

FOR TAX YEAR 2023

HYG REAL ESTATE LP

CORREA CRAWFORD & ASSOCIATES, LLC

84 NE LOOP 410 STE 252

SAN ANTONIO, TX 78216

(210) 618-5921

**2023 Filing Instructions
HYG Real Estate LP
Tax year ending 12-31-2023**

Form filed:

Form 1065 and supplemental forms and schedules

Filing method:

The partnership return will be e-filed; do not mail the return.

Due date:

03-15-2024

The return reflects neither a refund nor a balance due.

**7004 Filing Instructions
HYG Real Estate LP
Tax year ending 12-31-2023**

Form filed:

Form 7004

Filing method:

The extension has been e-filed, do not mail.

Due date:

03-15-2024

CORREA CRAWFORD & ASSOCIATES, LLC

84 NE LOOP 410 STE 252
SAN ANTONIO, TX 78216
correacrawford@gmail.com
Phone: (210)618-5921 | Fax: (888)811-4355

February 23, 2024

CARLOS GARZA
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

Subject: Preparation of 2023 Tax Returns

CARLOS GARZA:

Thank you for choosing CORREA CRAWFORD & ASSOCIATES, LLC to assist with the 2023 taxes for HYG Real Estate LP. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare 2023 federal and state income tax returns for HYG Real Estate LP. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of HYG Real Estate LP, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2023 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (210)618-5921.

Sincerely,

SARA CRAWFORD
CORREA CRAWFORD & ASSOCIATES, LLC

Accepted By:

Carlos Garza

Tax matters representative

23/02/24

Date

CORREA CRAWFORD & ASSOCIATES, LLC

84 NE LOOP 410 STE 252
SAN ANTONIO, TX 78216
correacrawford@gmail.com
Phone: (210)618-5921 | Fax: (888)811-4355

February 23, 2024

HYG Real Estate LP
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

HYG Real Estate LP:

Enclosed is the 2023 Form 1065, U.S. Return of Partnership Income, prepared for HYG Real Estate LP from the information provided. This return will be e-filed with the IRS once we receive a signed Form 8879-PE, IRS e-file Signature Authorization for Form 1065.

The partnership's federal return reflects neither a refund nor a balance due.

Enclosed are letters, copies of Schedule K-1, and any supplemental information, to be distributed to the partners.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (210)618-5921.

Sincerely,

SARA CRAWFORD
CORREA CRAWFORD & ASSOCIATES, LLC

CORREA CRAWFORD & ASSOCIATES, LLC

84 NE LOOP 410 STE 252
SAN ANTONIO, TX 78216
correacrawford@gmail.com
Phone: (210)618-5921 | Fax: (888)811-4355

February 23, 2024

CARLOS GARZA
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (210)618-5921.

Sincerely,

SARA CRAWFORD
CORREA CRAWFORD & ASSOCIATES, LLC

1065

Partnership
Diagnostic Summary

2023

Name
HYG Real Estate LP

Employer Identification #
32-0673486

Demographics

Mailing Address: 84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

Phone: (210) 728-3834
Email:

Resident State: TX

Signor of Return

Partner or LLC Member: CARLOS E GARZA HERRERA

Title: MEMBER

Diagnostics

Preparer: SARA CRAWFORD

Invoice:

Date: 02-23-2024

Return Information

Item on Return	2023 Federal	2022 Federal (If available)
Total Assets	3,135,387	2,968,117
Number of Partners	11	11
Gross Receipts/Sales		
Total Income		
Total Deductions	280	83
Ordinary Income	(280)	(83)
Tax		
Overpayment		
Total Equity	3,134,637	2,967,617

State/City Information

<u>State/City</u>	<u>Gross Income</u>	<u>Taxable Income</u>	<u>Composite Tax</u>	<u>Other Tax</u>	<u>Refund/ (Balance Due)</u>
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**1065 TAX RETURN COMPARISON
2021 / 2022 / 2023**

2023

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return HYG Real Estate LP	Identifying number 32-0673486
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	2021 FEDERAL	2022 FEDERAL	2023 FEDERAL	DIFFERENCE BETWEEN 2022 & 2023
Income				
Net receipts				
Cost of goods sold				
Gross profit				
Ordinary income (loss) from other partnerships, estates, trusts				
Net farm profit (loss)				
Net gain/loss from 4797				
Other income				
Total income				
Deductions				
Salaries and wages				
Guaranteed payments to partners				
Repairs and maintenance				
Bad debts				
Rents				
Taxes and licenses				
Interest				
Depreciation from Form 4562				
Depreciation claimed elsewhere				
Net depreciation				
Depletion				
Pension, profit-sharing				
Employee benefits				
Other deductions		83	280	197
Total deductions		83	280	197
Ordinary business income(loss)		(83)	(280)	(197)

SCHEDULE K - Partner's Share Items

Income				
Ordinary business income (loss)		(83)	(280)	(197)
Net rental real estate income (loss)				
Other net rental income (loss)				
Guaranteed Payments				
Interest income				
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 income (loss)				
Deductions				
Section 179 deduction				
Contributions				
Investment interest expense				
Section 59(e)(2) expenditures				
Other deductions				

2021 2022 2023 DIFFERENCE

**1065 TAX RETURN COMPARISON
2021/ 2022 / 2023**

2023

(This page is not filed with the return. It is for your records only.)

Page 2

Name(s) as shown on return
HYG Real Estate LP

Identifying number
32-0673486

	2021 FEDERAL	2022 FEDERAL	2023 FEDERAL	DIFFERENCE BETWEEN 2022 & 2023
Self-Employment				
Net earnings (loss) from self-employment				
Gross farming or fishing income				
Gross nonfarm income				
Credits				
Low-income housing credit (section 42(j)(5))				
Low-income housing credit (other)				
Qualified rehabilitation expenditures (rental real estate)				
Other rental real estate credits				
Other rental credits				
Other credits				
Alternative Minimum Tax (AMT) items				
Post-1986 depreciation adjustment				
Adjusted gain or loss				
Depletion				
Oil, gas, and geothermal properties - gross income				
Oil, gas, and geothermal properties - deductions				
Other AMT items				
Other information				
Tax-exempt interest income				
Other tax-exempt income				
Nondeductible expenses				
Distribution of cash and marketable securities				
Distributions of other property				
Investment income				
Investment expenses				
Total foreign taxes paid or accrued				
RESIDENT STATE				
Taxable income				
Total tax				
Overpayment				
Balance due				

2021

2022

2023

DIFFERENCE

1065EF

EF Transmission Status

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID number

HYG Real Estate LP

32-0673486

The following will be transmitted to the IRS.

1065 7004 Amended/ Superseded FinCEN 114

The following state returns will be transmitted:

The following returns have been suppressed or are not eligible and will NOT be transmitted.

EF Notes

**Acknowledgement and General Information for
Entities That File Returns Electronically**

2023

Name(s) as shown on return

HYG Real Estate LP

Tax ID Number

****-***3486**

Entity address

84 NE LOOP 410 STE 242

SAN ANTONIO, TX 78216

Thank you for participating in IRS e-file.

1. 2023 **7004-09** income tax return for **Federal** was filed electronically.
The electronic filing services were provided by **CORREA CRAWFORD & ASSOCIATES, LLC**.
2. **7004-09** income tax return was accepted on **02-01-2024** using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is **70676120240321330srw**.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE
IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

U.S. Return of Partnership Income

For calendar year 2023, or tax year beginning _____, 2023, ending _____, 20 _____

2023

Department of the Treasury Internal Revenue Service

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

Part I: Principal business activity, REAL ESTATE, Principal product or service, INVEST REAL EST, Business code number, Name of partnership, HYG Real Estate LP, Employer identification number, 32-0673486, Date business started, 10-27-2021, Total assets, \$ 3,135,387

Part II: Check applicable boxes, H Check accounting method, I Number of Schedules K-1, J Check if Schedules C and M-3 are attached, K Check if partnership

Caution: Include only trade or business income and expenses on lines 1a through 23 below. See the instructions for more information.

Table with 3 main sections: Income (lines 1-8), Deductions (lines 9-22), and Tax and Payment (lines 24-32). Includes sub-sections like 1a, 1b, 16a, 16b, 16c.

Part III: Sign Here, Declaration of preparer, Signature of Carlos E Garza Herrera, Date 23/02/24, May the IRS discuss this return with the preparer shown below?

Part IV: Paid Preparer Use Only, Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no.

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:
a Domestic general partnership
b Domestic limited partnership
c Domestic limited liability company
d Domestic limited liability partnership
e Foreign partnership
f Other:
2 At the end of the tax year:
a Did any foreign or domestic corporation, partnership...
b Did any individual or estate own, directly or indirectly, an interest of 50% or more...
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...
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more...
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.
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...
d The partnership is not filing and is not required to file Schedule M-3...
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified...
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement...
8 At any time during calendar year 2023, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country...
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?
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election?
b For this tax year, did the partnership make an optional basis adjustment under section 743(b)?

Schedule B Other Information (continued)		Yes	No
c	For this tax year, did the partnership make an optional basis adjustment under section 734(b)? If "Yes," enter the total aggregate net positive amount \$ _____ and the total aggregate net negative amount \$ (_____) of such section 734(b) adjustments for all partnership property made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions		
d	For this tax year, is the partnership required to adjust the basis of partnership property 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," enter the total aggregate amount of such section 743(b) adjustments and/or section 734(b) adjustments for all partners and/or partnership property made in the tax year \$ _____. The partnership must also attach a statement showing the computation and allocation of the basis adjustment. See instructions		
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?		
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 0		
16a	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions		
b	If "Yes," did you or will you file required Form(s) 1099?		
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 Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		
20	Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
21	Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22	During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$		X
23	Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24	Does the partnership satisfy one or more of the following? See instructions a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the partnership has business interest expense. c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
25	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$		X
26	Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
28	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: _____ By vote: _____ By value: _____		X
29	Is the partnership required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions): a Under the applicable foreign corporation rules?		

Schedule B	Other Information (continued)	Yes	No
b	Under the covered surrogate foreign corporation rules? If "Yes" to either (a) or (b), complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
30	At any time during this tax year, did the partnership (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)? See instructions		
31	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions 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.		X

Designation of Partnership Representative (see instructions)

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

Name of PR CARLOS GARZA	
U.S. address of PR 84 NE LOOP 410 STE 242 SAN ANTONIO TX 78216	U.S. phone number of PR (210) 728-3834
If the PR is an entity, name of the designated individual for the PR	
U.S. address of designated individual	U.S. phone number of designated individual

Schedule K		Partners' Distributive Share Items		Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 23)		1	(280)
	2	Net rental real estate income (loss) (attach Form 8825)		2	
	3a	Other gross rental income (loss)	3a		
	b	Expenses from other rental activities (attach statement)	3b		
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c	
	4	Guaranteed payments: a Services 4a b Capital 4b	4a 4b		
	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	6b 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	Cash contributions		13a	
	b	Noncash contributions		13b	
	c	Investment interest expense		13c	
	d	Section 59(e)(2) expenditures: (1) Type: (2) Amount:		13d(2)	
e	Other deductions (see instructions) Type:		13e		
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	
Inter-national	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/> Qualified for exception to filing Schedule K-2			
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment		17a	
	b	Adjusted gain or loss		17b	
	c	Depletion (other than oil and gas)		17c	
	d	Oil, gas, and geothermal properties - gross income		17d	
	e	Oil, gas, and geothermal properties - deductions		17e	
	f	Other AMT items (attach statement)		17f	
Other Information	18a	Tax-exempt interest income		18a	
	b	Other tax-exempt income		18b	
	c	Nondeductible expenses		18c	
	19a	Distributions of cash and marketable securities		19a	
	b	Distributions of other property		19b	
	20a	Investment income		20a	
	b	Investment expenses		20b	
c	Other items and amounts (attach statement)				
21	Total foreign taxes paid or accrued		21		

Analysis of Net Income (Loss) per Return

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21					1	(280)	
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						(268)	(12)

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		417		387
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)				
7a	Loans to partners (or persons related to partners)		2,967,700		3,135,000
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets		2,968,117		3,135,387
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more		500		750
20	Other liabilities (attach statement)				
21	Partners' capital accounts		2,967,617		3,134,637
22	Total liabilities and capital		2,968,117		3,135,387

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

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

1	Net income (loss) per books	(280)	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 13e, and 21, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 21 (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	(280)
5	Add lines 1 through 4	(280)			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,967,617	6	Distributions:	
2	Capital contributed:		a	Cash	
a	Cash	167,300	b	Property	
b	Property		7	Other decreases (itemize):	
3	Net income (loss) (see instructions)	(280)	8	Add lines 6 and 7	
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	3,134,637
5	Add lines 1 through 4	3,134,637			

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 1**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year

beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 32-0673486	
B Partnership's name, address, city, state, and ZIP code HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
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 SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 35-2772298	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. EGI HOMES LLC 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? CORPORATION	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
Beginning	Ending
Profit 2.7500000 %	2.7500000 %
Loss 2.7500000 %	2.7500000 %
Capital 4.3800000 %	4.1500000 %
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
Beginning	Ending
Nonrecourse \$	\$
Qualified nonrecourse financing \$	\$
Recourse \$	\$
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account \$	129,998
Capital contributed during the year . . . \$	
Current year net income (loss) \$	(8)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()	
Ending capital account \$	129,990
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning \$	
Ending \$	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) (8)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

EGI HOMES LLC

Partner's ID Number

35-2772298

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Total

Amount

_____ (8)

_____ (8)

Changes in Ownership

2023

Partner's name

EGI HOMES LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

35-2772298

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year	
01-01-2023	004.3800000	000.0000000	100.00			365	000.0000000
01-01-2023	004.3800000	-000.2300000	100.00		1	365	000.0120000
12-31-2023	004.1500000	000.0000000	100.00		364	365	004.1386301

Total Capital ownership percentage for the tax year:

004.1506301

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 EGI HOMES LLC	Tax ID Number 35-2772298
--	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(8)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

Partner's ID Number

EGI HOMES LLC**35-2772298**

Name of Partnership

Partnership EIN

HYG Real Estate LP**32-0673486****Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 2**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 32-0673486	
B Partnership's name, address, city, state, and ZIP code HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
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 SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 38-4219533	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. GINKGO LIVING LLC 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? CORPORATION	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
Beginning	Ending
Profit 13.5000000 %	13.5000000 %
Loss 13.5000000 %	13.5000000 %
Capital 21.5600000 %	20.4100000 %
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
Beginning	Ending
Nonrecourse \$	\$
Qualified nonrecourse financing \$	\$
Recourse \$	\$
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account \$	639,989
Capital contributed during the year . . . \$	
Current year net income (loss) \$	(38)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()	
Ending capital account \$	639,951
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning \$	
Ending \$	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) (38)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

GINKGO LIVING LLC

Partner's ID Number

38-4219533

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Amount

(38)

Total

(38)

Changes in Ownership

2023

Partner's name

GINKGO LIVING LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

38-4219533

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year	
01-01-2023	021.5600000	000.0000000		100.00		365	000.0000000
01-01-2023	021.5600000	-001.1500000		100.00	1	365	000.0590685
12-31-2023	020.4100000	000.0000000		100.00	364	365	020.3540822
Total Capital ownership percentage for the tax year:							<u><u>020.4131507</u></u>

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 GINKGO LIVING LLC	Tax ID Number 38-4219533
--	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(38)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

Partner's ID Number

GINKGO LIVING LLC**38-4219533**

Name of Partnership

Partnership EIN

HYG Real Estate LP**32-0673486****Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 3**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year

beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
32-0673486

B Partnership's name, address, city, state, and ZIP code
HYG Real Estate LP
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

C IRS center where partnership filed return: **E-FILE**

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

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
36-5013729

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
ARSAN INVESTMENTS PROMOTER LLC
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

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

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner? **CORPORATION**

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning		Ending	
Profit	12.3500000	%	12.3500000	%
Loss	12.3500000	%	12.3500000	%
Capital	19.7100000	%	18.6600000	%

Check if decrease is due to:
 Sale or Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse \$		\$
Qualified nonrecourse financing \$		\$
Recourse \$		\$

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions

L Partner's Capital Account Analysis

Beginning capital account \$	584,990
Capital contributed during the year . . . \$	
Current year net income (loss) \$	(35)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()
Ending capital account \$	584,955

M Did the partner contribute property with a built-in gain (loss)?
 Yes No If "Yes," attach statement. See instructions.

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

Beginning \$	
Ending \$	

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

1 Ordinary business income (loss) (35)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	

*See attached statement for additional information.

For IRS Use Only

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

ARSAN INVESTMENTS PROMOTER LLC

Partner's ID Number

36-5013729

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Amount

_____ (35)

Total

_____ (35)

Changes in Ownership

2023

Partner's name

ARSAN INVESTMENTS PROMOTER LLC

Partner's ID Number

36-5013729

Name of Partnership

HYG Real Estate LP

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year	
01-01-2023	019.7100000	000.0000000	100.00			365	000.0000000
01-01-2023	019.7100000	-001.0500000	100.00		1	365	000.0540000
12-31-2023	018.6600000	000.0000000	100.00		364	365	018.6088767

Total Capital ownership percentage for the tax year:

018.6628767

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 ARSAN INVESTMENTS PROMOTER LLC	Tax ID Number 36-5013729
---	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(35)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

ARSAN INVESTMENTS PROMOTER LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

36-5013729

Partnership EIN

32-0673486**Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 4**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year

beginning 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Partnership																	
A Partnership's employer identification number 32-0673486																	
B Partnership's name, address, city, state, and ZIP code HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216																	
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 SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 37-2027793																	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. HYG INVESTMENTS LLC 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216																	
G <input checked="" type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member																	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner																	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____																	
I1 What type of entity is this partner? CORPORATION																	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>																	
J Partner's share of profit, loss, and capital (see instructions):																	
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">Beginning</th> <th style="width: 25%;"></th> <th style="width: 25%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;">35.9700000 %</td> <td></td> <td style="text-align: right;">35.9700000 %</td> </tr> <tr> <td>Loss</td> <td style="text-align: right;">35.9700000 %</td> <td></td> <td style="text-align: right;">35.9700000 %</td> </tr> <tr> <td>Capital</td> <td style="text-align: right;">5.0500000 %</td> <td></td> <td style="text-align: right;">4.7800000 %</td> </tr> </tbody> </table>		Beginning		Ending	Profit	35.9700000 %		35.9700000 %	Loss	35.9700000 %		35.9700000 %	Capital	5.0500000 %		4.7800000 %
	Beginning		Ending														
Profit	35.9700000 %		35.9700000 %														
Loss	35.9700000 %		35.9700000 %														
Capital	5.0500000 %		4.7800000 %														
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.																	
K1 Partner's share of liabilities:																	
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">Beginning</th> <th style="width: 25%;"></th> <th style="width: 25%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Nonrecourse \$</td> <td></td> <td></td> <td style="text-align: center;">\$</td> </tr> <tr> <td>Qualified nonrecourse financing \$</td> <td></td> <td></td> <td style="text-align: center;">\$</td> </tr> <tr> <td>Recourse \$</td> <td></td> <td></td> <td style="text-align: center;">\$</td> </tr> </tbody> </table>		Beginning		Ending	Nonrecourse \$			\$	Qualified nonrecourse financing \$			\$	Recourse \$			\$
	Beginning		Ending														
Nonrecourse \$			\$														
Qualified nonrecourse financing \$			\$														
Recourse \$			\$														
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>																	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>																	
L Partner's Capital Account Analysis																	
Beginning capital account \$ 149,970																	
Capital contributed during the year . . . \$ _____																	
Current year net income (loss) \$ (101)																	
Other increase (decrease) (attach explanation) \$ _____																	
Withdrawals and distributions \$ (_____)																	
Ending capital account \$ 149,869																	
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.																	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)																	
Beginning \$ _____																	
Ending \$ _____																	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) (101)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

HYG INVESTMENTS LLC

Partner's ID Number

37-2027793

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Amount

Ordinary business income (loss)

_____ (101)

Total

_____ (101)

Changes in Ownership

2023

Partner's name

HYG INVESTMENTS LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

37-2027793

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year	
01-01-2023	005.0500000	000.0000000	100.00			365	000.0000000
01-01-2023	005.0500000	-000.2700000	100.00		1	365	000.0138356
12-31-2023	004.7800000	000.0000000	100.00		364	365	004.7669041

Total Capital ownership percentage for the tax year:

004.7807397

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 HYG INVESTMENTS LLC	Tax ID Number 37-2027793
--	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(101)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

HYG INVESTMENTS LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

37-2027793

Partnership EIN

32-0673486**Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 5**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year

beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Partnership																									
A Partnership's employer identification number 32-0673486																									
B Partnership's name, address, city, state, and ZIP code HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216																									
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 SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 36-5005654																									
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. RODHER USA LLC 23 KAYAK RIDGE DR SPRING, TX 77389																									
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member																									
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner																									
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____																									
I1 What type of entity is this partner? CORPORATION																									
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>																									
J Partner's share of profit, loss, and capital (see instructions):																									
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;">Beginning</th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;">Ending</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;">10.9800000</td> <td style="text-align: right;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: right;">10.9800000</td> <td style="text-align: right;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: right;">10.9800000</td> <td style="text-align: right;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: right;">10.9800000</td> <td style="text-align: right;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: right;">17.5200000</td> <td style="text-align: right;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: right;">16.5900000</td> <td style="text-align: right;">%</td> </tr> </tbody> </table>			Beginning		Ending		Profit	10.9800000	%		10.9800000	%	Loss	10.9800000	%		10.9800000	%	Capital	17.5200000	%		16.5900000	%
		Beginning		Ending																					
Profit	10.9800000	%		10.9800000	%																				
Loss	10.9800000	%		10.9800000	%																				
Capital	17.5200000	%		16.5900000	%																				
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.																									
K1 Partner's share of liabilities:																									
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;">Beginning</th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;">Ending</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Nonrecourse \$</td> <td></td> <td></td> <td style="border-left: 1px solid black;"></td> <td></td> <td>\$</td> </tr> <tr> <td>Qualified nonrecourse financing \$</td> <td></td> <td></td> <td style="border-left: 1px solid black;"></td> <td></td> <td>\$</td> </tr> <tr> <td>Recourse \$</td> <td></td> <td></td> <td style="border-left: 1px solid black;"></td> <td></td> <td>\$</td> </tr> </tbody> </table>			Beginning		Ending		Nonrecourse \$					\$	Qualified nonrecourse financing \$					\$	Recourse \$					\$
		Beginning		Ending																					
Nonrecourse \$					\$																				
Qualified nonrecourse financing \$					\$																				
Recourse \$					\$																				
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>																									
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>																									
L Partner's Capital Account Analysis																									
Beginning capital account \$ 519,991																									
Capital contributed during the year \$ _____																									
Current year net income (loss) \$ (31)																									
Other increase (decrease) (attach explanation) \$ _____																									
Withdrawals and distributions \$ (_____)																									
Ending capital account \$ 519,960																									
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.																									
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)																									
Beginning \$ _____																									
Ending \$ _____																									

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) (31)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

RODHER USA LLC

Partner's ID Number

36-5005654

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Amount

_____ (31)

Total

_____ (31)

Changes in Ownership

2023

Partner's name

RODHER USA LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

36-5005654

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year	
01-01-2023	017.5200000	000.0000000		100.00		365	000.0000000
01-01-2023	017.5200000	-000.9300000		100.00	1	365	000.0480000
12-31-2023	016.5900000	000.0000000		100.00	364	365	016.5445479

Total Capital ownership percentage for the tax year:

016.5925479

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 RODHER USA LLC	Tax ID Number 36-5005654
---	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(31)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

RODHER USA LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

36-5005654

Partnership EIN

32-0673486**Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 6**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year

beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 32-0673486	
B Partnership's name, address, city, state, and ZIP code HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
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 SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 37-2040580	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. ESAI PROJECTS LLC 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? CORPORATION	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
Beginning	Ending
Profit 8.2400000 %	8.2400000 %
Loss 8.2400000 %	8.2400000 %
Capital 13.1400000 %	12.4400000 %
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
Beginning	Ending
Nonrecourse \$	\$
Qualified nonrecourse financing \$	\$
Recourse \$	\$
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account \$	389,993
Capital contributed during the year . . . \$	
Current year net income (loss) \$	(23)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()	
Ending capital account \$	389,970
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning \$	
Ending \$	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) (23)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

ESAI PROJECTS LLC

Partner's ID Number

37-2040580

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Amount

(23)

Total

(23)

Changes in Ownership

2023

Partner's name

ESAI PROJECTS LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

37-2040580

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change	to Change			of Days in the Tax Year	Total Number	
01-01-2023	013.1400000	000.0000000	100.00		365	000.0000000	
01-01-2023	013.1400000	-000.7000000	100.00		1	000.0360000	
12-31-2023	012.4400000	000.0000000	100.00		364	012.4059178	

Total Capital ownership percentage for the tax year:

012.4419178

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 ESAI PROJECTS LLC	Tax ID Number 37-2040580
--	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(23)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

Partner's ID Number

ESAI PROJECTS LLC**37-2040580**

Name of Partnership

Partnership EIN

HYG Real Estate LP**32-0673486****Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 7**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year

beginning 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 32-0673486	
B Partnership's name, address, city, state, and ZIP code HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
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 SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 700-52-1177	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. JORGE VILLAFUENTE JUAREZ 615 RACHEL DR MISSION, TX 78574	
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? INDIVIDUAL	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
Beginning	Ending
Profit 4.2200000 %	4.2200000 %
Loss 4.2200000 %	4.2200000 %
Capital 5.3900000 %	6.3800000 %
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
Beginning	Ending
Nonrecourse \$	\$
Qualified nonrecourse financing \$	\$
Recourse \$	\$
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account \$	159,996
Capital contributed during the year . . . \$	40,000
Current year net income (loss) \$	(12)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()
Ending capital account \$	199,984
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning \$	
Ending \$	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) (12)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

JORGE VILLAFUENTE JUAREZ

Partner's ID Number

700-52-1177

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Amount

_____ (12)

Total

_____ (12)

Changes in Ownership

2023

Partner's name

JORGE VILLAFUENTE JUAREZ

Partner's ID Number

700-52-1177

Name of Partnership

HYG Real Estate LP

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change				Held Prior to Change	of Days in the Tax Year	
01-01-2023	005.3900000	000.0000000	100.00			365	000.0000000
01-01-2023	005.3900000	000.9900000	100.00		1	365	000.0147671
12-31-2023	006.3800000	000.0000000	100.00		364	365	006.3625205

Total Capital ownership percentage for the tax year:

006.3772876

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 JORGE VILLAFUENTE JUAREZ	Tax ID Number 700-52-1177
---	-------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(12)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

JORGE VILLAFUENTE JUAREZ

Name of Partnership

HYG Real Estate LP

Partner's ID Number

700-52-1177

Partnership EIN

32-0673486**Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 8**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
32-0673486

B Partnership's name, address, city, state, and ZIP code
HYG Real Estate LP
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

C IRS center where partnership filed return: **E-FILE**

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

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
36-5031382

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
PSG INNOVATION AND CONSTRUCTION LLC
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

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

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner? **CORPORATION**

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	2.7500000 %	2.7500000 %
Loss	2.7500000 %	2.7500000 %
Capital	3.2000000 %	4.1500000 %

Check if decrease is due to:
 Sale or Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse \$		\$
Qualified nonrecourse financing \$		\$
Recourse \$		\$

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions

L Partner's Capital Account Analysis

Beginning capital account \$	94,998
Capital contributed during the year . . . \$	35,000
Current year net income (loss) \$	(8)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()
Ending capital account \$	129,990

M Did the partner contribute property with a built-in gain (loss)?
 Yes No If "Yes," attach statement. See instructions.

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

Beginning \$	
Ending \$	

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

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

*See attached statement for additional information.

For IRS Use Only

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

PSG INNOVATION AND CONSTRUCTION LLC

Partner's ID Number

36-5031382

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Amount

Ordinary business income (loss)

_____ (8)

Total

_____ (8)

Changes in Ownership

2023

Partner's name

PSG INNOVATION AND CONSTRUCTION LLC

Partner's ID Number

36-5031382

Name of Partnership

HYG Real Estate LP

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period	
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year		
01-01-2023	003.2000000	000.0000000	100.00			365	000.0000000	
01-01-2023	003.2000000	000.9500000	100.00		1	365	000.0087671	
12-31-2023	004.1500000	000.0000000	100.00		364	365	004.1386301	
Total Capital ownership percentage for the tax year:								<u><u>004.1473972</u></u>

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 PSG INNOVATION AND CONSTRUCTION LLC	Tax ID Number 36-5031382
--	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(8)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

PSG INNOVATION AND CONSTRUCTION LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

36-5031382

Partnership EIN

32-0673486**Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 9**
Internal Revenue Service

Final K-1 Amended K-1 OMB No. 1545-0123

For calendar year 2023, or tax year beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 32-0673486	
B Partnership's name, address, city, state, and ZIP code HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
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 SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 35-2770287	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. ARLO INVERSIONES LLC 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? CORPORATION	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
Beginning	Ending
Profit 5.4900000 %	5.4900000 %
Loss 5.4900000 %	5.4900000 %
Capital 6.7400000 %	8.2900000 %
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
Beginning	Ending
Nonrecourse \$	\$
Qualified nonrecourse financing \$	\$
Recourse \$	\$
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account \$	199,995
Capital contributed during the year . . . \$	60,000
Current year net income (loss) \$	(15)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()	
Ending capital account \$	259,980
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning \$	
Ending \$	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) (15)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

ARLO INVERSIONES LLC

Partner's ID Number

35-2770287

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Amount

_____ (15)

Total

_____ (15)

Changes in Ownership

2023

Partner's name

ARLO INVERSIONES LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

35-2770287

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year	
01-01-2023	006.7400000	000.0000000	100.00			365	000.0000000
01-01-2023	006.7400000	001.5500000	100.00		1	365	000.0184658
12-31-2023	008.2900000	000.0000000	100.00		364	365	008.2672877

Total Capital ownership percentage for the tax year:

008.2857535

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 ARLO INVERSIONES LLC	Tax ID Number 35-2770287
---	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(15)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

ARLO INVERSIONES LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

35-2770287

Partnership EIN

32-0673486**Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 10**
Internal Revenue Service

For calendar year 2023, or tax year

Final K-1 Amended K-1

OMB No. 1545-0123

beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 32-0673486	
B Partnership's name, address, city, state, and ZIP code HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
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 SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) 30-1321418	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. GUMER INVERSIONES LLC 84 NE LOOP 410 STE 242 SAN ANTONIO, TX 78216	
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? CORPORATION	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
Beginning	Ending
Profit 2.7500000 %	2.7500000 %
Loss 2.7500000 %	2.7500000 %
Capital 3.2900000 %	4.1500000 %
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
Beginning	Ending
Nonrecourse \$	\$
Qualified nonrecourse financing \$	\$
Recourse \$	\$
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account \$	97,698
Capital contributed during the year . . . \$	32,300
Current year net income (loss) \$	(8)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()	
Ending capital account \$	129,990
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning \$	
Ending \$	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) (8)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	Z * STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	
For IRS Use Only	

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

GUMER INVERSIONES LLC

Partner's ID Number

30-1321418

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Amount

_____ (8)

Total

_____ (8)

Changes in Ownership

2023

Partner's name

GUMER INVERSIONES LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

30-1321418

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year	
01-01-2023	003.2900000	000.0000000	100.00			365	000.0000000
01-01-2023	003.2900000	000.8600000	100.00		1	365	000.0090137
12-31-2023	004.1500000	000.0000000	100.00		364	365	004.1386301

Total Capital ownership percentage for the tax year:

004.1476438

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 GUMER INVERSIONES LLC	Tax ID Number 30-1321418
--	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(8)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

GUMER INVERSIONES LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

30-1321418

Partnership EIN

32-0673486**Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury **Control: 11**
Internal Revenue Service

Final K-1 Amended K-1

OMB No. 1545-0123

For calendar year 2023, or tax year beginning _____ 2023 ending _____

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
32-0673486

B Partnership's name, address, city, state, and ZIP code
HYG Real Estate LP
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

C IRS center where partnership filed return: **E-FILE**

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

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
38-4204710

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
HYG DEVELOPER LLC
84 NE LOOP 410 STE 242
SAN ANTONIO, TX 78216

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

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner? **CORPORATION**

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	1.0000000 %	1.0000000 %
Loss	1.0000000 %	1.0000000 %
Capital	1.0000000 %	0.0000000 %

Check if decrease is due to:
 Sale or Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse \$		\$
Qualified nonrecourse financing \$		\$
Recourse \$		\$

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions

L Partner's Capital Account Analysis

Beginning capital account \$	(1)
Capital contributed during the year . . . \$	
Current year net income (loss) \$	(1)
Other increase (decrease) (attach explanation) \$	
Withdrawals and distributions \$ ()	
Ending capital account \$	(2)

M Did the partner contribute property with a built-in gain (loss)?
 Yes No If "Yes," attach statement. See instructions.

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

Beginning \$	
Ending \$	

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

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

*See attached statement for additional information.

For IRS Use Only

Schedule K-1 Supplemental Information

2023 PG01

Partner's name

HYG DEVELOPER LLC

Partner's ID Number

38-4204710

Name of Partnership

HYG Real Estate LP

Partnership EIN

32-0673486

Section I: Current Year Net Income (Loss)

Statement #99

Description

Ordinary business income (loss)

Amount

_____ (1)

Total

_____ (1)

Changes in Ownership

2023

Partner's name

HYG DEVELOPER LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

38-4204710

Partnership's EIN

32-0673486

Change in Capital Ownership :

Date of Change	% Held Prior		Change in % on Date	Total % Held	Number of Days		Ownership % for Period	
	to Change	to Change			Held Prior to Change	Total Number of Days in the Tax Year		
01-01-2023	001.0000000	000.0000000	100.00			365	000.0000000	
01-01-2023	001.0000000	-001.0000000	100.00		1	365	000.0027397	
12-31-2023	000.0000000	000.0000000	100.00		364	365	000.0000000	
Total Capital ownership percentage for the tax year:								<u><u>000.0027397</u></u>

$$\text{Ownership \% for period} = \frac{\text{Change in \% on Date}}{\text{Total \% Held}} \times \frac{\text{No. of Days Held Prior to Change}}{\text{Total No. of Days in the Tax Year}}$$

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 20, Code Z

(This page is e-filed with the return. Include it if paper-filing.)

2023

Name(s) as shown on return HYG Real Estate LP	Tax ID Number 32-0673486
---	------------------------------------

Name(s) as shown on K1 HYG DEVELOPER LLC	Tax ID Number 38-4204710
--	------------------------------------

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(1)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A (REIT) Dividends						

Schedule K-1 Supplemental Information**2023**

Partner's name

HYG DEVELOPER LLC

Name of Partnership

HYG Real Estate LP

Partner's ID Number

38-4204710

Partnership EIN

32-0673486**Schedule K-3 Notification**

The partnership has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Partnership had no or limited foreign activity

Criteria 2 - Each of the partners was a U.S. citizen, resident alien, or certain domestic trust

With respect to the partnership meeting criteria 1 and 2, partners are hereby notified they will not be receiving a Schedule K-3 from the partnership unless the partner specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

► **File a separate application for each return.**
 ► **Go to www.irs.gov/Form7004 for instructions and the latest information.**

**Print
or
Type**

Name HYG Real Estate LP	Identifying number 32-0673486
Number, street, and room or suite no. (If P.O. box, see instructions.) 84 NE LOOP 410 STE 242	
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).) SAN ANTONIO, TX 78216	

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 **0 9**

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	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
Form 1120-ND	19		

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
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
 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 . . .
- 5a** The application is for calendar year 20 23 , or tax year beginning _____, 20____, and ending _____, 20____.
- b Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (See instructions-attach explanation.)

6 Tentative total tax	6	0
7 Total payments and credits. See instructions	7	0
8 Balance due. Subtract line 7 from line 6. See instructions	8	0

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

E-file Authorization for Form 1065
(For return of partnership income or administrative adjustment request)

2023

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 2023, or tax year beginning _____, 2023, and ending _____, 20_____.

Name of partnership

Employer identification number

HYG Real Estate LP

32-0673486

Part I Form 1065 Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	
2	Gross profit (Form 1065, line 3)	2	
3	Ordinary business income (loss) (Form 1065, line 23)	3	(280)
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	
5	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of Partner or Member or Partnership Representative

I declare under penalties of perjury that:

- 1a.** If the Form 1065 is being transmitted as part of a return of partnership income, I am a partner or member of the named partnership.
- b.** If the Form 1065 is being transmitted as part of an administrative adjustment request (AAR), I am the partnership representative (PR) of the named partnership.
- 2.** I have examined a copy of the partnership's electronic Form 1065 (whether used as return or AAR) and accompanying forms, schedules, and statements, and to the best of my knowledge and belief, it/they is/are true, correct, and complete.
- 3.** I am fully authorized to sign the return or AAR on behalf of the partnership.
- 4.** The amounts shown in Part I above are the amounts shown on the electronic copy of the partnership's Form 1065.
- 5.** I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to transmit the partnership's return or AAR to the IRS and to receive from the IRS **(a)** an acknowledgment of receipt or reason for rejection of the transmission and **(b)** the reason for any delay in processing the return or AAR.
- 6.** I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income or AAR.

Partner or Member or PR PIN: check one box only

I authorize _____ to enter my PIN _____ as my signature
ERO firm name Don't enter all zeros
 on the partnership's 2023 electronically filed return of partnership income or AAR.

As a Partner or Member or PR of the partnership, I will enter my PIN as my signature on the partnership's 2023 electronically filed return of partnership income or AAR.

Partner or Member or PR signature: Carlos Garza 23/02/24

Title: MEMBER Date: 02-23-2024

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 706761 42668
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return of partnership income or AAR for the partnership indicated above. I confirm that I am submitting this return or AAR in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature: SARA CRAWFORD Date: 02-23-2024

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

Federal Supporting Statements

2023 PG01

Name(s) as shown on return

Tax ID Number

HYG Real Estate LP

32-0673486

Form 1065 - Line 21 - Other Deductions

Statement #4

Description

Amount

Bank Charges

90

Legal and professional

190

Total

280

Schedule M-2/Partners' Capital Reconciliation Worksheet

Form 1065

(Keep for your records)

2023

Name(s) as shown on return

Tax ID Number

HYG Real Estate LP

32-0673486

Analysis of Current-Year Partners' Capital

1 Beginning partners' capital per balance sheet (Schedule L, column b, line 21)	1	<u>2,967,617</u>
2 Book income (loss) (Schedule M-1, line 1, or Schedule M-3, page 1, line 11)	2	<u>(280)</u>
3 Capital contributions during the year (Schedule K-1, Item L)	3	<u>167,300</u>
4 Other increases (Schedule M-2, line 4)	4	<u> </u>
5 Distributions (Schedule K, lines 19A and 19B)	5	<u> </u>
6 Withdrawals and other decreases (Schedule M-2, line 7)	6	<u> </u>
7 Subtotal (combines lines 1 through 6)	7	<u>3,134,637</u>
8 Ending partners' capital per balance sheet (Schedule L, column d, line 21)	8	<u>3,134,637</u>
9 Difference (line 7 minus line 8) (should be zero)	9	<u> </u>

Current-Year Change to Partners' Capital Compared to Current-Year Change to Schedule K, Item L (All Partners)

1 Ending partners' capital (Schedule L, column d, line 21)	1	<u>3,134,637</u>
2 Beginning partners' capital (Schedule L, column b, line 21)	2	<u>2,967,617</u>
3 Change in capital (line 1 minus line 2)	3	<u>167,020</u>
4 Ending partners' capital (Schedules K-1, item L)	4	<u>3,134,637</u>
5 Beginning partners' capital (Schedules K-1, item L)	5	<u>2,967,617</u>
6 Difference (line 4 minus line 5)	6	<u>167,020</u>

Current-Year Timing Adjustments from Schedule M-1 Screen (K-1 accounting method other than GAAP)

Subtractions from net income per books (Schedule M-1, lines 5 and 6 - not included on Schedule M-2, line 3)

7 Other income recorded on books not included on Schedule K	7	<u> </u>
8 Depreciation on Schedule K not included on books	8	<u> </u>
9 Other Schedule K items not included on books	9	<u> </u>
10 Total subtractions (lines 7 through 9)	10	<u> </u>

Additions to net income per books (Schedule M-1, lines 2 and 3 - not included on Schedule M-2, line 3)

11 Income included on Schedule K not recorded on books	11	<u> </u>
12 Depreciation on books not included on Schedule K	12	<u> </u>
13 Other items on books not included on Schedule K	13	<u> </u>
14 Total additions (lines 12 through 13)	14	<u> </u>

15 Schedule M-1 timing adjustments not included on Schedule M-2, lines 3, 4, and 7 (combine lines 10 and 14)	15	<u> </u>
--	----	-------------------

Current-Year Timing Adjustments from Schedule M-3 Screens (K-1 accounting method other than GAAP)

Permanent or temporary book-to-tax difference amounts entered on the M32, M33, 8916A, and SCH3 screens appear on line 16 and line 17 as opposite of the actual entries. For example, an entry of -100 would appear as 100.

16 Permanent differences	16	<u> </u>
17 Temporary differences	17	<u> </u>
18 Schedule M-3 timing adjustments not included on Schedule M-2 (combine lines 16 and 17)	18	<u> </u>

19 Capital amount after M-1 timing adjustments (add lines 6 & 15)	19	<u>167,020</u>
---	----	----------------

20 Capital amount after M-3 timing adjustments (add lines 6 & 18)	20	<u> </u>
---	----	-------------------

21 Net reconciliation difference (line 3 minus Line 19 or 20)	21	<u> </u>
--	-----------	-------------------

Capital Account Reconciliation

Schedule K-1, Part II, Item L

(Keep for your records)

2023 Page 1

Name(s) as shown on return

HYG Real Estate LP

Tax ID Number

32-0673486

Partner Name	Beginning Capital Account	Capital Contributed During Year	Current Year Net Income (Loss)	Other Increase (Decrease)	Withdrawals and Distributions	Ending Capital Account
EGI HOMES LLC	129,998		(8)			129,990
GINKGO LIVING LLC	639,989		(38)			639,951
ARSAN INVESTMENTS PROMOTER LLC	584,990		(35)			584,955
HYG INVESTMENTS LLC	149,970		(101)			149,869
RODHER USA LLC	519,991		(31)			519,960
ESAI PROJECTS LLC	389,993		(23)			389,970
JORGE VILLAFUENTE JUAREZ	159,996	40,000	(12)			199,984
PSG INNOVATION AND CONSTRUCTIO	94,998	35,000	(8)			129,990
ARLO INVERSIONES LLC	199,995	60,000	(15)			259,980
GUMER INVERSIONES LLC	97,698	32,300	(8)			129,990
HYG DEVELOPER LLC	(1)		(1)			(2)
TOTALS	<u>2,967,617</u>	<u>167,300</u>	<u>(280)</u>			<u>3,134,637</u>

Summary of Change in Ownership

2023

(This page is not filed with the return. It is for your records only.)

PARTNERSHIP NAME
HYG Real Estate LP

EIN
32-0673486

Partner Information		% Profit		% Loss		% Capital	
Name	EIN/SSN	Beginning	Ending	Beginning	Ending	Beginning	Ending
EGI HOMES LLC	35-2772298	002.750000	002.750000	002.750000	002.750000	004.380000	004.150000
GINKGO LIVING LLC	38-4219533	013.500000	013.500000	013.500000	013.500000	021.560000	020.410000
ARSAN INVESTMENTS PROMOTER LLC	36-5013729	012.350000	012.350000	012.350000	012.350000	019.710000	018.660000
HYG INVESTMENTS LLC	37-2027793	035.970000	035.970000	035.970000	035.970000	005.050000	004.780000
RODHER USA LLC	36-5005654	010.980000	010.980000	010.980000	010.980000	017.520000	016.590000
ESAI PROJECTS LLC	37-2040580	008.240000	008.240000	008.240000	008.240000	013.140000	012.440000
JORGE VILLAFUENTE JUAREZ	700-52-1177	004.220000	004.220000	004.220000	004.220000	005.390000	006.380000
PSG INNOVATION AND CONSTRUCTION LLC	36-5031382	002.750000	002.750000	002.750000	002.750000	003.200000	004.150000
ARLO INVERSIONES LLC	35-2770287	005.490000	005.490000	005.490000	005.490000	006.740000	008.290000
GUMER INVERSIONES LLC	30-1321418	002.750000	002.750000	002.750000	002.750000	003.290000	004.150000
HYG DEVELOPER LLC	38-4204710	001.000000	001.000000	001.000000	001.000000	001.000000	000.000000
Total Percentages		100.000000	100.000000	100.000000	100.000000	100.980000	100.000000

Qualified Business Income Information

Summary of Statement A - QBI PTE Reporting
(Keep for your records)

2023

Name(s) as shown on return

HYG Real Estate LP

Tax ID Number

32-0673486

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	HYG Real Estate LP	32-0673486			No

LINE NUMBER	NO. <u>1</u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>	NO. <u> </u>
Ordinary Business Income (Loss)	(280)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Other Deductions						
W-2 Wages						
Unadjusted Basis Immediately After Acquisition						
Section 199A Dividends						

1065

K-1 Listing

2023

(This page is not filed with the return. It is for your records only.)

Partnership

HYG Real Estate LP

EIN

32-0673486

PARTNER			Type	% Profit	% Loss	% Capital	Ordinary Income (Line 1)	Rental Income (Line 2+3)	Guaranteed Payments (Line 4)
Name	EIN/SSN	Res State							
EGI HOMES LLC	35-2772298		CRP	002.7500000	002.7500000	004.1500000	(8)		
GINKGO LIVING LLC	38-4219533		CRP	013.5000000	013.5000000	020.4100000	(38)		
ARSAN INVESTMENTS PROMOTER	36-5013729		CRP	012.3500000	012.3500000	018.6600000	(35)		
HYG INVESTMENTS LLC	37-2027793		CRP	035.9700000	035.9700000	004.7800000	(101)		
RODHER USA LLC	36-5005654		CRP	010.9800000	010.9800000	016.5900000	(31)		
ESAI PROJECTS LLC	37-2040580		CRP	008.2400000	008.2400000	012.4400000	(23)		
JORGE VILLAFUENTE JUAREZ	700-52-1177		IND	004.2200000	004.2200000	006.3800000	(12)		
PSG INNOVATION AND CONSTRUC	36-5031382		CRP	002.7500000	002.7500000	004.1500000	(8)		
ARLO INVERSIONES LLC	35-2770287		CRP	005.4900000	005.4900000	008.2900000	(15)		
GUMER INVERSIONES LLC	30-1321418		CRP	002.7500000	002.7500000	004.1500000	(8)		
HYG DEVELOPER LLC	38-4204710		CRP	001.0000000	001.0000000	000.0000000	(1)		
Totals				100.0000000	100.0000000	100.0000000	(280)		

Figures may be slightly off due to rounding if percentages have more than two decimal places.

K-K1 Comparison Worksheet

2023

(Keep for your records)

PARTNERSHIP NAME
HYG Real Estate LP

EIN
32-0673486

Description	**-***2298 EGI HOMES LLC	**-***9533 GINKGO LIVING	**-***3729 ARSAN INVESTME	**-***7793 HYG INVESTMENT	**-***5654 T RODHER USA LLC	**-***0580 ESAI PROJECTS	**-***-1177 JORGE VILLAFUE
k Ordinary business income (loss)	(8)	(38)	(35)	(101)	(31)	(23)	(12)

K-K1 Comparison Worksheet

2023

(Keep for your records)

PARTNERSHIP NAME
HYG Real Estate LP

EIN
32-0673486

Description	**-***1382 PSG INNOVATION	**-***0287 ARLO INVERSION	**-***1418 GUMER INVERSION	**-***4710 HYG DEVELOPER			Total
k Ordinary business income (loss)	(8)	(15)	(8)	(1)			(280)

Power of Attorney and Declaration of Representative

For IRS Use Only

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I **Power of Attorney**

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO TX 78216	Taxpayer identification number(s) 32-0673486 Daytime telephone number (210) 728-3834
Plan number (if applicable)	

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address SARA CRAWFORD 84 NE LOOP 410 STE 252 SAN ANTONIO TX 78216 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN P00249911 Telephone No. (210) 618-5921 Fax No. (888) 811-4355 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME TAX	1065	2023

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions ▶

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Carlos Garza

23/02/24

Signature

Date

Title (if applicable)

CG

HYG Real Estate LP

Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer - a bona fide officer of the taxpayer organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer - Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation - Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

Tax Information Authorization

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address HYG Real Estate LP 84 NE LOOP 410 STE 242 SAN ANTONIO TX 78216	Taxpayer identification number(s) 32-0673486 Daytime telephone number (210) 728-3834
	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ▶

Name and address SARA CRAWFORD 84 NE LOOP 410 STE 252 SAN ANTONIO TX 78216 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN P00249911 Telephone No. (210) 618-5921 Fax No. (888) 811-4355 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
--	--

Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
--	---

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
INCOME TAX	1065	2023	


4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ▶

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ▶
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ **IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

▶ **DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Carlos Garza _____ **23/02/24**
 Signature Date
 _____
 Print Name Title (if applicable)

eSignature - Certificate of Completion

Document id: **F5DV67P6**
Signatures: **5**
Initials: **2**
Signature originator: **Dulce Valadez (dulce@correacrawford.com)**
Originator IP address: **136.50.19.165**
Time zone: **UTC**
Document pages: **86**

Signers

Signer:	Carlos Garza carlosegarza@gmail.com	Signature Carlos Garza <i>Carlos Garza</i>
IP address:	200.68.167.29	
User id:	FWST1MB8V	Initials CG <i>CG</i>
Timestamp:	Sent - 23/02/2024 11:51 PM Opened - 24/02/2024 12:55 AM Signed - 24/02/2024 12:59 AM	