina					
North Dakota					
Ohio					
Oklahoma					
Oregon					
Pennsylvania					
Rhode Island					
South Carolina					
South Dakota					
Tennessee					
Texas					
Utah					
Vermont					
Virginia					
Washington					
West Virginia					
Wisconsin					
Wyoming					
Foreign					
Other					
Total		N/A	N/A	N/A	.104713

910731
04-01-19

PROPERTY FACTOR	Apportionment Summary Worksheet (Continued)	2019
GREEN VALLEY COMMERCE, LLC		32-0345346

	WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
* Battle Creek				
* Detroit				
* Flint				
* Grand Rapids				
* Highland Park				
* Lansing				
* Pontiac				
* Port Huron				
* Saginaw				
* New York City				
* New York - MCTD				
* Muskegon				
* Muskegon Heights				

* Not included in everywhere totals

DRAFT

SUMMARY		Apportionment Summary Worksheet			2019
GREEN VALLEY COMMERCE, LLC					32-0345346
SUMMARY OF FACTORS		PROPERTY	PAYROLL	SALES	APPORTIONMENT
Alabama					
Alaska					
Arizona		.104713			.104713
Arkansas					
California					
Colorado					
Connecticut					
Delaware					
District of Columbia					
Florida					
Georgia					
Hawaii					
Idaho					
Illinois					
Indiana					
Iowa					
Kansas					
Kentucky					
Louisiana					
Maine					
Maryland					
Massachusetts					
Michigan					
Minnesota					
Mississippi					
Missouri					
Montana					
Nebraska					
Nevada					
New Hampshire					
New Jersey					
New Mexico					
New York					
North Carolina					
North Dakota					
Ohio					
Oklahoma					
Oregon					
Pennsylvania					
Rhode Island					
South Carolina					
South Dakota					
Tennessee					
Texas					
Utah					
Vermont					
Virginia					
Washington					
West Virginia					
Wisconsin					
Wyoming					
Foreign					
Other					
Total		.104713			.104713

910731
04-01-19

SUMMARY	Apportionment Summary Worksheet (Continued)	2019
GREEN VALLEY COMMERCE, LLC		32-0345346

SUMMARY OF FACTORS

	PROPERTY	PAYROLL	SALES	APPORTIONMENT
* Battle Creek				
* Detroit				
* Flint				
* Grand Rapids				
* Highland Park				
* Lansing				
* Pontiac				
* Port Huron				
* Saginaw				
* New York City				
* New York - MCTD				
* Muskegon				
* Muskegon Heights				

* Not included in everywhere totals

DRAFT

***** THIS IS NOT A FILEABLE COPY *****

**IRS e-file Signature Authorization
for Form 1065**

OMB No. 1545-0123

Form **8879-PE**Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form8879PE for the latest information.

For calendar year 2019, or tax year beginning

, 2019, ending

, 20

2019

Name of partnership

GREEN VALLEY COMMERCE, LLC

Employer identification number

32-0345346**Part I Tax Return Information** (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	
2	Gross profit (Form 1065, line 3)	2	
3	Ordinary business income (loss) (Form 1065, line 22)	3	
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	195,777.
5	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of Partner or Member
(Be sure to get a copy of the partnership's return)

Under penalties of perjury, I declare that I am a partner or member of the above partnership and that I have examined a copy of the partnership's 2019 electronic return of partnership income and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the partnership's electronic return of partnership income. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the partnership's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return. I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income.

Partner or Member's PIN: check one box only

☒ I authorize **CLIFTONLARSONALLEN LLP** to enter my PIN **45346**
ERO firm name Don't enter all zeros
as my signature on the partnership's 2019 electronically filed return of partnership income.

☐ As a partner or member of the partnership, I will enter my PIN as my signature on the partnership's 2019 electronically filed return of partnership income.

Partner or member's signature ▶

***** THIS IS NOT A FILEABLE COPY *****

Title ▶ **MANAGER**

Date ▶

Part III Certification and Authentication

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

88544655902

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return of partnership income for the partnership indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶ **03/20/20**

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-PE** (2019)

LHA

Form 1065		U.S. Return of Partnership Income			OMB No. 1545-0123	
Department of the Treasury Internal Revenue Service		For calendar year 2019, or tax year beginning _____, ending _____			2019	
		▶ Go to www.irs.gov/Form1065 for instructions and the latest information.				
A Principal business activity	Type or Print	Name of partnership GREEN VALLEY COMMERCE, LLC			D Employer identification number 32-0345346	
REAL ESTATE		Number, street, and room or suite no. If a P.O. box, see instructions. 9155 SOUTH LAS VEGAS BLVD., STE 200			E Date business started 05/26/2011	
INVESTMENT		City or town, state or province, country, and ZIP or foreign postal code LAS VEGAS NV 89123			F Total assets \$ 2,636,349.	
C Business code number 531120						
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 2 J Check if Schedules C and M-3 are attached ▶ <input type="checkbox"/> K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes						
Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.						
Income	1a Gross receipts or sales	1a				
	b Returns and allowances	1b				
	c Balance. Subtract line 1b from line 1a				1c	
	2 Cost of goods sold (attach Form 1125-A)				2	
	3 Gross profit. Subtract line 2 from line 1c				3	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4	
	5 Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR))				5	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6	
7 Other income (loss) (attach statement)				7		
8 Total income (loss). Combine lines 3 through 7				8		
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)				9	
	10 Guaranteed payments to partners				10	
	11 Repairs and maintenance				11	
	12 Bad debts				12	
	13 Rent				13	
	14 Taxes and licenses				14	
	15 Interest (see instructions)				15	
	16a Depreciation (if required, attach Form 4562)	16a				
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b			16c	
	17 Depletion (Do not deduct oil and gas depletion.)				17	
	18 Retirement plans, etc.				18	
	19 Employee benefit programs				19	
20 Other deductions (attach statement)				20		
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20				21		
22 Ordinary business income (loss). Subtract line 21 from line 8				22 0.		
Tax and Payments	23 Interest due under the look-back method-completed long-term contracts (attach Form 8697)				23	
	24 Interest due under the look-back method-income forecast method (attach Form 8866)				24	
	25 BBA AAR imputed underpayment (see instructions)				25	
	26 Other taxes (see instructions)				26	
	27 Total balance due. Add lines 23 through 26				27	
	28 Payment (see instructions)				28	
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed				29	
	30 Overpayment. If line 28 is larger than line 27, enter overpayment				30	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.					May the IRS discuss this return with the preparer shown below? See Instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of partner or limited liability company member _____ Date _____					
Paid Preparer Use Only	Print/Type preparer's name JIM MAIN	Preparer's signature	Date 03/20/20	Check <input type="checkbox"/> if self-employed	PTIN P00172333	
	Firm's name ▶ CLIFTONLARSONALLEN LLP	Firm's EIN ▶ 41-0746749				
	Firm's address ▶ 10845 GRIFFITH PEAK DRIVE, SUITE 550 LAS VEGAS, NV 89135	Phone no. (702) 933-8200				

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:		Yes	No
a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership		
c <input checked="" type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership		
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other ▶		
2 At the end of the tax year:			
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X	
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X	
3 At the end of the tax year, did the partnership:			
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below			X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below			X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization
(v) Maximum Percentage Owned in Profit, Loss, or Capital			
4 Does the partnership satisfy all four of the following conditions?			
a The partnership's total receipts for the tax year were less than \$250,000.		X	
b The partnership's total assets at the end of the tax year were less than \$ 1 million.			
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.			
d The partnership is not filing and is not required to file Schedule M-3			
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.			
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?			X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?			X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?			X
8 At any time during calendar year 2019, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶			X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions			X
10 a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.			X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions			X

Schedule B Other Information (continued)

	Yes	No
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) ▶ <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions ▶		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership ▶		X
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return ▶		
16 a Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return ▶		
18 Enter the number of partners that are foreign governments under section 892 ▶		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1T(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions ▶ \$		
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the partnership satisfy one or more of the following? See instructions		X
a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the partnership has business interest.		
c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
25 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions		X
If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 ▶		
If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)

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

Name of PR ▶ **SHAH RAM BIDSAL**U.S. address of PR ▶ **14039 SHERMAN WAY BLVD., SUITE 20
VAN NUYS, CA 91405**U.S. phone number of PR ▶ **818-901-8800**

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

U.S. address of designated individual ▶

U.S. phone number of designated individual ▶

26 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter the amount from Form 8996, line 14 ▶ \$		
27 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶		
28 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		X

Form **1065** (2019)

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 0.
	2 Net rental real estate income (loss) (attach Form 8825) SEE STATEMENT 1	2 195,777.
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments: a Services 4a b Capital 4b	4c
	c Total. Add lines 4a and 4b	4c
	5 Interest income	5
	6 Dividends and dividend equivalents: a Ordinary dividends	6a
	b Qualified dividends 6b c Dividend equivalents 6c	6c
	7 Royalties	7
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
b Collectibles (28%) gain (loss)	9b	
c Unrecaptured section 1250 gain (attach statement)	9c	
10 Net section 1231 gain (loss) (attach Form 4797)	10	
11 Other income (loss) (see instructions) Type ▶	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12
	13a Contributions	13a
	b Investment interest expense	13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)
d Other deductions (see instructions) Type ▶	13d	
Self-Employment	14a Net earnings (loss) from self-employment	14a 0.
	b Gross farming or fishing income	14b
	c Gross nonfarm income	14c
Credits	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c
	d Other rental real estate credits (see instructions) Type ▶	15d
	e Other rental credits (see instructions) Type ▶	15e
	f Other credits (see instructions) Type ▶	15f
Foreign Transactions	16a Name of country or U.S. possession ▶	16a
	b Gross income from all sources	16b
	c Gross income sourced at partner level	16c
	Foreign gross income sourced at partnership level	
	d Reserved for future use ▶ e Foreign branch category ▶	16e
	f Passive category ▶ g General category ▶ h Other ▶	16h
	Deductions allocated and apportioned at partner level	
	i Interest expense ▶ j Other ▶	16j
	Deductions allocated and apportioned at partnership level to foreign source income	
	k Reserved for future use ▶ l Foreign branch category ▶	16l
	m Passive category ▶ n General category ▶ o Other ▶	16o
	p Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p
	q Reduction in taxes available for credit (attach statement)	16q
	r Other foreign tax information (attach statement)	
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a -566.
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties - gross income	17d
	e Oil, gas, and geothermal properties - deductions	17e
	f Other AMT items (attach statement)	17f
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c
	19a Distributions of cash and marketable securities	19a 361,000.
	b Distributions of other property	19b
	20a Investment income	20a
b Investment expenses	20b	
c Other items and amounts (attach statement) STMT 2		

Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16p.						1	195,777.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a General partners							
b Limited partners			97,888.	97,889.			

Schedule L Balance Sheets per Books

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		160,104.		57,955.
2a Trade notes and accounts receivable	72,277.		39,052.	
b Less allowance for bad debts		72,277.		39,052.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)	STATEMENT 3	414.		277.
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets	2,597,488.		2,597,488.	
b Less accumulated depreciation	617,906.	1,979,582.	680,857.	1,916,631.
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)		622,434.		622,434.
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)				
14 Total assets		2,834,811.		2,636,349.
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)	STATEMENT 4	68,998.		68,977.
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts		2,765,813.		2,567,372.
22 Total liabilities and capital		2,834,811.		2,636,349.

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

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

1 Net income (loss) per books	162,559.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): STMT 6	72,277.	a Tax-exempt interest \$	39,059.
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a Depreciation \$	
a Depreciation \$		8 Add lines 6 and 7	39,059.
b Travel and entertainment \$		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	195,777.
5 Add lines 1 through 4	234,836.		

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	2,765,813.	6 Distributions: a Cash	361,000.
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books	162,559.	8 Add lines 6 and 7	361,000.
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	2,567,372.
5 Add lines 1 through 4	2,928,372.		

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

Name **GREEN VALLEY COMMERCE, LLC** Employer identification number **32 0345346**

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property - street, city, state, ZIP code	Type - Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A3	SUNSET WAY HENDERSON, NV 89014	4		
B3	3342 EAST GREENWAY ROAD PHOENIX, AZ 85032	4		
C				
D				

		Properties			
		A	B	C	D
Rental Real Estate Income					
2	Gross rents	409,179.	116,052.		
Rental Real Estate Expenses					
3	Advertising				
4	Auto and travel				
5	Cleaning and maintenance	15,483.	5,650.		
6	Commissions	606.			
7	Insurance	20,749.	4,010.		
8	Legal and other professional fees	1,893.	125.		
9	Interest				
10	Repairs	17,522.			
11	Taxes	41,325.	22,335.		
12	Utilities	28,630.	12,271.		
13	Wages and salaries				
14	Depreciation (see instructions)	56,383.	6,570.		
15	Other (list) ▶ STMT 8 SEE STATEMENT 9	94,310.	1,592.		
16	Total expenses for each property. Add lines 3 through 15	276,901.	52,553.		
17	Income or (Loss) from each property. Subtract line 16 from line 2	132,278.	63,499.		
18a	Total gross rents. Add gross rents from line 2, columns A through H			18a	525,231.
18b	Total expenses. Add total expenses from line 16, columns A through H			18b	(329,454.)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities			19	
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)			20a	
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:				
(1)	Name		(2)	Employer identification number	
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on:			21	195,777.

• Form 1065 or 1120S: Schedule K, line 2

For Paperwork Reduction Act Notice, see instructions.

920141
04-01-19 LHA

Form 8825 (Rev. 11-2018)

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.

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

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

Allowable Codes for Type of Property

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

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

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

▶ Attach to Form 1065.

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

OMB No. 1545-0123

Name of partnership

Employer identification number

GREEN VALLEY COMMERCE, LLC

32-0345346

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
CLA PROPERTIES, LLC	80-0147540	PARTNERSHIP	UNITED STATES	74.84

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
SHAHRAM BIDSAL	***-**-3193	UNITED STATES	50.00

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

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

9-8-2015 (10:15 AM) - 9-8-2015 (10:15 AM)

COMPARISON SHEET

ID	Location	City	State	Zip	Lat	Long	Altitude	Time	Time	Time	Time	Time	Time	Time
1	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
2	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
3	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
4	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
5	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
6	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
7	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
8	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
9	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
10	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
11	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
12	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
13	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
14	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
15	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
16	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
17	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
18	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
19	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
20	1000 - 1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000

City: 1000

City: 1000

Worksheet: Form 990 (2015)

Deductions (Section 170)

Page 1 of 1

Line	Description	SP	Other Business Income/Exp	Real Estate Income/Exp	Rents Income/Exp	Section 179 Exp/Code	Char. Contrib./Code	Section 179 Exp/Code
1	Commercial - Commercial Property			250,000				
2	Commercial - Commercial Property			1,000,000				
3	Other			250,000				
4	Total			500,000				
5	Charitable Contribution							
6	Charitable Contribution							
7	Charitable Contribution							
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49	Charitable Contribution							
50	Charitable Contribution							

Worksheet: Form 990 (2015)

Page 1 of 1

Worksheet for Adjusted Current Earnings Adjustments

Name of partnership GREEN VALLEY COMMERCE, LLC		Employer identification number 32-0345346
1. Additions to AMTI:		
a. Depreciation recomputed for AMT purposes	63,519.	
b. Tax-exempt interest income		
c. Amortization of IRC 173		
d. Depletion for post-1989 properties		
e. Intangible drilling costs deducted from AMTI		
f. Total additions to AMTI		63,519.
2. Deductions:		
a. Depreciation recomputed for ACE purposes	63,519.	
b. Depletion recomputed for ACE purposes		
c. ACE intangible drilling costs		
d. Total deductions		63,519.
3. Other adjustments:		
a. Basis adjustments from sales or exchanges		
b. Other adjustments		
c. Total other adjustments		
4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c		0.

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

GREEN VALLEY COMMERCE, LLC
9155 SOUTH LAS VEGAS BLVD., STE 200
LAS VEGAS, NV 89123

EMPLOYER IDENTIFICATION NUMBER: 32-0345346

FOR THE YEAR ENDING DECEMBER 31, 2019

GREEN VALLEY COMMERCE, LLC IS MAKING THE DE MINIMIS SAFE HARBOR
ELECTION UNDER REG. SEC. 1.263(A)-1(F).

DRAFT

GREEN VALLEY COMMERCE, LLC

32-0345346

SCHEDULE K	NET INCOME (LOSS) FROM RENTAL REAL ESTATE	STATEMENT 1
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DESCRIPTION	AMOUNT
COMMERCIAL - COMMERCIAL PROPERTY	132,278.
COMMERCIAL - COMMERCIAL PROPERTY - GREENWAY	63,499.
TOTAL TO SCHEDULE K, LINE 2	195,777.

SCHEDULE K	OTHER ITEMS	STATEMENT 2
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DESCRIPTION	AMOUNT
SECTION 199A - RENTAL INCOME (LOSS)	195,777.
SECTION 199A UNADJUSTED BASIS OF ASSETS	2,597,489.

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT 3
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
SALES TAX RECEIVABLE	414.	277.
TOTAL TO SCHEDULE L, LINE 6	414.	277.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 4
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
TENANT SECURITY DEPOSITS HELD	68,998.	68,977.
TOTAL TO SCHEDULE L, LINE 17	68,998.	68,977.

FORM 1065

PARTNERS' CAPITAL ACCOUNT SUMMARY

STATEMENT 5

PARTNER NUMBER	BEGINNING CAPITAL	CAPITAL CONTRIBUTED	SCHEDULE M-2 LNS 3, 4 & 7	WITH- DRAWALS	ENDING CAPITAL
1	2,020,685.		81,280.	180,500.	1,921,465.
2	745,128.		81,279.	180,500.	645,907.
TOTAL	2,765,813.		162,559.	361,000.	2,567,372.

DRAFT

GREEN VALLEY COMMERCE, LLC

32-0345346

SCHEDULE M-1	INCOME NOT RECORDED ON BOOKS THIS YEAR	STATEMENT 6
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DESCRIPTION	AMOUNT
PY ACCRUAL TO CASH REVERSAL	72,277.
TOTAL TO SCHEDULE M-1, LINE 2	72,277.

SCHEDULE M-1	INCOME RECORDED ON BOOKS NOT INCLUDED ON RETURN	STATEMENT 7
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DESCRIPTION	AMOUNT
CY ACCRUAL TO CASH	39,059.
TOTAL TO SCHEDULE M-1, LINE 6	39,059.

OTHER RENTAL EXPENSES	STATEMENT 8
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COMMERCIAL

PROPERTY: COMMERCIAL PROPERTY
LOCATION: 3 SUNSET WAY, HENDERSON, NV 89014

DESCRIPTION	AMOUNT
ASSOCIATION DUES	4,008.
LICENSES & PERMITS	400.
BANK CHARGES	60.
CONTRACTUAL LABOR	23,265.
BACKFLOW SERVICES	3,089.
CREDIT REPORT	65.
MISCELLANEOUS EXPENSE	107.
BAD DEBT	63,316.
TOTAL TO RENTAL SCHEDULE, LINE 15	94,310.

OTHER RENTAL EXPENSES

STATEMENT 9

COMMERCIAL
PROPERTY: COMMERCIAL PROPERTY - GREENWAY
LOCATION: 3342 EAST GREENWAY ROAD, PHOENIX, AZ 85032

DESCRIPTION	AMOUNT
ALARM AND SECURITY	1,385.
EQUIPMENT RENTAL	147.
BANK CHARGES	60.
TOTAL TO RENTAL SCHEDULE, LINE 15	1,592.

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EXHIBIT 151