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Lumina Foundation for Education
Instructions for Filing
Form 990-T
Exempt Organization Business Return
for the period December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated on page 2 by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Overpayment of Tax . . .

The return shows an overpayment of \$232,898 of which \$232,898 has been applied to your estimated tax and NONE should be refunded to you.

**Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))**

For calendar year 2013 or other tax year beginning _____, 2013, and ending _____, 20
▶ See separate instructions.

2013

Department of the Treasury
Internal Revenue Service

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

- A** Check box if address changed
- B** Exempt under section
 501(C)(3)
 408(e) 220(e)
 408A 530(a)
 529(a)

Print or Type

Name of organization (Check box if name changed and see instructions.)
LUMINA FOUNDATION FOR EDUCATION, INC.

Number, street, and room or suite no. If a P.O. box, see instructions.
30 S MERIDIAN ST, STE SUITE 700

City or town, state or province, country, and ZIP or foreign postal code
INDIANAPOLIS, IN 46204

D Employer identification number
(Employees' trust, see instructions.)
35-1813228

E Unrelated business activity codes
(See instructions.)
900000

C Book value of all assets at end of year

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **PASSIVE INVESTMENTS**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **JULIE SHEWMAKER** Telephone number ▶ **(317)951-5300**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	0				
b	Less returns and allowances	0				
	c Balance ▶		1c	0		
2	Cost of goods sold (Schedule A, line 7)		2	0		
3	Gross profit. Subtract line 2 from line 1c		3	0		0
4a	Capital gain net income (attach Form 8949 and Schedule D)		4a	762,368		762,368
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b	472,646		472,646
c	Capital loss deduction for trusts		4c	0		0
5	Income (loss) from partnerships and S corporations (attach statement)		5	633,556		633,556
6	Rent income (Schedule C)		6	0	0	0
7	Unrelated debt-financed income (Schedule E)		7	0	0	0
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)		8	0	0	0
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9	0	0	0
10	Exploited exempt activity income (Schedule I)		10	0	0	0
11	Advertising income (Schedule J)		11	0	0	0
12	Other income (See instructions; attach schedule.)		12	0		0
13	Total. Combine lines 3 through 12		13	1,868,570	0	1,868,570

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)				
14	Compensation of officers, directors, and trustees (Schedule K)		14	26,131
15	Salaries and wages		15	48,117
16	Repairs and maintenance		16	0
17	Bad debts		17	0
18	Interest (attach schedule)		18	0
19	Taxes and licenses		19	16,881
20	Charitable contributions (See instructions for limitation rules.)		20	409
21	Depreciation (attach Form 4562)		21	3,004
22	Less depreciation claimed on Schedule A and elsewhere on return		22a	0
			22b	3,004
23	Depletion		23	0
24	Contributions to deferred compensation plans		24	0
25	Employee benefit programs		25	2,974
26	Excess exempt expenses (Schedule I)		26	0
27	Excess readership costs (Schedule J)		27	0
28	Other deductions (attach schedule)		28	1,849,911
29	Total deductions. Add lines 14 through 28		29	1,947,427
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	-78,857
31	Net operating loss deduction (limited to the amount on line 30)		31	0
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32	-78,857
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)		33	1,000
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		34	-78,857

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:			
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____			
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____			
c Income tax on the amount on line 34	35c		0
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36		
37 Proxy tax. See instructions	37		
38 Alternative minimum tax	38		
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies	39		0

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a			
b Other credits (see instructions)	40b			
c General business credit. Attach Form 3800 (see instructions)	40c			
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d			
e Total credits. Add lines 40a through 40d	40e			0
41 Subtract line 40e from line 39	41			0
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	42			0
43 Total tax. Add lines 41 and 42	43			0
44a Payments: A 2012 overpayment credited to 2013	44a	232,898		
b 2013 estimated tax payments	44b	625,000		
c Tax deposited with Form 8868	44c			
d Foreign organizations: Tax paid or withheld at source (see instructions)	44d			
e Backup withholding (see instructions)	44e			
f Credit for small employer health insurance premiums (Attach Form 8941)	44f			
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other 0 Total	44g		0	
45 Total payments. Add lines 44a through 44g	45			857,898
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	46			
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed	47			0
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	48			857,898
49 Enter the amount of line 48 you want: Credited to 2014 estimated tax 857,898 Refunded	49			

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2013 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
		✓
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.	Yes	No
		✓
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Schedule A—Cost of Goods Sold. Enter method of inventory valuation

1 Inventory at beginning of year	1	0	6 Inventory at end of year	6	0
2 Purchases	2	0	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	0
3 Cost of labor	3	0	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (attach schedule)	4a	0			✓
b Other costs (attach schedule)	4b	0			
5 Total. Add lines 1 through 4b	5	0			

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

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name NICOLE M BENCIC	Preparer's signature <i>Nicole Bencic</i>	Date 11/12/13	Check <input type="checkbox"/> if self-employed	PTIN P00756195
	Firm's name CROWE HORWATH LLP	Firm's EIN 35-0921680		Phone no. (317)569-8989	
	Firm's address 3815 RIVER CROSSING PARKWAY, SUITE 300, INDIANAPOLIS, IN 46240-0977				



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

007459.311524.126992.6451 1 AT 0.406 373



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990T by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property		2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)			
(1)				
(2)				
(3)				
(4)				
Total		Total		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶ 0

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶

Schedule E—Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals ▶			Enter here and on page 1, Part I, line 7, column (A). 0	Enter here and on page 1, Part I, line 7, column (B). 0
Total dividends-received deductions included in column 8 ▶			0	0

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations				
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations		7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)						
(2)						
(3)						
(4)						
Totals ▶					Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A). 0			Enter here and on page 1, Part I, line 9, column (B). 0

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, col. (A). 0	Enter here and on page 1, Part I, line 10, col. (B). 0				Enter here and on page 1, Part II, line 26. 0

Schedule J—Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I						
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0	Enter here and on page 1, Part I, line 11, col. (B). 0				Enter here and on page 1, Part II, line 27. 0

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) OFFICERS		100 %	26,131
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			26,131

Form 990-T Part I, Line 5, Income (loss) from partnerships and S corporations

Name of Partnership	EIN	Amount
AIM Activity		
(1) Abrams Capital Partners II, LP	04-3455023	2,109
(2) Archlight Energy Partners Fund IV LP	20-8419824	-465,884
(3) BAUPOST VALUE PARTNERS, L.P.-IV	26-2208448	89,492
(4) BLACKSTONE CAPITAL PARTNERS (CAYMAN) V LP	98-0484223	85
(5) BLACKSTONE CAPITAL PARTNERS (CAYMAN) V-NQ L.P.	98-0627222	-8,366
(6) Blackstone GS Capital Partners V L. P.	27-4468041	41,487
(7) BLACKSTONE RGIS CAPITAL PARTNERS V L.P.	20-8866363	10,017
(8) Carmel Partners Investment Fund IV, LP	90-0781000	18,502
(9) CHARLESBANK EQUITY FUND VII, LP	32-0280123	38,470
(10) Energy Capital Partners Mezzanine Opportunities Fund A, LP	90-0811770	-14,472
(11) H.I.G. BAYSIDE DEBT & LBO FUND II, LP	26-2239180	129,542
(12) H.I.G. CAPITAL PARTNERS IV, L.P.	20-5466741	22,150
(13) H.I.G. EUROPE CAPITAL PARTNERS, L.P.	98-0533386	48,235
(14) Iron Point Real Estate Partners II	45-2465294	-71,883
(15) Lime Rock Partners VI, L. P.	98-1027307	-6,845
(16) NATURAL GAS PARTNERS IX, LP	26-0632609	825,925
(17) OCM REAL ESTATE OPPORTUNITIES FUND III, LP	01-0709496	-6,334
(18) Stonehill Institutional Partners LP	13-3982121	-6,809
(19) WALTON STREET REAL ESTATE FUND V, LP	20-3719884	-11,865
Total for Part I, Line 5		633,556

Form 990-T Part II, Line 19, Taxes and Licenses

Description	Amount
Investment Expense	
(1) NM State Income Tax	1,024
(2) NY State Income Tax	3,049
(3) MO State Income Tax	133
(4) FL State Income Tax	11,008
(5) GA State Income Tax	719
(6) AL State Income Tax	155
(7) IL State Income Tax	8
(8) NC State Income Tax	115
(9) TN State Income Tax	670
Total	16,881
Total for Part II, Line 19	16,881

Form 990-T Part II, Line 28, Other Deductions

Description	Amount
Investment Expense	
(1) Occupancy	6,862
(2) Printing	337
(3) Tax Preparation Fees	16,700
(4) Legal Fees	16,869
(5) Travel	2,528
(6) Other Expenses	11,605
Total	54,901
AIM Activity	
(1) Archlight Energy Partners Fund IV LP 208419824	248,167
(2) BAUPOST VALUE PARTNERS, L.P.-IV 262208448	4,635
(3) BLACKSTONE CAPITAL PARTNERS (CAYMAN) V LP 980484223	17
(4) BLACKSTONE CAPITAL PARTNERS (CAYMAN) V-NQ L.P. 980627222	622
(5) Blackstone GS Capital Partners V L. P. 274468041	58,055
(6) BLACKSTONE RGIS CAPITAL PARTNERS V L.P. 208866363	720
(7) Carmel Partners Investment Fund IV, LP 900781000	70,344
(8) CHARLESBANK EQUITY FUND VII, LP 320280123	14,095
(9) H.I.G. BAYSIDE DEBT & LBO FUND II, LP 262239180	29,422
(10) H.I.G. CAPITAL PARTNERS IV, L.P. 205466741	4,204
(11) H.I.G. EUROPE CAPITAL PARTNERS, L.P. 980533386	8,668
(12) Iron Point Real Estate Partners II 452465294	33,914
(13) Lime Rock Partners VI, L. P. 981027307	453,711
(14) NATURAL GAS PARTNERS IX, LP 260632609	868,401
(15) WALTON STREET REAL ESTATE FUND V, LP 203719884	35
Total	1,795,010
Total for Part II, Line 28	1,849,911

Form 990-T Part II, Line 31, Net Operating Loss Deduction Carryforward Schedule

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	NOL Expires
2013	78,857	0	0	78,857	2033

ELECTION TO FORGO THE TWO-YEAR NET OPERATING LOSS CARRYBACK PERIOD

The taxpayer incurred a net operating loss in the current tax year and is entitled to a two-year carryback of the loss under IRC Sec. 172(b)(1)(A)(i). Pursuant to IRC Sec. 172(b)(3), the taxpayer hereby elects to relinquish the entire carryback period with respect to any regular tax and AMT net operating losses.

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2013

Name	Employer identification number
------	--------------------------------

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h.				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)		16
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)		17
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns		18

Note. If losses exceed gains, see **Capital losses** in the instructions.

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.**

Attachment
Sequence No. **27**

Name(s) shown on return	Identifying number
-------------------------	--------------------

1 Enter the gross proceeds from sales or exchanges reported to you for 2013 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1
--	---

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3 Gain, if any, from Form 4684, line 39	3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5
6 Gain, if any, from line 32, from other than casualty or theft.	6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							

11 Loss, if any, from line 7	11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable	12
13 Gain, if any, from line 31	13
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16
17 Combine lines 10 through 16	17

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:	
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B
20 Gross sales price (Note: See line 1 before completing.)	20		
21 Cost or other basis plus expense of sale	21		
22 Depreciation (or depletion) allowed or allowable.	22		
23 Adjusted basis. Subtract line 22 from line 21.	23		
24 Total gain. Subtract line 23 from line 20	24		
25 If section 1245 property:			
a Depreciation allowed or allowable from line 22	25a		
b Enter the smaller of line 24 or 25a	25b		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a Additional depreciation after 1975 (see instructions)	26a		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		
d Additional depreciation after 1969 and before 1976.	26d		
e Enter the smaller of line 26c or 26d	26e		
f Section 291 amount (corporations only)	26f		
g Add lines 26b, 26e, and 26f.	26g		
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).			
a Soil, water, and land clearing expenses	27a		
b Line 27a multiplied by applicable percentage (see instructions)	27b		
c Enter the smaller of line 24 or 27b	27c		
28 If section 1254 property:			
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a		
b Enter the smaller of line 24 or 28a	28b		
29 If section 1255 property:			
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a		
b Enter the smaller of line 24 or 29a (see instructions)	29b		

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

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

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

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

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) ALBIZIA ASEAN OPPORTUNITES FUND	4a Identifying number, if any
5 Address (including country) CRICKET SQUARE HUTCHINS DRIVE PO BOX 2681 , GRAND CAYMAN, CAYMAN ISLANDS, KY-1111	4b Reference ID number (see instructions) ALBIZIA1
6 Country code of country of incorporation or organization (see instructions) CJ	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		10,000,000		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.000 % (b) After 2.610 %

10 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351-----

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
GREAT HILL EQUITY PARTNERS IV, LP	26-2787568

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) ASCENTY PARTICIPACOES LTDA	4a Identifying number, if any 98-0687065
5 Address (including country) AV, ALEXANDER GRAHAM BELL, 200 , BLOCO D, SALA 1 CAMPINAS, SAO PAULO, 13069-030, BRAZIL	4b Reference ID number (see instructions)
6 Country code of country of incorporation or organization (see instructions) BR	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		172,250		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.787792 % **(b)** After 0.787792 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

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 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) BHR OFFSHORE FUND, LTD.	4a Identifying number, if any
5 Address (including country) BHR CAPITAL MANAGEMENT LLC 545 MADISON AVENUE 10TH FLOOR , NEW YORK, NY 10022	4b Reference ID number (see instructions) BHROFFSHORE1
6 Country code of country of incorporation or organization (see instructions) CAYMAN ISLANDS	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2013		15,000,000		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.000 % (b) After 3.280 %

10 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351-----

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

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Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
BAUPOST VALUE PARTNERS, L.P.-IV	26-2208448

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

<p>3 Name of transferee (foreign corporation) BVP IV CAYMAN VI LIMITED</p>	<p>4a Identifying number, if any</p>
<p>5 Address (including country) PO BOX 309, UGLAND HOUSE, SOUTH CHURCH STREET, GEORGETOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS</p>	<p>4b Reference ID number (see instructions) BVP4C6</p>
<p>6 Country code of country of incorporation or organization (see instructions) CAYMAN ISLANDS</p>	
<p>7 Foreign law characterization (see instructions) CORPORATION</p>	
<p>8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2013		332,447		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.465391 % **(b)** After 0.465391 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
BAUPOST VALUE PARTNERS, L.P.-IV	26-2208448

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

<p>3 Name of transferee (foreign corporation) BVP IV CAYMAN VII LIMITED</p>	<p>4a Identifying number, if any</p>
<p>5 Address (including country) PO BOX 309, UGLAND HOUSE, SOUTH CHURCH STREET, GEORGETOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS</p>	<p>4b Reference ID number (see instructions) BVP4C7</p>
<p>6 Country code of country of incorporation or organization (see instructions) CAYMAN ISLANDS</p>	
<p>7 Foreign law characterization (see instructions) CORPORATION</p>	
<p>8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/26/2013		471,109		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.000 % **(b)** After 0.465391 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
BAUPOST VALUE PARTNERS, L.P.-IV	26-2208448

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) BVP IV CAYMAN VIII LIMITED	4a Identifying number, if any
5 Address (including country) PO BOX 309, UGLAND HOUSE, SOUTH CHURCH STREET, GEORGETOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	4b Reference ID number (see instructions) BVP4C8
6 Country code of country of incorporation or organization (see instructions) CAYMAN ISLANDS	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/26/2013		544,535		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.000 % (b) After 0.465391 %

10 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
KIA VIII (INTERNATIONAL) L.P.	98-0641934

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) DELPHIN SHIPPING LLC	4a Identifying number, if any 98-0663737
5 Address (including country) 477 MADISON AVENUE, #1405, NEW YORK, NEW YORK 10022	4b Reference ID number (see instructions)
6 Country code of country of incorporation or organization (see instructions) RM	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		136,426		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.515625 % **(b)** After 0.513165 %
- 10** Type of nonrecognition transaction (see instructions) ► SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) DOVER STREET VII CAYMAN FUND, L.P.	4a Identifying number, if any 98-0552716
---	--

5 Address (including country) WALKERS SPV LIMITED, WALKER HOUSE, 87 MARY ST., GEORGETOWN, GRAND CAYMAN, KYI-9002, CAYMAN ISLANDS	4b Reference ID number (see instructions)
--	---

6 Country code of country of incorporation or organization (see instructions) CJ	
--	--

7 Foreign law characterization (see instructions) CAYMAN LIMITED PARTNERSHIP	
--	--

- 8** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		175,000		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.270 % **(b)** After 0.270 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | |
|--|---|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | |
|---|---|
| a Tainted property | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
KIA VIII (INTERNATIONAL) L.P.	98-0641934

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

<p>3 Name of transferee (foreign corporation) EACOM TIMBER CORPORATION</p> <p>5 Address (including country) 1100 RENE-LEVESQUE BLVD. WEST, SUITE 2110, MONTREAL, QC H3B 4N4, CANADA</p> <p>6 Country code of country of incorporation or organization (see instructions) CA</p> <p>7 Foreign law characterization (see instructions) CORPORATION</p>	<p>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) EACOM1</p>
<p>8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		1,176,930		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.000 % (b) After 0.511443 %

10 Type of nonrecognition transaction (see instructions) ► SECTION 351-----

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

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Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
ABRAMS CAPITAL PARTNERS II, LP	04-3455023

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

Name of transferee (foreign corporation) EIGHTFOLD REAL ESTATE CAPITAL FUND III CAYMAN CORP.	4a Identifying number, if any 98-1105439
--	--

Address (including country) CRICKET SQUARE, HUTCHINGS DRIVE, PO BOX 2681, GRAND CAYMAN, CAYMAN ISLANDS	4b Reference ID number (see instructions) EFCJ900000FC
--	--

6 Country code of country of incorporation or organization (see instructions)
CAYMAN ISLANDS

7 Foreign law characterization (see instructions)
CORPORATION

- 8** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		183,246		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.224 % **(b)** After 0.224 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

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 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
BP GERONA HOLDINGS LLC	37-1742359

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

<p>3 Name of transferee (foreign corporation) GERONA SECURITIZATION SARL</p> <p>5 Address (including country) 6 RUE EUGENE RUPPERT, L-2453, LUXEMBOURG</p> <p>6 Country code of country of incorporation or organization (see instructions) LUXEMBOURG</p> <p>7 Foreign law characterization (see instructions) CORPORATION</p>	<p>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) GeronaSecSARL</p>
<p>8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		304,930		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.000 % **(b)** After 0.214731 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SEC 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
H.I.G. EUROPE - FREEDOM, LTD.	98-1104821

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) CERATIIDAE I AB	4a Identifying number, if any
5 Address (including country) CERATIIDAEIAB 25 ST. GEORGE STREET, 1ST FLOOR, LONDON, W1S 1FS, UNITED KINGDOM (ENGLAND, NORTHERN IRELAND, SCOTLAND AND WALES)	4b Reference ID number (see instructions)
6 Country code of country of incorporation or organization (see instructions) UNITED KINGDOM (ENGLAND, NORTHERN IRELAND, SCOTLAND AND WALES)	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	05232013		107,380		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.000 % (b) After 0.00481 %

10 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
HIG EUROPE - HUMLET LTD.	98-1009434

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) H.I.G. LUXEMBOURG HOLDINGS TWENTY SARL	4a Identifying number, if any 98-1009454
5 Address (including country) 5, RUE GUILLAUME KROLL, LUXEMBOURG, L-1882, LUXEMBOURG	4b Reference ID number (see instructions)
6 Country code of country of incorporation or organization (see instructions) LUXEMBOURG	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	04042013		285,207		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.000 % **(b)** After 0.006985 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
KIA VIII (INTERNATIONAL) L.P.	98-0641934

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

<p>3 Name of transferee (foreign corporation) KIA VIII (NEWCO MARINE), LTD</p>	<p>4a Identifying number, if any 98-0688502</p>
<p>5 Address (including country) MAPLE CORP. SVCS LIMITED, P.O. BOX 309, UGLAND HOUSE, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS</p>	<p>4b Reference ID number (see instructions)</p>
<p>6 Country code of country of incorporation or organization (see instructions) CJ</p>	
<p>7 Foreign law characterization (see instructions) CORPORATION</p>	
<p>8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		118,268		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.614937 % (b) After 0.614937 %

10 Type of nonrecognition transaction (see instructions) ► SECTION 351-----

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) MANGROVE PARTNERS FUND (CAYMAN) LTD.	4a Identifying number, if any
5 Address (including country) UGLAND HOUSE, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	4b Reference ID number (see instructions) MANGROVE1
6 Country code of country of incorporation or organization (see instructions) CAYMAN ISLANDS	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		17,500,000		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.000 % (b) After 41.420 %

10 Type of nonrecognition transaction (see instructions) ► SECTION 351-----

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
OHA NEWBURY PARTNERS OFFSHORE, LP	98-1088994

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) OHA NEWBURY VENTURES (OFFSHORE) BLOCKER, LP	4a Identifying number, if any 98-1090081
--	--

5 Address (including country) 201 MAIN STREET, SUITE 1250, FORT WORTH, TEXAS 76102	4b Reference ID number (see instructions)
--	--

6 Country code of country of incorporation or organization (see instructions)
CJ

7 Foreign law characterization (see instructions)
CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	9/4/2013		191,797		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before Various % **(b)** After Various %
- 10** Type of nonrecognition transaction (see instructions) ► SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
KIA VIII (INTERNATIONAL) L.P.	98-0641934

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

<p>3 Name of transferee (foreign corporation) OWL TOPCO HOLDING RF LIMITED</p> <p>5 Address (including country) 355 BURRARD STREET, VANCOUVER, BRITISH COLUMBIA, V6C 2GB, CANADA</p> <p>6 Country code of country of incorporation or organization (see instructions) CA</p> <p>7 Foreign law characterization (see instructions) CORPORATION</p>	<p>4a Identifying number, if any 98-1129179</p> <p>4b Reference ID number (see instructions)</p>
<p>8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		347,905		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.000 % **(b)** After 0.315278 %
- 10** Type of nonrecognition transaction (see instructions) ► SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) PARK WEST INVESTORS, LTD.	4a Identifying number, if any
5 Address (including country) 900 LARKSPUR LANDING CIRCLE SUITE 165 , LARKSPUR , CA 94939	4b Reference ID number (see instructions)
6 Country code of country of incorporation or organization (see instructions) CAYMAN ISLANDS	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2013		15,000,000		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.000 % **(b)** After 7.950 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) PATRON CAPITAL, L.P. IV	4a Identifying number, if any
5 Address (including country)	4b Reference ID number (see instructions)

6 Country code of country of incorporation or organization (see instructions)

7 Foreign law characterization (see instructions)

LIMITED PARTNERSHIP

- 8** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2013		1,684,971		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.000 % (b) After 0.000 %

10 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) SANKATY CREDIT OPPORTUNITIES V-A2, L.P.	4a Identifying number, if any 98-1019961
5 Address (including country) JOHN HANCOCK TOWER 200 CLARENDON STREET, FLOOR 41, BOSTON, MA 02116	4b Reference ID number (see instructions)
6 Country code of country of incorporation or organization (see instructions) CAYMAN ISLANDS	
7 Foreign law characterization (see instructions) CORPORATION	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		750,000		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 1.040 % **(b)** After 1.040 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228
--	--

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
LIME ROCK PARTNERS VI, L.P.	98-1027307

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) TRANSFORM EXPLORATION PTY LTD	4a Identifying number, if any
5 Address (including country) LEVEL 1, 254 ROKEBY ROAD, SUBIACO, 6008, AUSTRALIA	4b Reference ID number (see instructions) TRANSFORMPTY1
6 Country code of country of incorporation or organization (see instructions) AUSTRALIA	
7 Foreign law characterization (see instructions) AUSTRALIA	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	1/1/2013		252,744		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.000 % **(b)** After 0.8538 %
- 10** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351-----
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | |
|---|------------------------------|--|
| a Tainted property | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? Yes No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2013

Department of the Treasury
Internal Revenue Service

▶ **Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.**

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2013, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **118**

Name of person filing this return: **LUMINA FOUNDATION FOR EDUCATION, INC.** Filer's identifying number: **35-1813228**

Filer's address (if you are not filing this form with your tax return): **30 S MERIDIAN ST, SUITE 700 INDIANAPOLIS, IN 46204**
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)): 1 2 3 4
B Filer's tax year beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

C Filer's share of liabilities: Nonrecourse \$ Qualified nonrecourse financing \$ Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name EIN
Address

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership: **BAIN CAPITAL FUND X, L. P. JOHN HANCOCK TOWER, 200 CLARENDON STREET FL 41 BOSTON MASSACHUSETTS 021165016**
2(a) EIN (if any): **98-0545381**
2(b) Reference ID number (see instr.):
3 Country under whose laws organized: **CAYMAN ISLANDS**

4 Date of organization: **01/01/2008** 5 Principal place of business: **US** 6 Principal business activity code number: **523900** 7 Principal business activity: **INVESTING** 8a Functional currency: **USD** 8b Exchange rate (see instr.): **1**

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed:
EFILED

3 Name and address of foreign partnership's agent in country of organization, if any: **MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH STREET, P.O. BOX 309, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS**
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: **BAIN CAPITAL FUND X, L.P., JOHN HANCOCK TOWER, 200 CLARENDON STREET FL 41, BOSTON, MA 02116-5016**

5 Were any special allocations made by the foreign partnership? Yes No
6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) _____
7 How is this partnership classified under the law of the country in which it is organized? **EXEMPTED LIMITED PARTNERSHIP**
8a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 8b. Yes No
b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
9 Does this partnership meet **both** of the following requirements?
• The partnership's total receipts for the tax year were less than \$250,000 and
• The value of the partnership's total assets at the end of the tax year was less than \$1 million. } Yes No
If "Yes," **do not** complete Schedules L, M-1, and M-2.

Sign Here Only if You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member Date
Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? **Yes** **No**

Schedule A-2 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE WHITEPAPER				
SEE WHITEPAPER				
BAIN CAPITAL INTEGRAL INVESTORS 2006	02116-5016	20-4345223		<input checked="" type="checkbox"/>
BAIN CAPITAL INTEGRAL INVESTORS 2008, L.P.	02116-5016	98-0562694		<input checked="" type="checkbox"/>
BAIN CAPITAL INDIA INTEGRAL INVESTORS, L.P.	02116-5016	98-0585650		<input checked="" type="checkbox"/>

Schedule B Income Statement—Trade or Business Income

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

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

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

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
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)				
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				
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				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize): _____		
b Property					
3 Net income (loss) per books					
4 Other increases (itemize): _____			8 Add lines 6 and 7		
			9 Balance at end of year. Subtract line 8 from line 5		
5 Add lines 1 through 4		0			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8	0	0	0	0
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18	0	0	0	0
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O
(Form 8865)

Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership
(under section 6038B)

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule O (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership BAIN CAPITAL FUND X, L. P.	EIN (if any) 98-0545381	Reference ID number (see instructions)

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	VARIOUS		750,000				0.084566
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2013

**SCHEDULE P
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership** (under section 6046A)

▶ Attach to Form 8865. See Instructions for Form 8865.

▶ Information about Schedule P (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of person filing Form 8865 LUMINA FOUNDATION FOR EDUCATION, INC.	Filer's identifying number 35-1813228
Name of foreign partnership BAIN CAPITAL FUND X, L. P.	EIN (if any) 98-0545381
	Reference ID number (see instr.)

Part I Acquisitions					
(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition

Part II Dispositions					
(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition

Part III Change in Proportional Interest					
(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change

Part IV Supplemental Information Required To Be Reported (see instructions)

**Schedule
A-2**

Affiliation Schedule (continued)

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
BAIN CAPITAL ASIA INTEGRAL INVESTORS, LP	JOHN HANCOCK TOWER, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	98-0543782		✓
BAIN CAPITAL INTEGRAL DM, L.P.	JOHN HANCOCK CENTER, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	27-3399222		
BAIN CAPITAL IDEAL STANDARD 2, L.P.	MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH STREET, PO BOX 309, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-0667756		✓
ISI CAYMAN HOLDING-D2, L.P.	MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH STREET, POBOX 309, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-0671379		✓
ISI CAYMAN HOLDING-D, L.P.	MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH STREET, P.O. BOX 309, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-0667753		✓
SSI POOLING, L.P.	MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS			✓
BAIN CAPITAL EVEREST MANAGER HOLDING SCA	JOHN HANCOCK TOWER, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	98-0665095		✓
BAIN CAPITAL WP INTEGRAL, L.P.	MAPLES CORPORATE SERVICES LIMITED, UGLAND, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-0680756		✓
BAIN CAPITAL SKYLARK HOLDINGS, L.P.	MAPLES CORPORATE SERVICES LIMITED, UGLAND, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1021462		✓
DREAM GP SARL	C/O BAIN CAPITAL LUXEMBOURG SARL, 4 RUE LOU HEMMER, LUXEMBOURG, L-1748, LUXEMBOURG	98-1017571		✓
DREAM LUXCO SCA	C/O BAIN CAPITAL LUXEMBOURG SARL, 4 RUE LOU HEMMER, L-1748, LUXEMBOURG, LUXEMBOURG	98-1017557		✓
BAIN CAPITAL ABACUS HOLDINGS, LP	JOHN HANCOCK TOWER, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	98-1016760		✓
BAIN CAPITAL WING CAYMAN, L.P.	JOHN HANCOCK TOWER, 200 CLARENDON STREET FL, BOSTON, MASSACHUSETTS 02116-5016	98-1021454		✓
GYMBOREE INVESTMENT HOLDINGS, L.P.	C/O BAIN CAPITAL, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	98-1022009		✓
GYMBOREE INVESTMENT HOLDINGS GP, LTD.	C/O BAIN CAPITAL, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	98-1022029		✓
VERISURE TOPHOLDING AB	C/O BAIN CAPITAL, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	98-1013173		✓
ALG LUXCO I SCA	4 RUE LOU HEMMER, LUXEMBOURG, L-1748, LUXEMBOURG	98-1083824		✓
ATALAYA LUXCO TOPCO	4 RUE LOU HEMMER, LUXEMBOURG, L-1748, LUXEMBOURG	98-1085125		✓
BRAVISSIMA (BC) LUXCO SCA	4 RUE LOU HEMMER, LUXEMBOURG, L-1748, LUXEMBOURG	98-1063439		✓
BC STELLA HOLDINGS, L.P.	C/O BAIN CAPITAL, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	98-1062885		✓
BC STEREO HOLDINGS, L.P.	MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH STREET, P.O. BOX 309, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1070021		✓
SQ INVESTCO, LLC	CORPORATION TRUST CENTER, 1209 ORANGE STREET, WILMINGTON, DELAWARE 19801	45-4148091		
BC BOXER HOLDINGS, L.P.	C/O BAIN CAPITAL, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-5016	46-3504552		

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
BAIN CAPITAL BELLSYSTEMS HONG KONG LIMITED	JOHN HANCOCK TOWER, 200 CLARENDON STREET FL 41, BOSTON, MASSACHUSETTS 02116-2016	98-1074707		✓

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2013

Department of the Treasury
Internal Revenue Service

▶ **Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.**

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2013, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **118**

Name of person filing this return: **LUMINA FOUNDATION FOR EDUCATION, INC.** Filer's identifying number: **35-1813228**

Filer's address (if you are not filing this form with your tax return): **30 S MERIDIAN ST, SUITE 700 INDIANAPOLIS, IN 46204**
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)): 1 2 3 4
B Filer's tax year beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

C Filer's share of liabilities: Nonrecourse \$ Qualified nonrecourse financing \$ Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name EIN
Address

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership: **CD CAPITAL NATURAL RESOURCES FUND II CAYMAN FEEDER LP. JAMES HOUSE 1 BABMAES STREET FLOOR 2 LONDON UNITED KINGDOM (ENGLAND, NORTHERN IRELAND, SCOTLAND AND WALES) SW1 Y 6HF**
2(a) EIN (if any)
2(b) Reference ID number (see instr.): **CDCAP1**
3 Country under whose laws organized

4 Date of organization: **1/6/2010** 5 Principal place of business: **CAYMAN ISLANDS** 6 Principal business activity code number: **525990** 7 Principal business activity: **PRIVATE EQUITY INVESTMENT MANAGEMENT** 8a Functional currency: **USD** 8b Exchange rate (see instr.)

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed:

3 Name and address of foreign partnership's agent in country of organization, if any: **DMS OFFSHORE INVESTMENT SERVICES, DMS HOUSE, 20 GENESIS CLOSE, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS**
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: **DMS OFFSHORE INVESTMENT SERVICES, DMS HOUSE, 20 GENESIS CLOSE, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS**

5 Were any special allocations made by the foreign partnership? Yes No
6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) _____
7 How is this partnership classified under the law of the country in which it is organized? ▶ **PARTNERSHIP**
8a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 8b. ▶ Yes No
b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
9 Does this partnership meet **both** of the following requirements?
• The partnership's total receipts for the tax year were less than \$250,000 and
• The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," **do not** complete Schedules L, M-1, and M-2.

Sign Here Only if You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member Date
Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name ▶ Firm's EIN ▶
Firm's address ▶ Phone no.

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-2 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

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

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

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

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable . . .				
b Less allowance for bad debts		0		0
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)				
b Mortgage and real estate loans				
8 Other investments (attach statement) . . .				
9a Buildings and other depreciable assets . .				
b Less accumulated depreciation		0		0
10a Depletable assets				
b Less accumulated depletion		0		0
11 Land (net of any amortization)				
12a Intangible assets (amortizable only) . . .				
b Less accumulated amortization		0		0
13 Other assets (attach statement)				
14 Total assets		0		0
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				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital		0		0

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize): _____		
b Property					
3 Net income (loss) per books					
4 Other increases (itemize): _____			8 Add lines 6 and 7		
			9 Balance at end of year. Subtract line 8 from line 5		
5 Add lines 1 through 4		0			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8	0	0	0	0
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18	0	0	0	0
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O
(Form 8865)

Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership
(under section 6038B)

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule O (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership CD CAPITAL NATURAL RESOURCES FUND II CAYMAN FEEDER LP.	EIN (if any)	Reference ID number (see instructions) CDCAP1

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	12/31/2013		4,872,980				10.620
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2013

SCHEDULE P
(Form 8865)

Department of the Treasury
Internal Revenue Service

Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership (under section 6046A)

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule P (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of person filing Form 8865 LUMINA FOUNDATION FOR EDUCATION, INC.	Filer's identifying number 35-1813228	
Name of foreign partnership CD CAPITAL NATURAL RESOURCES FUND II CAYMAN FEEDER LP.	EIN (if any)	Reference ID number (see instr.) CDCAP1

Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change

Part IV Supplemental Information Required To Be Reported (see instructions)

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2013

Department of the Treasury
Internal Revenue Service

▶ **Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.**

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2013, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **118**

Name of person filing this return: **LUMINA FOUNDATION FOR EDUCATION, INC.** Filer's identifying number: **35-1813228**

Filer's address (if you are not filing this form with your tax return): **30 S MERIDIAN ST, SUITE 700 INDIANAPOLIS, IN 46204**

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)): 1 2 3 4

B Filer's tax year beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

C Filer's share of liabilities: Nonrecourse \$ **Qualified nonrecourse financing \$ Other \$**

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name **EIN**
Address

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership: **H.I.G. EUROPE CAPITAL PARTNERS, L.P. PO BOX 309GT UGLAND HOUSE GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS**

2(a) EIN (if any): **98-0533386**

2(b) Reference ID number (see instr.):

3 Country under whose laws organized: **CAYMAN ISLANDS**

4 Date of organization: 5/4/2007	5 Principal place of business: CAYMAN ISLANDS	6 Principal business activity code number: 523900	7 Principal business activity: INVESTMENTS	8a Functional currency: EURO	8b Exchange rate (see instr.): 0.753
--	---	---	--	--	--

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States

2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed:

3 Name and address of foreign partnership's agent in country of organization, if any: **MAPLES & CALDER, PO BOX 309GT UGLAND HOUSE, SOTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS**

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: **HIG EUROPEAN CAPITAL PARTNERS, LLP, 25. ST. GEORGE STREET, FIRST FLOOR, LONDON, W1S 1FS, UNITED KINGDOM (ENGLAND, NORTHERN IRELAND, SCOTLAND AND WALES)**

- 5** Were any special allocations made by the foreign partnership? **Yes** **No**
- 6** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) _____
- 7** How is this partnership classified under the law of the country in which it is organized? ▶ **PARTNERSHIP**
- 8a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 8b. ▶ **Yes** **No**
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? ▶ **Yes** **No**
- 9** Does this partnership meet **both** of the following requirements?
 - The partnership's total receipts for the tax year were less than \$250,000 and
 - The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ **Yes** **No**
If "Yes," **do not** complete Schedules L, M-1, and M-2.

Sign Here Only if You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member	Date			
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-2 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE WHITEPAPER				
SEE WHITEPAPER				
SEE WHITEPAPER				
SEE WHITEPAPER				
SEE WHITEPAPER				

Schedule B Income Statement—Trade or Business Income

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

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

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

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
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)				
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				
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				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize): _____		
b Property					
3 Net income (loss) per books					
4 Other increases (itemize): _____			8 Add lines 6 and 7		
			9 Balance at end of year. Subtract line 8 from line 5		
5 Add lines 1 through 4		0			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8	0	0	0	0
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18	0	0	0	0
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O
(Form 8865)

Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership
(under section 6038B)

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule O (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership H.I.G. EUROPE CAPITAL PARTNERS, L.P.	EIN (if any) 98-0533386	Reference ID number (see instructions)

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	2/14/2013		1,100,512				0.748752
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2013

**SCHEDULE P
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership** (under section 6046A)

▶ Attach to Form 8865. See Instructions for Form 8865.

▶ Information about Schedule P (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of person filing Form 8865 LUMINA FOUNDATION FOR EDUCATION, INC.	Filer's identifying number 35-1813228
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Name of foreign partnership H.I.G. EUROPE CAPITAL PARTNERS, L.P.	EIN (if any) 98-0533386	Reference ID number (see instr.)
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Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change

Part IV Supplemental Information Required To Be Reported (see instructions)

**Schedule
A-2**

Affiliation Schedule (continued)

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
DIAM RECOVERY, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0529669		✓
H.I.G. FLIGHT OPTIONS, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0555357		✓
FO FINANCING, LLC	1450 BRICKELL AVENUE, 31ST FLOOR, MIAMI, FLORIDA 33131	26-1415969		
H.I.G. EUROPE - EUROPA, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0567661		✓
H.I.G. EUROPE - FNZ HOLDINGS, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1087272		✓
H.I.G. EUROPE - VOUVRAY, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0635261		✓
H.I.G. EUROPE - VMI, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0645001		✓
H.I.G. EUROPE - WITEX, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0645004		✓
H.I.G. EUROPE - 7S, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0674706		✓
H.I.G. EUROPE - ENGINE, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0681749		✓
H.I.G. EUROPE - ANVIS, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0682558		✓
H.I.G. EUROPE - LOOPING, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0688661		✓
H.I.G. EUROPE - AIRCOM, LTD	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0682559		✓
H.I.G. EUROPE - FIBERCORE, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0675307		✓
H.I.G. EUROPE - DUALES SYSTEM DEUTCHLAND, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0685756		✓
H.I.G. EUROPE - SILENTNIGHT, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1010662		✓
H.I.G. EUROPE - WALTER, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-0702635		✓
H.I.G. EUROPE - LOSBERGER, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1010265		✓
H.I.G. EUROPE - HUMLET, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1009434		✓
H.I.G. HOA HOLDINGS, LLC	1450 BRICKELL AVENUE, 31ST FLOOR, MIAMI, FLORIDA 33131	27-4616421		
BOF HOLDINGS II, LLC	1450 BRICKELL AVENUE, 31ST FLOOR, MIAMI, FLORIDA 33131	27-2749390		
H.I.G. EUROPE - HANLO, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1016660		✓
H.I.G. EUROPE - BEZIER, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1016660		✓
H.I.G. EUROPE - BEZIER, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1019769		✓
H.I.G. EUROPE - CTI, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1016663		✓

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
H.I.G. EUROPE - BRAND ADDITION, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1055650		✓
H.I.G. EUROPE - SAE, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1069205		✓
H.I.G. EUROPE - ARM HOLDINGS, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1069489		✓
H.I.G. EUROPE - VERTICE, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1076389		✓
H.I.G. EUROPE - FREEDOM, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1104821		✓
H.I.G. EUROPE - ACADEMOS, LTD.	309GT UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	98-1095285		✓

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2013

Department of the Treasury
Internal Revenue Service

▶ **Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.**

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2013, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **118**

Name of person filing this return: **LUMINA FOUNDATION FOR EDUCATION, INC.** Filer's identifying number: **35-1813228**

Filer's address (if you are not filing this form with your tax return): **30 S MERIDIAN ST, SUITE 700 INDIANAPOLIS, IN 46204**

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4

B Filer's tax year beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name _____ EIN _____
Address _____

E Information about certain other partners (see instructions)					
(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership: **KIA VIII (INTERNATIONAL) L.P. 320 PARK AVENUE 118,629 NEW YORK, NY 10022**

2(a) EIN (if any): **98-0641934**

2(b) Reference ID number (see instr.): _____

3 Country under whose laws organized: **CAYMAN ISLANDS**

4 Date of organization: 12/4/2009	5 Principal place of business: CAYMAN ISLANDS	6 Principal business activity code number: 523900	7 Principal business activity: INVESTMENTS	8a Functional currency: USD	8b Exchange rate (see instr.): 1
---	---	---	--	---	--

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States: _____

2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed: _____

3 Name and address of foreign partnership's agent in country of organization, if any: **MAPLE CORPORATE SERVICES, PO BOX 309, UGLAND HOUSE, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS**

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: _____

- 5** Were any special allocations made by the foreign partnership? Yes No
- 6** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) _____
- 7** How is this partnership classified under the law of the country in which it is organized? ▶ **EXEMPTED LIMITED PARTNERSHIP**
- 8a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 8b. ▶ Yes No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 9** Does this partnership meet **both** of the following requirements?
 - The partnership's total receipts for the tax year were less than \$250,000 and
 - The value of the partnership's total assets at the end of the tax year was less than \$1 million.
} _____ ▶ Yes No
If "Yes," **do not** complete Schedules L, M-1, and M-2.

Sign Here Only if You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Signature of general partner or limited liability company member _____		Date _____	
	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check <input type="checkbox"/> if self-employed PTIN _____
	Firm's name ▶ _____	Firm's EIN ▶ _____		Phone no. _____
	Firm's address ▶ _____			

Schedule A

Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? **Yes** **No**

Schedule A-2

Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
KIA WR HOLDINGS (CAYMAN), LP SEE WHITEPAPER	P.O. BOX 309GT, GRAND CAYMAN, CAYMAN ISLANDS	98-0641936		<input checked="" type="checkbox"/>
KIA TP HOLDINGS, L.P. KIA-KEP (TIMBER), L.P. SEE WHITEPAPER	P.O. BOX 309GT, GRAND CAYMAN, CAYMAN ISLANDS	98-1117872 98-1117890		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>

Schedule B Income Statement—Trade or Business Income

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

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

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

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
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)				
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				
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				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize): _____		
b Property					
3 Net income (loss) per books					
4 Other increases (itemize): _____			8 Add lines 6 and 7		
			9 Balance at end of year. Subtract line 8 from line 5		
5 Add lines 1 through 4		0			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8	0	0	0	0
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18	0	0	0	0
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O
(Form 8865)

Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership
(under section 6038B)

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule O (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership KIA VIII (INTERNATIONAL) L.P.	EIN (if any) 98-0641934	Reference ID number (see instructions)

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	Various		2,009,500				0.61493
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2013

**SCHEDULE P
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership** (under section 6046A)

▶ Attach to Form 8865. See Instructions for Form 8865.

▶ Information about Schedule P (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of person filing Form 8865 LUMINA FOUNDATION FOR EDUCATION, INC.	Filer's identifying number 35-1813228	
Name of foreign partnership KIA VIII (INTERNATIONAL) L.P.	EIN (if any) 98-0641934	Reference ID number (see instr.)

Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change

Part IV Supplemental Information Required To Be Reported (see instructions)

**Schedule
A-2****Affiliation Schedule** (continued)

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
DELPHIN HOLDINGS, LLC	477 MADISON AVENUE, #1405, NEW YORK, NEW YORK 10022	98-0665684		✓
KIA-KEP (TIMBER) GP	P.O. BOX 309, UGLAND HOUSE, GRAND CAYMAN, CAYMAN ISLANDS	98-1117872		✓

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2013

Department of the Treasury
Internal Revenue Service

▶ **Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.**

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2013, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **118**

Name of person filing this return: **LUMINA FOUNDATION FOR EDUCATION, INC.** Filer's identifying number: **35-1813228**

Filer's address (if you are not filing this form with your tax return): **30 S MERIDIAN ST, SUITE 700 INDIANAPOLIS, IN 46204**

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4

B Filer's tax year beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name _____ EIN _____
Address _____

E Information about certain other partners (see instructions)					
(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership: **LIME ROCK PARTNERS VI, L.P. 274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT CONNECTICUT 06880**

2(a) EIN (if any): **98-1027307**

2(b) Reference ID number (see instr.): _____

3 Country under whose laws organized: **CAYMAN ISLANDS**

4 Date of organization: 12/14/2011	5 Principal place of business: CAYMAN ISLANDS	6 Principal business activity code number: 523900	7 Principal business activity: INVESTMENTS	8a Functional currency: USD	8b Exchange rate (see instr.): N/A
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G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States: _____

2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed: **EFILED**

3 Name and address of foreign partnership's agent in country of organization, if any: _____

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: **LIME ROCK MANAGEMENT LP, 274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CT 06880**

5 Were any special allocations made by the foreign partnership? Yes No

6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions): _____

7 How is this partnership classified under the law of the country in which it is organized? **LIMITED PARTNERSHIP**

8a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 8b. Yes No

b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No

9 Does this partnership meet **both** of the following requirements?
• The partnership's total receipts for the tax year were less than \$250,000 and
• The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," **do not** complete Schedules L, M-1, and M-2. Yes No

Sign Here Only if You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member: _____ Date: _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			Phone no.
	Firm's address				

Schedule A **Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 **Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? **Yes** **No**

Schedule A-2 **Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE WHITEPAPER				
SEE WHITEPAPER				
SEE WHITEPAPER				
SEE WHITEPAPER				
SEE WHITEPAPER				

Schedule B **Income Statement—Trade or Business Income**

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

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

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

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
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)				
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				
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				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize): _____		
b Property					
3 Net income (loss) per books					
4 Other increases (itemize): _____			8 Add lines 6 and 7		
			9 Balance at end of year. Subtract line 8 from line 5		
5 Add lines 1 through 4		0			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8	0	0	0	0
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18	0	0	0	0
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

**SCHEDULE O
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(under section 6038B)**

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule O (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership LIME ROCK PARTNERS VI, L.P.	EIN (if any) 98-1027307	Reference ID number (see instructions)

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	various		1,536,655				0.000
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2013

**SCHEDULE P
(Form 8865)**

**Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership** (under section 6046A)

OMB No. 1545-1668

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule P (Form 8865) and its separate instructions is at www.irs.gov/form8865.

Name of person filing Form 8865 LUMINA FOUNDATION FOR EDUCATION, INC.	Filer's identifying number 35-1813228	
Name of foreign partnership LIME ROCK PARTNERS VI, L.P.	EIN (if any) 98-1027307	Reference ID number (see instr.)

Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change

Part IV Supplemental Information Required To Be Reported (see instructions)

**Schedule
A-2****Affiliation Schedule** (continued)

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
LR-SHELF DRILLING INTERNATIONAL, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	98-1065729		✓
LR-VANTAGE HOLDINGS II, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	45-5591625		
VANTAGE ENERGY II, LLC	116 INVERNESS DRIVE EAST, SUITE 107, ENGLEWOOD, COLORADO 80112	46-0641608		
LR-ENDURANCE HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	46-1547167		
ENDURANCE RESOURCES HOLDINGS, LLC	15455 N. DALLAS PARKWAY, SUITE 1050, ADDISON, TEXAS 75001	90-0917685		
LR-AUGUSTUS HOLDINGS II, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	46-4182367		
AUGUSTUS ENERGY PARTNERS II HOLDINGS, LLC	2016 GRAND AVENUE, SUITE A, BILLINGS, MONTANA 59102	46-4408588		

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2013

Department of the Treasury
Internal Revenue Service

▶ **Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.**

Information furnished for the foreign partnership's tax year beginning **APR 22**, 2013, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **118**

Name of person filing this return: **LUMINA FOUNDATION FOR EDUCATION, INC.** Filer's identifying number: **35-1813228**

Filer's address (if you are not filing this form with your tax return): **30 S MERIDIAN ST, SUITE 700 INDIANAPOLIS, IN 46204**

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)): 1 2 3 4

B Filer's tax year beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name _____ EIN _____
Address _____

E Information about certain other partners (see instructions)					
(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership: **OHA NEWBURY PARTNERS OFFSHORE, LP 201 MAIN STREET, SUITE 1250 FORT WORTH, TX 76102**

2(a) EIN (if any): **98-1088994**

2(b) Reference ID number (see instr.): _____

3 Country under whose laws organized: **CAYMAN ISLANDS**

4 Date of organization: **4/22/2013** **5** Principal place of business: **CAYMAN ISLANDS** **6** Principal business activity code number: **523900** **7** Principal business activity: **INVESTMENTS** **8a** Functional currency: **USD** **8b** Exchange rate (see instr.): **1**

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States: _____

2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed: **OGDEN, UTAH**

3 Name and address of foreign partnership's agent in country of organization, if any: _____

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: _____

5 Were any special allocations made by the foreign partnership? Yes No

6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) _____

7 How is this partnership classified under the law of the country in which it is organized? **PARTNERSHIP**

8a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 8b. Yes No

b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No

9 Does this partnership meet **both** of the following requirements?
• The partnership's total receipts for the tax year were less than \$250,000 and
• The value of the partnership's total assets at the end of the tax year was less than \$1 million. } Yes No
If "Yes," **do not** complete Schedules L, M-1, and M-2.

Sign Here Only if You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member: _____ Date: _____

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

Schedule A

Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-2

Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

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

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

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

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
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)				
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				
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				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize): _____		
b Property					
3 Net income (loss) per books					
4 Other increases (itemize): _____			8 Add lines 6 and 7		
			9 Balance at end of year. Subtract line 8 from line 5		
5 Add lines 1 through 4		0			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8	0	0	0	0
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18	0	0	0	0
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

**SCHEDULE O
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(under section 6038B)**

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule O (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership OHA NEWBURY PARTNERS OFFSHORE, LP	EIN (if any) 98-1088994	Reference ID number (see instructions)

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	Various		8,025,000				2.500503
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2013

SCHEDULE P
(Form 8865)

Department of the Treasury
Internal Revenue Service

Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership (under section 6046A)

► Attach to Form 8865. See Instructions for Form 8865.
► Information about Schedule P (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of person filing Form 8865 LUMINA FOUNDATION FOR EDUCATION, INC.	Filer's identifying number 35-1813228	
Name of foreign partnership OHA NEWBURY PARTNERS OFFSHORE, LP	EIN (if any) 98-1088994	Reference ID number (see instr.)

Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change

Part IV Supplemental Information Required To Be Reported (see instructions)

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2013

Department of the Treasury
Internal Revenue Service

▶ **Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.**

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2013, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **118**

Name of person filing this return: **LUMINA FOUNDATION FOR EDUCATION, INC.** Filer's identifying number: **35-1813228**

Filer's address (if you are not filing this form with your tax return): **30 S MERIDIAN ST, SUITE 700 INDIANAPOLIS, IN 46204**

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)): 1 2 3 4

B Filer's tax year beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name _____ EIN _____
Address _____

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership: **STEPSTONE SECONDARY OPPORTUNITIES FUND 4350 LA JOLLA VILLAGE DR. STE 800 SAN DIEGO CA 92122**

2(a) EIN (if any): **90-0758768**

2(b) Reference ID number (see instr.): _____

3 Country under whose laws organized: **CAYMAN ISLANDS**

4 Date of organization: 7/1/2011	5 Principal place of business: SAN DIEGO, CA	6 Principal business activity code number: 523900	7 Principal business activity: INVESTMENTS	8a Functional currency: USD	8b Exchange rate (see instr.): 1
--	--	---	--	---	--

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States: _____

2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed: _____

3 Name and address of foreign partnership's agent in country of organization, if any: **MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH STREET, GEORGETOWN, KY1-1104, CAYMAN ISLANDS**

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: **FLSV FUND ADMINSTRATION SERVICES, LLC, 1359 BROADWAY, SUITE 1102, NEW YORK, NY 10018**

- 5** Were any special allocations made by the foreign partnership? Yes No
- 6** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) _____
- 7** How is this partnership classified under the law of the country in which it is organized? _____
- 8a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 8b. Yes No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
- 9** Does this partnership meet **both** of the following requirements?
 - The partnership's total receipts for the tax year were less than \$250,000 and
 - The value of the partnership's total assets at the end of the tax year was less than \$1 million. Yes No

Sign Here Only if You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member: _____ Date: _____

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-2 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE WHITEPAPER				

Schedule B Income Statement—Trade or Business Income

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

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

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

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
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)				
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				
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				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize): _____		
b Property					
3 Net income (loss) per books					
4 Other increases (itemize): _____			8 Add lines 6 and 7		
			9 Balance at end of year. Subtract line 8 from line 5		
5 Add lines 1 through 4		0			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8	0	0	0	0
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18	0	0	0	0
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O
(Form 8865)

Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership
(under section 6038B)

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Information about Schedule O (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership STEPSTONE SECONDARY OPPORTUNITIES FUND	EIN (if any) 90-0758768	Reference ID number (see instructions)

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	12/31/2013		849,356				4.640
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2013

**SCHEDULE P
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership** (under section 6046A)

▶ Attach to Form 8865. See Instructions for Form 8865.

▶ Information about Schedule P (Form 8865) and its separate instructions is at www.irs.gov/form8865.

OMB No. 1545-1668

2013

Name of person filing Form 8865 LUMINA FOUNDATION FOR EDUCATION, INC.	Filer's identifying number 35-1813228	
Name of foreign partnership STEPSTONE SECONDARY OPPORTUNITIES FUND	EIN (if any) 90-0758768	Reference ID number (see instr.)

Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change

Part IV Supplemental Information Required To Be Reported (see instructions)

**Schedule
A-2****Affiliation Schedule** (continued)

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
STEPSTONE SECONDARY OPPORTUNITIES FUND II OFFSHORE HOLDINGS, LP	4350 LA JOLLA VILLAGE DR., STE. 800, SAN DIEGO, CALIFORNIA 92122			

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

(Rev. December 2012)

▶ For more information about Form 5471, see www.irs.gov/form5471

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **121**

Name of person filing this return LUMINA FOUNDATION FOR EDUCATION, INC.	A Identifying number 35-1813228
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 30 S MERIDIAN ST, SUITE 700	B Category of filer (See instructions. Check applicable box(es)): 1 (repealed) 2 <input checked="" type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code INDIANAPOLIS, IN 46204	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period _____ %
Filer's tax year beginning JAN 01 , 20 13 , and ending DEC 31 , 20 13	

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
LUMINA FOUNDATION FOR EDUCATIO	30 S MERIDIAN ST., SUITE 700 INDIANAPOLIS,	35-1813228	<input checked="" type="checkbox"/>		

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation MANGROVE PARTNERS FUND (CAYMAN) LTD. UGLAND HOUSE, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS				b(1) Employer identification number, if any b(2) Reference ID number (see instructions) MANGROVE1	
				c Country under whose laws incorporated CJ	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency	
10/9/2012	CAYMAN ISLANDS	523900	SECURITIES	USD	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">(i) Taxable income or (loss)</td> <td style="width:50%; text-align: center;">(ii) U.S. income tax paid (after all credits)</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>		(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)					
c Name and address of foreign corporation's statutory or resident agent in country of incorporation UGLAND HOUSE,, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different SS&C TECHNOLOGIES, INC.,80 LAMBERTON ROAD, WINDSOR, CONNECTICUT 06095					

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
CLASS A	0	40,908
MAANGEMENT SHARES	100	100

For Paperwork Reduction Act Notice, see instructions.

Schedule B U.S. Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
LUMINA FOUNDATION FOR EDUCATION, INC. 30 S MERIDIAN ST., SUITE 700 INDIANAPOLIS, IN 46204	CLASS A	0	16956	29

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	0
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	0
	4 Dividends	4	559,016
	5 Interest	5	371,334
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
7 Net gain or (loss) on sale of capital assets	7		
8 Other income (attach statement)	8	2,335,607	
9 Total income (add lines 3 through 8)	9	3,265,957	
Deductions	10 Compensation not deducted elsewhere	10	
	11a Rents	11a	
	b Royalties and license fees	11b	
	12 Interest	12	402,935
	13 Depreciation not deducted elsewhere	13	
	14 Depletion	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15	
16 Other deductions (attach statement—exclude provision for income, war profits, and excess profits taxes)	16	3,175,721	
17 Total deductions (add lines 10 through 16)	17	3,578,656	
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	-312,699
	19 Extraordinary items and prior period adjustments (see instructions)	19	
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21	-312,699

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			0

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	5,607
b	Less allowance for bad debts	2b ()	()
3	Inventories	3	
4	Other current assets (attach statement)	4	0
5	Loans to shareholders and other related persons	5	
6	Investment in subsidiaries (attach statement)	6	0
7	Other investments (attach statement)	7	41,906,671
8a	Buildings and other depreciable assets	8a	
b	Less accumulated depreciation	8b ()	()
9a	Depletable assets	9a	
b	Less accumulated depletion	9b ()	()
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d ()	()
12	Other assets (attach statement)	12	7,512
13	Total assets	13	41,919,790
Liabilities and Shareholders' Equity			
14	Accounts payable	14	208,280
15	Other current liabilities (attach statement)	15	4,000
16	Loans from shareholders and other related persons	16	
17	Other liabilities (attach statement)	17	0
18	Capital stock:		
a	Preferred stock	18a	
b	Common stock	18b	42,020,209
19	Paid-in or capital surplus (attach reconciliation)	19	
20	Retained earnings	20	-312,699
21	Less cost of treasury stock	21 ()	()
22	Total liabilities and shareholders' equity	22	41,919,790

Schedule G Other Information

- | | | | |
|---|---|--------------------------|-------------------------------------|
| | | Yes | No |
| 1 | During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | If "Yes," see the instructions for required statement. | | |
| 2 | During the tax year, did the foreign corporation own an interest in any trust? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 | During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | | |
| 4 | During the tax year, was the foreign corporation a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 | During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 | During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G). | | |
| 7 | During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 | During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Schedule H Current Earnings and Profits (see instructions)

Important: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account	1	-312,699
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
a	Capital gains or losses		
b	Depreciation and amortization		
c	Depletion		
d	Investment or incentive allowance		
e	Charges to statutory reserves		
f	Inventory adjustments		
g	Taxes		
h	Other (attach statement)		
3	Total net additions	0	
4	Total net subtractions	0	
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a	-312,699
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c	Combine lines 5a and 5b	5c	-312,699
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))	5d	-312,699
	Enter exchange rate used for line 5d ▶ N/A		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶ **LUMINA FOUNDATION FOR EDUCATION** Identifying number ▶ **35-1813228**

1	Subpart F income (line 38b, Worksheet A in the instructions)	1	
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	
5	Factoring income	5	
6	Total of lines 1 through 5. Enter here and on your income tax return. See instructions	6	0
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	
8	Exchange gain or (loss) on a distribution of previously taxed income	8	

- | | | | |
|---|--|--------------------------|-------------------------------------|
| | | Yes | No |
| • | Was any income of the foreign corporation blocked? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • | Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If the answer to either question is "Yes," attach an explanation.

Description	Functional Currency	U.S. Dollars
Income from Securities Loaned	44,948	44,948
Other Income	6	6
Realized/Unrealized Gain/Loss	2,290,653	2,290,653

Description	Functional Currency	U.S. Dollars
Stock Loan Fees	2,124,795	2,124,795
Administrative Fees	57,195	57,195
Professional Fees and Expenses	111,117	111,117
Performance Fees	128,280	128,280
Management Fees	754,334	754,334

Schedule F

Line 7 - Other Investments

Description	Beginning of annual accounting period	End of annual accounting period
Investment in Mangrove Partners Master Fund, Ltd.		41,906,671

Description	Beginning of annual accounting period	End of annual accounting period
Other Assets		7,512

Schedule F

Line 15 - Other Current Liabilities

Description	Beginning of annual accounting period	End of annual accounting period
Accrued Expenses		4,000

**SCHEDULE J
(Form 5471)**

(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

► Information about Schedule J (Form 5471) and its instructions is at www.irs.gov/form5471.
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 LUMINA FOUNDATION FOR EDUCATION, INC.		Identifying number 35-1813228
Name of foreign corporation MANGROVE PARTNERS FUND (CAYMAN) LTD.	EIN (if any)	Reference ID number (see instructions) MANGROVE1

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year						0
2a Current year E&P						
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)						
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)						
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)						0

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

▶ Information about Schedule M (Form 5471) and its instructions is at www.irs.gov/form5471.

▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 LUMINA FOUNDATION FOR EDUCATION, INC.		Identifying number 35-1813228
Name of foreign corporation MANGROVE PARTNERS FUND (CAYMAN) LTD.	EIN (if any)	Reference ID number (see instructions) MANGROVE1

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10 Interest received					
11 Premiums received for insurance or reinsurance					
12 Add lines 1 through 11					
13 Purchases of stock in trade (inventory)					
14 Purchases of tangible property other than stock in trade					
15 Purchases of property rights (patents, trademarks, etc.)					
16 Platform contribution transaction payments paid					
17 Cost sharing transaction payments paid					
18 Compensation paid for technical, managerial, engineering, construction, or like services					
19 Commissions paid					
20 Rents, royalties, and license fees paid					
21 Dividends paid					
22 Interest paid					
23 Premiums paid for insurance or reinsurance					
24 Add lines 13 through 23					
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2012)

**SCHEDULE O
(Form 5471)**

(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock**

Information about Schedule O (Form 5471) and its instructions is at www.irs.gov/form5471
▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 LUMINA FOUNDATION FOR EDUCATION, INC.		Identifying number 35-1813228
Name of foreign corporation MANGROVE PARTNERS FUND (CAYMAN) LTD.	EIN (if any)	Reference ID number (see instructions) MANGROVE1

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 612000

Schedule O (Form 5471) (Rev. 12-2012)

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

(Rev. December 2012)

▶ For more information about Form 5471, see www.irs.gov/form5471

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **JAN 01**, 20 **13**, and ending **DEC 31**, 20 **13**

Attachment
Sequence No. **121**

Name of person filing this return LUMINA FOUNDATION FOR EDUCATION, INC.	A Identifying number 35-1813228
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 30 S MERIDIAN ST, SUITE 700	B Category of filer (See instructions. Check applicable box(es)): 1 (repealed) 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code INDIANAPOLIS, IN 46204	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 22.73 %
Filer's tax year beginning JAN 01 , 20 13 , and ending DEC 31 , 20 13	

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation TENG YUE PARTNERS OFFSHORE FUND LTD. 10 EAST 53RD ST 31ST FLOOR, NEW YORK, NY 10022				b(1) Employer identification number, if any b(2) Reference ID number (see instructions) c Country under whose laws incorporated CJ	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency	
3/1/2011	CAYMAN ISLANDS	523900	INVESTMENTS	US DOLLAR	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States AKIN GUMP STRAUSS HAUER & FELD, LLP, ONE BRYANT PARK, NEW YORK, NEW YORK 10036	b If a U.S. income tax return was filed, enter: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;">(i) Taxable income or (loss)</td> <td style="width:50%; vertical-align: top;">(ii) U.S. income tax paid (after all credits)</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>		(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)					
c Name and address of foreign corporation's statutory or resident agent in country of incorporation MOURANT OZANNES, 42 NORTH CHURCH STREET, PO BOX 1348, GRAND CAYMAN, KY1-1108, CAYMAN ISLANDS	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different TENG YUE PARTNERS, LP, 650 FIFTH AVENUE, SUITE 3301, NEW YORK, NEW YORK 10019					

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
EQUITY IS NOT DENOMINATED IN SHARES		

Schedule B U.S. Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	0
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	0
	4 Dividends	4	1,208,156
	5 Interest	5	25,776
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
7 Net gain or (loss) on sale of capital assets	7		
8 Other income (attach statement)	8	72,028,871	
9 Total income (add lines 3 through 8)	9	73,262,803	
Deductions	10 Compensation not deducted elsewhere	10	
	11a Rents	11a	
	b Royalties and license fees	11b	
	12 Interest	12	223,205
	13 Depreciation not deducted elsewhere	13	
	14 Depletion	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15	
	16 Other deductions (attach statement—exclude provision for income, war profits, and excess profits taxes)	16	18,172,987
17 Total deductions (add lines 10 through 16)	17	18,396,192	
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	54,866,611
	19 Extraordinary items and prior period adjustments (see instructions)	19	
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21	54,866,611

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			0

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	2,950,317	17,500,093
2a	Trade notes and accounts receivable		21,144,759
b	Less allowance for bad debts	()	()
3	Inventories		
4	Other current assets (attach statement)	0	0
5	Loans to shareholders and other related persons		
6	Investment in subsidiaries (attach statement)	0	0
7	Other investments (attach statement)	47,423,275	136,187,128
8a	Buildings and other depreciable assets		
b	Less accumulated depreciation	()	()
9a	Depletable assets		
b	Less accumulated depletion	()	()
10	Land (net of any amortization)		
11	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 11a, b, and c	()	()
12	Other assets (attach statement)	0	8,223
13	Total assets	50,373,592	174,840,203
Liabilities and Shareholders' Equity			
14	Accounts payable		21,144,759
15	Other current liabilities (attach statement)	2,950,000	17,500,000
16	Loans from shareholders and other related persons		
17	Other liabilities (attach statement)	0	0
18	Capital stock:		
a	Preferred stock		
b	Common stock	47,423,592	136,195,444
19	Paid-in or capital surplus (attach reconciliation)		
20	Retained earnings		
21	Less cost of treasury stock	()	()
22	Total liabilities and shareholders' equity	50,373,592	174,840,203

Schedule G Other Information

- | | | |
|--|-------------------------------------|-------------------------------------|
| | Yes | No |
| 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If "Yes," see the instructions for required statement. | | |
| 2 During the tax year, did the foreign corporation own an interest in any trust? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | | |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G). | | |
| 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Schedule H Current Earnings and Profits (see instructions)

Important: Enter the amounts on lines 1 through 5c in **functional** currency.

1 Current year net income or (loss) per foreign books of account		1	
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions	
	a Capital gains or losses		
	b Depreciation and amortization		
	c Depletion		
	d Investment or incentive allowance		
	e Charges to statutory reserves		
	f Inventory adjustments		
	g Taxes		
	h Other (attach statement)		
3 Total net additions			
4 Total net subtractions			
5a Current earnings and profits (line 1 plus line 3 minus line 4)			5a
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b
c Combine lines 5a and 5b			5c
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))			5d
Enter exchange rate used for line 5d ▶			

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item D on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This schedule I is being completed for:

Name of U.S. shareholder ▶	Identifying number ▶		
1 Subpart F income (line 38b, Worksheet A in the instructions)		1	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)		2	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)		3	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)		4	
5 Factoring income		5	
6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions		6	
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))		7	
8 Exchange gain or (loss) on a distribution of previously taxed income		8	

- | | | |
|--|--------------------------|--------------------------|
| | Yes | No |
| • Was any income of the foreign corporation blocked? | <input type="checkbox"/> | <input type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to either question is "Yes," attach an explanation.

Description	Functional Currency	U.S. Dollars
Rebate	57,773	57,773
Net realized Gain	33,048,522	33,048,522
Net unrealized Gain	38,922,576	38,922,576

Description	Functional Currency	U.S. Dollars
Management fee	1,620,162	1,620,162
Research and Misc expenses	1,125,476	1,125,476
Stock loan fees	960,428	960,428
Dividends	553,144	553,144
Admin Fees	107,153	107,153
Professional Fees	89,747	89,747
Partnership expenses	224	224
Performance allocation	13,716,653	13,716,653

Schedule F

Line 7 - Other Investments

Description	Beginning of annual accounting period	End of annual accounting period
Investment in Teng Yue Master Fund	47,423,275	136,187,128

Description	Beginning of annual accounting period	End of annual accounting period
Other Assets		8,223

Schedule F

Line 15 - Other Current Liabilities

Description	Beginning of annual accounting period	End of annual accounting period
Capital Contributions received in advance	2,950,000	17,500,000

**SCHEDULE J
(Form 5471)**

(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

► Information about Schedule J (Form 5471) and its instructions is at www.irs.gov/form5471.
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 LUMINA FOUNDATION FOR EDUCATION, INC.		Identifying number 35-1813228
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year						0
2a Current year E&P						
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)						
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)						
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)						0

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M
(Form 5471)**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

▶ Information about Schedule M (Form 5471) and its instructions is at www.irs.gov/form5471.

▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 LUMINA FOUNDATION FOR EDUCATION, INC.		Identifying number 35-1813228
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
10 Interest received					
11 Premiums received for insurance or reinsurance					
12 Add lines 1 through 11					
13 Purchases of stock in trade (inventory)					
14 Purchases of tangible property other than stock in trade					
15 Purchases of property rights (patents, trademarks, etc.)					
16 Platform contribution transaction payments paid					
17 Cost sharing transaction payments paid					
18 Compensation paid for technical, managerial, engineering, construction, or like services					
19 Commissions paid					
20 Rents, royalties, and license fees paid					
21 Dividends paid					
22 Interest paid					
23 Premiums paid for insurance or reinsurance					
24 Add lines 13 through 23					
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions					

**SCHEDULE O
(Form 5471)**

(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock**

Information about Schedule O (Form 5471) and its instructions is at www.irs.gov/form5471
▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 LUMINA FOUNDATION FOR EDUCATION, INC.		Identifying number 35-1813228
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 612000

Schedule O (Form 5471) (Rev. 12-2012)

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

Schedule G

Return Reference	Identifier	Explanation
SCHEDULE G LINE 1	10% INTEREST IN A FOREIGN PARTNERSHIP	TENG YUE PARTNERS OFFSHORE FUND LTD. OWNS MORE THAN 10% OF TENG YUE PARTNERS MASTER FUND, LP, 98-0692633. THE MASTER FUND FILES FORM 1065. THE TAX MATTERS PARTNER IS TENG YUE PARTNERS GP, LLC.

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form AL-20
Alabama Corporation Business Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of the page two by an authorized officer of the organization.

Filing . . .

The signed return should be filed by November 17, 2014 with the following:

Alabama Department of Revenue
Individual and Corporate tax Division
Corporate Income Tax
PO Box 327435
Montgomery, AL 36132-7435

Overpayment of Tax...

The return shows an overpayment of \$845 of which \$845 has been applied to your estimated tax and NONE should be refunded to you.



Corporation Income Tax Return

For the year January 1 - December 31, 2013, or other tax year beginning , 2013, ending

Check applicable box: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change	FEDERAL BUSINESS CODE NUMBER • 900000		FEDERAL EMPLOYER IDENTIFICATION NUMBER • 35-1813228		Filing Status: (see instructions) <input type="checkbox"/> 1. Corporation operating only in Alabama. <input checked="" type="checkbox"/> 2. Multistate Corporation - Apportionment (Sch. D-1). <input type="checkbox"/> 3. Multistate Corporation - Percentage of Sales (Sch. D-2). <input type="checkbox"/> 4. Multistate Corporation - Separate Accounting (Prior written approval required and must be attached). <input type="checkbox"/> 5. Proforma Return - files as part of Alabama Affiliated Group.
	NAME • Lumina Foundation for Education				
	ADDRESS 30 S. Meridian St. #700				
	CITY, STATE, COUNTRY (IF NOT U.S.) Indianapolis, IN		9-DIGIT ZIP CODE • 46204		
	STATE OF INCORPORATION	DATE OF INCORPORATION	DATE QUALIFIED IN ALABAMA	NATURE OF BUSINESS IN ALABAMA	
	• IN	• 08/01/2000	•	• INVESTMENTS	
<input type="checkbox"/> This company files as part of a consolidated federal return. Common parent corporation: (See page 4, "Other Information," number 5.)					
Name _____ FEIN • _____					
<input type="checkbox"/> Notification of Final IRS change <input type="checkbox"/> Federal Form 1120-REIT filed <input type="checkbox"/> 2220AL Attached					

1	FEDERAL TAXABLE INCOME (see instructions)	1	•	-78,857	00				
2	Federal Net Operating Loss (included in line 1)	2	•		00				
3	Reconciliation adjustments (from line 25, Schedule A)	3	•	78,857	00				
4	Federal taxable income adjusted to Alabama Basis (add lines 1, 2 and 3)	4	•		00				
5	Net nonbusiness (income)/loss - Everywhere (from Schedule C, line 2, col. E)	5	•	73,151	00				
6	Apportionable income (add lines 4 and 5)	6	•	73,151	00				
7	Alabama apportionment factor (from line 27, Schedule D-1)	7	•	0	%				
8	Income apportioned to Alabama (multiply line 6 by line 7)	8	•	0	00				
9	Net nonbusiness income/(loss) - Alabama (from Schedule C, line 2, col. F)	9	•	2,384	00				
10	Alabama income before federal income tax deduction (line 8 plus line 9)	10	•	2,384	00				
11 a	Federal income tax deduction (refund) (from line 12, Schedule E)	11a	•		00				
b	Small Business Health Insurance Premiums (see instructions)	11b	•		00				
12	Alabama income before net operating loss (NOL) carryforward (line 10 less lines 11a and b)	12	•	2,384	00				
13	Alabama NOL deduction (see instructions)	13	•		00				
14	Alabama taxable income (line 12 less line 13)	14	•	2,384	00				
15	Alabama Income Tax (6.5% of line 14)	15	•	155	00				
16	Tax Payments, Credits, and Deferral:	CN <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> UNLESS A COPY OF THE FEDERAL RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE. (SEE ALSO PAGE 4, OTHER INFORMATION, NO. 5.) </div>							
a	Carryover from prior year (2012)					16a	•		00
b	2013 estimated tax payments					16b	•		00
c	2013 composite payment(s) made on behalf of this entity (see instructions)					16c	•		00
Paid by • _____ FEIN • _____							•		00
d	Automatic extension payment					16d	•	1,000	00
e	Payments prior to adjustment					16e	•		00
f	Credits (from line 5, Schedule F)					16f	•		00
g	LIFO Reserve Tax Deferral (see instructions)					16g	•		00
h	Total Payments, Credits, and Deferral (add lines 16a through 16g)					16h	•	1,000	00
17	Reductions/applications of overpayments								
a	Credit to 2014 estimated tax	17a	•	845	00				
b	Penny Trust Fund	17b	•		00				
c	Penalty due (see instructions)	17c	•		00				
d	Interest due (computed on tax due only)	17d	•		00				
e	Total reductions (total lines 17a, b, c and d)	17e	•	845	00				
18	Total amount due/(refund) (line 15 less 16h, plus 17e)	18	•		00				

If you paid electronically check here:

I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer. Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature _____ Title _____ Date _____ Daytime Telephone No. _____

Paid Preparer's Use Only	Preparer's signature 	Date • 11/11/2014	Check if self-employed <input type="checkbox"/>	Preparer's Tax Identification Number • P00756195
	Firm's name (or yours, if self-employed) and address • Crowe Horwath LLP • 3815 RIVER CROSSING PKWY, SUITE 300, INDIANAPOLIS, IN	Tel. No. • 317-569-8989	E.I. No. • 35-0921680	ZIP Code • 46240



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

007459.311524.126992.6451 1 AT 0.406 373



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990T by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Schedule A Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income

§40-18-33, Code of Alabama 1975, defines Alabama Taxable Income as federal taxable income without the benefit of the federal net operating loss plus specific additions and less specific deductions. The specific additions and deductions are reflected in the lines provided below. Other reconciliation items include transition adjustments to prevent duplicate deduction or duplicate taxation of items previously deducted or reported on Alabama income tax returns.

ADDITIONS

1	State and local income taxes	1	•	16,881	00
2	Federal exempt interest income (other than Alabama) on state, county and municipal obligations (everywhere)	2	•	00	00
3	Dividends from corporations in which the taxpayer owns less than 20 percent of stock to the extent properly deducted on federal income tax return (see instructions)	3	•	00	00
4 a	Federal depreciation on pollution control items previously deducted for Alabama (see instructions)	4a	•	00	00
4 b	Nondeductible Federal Depreciation (Economic Stimulus Act of 2008) (see instructions)	4b	•	00	00
5	Net income from foreclosure property pursuant to §10-13-21 (real estate investment trust)	5	•	00	00
6	Related members interest or intangible expenses or costs. From Schedule AB (see instructions).				
	Total Payments 6a • 00 minus Exempt Amount 6b • 00 equals	6c	•	00	00
7	Captive REITS: Dividends Paid Deduction (from federal Form 1120-REIT)	7	•	00	00
8	• Federal Non-business/non-apportionable income	8	•	61,976	00
9	Total additions (add lines 1 through 8)	9	•	78,857	00

DEDUCTIONS

10	Refunds of state and local income taxes (due to overpayment or over accrual on the federal return)	10	•	00	00
11	Interest income earned on direct obligations of the United States	11	•	00	00
12	Interest income earned on obligations of Alabama or its subdivisions or instrumentalities to extent included in federal income tax return (see instructions)	12	•	00	00
13	Interest income earned on obligations issued prior to 12/31/1994 of this state or its subdivisions or instrumentalities pursuant to §40-9B-7, to extent included in federal income tax return	13	•	00	00
14	Aid or assistance provided to the Alabama State Industrial Development Authority pursuant to §41-10-44.8(d)	14	•	00	00
15	Expenses not deductible on federal income tax return due to election to claim a federal tax credit	15	•	00	00
16	Dividends described in 26 U.S.C. §78 from corporations in which taxpayer owns more than 20% of stock (see instructions)	16	•	00	00
17	Dividend income - more than 20% stock ownership (including that described in 26 U.S.C. §951) from non-U.S. corporations to extent dividend income would be deductible under 26 U.S.C. §243 if received from domestic corporations.	17	•	00	00
18	Dividends received from foreign sales corporations as determined in U.S.C. §922 (see instructions)	18	•	00	00
19	Interest portion of rent paid under lease agreements entered into prior to January 1, 1995, relating to obligations of this state and its subdivisions pursuant to §40-9B-7(c) through (e) (see instructions)	19	•	00	00
20	Amount of the oil/gas depletion allowance provided by §40-18-16 that exceeds the federal allowance (see instructions)	20	•	00	00
21	Additional Alabama depreciation related to Economic Stimulus Act of 2008 (see instructions)	21	•	00	00
22	•	22	•	00	00
23	•	23	•	00	00
24	Total deductions (add lines 10 through 23)	24	•	00	00
25	TOTAL RECONCILIATION ADJUSTMENTS (subtract line 24 from line 9 above) Enter here and on line 3, page 1 (enclose a negative amount in parentheses)	25	•	78,857	00

Schedule B Alabama Net Operating Loss Carryforward Calculation (§40-18-35.1, Code of Alabama 1975)

Column 1 Loss Year End MM / DD / YYYY	Column 2 Amount of Alabama net operating loss	Column 3 Amount used in years prior to this year	Column 4 Amount used this year	Column 5 Remaining unused net operating loss
•				
•				
•				
•				
•				
•				
•				
•				
•				
•				
•				
•				
•				
Alabama net operating loss (enter here and on line 13, page 1).			•	

Schedule C Allocation of Nonbusiness Income, Loss, and Expense - Use only if you checked Filing Status 2, page 1

Identify by account name and amount, all items of nonbusiness income, loss and expense removed from apportionable income and those items which are directly allocable to Alabama. Adjustment(s) must also be made for any proration of expenses under Alabama Income Tax Rule 810-27-1-4-.01, which states, "Any allowable deduction that is applicable to both business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided..." (See instructions.)

DIRECTLY ALLOCABLE ITEMS OF NONBUSINESS INCOME OR LOSS	ALLOCABLE GROSS INCOME / LOSS		RELATED EXPENSE		NET OF RELATED EXPENSE	
	Column A Everywhere	Column B Alabama	Column C Everywhere	Column D Alabama	Column E Everywhere	Column F Alabama
1a • INVESTMENT	1,868,570.00	2,384.00	1,947,427.00		-78,857.00	2,384.00
b •						
c •						
d •						
e •						
2 NET NONBUSINESS INCOME / LOSS	Enter Column E total ((income)/loss) on line 5 of page 1. Enter Column F total (income/(loss)) on line 9 of page 1				Column E • -78,857.00	Column F 2,384.00

Schedule D-1 Apportionment Factor Schedule - Use only if you checked Filing Status 2, page 1 - Amounts must be Positive (+) Values

TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME	ALABAMA		EVERYWHERE		
	BEGINNING OF YEAR	END OF YEAR	BEGINNING OF YEAR	END OF YEAR	
1 Inventories	•				
2 Land	•				
3 Furniture and fixtures	•				
4 Machinery and equipment	•				
5 Buildings and leasehold improvements	•				
6 IDB/IRB property (at cost)	•				
7 Government property (at FMV)	•				
8 •	•				
9 Less Construction in progress (if included)	•				
10 Totals	•				
11 Average owned property (BOY + EOY ÷ 2)		•		•	
12 Annual rental expense	•	x 8 =		x 8 =	
13 Total average property (add line 11 and line 12)		13a •		13b •	
14 Alabama property factor - 13a ÷ 13b = line 14				14 • %	
SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME	15a	ALABAMA	15b	EVERYWHERE	15c
15 Alabama payroll factor - 15a ÷ 15b = 15c	•				%
SALES		ALABAMA		EVERYWHERE	
16 Destination sales (see instructions)	•				
17 Origin sales (see instructions)	•				
18 Total gross receipts from sales	•				
19 Dividends	•				
20 Interest	•				
21 Rents	•				
22 Royalties	•				
23 Gross proceeds from capital and ordinary gains	•				
24 Other • _____ (Federal 1120, line • _____)	•				
25 Alabama sales factor - 25a ÷ 25b = line 25c	25a •		25b		25c %
26 Alabama sales factor (Enter the same factor as on line 25c)					26 • %
27 Sum of lines 14, 15c, 25c, and 26 ÷ 4 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 7, page 1)					27 • %

Schedule D-2 Percentage of Sales - Use only if you checked Filing Status 3, page 1 - See instructions

DO NOT USE THIS SCHEDULE IF ALABAMA SALES EXCEED \$100,000.	ALABAMA	EVERYWHERE
1 Destination Sales	•	
2 Origin Sales	•	
3 Total gross receipts from sales	•	
4 Tax due (multiply line 3, Alabama by .0025) (enter here and on page 1, line 15)	•	

Schedule E Federal Income Tax (FIT) Deduction/(Refund)

(a) If this corporation is an accrual-basis taxpayer and files a separate (nonconsolidated) federal income tax return with the IRS, skip to line 6 and enter the amount of federal income tax liability shown on Form 1120. Cash-basis taxpayers filing separate (nonconsolidated) federal returns should enter on line 6 below the amount of federal income tax actually paid during the year.

(b) Methods 1552(a)(1) or 1552(a)(2), enter on line 6 the amount of the consolidated tax liability allocated to this corporation from line 5.

(c) If using Method 1552(a)(3), enter on line 6 the amount of the consolidated tax allocated to this corporation. Attach a schedule of your computations. Ignore any supplemental elections under IRC §1502.

If this corporation is a member of an affiliated group which files a consolidated federal return, indicate the number of the election made under IRC §1552.

1552(a)(1) 1552(a)(2) 1552(a)(3) No Election Made Other

1552(a)(1) enter separate company income from line 30 of the proforma 1120 for this company on line 1.

1552(a)(2) enter separate company tax liability from line 31 of the proforma 1120 for this company on line 1.

Table with 5 rows: 1 This company's separate federal taxable (income/tax) 2 Total positive consolidated federal taxable (income/tax) 3 This company's percentage (divide line 1 by line 2) 4 Consolidated federal income tax (liability/payment) 5 Federal income tax for this company (multiply line 3 by line 4)

Table with 12 rows: 6 Federal income tax to be apportioned 7 Alabama income, page 1, line 10 8 Adjusted total income, page 1, line 4 9 Federal income tax ratio (divide line 7 by line 8) 10 Federal income tax apportioned to Alabama (multiply line 6 by line 9) 11 Less refunds or adjustments 12 Net federal income tax deduction / <refund>

Schedule F Credits/Exemptions Caution - See Schedule BC Schedule BC must be attached to claim business credit(s)

Table with 5 rows: 1 Capital Tax Credit 2 Alabama New Market Development Act 3 Alabama Accountability Act 4 Other Credits 5 TOTAL (add lines 1 through 4). Enter here and on line 16f, page 1

Other Information

- 1. Briefly describe your Alabama operations. UNRELATED BUSINESS INCOME FROM K-1 INVESTMENTS
2. List locations of property within Alabama (cities and counties). NONE
3. List other states in which corporation operates, if applicable. INDIANA
4. Indicate your tax accounting method: [X] Accrual [] Cash [] Other
5. If this corporation is a member of an affiliated group which files a consolidated federal return, the following information must be provided:
(a) Copy of Federal Form 851, Affiliations Schedule.
(b) Signed copy of consolidated Federal Form 1120, pages 1-5, as filed with the IRS.
(c) Copy of the spreadsheet of income statements; all supporting schedules for all legal entities that file as part of the consolidated federal group including (but not limited to) a copy of the spreadsheet of income statements...
(d) Copy of federal Schedule K-1 for each tax entity that the corporation holds an interest in at any time during the taxable year.
(e) Copy of federal Schedule(s) UTP.
6. Enter this corporation's federal net income (see instructions for page 1, line 1) for the last three (3) years, as last determined (e.g.: per amended federal return or IRS audit).
2012 2011 2010
7. Check if currently being audited by the IRS.
8. Location of the corporate records: Street address: 30 S MERIDIAN ST #700
City: INDIANAPOLIS State: IN ZIP: 46204
9. Person to contact for information concerning this return:
Name: DAVID A BROWN Email Address: Telephone: 317-951-5300
10. If this entity filed an Alabama Business Privilege tax return under a different FEIN than the one listed on this Form 20C, please enter that number here:

Non-payment returns, mail to: Alabama Department of Revenue Individual and Corporate Tax Division Corporate Tax Section PO Box 327430 Montgomery, AL 36132-7430

Payment returns, mail with payment voucher (Form BIT-V) to: Alabama Department of Revenue Individual and Corporate Tax Division Corporate Tax Section PO Box 327435 Montgomery, AL 36132-7435

ALABAMA FORM 20C

TAXABLE INCOME ALLOCABLE TO ALABAMA

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
ALABAMA APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO ALABAMA	
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO ALABAMA	<u>2,384</u>
INCOME ALLOCABLE TO ALABAMA	<u><u>2,384</u></u>

Income and deductions reported on Form 20C denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**A COMPLETE COPY OF THE
FORM 990T
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form AZ 99T
Arizona Exempt Organization Business Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of the page two by an authorized officer of the organization.

Filing . . .

The signed return should be filed by November 17, 2014 with the following:

Arizona Department of Revenue
PO Box 52153
Phoenix, AZ 85072-2153

Overpayment of Tax...

The return shows an overpayment of \$1,000 of which \$50 has been applied to your estimated tax and \$900 should be refunded to you.

99T

Arizona Exempt Organization Business Income Tax Return

For the calendar year 2013 or fiscal year beginning and ending

CHECK ONE: <input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended	Name <u>Lumina Foundation for Education</u>	Employer Identification Number (EIN) <u>35-1813228</u>
	Address - number and street or PO Box <u>30 S. Meridian St. #700</u>	
Business Telephone Number (with area code) <u>317-951-5300</u>	City, Town or Post Office <u>Indianapolis, IN 46204</u>	State ZIP Code

68 Check box if: This is a first return Name change Address change

- A Date Arizona operations began: 12/31/2012
 - B Nature of unrelated business activities: Passive Investments
 - C Unrelated business activity codes: 900000
 - D Arizona apportionment: (check only one) Multistate organizations only.
 AIR Carrier STANDARD Sales Factor ENHANCED Sales Factor
 - E Did you file an Arizona Form 99? Yes No
 - F Check federal form filed: 990-T Other (specify) _____
- Attach a copy of the organization's federal return.

CHECK BOX IF return filed under extension:

82 82 F

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

88

81 PM

66 RCVD

Arizona Unrelated Trade or Business Taxable Income Computation

1	Unrelated business taxable income – from federal Form 990-T	1	-78,857	00
2	Additions related to Arizona tax credits claimed	2		00
3	Subtotal - add line 1 and line 2	3		00
4	Apportionment ratio - Multistate organizations only - see instructions	4		00
5	Taxable income attributable to Arizona – line 3 multiplied by line 4 (or enter amount from line 3, if 100% Arizona)	5	-296	00

SEE STMT 1

Arizona Tax Liability Computation

6	Enter tax - Tax is 6.968 percent of line 5, or \$50, whichever is greater	6	50	00
7	Tax from recapture of tax credits – from Arizona Form 300, Part II, line 29	7		00
8	Subtotal - add line 6 and line 7	8	50	00
9	Nonrefundable tax credits – from Arizona Form 300, Part II, line 53	9		00
10	Credit type - enter form number for each nonrefundable credit claimed: 10 <u>3</u> <u>3</u> <u>3</u> <u>3</u>			
11	Tax liability - subtract line 9 from line 8	11	50	00

Tax Payments

12	Refundable tax credits - Check box(es) and enter amount: 12 <input type="checkbox"/> 308 <input type="checkbox"/> 342 <input type="checkbox"/> 349	12		00
13	Extension payment made with Arizona Form 120EXT or online	13	1,000	00
14	Estimated tax payments	14		00
15	Payment made with original return plus all payments made after it was filed - see instructions	15		00
16	Subtotal payments - add lines 12 through 15	16	1,000	00
17	Overpayments of tax from original return or later adjustments - see instructions	17		00
18	Total Payments - subtract line 17 from line 16	18	1,000	00

Computation of Total Due or Overpayment

19	Balance of tax due - If line 11 is larger than line 18, enter balance of tax due. Skip line 20	19		00
20	Overpayment of tax - If line 18 is larger than line 11, enter overpayment of tax	20	950	00
21	Penalty and interest	21		00
22	Estimated tax underpayment penalty. If Form 220 is attached, check box 22A <input type="checkbox"/>	22		00
23	TOTAL AMOUNT DUE - Add lines 19, 21, and 22. If money is due, non-EFT payment must accompany return	23		00
24	OVERPAYMENT - see instructions	24	950	00
25	Amount of line 24 to be applied to 2014 estimated tax	25	50	00
26	Amount to be refunded – subtract line 25 from line 24	26	900	00

Continued on page 2 →

Name (as shown on page 1) Lumina Foundation for Education	EIN 35-1813228
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Schedule A - Apportionment Formula (Multistate Organizations Only)

- Qualifying air carriers must use Arizona Schedule ACA.
- See instructions, pages 8 and 9.

LIMITED TO UNRELATED BUSINESS AMOUNTS		
COLUMN A Total Within Arizona Round to the nearest dollar.	COLUMN B Total Everywhere Round to the nearest dollar.	COLUMN C Ratio Within Arizona A ÷ B
A1 Property Factor Value of real and tangible personal property (by averaging the value of owned property at the beginning and end of the tax period; rented property at capitalized value). Total owned and rented property		
A2 Payroll Factor Wages, salaries, commissions and other compensation paid to employees		
A3 Sales Factor a Total sales and other gross receipts		
b Weight AZ sales - (STANDARD uses x2; ENHANCED uses x8)	x 2 OR x 8	
c Sales factor (For column A, multiply line a by line b; for column B, enter the amount from line a.)		
A4 Total Ratio - add A1, A2, and A3c, in column C		
A5 Average Apportionment Ratio - divide line A4, column C, by the denominator (STANDARD divides by four (4); ENHANCED divides by ten (10)). Enter the result in column C, and on page 1, line 4		

Declaration	Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the State of Arizona.		
Please Sign Here	OFFICER'S SIGNATURE	DATE	TITLE
Paid Preparer's Use Only	<i>Shane Davis</i>	11/11/2014	P00756195
	PAID PREPARER'S SIGNATURE	DATE	PAID PREPARER'S PTIN
	Crowe Horwath LLP		35-0921680
	FIRMS NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		FIRM'S <input checked="" type="checkbox"/> EIN OR <input type="checkbox"/> SSN
	3815 RIVER CROSSING PKWY, STE 300		(317) 569-8989
	FIRMS STREET ADDRESS		FIRMS TELEPHONE NUMBER
	INDIANAPOLIS, IN		46240-0977
	CITY	STATE	ZIP CODE

Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix, AZ 85072-2153

For the calendar year 2013 or fiscal year beginning MM,DD,2013 and ending MM,DD,YYYY.

Name LUMINA FOUNDATION FOR EDUCATION, INC.	Employer Identification Number (EIN) 35-1813228
Address – number and street or PO Box 30 S MERIDIAN ST. #700	Business Telephone Number (with area code)
City, Town or Post Office INDIANAPOLIS	State ZIP Code IN 46204

- a Check if this is the first tax return filed under this name and EIN.
- b Check if name and/or address has changed.
- c Check if EIN has changed. List prior number: _____

Check type of return to be filed:

- 120 120A 120S 99T 99 165

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
88	
81 PM	66 RCVD

S corporations and Partnerships: Use Form 204 to request an extension of time to file a composite return for nonresident individual shareholders or nonresident individual partners on Form 140NR.

All applications for an extension of time to file must be postmarked on or before the original due date of the return , unless the original due date falls on Saturday, Sunday, or a legal holiday. In that case, the application must be postmarked on or before the business day following such Saturday, Sunday, or legal holiday.	An Arizona extension cannot be granted for more than six months beyond the original due date of the return. Arizona will accept a valid federal extension for the same period of time covered by the federal extension. The federal extension for partnerships is five months.
--	---

CHECK ONE BOX:	Extension Date	Taxable Year Ending
<input checked="" type="checkbox"/> Form 120, Form 120A, Form 120S, Form 99T, Form 99: This is a request for an automatic six-month extension until.....	<u>11/15/2014</u>	<u>12/31/2013</u>
<input type="checkbox"/> Form 165 only: This is a request for an automatic five-month extension until.....	<u>MM,DD,YYYY</u>	<u>MM,DD,YYYY</u>
<input type="checkbox"/> A federal extension will be used to file this tax return. This form is being used to transmit the Arizona extension payment.		

EXTENSION PAYMENT COMPUTATION (Forms 120, 120A, 120S and 99T only)

1 Tax liability for the taxable year. See instructions	1	1,000	00
2 Less estimated tax payments	2	0	00
3 Balance of Tax: line 1 less line 2	3	1,000	00
4 Enter amount of payment enclosed PAYMENT ENCLOSED.	4	1,000	00

- Make check payable to: Arizona Department of Revenue and **include EIN on payment.**
- Mail application and payment to: Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.
- Mail application **without** payment to: Arizona Department of Revenue, PO Box 29079, Phoenix, AZ 85038-9079.

The taxpayer will be liable for the extension underpayment penalty if at least 90 percent of the tax liability disclosed by the return has not been paid by the original due date of the return. Taxpayers subject to the extension	underpayment penalty are not subject to the late payment penalty prescribed by A.R.S. § 42-1125(D). Interest accrues on any additional tax due from the original due date of the return until paid.
---	---

Declaration	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.		
Please Sign Here	SIGNATURE OF OFFICER OR AGENT	DATE	TITLE
	PRINTED NAME	BUSINESS PHONE (with area code)	AGENT'S TIN

ARIZONA FORM 99T

TAXABLE INCOME ALLOCABLE TO ARIZONA

UNRELATED BUSINESS INCOME/(LOSS) FROM 990T LINE 34	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
ARIZONA APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO ARIZONA	
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO ARIZONA	<u>(296)</u>
INCOME ALLOCABLE TO ARIZONA	<u><u>(296)</u></u>

Income and deductions reported on Form 99T denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**ATTACHMENT TO FORM 99T
NET OPERATING LOSS CARRYFORWARD SCHEDULE**

<u>GENERATED</u>	<u>AMOUNT</u>	<u>USED IN</u>	<u>UTILIZED</u>	<u>REMAINING</u>
		<u>PRIOR YEAR</u>		
12/31/2013	296	-	-	296
REMAINING NOL	<u>\$ 296</u>			<u>\$ 296</u>

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form 109
California Exempt Organization Business Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of the page two by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before December 15, 2014 with the following:

Franchise Tax Board
PO Box 942857
Sacramento, CA 94257-0700

Overpayment of Tax...

The return shows an overpayment of \$6,376 of which NONE has been applied to your estimated tax and \$6,376 should be refunded to you.

2013 Business Income Tax Return

Calendar Year 2013 or fiscal year beginning month (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/Organization Name California corporation number

LUMINA FOUNDATION FOR EDUCATION

Address (suite, room, or PMB no.) FEIN

30 S. MERIDIAN ST. #700 35-1813228

City State ZIP Code

INDIANAPOLIS, IN 46204 IN 46204

A First Return Filed? Yes No

B Is this an education IRA within the meaning of R&TC Section 23712? Yes No

C Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No

D Final Return? Dissolved Surrendered (Withdrawn) Merged/Reorganized (attach explanation)

E Amended Return? Yes No

F Accounting Method Used: (1) Cash (2) Accrual (3) Other

G Nature of trade or business PASSIVE INVESTMENTS

H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? Yes No

I Is this organization claiming any Enterprise Zone (EZ), Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? Yes No

J Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? Yes No

K Unrelated Business Activity (UBA) Code 900000

L Is this a Hospital? Yes No

If "Yes," attach IRS Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Side 2, Part II, line 30	1	-78,857	00
	2	Multiply line 1 by the average apportionment percentage 0 % from the Schedule R, Apportionment Formula Worksheet, Part A, line 2 or Part B, line 5. See instructions	2	0	00
	3	Enter the lesser amount from line 1 or line 2. If the unrelated business activity is wholly in California and Schedule R was not completed, enter the amount from line 1	3		00
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30	4		00
Tax Computation	5	Unrelated business taxable income from line 3 or line 4 SEE STMT 1	5	-85,260	00
	6	Enterprise zone, LAMBRA, LARZ, TTA, or Pierce's disease losses	6		00
	7	Net Operating Loss deduction. See General Information N	7		00
	8	Add line 6 and line 7	8		00
	9	Net unrelated business taxable income. Subtract line 8 from line 5	9	-85,260	00
	10	Tax 8.84 % x line 9. See General Information J	10	0	00
	11	a New jobs credit, amount generated. a) 11 b) Amount claimed.	11b		00
	c Tax credits from Schedule B. See instructions.	11c		00	
	d Total Credits. Add line 11b and 11c	11d		00	
Total Tax	12	Balance. Subtract line 11d from line 10. If line 11d is greater than line 10, enter -0-	12	0	00
	13	Alternative minimum tax. See General Information O	13		00
	14	Total tax. Add line 12 and line 13	14	0	00
Payments	15	Overpayment from a prior year allowed as a credit	15		00
	16	2013 estimated tax payments. See instructions	16		00
	17	2013 withholding (Form 592-B and/or 593.) See instructions	17	6,376	00
	18	Amount paid with extension (form FTB 3539)	18		00
	19	Total payments and credits. Add line 15 through line 18	19	6,376	00
Refund (Direct Deposit of Refund) or Amount Due	20	Tax due. Subtract line 19 from line 14. Pay entire amount with return. See instructions	20		00
	21	Overpayment. Subtract line 14 from line 19. See instructions.	21	6,376	00
	22	Enter amount of line 21 to be applied to 2014 estimated tax.	22	6,376	00
	23	Use tax. See instructions	23		00
	24	Refund. If the sum of line 22 and line 23 is less than line 21, then subtract the total from line 21	24	6,376	00
		a Fill in the account information to have the refund directly deposited. Routing number.	24a		
		b Type: Checking Savings c Account Number	24c		
25	Penalties and interest. See General Information M	25		00	
26	Check if estimate penalty computed using Exception B or C and attach form FTB 5806.				
27	Total amount due. Add line 20, line 22, line 23, and line 25, then subtract line 21 from the result	27		00	

TAXABLE YEAR **Resident and Nonresident Withholding**
2013 Tax Statement

CALIFORNIA FORM

592-B

Part I Withholding Agent

Name of withholding agent (Payer/S Corporation/Partnership/LLC/Trust)			SSN or ITIN	
BAUPOST VALUE PARTNERS, L.P. - IV				
Address (suite, room, PO Box, or PMB no.)			<input checked="" type="checkbox"/> FEIN	<input type="checkbox"/> CA Corp no. <input type="checkbox"/> SOS file no.
10 ST JAMES AVE STE 1700			26-2208448	
City	State	ZIP Code	Daytime telephone number	
BOSTON	MA	02116	(617) 210-8300	

Part II Recipient

Name of recipient			SSN or ITIN	
LUMINA FOUNDATION FOR EDUCATION INC				
DBA (if applicable)				
Address (suite, room, PO Box, or PMB no.)			<input checked="" type="checkbox"/> FEIN	<input type="checkbox"/> CA Corp no. <input type="checkbox"/> SOS file no.
30 SOUTH MERIDIAN STREET SUITE 700			35-1813228	
City	State	ZIP Code		
INDIANAPOLIS	IN	46204-3503		

Part III Type of Income Subject to Withholding. Check the applicable box(es).

<input type="checkbox"/> A Payments to Independent Contractors	<input type="checkbox"/> E Estate Distributions	<input type="checkbox"/> G Payments to Independent Contractor Entertainers/Athletes/Speakers
<input type="checkbox"/> B Trust Distributions	<input type="checkbox"/> F Allocations to Foreign (non-U.S.) Nonresident Partners/Members	<input type="checkbox"/> H Other _____ (describe)
<input type="checkbox"/> C Rents or Royalties		
<input checked="" type="checkbox"/> D Distributions to Domestic (U.S.) Nonresident Partners/Members/Beneficiaries/S Corporation Shareholders		

Part IV Tax Withheld

1 Total income subject to withholding	1		00
2 Total California tax withheld (excluding backup withholding)	2	6,376	00
3 Total Backup Withholding	3		00

V4LMF1



Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule)
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
		%			
		%			
		%			
Total. Enter here and on Side 2, Part I, line 7					

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income, column 2 less column 3	5 Set-asides (attach schedule)	6 Balance of investment income, column 4 less column 5
Total. Enter here and on Side 2, Part I, line 8					
Enter gross income from members (dues, fees, charges, or similar amounts)					

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

1 Name of controlled organizations		2 Employer Identification Number	Exempt Controlled Organizations			
1		3 Net unrelated income (loss)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)	
Nonexempt Controlled Organizations						
7 Taxable Income			8 Net unrelated income (loss)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)
4 Add columns 5 and 10						
5 Add columns 6 and 11						
6 Subtract line 5 from line 4. Enter here and on Side 2, Part 1, line 9.						

Schedule G Exploited Exempt Activity Income, other than Advertising Income

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero
Total. Enter here and on Side 2, Part I, line 10							

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify) _____

1	Inventory at beginning of year	1	00
2	Purchases	2	00
3	Cost of labor	3	00
4	a Additional IRC Section 263A costs. Attach schedule	4a	00
	b Other costs. Attach schedule	4b	00
5	Total. Add line 1 through line 4b	5	00
6	Inventory at end of year	6	00
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7	00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? Yes No

Schedule B Tax Credits. Do not claim the New Jobs Credit on Schedule B.

1	Enter credit name _____ code • _____	1	00
2	Enter credit name _____ code • _____	2	00
3	Enter credit name _____ code • _____	3	00
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, except New Jobs Credit, on line 4. Enter here and on Side 1, line 11c	4	00

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1	00
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a	00
	b Method for non-dealer installment obligations	2b	00
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3	00
4	Credit recapture. Credit name _____	4	00
5	Total. Combine the amounts on line 1 through line 4. See instructions	5	00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method - Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total Sales	1,868,570	0	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2			0

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions			
2 Payroll factor: Wages and other compensation of employees			
3 Sales factor: Gross sales and/or receipts less returns and allowances			
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			0

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1 Description of property	2 Rent received or accrued	3 Percentage of rent attributable to personal property
		%
		%
		%

4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income

5 Complete if any item in column 3 is more than 10%, but not more than 50%

(a) Deductions directly connected (attach schedule)	(b) Income includible, column 2 less column 4(a)	(a) Gross income reportable, column 2 x column 3	(b) Deductions directly connected with personal property (attach schedule)	(c) Net income includible, column 5(a) less column 5(b)

Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6.

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1	a	Gross receipts or gross sales	b	Less returns and allowances	c	Balance	1c		00
2		Cost of goods sold and/or operations (Schedule A, line 7)					2		00
3		Gross profit. Subtract line 2 from line 1c					3		00
4	a	Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)					4a		00
	b	Net gain (loss) from Part II, Schedule D-1					4b		00
	c	Capital loss deduction for trusts					4c		00
5		Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule					5	1,868,570	00
6		Rental income (Schedule C)					6		00
7		Unrelated debt-financed income (Schedule D)					7		00
8		Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)					8		00
9		Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)					9		00
10		Exploited exempt activity income (Schedule G)					10		00
11		Advertising income (Schedule H, Part III, Column A)					11		00
12		Other income. Attach schedule					12		00
13		Total unrelated trade or business income. Add line 3 through line 12					13	1,868,570	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14		Compensation of officers, directors, and trustees from Schedule I					14	26,131	00
15		Salaries and wages					15	48,117	00
16		Repairs					16		00
17		Bad debts					17		00
18		Interest. Attach schedule					18		00
19		Taxes. Attach schedule					19	16,881	00
20		Contributions. See instructions and attach schedule					20	409	00
21	a	Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a	3,004					00
	b	Less: depreciation claimed on Schedule A. See instructions	21b				21	3,004	00
22		Depletion. Attach schedule					22		00
23	a	Contributions to deferred compensation plans					23a		00
	b	Employee benefit programs. See instructions					23b	2,974	00
24		Other deductions. Attach schedule					24	1,849,911	00
25		Total deductions. Add line 14 through line 24					25	1,947,427	00
26		Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13					26	-78,857	00
27		Excess advertising costs (Schedule H, Part III, Column B)					27		00
28		Unrelated business taxable income before specific deduction. Subtract line 27 from line 26					28	-78,857	00
29		Specific deduction. See instructions					29		00
30		Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28					30	-78,857	00

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

Sign Here	Signature of officer	Title	Date	Telephone
				317-951-5300
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	PTIN
	<i>Shu Han</i>	11/11/2014	<input type="checkbox"/>	P00756195
	Firm's name (or yours, if self-employed) and address			FEIN
	CROWE HORWATH LLP 3815 RIVER CROSSING PKWY, SUITE 300 INDIANAPOLIS, IN 46240-0977			35-0921680
				Telephone
				317-569-8989
	May the FTB discuss this return with the preparer shown above? See instructions			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

007459.311524.126992.6451 1 AT 0.406 373



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990T by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
Totals						

Part II Income from Periodicals Reported on a Separate Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.

Part III Column A - Net Advertising Income

Part III Column B - Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, cols. 4 and 7	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4

Enter total here and on Side 2, Part I, line 11

Enter total here and on Side 2, Part II, line 27

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired (DD/MM/YYYY)	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify) _____						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						

2013 Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name LUMINA FOUNDATION FOR EDUCATION	California corporation number
--	-------------------------------

During the taxable year the corporation incurred the NOL, the corporation was a(n): <input type="radio"/> C corporation <input checked="" type="radio"/> S corporation <input checked="" type="radio"/> Exempt organization <input type="radio"/> Limited Liability Company (electing to be taxed as a corporation)	FEIN 35-1813228
--	---------------------------

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 19; Form 100W, line 19; Form 100S, line 16; or Form 109, line 2. Enter as a positive number	1	00
2 2013 disaster loss included in line 1. Enter as a positive number	2	00
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	00
4 a Enter the amount of the loss incurred by a new business included in line 3	4a	00
b Enter the amount of the loss incurred by an eligible small business included in line 3	4b	00
c Add line 4a and line 4b.	4c	00
5 General NOL. Subtract line 4c from line 3	5	00
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions.	6	00

If the corporation is using the current year NOL to carryback to offset net income for taxable years 2011 and/or 2012, complete Part III, NOL carryback, on Side 2 before completing Part I, lines 7 - 9 below.

7 2013 NOL carryback used to offset 2011 net income. Enter the amount from Part III, line 3, column (f)	7	
8 2013 NOL carryback used to offset 2012 net income. Enter the amount from Part III, line 3, column (h)	8	
9 2013 NOL carryover to 2014. Add line 7 and line 8, then subtract the result from line 6. See instructions.	9	

Election to waive carryback

Check the box if the corporation elects to relinquish the entire carryback period with respect to 2013 NOL under IRC Section 172(b)(3). By making the election, the corporation is electing to carry an NOL forward instead of carrying back in the previous two years. Once the election is made, it's **irrevocable**. See instructions.

Continue with Part II, NOL carryover and disaster loss carryover limitations. **Do not** complete Part III, NOL carryback.

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income (loss) - Enter the amount from Form 100, line 19; Form 100W, line 19; Form 100S, line 16 less line 17 (but not less than -0-); or Form 109, line 2.	(g)	
	Available balance	

Prior Year NOLs

(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below*	(d) Initial loss	(e) Carryover from 2012	(f) Amount used in 2013		(h) Carryover to 2014 col. (e) - col. (f)
2			1,344,820.	1,301,131.			1,301,131.
				⊙			⊙
				⊙			⊙
				⊙			⊙

Current Year NOLs

3	2013	DIS	(d)	(e)	(f)		col. (d) - col. (f)
4	2013	GEN	85,260.				85,260.
	2013						
	2013						
	2013						

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

CALIFORNIA FORM 109

TAXABLE INCOME ALLOCABLE TO CALIFORNIA

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
CALIFORNIA APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO CALIFORNIA	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO CALIFORNIA	<u>(85,260)</u>
INCOME APPORTIONED TO CALIFORNIA	<u><u>(85,260)</u></u>

Income and deductions reported on Form 109 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form 199
California Exempt Organization Annual Information Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of the page by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Franchise Tax Board
PO Box 942857
Sacramento, CA 94257-0701

Payment of Tax...

The return shows a filing fee of \$10 due upon filing the return. Please make a check payable to "California Franchise Tax Board". Please also include EIN and "2013 Form 199" on the check.

California Exempt Organization
2013 Annual Information Return

Calendar Year 2013 or fiscal year beginning (mm/dd/yyyy) , and ending (mm/dd/yyyy)

Corporation/Organization Name: LUMINA FOUNDATION FOR EDUCATION
Address: 30 S. MERIDIAN ST. #700 INDIANAPOLIS
State: IN ZIP Code: 46204
California corporation number: 35-1813228

A First Return
B Amended Information Return
C IRC Section 4947(a)(1) trust
D Final Information Return?
E Check accounting method:
F Federal return filed?
G Is this a group filing for the subordinates/affiliates?
H Is this organization in a group exemption?
I Did the organization have any changes in its activities...

J If exempt under R&TC Section 23701d, has the organization during the year:
K Is the organization exempt under R&TC Section 23701g?
L If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable...
M Is the organization a Limited Liability Company?
N Did the organization file Form 100 or Form 109 to report taxable income?
O Is the organization under audit by the IRS or has the IRS audited in a prior year?

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Table with 5 columns: Description, Line Number, Amount, and Balance Due. Includes Receipts and Revenues (Total: 87,405,058) and Expenses (Total: 93,918,067).

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

Sign Here: Signature of officer, Title, Date, Telephone.
Paid Preparer's Use Only: Preparer's signature, Date (11/11/2014), Firm's name (CROWE HORWATH LLP), Address, Telephone (317-569-8989).

**A COMPLETE COPY OF THE
FORM 990PF,
EXCLUDING SCHEDULE B,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form 112
Colorado Corporation Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of the page 2 by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Colorado Department of Revenue
Denver, CO 80261-0006

Payment of Tax...

No payment of tax is required.

(0023)

2013

-or-

Fiscal Year Beginning (MM/DD)	2013	Year Ending (MM/DD/YYYY)
-------------------------------	------	--------------------------

Departmental Use Only

Colorado C Corporation Income Tax Form 112

Do not submit federal return, forms or
schedules when filing this return.



Name of Corporation Lumina Foundation for Education	Colorado Account Number ●	
Address 30 S. Meridian St. #700	FEIN ● 35-1813228	
City Indianapolis	State IN	Zip 46204

Final Return If you are submitting a statement disclosing a listed or reported transaction, mark this box

A. Apportionment of Income. This return is being filed for:

<input type="checkbox"/> (42) A corporation not apportioning income;	<input type="checkbox"/> (45) A corporation electing to pay a tax on its gross Colorado sales;
<input checked="" type="checkbox"/> (43) A corporation engaged in interstate business apportioning income using single-factor apportionment (Schedule SF required);	<input type="checkbox"/> (46) A corporation claiming an exemption under P.L. 86-272;
<input type="checkbox"/> (44) A corporation engaged in interstate business apportioning income under special regulation (Schedule SF required);	<input type="checkbox"/> (47) Other appointment method, must be pre-approved by the department (fill in below)

B. Separate/Consolidate/Combined Filing. This return is being filed for:

<input checked="" type="checkbox"/> A single corporation filing a separate return;	<input type="checkbox"/> An affiliated group of corporations required to file a combined return (Schedule C required.);
<input type="checkbox"/> An affiliated group of corporations electing to file a consolidated return. Warning: such election is binding for four years. If your election was made in a prior year, enter the year of election in line below. (Schedule C required);	<input type="checkbox"/> An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Schedule C required.)

Enter the year of election (YYYY)

Federal Taxable Income		Round to nearest dollar
1. Federal taxable income from Federal form 1120 or 990-T	● 1	-78,857 00
2. Federal taxable income of companies not included in this return	● 2	00
3. Net federal taxable income, line 1 minus line 2	3	-78,857 00
Additions		
4. Federal net operating loss deduction	● 4	00
5. Colorado income tax deduction	● 5	00
6. Other additions, include explanation	● 6	00
7. Total of lines 3 through 6	7	-78,857 00

Form 112



130112 21062

Subtractions		
8. Exempt federal interest	• 8	00
9. Excludable foreign source income	• 9	00
10. Colorado source capital gain (assets acquired on or after 5/9/94, held five years)	• 10	00
11. Other subtractions, include explanation	• 11	00
12. Total of lines 8 through 11	12	00
Taxable Income		
13. Modified federal taxable income, line 7 minus line 12	13	-78,857 00
14. Colorado taxable income before net operating loss deduction	SEE STMT 1 • 14	-12,293 00
15. Colorado net operating loss deduction (May not exceed \$250,000)	• 15	00
16. Colorado taxable income, line 14 minus line 15	16	-12,293 00
17. Tax, 4.63% of the amount on line 16	• 17	0 00
Credits		
18. Total nonrefundable credits from line 25, Form 112CR (may not exceed tax on line 17)	• 18	00
19. Total Enterprise Zone credits used - as calculated, or from DR 1366 line 70	• 19	00
20. Net tax, line 17 minus lines 18 and 19	20	00
21. Recapture of prior year credits	• 21	00
22. Total of lines 20 and 21	22	00
23. Estimated tax and extension payments and credits	• 23	00
24. W-2G Withholding from lottery winnings	• 24	00
25. Innovative Motor Vehicle Credit from line 36 form DR 0617	• 25	00
26. Authorized Instream Flow Incentive Credit	• 26	00
27. Total of lines 23 through 26	27	00
28. Net tax due. Subtract line 27 from line 22	28	00
29. Penalty	• 29	00
30. Interest	• 30	00
31. Estimated tax penalty due	• 31	00
32. Total due. Enter the sum of lines 28 through 31	• 32	00

Do Not Submit Federal Return, Forms or Schedules when Filing this Return



33. Overpayment, line 27 minus line 22	33	00
34. Amount from line 33 to carry forward for future year estimated tax	• 34	00
35. Amount from line 33 to be refunded	• 35	00

Direct Deposit

Routing Number

Type: Checking Savings

Account Number

Pay electronically at www.Colorado.gov/RevenueOnline or
Mail and Make Checks Payable to: Colorado Department of Revenue
 Denver, CO 80261-0006

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment directly from your bank account electronically.

C. The corporation's books are in care of:

Last Name SHEWMAKER	First Name JULIE	Middle Initial	Phone Number 317-951-5300
Address 30 S. MERIDIAN ST. SUITE 700	City INDIANAPOLIS	State IN	Zip 46204

D. Business code number per federal return (NAICS) • 900000	E. Year corporation began doing business in Colorado • 2008
---	---

F. May the Colorado Department of Revenue discuss this return with the paid preparer show below (see instructions)

• Yes No

G. Kind of business in detail
PASSIVE INVESTMENTS

H. Has the Internal Revenue Service made any adjustments in the corporation's income or tax or have you filed amended federal income tax returns at any time during the last four years?

• Yes No

If yes, for which year(s)? (YYYY)

Did you file amended Colorado returns to reflect such changes or submit copies of the Federal Agent's reports?

Yes No

Last Name of person or firm preparing return • BENCIK	First Name • NICOLE <i>Nicole Benick</i>	Middle Initial •
Address of person or firm preparing return • 3815 RIVER CROSSING PKWY	Phone Number • 317-569-8989	
City • INDIANAPOLIS	State • IN	Zip • 46204

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

Signature or Title of Officer	Date (MM/DD/YY)
-------------------------------	-----------------



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

007459.311524.126992.6451 1 AT 0.406 373



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

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Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

COLORADO FORM 112

TAXABLE INCOME ALLOCABLE TO COLORADO

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
COLORADO APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO COLORADO	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO COLORADO	<u>(12,293)</u>
INCOME ALLOCABLE TO COLORADO	<u><u>(12,293)</u></u>

Income and deductions reported on Form 112 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**ATTACHMENT TO FORM 112
 NET OPERATING LOSS CARRYFORWARD SCHEDULE**

<u>GENERATED</u>	<u>AMOUNT</u>	<u>EXPIRES</u>	<u>USED IN</u>	<u>PRIOR YEAR</u>	<u>UTILIZED</u>	<u>EXPIRED</u>	<u>REMAINING</u>
12/31/2008	(51,790)	12/31/2028	27,340		-	-	(24,450)
12/31/2009	(41,594)	12/31/2029	-		-	-	(41,594)
12/31/2010	(43,734)	12/31/2030	-		-	-	(43,734)
12/31/2013	(12,293)	12/31/2033	-		-	-	(12,293)
REMAINING NOL	\$ (149,411)						\$ (122,071)

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**



Crowe Horwath LLP
Independent Member Crowe Horwath International

* * * * *

Lumina Foundation for Education
Instructions for Filing with Delaware Attorney General's Office
Form 990-PF
Exempt Organization Business Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated by an authorized officer of the organization.

Filing . . .

The signed return should be filed by November 17, 2014 with the following:

Delaware Department of Justice
Office of the Attorney General
Carvel State Office Building
820 N. French Street
Wilmington, DE 19801

**A COMPLETE COPY OF THE
FORM 990-PF,
EXCLUDING SCHEDULE B,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**



Crowe Horwath LLP
Independent Member Crowe Horwath International

Instructions for filing
Lumina Foundation for Education, Inc
Form F-1120 - Florida Corporate Income/Franchise and
Emergency Excise Tax Return
for the period ended December 31, 2013

Signature...

The original return should be signed (using full name and title)
and dated by an authorized officer of the organization.

Filing...

The signed return should be filed on or before November 17, 2014
with...

Florida Department of Revenue
5050 W. Tennessee Street
Tallahassee, FL 32399-0135

Payment of tax...

A payment in the amount of \$10,007 should be made payable to the Florida
Department of Revenue. Please be sure to include EIN and "2013 Form F-1120"
on check.

Florida Form F-1120 Additional Input and Instructions

Use only UPPER CASE letters when completing this form.
Florida requires all fields in the scannable areas to be left justified.

For Fiscal Year returns:

Enter tax year beginning date (MM/DD/YYYY): 01 / 01 / 2013
Enter tax year ending date (MM/DD/YYYY): 12 / 31 / 2013

Enter Federal Return Type Code from list below: 12

- 01 C-Corporation (1120)
- 02 C-Corporation (1120A)
- 03 S-Corporation (1120S)
- 04 Foreign Corporation (1120F)
- 05 Foreign Corporation (1120FSC)
- 06 Homeowners Association (1120H)
- 07 Life Insurance Company (1120L)
- 08 Property & Casualty Insurance Company (1120PC)
- 09 Partnership (1065)
- 10 Not-for-Profit (990)
- 11 Not-for-Profit (990 EZ)
- 12 Not-for-profit with Unrelated Trade or Business Income (990T)
- 13 Farmers Co-operative (990C)
- 14 Private Foundation (990PF)
- 15 Black Lung Benefit Trust (990BL)
- 16 Designated Settlement Fund (1120DF)
- 17 Interest Charge Domestic International Sales Corporation (1120IC-DISC)
- 18 Nuclear Decommissioning Fund (1120ND)
- 19 Political Organization (1120POL)
- 20 Real Estate Investment Trust (1120REIT)
- 21 Regulated Investment Trust (1120RIC)
- 22 Real Estate Mortgage Investment Conduits (1120 REMIC)
- 23 Federal Proforma Return (1120 Proforma)



Florida Corporate Income/Franchise Tax Return

FEIN 35-1813228

3W1191 1.000 THOM F-1120, R. 01/14 Rule 12C-1.051 Florida Administrative Code Effective 01/14

846302013123100020050375335181322800008



For calendar year 2013 or tax year beginning 01/01, 2013 ending 12/31/2013

Name LUMINA FOUNDATION FOR EDUCATION Check here if any changes have been made to name or address

Address 30 S. MERIDIAN ST. #700

Address

City/State/ZIP INDIANAPOLIS, IN 46204

Computation of Florida Net Income Tax

Table with 3 columns: Description, Check here if negative, Amount. Rows include Federal taxable income (78857.00), State income taxes (16881.00), Additions (95738.00), Subtractions (95738.00), Florida net income (200140.00), Tax due (11007.70), Total corporate income/franchise tax due (11007.70), Total amount due (10007.70).

Florida Corporate Income Tax Return

YEAR ENDING 12/31/2013

THOM F-1120 R. 01/14

Do Not Detach

To ensure proper credit to your account, enclose your check with tax return when mailing. Return is Due 1st Day of the 4th Month After Close of the Taxable Year

Name LUMINA FOUNDATION FOR EDUCATION

Check here if you transmitted funds electronically

Address 30 S. MERIDIAN ST. #700

Address

City/State/ZIP INDIANAPOLIS, IN 46204

Table with 4 columns: Identification Number, Amount 1, Amount 2, Amount 3. Values include 351813228, 20130101, 20131231, 0000000, 012, 201, 7885700, 1688100.

1000770

8463 0 20131231 0002005037 5 3351813228 0000 8



FEIN 35-1813228

This return is considered incomplete unless a copy of the federal return is attached.

If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

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

Sign here	Signature of officer (must be an original signature)	Date	Title	
	<i>Julie Shewmaker</i>	11/11/2014		
Paid preparers only	Preparer's signature	Date	Preparer check if self-employed <input type="checkbox"/>	Preparer's PTIN
	Firm's name (or yours if self-employed) and address		FEIN	ZIP

All Taxpayers Must Answer Questions A Through M Below - See Instructions

A. State of incorporation: INDIANA

B. Florida Secretary of State document number: _____

C. Florida consolidated return? YES NO

D. Initial return Final return (final federal return filed)

E. Taxpayer election section (s.) 220.03(5), Florida Statutes (F.S.) General Rule

Election A Election B

F. Principal Business Activity Code (as pertains to Florida)

G. A Florida extension of time was timely filed? YES NO

H-1. Corporation is a member of a controlled group? YES NO If yes, attach list.

H-2. Part of a federal consolidated return? YES NO If yes, provide:
FEIN from federal consolidated return: _____
Name of corporation: _____

H-3. The federal common parent has sales, property, or payroll in Florida? YES NO

I. Location of corporate books: 30 S MERIDIAN ST, #700
City: INDIANAPOLIS State: IN ZIP: 46204

J. Taxpayer is a member of a Florida partnership or joint venture? YES NO

K. Enter date of latest IRS audit: _____
a) List years examined: _____

L. Contact person concerning this return: Julie Shewmaker
a) Contact person telephone number: 317-951-5300
b) Contact person e-mail address: _____

M. Type of federal return filed 1120 1120S or 990-T

Where to Send Payments and Returns

Make check payable to and mail with return to:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Remember:

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**

Florida Department of Revenue - Corporate Income Tax

**Florida Tentative Income / Franchise Tax
Return and Application for Extension of Time to File Return**

You must write within the boxes. (example)

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

 If typing, type through the boxes. (example)

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Write your numbers as shown and enter one number per box.

Name
Address
City/St/ZIP

LUMINA FOUNDATION FOR EDUCATION, INC.
30 S MERIDIAN ST. #700
INDIANAPOLIS, IN, 46204

FEIN

3	5	1	8	1	3	2	2	8
---	---	---	---	---	---	---	---	---

Taxable year end:

1	2	3	1	1	3
---	---	---	---	---	---

 Corporation Partnership
FILING STATUS (Mark "X" in one box only)

Tentative tax due (See reverse side)

US DOLLARS				CENTS	
			1	0	0
				0	0

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: _____ Date: _____
Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

Check here if you transmitted funds electronically

9200 0 20139999 0002005030 9 3999999999 0000 2

Florida Department of Revenue - Corporate Income Tax

**Florida Tentative Income / Franchise Tax
Return and Application for Extension of Time to File Return**

You must write within the boxes. (example)

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

 If typing, type through the boxes. (example)

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Write your numbers as shown and enter one number per box.

Name
Address
City/St/ZIP

F-7004

FEIN

--	--	--	--	--	--	--	--	--	--

Taxable year end:

M	M	D	D	Y	Y
---	---	---	---	---	---

 Corporation Partnership
FILING STATUS (Mark "X" in one box only)

Tentative tax due (See reverse side)

US DOLLARS				CENTS	

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: _____ Date: _____
Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

Check here if you transmitted funds electronically

9200 0 20139999 0002005030 9 3999999999 0000 2

Florida Department of Revenue - Corporate Income Tax

**Florida Tentative Income / Franchise Tax
Return and Application for Extension of Time to File Return**

You must write within the boxes. (example)

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

 If typing, type through the boxes. (example)

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Write your numbers as shown and enter one number per box.

Name
Address
City/St/ZIP

F-7004

FEIN

--	--	--	--	--	--	--	--	--	--

Taxable year end:

M	M	D	D	Y	Y
---	---	---	---	---	---

 Corporation Partnership
FILING STATUS (Mark "X" in one box only)

Tentative tax due (See reverse side)

US DOLLARS				CENTS	

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: _____ Date: _____
Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

Check here if you transmitted funds electronically

9200 0 20139999 0002005030 9 3999999999 0000 2



FEIN 35-1813228

DATA Page 1

351813228	0	0	0
9573800	0	0	0
20014000	0	0	0
1100770	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1100770	0	0	0
0	0	0	0
2	0	0	0
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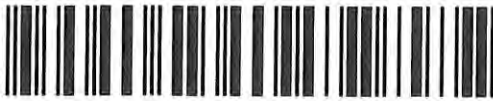
NAME Lumina Foundation for Education

FEIN 35-1813228

TAXABLE YEAR ENDING 12/31/2013

Schedule I - Additions and/or Adjustments to Federal Taxable Income		Column (a) For page 1	Column (b) For Schedule VI, AMT
1. Interest excluded from federal taxable income (see instructions)		1.	1.
2. Undistributed net long-term capital gains (see instructions)		2.	2.
3. Net operating loss deduction (attach schedule)		3.	3.
4. Net capital loss carryover (attach schedule)		4.	4.
5. Excess charitable contribution carryover (attach schedule)		5.	5.
6. Employee benefit plan contribution carryover (attach schedule)		6.	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)		7.	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)		8.	8.
9. Guaranty association assessment(s) credit		9.	9.
10. Rural and/or urban high crime area job tax credits		10.	10.
11. State housing tax credit		11.	11.
12. Credit for contributions to nonprofit scholarship funding organizations		12.	12.
13. Renewable energy tax credits		13.	13.
14. s.179, IRC expense above \$128,000		14.	14.
15. s.168(k), IRC special bonus depreciation		15.	15.
16. New markets tax credit		16.	16.
17. Entertainment industry tax credit		17.	17.
18. Research and Development tax credit		18.	18.
19. Energy Economic Zone tax credit		19.	19.
20. Other additions (attach statement)		20.	20.
21. Total Lines 1 through 20 in Columns (a) and (b). Enter totals for each column on Line 21. Column (a) total is also entered on Page 1, Line 3 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 3.		21.	21.

Schedule II - Subtractions from Federal Taxable Income		Column (a) For page 1	Column (b) For Schedule VI, AMT
1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC income \$ _____ (b) plus s. 862, IRC dividends \$ _____ (c) less direct and indirect expenses \$ _____	Total ▶	1.	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC subpart F income \$ _____ (b) less direct and indirect expenses \$ _____	Total ▶	2.	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.			
3. Florida net operating loss carryover deduction (see instructions)		3.	3.
4. Florida net capital loss carryover deduction (see instructions)		4.	4.
5. Florida excess charitable contribution carryover (see instructions)		5.	5.
6. Florida employee benefit plan contribution carryover (see instructions)		6.	6.
7. Nonbusiness income (from Schedule R, Line 3)		7.	7.
8. Eligible net income of an international banking facility (see instructions)		8.	8.
9. s.179, IRC expense (see instructions)		9.	9.
10. s. 168(k), IRC special bonus depreciation (see instructions)		10.	10.
11. Other subtractions (attach statement)		11.	11.
12. Total Lines 1 through 11 in Columns (a) and (b). Enter totals for each column on Line 12. Column (a) total is also entered on Page 1, Line 5 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 5		12.	12.

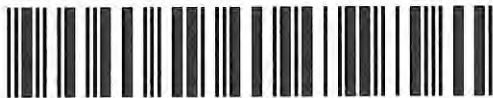


NAME LUMINA FOUNDATION FOR EDUCATION FEIN 35-1813228

TAXABLE YEAR ENDING 12/31/2013

Schedule III - Apportionment of Adjusted Federal Income					
III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.					
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or	
2. Payroll				X 25% or	
3. Sales (Schedule III-C below)				X 50% or	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column (e)). Enter here and on Schedule IV, Line 2.					
III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE		
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year	
1. Inventories of raw material, work in process, finished goods					
2. Buildings and other depreciable assets					
3. Land owned					
4. Other tangible and intangible (financial org. only) assets (attach schedule)					
5. Total (Lines 1 through 4)					
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) 6a. _____					
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere) 6b. _____					
7. Rented property (8 times net annual rent)					
a. Rented property in Florida 7a. _____					
b. Rented property Everywhere 7b. _____					
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).					
a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida 8a. _____					
b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere 8b. _____					
III-C Sales Factor			(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	
1. Sales (gross receipts)			N/A		
2. Sales delivered or shipped to Florida purchasers				N/A	
3. Other gross receipts (rents, royalties, interest, etc. when applicable)					
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])					
III-D Special Apportionment Fractions (see instructions)		(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ((a) ÷ (b)) Rounded to Six Decimal Places	
1. Insurance companies (attach copy of Schedule T-Annual Report)					
2. Transportation services					

Schedule IV - Computation of Florida Portion of Adjusted Federal Income		
	Column (a) Adjusted Federal Income	Column (b) Adjusted AMT Income
1. Apportionable adjusted federal income from Page 1, Line 6 (or Line 6, Schedule VI for AMT in Col. [b])	1.	1.
2. Florida apportionment fraction (Schedule III-A, Line 4 or Schedule III-D, Column [c])	2.	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.	9.

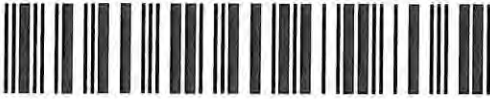


NAME LUMINA FOUNDATION FOR EDUCATION

FEIN³⁵-1813228 TAXABLE YEAR ENDING 12/31/2013

Schedule V - Credits Against the Corporate Income/Franchise Tax	
1. Florida health maintenance organization credit (attach assessment notice)	1.
2. Capital investment tax credit (attach certification letter)	2.
3. Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4. Community contribution tax credit (attach certification letter)	4.
5. Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6. Rural job tax credit (attach certification letter)	6.
7. Urban high crime area job tax credit (attach certification letter)	7.
8. Emergency excise tax (EET) credit (see instructions and attach schedule)	8.
9. Hazardous waste facility tax credit	9.
10. Florida alternative minimum tax (AMT) credit	10.
11. Contaminated site rehabilitation tax credit (attach tax credit certificate)	11.
12. Child care tax credits (attach certification letter)	12.
13. State housing tax credit (attach certification letter)	13.
14. Credit for contributions to nonprofit scholarship funding organizations (attach certificate)	14.
15. Florida renewable energy technologies investment tax credit	15.
16. Florida renewable energy production tax credit	16.
17. New markets tax credit	17.
18. Entertainment industry tax credit	18.
19. Jobs for the unemployed tax credit	19.
20. Research and Development tax credit	20.
21. Energy Economic Zone tax credit	21.
22. Other credits (attach schedule)	22.
23. Total credits against the tax (sum of Lines 1 through 22 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	23.

Schedule VI - Computation of Florida Alternative Minimum Tax (AMT)	
1. Federal alternative minimum taxable income after exemption (attach federal Form 4626)	1.
2. State income taxes deducted in computing federal taxable income (attach schedule)	2.
3. Additions to federal taxable income (from Schedule I, Column [b])	3.
4. Total of Lines 1 through 3	4.
5. Subtractions from federal taxable income (from Schedule II, Column [b])	5.
6. Adjusted federal alternative minimum taxable income (Line 4 minus Line 5)	6.
7. Florida portion of adjusted federal income (see instructions)	7.
8. Nonbusiness income allocated to Florida (see instructions)	8.
9. Florida exemption	9.
10. Florida net income (Line 7 plus Line 8 minus Line 9)	10.
11. Florida alternative minimum tax due (3.3% of Line 10). See instructions for Page 1, Line 11	11.



NAME LUMINA FOUNDATION FOR EDUCATION FEIN 35-1813228 TAXABLE YEAR ENDING 12/31/2013

Schedule R - Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

Type	Amount
INVESTMENT INCOME - SEE STMT	200140.00
Total allocated to Florida	1. 200140.00

(Enter here and on Page 1, Line 8 or Schedule VI, Line 8 for AMT)

Line 2. Nonbusiness income (loss) allocated elsewhere

Type	State/country allocated to	Amount
INVESTMENT INCOME - SEE STMT	VARIOUS	-78,857.00
Total allocated elsewhere		2. _____

Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2	3. -78,857.00
---	---------------

(Enter here and on Schedule II, Line 7)

**Estimated Tax Worksheet
For Taxable Years Beginning On or After January 1, 2014**

1. Florida income expected in taxable year	1. \$ _____
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N)	2. \$ _____
3. Estimated Florida net income (Line 1 less Line 2)	3. \$ _____
4. Total Estimated Florida tax (5.5% of Line 3)*	\$ _____
Less: Credits against the tax	\$ _____ 4. \$ _____

* Taxpayers subject to federal alternative minimum tax must compute Florida alternative minimum tax at 3.3% and enter the greater of these two computations.

5. Computation of installments:

Payment due dates and payment amounts:	Last day of 4th month - Enter 0.25 of Line 4	5a. _____
	Last day of 6th month - Enter 0.25 of Line 4	5b. _____
	Last day of 9th month - Enter 0.25 of Line 4	5c. _____
	Last day of fiscal year - Enter 0.25 of Line 4	5d. _____

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax	1. \$ _____
2. Less:	
(a) Amount of overpayment from last year elected for credit to estimated tax and applied to date	2a. - \$ _____
(b) Payments made on estimated tax declaration (Florida Form F-1120ES)	2b. - \$ _____
(c) Total of Lines 2(a) and 2(b)	2c. \$ _____
3. Unpaid balance (Line 1 less Line 2(c))	3. \$ _____
4. Amount to be paid (Line 3 divided by number of remaining installments)	4. \$ _____

FLORIDA FORM F-1120

TAXABLE INCOME ALLOCABLE TO FLORIDA

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
FLORIDA APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO FLORIDA	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO FLORIDA	200,140
INCOME ALLOCABLE TO FLORIDA	<u><u>200,140</u></u>

Income and deductions reported on Form F-1120 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form 600-T
Georgia Exempt Organization Unrelated Business Income Tax
Return for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of page one by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Georgia Department of Revenue
Processing Center
PO Box 740397
Atlanta, GA 30374-0397

Overpayment of Tax...

The return shows an overpayment of \$1,202 of which \$1,202 has been applied to your estimated tax and NONE should be refunded to you.



Amended Amended due to IRS Audit Address Change UET Annualization Exception attached

Exempt Organization Unrelated Business Income Tax Return (Under Georgia Code Section 48-7-25)						20				
For the taxable year beginning <u>01/01</u> , 20 <u>13</u> and ending <u>12/31</u> , 20 <u>13</u>										
Name of Organization			Name of Fiduciary			Federal Employer ID No. (in case of employees' trust described in section 401 (a) and exempt under section 501 (a), insert the trust's identification number.)				
LUMINA FOUNDATION FOR EDUCATION			N/A							
Number and Street			Number and Street			35-1813228				
30 S. MERIDIAN ST. #700										
City or Town			City or Town			NAICS Code	Date of current exemption letter.	IRS code section for which you are exempt.		
INDIANAPOLIS										
State		Zip Code		State		Zip Code		900000	10/16/2006	501(C)3
IN		46204								
						SCHEDULE 1				
1. Unrelated business taxable income from Federal Form 990-T (attach copy)						1.	-78,857.			
2. Additions						2.				
3. Total (add line 1 and line 2)						3.	-78,857.			
4. Subtractions						4.				
5. Georgia unrelated business taxable income (line 3 less line 4), <u>SEE STMT 1</u>						5.	11,982.			
COMPUTATION OF GEORGIA UNRELATED BUSINESS INCOME TAX						SCHEDULE 2				
1. Line 5, above, multiplied by 6%						1.	719.			
2. Less: Credits and Payments						2.	1,000.			
3. Withholding Credits (G2-A, G2-LP and/or G2-RP),						3.	921.			
4. Balance of tax due OR overpayment						4.	-1,202.			
5. Interest due (see instructions)						5.				
6. Underestimated tax penalty						6.				
7. Other penalties due (see instructions)						7.				
8. Balance of tax, interest and penalties due with return						8.	0			
9. If line 4 is an overpayment, amount to be credited on 20 <u>14</u>										
Estimated Tax ▶ <u>1,202.</u>							Refunded ▶ _____			

A COPY OF THE FEDERAL 990 T AND SUPPORTING SCHEDULES (AND ANY EXTENSION) MUST BE ATTACHED TO THIS RETURN. DECLARATION: I/We declare, under penalty of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief it is true, correct and complete. If prepared by a person other than a taxpayer, his/her declaration is based on all information of which he/she has any knowledge.

 Signature of Officer

Shuan Berrie 11/11/2014
 Signature of Individual or Firm Preparing Return

 Title Date

35-0921680
 Employee ID or Social Security Number

**2012 and Forward Form G2-A WITHHOLDING ON NONRESIDENT MEMBERS
SHARE OF TAXABLE INCOME SOURCED TO GEORGIA**

TAX YEAR 2013	1. PAYER'S NONRESIDENT(NR) WH#	2. PAYER'S FEDERAL ID NUMBER 26-2208448
3. PAYER'S NAME AND ADDRESS BAUPOST VALUE PARTNERS, L.P.-IV 10 ST JAMES AVE STE 1700 BOSTON, MA 02116	4. RECIPIENT'S FEIN/ID NUMBER 35-1813228	5. RECIPIENT'S NAME AND ADDRESS LUMINA FOUNDATION FOR EDUCATION INC
		V4LMF1
		30 SOUTH MERIDIAN STREET SUITE 700 INDIANAPOLIS, IN 46204-3503
6. AMOUNT OF NONRESIDENT MEMBER'S SHARE OF TAXABLE INCOME SOURCED TO GEORGIA 17,092	7. GEORGIA TAX WITHHELD 921	
GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 105685 ATLANTA GA 30348-5685		COPY 2 - TO BE ATTACHED TO GEORGIA RETURN

IMPORTANT

THIS FORM IS TO BE USED BY **CORPORATE TAXPAYERS** FOR PAYMENT OF INCOME TAX AND/OR NET WORTH TAX WHEN AN EXTENSION HAS BEEN REQUESTED OR IS IN FORCE.

Instructions for Form IT 560C

When a taxpayer receives an automatic extension of time in which to file a Federal return, Georgia will honor that extension. No penalty for late filing will be assessed if the Georgia return is filed by the extended due date of the Federal return. The extension is for filing the return and does not extend the time for paying the tax. The tax must be paid by the statutory due date. An extension of time for filing does not relieve the taxpayer of liability for interest or penalty for late payment of tax.

- 1. This form is to be used to submit any payment of tax when an extension is requested or in force.
- 2. The amount paid with this form should be claimed on the completed return as credits and payments.
- 3. This form must be submitted with remittance to pay the tax that will be due as reflected on the final return. If the tax is not paid by the original due date of the return, a penalty of 1/2 of 1% per month of the tax due will be assessed as a late payment penalty. The addition of this penalty does not relieve the taxpayer of liability for interest due on the unpaid balance of tax.
- 4. The amount paid is to be credited as a payment on the liability that may be due as indicated on the completed return. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

For faster and more accurate posting to your account, use a payment voucher with a valid scanline from Georgia Department of Revenue's website www.dor.ga.gov/forms.aspx or one produced by an approved software company listed at www.etax.dor.ga.gov/inctax/efile/corp_efile_info.aspx#approved

If you have any questions call: (877) 423-6711

Make check payable to: Georgia Department of Revenue (Include FEI Number on check)

Mail the completed IT 560C with remittance to:

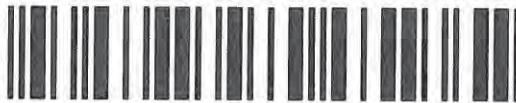
Georgia Department of Revenue
Processing Center
P.O. Box 740317
Atlanta, GA 30374-0317

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only voucher and payment.

PLEASE DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS.

----- Cut along dotted line -----

IT 560 C (Rev. 9/11)
FOR CORPORATION ONLY
Payment of Income Tax
Income/Net Worth Payment Voucher
Telephone No. (404) 417-2409



1201204019

MAIL TO:
Georgia Department of Revenue
Processing Center
P O Box 740317
Atlanta, Georgia 30374-0317

Corporate Income Tax Net Worth Tax Address Change Name Change

FEI Number 351813228	Income Tax Year 2013	Beginning Date 01/01/2013	Ending Date 12/31/2013	Vendor Code 040
Name (Type or print plainly the exact Corporation Name) LUMINA FOUNDATION FOR EDUCATION, INC.		Signature of Officer or Agent	Title	Date
Business Address 30 S MERIDIAN ST. #700		City INDIANAPOLIS	State IN	Zip Code 00004-6204

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Amount Paid \$ 1000

01200000000000000000000000000040000000000003

GEORGIA FORM 600T

TAXABLE INCOME ALLOCABLE TO GEORGIA

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	78,857
APPORTIONABLE INCOME	<u>-</u>
GEORGIA APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO GEORGIA	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO GEORGIA	11,982
INCOME ALLOCABLE TO GEORGIA	<u><u>11,982</u></u>

Income and deductions reported on Form 600T denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form N-70NP
Hawaii Exempt Organization Business Income Tax
Return for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of page one by an authorized officer of the organization.

Filing . . .

The signed return should be filed as soon as possible with the following:

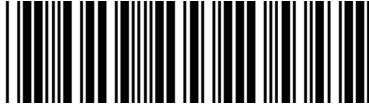
Hawaii Department of Taxation
PO Box 1530
Honolulu, HI 96806-1530

Payment of Tax...

No payment of tax is due with this return.

STATE OF HAWAII - DEPARTMENT OF TAXATION
**EXEMPT ORGANIZATION BUSINESS
INCOME TAX RETURN**

THIS SPACE FOR DATE RECEIVED STAMP



DYT131

For calendar year **2013**

or other taxable year beginning _____, 2013
and ending _____, 20 _____

AMENDED Return (Attach Schedule AMD) **NOL Carryback**

PRINT OR TYPE	Name of organization LUMINA FOUNDATION FOR EDUCATION	• A Federal Employer I.D. No. 35-1813228
	Db/a or C/O	• B Unrelated business activity code(s) 900000
	Address (number and street) 30 S. MERIDIAN ST. #700	• C Hawaii Tax I.D. No.
	City or town, State and Postal/ZIP code. If this is a foreign address, see Instructions. INDIANAPOLIS, IN 46204	D This organization is a (check one): <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Charitable Trust

Taxable Income	ENTER APPROPRIATE AMOUNTS FROM FEDERAL FORM 990-T. <i>Note: The sum of lines 1 - 5 DO NOT equal line 6.</i>	
	1 Gross receipts or sales	1 ● 00
	2 Returns and allowances	2 ● 00
	3 Cost of goods sold and/or operations	3 ● 00
	4 Capital gain net income (see Instructions)	4 ● 762,368 00
	5 Other income	5 ● 1,106,202 00
	6 Total unrelated trade or business income	6 ● 1,868,570 00
	7 Total deductions	7 ● 1,947,427 00
8 Unrelated business taxable income	8 ● -59,138 00	

Tax Computation	9 Tax - From TAX COMPUTATION SCHEDULE on page 2, Part I, line 9	9 ● 0 00
	10 Tax - From TAX COMPUTATION SCHEDULE on page 2, Part II, line 14	10 ● 00
	11 Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II (attach Form N-312)	11 ● 00
	12 Recapture of Low-Income Housing Tax Credit from Form N-586, Part III (attach Form N-586)	12 ● 00
	13 Recapture of High Technology Business Investment Tax Credit from Form N-318, Part III (attach Form N-318)	13 ● 00
	14 Recapture of Tax Credit for Flood Victims from Form N-338 (attach Form N-338)	14 ● 00
	15 Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	15 ● 00

Total Income Tax	16 Total tax (add lines 9 or 10 and 11, 12, 13, 14 and 15)	16 ● 0 00
	17 Total refundable tax credits from Schedule CR, line 23	17 ● 00
	18 Line 16 minus line 17. If line 18 is zero or less, see Instructions	18 ● 00
	19 Total nonrefundable credits from Schedule CR, line 14	19 ● 00
	20 Line 18 minus line 19	20 ● 00
	21 Credits and payments:	

21(a) ●	00
21(b) ●	00
21(c) ●	00

**ATTACH COPY OF
FEDERAL FORM
990-T**

Total Income Tax	21(d) ●	00
	22 Estimated tax penalty (see Instructions). Check if Form N-220 is attached	22 ● 00
	23 TAX DUE - If the total of lines 20 and 22 is larger than line 21(d), enter AMOUNT OWED (see Instructions)	23 ● 00
	24 If line 21(d) is larger than the total of lines 20 and 22, enter amount OVERPAID (see Instructions)	24 ● 00
	25 (a) Enter the amount of line 24 you want Credited to 2014 estimated tax	25(a) ● 00
(b) Enter the amount of line 24 you want Refunded to you (Line 24 minus line 25a)	25(b) ● 00	

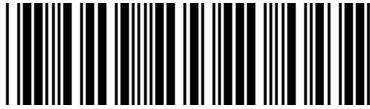
Amended Return	26 Amount paid (overpaid) on original return - AMENDED RETURN ONLY (See Instructions)	26 ● 00
	27 BALANCE DUE (REFUND) with amended return (See Instructions)	27 ● 00

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 4 of the Instructions) Yes No
This designation does not replace Form N-848, Power of Attorney.

Paid Preparer's Information	Preparer's signature Print Preparer's Name	Date	Check if self-employed <input type="checkbox"/>	Preparer's Tax ID no.
	Firm's name (or yours, if self-employed) Address and ZIP Code	11/11/2014	<input type="checkbox"/>	• P00756195
		CROWE HORWATH LLP, 3815 RIVER CROSSING PKWY INDIANAPOLIS, IN 46204	Federal E.I. No.	35-0921680
			Phone no.	317-569-8989



DYT132

Name as shown on return

Federal Employer Identification Number

LUMINA FOUNDATION FOR EDUCATION 35-1813228

TAX COMPUTATION SCHEDULE

PART I - Organizations Taxable as CORPORATIONS (See Instructions for Tax Computation)

Table with 3 columns: Line number, Description, and Amount. Includes lines 1 through 9 for corporate tax computation.

PART II - TRUSTS Taxable at Trust Rates (See Instructions for Tax Computation)

Table with 3 columns: Line number, Description, and Amount. Includes lines 1 through 14 for trust tax computation.

TRUST TAX RATES FOR PERIODS AFTER 12/31/01

Table with 2 columns: Taxable income ranges and corresponding tax rates.

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE HAWAII RETURN FOR A CORPORATION, PARTNERSHIP, TRUST, OR REMIC

(Includes Filers of Forms N-20, N-30, N-35, N-40, N-66, N-70NP and N-310)

About this Form

The Form N-301 has been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencil, or felt tip pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1	2	3	4	5	6	7	8	.	9	0
---	---	---	---	---	---	---	---	---	---	---

4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, slashes, dashes or parenthesis in the boxes.
6. Photocopying of this form could cause delays in processing your payment.

INTERNET FILING

Form N-301 can be filed electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

GENERAL INSTRUCTIONS

Note: The use of federal Form 7004 or other forms is not allowed as a substitute for Form N-301, Application For Automatic Extension of Time To File Hawaii Return for a Corporation, Partnership, Trust, or REMIC.

1. Purpose. — Use this form to ask for an automatic 6-month extension of time to file Form N-20, N-30, N-35, N-40, N-66, N-70NP, or N-310. File this form to request an extension even if you are not making a payment.

An extension of time to file your income tax return will not extend the time to pay your income tax. Therefore, you must pay the income tax balance due (i.e., total income tax liability reduced by payments and credits) in full with this form.

Do not request an automatic extension if you are under a court order to file your return by the regular due date.

The extension will be granted if you complete this form properly, file it on time, pay with it the amount of tax shown on line 5 of the Income Tax Balance Due Worksheet and meet the conditions indicated on page 2.

INCOME TAX BALANCE DUE WORKSHEET	
1 Total properly estimated income tax liability for the taxable year.	1 _____
Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).	
2 Current year's estimated tax payments (include prior year's overpayment allowed as credit).....	2 _____ 0
3 Other payments and credits	3 _____ 0
4 Total (add lines 2 and 3)	4 _____ 0
5 Income tax balance due (line 1 minus line 4). Pay in full with this form.....	5 _____ 0

Pay amount on line 5 in full. Detach the voucher from this form. Attach check or money order to the voucher for full amount payable to "Hawaii State Tax Collector." Write your **Federal Employer Identification Number** and "2013 Form N-301" on the check or money order. Pay in U.S. dollars drawn on U.S. bank. Do not send cash. File with the Hawaii Department of Taxation, P.O. Box 1530, Honolulu, HI 96806-1530, or file electronically through www.ehawaii.gov/efile.

✂ ————— DETACH HERE ————— ✂

Form (Rev. 2013) Tax Year **2013** **N-301**
STATE OF HAWAII — DEPARTMENT OF TAXATION
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE HAWAII
RETURN FOR A CORPORATION, PARTNERSHIP,
TRUST, OR REMIC
 DO NOT WRITE OR STAPLE IN THIS SPACE



DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

CORPORATION PARTNERSHIP FIDUCIARY REMIC

First time filer

Name LUMINA FOUNDATION FOR EDUCATION, INC.				
Dba or C/O				
Address 30 S MERIDIAN ST.				Suite Number 700
City, town, or post office INDIANAPOLIS	State IN	Postal/ZIP Code 46204	Country	For office use only

Federal Employer Identification Number (FEIN)
35-1813228
Calendar or Fiscal Year Ending (MM DD YY)
12/31/13
Amount of Payment

ID NO 01

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number and "2013 Form N-301" on your check or money order.

0.00

HAWAII FORM N-70NP

TAXABLE INCOME ALLOCABLE TO HAWAII

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
HAWAII APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO HAWAII	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO HAWAII	(59,138)
INCOME ALLOCABLE TO HAWAII	<u><u>(59,138)</u></u>

Income and deductions reported on Form N-70NP denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

NET OPERATING LOSS CARRYFORWARD SCHEDULE

<u>GENERATED</u>	<u>AMOUNT</u>	<u>EXPIRES</u>	<u>UTILIZED</u>	<u>EXPIRED</u>	<u>REMAINING</u>
12/31/2012	20,702	12/31/2032	-	-	20,702
12/31/2013	59,138	12/31/2033	-	-	59,138
BEGINNING BALANCE	<u>\$ 79,840</u>		NOL REMAINING		<u>\$ 79,840</u>

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form IL-990-T
Illinois Exempt Organization Income and Replacement Tax
Return for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of page 2 by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Illinois Department of Revenue
PO Box 19009
Springfield, IL 62794-9009

Overpayment of Tax...

The return shows an overpayment of \$992 of which \$50 has been applied to your estimated tax and \$942 should be refunded to you.



2013 Form IL-990-T

Exempt Organization Income and Replacement Tax Return

Due on or before the 15th day of the 5th month (4th month for employee trusts) following the close of the tax year.

If this return is not for calendar year 2013, write your fiscal tax year here. Tax year beginning <u>01/01</u> <small>month day</small> , 20 <u>13</u> , ending <u>12/31</u> <small>month day</small> , 20 <u>13</u> <small>year</small>	Write the amount you are paying. \$ _____
---	--

Step 1: Identify your exempt organization

A Write your complete legal business name.
 If you have a name change, check this box.

Name: Lumina Foundation for Education

B Write your mailing address.
 If you have an address change or this is a first return, check this box.

C/O: _____

Mailing address: 30 S. Meridian St. #700

City: Indianapolis State: IN ZIP: 46204

C Check the applicable box if one of the following applies.
 First return Final return (If final, write the date. _____)
mm dd yyyy

D Write your federal employer identification no. (FEIN).
35-1813228

E Check if you are taxed as a corporation.

F Check if you are taxed as a trust.

G Provide the nature of your unrelated trade or business. PASSIVE INVESTMENTS

H Check the box if you attached Illinois Schedule 1299-D, Income Tax Credits.

I Write your North American Industry Classification System Code (NAICS), if applicable. See instructions.
900000

Step 2: Figure your base income or loss

1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 34. Attach a copy of Page 1 of your U.S. Form 990-T.	1	-78,857.00
2 Illinois income and replacement tax deducted in arriving at Line 1.	2	87.00
3 Base income or loss. Add Lines 1 and 2.	3	-78,770.00

STOP	A If the amount on Line 3 is derived inside Illinois only or if you are an Illinois resident trust, check this box and write the amount from Step 2, Line 3 on Step 4, Line 12. You may not complete Step 3. (You must leave Step 3, Lines 4 through 11 blank.) <input type="checkbox"/>
	B If any portion of the amount on Line 3 is derived outside Illinois, check this box and complete all lines of Step 3. See instructions. <input checked="" type="checkbox"/>

Step 3: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

4 Trust, estate, or non-unitary partnership business income or loss included in Line 3.	4	-78,770.00
5 Business income or loss. Subtract Line 4 from Line 3.	5	0.00
6 Total sales everywhere. This amount cannot be negative.	6	0
7 Total sales inside Illinois. This amount cannot be negative.	7	0
8 Apportionment factor. Divide Line 7 by Line 6 (carry to six decimal places).	8	0
9 Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.	9	0.00
10 Trust, estate, or non-unitary partnership business income or loss apportionable to Illinois.	10	SEE STMT 1 87.00
11 Base income or loss allocable to Illinois. Add Lines 9 and 10.	11	87.00

Step 4: Figure your net replacement tax

▲	▼			
▲	▼	12 Net income or loss from Line 3 or Line 11.	12	87.00
		13 Replacement tax. Corporations multiply Line 12 by 2.5% (.025); trusts multiply by 1.5% (.015).	13	2.00
		14 Recapture of investment credits. Attach Schedule 4255.	14	.00
		15 Replacement tax before investment credits. Add Lines 13 and 14.	15	2.00
		16 Investment credits. Attach Form IL-477.	16	.00
		17 Net replacement tax. Subtract Line 16 from Line 15. If the amount is negative, write "0."	17	2.00

Step 5: Figure your net income tax (see instructions)

18	Net income or loss from Line 12.	18	87.00
19	Income Tax. Corporations: multiply Line 18 by 7% (.07). Trusts: multiply Line 18 by 5% (.05).	19	6.00
20	Recapture of investment credits. Attach Schedule 4255.	20	.00
21	Income tax before credits. Add Lines 19 and 20.	21	6.00
22	Income tax credits. Attach Schedule 1299-D.	22	.00
23	Net income tax. Subtract Line 22 from Line 21. If the amount is negative, write "0."	23	6.00

Step 6: Figure your refund or balance due

24	Net replacement tax from Line 17.	24	2.00
25	Net income tax from Line 23.	25	6.00
26	Compassionate Use of Medical Cannabis Pilot Program Act Surcharge. Fiscal filers only. See instr.	26	.00
27	Total net income and replacement taxes and surcharge. Add Lines 24, 25, and 26.	27	8.00
28	Payments		
	a Credit from 2012 overpayment.	28a	.00
	b Total estimated payments.	28b	.00
	c Form IL-505-B (extension) payment.	28c	1,000.00
	d Gambling withholding. Attach Form(s) W-2G.	28d	.00
29	Total payments. Add Lines 28a through 28d.	29	1,000.00
30	Overpayment. If Line 29 is greater than Line 27, subtract Line 27 from Line 29.	30	992.00
31	Amount to be credited to 2014.	31	50.00
32	Refund. Subtract Line 31 from Line 30. This is the amount to be refunded.	32	942.00

33 **Complete to direct deposit your refund**

Routing Number	<input type="text"/>	<input type="checkbox"/> Checking or	<input type="checkbox"/> Savings
Account Number	<input type="text"/>		


34	Tax Due. If Line 27 is greater than Line 29, subtract Line 29 from Line 27. This is the amount you owe.	34	.00
----	--	----	-----

► If you owe tax on Line 34, complete a payment voucher, Form IL-990-T-V, make your check payable to "Illinois Department of Revenue" and attach them to the front of this form. ◀

Special Note → Write the amount of your payment on the top of Page 1 in the space provided.

Step 7: Sign here

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Signature of authorized officer	Date	Title	Phone	<div style="border: 1px solid black; padding: 5px;"> Check this box if we may discuss this return with the preparer shown in this step. <input checked="" type="checkbox"/> </div>
	11/11/2014	35-0921680		
Signature of preparer	Date	Preparer's Social Security number or firm's FEIN		
Crowe Horwath LLP	3815 RIVER CROSSING PKWY STE 300			317-569-8989
Preparer's firm name (or yours, if self-employed)	Address			Phone

- If a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009**
- If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**



This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.



IL-505-B Automatic Extension Payment

What is the purpose of Form IL-505-B?

Form IL-505-B, Automatic Extension Payment, provides taxpayers who are unable to file their business income tax return by the due date a means of calculating and remitting their tentative tax liability on or before the original due date of the return (see "When should I file and pay?").

Who must file Form IL-505-B?

You must file Form IL-505-B if **all** of the following apply to you:

- you are required to file Form IL-1120, IL-990-T, IL-1041, IL-1065, IL-1120-ST, or Form IL-1023-C, and
- you cannot file your annual tax return by the due date, and
- you complete the Tax Payment Worksheet on the back of this page and determine that you will owe a tentative tax.

If Line 9 of the worksheet shows you owe tentative tax, pay the full amount due either by filing and paying with this form or by making your payment electronically. **An extension of time to file does not extend the amount of time you have to make your payment.**

Do not file Form IL-505-B if:

- after completing the Tax Payment Worksheet, you find that you **do not owe additional tax**, or
- you make your **extension payment** electronically.

Unitary group: If you are a member of a unitary business group that is filing a combined return, your designated agent must complete one Form IL-505-B for the entire group as though it is one taxpayer.

Federal consolidated group: If you are a member of a federal consolidated group, you must file a separate Form IL-505-B for each member that is required to file an Illinois tax return. We will not grant "blanket" or consolidated extensions.

Form IL-1023-C filers: If you are filing Form IL-505-B for an extension to file your Form IL-1023-C, you must write "666" on the "SEQ" line on this form.

Note Please be aware that if an unpaid liability is disclosed when you file your return, you may owe penalty and interest charges in addition to the tax. See "What are the penalties and interest?"

What are the extensions?

Automatic Illinois extension — We grant you an automatic six-month (seven-month for corporations) extension to file your annual return whether or not you request the automatic extension. You are not required to file Form IL-505-B to obtain this extension if no tentative tax is due.

Additional federal extension beyond six months — We will grant you an additional extension to file of more than six months IL-505-B front (R-12/12)

(seven months for corporations) if the Internal Revenue Service (IRS) grants you an additional extension.

If you do not owe any tentative tax, you are not required to file Form IL-505-B. However, you **must attach** a copy of the approved federal extension to your annual return when you file it.

When should I file and pay?

You must file your completed Form IL-505-B, and pay any tentative tax amount you owe by the original due date of your tax return or as soon as you realize you owe tentative tax. This includes annual and short-year returns. The due date depends on the type of tax return that you file. Refer to the following list of return due dates.

All dates refer to the months following the close of the taxable year.

For	Due date
• corporations, subchapter S corporations	the 15th day of the 3rd month
• partnerships, fiduciaries, composites, exempt organizations (employee trusts only)	the 15th day of the 4th month
• exempt organizations (all others)	the 15th day of the 5th month
• cooperatives	the 15th day of the 9th month

Note If you file federal Form 1120, U.S. Corporation Income Tax Return, and the original due date is later than the 15th day of the 3rd month, your Form IL-1120 and your payment will be due at the same time as your federal Form 1120.

Make your check or money order payable to "Illinois Department of Revenue." Be sure to write your **FEIN, tax year, and "IL-505-B" on your payment.** Mail your Form IL-505-B, with your payment, to

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19045
SPRINGFIELD IL 62794-9045**

Special Note You may be required to make your payments electronically. For more information, see Informational Bulletin FY 2011-01.

What are the penalties and interest?

Penalties — You will owe

- a **late-filing penalty** if you do not file a processable return by the extended due date;
- a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return;
- a **bad check penalty** if your remittance is not honored by your financial institution.

Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax.



If no payment is due or you make your payment electronically, do not file this form.

Tax year ending

1	2
---	---

 /

1	3
---	---

Month Year

FEIN:

3	5	-	1	8	1	3	2	8
---	---	---	---	---	---	---	---	---

 SEQ: _____

Name of Organization: LUMINA FOUNDATION FOR EDUCATION, INC.

C/O: _____

Mailing address: 30 S MERIDIAN ST. #700

City: INDIANAPOLIS State: IN ZIP: 46204

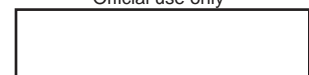
Phone: (317) 951-5300

\$ 1,000.00

Print your payment amount on this line.

Make your check or money order payable to "Illinois Department of Revenue" and return the voucher and payment to

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19045
SPRINGFIELD IL 62794-9045**



ILLINOIS FORM 990-T

TAXABLE INCOME ALLOCABLE TO ILLINOIS

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
ILLINOIS APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO ILLINOIS	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO ILLINOIS	87
INCOME ALLOCABLE TO ILLINOIS	<u><u>87</u></u>

Income and deductions reported on Form IL 990-T denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form IT-20NP
Indiana Nonprofit Organization
Unrelated Business Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated by an officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Indiana Department of Revenue
100 N. Senate Avenue
Indianapolis, IN 46204-2253

Overpayment of Tax . . .

The return shows an overpayment of \$10 of which \$10 has been applied to your estimated tax and NONE should be refunded to you.

Fiscal Year Beginning 01/01 2013 and Ending 12/31/2013

Check box if amended.

Check box if name changed.

Name of Organization LUMINA FOUNDATION FOR EDUCATION Federal Identification Number (FID) 35-1813228
Number and Street 30 S. MERIDIAN ST. #700 Indiana County or O.O.S. MARION Principal Business Activity Code 900000
City INDIANAPOLIS State IN ZIP Code 46204 Telephone Number 317-951-5300

K Check all boxes that apply: Initial Return Final Return In Bankruptcy Schedule M
L Do you have on file a valid extension of time to file your return (federal Form 7004 or an electronic extension of time)? X Yes No
Due Date: 15th day of the fifth month following close of the tax year.

Adjusted Gross Income Tax Calculation on Unrelated Business Income

		Round all entries
1. Unrelated business taxable income (before NOL) deduction and specific deduction from federal return		
Form 990T (attach Form 990T); use minus sign for negative amounts _____	1	-78857.00
2. Specific deduction (generally \$1,000; see instructions) _____	2	0.00
3. Interest on U.S. government obligations on the federal return less related expenses _____	3	.00
4. Deduction for qualified patents income _____	4	.00
5. Enter total from lines 2 through 4 _____	5	.00
6. Subtotal for unrelated business income (subtract line 5 from line 1) _____	6	-78857.00
7. Indiana modifications. See instructions. (Use a minus sign to denote negative amounts.) _____	7	16881.00
8. Unrelated business income, as adjusted (add lines 6 and 7). (If not apportioning, enter same amount on line 10.) _____	8	-61976.00
9. Enter Indiana apportionment percentage, if applicable, from line 9 of IT-20 Schedule E apportionment (attach schedule) _____	9	%
10. Unrelated business apportioned to Indiana (multiply line 8 by line 9; otherwise, enter line 8 amount) _____	10	98.00
11. Enter Indiana NOL deduction without specific deduction (attach Schedule IT-20NOL; see instructions) _____	11	98.00
12. Taxable Indiana unrelated business income (subtract line 11 from line 10) _____	12	.00
13. Taxable income from other forms (Form 1120-POL) _____	13	.00
14. Subtotal (add lines 12 and 13) _____	14	.00
15. Indiana tax on unrelated business income (multiply line 14 by tax rate). See instructions for line 15 _____	15	.00
16. Sales/use tax on purchases subject to use tax from Sales/Use Tax Worksheet _____	16	.00
17. Total tax due (add lines 15 and 16) _____ Total Tax	17	.00

Credit for Estimated Tax and Other Payments

18. Quarterly estimated tax paid: Qtr. 1 Qtr. 2 Qtr. 3 Qtr. 4 Enter total	18	.00
19. Amount paid with extension _____	19	.00
20. Amount of overpayment credit (from tax year ending _____)	20	.00
21. EDGE credit. Enter the total EDGE credit amount claimed (line 19 on Schedule IN-EDGE) _____	21	.00
22. EDGE-R credit. Enter the total EDGE-R credit amount claimed (line 19 on Schedule IN-EDGE-R) _____	22	.00
23. Enter name of other credit WITHHOLDING Code No. 23a 841 23b	23b	10.00
24. Total credits (add lines 18-23) _____ Total Credits	24	10.00
25. Balance of tax due (line 17 minus 24; if line 24 is greater than line 17, proceed to lines 26, 27, and 30) _____	25	.00
26. Penalty for the underpayment of income tax. Attach Schedule IT-2220 _____	26	.00
Check box if using annualization method		
27. Interest: If payment is made after the original due date, compute interest _____	27	.00
28. Penalty: If paid late, enter 10% of line 25; see instructions. If line 17 is zero, enter \$10 per day filed past due date. _____	28	.00
29. Total payment due (add lines 25-28). (Payment must be made in U.S. funds) PAY THIS AMOUNT	29	.00
30. Total overpayment (line 24 minus lines 26-28) _____	30	10.00
31. Amount of line 30 to be refunded _____	31	.00
32. Amount of line 30 to be applied to the following year's estimated tax account _____	32	10.00

You must go to the certification and authorization section on page 2 to complete this return.



Indiana Department of Revenue
Indiana Nonprofit Organization Unrelated Business Income

Additional Explanation or Adjustment

State Form 49189
(R11 / 8-12)

Table with 3 columns: Line (a), Explanation (b), Amount (c). Row 1: 7, STATE TAXES DEDUCTED ON FEDERAL RETURN, 16881.00

Certification of Signatures and Authorization Section

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

I authorize the Department to discuss my return with my personal representative (see page 11) Yes No

Paid Preparer's E-mail address EE

CROWE HORWATH LLP

Personal Representative's Name (Print or Type)

Paid Preparer: Firm's Name (or yours if self-employed)

Telephone

PTIN
35-0921680

Signature of Corporate Officer Date

(574) 232-3992

Telephone Number

Print or Type Name of Corporate Officer Title

330 E. JEFFERSON BLVD, P.O. BOX 7

Address

Signature of Paid Preparer Date
NICOLE BENCIK 11/11/2014

SOUTH BEND

City

Print or Type Name of Paid Preparer

IN

46624

State

ZIP Code + 4

Sales/Use Tax Worksheet

List all purchases made during 2013 from out-of-state companies.

Column A

Description of personal property purchased from out-of-state retailer

Column B

Date of Purchase(s)

Column C

Purchase Price

Magazine subscriptions:

Mail order purchases:

Internet purchases:

Other purchases:

- 1. Total purchase price of property subject to the sales/use tax 1C
2. Sales/use tax: Multiply line 1 by .07 (7%) 2C
3. Sales tax previously paid on the above items (up to 7% per item) 3C
4. Total amount due: Subtract line 3 from line 2. Carry to Form IT-20NP, line 16. If the amount is negative, enter zero and put no entry on line 16 of the IT-20NP 4C

Please mail your forms to:
Indiana Department of Revenue
PO Box 7228
Indianapolis, IN 46207-7228





Indiana Miscellaneous Withholding Tax Statement for Nonresidents

Calendar Year 2013	1. Payer's IN Taxpayer ID # (TID) 01-0709496	3. Recipient's IN Taxpayer ID # (TID)	<input type="checkbox"/> Check if paid on WH-1
	2. Payer's Federal ID # 01-0709496	4. Recipient's Federal ID or Social Security # 35-1813228	<input type="checkbox"/> Check if corrected
5. Payer's Name and Address OCM REAL ESTATE OPPORTUNITIES FUND III, L.P. 333 SOUTH GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071		6. Recipient's Name and Address LUMINA FOUNDATION FOR EDUCATION, INC. 30 S. MERIDIAN STREET, #700 INDIANAPOLIS, IN 46204	
7. Amount of Distribution 123	8. IN State Tax Withheld 10	9. IN County Tax Withheld	
10. IN County Code	Copy B For Recipient's Records		

9002

Completing the Form

Enter the information requested on Form WH-18 for the payer and the recipient. The payer is the withholding agent and the recipient is the party for whom the payment is being withheld. For more information about withholding on nonresident shareholders and partners, see Indiana Information Bulletin #85. Visit www.in.gov/dor/3650.htm to view the bulletin online.

Tax Rates

The adjusted gross income tax rate for individuals is .034 (3.4 percent). The adjusted gross income tax rate for corporations is 8.5 percent for tax years ending before July 1, 2012. After June 30, 2012, and before July 1, 2013, the tax rate is 8 percent. After June 30, 2013, and before July 1, 2014, the tax rate is 7.5 percent. After June 30, 2014, and before July 1, 2015, the tax rate is 7 percent. After June 30, 2015, the tax rate is 6.5 percent. The financial institutions tax rate is .085 (8.5 percent). For a list of the Indiana county income tax rates and code numbers, request Departmental Notice #1 from the Indiana Department of Revenue or view it online at: www.in.gov/dor/3618.htm.

Submitting the Forms and Payments

Form WH-18 has four copies lettered A, B, C, and D. **Copy A** is submitted by the withholding agent to the Indiana Department of Revenue annually with withholding reconciliation Form WH-3 following the close of the calendar year. **Copy B** is for the recipient's records. **Copy C** is used by the recipient to claim credit for the amount of tax withheld when filing Forms IT-20, IT-20S, IT-41, IT-65, or IT-40 PNR. **Copies B and C** are to be furnished to the recipient by the 15th day of the third month following the close of the payer's taxable year. A fiscal-year payer may issue two or more separate WH-18s during the year. **Copy D** is to be retained by the withholding agent for his records. The remittance of amounts reported on Form WH-18 is to be included with your monthly payment accompanying Form WH-1.

Mail Copy A to:

Indiana Department of Revenue
P. O. Box 6108
Indianapolis, IN 46206-6108

Questions:

If you have questions about Form WH-18, call (317) 233-4016 or visit www.in.gov/dor/3392.htm.



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

007459.311524.126992.6451 1 AT 0.406 373



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990T by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Indiana Department of Revenue
Corporate Income Tax
Indiana Net Operating Loss Deduction

Use a minus sign to denote negative amounts.

Page attachment sequence #9

Name of Corporation or Organization LUMINA FOUNDATION FOR EDUCATION	Federal Identification Number 351813228
--	--

PART 1 — Computation of Indiana Net Operating Loss (NOL)
Complete Schedule IT-20NOL for each loss year.

Loss Year Ending: 12 31 2011

Taxable Income or Loss

Round all entries

1. Enter federal taxable income or loss, including special deductions but excluding any federal net operating loss deduction (Form IT-20 line 3; IT-20NP line 1); use a minus sign for negative amounts.....	1	3713514	00
IRC Section 172(d) Modification for Loss Year			
2. Enter an amount, to the extent required under IRC Section 172, which reflects all other federal adjustments for an NOL pursuant to IRC Section 172(d) (See federal Form 1139; attach computation)	2		00
Adjusted Gross Income Modification for Loss Year			
3. Add back: All state income taxes based on or measured by income (includes property taxes before 1999).....	3	19919	00
4. Add back: All charitable contributions (IRC Section 170)	4		00
5. Add back: Domestic production activities deduction (IRC Section 199) and IT-20 Schedule PIC Part 3(b) amount	5		00
6. Add back: Deduction for dividends paid to shareholders of a captive real estate investment trust.....	6		00
7. Add or subtract: Net bonus depreciation allowance plus excess IRC Section 179 deduction	7		00
8. Deduct: Interest on U.S. government obligations, less related expenses	8		00
9. Deduct: Foreign gross up (IRC Section 78) as determined on federal Form 1118.....	9		00
10. Deduct: All source nonbusiness income or loss and nonunitary partnership distributions (from IT-20 Schedule F, line 10C).....	10		00
11. Deduct: Qualified patents income	11		00
12. Add or subtract: Income from the deferral of business indebtedness discharge and reacquisition	12		00
13. Add or subtract: Income attributed to bonus depreciation for qualified restaurant property	13		00
14. Add or subtract: Income attributed to bonus depreciation for qualified retail improvement property	14		00
15. Add or subtract: Income excluded for qualified disaster assistance property	15		00
16. Add or subtract: Income attributable to expense costs for qualified refinery property.....	16		00
17. Add or subtract: Income attributable to expensing qualified film or television production	17		00
18. Add or subtract: Subtotal of all other addbacks. See instructions	18		00
19. Total modified income (add/subtract lines 1 through 18).....	19	3733433	00
Indiana Business Income or Loss			
20. Enter Indiana apportionment percentage of loss year (Form IT-20 line 16d; IT-20NP line 9)..... (if apportionment of income is not applicable, enter the total amount from line 19 on line 21)	20	0	%
21. Indiana apportioned business income or loss (multiply line 19 by percent on line 20).....	21	0	00
Previously Allocated and Apportioned Income or Loss Attributed to Indiana			
22. Add Indiana nonbusiness income or loss and Indiana nonunitary partnership income or loss (from IT-20 Schedule F line 11D).....	22	-1738	00
23. Indiana modified adjusted gross income or net operating loss (add lines 21 and 22)	23	-1738	00

If line 23 is a negative figure, this is the NOL available to carry forward against modified Indiana adjusted gross income. To claim this deduction, you must apply the same carryover treatment as used for federal income tax purposes. Continue by entering line 23 loss figure in Part 2, column (4) for the taxable period to which the NOL deduction is initially applied.

Continued on next page ►



PART 2 — Computation of Indiana Net Operating Loss Deduction and Carryover

Make required entries, as specified to compute the amount of Indiana modified adjusted gross income used. **Add all entries across columns 2, 3, & 4 for each tax year; enter result in column 5.** If result is a loss, also enter loss in column 4 for the next carryover year.

Carryover: Update this schedule for each tax year. Claim the remaining NOL from column 4 as a positive deduction on your return.

Note: Effective Jan. 1, 2012, a taxpayer is not entitled to carry back any net operating losses after Dec. 31, 2011. (IC 6-3-2-2.6)

(1) List Tax Period Ending	(2) Taxable Income as Last Determined (if zero or less, enter -0-)	(3) Add Back other Deductions from Indiana Adjusted Gross Income in the Taxable Year	(4) Indiana Net Operating Loss Deduction for the Taxable Year	(5) Indiana Adjusted Gross Income or Remaining Unused Net Operating Loss
Carried to the following:				
1st year <u>2012</u>			- 1738.00	-1738.00
2nd year _____			- 1738.00	-1738.00
3rd year _____			- 1738.00	-1738.00
4th year _____			- 1738.00	-1738.00
5th year _____			- 1738.00	-1738.00
6th year _____			- 1738.00	-1738.00
7th year _____			- 1738.00	-1738.00
8th year _____			- 1738.00	-1738.00
9th year _____			- 1738.00	-1738.00
10th year _____			- 1738.00	-1738.00
11th year _____			- 1738.00	-1738.00
12th year _____			- 1738.00	-1738.00
13th year _____			- 1738.00	-1738.00
14th year _____			- 1738.00	-1738.00
15th year _____			- 1738.00	-1738.00
16th year _____			- 1738.00	-1738.00
17th year _____			- 1738.00	-1738.00
18th year _____			- 1738.00	-1738.00
19th year _____			- 1738.00	-1738.00
20th year _____			- 1738.00	-1738.00



Indiana Department of Revenue
Corporate Income Tax
Indiana Net Operating Loss Deduction

Use a minus sign to denote negative amounts.

Page attachment sequence #9

Name of Corporation or Organization LUMINA FOUNDATION FOR EDUCATION	Federal Identification Number 351813228
--	--

PART 1 — Computation of Indiana Net Operating Loss (NOL)
 Complete Schedule IT-20NOL for each loss year.

Loss Year Ending:

Taxable Income or Loss

Round all entries

1. Enter federal taxable income or loss, including special deductions but excluding any federal net operating loss deduction (Form IT-20 line 3; IT-20NP line 1); use a minus sign for negative amounts.....	1	-747655	00
IRC Section 172(d) Modification for Loss Year			
2. Enter an amount, to the extent required under IRC Section 172, which reflects all other federal adjustments for an NOL pursuant to IRC Section 172(d) (See federal Form 1139; attach computation)	2		00
Adjusted Gross Income Modification for Loss Year			
3. Add back: All state income taxes based on or measured by income (includes property taxes before 1999).....	3	6449	00
4. Add back: All charitable contributions (IRC Section 170)	4		00
5. Add back: Domestic production activities deduction (IRC Section 199) and IT-20 Schedule PIC Part 3(b) amount	5		00
6. Add back: Deduction for dividends paid to shareholders of a captive real estate investment trust.....	6		00
7. Add or subtract: Net bonus depreciation allowance plus excess IRC Section 179 deduction	7		00
8. Deduct: Interest on U.S. government obligations, less related expenses	8		00
9. Deduct: Foreign gross up (IRC Section 78) as determined on federal Form 1118.....	9		00
10. Deduct: All source nonbusiness income or loss and nonunitary partnership distributions (from IT-20 Schedule F, line 10C).....	10		00
11. Deduct: Qualified patents income	11		00
12. Add or subtract: Income from the deferral of business indebtedness discharge and reacquisition	12		00
13. Add or subtract: Income attributed to bonus depreciation for qualified restaurant property.....	13		00
14. Add or subtract: Income attributed to bonus depreciation for qualified retail improvement property	14		00
15. Add or subtract: Income excluded for qualified disaster assistance property	15		00
16. Add or subtract: Income attributable to expense costs for qualified refinery property.....	16		00
17. Add or subtract: Income attributable to expensing qualified film or television production.....	17		00
18. Add or subtract: Income treated as a loss due to the sale or exchange of qualified preferred stock	18		00
19. Total modified income (add/subtract lines 1 through 18).....	19	-741206	00
Indiana Business Income or Loss			
20. Enter Indiana apportionment percentage of loss year (Form IT-20 line 16d; IT-20NP line 9)..... (if apportionment of income is not applicable, enter the total amount from line 19 on line 21)	20	0	%
21. Indiana apportioned business income or loss (multiply line 19 by percent on line 20).....	21		00
Previously Allocated and Apportioned Income or Loss Attributed to Indiana			
22. Add Indiana nonbusiness income or loss and Indiana nonunitary partnership income or loss (from IT-20 Schedule F line 11D).....	22	-802	00
23. Indiana modified adjusted gross income or net operating loss (add lines 21 and 22) If line 23 is a negative figure, this is the NOL available to carry back or carry forward against modified Indiana adjusted gross income. To claim this deduction, you must apply the same carryback/carryover treatment as used for federal income tax purposes. Continue by entering line 23 loss figure in Part 2, column (4) for the taxable period to which the NOL deduction is initially applied.	23	-802	00

Continued on next page ►



If an Indiana net operating loss is computed and there is no attending federal NOL, check this box to relinquish the two-, three-, or five-year NOL carryback provision for Indiana income tax purposes:

Election to Waive Carryback of the Indiana Net Operating Loss Deduction

PART 2 — Computation of Indiana Net Operating Loss Deduction and Carryover

Make required entries, as specified to compute the amount of Indiana modified adjusted gross income used. **Add all entries across columns 2, 3, & 4 for each tax year; enter result in column 5.** If result is a loss, also enter loss in column 4 for the next carryover year.

Carryover: Update this schedule for each tax year. Claim the remaining NOL from column 4 as a positive deduction on your return.

Note: Generally, the carryback period of Indiana net operating losses is the same time as the carryback of those net operating losses for federal tax purposes. However, Indiana limits the carryback period for a net operating loss under Section 172(b)(1)(H) of the IRC to two years (instead of the carryback period of three, four, or five years as allowed under the Worker, Homeownership and Business Assistance Act of 2009).

(1) List Tax Period Ending	(2) Taxable Income as Last Determined (if zero or less, enter -0-)	(3) Add Back other Deductions from Indiana Adjusted Gross Income in the Taxable Year	(4) Indiana Net Operating Loss Deduction for the Taxable Year	(5) Indiana Adjusted Gross Income or Remaining Unused Net Operating Loss
Carried to the preceding:				
5th year _____			-	
4th year _____			-	
3rd year _____			-	
2nd year _____			-	
1st year _____			-	
Carried to the following:				
1st year _____			-	
2nd year _____			-	
3rd year _____			-	
4th year _____			-	
5th year _____			-	
6th year _____			-	
7th year _____			-	
8th year _____			-	
9th year _____			-	
10th year _____			-	
11th year _____			-	
12th year _____			-	
13th year _____			-	
14th year _____			-	
15th year _____			-	

Attach additional sheets to show carryforward application up to the 20th following tax year.



Indiana Department of Revenue
Corporate Income Tax
Indiana Net Operating Loss Deduction

Use a minus sign to denote negative amounts.

Page attachment sequence #9

Name of Corporation or Organization LUMINA FOUNDATION FOR EDUCATION	Federal Identification Number 351813228
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PART 1 — Computation of Indiana Net Operating Loss (NOL)
 Complete Schedule IT-20NOL for each loss year.

Loss Year Ending:

Taxable Income or Loss

Round all entries

1. Enter federal taxable income or loss, including special deductions but excluding any federal net operating loss deduction (Form IT-20 line 3; IT-20NP line 1); use a minus sign for negative amounts.....	1	-658840	00
IRC Section 172(d) Modification for Loss Year			
2. Enter an amount, to the extent required under IRC Section 172, which reflects all other federal adjustments for an NOL pursuant to IRC Section 172(d) (See federal Form 1139; attach computation)	2		00
Adjusted Gross Income Modification for Loss Year			
3. Add back: All state income taxes based on or measured by income (includes property taxes before 1999).....	3	447	00
4. Add back: All charitable contributions (IRC Section 170).....	4		00
5. Add back: Domestic production activities deduction (IRC Section 199) and IT-20 Schedule PIC Part 3(b) amount	5		00
6. Add back: Deduction for dividends paid to shareholders of a captive real estate investment trust.....	6		00
7. Add or subtract: Net bonus depreciation allowance plus excess IRC Section 179 deduction	7		00
8. Deduct: Interest on U.S. government obligations, less related expenses	8		00
9. Deduct: Foreign gross up (IRC Section 78) as determined on federal Form 1118.....	9		00
10. Deduct: All source nonbusiness income or loss and nonunitary partnership distributions (from IT-20 Schedule F, line 10C).....	10		00
11. Deduct: Qualified patents income	11		00
12. Add or subtract: Income from the deferral of business indebtedness discharge and reacquisition	12		00
13. Add or subtract: Income attributed to bonus depreciation for qualified restaurant property.....	13		00
14. Add or subtract: Income attributed to bonus depreciation for qualified retail improvement property	14		00
15. Add or subtract: Income excluded for qualified disaster assistance property	15		00
16. Add or subtract: Income attributable to expense costs for qualified refinery property.....	16		00
17. Add or subtract: Income attributable to expensing qualified film or television production	17		00
18. Add or subtract: Income treated as a loss due to the sale or exchange of qualified preferred stock.....	18		00
19. Total modified income (add/subtract lines 1 through 18).....	19	-658393	00
Indiana Business Income or Loss			
20. Enter Indiana apportionment percentage of loss year (Form IT-20 line 16d; IT-20NP line 9)..... (if apportionment of income is not applicable, enter the total amount from line 19 on line 21)	20	0	%
21. Indiana apportioned business income or loss (multiply line 19 by percent on line 20).....	21		00
Previously Allocated and Apportioned Income or Loss Attributed to Indiana			
22. Add Indiana nonbusiness income or loss and Indiana nonunitary partnership income or loss (from IT-20 Schedule F line 11D).....	22	-154	00
23. Indiana modified adjusted gross income or net operating loss (add lines 21 and 22) If line 23 is a negative figure, this is the NOL available to carry back or carry forward against modified Indiana adjusted gross income. To claim this deduction, you must apply the same carryback/carryover treatment as used for federal income tax purposes. Continue by entering line 23 loss figure in Part 2, column (4) for the taxable period to which the NOL deduction is initially applied.	23	-154	00

Continued on next page ►



If an Indiana net operating loss is computed and there is no attending federal NOL, check this box to relinquish the two-, three-, or five-year NOL carryback provision for Indiana income tax purposes:

Election to Waive Carryback of the Indiana Net Operating Loss Deduction

PART 2 — Computation of Indiana Net Operating Loss Deduction and Carryover

Make required entries, as specified to compute the amount of Indiana modified adjusted gross income used. **Add all entries across columns 2, 3, & 4 for each tax year; enter result in column 5.** If result is a loss, also enter loss in column 4 for the next carryover year.

Carryover: Update this schedule for each tax year. Claim the remaining NOL from column 4 as a positive deduction on your return.

Note: Generally, the carryback period of Indiana net operating losses is the same time as the carryback of those net operating losses for federal tax purposes. However, Indiana limits the carryback period for a net operating loss under Section 172(b)(1)(H) of the IRC to two years (instead of the carryback period of three, four, or five years as allowed under the Worker, Homeownership and Business Assistance Act of 2009).

(1) List Tax Period Ending	(2) Taxable Income as Last Determined (if zero or less, enter -0-)	(3) Add Back other Deductions from Indiana Adjusted Gross Income in the Taxable Year	(4) Indiana Net Operating Loss Deduction for the Taxable Year	(5) Indiana Adjusted Gross Income or Remaining Unused Net Operating Loss
Carried to the preceding:				
5th year _____			-	
4th year _____			-	
3rd year _____			-	
2nd year _____			-	
1st year _____			-	
Carried to the following:				
1st year <u>2010</u>			- 154.00	-154.00
2nd year _____			- 154.00	-154.00
3rd year _____			- 154.00	-154.00
4th year _____			- 154.00	-154.00
5th year _____			- 154.00	-154.00
6th year _____			- 154.00	-154.00
7th year _____			- 154.00	-154.00
8th year _____			- 154.00	-154.00
9th year _____			- 154.00	-154.00
10th year _____			- 154.00	-154.00
11th year _____			- 154.00	-154.00
12th year _____			- 154.00	-154.00
13th year _____			- 154.00	-154.00
14th year _____			- 154.00	-154.00
15th year _____			- 154.00	-154.00

Attach additional sheets to show carryforward application up to the 20th following tax year.



Indiana Department of Revenue
Corporate Income Tax
Indiana Net Operating Loss Deduction

Use a minus sign to denote negative amounts.

Page attachment sequence #9

Name of Corporation or Organization LUMINA FOUNDATION FOR EDUCATION	Federal Identification Number 351813228
--	--

PART 1 — Computation of Indiana Net Operating Loss (NOL)
 Complete Schedule IT-20NOL for each loss year.

Loss Year Ending:

Taxable Income or Loss

Round all entries

1. Enter federal taxable income or loss, including special deductions but excluding any federal net operating loss deduction (Form IT-20 line 3; IT-20NP line 1); use a minus sign for negative amounts.....

1	-981049	00
---	---------	----

IRC Section 172(d) Modification for Loss Year

2. Enter an amount, to the extent required under IRC Section 172, which reflects all other federal adjustments for an NOL pursuant to IRC Section 172(d) (See federal Form 1139; attach computation)

2		00
---	--	----

Adjusted Gross Income Modification for Loss Year

3. Add back: All state income taxes based on or measured by income (includes property taxes before 1999).....

3		00
---	--	----

4. Add back: All charitable contributions (IRC Section 170).....

4		00
---	--	----

5. Add back: Domestic production activities deduction (IRC Section 199) and IT-20 Schedule PIC Part 3(b) amount

5		00
---	--	----

6. Add back: Deduction for dividends paid to shareholders of a captive real estate investment trust.....

6		00
---	--	----

7. Add or subtract: Net bonus depreciation allowance plus excess IRC Section 179 deduction

7		00
---	--	----

8. Deduct: Interest on U.S. government obligations, less related expenses

8		00
---	--	----

9. Deduct: Foreign gross up (IRC Section 78) as determined on federal Form 1118.....

9		00
---	--	----

10. Deduct: All source nonbusiness income or loss and nonunitary partnership distributions (from IT-20 Schedule F, line 10C).....

10		00
----	--	----

11. Deduct: Qualified patents income

11		00
----	--	----

12. Add or subtract: Income from the deferral of business indebtedness discharge and reacquisition

12		00
----	--	----

13. Add or subtract: Income attributed to bonus depreciation for qualified restaurant property.....

13		00
----	--	----

14. Add or subtract: Income attributed to bonus depreciation for qualified retail improvement property

14		00
----	--	----

15. Add or subtract: Income excluded for qualified disaster assistance property

15		00
----	--	----

16. Add or subtract: Income attributable to expense costs for qualified refinery property.....

16		00
----	--	----

17. Add or subtract: Income attributable to expensing qualified film or television production

17		00
----	--	----

18. Add or subtract: Income treated as a loss due to the sale or exchange of qualified preferred stock.....

18		00
----	--	----

19. Total modified income (add/subtract lines 1 through 18).....

19	-981049	00
----	---------	----

Indiana Business Income or Loss

20. Enter Indiana apportionment percentage of loss year (Form IT-20 line 16d; IT-20NP line 9).....
 (if apportionment of income is not applicable, enter the total amount from line 19 on line 21)

20	0	%
----	---	---

21. Indiana apportioned business income or loss (multiply line 19 by percent on line 20).....

21		00
----	--	----

Previously Allocated and Apportioned Income or Loss Attributed to Indiana

22. Add Indiana nonbusiness income or loss and Indiana nonunitary partnership income or loss (from IT-20 Schedule F line 11D).....

22	-14333	00
----	--------	----

23. **Indiana modified adjusted gross income or net operating loss** (add lines 21 and 22)

23	-14333	00
----	--------	----

If line 23 is a negative figure, this is the NOL available to carry back or carry forward against modified Indiana adjusted gross income. To claim this deduction, you must apply the same carryback/carryover treatment as used for federal income tax purposes. Continue by entering line 23 loss figure in Part 2, column (4) for the taxable period to which the NOL deduction is initially applied.

Continued on next page ►



If an Indiana net operating loss is computed and there is no attending federal NOL, check this box to relinquish the two-, three-, or five-year NOL carryback provision for Indiana income tax purposes:

Election to Waive Carryback of the Indiana Net Operating Loss Deduction

PART 2 — Computation of Indiana Net Operating Loss Deduction and Carryover

Make required entries, as specified to compute the amount of Indiana modified adjusted gross income used. **Add all entries across columns 2, 3, & 4 for each tax year; enter result in column 5.** If result is a loss, also enter loss in column 4 for the next carryover year.

Carryover: Update this schedule for each tax year. Claim the remaining NOL from column 4 as a positive deduction on your return.

Note: Generally, the carryback period of Indiana net operating losses is the same time as the carryback of those net operating losses for federal tax purposes. However, Indiana limits the carryback period for a net operating loss under Section 172(b)(1)(H) of the IRC to two years (instead of the carryback period of three, four, or five years as allowed under the Worker, Homeownership and Business Assistance Act of 2009).

(1) List Tax Period Ending	(2) Taxable Income as Last Determined (if zero or less, enter -0-)	(3) Add Back other Deductions from Indiana Adjusted Gross Income in the Taxable Year	(4) Indiana Net Operating Loss Deduction for the Taxable Year	(5) Indiana Adjusted Gross Income or Remaining Unused Net Operating Loss
Carried to the preceding:				
5th year _____			-	
4th year _____			-	
3rd year _____			-	
2nd year _____			-	
1st year _____			-	
Carried to the following:				
1st year <u>2009</u>			- 14333.00	-14333.00
2nd year _____			- 14333.00	-14333.00
3rd year _____			- 14333.00	-14333.00
4th year _____			- 14333.00	-14333.00
5th year _____			- 14333.00	-14333.00
6th year _____			- 14333.00	-14333.00
7th year _____			- 14333.00	-14333.00
8th year _____			- 14333.00	-14333.00
9th year _____			- 14333.00	-14333.00
10th year _____			- 14333.00	-14333.00
11th year _____			- 14333.00	-14333.00
12th year _____			- 14333.00	-14333.00
13th year _____			- 14333.00	-14333.00
14th year _____			- 14333.00	-14333.00
15th year _____			- 14333.00	-14333.00

Attach additional sheets to show carryforward application up to the 20th following tax year.



Indiana Department of Revenue
Corporate Income Tax
Indiana Net Operating Loss Deduction

Use a minus sign to denote negative amounts.

Page attachment sequence #9

Name of Corporation or Organization
 LUMINA FOUNDATION FOR EDUCATION

Federal Identification Number
 35-1813228

PART 1 - Computation of Indiana Net Operating Loss (NOL)
 Complete Schedule IT-20NOL for each loss year.

Loss Year Ending: 12/31/2007

Taxable Income or Loss

Round all entries

1. Enter federal taxable income or loss, including special deductions but excluding any federal net operating loss deduction (Form IT-20 line 3; IT-20NP line 1); use a minus sign for negative amounts _____ 1 -426816 .00

IRS Section 172(d) Modification for Loss Year

2. Enter an amount, to the extent required under IRC Section 172, which reflects all other federal adjustments for an NOL pursuant to IRC Section 172(d) (See federal Form 1139; attach computation) _____ 2 .00

Adjusted Gross Income Modification for Loss Year

3. Add back: All state income taxes based on or measured by income (includes property taxes before 1999) _____ 3 .00
 4. Add back: All charitable contributions (IRC Section 170) _____ 4 .00
 5. Add back: Domestic production activities deduction (IRC Section 199) and IT-20 Schedule PIC Part 3(b) amount _ 5 .00
 6. Add back: Deduction for dividends paid to shareholders of a captive real estate investment trust _____ 6 .00
 7. Add or subtract: Net bonus depreciation allowance plus excess IRC Section 179 deduction _____ 7 .00
 8. Deduct: Interest on U.S. government obligations, less related expenses _____ 8 .00
 9. Deduct: Foreign gross up (IRC Section 78) as determined on federal Form 1118 _____ 9 .00
 10. Deduct: All source nonbusiness income or loss and nonunitary partnership distributions (from IT-20 Schedule F, line 10C) _____ 10 .00
 11. Deduct: Qualified patents income _____ 11 .00
 12. Add or subtract: Income from the deferral of business indebtedness discharge and reacquisition _____ 12 .00
 13. Add or subtract: Income excluded for qualified disaster assistance property _____ 13 .00
 14. Add or subtract: Income attributable to expense costs for qualified refinery property _____ 14 .00
 15. Add or subtract: Income attributable to expensing qualified film or television production _____ 15 .00
 16. Add or subtract: Subtotal of all other addbacks. See instructions _____ 16 .00
 17. Total modified income (add/subtract lines 1 through 16) _____ 17 -426816 .00

Indiana Business Income or Loss

18. Enter Indiana apportionment percentage of loss year (Form IT-20 line 16d; IT-20NP line 9) _____ 18 %
 (if apportionment of income is not applicable, enter the total amount from line 17 on line 19)
 19. Indiana apportioned business income or loss (multiply line 17 by percent on line 18) _____ 19 -86109 .00

Previously Allocated and Apportioned Income or Loss Attributed to Indiana

20. Add Indiana nonbusiness income or loss and Indiana nonunitary partnership income or loss (from IT-20 Schedule F line 11D) _____ 20 .00
 21. **Indiana modified adjusted gross income or net operating loss** (add lines 19 and 20) _____ 21 -86109 .00

If line 21 is a negative figure, this is the NOL available to carry forward against modified Indiana adjusted gross income. To claim this deduction, you must apply the same carryover treatment as used for federal income tax purposes. Continue by entering line 21 loss figure in Part 2, column (3) for the taxable period to which the NOL deduction is initially applied.

Continued on next page ►



24100000000

Name of Corporation or Organization Lumina Foundation for Education	Federal Identification Number 35-1813228
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PART 1 - Computation of Indiana Net Operating Loss (NOL) **Loss Year Ending:** 12/31/2007

Complete Schedule IT-20NOL for each loss year.

Taxable Income or Loss

1. Enter federal taxable income (loss), including special deductions but excluding any federal net operating loss deduction (Form IT-20 line 3; IT-20NP line 1) 1. -426,816.00

IRC Section 172(d) Modifications for Loss Year

2. Enter an amount, to the extent required under IRC Section 172, which reflects all other federal adjustments for an NOL pursuant to IRC Section 172(d) (See Federal Form 1139, attach computation) 2. _____

Adjusted Gross Income Modifications for Loss Year

3. Add back: All state income taxes based on or measured by income (includes property taxes before 1999) 3. _____

4. Add back: All charitable contributions (IRC Section 170) 4. _____

5. Add back: Domestic production activities deduction (IRC Section 199) and IT-20 Schedule PIC Part 3(b) amount 5. _____

6. Add or subtract: Net bonus depreciation allowance plus excess IRC Section 179 deduction 6. _____

7. Deduct: Interest on U.S. Government obligations less related expenses 7. _____

8. Deduct: Foreign gross up (IRC Section 78) as determined on federal Form 1118 8. _____

9. Deduct: All source non-business income or (loss) and non-unitary partnership distributions (from IT-20 Schedule F line 10C) 9. _____

10. Total modified income (Add lines 1 through 5, plus line 6; subtract lines 7, 8 and 9) 10. -426,816.00

Indiana Business Income or Loss

11. Enter Indiana apportionment percentage of loss year (Form IT-20 line 15d; IT-20NP line 8) 11. _____ %
If apportionment of income is not applicable, enter the total amount from line 10 on line 12)

12. Indiana apportioned business income or (loss) (Multiply line 10 amount by percent on line 11) 12. -107,468.00

Previously Allocated and Apportioned Income or Loss Attributed to Indiana

13. Add Indiana non-business income or loss and Indiana non-unitary partnership income or loss (from IT-20 Schedule F line 11D) 13. _____

14. **Indiana modified adjusted gross income or net operating (loss)** (Add lines 12 and 13) 14. -107,468.00
If line 14 is a negative figure, this is the NOL available to carry back or carry forward against modified Indiana adjusted gross income. To claim this deduction, you must apply the same carryback/carryover treatment as used for federal income tax purposes. Continue by entering line 14 loss figure in Part 2, column (4) for the taxable period the NOL deduction is initially applied.

If an Indiana net operating loss is computed and there is no attending federal NOL, check this box to relinquish the two, three, or five year NOL carry back provision for Indiana income tax purposes: **Election to Waive Carry Back of the Indiana Net Operating Loss Deduction**

PART 2 - Computation of Indiana Net Operating Loss Deduction and Carryover

Make required entries, as specified to compute the amount of Indiana modified adjusted gross income used. **Add all entries across columns (2), (3) & (4) for each tax year; enter result in column (5).** If result is a loss, also enter loss in column (4) for the next carryover year.

Carryover: Update this schedule for each tax year. Claim the remaining NOL from column (4) as a positive deduction to your return.

Note: The carry back application to the third through the fifth preceding tax year was eliminated, except for certain farm losses and losses incurred in 2001 and 2002 or for loss years beginning before August 16, 1997.

(1) List Tax Period Ending	(2) Taxable Income as last Determined (if zero or less, enter -0-)	(3) Add Back other Deductions from Indiana Adjusted Gross Income in the Taxable Year	(4) Indiana Net Operating Loss Deduction for the Taxable Year	(5) Indiana Adjusted Gross Income or Remaining Unused Net Operating (Loss)
Carried to the preceding:				
5th year _____			()	
4th year _____			()	
3rd year _____			()	
2nd year _____			()	
1st year _____			()	
Carried to the following:				
1st year <u>2008</u>	107,468.00		(21,359.00)	86,109.00
2nd year _____			()	
3rd year _____			()	
4th year _____			()	
5th year _____			()	
6th year _____			()	
7th year _____			()	
8th year _____			()	
9th year _____			()	
10th year _____			()	

Attach additional sheets to show carry forward application up to the 15th or 20th following tax year.

PART 2 - Computation of Indiana Net Operating Loss Deduction and Carryover

Make required entries, as specified to compute the amount of Indiana modified adjusted gross income used. **Add all entries across columns 2 & 3 for each tax year; enter result in column 4.** If result is a loss, also enter loss in column 4 for the next carryover year.

Carryover: Update this schedule for each tax year. Claim the remaining NOL from column 3 as a positive deduction on your return.

Note: A taxpayer is not entitled to carry back any net operating losses. (IC 6-3-2-2.6)

(1) List Tax Period Ending	(2) Indiana Adjusted Gross Income (if zero or less, enter -0-)	(3) Indiana Net Operating Loss Deduction for the Taxable Year	(4) Indiana Adjusted Gross Income or Remaining Unused Net Operating Loss
Carried to the following:			
1st year 2008	86109.	-	86011.
2nd year		-	
3rd year		-	
4th year		-	
5th year		-	
6th year		-	
7th year		-	
8th year		-	
9th year		-	
10th year		-	
11th year		-	
12th year		-	
13th year		-	
14th year		-	
15th year		-	
16th year		-	
17th year		-	
18th year		-	
19th year		-	
20th year		-	



Lumina Foundation for Education
35-1813228
12/31/2013

INDIANA FORM IT-20NP

TAXABLE INCOME ALLOCABLE TO INDIANA

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
INDIANA APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO INDIANA	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO INDIANA	98
LESS: NET OPERATING LOSS CARRYFORWARD	(98)
INCOME ALLOCABLE TO INDIANA	<u><u>-</u></u>

Income and deductions reported on Form IT-20NP denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

Statement 1

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing with Indiana Attorney General's Office
Form IN NP 20
Indiana Nonprofit Organization's Annual Report
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated by an authorized officer of the organization.

Filing . . .

The signed return should be filed as soon as possible with the following:

Indiana Department of Revenue
Tax Administration
P.O. Box 6481
Indianapolis, IN 46206-6481

Indiana Department of Revenue
Indiana Nonprofit Organization's Annual Report
For the Calendar Year or Fiscal Year

Check if: Change of Address
 Amended Report
 Final Report: Indicate Date Closed _____

Beginning 01/01/2013 **and Ending** 12/31/2013
MM/DD/YYYY MM/DD/YYYY

Due on the 15th day of the 5th month following the end of the tax year.
NO FEE REQUIRED.

Name of Organization <u>Lumina Foundation for Education</u>		Telephone Number <u>317-951-5300</u>	
Address <u>30 S. Meridian St. #700</u>		County <u>Marion</u>	Indiana Taxpayer Identification Number
City <u>Indianapolis</u>	State <u>IN</u>	Zip Code <u>46204</u>	Federal Identification Number <u>35-1813228</u>
Printed Name of Person to Contact <u>Julie Shewmaker</u>		Contact's Telephone Number <u>317-951-5300</u>	

If you are filing a federal return, attach a completed copy of Form 990, 990EZ, or 990PF.

Note: If your organization has unrelated business income of more than \$1,000 as defined under **Section 513** of the Internal Revenue Code, **you must also file Form IT-20NP.**

Current Information

1. Have any changes not previously reported to the Department been made in your governing instruments, (e.g.) articles of incorporation, bylaws, or other instruments of similar importance? If yes, attach a detailed description of changes.
2. Indicate number of years your organization has been in continuous existence. 13.
3. Attach a schedule, listing the names, titles and addresses of your current officers. SEE ATTACHED FORM 990-PF.
4. Briefly describe the purpose or mission of your organization below.

SEE ATTACHED FORM 990-PF.

Email Address: _____

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

Signature of Officer or Trustee <u>DAVID A. BROWN</u>	Title <u>317-951-5300</u>	Date
Name of Person(s) to Contact	Daytime Telephone Number	

Important: Please submit this completed form and/or extension to:
 Indiana Department of Revenue, Tax Administration
 P.O. Box 6481
 Indianapolis, IN 46206-6481
 Telephone: (317) 232-0129

Extensions of Time to File

The Department recognizes the Internal Revenue Service application for automatic extension of time to file, Form 8868. **Please forward a copy of your federal extension, identified with your Nonprofit Taxpayer Identification Number (TID), to the Indiana Department of Revenue, Tax Administration by the original due date to prevent cancellation of your sales tax exemption.** Always indicate your Indiana Taxpayer Identification number on your request for an extension of time to file.

Reports post marked within thirty (30) days after the federal extension due date, as requested on Federal Form 8868, will be considered as timely filed. A copy of the federal extension must also be attached to the Indiana report. In the event that a federal extension is not needed, a taxpayer may request in writing an Indiana extension of time to file from the: Indiana Department of Revenue, Tax Administration, P.O. Box 6481, Indianapolis, IN 46206-6481, (317) 232-0129.

If Form NP-20 or extension is not timely filed, the taxpayer will be notified by the Department pursuant to I.C. 6-2.5-5-21(d), to file Form NP-20. If within sixty (60) days after receiving such notice the taxpayer does not file Form NP-20, the taxpayer's exemption from sales tax will be canceled.





Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	September 22, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

079410.486581.209110.11747 1 AT 0.406 370



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568



079410

Important information about your December 31, 2013 Form 990PF

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990PF.
Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990PF by November 15, 2014.
Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

**A COMPLETE COPY OF THE
FORM 990PF,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form M-990T
Massachusetts Unrelated Business Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of page one by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Massachusetts Department of Revenue
PO Box 7067
Boston, MA 02204

Payment of Tax...

No payment of tax is required.

Form M-990T Unrelated Business Income Tax Return

2013
Massachusetts
Department of
Revenue

For calendar year 2013 or taxable year beginning 01/01/2013		2013 and ending 12/31/2013	
Name of company <u>Lumina Foundation for Education</u>		Federal identification number <u>35-1813228</u>	
Mailing address <u>30 S. Meridian St. #700, Indianapolis, IN 46204</u>		City/Town	State Zip
Name of treasurer <u>Julie Shewmaker</u>		Is a Taxpayer Disclosure Statement enclosed? ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Excise Calculation

Use whole dollar method

1 Unrelated business taxable income (from U.S. Form 990T, line 34)	▶ 1	-78,857
2 Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	▶ 2	16,881
3 Section 168(k) "bonus" depreciation adjustment	▶ 3	
4 Section 311 and 31K intangible expense add back adjustment	▶ 4	
5 Federal NOL add back adjustment (from U.S. Form 990T, line 31)	▶ 5	
6 Loss carryover deduction (from Schedule NOL)	▶ 6	
7 Section 31J and 31K interest expense add back adjustment	▶ 7	
8 Federal production activity add back adjustment	▶ 8	
9 Abandoned building renovation deduction. Total cost ▶ \$ _____ x .10	▶ 9	
10 Other adjustments, including research and development expenses (enclose explanation)	▶ 10	
11 Income subject to apportionment. See instructions	11	-61,976
12 Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	▶ 12	0.0000
13 Multiply line 11 by line 12	13	0
14 Income not subject to apportionment SEE STMT 1	▶ 14	-649
15 Add lines 13 and 14	15	-649
16 Certified Massachusetts solar or wind power deduction	▶ 16	
17 Taxable income. Subtract line 16 from line 15	17	NONE
18 Multiply line 17 by .08	18	
19 Credit recapture (enclose Schedule(s) H and/or H-2) and/or additional tax on installment sales. See instructions	▶ 19	
20 Excise due before credits. Add lines 18 and 19	20	

Credits. Any credit being claimed must be determined with respect to the unrelated business activity being reported on this return.

21 Economic Opportunity Area Credit (from Schedule EOAC)	▶ 21	
22 Economic Development Incentive Program Credit. Certificate number ▶ _____	▶ 22	
23 Investment Tax Credit (from Schedule H)	▶ 23	
24 Vanpool Credit (from Schedule VP)	▶ 24	
25 Research Credit (from Schedule RC)	▶ 25	
26 Harbor Maintenance Tax Credit (from Schedule HM, line 22)	▶ 26	
27 Brownfields Credit. Certificate number ▶ _____	▶ 27	
28 Low-Income Housing Credit. Building identification number ▶ _____	▶ 28	
29 Historic Rehabilitation Credit. Certificate number ▶ _____	▶ 29	
30 Film Incentive Credit. Certificate number ▶ _____	▶ 30	
31 Medical Device Credit. Certificate number ▶ _____	▶ 31	
32 Employer Wellness Program Credit. Certificate number ▶ _____	▶ 32	
33 Life Science Company Tax Credit	▶ 33	
34 Total credits. Add lines 21 through 33	34	

Under the penalties of perjury, I declare that to the best of my knowledge and belief, this return and enclosures are true, correct and complete.

Signature of appropriate corporate officer (see instructions)	Social Security number	Telephone number	Date
<i>Julie Shewmaker</i>	35-0921680	Address RIVER CROSSING PKWY INDIANAPOLIS, IN 46204	Date 11/11/2014

If you are signing as an authorized delegate of the appropriate corporate officer, check here and enclose Massachusetts Form M-2848, Power of Attorney. The Privacy Act Notice is available upon request. Mail to: **Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204.**



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

007459.311524.126992.6451 1 AT 0.406 373



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990T by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Excise After Credits

35	Excise due before voluntary contribution. Subtract line 34 from line 20. Not less than "0"	35	<input type="text"/>
36	Voluntary contribution for endangered wildlife conservation	▶ 36	<input type="text"/>
37	Total excise plus voluntary contribution. Add lines 35 and 36	▶ 37	<input type="text"/>

Payments

38	2012 overpayment applied to 2013 estimated tax	▶ 38	<input type="text"/>
39	2013 Massachusetts estimated tax payments (do not include amount in line 38)	▶ 39	<input type="text"/>
40	Payment made with extension	▶ 40	<input type="text"/>
41	Pass-through entity withholding. Payer identification number ▶ _____	▶ 41	<input type="text"/>
42	Refundable film credit	▶ 42	<input type="text"/>
43	Refundable dairy credit. Certificate number ▶ _____	▶ 43	<input type="text"/>
44	Refundable life science credit	▶ 44	<input type="text"/>
45	Refundable economic development incentive program credit	▶ 45	<input type="text"/>
46	Refundable conservation land credit. Certificate number ▶ _____	▶ 46	<input type="text"/>
47	Total payments. Add lines 38 through 46	47	<input type="text"/>

Refund or Balance Due

48	Amount overpaid. Subtract line 37 from line 47	48	<input type="text"/>
49	Amount overpaid to be credited to 2014 estimated tax	▶ 49	<input type="text"/>
50	Amount overpaid to be refunded. Subtract line 48 from line 47	▶ 50	<input type="text"/>
51	Balance due. Subtract line 47 from line 37	51	<input type="text"/>
52	M-2220 penalty ▶ \$ _____ ; Other penalties ▶ \$ _____ . Total penalty	52	<input type="text"/>
53	Interest on unpaid balance	▶ 53	<input type="text"/>
54	Total payment due at time of filing	▶ 54	<input type="text"/>

MASSACHUSETTS FORM M-990T

TAXABLE INCOME ALLOCABLE TO MASSACHUSETTS

UNRELATED BUSINESS INCOME/(LOSS)	\$ (78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>\$ 78,857</u>
APPORTIONABLE INCOME	\$ -
MASSACHUSETTS APPORTIONMENT PERCENTAGE	0%
INCOME ALLOCATED TO MASSACHUSETTS	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO MASSACHUSETTS	<u>(649)</u>
INCOME ALLOCABLE TO MASSACHUSETTS	<u><u>(649)</u></u>

Income and deductions reported on Form M990-T denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

MASSACHUSETTS NOL CARRYFORWARD SCHEDULE

GENERATED	NOL GENERATED	AMOUNT USED	EXPIRES	REMAINING NOL CARRYFORWARD
12/31/2009	\$ 108,179	\$ 67,967	12/31/2014	\$ 40,212
12/31/2013	\$ 649	\$ -	12/31/2018	\$ 649
NOL CARRYFORWARD				\$40,861

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form 500
Maryland Corporation Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of page one by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411-0001

Overpayment of Tax...

The return shows an overpayment of \$1,000 of which \$1,000 has been applied to your estimated tax and NONE should be refunded to you.

MARYLAND CORPORATION INCOME FORM 500 TAX RETURN



2013
\$

13500004

OR FISCAL YEAR BEGINNING **2013, ENDING**

Name LUMINA FOUNDATION FOR EDUCATION			
Number and street 30 S. MERIDIAN ST. #700			
City / town INDIANAPOLIS		State IN	ZIP code 46204
Federal Employer Identification No. (9 digits) 35-1813228		Do not write in this space ME ▶	
FEIN Applied for date		YE ▶ 12	
Date of Organization or Incorporation (MMDDYY) ▶ 08/01/2000		Business Activity Code No. (6 digits) ▶ 900000	

Please print using blue or black ink

CHECK HERE IF: NAME OR ADDRESS HAS CHANGED INACTIVE CORPORATION FIRST FILING OF THE CORPORATION FINAL RETURN
 THIS TAX YEAR'S BEGINNING AND ENDING DATES ARE DIFFERENT FROM LAST YEAR'S DUE TO AN ACQUISITION OR CONSOLIDATION.

SEE CORPORATION INSTRUCTIONS. ATTACH A COPY OF THE FEDERAL INCOME TAX RETURN THROUGH SCHEDULE M2.

1 a Federal Taxable Income (Enter amount from Federal Form 1120 line 28 or Form 1120-C line 25c.)

See Instructions. Check applicable box:

1120 1120-REIT 990T

Other: _____ IF 1120S, FILE ON FORM 510 **1 a** _____

b Special Deductions (Federal Form 1120 line 29b or Form 1120-C line 26b.) **1 b** _____

c Federal Taxable Income before net operating loss deduction (Subtract line 1b from 1a.) **▶ 1c** -78857

STAPLE CHECK HERE

MARYLAND ADJUSTMENTS TO FEDERAL TAXABLE INCOME

(All entries must be positive amounts.)

ADDITION ADJUSTMENTS

2 a Section 10-306.1 related party transactions **▶ 2a** _____

b Decoupling Modification Addition adjustment

(Enter code letter(s) from instructions.) **▶ b** _____

c Total Maryland Addition Adjustments to Federal Taxable Income (Add lines 2a and 2b.) **▶ 2c** _____

SUBTRACTION ADJUSTMENTS

3 a Section 10-306.1 related party transactions **▶ 3a** _____

b Dividends for domestic corporation claiming foreign tax credits

(Federal form 1120/1120C Schedule C line 15), **▶ b** _____

c Dividends from related foreign corporations

(Federal form 1120/1120C Schedule C line 13 and 14), **▶ c** _____

d Decoupling Modification Subtraction adjustment

(Enter code letter(s) from instructions.) **▶ d** _____

e Total Maryland Subtraction Adjustments to Federal Taxable Income

(Add lines 3a through 3d.) **▶ 3e** _____

4 Maryland Adjusted Federal Taxable Income before NOL deduction is applied
(Add lines 1c and 2c, and subtract line 3e.) **▶ 4** -78857

5 Enter Adjusted Federal NOL Carry-forward available from previous tax years (including FDSC Carry forward)
on a separate company basis (Enter NOL as a positive amount.) **▶ 5** _____

6 Maryland Adjusted Federal Taxable Income (If line 4 is less than or equal
to zero, enter amount from line 4.)
(If line 4 is greater than zero, subtract line 5 from line 4 and enter result.
If result is less than zero, enter zero.) **▶ 6** -78857

MARYLAND ADDITION MODIFICATIONS

(All entries must be positive amounts.)

7 a State and local income tax **▶ 7a** 16881

b Dividends and interest from another state, local or federal tax exempt obligation **▶ b** _____

c Net operating loss modification recapture

(Do not enter NOL carryover. See instructions.) **▶ c** _____

d Domestic Production Activities Deduction **▶ d** _____

e Deduction for Dividends paid by captive REIT **▶ e** _____

f Other additions (Enter code letter(s) from

instructions and attach schedule.) **▶ f** _____

g Total Addition Modifications (Add lines 7a through 7f.) **▶ 7g** 16881



135000104

Name LUMINA FOUNDATION FFOEIRN E3D5U1C8A1T3I2O2N8

MARYLAND SUBTRACTION MODIFICATIONS
(All entries must be positive amounts.)

8 a Income from US Obligations ▶ **8a** _____
 b Other Subtractions (Enter code letter(s) from instructions and attach schedule.) ▶ **b** _____
 c Total Subtraction Modifications (Add lines 8a and 8b.) **8c** _____

NET MARYLAND MODIFICATIONS

9 Total Maryland Modifications (Subtract line 8c from 7g. If less than zero, enter negative amount.) **9** 16881
 10 Maryland Modified Income (Add lines 6 and 9.) **10** -61976

APPORTIONMENT OF INCOME
(To be completed by multistate corporations whose apportionment factor is less than 1, otherwise skip to line 13.)

11 Maryland apportionment factor (from page 3 of this form) (If factor is zero, enter .000001.) ▶ **11** .000001
 12 Maryland apportionment income (Multiply line 10 by line 11.) **12** _____

13 Maryland taxable income (from line 10 or line 12, whichever is applicable.) **13** SEE STMT 1 -960
 14 Tax (Multiply line 13 by 8.25%) **14** 0

15 a Estimated tax paid with Form 500D, Form MW506NRS and/or credited from 2012 overpayment ▶ **15a** _____
 b Tax paid with an extension request (Form 500E) ▶ **b** 1000
 c Nonrefundable business income tax credits from Part W.
 (See instructions for Form 500CR.) **You must file this form electronically to claim business tax credits from Form 500CR.**

d Refundable business income tax credits from Part Z.
 (See instructions for Form 500CR.) **You must file this form electronically to claim business tax credits From Form 500CR.**

e The Sustainable Communities Tax Credit is now claimed on line 1 of Part Z on Form 500CR. Check here if you are a non-profit corporation.

f Nonresident tax paid on behalf of the corporation by pass-through entities (Attach Maryland Schedule K-1.) ▶ **f** _____

g Total payments and credits (Add lines 15a through 15f.) **15g** 1000

16 Balance of tax due (If line 14 exceeds line 15g, enter the difference.) ▶ **16** _____

17 Overpayment (If line 15g exceeds line 14, enter the difference.) ▶ **17** 1000

18 Interest and/or penalty from Form 500UP _____ or late payment interest _____ **Total** ▶ **18** _____

19 Total balance due (Add lines 16 and 18, or if line 18 exceeds line 17 enter the difference.) **19** _____

20 Amount of overpayment to be applied to estimated tax for 2014 (not to exceed the net of line 17 less line 18) ▶ **20** 1000

21 Amount of overpayment TO BE REFUNDED (Add lines 18 and 20, and subtract the total from line 17.) ▶ **21** _____

DIRECT DEPOSIT OF REFUND (See instructions.) Please be sure the account information is correct.

To comply with banking rules, please check here if this refund will go to an account outside the United States. If checked, see instructions.

22 For the direct deposit option, complete the following information clearly and legibly:

a Type of account: ▶ checking savings
 b Routing number (9 Digits) ▶ _____
 c Account number ▶ _____

INFORMATIONAL PURPOSES ONLY (LINES 23 & 24)

23 NOL generated in Current Year - Carryforward 20 Years and back 2 Years (If line 6 is less than zero, enter on line 23.) **23** -960

24 NAM generated in Current Year - Carried Forward/Back with the Loss on Line 23 per Section 10-205(e) (If line 6 is less than zero AND line 9 is greater than zero, enter the amount from line 9 on line 24.) **24** 0



135000204

SCHEDULE A - COMPUTATION OF APPORTIONMENT FACTOR (Applies only to multistate corporations. See instructions.) NOTE: Special apportionment formulas are required for rental/leasing, financial institutions, transportation and manufacturing companies.		Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)
1A. Receipts	a. Gross receipts or sales less returns and allowances . . . ▶		▶	
	b. Dividends			
	c. Interest			
	d. Gross rents			
	e. Gross royalties			
	f. Capital gain net income			
	g. Other income (Attach schedule.)			
	h. Total receipts (Add lines 1A(a) through 1A(g), for Columns 1 and 2.) ▶		▶	
1B. Receipts	Enter the same factor shown on line 1A, Column 3. Disregard this line if special apportionment formula used			
2. Property	a. Inventory			
	b. Machinery and equipment			
	c. Buildings			
	d. Land			
	e. Other tangible assets (Attach schedule.)			
	f. Rent expense capitalized (multiplied by eight)			
	g. Total property (Add lines 2a through 2f, for Columns 1 and 2.) ▶		▶	
3. Payroll	a. Compensation of officers			
	b. Other salaries and wages			
	c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.) ▶		▶	
4. Total of factors	(Add entries in Column 3.)			
5. Maryland apportionment factor	Divide line 4 by four for three-factor formula, or by the number of factors used if special apportionment formula required. (If factor is zero, enter .000001 on line 11 page 2.)			0.000000

SCHEDULE B - ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary.)

- Telephone number of corporation tax department: 317-951-5300
- If a multistate operation, provide the following:
 - Address of principal place of business in Maryland (if other than indicated on page 1): N/A
 - Brief description of operations in Maryland: PASSIVE INVESTMENTS
 - Has the Internal Revenue Service made adjustments (for a tax year in which a Maryland return was required) that were not previously reported to the Maryland Revenue Administration Division? Yes No
If "yes", indicate tax year(s) here: _____ and submit an amended return(s) together with a copy of the IRS adjustment report(s) under separate cover.
 - Did the corporation file employer withholding tax returns/forms with the Maryland Revenue Administration Division for the last calendar year? Yes No
 - Is this entity part of a federal consolidated filing? Yes No
 - Is this entity a multistate corporation that is a member of a unitary group? Yes No
 - Is this entity a multistate manufacturer with more than 25 employees?
If so, complete and attach Form 500MC to your Form 500. Yes No

SIGNATURE AND VERIFICATION: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge. Check here if you authorize your tax preparer to discuss this return with us.

Officer's signature Date

▶ P00756195
Preparer's PTIN (required by law)

Shane Berie
Preparer's signature

Officer's Name and Title

CROWE HORWATH LLP
Preparer's name, address and telephone number

Make checks payable and mail to:
 Comptroller of Maryland, Revenue Administration Division
 110 Carroll Street
 Annapolis, Maryland 21411-0001
 (Write Federal Employer Identification Number on check using blue or black ink.)

3815 RIVER CROSSING PKWY, SUITE 300
INDIANAPOLIS, IN 46204 (317) 569-8989

▶
 CODE NUMBERS (three digits per box)



13500E049

OR FISCAL YEAR BEGINNING 01/01/2013 2013, ENDING 12/31/2013

Please Print Using Blue or Black Ink

Federal Employer Identification Number (9 digits) 35-1813228		
Name LUMINA FOUNDATION FOR EDUCATION, INC.		
Number and street 30 S MERIDIAN ST. #700		
City or town INDIANAPOLIS	State IN	ZIP code 46204

For Office Use Only			
ME	YE	EC	EC



IF NO TAX IS DUE WITH THIS EXTENSION, DO NOT MAIL THIS PAPER FORM, INSTEAD FILE THE EXTENSION AT: www.marylandtaxes.com OR CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.

INSTRUCTIONS FOR TAX PAYMENT WORKSHEET

- Line 1 – **Tax liability** Enter the total amount of income tax the corporation is expected to owe. Use Form 500 as a worksheet.
- Line 2 – **Estimated tax payments** Enter the total amount of Maryland estimated tax paid with Form 500D for the tax year. Include any overpayment from the prior period that was credited to the current tax year.
- Line 3 – **Allowable tax credits** Enter the allowable tax credits from Form 500CR or 502S or tax paid on the corporation's behalf by a pass-through entity.
- Line 4 – **Total payments and credits** Add lines 2 and 3 and enter the total on line 4.
- Line 5 – **Tax due** Subtract line 4 from line 1 and enter the result on line 5. This is the tax to be paid with the application for extension.

TAX PAYMENT WORKSHEET

1. Tax liability expected for the current tax year.	1.	1000
2. Estimated tax payments and amount credited from the prior period.	2.	_____
3. Allowable tax credits.	3.	_____
4. Total payments and credits. Add lines 2 and 3 and enter here.	4.	0
5. Tax due – Subtract line 4 from line 1.	5.	1000

TAX PAID WITH THIS EXTENSION (If filing and paying electronically, do not mail this form.) ▶ \$	1000	00
---	------	----

IF NO TAX IS DUE WITH THIS EXTENSION, DO NOT MAIL THIS PAPER FORM UNLESS IT IS THE FIRST FILING OF THE ENTITY, INSTEAD FILE THE EXTENSION AT: www.marylandtaxes.com OR CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.

Make checks payable to and mail to:
COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
110 Carroll Street
Annapolis, Maryland 21411-0001
 (Write federal employer identification number on check using blue or black ink.)

MARYLAND FORM 500

TAXABLE INCOME ALLOCABLE TO MARYLAND

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
MARYLAND APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO MARYLAND	
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO MARYLAND	(960)
INCOME ALLOCABLE TO MARYLAND	<u><u>(960)</u></u>

Income and deductions reported on Form 500 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

**ATTACHMENT TO FORM 500
NET OPERATING LOSS CARRYFORWARD SCHEDULE**

<u>GENERATED</u>	<u>AMOUNT</u>	<u>EXPIRES</u>	<u>USED IN PRIOR YEAR</u>	<u>UTILIZED</u>	<u>REMAINING</u>
12/31/2013	960	12/31/2033	-	-	960
REMAINING NOL	<u>\$ 960</u>				<u>\$ 960</u>

STATEMENT 2

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form M4NP
Minnesota Unrelated Business Income Tax
Return for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of page two by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Minnesota Revenue
Mail Station 1257
St. Paul, MN 55146-1257

Overpayment of Tax...

The return shows an overpayment of \$1,000 of which \$1,000 has been applied to your estimated tax and NONE should be refunded to you.

2013 Unrelated Business Income Tax (UBIT) Return

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.

Tax year beginning 01/01, 2013, and ending 12/31/2013 (required)

Please print or type	Name of organization <u>Lumina Foundation for Education</u>	FEIN <u>35-1813228</u>	Minnesota tax ID (required)	
	Current address <u>30 S. Meridian St. #700</u>	This organization files federal Form (check one) <input checked="" type="checkbox"/> 990-T <input type="checkbox"/> 1120-C <input type="checkbox"/> 1120-H <input type="checkbox"/> 1120-POL		
	City <u>Indianapolis, IN</u>	County <u>46204</u>	State <u>IN</u>	Zip code <u>46204</u>
	Check all that apply: <input type="checkbox"/> Amended return <input type="checkbox"/> Filing under an extension <input type="checkbox"/> Final return (see inst., pg. 3)		Exempt under IRS section (check one) <input checked="" type="checkbox"/> 501(c)(<u>3</u>) <input type="checkbox"/> 528 <input type="checkbox"/> Other:	
	Enter close date:		Enter your NAICS codes (see instructions, pg. 3) <u>900000 /</u>	
	Are you filing a combined income return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Was 100% of the business conducted in Minnesota for this tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (complete and attach Schedule M4NPA)	

You must round amounts to nearest whole dollar.

Determining tax	1 Federal taxable income before net operating loss and specific deduction (from federal Form 990-T, line 30; 1120-C, line 25a; 1120-H, line 17; or 1120-POL, line 17c) 1	-78,857	
	2 Total subtractions from federal taxable income (from M4NPI, line 1) 2	0	
	3 Federal taxable income or (loss) after subtractions (see instructions) 3	-78,857	
	If you conducted business both within and outside Minnesota, complete M4NPA (see instructions, pg. 6). If 100% of your activities were conducted in Minnesota, do not complete M4NPA. Enter line 3 on line 4.		
	4 Minnesota taxable net income or (loss) (from M4NPA, line 14, or if 100% of your activities were conducted in Minnesota, enter amount from line 3 above) 4	SEE ATCH 1	-1,293
	5 Minnesota net operating loss deduction (from NOL) 5		
	6 Subtract line 5 from line 4 (if zero or less, enter zero) 6		
	7 Total deductions from taxable net income (from M4NPI, line 2) 7		
	8 Taxable income (subtract line 7 from line 6; if zero or less, enter zero) 8		
	9 Regular tax (multiply line 8 by 9.8% [0.098]; if zero or less, enter zero) 9		0
10 Proxy tax (see instructions, pg. 3) 10			
11 Tax before credits (add lines 9 and 10) 11		0	
12 Total credits against tax (from M4NPI, line 3) 12			
13 Minnesota tax liability (subtract line 12 from line 11; if zero or less, enter zero) 13			
14 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 3) 14		0	
15 Add lines 13 and 14 15			
16 Total refundable credits (from M4NPI, line 4) 16			
17 Amount credited from your 2011 Form M4NP, line 30 17			
18 2013 estimated tax payments 18			
19 2013 extension payment 19	1,000		
20 Total refundable credits and payments (add lines 16, 17, 18 and 19) 20		1,000	
21 Subtract line 20 from line 15 21		-1,000	
22 Penalty (determine from worksheet in the instructions, pg. 4) 22			
23 Interest (determine from worksheet in the instructions, pg. 4) 23			
24 Additional charge for underpayment of estimated tax (from M15NP, line 17) 24			
25 Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 15, 22, 23 and 24) 25			

Continued on next page.

2013 U nrelated Business Income Tax (UBIT) Return (continued)

Name of organization Lumina Foundation for Education	FEIN 35-1813228	Minnesota tax ID
---	--------------------	------------------

Amount due or overpaid	26	Amount from line 25 on the front of this form	26	_____
	27	Amount from line 20 on the front of this form	27	_____ 1,000
	28	AMOUNT DUE. If line 26 is more than or equal to line 27, subtract line 27 from 26.	28	_____
	Payment method: <input type="checkbox"/> Electronic (see <i>inst.</i> , pg. 2) <input type="checkbox"/> Check (<i>attach PV56 voucher</i>) <input type="checkbox"/> Amended return payment by check (<i>attach PV66 voucher</i>)			
	29	OVERPAYMENT. If line 27 is more than line 26, subtract line 26 from line 27	29	_____ 1,000
	30	Amount of line 29 to be credited to your 2013 estimated tax	30	_____ 1,000
31	Refund (<i>subtract line 30 from line 29</i>)	31	_____	

To have your refund direct deposited, enter your banking information below.

Account type: Checking Savings Routing number: _____ Account number (*use an account not associated with any foreign banks*): _____

I declare that this return is correct and complete to the best of my knowledge and belief.

Sign here	Authorized signature	Title	Date	Daytime phone	<input checked="" type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.
	Paid preparer's signature <i>Nicole Bencik</i>	PTIN P00756195	Date 11/11/2014	Daytime phone (317) 569-8989	
	Email address for correspondence, if desired NICOLE.BENCIK@CROWEHORWATH.COM		This email address belongs to (<i>check one</i>): <input type="checkbox"/> Employee <input checked="" type="checkbox"/> Paid preparer		

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules.
Mail to: Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257

UBIT Extension Payment

PV84

IMPORTANT: Type in the required information while this form is on the screen and print a copy. A personalized scan line will be printed on the voucher using the information you entered. To help ensure your payment is properly credited to your account, verify that the tax-year end date and Minnesota tax ID number are included in the scan line.

When you print this voucher, be sure to set the Page Scaling to “None” in your Print options. **DO NOT** check the “Auto-rotate and center pages” or “Shrink to fit” boxes. If they are already checked, click on the box to uncheck them.

Pay Electronically

Pay online at www.revenue.state.mn.us. Click on “e-Services Information” under the “For Businesses” or “For Individuals” heading, then follow the instructions. You can also call 1-800-570-3329 to pay by phone. When paying electronically, you must use an account not associated with any foreign banks.

Pay by Credit or Debit Card

Pay online with your credit or debit card at www.payMntax.com. You can also call 1- 855-947-2966 from 7 a.m. to 7 p.m. (Central Standard Time), Monday through Friday. You can figure out your service fee by going to the “Convenience Fee Calculator” at www.paymntax.com/feecalc.aspx. The fee is charged by the independent contractor providing the service, and is not an additional tax.

Pay by Check

- Make your check payable to “Minnesota Revenue.”
- Print your Minnesota ID or Social Security number in the memo portion of your check.
- Mail the voucher below with your payment to the address on the voucher.

Your check authorizes us to make a one-time electronic fund transfer from your account. You will not receive your cancelled check.

Pay in Person

You can pay in person at the department’s 600 N. Robert St., St. Paul location. The cashier in the lobby will accept cash, checks, money orders and cashier’s checks.

If you’re paying with cash, you must pay in person.

For more details go to our website at www.revenue.state.mn.us and type “Payment Options” in the “SEARCH” box.

Short-Year Returns

If you are making a payment based on a tax year of less than 12 months (short-year), enter the tax-year end date as the 15th day of the month that the short year ended. For example, if your short year ended March 31, 2013, enter 041513 as the tax-year end date.

Try paying electronically; it’s quick, convenient and safe!

Cut carefully along this line to detach.

MINNESOTA • REVENUE

PV84

0681

UBIT Extension Payment

Minnesota tax ID
(required)

Name of organization LUMINA FOUNDATION FOR EDUCATION		FEIN 35-1813228
Address 30 S MERIDIAN ST. #700		
City INDIANAPOLIS	State IN	Zip code 46204

Tax-year end
(mmddyy)

123113

Make check payable to Minnesota Revenue and mail to:
Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257

AMOUNT
OF CHECK

1000 00

068030000000000000000000123110000000000 000000 0000000 0 00000000000000000000000002

2013 Apportionment Calculation - Schedule A

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.

If you conducted business both within and outside Minnesota during the year, complete Schedule M4NPA to determine your Minnesota source income. Do not complete this schedule if you conducted all your business in Minnesota during the tax year. See instructions beginning on page 6.

Name of organization Lumina Foundation for Education	FEIN 35-1813228	Minnesota tax ID
---	--------------------	------------------

You must round amounts to nearest whole dollar.

1 Federal taxable income or (loss) (from M4NP, line 3)	1	-78,857
2 Total nonapportionable income	2	
3 Total apportionable income (subtract line 2 from line 1)	3	-78,857

	A In Minn.	B Total	C Factors (A ÷ B) (carry to 4 decimal places)	D Factor Weight	E Weighted ratio (C x D) (carry to 4 decimal places)
--	---------------	------------	---	-----------------------	---

Property factor

4 Average value of inventory	4				
5 Average value of tangible property and land owned/used at original cost	5				
6 Financial institutions only: Average intangible property (see inst., pg. 7)	6				
7 Capitalized rents paid by partnership (gross rents paid x 8)	7				
8 Total property (add lines 4 through 7)	8			0.02	

(If line 8, column B is zero, see "Three-Factor Formula," on page 6.)

Payroll factor

9 Total payroll and officers' compensation	9			0.02	
--	---	--	--	------	--

(If line 9, column B is zero, see "Three-Factor Formula," on page 6.)

Sales factor

10 Sales or receipts (financial institutions: see inst., pg. 7)	10			0.96	
---	----	--	--	------	--

(If line 10, column B is zero, see "Three-Factor Formula," on page 6.)

Determining net taxable income

11 Apportionment factor. Add the percentages in column E, lines 8, 9 and 10, and carry the result to four decimal places	11	
12 Net income apportioned to Minnesota (multiply line 3 by line 11)	12	
13 Minnesota nonapportionable income	13	-1,293
14 Minnesota taxable net income or (loss) (add lines 12 and 13)	14	-1,293

Enter on Form M4NP, line 4.

MINNESOTA FORM M4NP

TAXABLE INCOME ALLOCABLE TO MINNESOTA

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
MINNESOTA APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO MINNESOTA	
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO MINNESOTA	(1,293)
INCOME ALLOCABLE TO MINNESOTA	<u><u>\$ (1,293)</u></u>

Income and deductions reported on Form M4NP denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**ATTACHMENT TO FORM M4NP
NET OPERATING LOSS CARRYFORWARD SCHEDULE**

	<u>GENERATED</u>	<u>AMOUNT</u>	<u>USED IN</u>			<u>REMAINING</u>
			<u>PRIOR YEAR</u>	<u>UTILIZED</u>	<u>EXPIRED</u>	
12/31/2013	1,293		-	-	-	1,293
REMAINING NOL	<u>\$</u>	<u>1,293</u>				<u>\$</u> <u>1,293</u>

STATEMENT 2

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form MO-1120
Missouri Business Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of page one by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Missouri Department of Revenue
PO Box 3365
Jefferson City, MO 65105-3365

Overpayment of Tax...

The return shows an overpayment of \$867 of which \$867 has been applied to your estimated tax and NONE should be refunded to you.

Form **MO-1120** Missouri Department of Revenue
2013 Corporation Income Tax Return

Software Vendor Code (Assigned By DOR) **062**

Missouri Corporation Income Tax Return for 2013
 Beginning 01/01, 2013 Ending _____, 20____
 Missouri Corporation Franchise Tax Return for 2014
 Beginning 12/31, 2013 Ending _____, 20____

Corporation Name Lumina Foundation for Education		MO Tax I.D. Number	Charter Number	Federal I.D. Number 35-1813228	
Address 30 S. Meridian St. #700		City Indianapolis	State IN	Zip 46204	Balance Sheet Date (MM/DD/YYYY) 12/31/2013
Select Applicable Boxes <input type="checkbox"/> Consolidated MO Return <input type="checkbox"/> Consolidated Federal and Separate Missouri Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Name Change <input type="checkbox"/> Address Change <input type="checkbox"/> Final Corporation Income Tax Return <input type="checkbox"/> Bankruptcy <input type="checkbox"/> 1120C <input checked="" type="checkbox"/> 990T					
<input checked="" type="checkbox"/> A. Select this box if your assets in Missouri (Schedule MO-FT, Line 6a), or apportioned to Missouri (Schedule MO-FT, Line 6b) do not exceed \$10,000,000. You do not owe franchise tax. If your assets do exceed the \$10,000,000 threshold, you must complete and attach Schedule MO-FT and enter the franchise tax due on the Form MO-1120, Line 16 below. If Box A is checked, Box C cannot be checked.					
<input type="checkbox"/> B. Return filed for both (income and franchise) <input checked="" type="checkbox"/> C. Return filed for income tax only <input type="checkbox"/> D. Return filed for franchise tax only					

Computation of Income Tax	1. Federal Taxable Income from Federal Form 1120, Line 30	1	-78,857	00
	2. Corporation income tax from Missouri, or other states, their subdivisions, and District of Columbia deducted in determining federal taxable income	2	00	00
	3. Missouri modifications - Additions (complete Page 2, Part 1)	3	00	00
	4. Total additions - Add Lines 2 and 3	4		00
	5. Missouri modifications - Subtractions (complete Page 2, Part 2)	5		00
	6. Balance - Line 1 plus Line 4 less Line 5	6	-78,857	00
	7. Small Business Deduction for New Jobs under Section 143.173, RSMo (complete Form MO-NJD)	7		00
	8. Federal Income Tax - current year (complete Page 2, Part 3)	8		00
	9. Missouri Taxable Income - all sources - Line 6 less Line 7 and Line 8	9	2,126	00
	10. Missouri Taxable Income - if all Missouri income, repeat Line 9. If not, complete Schedule MO-MS and enter apportionment method chosen <u>1</u> and the applicable % <u>0.0000</u> Multiply Line 9 by the percentage	10	0	00
	11. Missouri Dividends Deduction (see instructions before entering an amount)	11		00
	12. Enterprise Zone or Rural Empowerment Zone Income Modification	12		00
	13. Missouri Taxable Income - Line 10 less Line 11 and Line 12	13	2,126	00
Tax	14. Corporation Income Tax - 6.25% of Line 13	14	133	00
	15. Recapture of Missouri Low Income Housing Credit (attach a copy of Federal Form 8611) (see instructions)	15		00
	16. Corporation Franchise Tax (Complete Schedule MO-FT and attach balance sheet)	16		00
	17. Total Tax - Add Lines 14, 15, and 16	17	133	00
Credits and Payments	18. Tax credits - (attach Form MO-TC)	18		00
	19. Estimated tax payments (include approved overpayments applied from previous year)	19		00
	20. Payments with Form MO-7004	20	1,000	00
	21. Amended Return Only: Tax paid with (or after) the filing of the original return	21		00
	22. Subtotal - Add Lines 18 through 21	22	1,000	00
	23. Amended Return Only: Overpayment, if any, as shown on original return or as later adjusted	23		00
	24. Total - Line 22 less Line 23	24	1,000	00
Refund or Tax Due	25. If Line 24 is greater than Line 17, enter overpayment here	25	867	00
	26. Amount remitted or amount of tax overpayment to be contributed to the funds listed to the right.	26		00
	Children's Trust Fund	00	Veterans Trust Fund	00
	Elderly Home Delivered Meals Trust Fund	00	Missouri National Guard Trust Fund	00
	Workers' Memorial Fund	00	Childhood Lead Testing Fund	00
	Missouri Military Family Relief Fund	00	General Revenue Fund	00
	After School Retreat Fund	00	Organ Donor Program Fund	00
Additional Fund Code (See Instr.)	00	Additional Fund Code (See Instr.)	00	
27. Overpayment to be applied to next filing period	27	867	00	
28. Overpayment to be refunded - Line 25 less Lines 26 and 27	28		00	
29. If Line 24 is less than Line 17, enter underpayment here	29		00	
Interest		Penalty		
Form MO-2220				
30. Enter total amount on Line 30	30		00	
31. Total Due - Add Lines 29 and 30 (U.S. funds only)	31	Total Due	00	

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his or her firm, or if internally prepared, any member of the internal staff. Yes No

DOR Only S E B F

Required - Officer Signature and Printed Name	Title of Officer	Phone Number	Date Signed (MM/DD/YYYY)
Preparer's Signature (Including Internal Preparer) <i>Shane Beck</i>	Preparer's FEIN, SSN, or PTIN P00756195	Phone Number 317-569-8989	Date Signed (MM/DD/YYYY) 11/11/2014



MISSOURI DEPARTMENT OF REVENUE
**APPLICATION FOR EXTENSION
 OF TIME TO FILE**

FORM	Enclosure Sequence No. 1120-07 and 1120S-05
MO-7004	
(REV. 11-2011)	

NOTE: IF YOU HAVE AN APPROVED FEDERAL EXTENSION, YOU MAY NOT BE REQUIRED TO FILE THIS FORM. ALSO, YOU MAY NOT BE REQUIRED TO FILE AN EXTENSION IF YOU DO NOT EXPECT TO OWE ADDITIONAL TAX OR IF YOU ANTICIPATE RECEIVING A REFUND. SEE THE INSTRUCTIONS FOR DETAILS.

CORPORATION NAME LUMINA FOUNDATION FOR EDUCATION, INC.		DEPARTMENT OF REVENUE USE ONLY	M M D D Y Y
IN CARE OF NAME (ATTORNEY, GUARDIAN, EXECUTOR, ETC.)		TELEPHONE NUMBER 3 1 7 9 5 1 5 3 0 0	
NUMBER AND STREET 30 S MERIDIAN ST. #700			
CITY, STATE, ZIP CODE INDIANAPOLIS, IN, 46204			

TYPE OF RETURN / EXTENSION (Only one box may be checked below. Separate request must be made for each return or report.)	TAXPAYER IDENTIFICATION NUMBER
Mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3365, JEFFERSON CITY, MO 65105-3365. <input checked="" type="checkbox"/> Corporation Income/Franchise Tax Return, Form MO-1120 and Schedule MO-FT <input type="checkbox"/> S Corporation Income/Franchise Tax Return, Form MO-1120S and Schedule MO-FT	Missouri Tax I.D. Number: 2 2 1 0 0 3 2 6 Missouri Charter Number: _____ Federal I.D. Number: 3 5 1 8 1 3 2 2 8
Mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 898, JEFFERSON CITY, MO 65105-0898, if one of the boxes below is checked. <input type="checkbox"/> Bank Franchise Tax Return, Form INT-2 and INT-2-1 <input type="checkbox"/> Savings and Loan Tax Return, Form INT-3 <input type="checkbox"/> Credit Institution Tax Return, Form 2823 <input type="checkbox"/> Credit Union Tax Return, Form INT-4	FILING FEDERAL FORM 1120C OR 990T Check the box based on the federal form filed: <input type="checkbox"/> Form 1120C (Cooperative Association) <input checked="" type="checkbox"/> Form 990T (Exempt Organization)

YEAR / DATE OF EXTENSION
 Income Tax Year Beginning 01/01/13 Income Tax Year Ending 12/31/13 An Extension of Time Until 11/15/2014
 Check here if you are filing a short period.

TAX PAYMENT SCHEDULE — THIS SCHEDULE MUST BE COMPLETED (SEE LINE-BY-LINE INSTRUCTIONS ON BACK)

1. Tentative amount of the tax for the taxable year.	1	1,000
2. Less		
(a) Missouri estimated income tax payments	2(a)	
(b) Overpayment applied as a credit.	2(b)	0
(c) Tax credits	2(c)	
(d) Total of Lines 2a through 2c.	2(d)	
3. Balance due (Line 1 minus Line 2d). Make remittance payable to the MISSOURI DEPARTMENT OF REVENUE. Before mailing — write your Missouri Tax I.D. Number on your check or money order	3	1,000

DEPARTMENT OF REVENUE USE ONLY

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services, and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

SIGNATURE OF OFFICER	DATE	PREPARER'S SIGNATURE	DATE
TITLE OF OFFICER	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	FEIN, SSN, OR PTIN

SEE "TYPE OF RETURN/EXTENSION" ABOVE FOR MAILING ADDRESS.

Part 1 - Missouri Modifications - Additions	1a. State and local bond interest (except Missouri)	1a		00		
	1b. Less: related expenses (omit if less than \$500). Enter Line 1a less Line 1b on Line 1	1b		00	1	00
	2. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041 , Page 2, Part 1, Line 18 or Form MO-1065 , Line 17)				2	00
	3. Net operating loss modification (Section 143.431.4, RSMo) (Do not enter NOL carryover)				3	00
	4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo				4	00
5. Total - Add Lines 1 through 4. Enter here and on Page 1, Line 3				5	00	

Part 2 - Missouri Modifications - Subtractions	1a. Interest from exempt federal obligations (must attach a detailed schedule)	1a		00		
	1b. Less: related expenses (omit if less than \$500). Enter Line 1a less Line 1b on Line 1	1b		00	1	00
	2. Federally taxable - Missouri exempt obligations				2	
	3. Reduction in gain due to basis difference (See 12 CSR 10-2.020 and Section 143.121.3(2), RSMo)				3	00
	4. Previously taxed income				4	00
	5. Amount of any state income tax refund included in federal taxable income				5	00
	6. Capital gain exclusion from the sale of low income housing project				6	00
	7. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041, Page 2, Part 1, Line 19 or Form MO-1065, Line 18)				7	00
	8. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo)				8	00
	9. Subtraction Modification offsetting previous Addition Modification from a Net Operating Loss (NOL) deduction from an applicable year (Section 143.121.2(4), RSMo)				9	00
	10. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo)				10	00
	11. Build America and Recovery Zone Bond Interest				11	00
	12. Missouri Public-Private Partnerships Transportation Act				12	00
13. Total - Add Lines 1 through 12. Enter here and on Page 1, Line 5				13	00	

Part 3 - Federal Income Tax - Current Year	Consolidated Federal and Separate Missouri Return - See Instructions					
	1. Federal tax from Federal Form 1120, Schedule J, Line 11				1	00
	2. Foreign tax credit (from Federal Form 1120, Schedule J, Line 5a)				2	00
	3. Federal income tax - add Lines 1 and 2; multiply the total by 50%; and enter here and on Page 1, Line 8				3	00
	Consolidated federal and separate Missouri returns must complete Lines 4-6					
	4. Numerator (the amount of separate company federal taxable income)				4	00
5. Denominator (enter the total positive separate company federal taxable income)				5	00	
6. Divide Line 4 by Line 5. <input type="text"/> Multiply by Line 3. Enter here and on Page 1, Line 8. (Consolidated federal and separate Missouri return filers must attach consolidated Federal Form 1120, Schedule J, and an income statement or summary of profit companies. If information is not sent, the federal income tax deduction may be reduced to zero.)				6	00	

Part 4 - Amended Return Reason	If this is an amended return, select one box indicating the reason.			DOR Only
	<input type="checkbox"/> A. Missouri Correction Only	<input type="checkbox"/> B. Federal Correction	<input type="checkbox"/> C. Loss Carryback (Complete Part 5)	
	<input type="checkbox"/> D. Federal Tax Credit Carryback	<input type="checkbox"/> E. IRS Audit (RAR)		
	<input type="checkbox"/> F. Missouri Tax Credit Carryback* (*Enter on Part 5, Line 1 the first year that the credit became available.)			

Part 5 - Amended Return Loss Carryback or Federal Tax Credit Carryback	If this is an amended return and if a loss carryback or federal tax credit carryback is involved in this amended return, complete the following section. Consolidated federal and separate Missouri filers should report figures attributable to this separate Missouri return and attach a copy of the Federal Consolidated amended Form 1139 or Form 1120X showing the carryback or page 1 of the Federal Consolidated Form 1120 for the year of the loss to verify that only the separate company had the loss. Also, enclose a copy of the consolidated income statement for this year and the year of the loss. (If NOL or Missouri tax credit carryback, enter year that the credit first became available.)							
	1. Year of loss	1	M	M	D	D	Y	Y
	2. Total net capital loss carryback	2						00
	3. Total net operating loss carryback	3						00
4. Federal income tax adjustment - Consolidated federal and separate Missouri filers must attach computations	4						00	

Mail to: **Balance Due:** Missouri Department of Revenue, P.O. Box 3365, Jefferson City, MO 65105-3365

Refund or No Amount Due: Missouri Department of Revenue, P.O. Box 700, Jefferson City, MO 65105-0700

Phone: (573) 751-4541
Fax: (573) 522-1721
E-mail: corporate@dor.mo.gov

062 Form MO-1120 (Revised 12-2013)

Visit <http://dor.mo.gov/business/corporate/> for additional information.

Missouri Department of Revenue
Form MO-MS Corporation Allocation and Apportionment of Income Schedule

Attachment Sequence No. 1120-01

Do not complete this schedule if all income is from Missouri sources.

Corporation Name Lumina Foundation for Education	MO Tax I.D. Number	Charter Number	Federal I.D. Number 35-1813228
---	--------------------	----------------	-----------------------------------

Apportionment Election

Missouri Statutes provide eight methods of determining Missouri taxable income from Missouri sources. Select only one of the eight boxes and enter the method and the percentage calculated on **Form MO-1120**, Line 10.

- Method One - Multistate Allocation and Three Factor Apportionment - Multistate Tax Compact - **Section 32.200, RSMo** - (Complete Part 1)
- Method Two - Business Transaction Single Factor Apportionment - **Section 143.451.2(2), RSMo** - (Complete Part 2)
- Method Two A - Optional Single Sales Factor Apportionment - **Section 143.451.2(3), RSMo** - (Complete Part 2)

Special Methods - Attach Detailed Explanation

- Three - Transportation - **Section 143.451.3, RSMo**
- Four - Railroad - **Section 143.451.4, RSMo**
- Five - Interstate Bridge - **Section 143.451.5, RSMo**
- Six - Telephone and Telegraph - **Section 143.451.6, RSMo**

Note: Complete mileage information below for Method Three - Six and enter the percentage on Form MO-1120, Line 10.

$$\frac{\text{Missouri Miles}}{\text{Total Miles}} = \text{Percent} \%$$

- Seven - Other Approved Method - **Section 143.461.2, RSMo**. Letter of Approval from the Director of Revenue must be attached. Round percentage on this form to three digits to the right of the decimal point, such as 12.345%.

Part 1 - Three Factor Apportionment Method Schedule

	Total Missouri (a)	Total Everywhere (b)	Percent within Missouri (a) ÷ (b)	
Land	00	00		
Depreciable assets	00	00		
Inventory and supplies	00	00		
Other (attach schedule)	00	00		
Net rent, times eight	00	00		
1. Total Property	00	00	1	%
2. Total Wages	00	00	2	%
Sales delivered or shipped to Missouri purchasers:				
a) from outside Missouri	00			
b) from within Missouri	00			
Shipped from Missouri to:				
a) the United States Government	00			
b) purchasers in a state where taxpayer would not be taxable	00			
Other gross receipts	00			
3. Total Sales	00	00	3	%
4. Apportionment Factor - add Lines 1 through 3 and divide by number of factors present			4	%
Note: Stop here if you do not have any nonbusiness income. Enter Schedule MO-MS , Part 1, Line 4 on Form MO-1120, Line 10.				
5. Missouri Taxable Income - all sources (Form MO-1120, Line 9)			5	-78,857 00
6. Federal Income Tax (Form MO-1120, Line 8)			6	00
7. Net Operating Loss (from Federal Form 1120, Line 29a)			7	00
8. Partial Missouri Taxable Income - all sources - Add Lines 5 through 7			8	00
9. Nonbusiness Income - all sources - This will not be considered unless a detailed Schedule MO-NBI is attached			9	-78,857 00
10. Apportionable Income - Line 8 less Line 9			10	0 00
11. Apportioned Missouri Income - Line 10 times Line 4			11	00
12. Nonbusiness Income - Missouri sources - This will not be considered unless a detailed Schedule MO-NBI is attached			12	2,126 00
13. Partial Missouri Taxable Income - Missouri sources - Line 11 plus Line 12			13	2,126 00
14. Missouri Income Percentage - Divide Line 13 by Line 8. Enter on Form MO-1120, Line 10.			14	%

Method Two Business Transaction Single Factor Apportionment			Method Two A Optional Single Sales Factor Apportionment		
1. Amount of sales wholly in Missouri	1	00	1a. Amount of sales in Missouri	1a	00
2. Amount of sales partly within and partly without Missouri	2	00			
3. Amount of sales wholly without Missouri	3	00			
4. Total amount - all sources - Add Lines 1, 2, and 3	4	00	4a. Amount of total sales	4a	00
5. One-half of Line 2	5	00			
6. Total amount Missouri - Add Lines 1 and 5	6	00	7a. Missouri optional single sales factor apportionment fraction - Divide Line 1a by Line 4a	7a	%
7. Missouri single factor apportionment fraction - Divide Line 6 by Line 4	7	%			

STOP

Note: Stop here if you do not have any wholly passive investment income from outside Missouri.
Enter **Schedule MO-MS**, Part 2, Line 7 or Line 7a on **Form MO-1120**, Line 10.

8. Missouri taxable income - all sources (Form MO-1120, Line 9)	8	00
9. Federal income tax (Form MO-1120, Line 8)	9	00
10. Net Operating Loss (from Federal Form 1120, Line 29a)	10	00
11. Partial Missouri taxable income - all sources - add Lines 8 through 10	11	00
12. Dividends from a non-Missouri payor	12	00
13. Allocation of wholly passive investment income from outside Missouri	13	00
14. Apportionable Income - Line 11 less Line 12 and Line 13	14	00
15. Partial Missouri taxable income - Missouri sources - Multiply Line 14 by Line 7 or 7a	15	00
16. Missouri income percentage - Divide Line 15 by Line 11 and enter on Form MO-1120, Line 10	16	%

Corporation Name Lumina Foundation for Education	Missouri Tax I.D. Number	Charter Number	Federal Employer I.D. Number 35-1813228
---	--------------------------	----------------	--

Complete this schedule only if you apportion income to Missouri (using Method 1) and to other states and you have income classified as nonbusiness income. See **12 CSR 10-2.075** for further explanation of what is business income and what is nonbusiness income.

Note: All income is presumed to be business income unless you can clearly show the income to be nonbusiness income. If this schedule is not attached to your Corporation Income Tax Return, your nonbusiness income will not be considered.

Definitions

"Business Income" is income arising from transactions and activities in the regular course of the taxpayer's trade or business and includes some income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations. Example: The taxpayer is engaged in the heavy construction business and uses equipment such as cranes and tractors. The taxpayer makes short-term leases of the equipment when the equipment is not needed on any particular project. The rental income is business income.

"Nonbusiness Income" means all income other than business income. Example: The taxpayer operates a multistate chain of grocery stores. It purchases as an investment an office building in another state with surplus funds and leases the entire building to others. The net rental income is not business income of the grocery store trade or business. Therefore, the net rental income is nonbusiness income.

Business Description

Describe in detail your regular trade or business operations including your product or service description.

Income and Expenses

Detailed description and explanation of why income is nonbusiness, including the characteristics that make the item outside of the realm and scope of your regular business operations.	Gross Income		Related Expenses	
	1. Everywhere	2. Missouri	3. Everywhere	4. Missouri
Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations.	1,868,570.00	2,126.00		
Total each column	1,868,570.00	2,126.00	3.	4.

Nonbusiness income - all sources - Column 1 less Column 3. Enter on Schedule MO-MS, Part 1, Line 9.

Nonbusiness income - Missouri sources - Column 2 less Column 4. Enter on Schedule MO-MS, Part 1, Line 12.

Schedule MO-NBI must be filed with the Form MO-1120.

062 Form MO-NBI (Revised 12-2013)

Taxation Division
P.O. Box 3365
Jefferson City, MO 65105-3365

Phone: (573) 751-4541
Fax: (573) 522-1721
E-mail: corporate@dor.mo.gov

Visit <http://dor.mo.gov/business/corporate/>
for additional information.

MISSOURI FORM MO-1120

TAXABLE INCOME ALLOCABLE TO MISSOURI

UNRELATED BUSINESS INCOME/(LOSS)	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>78,857</u>
APPORTIONABLE INCOME	-
MISSOURI APPORTIONMENT PERCENTAGE	0%
INCOME APPORTIONED TO MISSOURI	
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO MISSOURI	2,126
INCOME ALLOCABLE TO MISSOURI	<u><u>\$ 2,126</u></u>

Income and deductions reported on Form MO-1120 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form CD-405
North Carolina C Corporation Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of page one by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

North Carolina Department of Revenue
PO Box 25000
Raleigh, NC 27640-0500

Overpayment of Tax...

The return shows an overpayment of \$885 of which \$885 has been applied to your estimated tax and NONE should be refunded to you.

**Worksheet for Additional Input and Instructions
North Carolina CD-405 C Corporation Tax Return**

1. Enter all dates as MM DD YY.
2. Enter all currency (dollar) amounts as whole dollars only. Round your entries to the nearest dollar.
3. Make sure Calculations are done before printing.

Provide the following information for the Scan Band.

Other tax year beginning (MM DD YY) 01 01 13

and ending (MM DD YY) 12 31 13

Legal Name LUMINA FOUNDATION FOR EDUCATION

Address 30 S. MERIDIAN ST. #700

Federal EIN 35-1813228

N.C. Secretary of State ID Number

Primary NAICS Code 900000

City INDIANAPOLIS State(2 Letter Code) IN Zip code 46204

Enter Y or N to the following questions:

Does a Penalty Exception Apply?

If yes, enter X by one of the following:

Annualized Income

Short Period

CD-405 (40)

C Corporation Tax Return 2013
North Carolina Department of Revenue

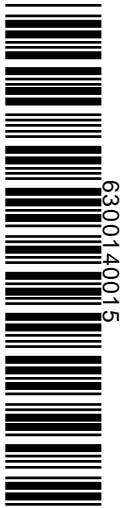
For calendar year 2013, or other tax year beginning 01 01 13 and ending 12 31 13						DOR Use Only					
LUMINA FOUNDATION FOR EDUCATION 30 S. MERIDIAN ST. #700 INDIANAPOLIS IN 46204				Federal Employer ID Number 351813228 N.C. Secretary of State ID Number NAICS Code 900000							
<input type="checkbox"/>	Fed Schedule M-3 is attached	<input type="checkbox"/>	Initial Filer	<input type="checkbox"/>	Captive REIT	<input type="checkbox"/>	CD-479	<input type="checkbox"/>	Amended Return	<input type="checkbox"/>	Non U.S./Foreign
<input type="checkbox"/>	Has Escheatable Property	<input type="checkbox"/>	Final Return	<input type="checkbox"/>	NC-478	<input checked="" type="checkbox"/>	Nonprofit/Tax Exempt	<input type="checkbox"/>	Combined Return		
Is this corporation related to another corporation as:				<input type="checkbox"/> Parent		<input type="checkbox"/> Subsidiary		<input type="checkbox"/> Affiliate			

LUMI 30 S 46204 351813228 900000 M3 N EP N IF N FR N
 PP 350921680 PFSP F RE N 478 N 479 N NP/TE Y
 TN 3179515300 PAR N SUB N AFF N AR N CR N NF N

LUMINA FOUNDATION FOR EDUCATION

30 S. MERIDIAN ST. #700 INDIANAPOLIS IN 46204

BD	0	08	0	20	1673	29E	0
GR	0	09	0	21	0	31	0
TA	1258939683	10	-78857	22	0	32	885
01	0	11	78857	24	0	36	0
HCE	N	13	0	26	115	EU	0
02	0	15	0	27	0	37A	0
03	0	16	0	29A	1000	37B	0
05	0	17	00000	29B	0	40	885
06	0	18	0	29C	0	41	0
07	0	19	1673	29D	0	42	0



Sch. A Computation of Franchise Tax	9. Franchise Tax Overpaid 0
1. Capital Stock, Surplus, & Undivided Profits 0	Sch. B Computation of Corporate Income Tax
Holding Company Exception 0	10. Federal Taxable Income -78857
2. Investment in N.C. Tangible Property 0	11. Adjustments to Federal Taxable Income 78857
3. Appraised Value of N.C. Tangible Property 0	12. Net Income Before Contributions 0
4. Taxable Amount 0	13. Contributions to Donees Outside N.C. 0
5. Total Franchise Tax Due 0	14. N.C. Taxable Income 0
6. Application for Franchise Tax Extension 0	15. Nonapportionable Income 0
7. Tax Credits 0	16. Apportionable Income 0
8. Franchise Tax Due 0	17. Apportionment Factor 0 %

Sign Return Below **Refund Due** 0 **Payment Due** 0

Signature and Title of Officer	317-951-5300 Corporate Telephone Number	Date
	(574) 232-3992 Preparer's Telephone Number	35-0921680 Preparer's FEIN, SSN, or PTIN

I certify that, to the best of my knowledge, this return is accurate and complete. FEIN SSN PTIN

Mail to: NCDOR, P.O. Box 25000, Raleigh, N.C. 27640-0500. Returns are due by the 15th day of the 4th month after the end of the income year.

Application for Extension Franchise and Corporate Income Tax

North Carolina Department of Revenue

GENERAL INSTRUCTIONS

North Carolina law provides for an extension of time to file a North Carolina C Corporation Tax Return (CD-405) or S Corporation Tax Return (CD-401S). **To obtain an extension, a taxpayer must complete this application and file the completed form by the original due date of the corporate tax return.** When timely filed, Form CD-419 extends the due date of the return by 6 months. An extension of time to file the return does not extend the time to pay the amount of tax due. If you do not pay the full amount of tax due by the original due date of the return, interest and penalties will be assessed. **North Carolina does not accept the federal extension in lieu of Form CD-419.** (Note: For North Carolina tax purposes, an income year that ends on any day other than the last day of the month is considered to end on the last day of the month nearest to the last day of the actual income year.)

Corporations have the option of filing the Annual Report, Form CD-479, either in paper form with the Department of Revenue or in electronic form online with the Secretary of State. If the corporation elects to file the Annual Report in paper form with the Department of Revenue, include the Annual Report fee with the corporation's expected income tax liability. (See Part 1, Line 4.)

SPECIFIC INSTRUCTIONS

1. Complete Part 1, Computation of Tax Paid with Application for Extension, to determine the amount of tax to be paid with this application.
2. Complete Part 2, Application for Extension for Franchise and Corporate Income Tax. Provide the following information in the space provided:
 - Fill in the applicable circle if the corporation is either a nonprofit organization determined to be tax exempt for corporate income tax purposes but required to file a return for unrelated business income, a foreign corporation whose federal statutory due date is the 15th day of the 7th month, a cooperative, or a mutual association. (Note: **Nonprofit organizations determined to be tax exempt, cooperatives, and mutual associations are not subject to franchise tax and should enter a zero on Part 1, Lines 1, 2, 3 and 9.**)
 - Enter the beginning and ending dates of the tax year.
 - Enter the Federal Employer Identification Number (FEIN) and the N.C. Secretary of State ID Number (SOS number).
 - Enter the legal name exactly as specified in the Articles of Incorporation or Certificate of Authority as registered with the N.C. Secretary of State.

Part 1. Computation of Tax Paid with Application for Extension

1. Total Franchise Tax Due (Minimum \$35.00)		35.00
2. Allowable Franchise Tax Credits (From Form CD-425)		.00
3. Net Franchise Tax Due Line 1 minus Line 2		35.00
4. Total Corporate Income Tax Due (Include Annual Report fee if filing Annual Report with the Department of Revenue)		965.00
5. Estimated Income Tax Payments (Include any prior year's overpayment applied to current tax year)		.00
6. Allowable Corporate Income Tax Credits (From Form CD-425)		.00
7. Net Corporate Income Tax Due Line 4 minus Line 5 and Line 6		965.00
8. Total Franchise and Corporate Income Tax Due with this Application Line 3 plus (or minus) Line 7		1000.00



Is Line 8 less than zero?

- Yes** Franchise Tax and Corporate Income Tax are not due with this application.
• Enter zero on Lines 9 and 10.
- No** Franchise Tax, Corporate Income Tax, or both are due with this application.
- If Line 3 is greater than zero and Line 7 is greater than zero, then **BOTH Franchise Tax and Corporate Income Tax are due.**
Enter the amount from Line 3 on Line 9 and enter the amount from Line 7 on Line 10.
 - If Line 3 is greater than zero but Line 7 is less than zero, then **Franchise Tax is due but NO Corporate Income Tax is due.**
Enter the amount from Line 8 on Line 9 and enter zero on Line 10.
 - If Line 3 is less than zero and Line 7 is greater than zero, then **NO Franchise Tax is due but Corporate Income Tax is due.**
Enter zero on Line 9 and enter the amount on Line 8 on Line 10.

IMPORTANT

Part 2. Application for Extension for Franchise and Corporate Income Tax

Fill in circle if: (See specific instructions above)

- Nonprofit/Tax Exempt Non U.S./Foreign Cooperative or Mutual Association

Beginning Tax Year (MM-DD-YY)

01 - 01 - 13

Federal Employer ID Number

35 - 1813228

Legal Name (First 35 Characters) USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS

LUMINA FOUNDATION FOR EDUCATION, INC.

Address

30 S MERIDIAN ST. #700

City

INDIANAPOLIS

State

IN

Zip Code

46204

9. Franchise Tax Paid _____ 35.00

10. Corporate Income Tax Paid _____ 965.00

\$ _____ 1000.00

Total Tax Paid with Application (Add Lines 9 and 10)

File and pay online
at www.dorn.com
Click on Electronic Services



Mail to: N.C. Department of Revenue, P.O. Box 25000, Raleigh, N.C. 27640-0520
If tax paid with this application, include a check or money order in U.S. currency from a domestic bank.

CD-405 Line-by-Line Information

Enter the amount of bonus depreciation from Schedule H, Line 1(g)

0

Sch. B Computation of Corporate Income Tax		Sch. D Investment in N.C. Tangible Property	
18. Income Apportioned to N.C.	0	Inventory valuation method	
19. Nonapportionable Income Allocated to N.C. STMT 1	1673	1. Total inventories located in N.C.	0
20. Income Subject to N.C. Tax	1673	2. Total furniture, fixtures, and M & E located in N.C.	0
21. % Depletion over Cost - N.C. Property	0	3. Total land and buildings located in N.C.	0
22. Net Economic Loss (Attach schedule)	0	4. Total leasehold improvements and other N.C. tangible property	0
23. Income Before Contributions to N.C. Donees	1673	5. Add Lines 1 through 4	0
24. Contributions to N.C. Donees	0	6. Acc. depreciation, depletion, and amortization with respect to N.C. tangible property	0
25. Net Taxable Income	1673	7. Debts existing for N.C. real estate	0
26. N.C. Net Income Tax	115	8. Investment in N.C. Tangible Property	0
27. Annual Report Fee	0		
28. Add Lines 26 and 27	115		
29. Payments and Credits			
a. Application for Income Tax Extension	1000	Sch. E Appraised Value of N.C. Tangible Property	
b. 2013 Estimated Tax (previous payments if amended)	0	1. County tax value of N.C. tangible property	0
c. Partnership (include Form D-403, NC K-1)	0	2. Appraised value of N.C. tangible property	0
d. Nonresident Withholding (include 1099 or W-2)	0		
e. Tax Credits	0	Sch. G Federal Taxable Income Before NOL Deduction	
30. Add Lines 29a through 29e	1000	1. a. Gross receipts or sales	0
31. Income Tax Due	0	b. Returns and allowances	0
32. Income Tax Overpaid	885	c. Balance - Line 1a minus Line 1b	0
		2. Cost of goods sold (Attach schedule)	0
		3. Gross Profit (Line 1c minus Line 2)	0
		4. Dividends (Attach schedule)	0
		5. a. Interest on obligations of U.S. and its instrumentalities	0
		b. Other interest	0
		6. Gross rents	0
		7. Gross royalties	0
		8. Capital gain net income (Attach schedule)	0
		9. Net gain (loss) (Attach schedule)	762368
		10. Other income (Attach schedule)	1106202
		11. Total Income	1868570
		12. Compensation of officers (Attach schedule)	26131
		13. Salaries and wages (less employment credits)	48117
		14. Repairs and maintenance	0
		15. Bad debts	0
		16. Rents	0
		17. Taxes and licenses	16881
		18. Interest	0
		19. Charitable contributions	409
		20. a. Depreciation 3004	3004
		b. Depreciation included in cost of goods sold	0
		c. Balance - Line 20a minus 20b	3004
		21. Depletion	0
		22. Advertising	0
		23. Pension, profit-sharing, and similar plans	0
		24. Employee benefit programs	2974
		25. Domestic production activities deduction	0
		26. Other deductions (Attach schedule)	1849911
		27. Total Deductions	1947427
		28. Taxable Income Per Federal Return Before NOL and Special Deductions	-78857
		29. Special Deductions	0
		30. Federal Taxable Income	-78857
Tax Due or Refund			
33. Franchise Tax Due or Overpayment	0		
34. Income Tax Due or Overpayment	-885		
35. Balance of Tax Due or Overpayment	-885		
36. Underpayment of Estimated Income Tax	0		
EU. Exception to Underpayment of Estimated Tax	0		
37. a. Interest	0		
b. Penalties	0		
38. Total Due	0		
39. Overpayment	885		
40. 2014 Estimated Income Tax	885		
41. N.C. Nongame and Endangered Wildlife Fund	0		
42. Amount to be Refunded	0		
Sch. C Capital Stock, Surplus, and Undivided Profits			
1. Total capital stock outstanding less cost of treasury stock	0		
2. Paid-in or capital surplus	0		
3. Retained earnings	0		
4. Other surplus	0		
5. Deferred or unearned income	0		
6. Allowance for bad debts	0		
7. LIFO reserves	0		
8. Other reserves that do not represent definite and accrued legal liabilities (Attach schedule)	0		
9. Add Lines 1 through 8	0		
10. Affiliated indebtedness (Attach schedule)	0		
11. Line 9 plus (or minus) Line 10	0		
12. Apportionment factor	0.0000		
13. Capital Stock, Surplus, and Undivided Profits	0		

Sch. H Adjustments to Federal Taxable Income

1. Additions		
a. Taxes based on net income	1a.	0
b. Dividends paid by captive REITs	1b.	0
c. Contributions	1c.	0
d. Royalties paid to related members	1d.	0
e. Expenses attributable to income not taxed	1e.	0
f. Domestic production activities deduction	1f.	0
g. Bonus depreciation	1g.	0
h. Other (Attach schedule)	1h.	0
2. Total Additions	2.	0
3. Deductions		
a. U.S. obligation interest (net of expenses)	3a.	0
b. Other deductible dividends	3b.	0
c. Dividends received from captive REITs	3c.	0
d. Royalties received from related members	3d.	0
e. Interest on deposits with FHLB (net of expenses) S&L's only	3e.	0
f. Bonus depreciation	3f.	0
g. Section 179 expense deduction	3g.	0
h. Other (Attach schedule)	3h.	0
4. Total Deductions	4.	0
5. Adjustments to Federal Taxable Income	5.	0

Sch. I Contributions

1. Contributions to Donees Outside N.C.		
a. Total contributions to donees outside N.C.	1a.	0
b. Multiply Schedule B, Line 12 by 5%	1b.	0
c. Amount Deductible	1c.	0
2. Contributions to N.C. Donees		
a. Total contributions to N.C. donees other than those listed in Line 2d	2a.	0
b. Multiply Sch. B, Line 23 by 5%	2b.	0
c. Enter the lesser of Line 2a or 2b	2c.	0
d. Total contributions to the State of N.C. and its political subdivisions	2d.	0
e. Amount Deductible	2e.	0

Other Information - All Taxpayers Must Complete this Schedule

<p>1. a. State of incorporation DE</p> <p> b. Date incorporated 05 10 90</p> <p>2. Date of N.C. Certificate of Authority</p> <p>3. a. Regular or principal trade or business in N.C. PASSIVE INV</p> <p> b. Regular or principal trade or business everywhere PASSIVE INV</p> <p>4. Principal place business is directed or managed INDIANAPOLI</p> <p>5. What was the last year the IRS redetermined the corporation's federal taxable income?</p> <p>6. a. Were adjustments reported to N.C.?</p> <p> b. If so, when?</p> <p>7. Does this corporation finance or discount its receivables through a related or an affiliated company?</p>	<p>8. Is this corporation subject to franchise tax but not N.C. income tax because the corporation's income tax activities are protected under P.L. 86-272? (If yes, attach explanation)</p> <p>9. Officers' names and addresses:</p> <p>President JAMES P MERISOTIS 20 S MERIDIAN ST SUITE 700</p> <p>Vice-President J. DAVID MAAS 20 S MERIDIAN ST SUITE 700</p> <p>Secretary JAMES APPLGATE 20 S MERIDIAN ST SUITE 700</p> <p>Treasurer</p>
--	--

Explanation of Changes for Amended Return:

This page must be filed with this form.

Sch. L Balance Sheet per Books

	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
Assets				
1. Cash		45698991		53235760
2. a. Trade notes and accounts receivable	0		0	
b. Less allowance for bad debts	(1124535)	1124535	(815757)	815757
3. Inventories		0		0
4. a. U.S. government obligations		0		0
b. State and other obligations		0		0
5. Tax-exempt securities		0		0
6. Other current assets (Attach schedule)		0		0
7. Loans to shareholders		0		0
8. Mortgage and real estate loans		0		0
9. Other investments (Attach schedule)		1087896735		1202573905
10. a. Buildings and other depreciable assets	6227094		6360264	
b. Less accumulated depreciation	(4718617)	1508477	(5049635)	1310629
11. a. Depletable assets	0		0	
b. Less accumulated depletion	(0)	0	(0)	0
12. Land (net of any amortization)		0		0
13. a. Intangible assets (amortizable only)	0		0	
b. Less accumulated amortization	(0)	0	(0)	0
14. Other assets (Attach schedule)		1554548		1003632
15. Total Assets		1137783286		1258939683
Liabilities and Shareholders' Equity				
16. Accounts payable		5772650		3249476
17. Mortgages, notes, and bonds payable in less than 1 year		12206255		23309650
18. Other current liabilities (Attach schedule)		0		0
19. Loans from shareholders		0		0
20. Mortgages, notes, and bonds payable in 1 year or more		0		0
21. Other liabilities (Attach schedule)		0		0
22. Capital stock: a. Preferred Stock	0		0	
b. Common Stock	0	0	0	0
23. Additional paid-in capital		0		0
24. Retained earnings - Appropriated (Attach schedule)		0		0
25. Retained earnings - Unappropriated		1119804381		119804381
26. Adjustments to shareholders' equity (Attach schedule)		0		0
27. Less cost of treasury stock		(0)		(0)
28. Total Liabilities and Shareholders' Equity		113778328		1258939683

Sch. M-1 Reconciliation of Income (Loss) per Books with Income per Return

1. Net income (loss) per books	0	7. Income recorded on books this year not included on this return:	
2. Federal income tax	0	Tax-exempt interest	\$ 0
3. Excess of capital losses over capital gains	0		
4. Income subject to tax not recorded on books this year:	0		0
5. Expenses recorded on books this year not deducted on this return:		8. Deductions on this return not charged against book income this year:	
a. Depreciation	\$ 0	a. Depreciation	\$ 0
b. Charitable Contributions	\$ 0	b. Charitable Contributions	\$ 0
c. Travel and entertainment	\$ 0		
	0	9. Add Lines 7 and 8	0
6. Add Lines 1 through 5	0	10. Income	0

This page must be filed with this form.

Sch. M-2 Retained Earnings Analysis

1. Balance at beginning of year	0	5. Distributions:	a. Cash	0
2. Net income (loss) per books	0		b. Stock	0
3. Other increases:			c. Property	0
		6. Other decreases:		0
	0	7. Add Lines 5 and 6		0
4. Add Lines 1, 2, and 3	0	8. Balance at End of Year		0

Sch. N Nonapportionable Income

Nonapportionable Income	Gross Amounts	Related Expenses	Net Amounts	Net Amounts Allocated Directly to N.C.
-78857	-78857	0	-78857	1673
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1. Nonapportionable Income			-78857	
2. Nonapportionable Income Allocated to N.C.				1673

Explanation of why income listed is nonapportionable income rather than apportionable income:

Sch. O Computation of Apportionment Factor

Part 1. Domestic and Other Corporations Not Apportioning Franchise or Income Outside N.C. 100.0000%

Part 2. Corporations Apportioning Franchise or Income to N.C. and to Other States

	1. Within North Carolina		2. Total Everywhere		
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period	
1. Land	0	0	0	0	
2. Buildings	0	0	0	0	
3. Inventories	0	0	0	0	
4. Other property	0	0	0	0	
5. Total	0	0	0	0	
6. Average value of property		0		0	
7. Rented Property		0		0	Factor
8. Property Factor		0		0	%
9. Gross Payroll		0		0	
10. Compensation of general executive officers		0		0	
11. Payroll Factor		0		0	%
12. Sales Factor		0		0	%
13. Sales Factor					%
14. Total of Factors					%
15. N.C. Apportionment Factor					%

Part 3. Corporations Apportioning Franchise or Income to N.C. and to Other States Using Single Sales Factor %

Part 4. Special Apportionment %

This page must be filed with this form.

NORTH CAROLINA FORM CD-405

TAXABLE INCOME ALLOCABLE TO NORTH CAROLINA

UNRELATED BUSINESS INCOME/(LOSS)	\$ (78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>\$ 78,857</u>
APPORTIONABLE INCOME	\$ -
NORTH CAROLINA APPORTIONMENT PERCENTAGE	0%
INCOME ALLOCATED TO NORTH CAROLINA	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO NORTH CAROLINA	1,673
INCOME ALLOCABLE TO NORTH CAROLINA	<u><u>1,673</u></u>

Income and deductions reported on Form CD-405 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

* * * * *

Lumina Foundation for Education Instructions
for Filing
Form 40
North Dakota Corporate Income Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated at the bottom of the page by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Office of the State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismark, ND 58505-0599

Payment of Tax...

No payment of tax is required.

Form North Dakota Office of State Tax Commissioner
40 Corporation income tax return



130801

2013

Check one: **Calendar Year** (Jan. 1, 2013 - Dec. 31, 2013)
 Fiscal Year Beginning _____ and ending _____

Is an extension attached? ▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Name LUMINA FOUNDATION FOR EDUCATION	Federal EIN ▶ 35-1813228
Date Incorporated ▶ 05/10/1990	Mailing address 30 S. MERIDIAN ST. #700	Is this a farming or ranching corporation? ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Final Return? ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	City, State, Zip Code INDIANAPOLIS, IN 46204	Business Code No. (see instructions) ▶ 900000
	Phone Number 317-951-5300	

Computation of tax liability

Round off to dollars

1 Income from (Mark the **ONE** box that identifies the filing method - see instructions) _____ (LA) 1 -78857

▶ a. Single Corp Entity b. Combined Report Method b1. Combined Report Consol. Return c. Water's Edge Method c1. Water's Edge Method Consol. Return d. Other

2 Total additions (Enter amount from Schedule SA, line 9) _____ (LB) 2 16881

3 Total subtractions (Enter amount from Schedule SA, line 17) _____ (LC) 3 _____

4 North Dakota apportionable income (Subtract line 3 from the sum of lines 1 and 2) _____ 4 -61976

5 Apportionment Factor (Factor from Schedule FACT or Schedule CR) _____ (LE) 5 0

6 Income apportioned to North Dakota (Line 4 multiplied by line 5) _____ 6 0

7 Income allocated to North Dakota _____ less related expenses _____ (LF) 7 _____

8 North Dakota income (Add lines 6 and 7) _____ 8 _____

9 Exemption for new and expanding business (Attach worksheet - for consolidated return, amount from Sch. CR) _____ (CL) 9 _____

10 Renaissance zone income exemption (Amount from Sch. RZ - for consolidated return, amount from Sch. CR) _____ (RE) 10 _____

11 North Dakota income after income exemptions (Subtract lines 9 and 10 from line 8) _____ 11 _____

12 North Dakota loss carryforward (Attach worksheet - for consolidated return, amount from Sch. CR) _____ (LH) 12 _____

13 Subtotal (Subtract line 12 from line 11) _____ 13 _____

14 Gross proceeds allocated to North Dakota from sale of research tax credits (See instructions) _____ (EF) 14 _____

15 North Dakota taxable income (See instructions) _____ SEE STMT 1 (LI) 15 -2675

16 Income tax due (See rates below) _____ (EE) 16 _____

17 Surtax on water's edge method election (3.5% of line 15 - Water's edge filers only) _____ (ST) 17 0

18 Total income tax due (Add lines 16 and 17) _____ (LJ) 18 _____

Tax credits

19 Tax credits (Enter amount from Schedule TC, line 27) _____ (AZ) 19 _____

Balance due or overpayment

20 Net income tax liab. (Subtract line 19 from line 18 - for consolidated return, amount from Sch. CR, Part 1, line 20a) _____ 20 _____

21 2012 estimated income tax payments and payment with extension _____ (LN) 21 _____

22 If line 20 is greater than line 21, enter difference as **BALANCE DUE** (Enter \$0 if less than \$5) _____ (LR) 22 _____

a. Interest and penalty for balance due on line 22 _____ (LQ) 22a _____

b. Interest and underpayment of estimated tax (Attach Form 40-UT) _____ (UT) 22b _____

c. Total payment due (Add lines 22, 22a, and 22b - Pay to ND State Tax Commissioner) _____ 22c _____

23 If line 21 is greater than line 20, enter difference less line 22b, as **OVERPAYMENT** (Enter \$0 if less than \$5) _____ (LV) 23 _____

a. Amount of line 23 to be credited to 2014 estimated tax (Minimum \$5) _____ (AI) 23a _____

b. Amount of line 23 to be **REFUNDED** (Subtract line 23a from line 23 - no refund under \$5) _____ 23b _____

I declare under the penalties of North Dakota Century Code 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

I authorize the North Dakota Office of State Tax Commissioner to discuss this return with the preparer.

Date: _____ Signature of Officer: _____ Title: _____
 Date: 11/11/2014 Signature of Preparer: [Signature] Address: 3815 RIVER CROSSING PKWY FEIN: 35-0921680

Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave. Dept. 127, Bismarck, North Dakota 58505-0599

Tax Rate Table

\$0 - \$25,000	1.48% of North Dakota taxable income
\$25,000 - \$50,000	\$370.00 + 3.73% of amount over \$25,000
Over \$50,000	\$1,302.50 + 4.53% of amount over \$50,000

PLEASE DO NOT WRITE IN THIS SPACE

"Buy North Dakota Products"

1062 **CIT**



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

007459.311524.126992.6451 1 AT 0.406 373



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990T by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Name as shown on return

Federal employer I.D.

LUMINA FOUNDATION FOR EDUCATION

35-1813228

Schedule SA: Statutory adjustments

This schedule is to be used by all corporations regardless of filing method.

Additions

1	Federal net operating loss deduction (Federal Form 1120, line 29a) _____	(CA)	1	_____
2	Special deductions (Federal Form 1120, line 29b) _____	(CB)	2	_____
3	All income taxes, franchise or privilege taxes measured by income, which were deducted to determine federal taxable income _____	(CC)	3	<u>16881</u>
4	Interest on state and local obligations (Excluding North Dakota obligations) _____	(CF)	4	_____
5	Contribution to endowment fund credit _____	(CD)	5	_____
6	Contribution to housing incentive fund credit adjustment _____	(CE)	6	_____
7	Domestic production activity deduction _____	(CQ)	7	_____
8	Other additions (Attach worksheet) _____	(CG)	8	_____
9	Total additions (Add lines 1 through 8. Enter amount here and on Form 40, page 1, line 2) _____		9	<u>16881</u>

Subtractions

10	Tax refunds received in 2013 (Attach worksheet) _____	(CH)	10	_____
11	Interest on United States obligations (Attach statement regarding obligations) _____	(CI)	11	_____
12	Allocable income (Attach worksheet) _____	(LS)	12	_____
13	Related expenses (Attach worksheet) _____	(LT)	13	_____
14	Balance (Subtract line 13 from line 12) _____	(LD)	14	_____
15	IC-DISC distribution to a non-corporate owner (See instructions) _____	(CM)	15	_____
16	Others subtractions (Attach worksheet) _____	(CO)	16	_____
17	Total subtractions (Add lines 10, 11, 14, 15 and 16. Enter amount here and on Form 40, page 1, line 3) _____		17	_____

The following questions must be answered

	Yes	No
1 Has the IRS issued a Final Determination which affects a previously filed North Dakota return that has not been reported to North Dakota? _____ ▶	1 _____	X
2 Is this return for a tax-exempt organization required to report unrelated business taxable income? _____ ▶	2 <u>X</u>	_____
3 Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes? _____ ▶	3 <u>X</u>	_____
4 Is this return for an entity, or does the return include an entity, that filed a Financial Institution Tax return (Form 35) for 2012? If yes, mark the box to indicate if this is an S corporation. ▶ <input type="checkbox"/>	4 _____	X
5 Does this corporation use the combined report method in any other states? If yes, attach a statement showing all states where the combined report method is used _____ ▶	5 _____	X
6 Does this corporation file its federal income tax return as a member of a consolidated group? If yes, please enter the Federal Employer I.D. No. under which the consolidated return is filed. (AM) _____ ▶	6 _____	X
7 Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state? If yes: _____ ▶	7 _____	X
• Filing method circle on page 1, line 1 must have been marked b1 or c1.		
• How many corporations are included in the numerator? ▶ _____		
• Complete North Dakota Schedule CR, Parts I, II and III reporting the activities of each company apportioning income to North Dakota.		
8 If this return is filed using the waters's edge method, indicate which year of the five-year election this return represents. (List number: 1 through 5) ▶ _____		
9 Is this a limited liability company? _____ ▶	9 _____	X
10 Are any single member LLC's with business activity or apportionment factors in North Dakota included in this return? (If yes, attach schedule with names and Federal Employer I.D. Numbers) _____ ▶	10 _____	X
11 Is this corporation or any of its affiliates included in this return a captive real estate investment trust (REIT)? (If yes, attach worksheet with names and Federal I.D. numbers of all captive REITS) _____ ▶	11 _____	X
12 Has this corporation changed names, been involved in a merger, reorganization or takeover during this tax year? If so, provide former name and details of change. _____ ▶ _____		

(former name)

Name as shown on return

Federal employer I.D.

LUMINA FOUNDATION FOR EDUCATION

35-1813228

Schedule FACT: Apportionment factor for corporations not filing a consolidated state return

This schedule is to be used for corporations not filing a consolidated tax return, i.e., only corporations using filing method a, b, c, or d on page 1, line 1 are to use this schedule.

Corporations filing a consolidated North Dakota tax return, i.e., those corporations using filing method b1 or c1 on page 1, line 1, use Schedule CR, Part II -- do not use this schedule.

Property Factor: Average value at original cost of real and tangible personal property used in the business.
 (Exclude value of construction in progress)

	1. Total	2. North Dakota	3. Factor
1 Inventories _____ 1 _____			(Use 6-digit decimal only)
2 Buildings and other fixed depreciable assets _____ 2 _____			
3 Depletable assets _____ 3 _____			(North Dakota divided by Total = Factor)
4 Land _____ 4 _____			
5 Other assets (Attach detail) _____ 5 _____			
6 Rented property (Annual rental x 8) _____ 6 _____		(BL) _____	
7 Total Property (Add lines 1 through 6) _____ (BH) 7 _____		(BA) _____	

Payroll Factor:

8 Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120. (If the amount reported in Column (2) does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation) _____ (BJ) 8 _____		(BC) _____	
--	--	------------	--

Sales Factor:

9 Gross receipts or sales, less returns and allowances _____ 9 _____			
10 Sales delivered or shipped to North Dakota destinations _____ (BM) 10 _____			
11 Sales shipped from North Dakota to:			
(a) The United States Government _____ 11 a _____			
(b) Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income or, if subject, did not actually pay such tax _____ 11 b _____			
12 Total sales (Add lines 9 through 11) _____ (BK) 12 _____		(BE) _____	
13 Sum of factors (Add lines 7, 8 and 12) _____ 13 _____			
14 Divide line 13 by the number of factors having an amount greater than zero in column 1, on lines 7, 8 and 12 (Enter factor here and on Form 40, page 1, line 5) _____ 14 _____			

North Dakota Office of State Tax Commissioner
2013 Form 40, page 4

Name as shown on return

Federal employer I.D.

LUMINA FOUNDATION FOR EDUCATION

35-1813228

Schedule TC: Tax credits

This schedule is to be used by all corporations regardless of filing method.

Corporations filing a consolidated North Dakota tax return, i.e., those corporations using filing method b1 or c1 on page 1, line 1, report each corporation's separate credits on Schedule CR, Part I, line 19 under each corporation's separate column, and on Schedule CR, Part III - Tax Credits. Report the total credit(s) here.

1	Contributions to nonprofit private colleges credit _____	(LK)	1	_____
2	Contributions to nonprofit private high schools credit _____	(LL)	2	_____
3	Geothermal, solar, wind, biomass energy device credits (Attach worksheet) _____	(LM)	3	_____
4	Employment of the developmentally disabled or chronically mentally ill credit _____	(LX)	4	_____
5	Research and experimental expenditure credits generated by taxpayer (Attach worksheet) _____	(LY)	5	_____
6	Research and experimental expenditures credits purchased by taxpayer (Attach worksheet) _____	(TO)	6	_____
7	Wage and Salary credits for a new industry (Attach worksheet) _____	(AK)	7	_____
8	Payment to a certified nonprofit development corporation credit _____	(AG)	8	_____
9	Renaissance Zone credits (Enter amount from Schedule RZ and attach) _____	(RC)	9	_____
10	Biodiesel or green diesel fuel production credit (Attach worksheet) _____	(LO)	10	_____
11	Soybean and canola crushing equipment costs credit (Attach worksheet) _____	(TB)	11	_____
12	Seed capital business investment credit (Attach documentation) _____	(TS)	12	_____
13	Biodiesel or green diesel fuel blending credit (Attach worksheet) _____	(TD)	13	_____
14	Biodiesel or green diesel fuel sales equipment costs credit (Attach worksheet) _____	(TF)	14	_____
15	Agricultural commodity processing facility investment credit (Attach documentation) _____	(TE)	15	_____
16	Endowment fund contribution credit (Attach documentation) _____	(TG)	16	_____
17	Microbusiness investment and employment credit (attach worksheet)			
	a. total amount of new investment (TL) _____ b. total amount of new employment (TM) _____	(TH)	17	_____
18	Internship employment credit (Attach worksheet) _____	(TI)	18	_____
19	Angel fund investment credit (Attach documentation) _____	(TJ)	19	_____
20	Angel fund investment credit purchased carried forward by taxpayer (Attach Form CTS) _____	(TR)	20	_____
21	Workforce recruitment credit (Attach worksheet) _____	(TW)	21	_____
	a. Number of qualified employees hired (TT) _____			
22	Wages paid to a mobilized military employee credit (Attach Schedule ME) _____	(TQ)	22	_____
23	Housing incentive fund credit (Attach documentation) _____	(TU)	23	_____
24	Automation manufacturing equipment purchase credit (Attach documentation) _____	(TX)	24	_____
25	Contributions to Rural Leadership ND scholarship tuition program credit _____	(TY)	25	_____
26	Unused property tax credits carried forward from 2008 (Attach worksheet) _____	(TP)	26	_____
27	Total tax credits (Add lines 1 through 26. Enter amount here and on Form 40, page 1, line 19) _____		27	_____

Schedule WW: Combined report method income schedule

This schedule is to be used by all corporations using filing methods b or b1 on Page 1, Line 1.

1	Federal taxable income (Consolidated Federal Form 1120, line 30) _____	(LP)	1	_____
2	Taxable income or loss included on line 1 from nonunitary corporations (Attach worksheet) _____	(WN)	2	_____
3	Balance (Subtract line 2 from line 1) _____		3	_____
4	Taxable income or loss not included on line 1 from unitary corporations required to file a federal income tax return (Attach worksheet) _____	(WU)	4	_____
5	Book income before income taxes of unitary foreign corporations (Attach worksheet) _____		5	_____
6	Optional: Book to tax reconciliation (Attach worksheet) _____		6	_____
7	Subtotal (Add lines 5 and 6) _____	(WF)	7	_____
8	Income or loss from Foreign Sales Corporations and Interest Charge DISCs (Attach worksheet) _____		8	_____
9	Income or loss from Internal Revenue Code of 1986, as amended, Section 936 Possession Corporations _____		9	_____
10	Intercompany eliminations for members of the unitary group (Attach worksheet) _____		10	_____
11	Total income (Add lines 3, 4, 7, 8 and 9 then subtract line 10. Enter amount here and on Form 40, page 1, line 1, and check box b or b1 on Form 40, page 1, line 1) _____	(WW)	11	_____

Name as shown on return

Federal employer I.D.

LUMINA FOUNDATION FOR EDUCATION

35-1813228

Schedule WE: Water's edge method income schedule

1	Federal taxable income (Consolidated Federal Form 1120, line 30) _____	(LZ) 1	_____	Worksheets containing details of lines 2, 3, 4 and 5 are required
2	Income or loss not included in line 1 from affiliated corporations required to file a federal income tax return _____	2	_____	
3	Income or loss from Foreign Sales Corporations and Interest Charge DISCs (Attach worksheet) _____	3	_____	
4	Income or loss from Internal Revenue Code of 1986, as amended, Section 936 Possession Corporations (Attach worksheet) _____	4	_____	
5	Reversal of intercompany eliminations between water's edge corporations and non-water's edge corporations (Attach worksheet) _____	5	_____	
6	Intercompany eliminations for water's edge group corporations (Attach worksheet) _____	6	_____	
7	Total foreign dividends included in line 1 (Attach worksheet) _____	7	_____	
8	Taxable income or loss included on lines 1 or 2 from 80/20 corps. (Attach worksheet) _____	8	_____	
9	Balance (Add lines 1-5 then subtract lines 6, 7 and 8) _____	9	_____	
10	Foreign dividends to be included in water's edge income (Multiply line 7 by 30%) (See general definitions) _____	10	_____	
11	Total net book income of 80/20 corporations (Attach worksheet) _____	11	_____	
12	Net book income of 80/20 corporations to be included in water's edge income (Multiply line 11 by 30%) _____	12	_____	
13	Total water's edge income (Add lines 9, 10 and 12. Enter amount here and on Form 40, page 1, line 1, and mark circle c or c1 on Form 40, page 1, line 1) _____	(WE) 13	_____	

Water's edge method election instructions

A corporation required to file its North Dakota return using the worldwide unitary combined report method must do so unless it elects to apportion its income using the water's edge method.

A corporation elects and maintains the water's edge method election by marking the circle entitled "Water's Edge Method" (C or C1) on page 1, line 1, and completing Schedule WE.

A corporation electing the water's edge method must comply with all of the following

- The election must be made on the return as originally and timely filed;
- The water's edge election is binding for five consecutive taxable years upon making the election. Each subsequent year the water's edge circle is marked does NOT constitute a new five year election; and

- Any affiliated unitary foreign or domestic corporation that has income from North Dakota sources and is excluded from the water's edge group because it has less than twenty percent of its average property and payroll inside the U.S. must file a North Dakota return as a single entity.

A corporation electing the water's edge method must include only the apportionment factors and statutory adjustments of the water's edge group.

Schedule WE general definitions

"**Water's edge group**" includes a U.S. parent corporation, affiliated corporations incorporated in the U.S., excluding 80/20 corporations, affiliated corporations incorporated in a possession of the U.S., IC DISCs, FSCs, export trade corporations and foreign affiliated corporations which meet a defined minimum of U.S. activity.

"**Affiliated corporation**" means a parent corporation and any corporation of which more than fifty percent of the voting stock is owned directly or indirectly by the parent corporation or another member of the water's edge group.

"**Reversal of intercompany eliminations between water's edge corporations and 80/20 corporations**" means the reversal of eliminations made between water's edge corporations and 80/20 corporations that are included in the federal consolidated return. Dividends, interest, royalties, capital gains and losses, intercompany

profit on sales, etc. between water's edge corporations and 80/20 corporations that have been eliminated in preparing the consolidated federal return must be reversed.

"**Intercompany eliminations for water's edge group corporations**" are eliminations of intercompany transactions between companies included in line 1 and companies included in line 2.

"**80/20 corporation**" is a corporation that is incorporated in the U.S., is eligible to be included in the federal consolidated return as defined in N.D.C.C. § 57-38.4-01(5) and has 20 percent or less of its average property and payroll assigned to locations inside the U.S.

"**Foreign dividends**" means any dividend received by a member of the water's edge group from any affiliated corporation incorporated outside the fifty states and District of Columbia, including amounts included in

income computed under sections 951 through 954 of the Internal Revenue Code (IRC) of 1986, as amended. IRC section 78 gross up is not a foreign dividend.

"**Net book income of an 80/20 corporation**" means net book income after taxes for financial statement purposes. However, a corporation's net book income cannot be offset by a net book loss from another 80/20 corporation.

"**Rescission of a water's edge election**". A corporation's water's edge election is rescinded if:

- It has had more than 50% of its voting stock acquired by a nonaffiliated corporation;
- It was formed as the result of a reorganization or spinoff and is no longer a member of the water's edge group; or
- It is completely liquidated. The water's edge election of any corporation receiving liquidated assets is not affected.

Additional Information Regarding The Water's Edge Method Is Contained In N.D.C.C. ch. 57-38.4 and N.D. Admin. Code ch. 81-03-05.2

North Dakota Office of State Tax Commissioner
2013 Form 40, page 6

Name as shown on return Federal employer I.D.
LUMINA FOUNDATION FOR EDUCATION **35-1813228**

Schedule CR, Part I: Computation of tax due for corporations included in a North Dakota consolidated return

	Corporation	Name of corporation		Federal Employer I.D.
List only corporations apportioning income to North Dakota (i.e., include companies having a factor greater than -0- in North Dakota)	A	▶ _____ ▶	▶	_____
	B	▶ _____ ▶	▶	_____
	C	▶ _____ ▶	▶	_____

	Corporation A	Corporation B	Corporation C
▶	_____ (name)	_____ (name)	_____ (name)
▶	_____ FEIN	_____ FEIN	_____ FEIN
▶	_____ Business Code	_____ Business Code	_____ Business Code

4 North Dakota apportionable income (Enter amount in Columns A, B & C from Form 40, page 1, line 4) _____	(CX)	4		
5 Apportionment factor (Enter factor from Part II, line 15) _____	(LE)	5		
6 Income apportioned to North Dakota (Line 4 multiplied by line 5) _____	6			
7 Income allocated to North Dakota \$ _____ less related expenses \$ _____	(LF)	7		
8 North Dakota income (Add lines 6 and 7) _____	8			
9 Exemption for new and expanding business (Attach worksheet) _____	(CL)	9		
10 Renaissance zone income exemption _____	(RE)	10		
11 ND income after income exemptions (Subtract lines 9 and 10 from line 8) _____	11			
12 North Dakota loss carryforward (Attach worksheet) _____	(LH)	12		
13 Subtotal (Subtract line 12 from line 11) _____	13			
14 Gross proceeds allocated to ND from sale of research tax credits (See instr.) _____	(EF)	14		
15 North Dakota taxable income (See instructions) _____	(LI)	15		
16 Income tax due (See tax rate table on Form 40, Page 1) _____	(EE)	16		
17 Surtax on water's edge method election (3.5% of line 15) _____	(ST)	17		
18 Total income tax due (Add lines 16 and 17) _____	(LJ)	18		
19 Tax credits (Enter each company's credits from Schedule CR, Part III, line 27) _____	(AZ)	19		
20 Net income tax liability (Subtract line 19 from line 18) _____	20			
20a Net income tax due (Add amounts on line 20, for all corporations. Enter total here and on Form 40, page 1, line 20 and complete lines 21 through 23, on Form 40) _____	(GA)	20a		

Instructions for consolidated return using the combined report method

All corporations filing a consolidated North Dakota return (i.e. unitary groups including more than one company on this return) must complete the three parts of Schedule CR and attach the completed schedule to Form 40 when filed.

Space has been provided for three corporations (corporations A, B & C) having activity within North Dakota. If

space is needed for additional corporations having activity within North Dakota, additional copies of Schedule CR can be obtained by photocopying both parts of this original schedule or by printing additional copies from our web site at www.nd.gov/tax.

Complete Form 40, page 1, lines 1-4 before starting to complete Schedule CR, part I.

Schedule CR has been designed so the instructions for Form 40 in the booklet also apply to the line numbers on Schedule CR. For example, the instructions for Form 40, page 1, lines 6-20 also apply to Schedule CR, part I, lines 6-20.

After completing Schedule CR, part I, total lines 6, 7, 9, 10, 12, 14, and 16-19 and enter each total on the corresponding line on page 1.

North Dakota Office of State Tax Commissioner
2013 Form 40, page 7

Name as shown on return Federal employer I.D.
35-1813228
LUMINA FOUNDATION FOR EDUCATION

Schedule CR, Part II: Computation of factor for corporations filing a North Dakota consolidated return using the combined report method *(Use 6-digit decimal only)*

Property Factor:

Average value at original cost of real and tangible personal property used in the business. *(Exclude value of construction in progress)*

Average Property:

	Everywhere Average Property of All Corporations Being Combined	North Dakota Average Property		
		Corporation A	Corporation B	Corporation C
		(name)	(name)	(name)
		FEIN	FEIN	FEIN
1 Inventories _____ 1	_____	_____	_____	_____
2 Buildings and other depreciable assets _____ 2	_____	_____	_____	_____
3 Depletable assets _____ 3	_____	_____	_____	_____
4 Land _____ 4	_____	_____	_____	_____
5 Other assets <i>(Attach detail)</i> _____ 5	_____	_____	_____	_____
6 Rented property <i>(Annual rental x 8)</i> _____ 6	_____	(BL) _____	_____	_____
7 Total average property <i>(Add lines 1 through 6)</i> _____ (BH) 7	_____	(BA) _____	_____	_____
7a Property factor <i>(Divide ND total average property by total everywhere average property)</i> _____ 7a	_____	_____	_____	_____
7b Total property factor <i>(Add amounts on line 7a, columns A, B & C)</i> _____ 7b	_____	_____	_____	_____

Payroll Factor:

Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120.

	Everywhere Payroll All Corporations Being Combined	North Dakota Payroll		
		Corporation A	Corporation B	Corporation C
		(BJ) 8	(BC)	
8 Payroll _____ (BJ) 8	_____	(BC) _____	_____	_____
8a Payroll factor <i>(Divide total ND payroll by total everywhere payroll)</i> _____ 8a	_____	_____	_____	_____
8b Total payroll factor <i>(Add amounts on line 8a, columns A, B & C)</i> _____ 8b	_____	_____	_____	_____

Sales Factor:

Gross receipts or sales, less returns and allowance.

	Everywhere Sales All Corporations Being Combined	North Dakota Sales		
		Corporation A	Corporation B	Corporation C
		9		
9 Everywhere sales _____ 9	_____	_____	_____	_____
10 Sales delivered or shipped to North Dakota destinations _____ (BM) 10	_____	_____	_____	_____
11 Sales shipped from North Dakota to:				
(a) The United States Government _____ 11a	_____	_____	_____	_____
(b) Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income, or if subject, did not actually pay such tax _____ 11b	_____	_____	_____	_____
12 Total Sales <i>(Add lines 9 through 11b)</i> _____ (BK) 12	_____	(BE) _____	_____	_____
13a Sales Factor <i>(Divide total ND sales by total everywhere sales)</i> _____ 13a	_____	_____	_____	_____
13b Sales Factor <i>(Add amounts on line 13a, columns A, B & C)</i> _____ 13b	_____	_____	_____	_____
14 Sum of the factors <i>(Add lines 7a, 8a and 13a)</i> _____ 14	_____	_____	_____	_____
15 Apportionment Factor <i>(Divide line 14 by the number of factors having an amount greater than zero in the everywhere column on lines 7, 8 and 12) (Enter factor here and on Schedule CR, Part I, line 5.)</i> _____ 15	_____	_____	_____	_____
15a Total factor <i>(Add amounts on lines 7b, 8b and 13b. Divide the sum by three, and enter the total amount here and on Form 40, page 1, line 5)</i> _____ 15a	_____	_____	_____	_____

Name as shown on return

Federal employer I.D.

LUMINA FOUNDATION FOR EDUCATION

35-1813228

Schedule CR, Part III: Tax credits for corporations filing a North Dakota consolidated return using the combined report method

	Corporation A	Corporation B	Corporation C
	(name)	(name)	(name)
	FEIN	FEIN	FEIN
1 Contributions to nonprofit private colleges credit _____ (LK) 1 _____			
2 Contributions to nonprofit private high schools credit _____ (LL) 2 _____			
3 Geothermal, solar, wind, biomass energy device credits (Attach worksheet) _____ (LM) 3 _____			
4 Employment of the developmentally disabled or chronically mentally ill credit _____ (LX) 4 _____			
5 Research and experimental expenditure credits generated by taxpayer (Attach worksheet) _____ (LY) 5 _____			
6 Research and experimental expenditure credits purchased by taxpayer (Attach worksheet) _____ (TO) 6 _____			
7 Wage and Salary credits for a new industry (Attach worksheet) _____ (AK) 7 _____			
8 Payment to a certified nonprofit development corporation credit _____ (AG) 8 _____			
9 Renaissance Zone credits (Enter amount from Schedule RZ and attach) (RC) 9 _____			
10 Biodiesel or green diesel fuel production credit (Attach worksheet) _____ (LO) 10 _____			
11 Soybean and canola crushing equipment costs credit (Attach worksheet) _____ (TB) 11 _____			
12 Seed capital business investment credit (Attach documentation) _____ (TS) 12 _____			
13 Biodiesel or green diesel fuel blending credit (Attach worksheet) _____ (TD) 13 _____			
14 Biodiesel or green diesel fuel sales equipment costs credit (Attach worksheet) _____ (TF) 14 _____			
15 Agricultural commodity processing facility investment credit (Attach documentation) _____ (TE) 15 _____			
16 Endowment fund contribution credit (Attach documentation) _____ (TG) 16 _____			
17 Microbusiness investment and employment credit (Attach worksheet) a. total amount of new investment (TL) _____ b. total amount of new employment (TM) _____ (TH) 17 _____			
18 Internship employment credit (Attach worksheet) _____ (TI) 18 _____			
19 Angel fund investment credit (Attach documentation) _____ (TJ) 19 _____			
20 Angel fund investment credit purchased carried forward by taxpayer (Attach Form CTS) _____ (TR) 20 _____			
21 Workforce recruitment credit (Attach worksheet) _____ (TW) 21 _____ a. Number of qualified employees hired (TT) _____			
22 Wages paid to a mobilized military employee credit (Attach Sch. ME) _____ (TQ) 22 _____			
23 Housing incentive fund credit (Attach documentation) _____ (TU) 23 _____			
24 Automation manufacturing equipment purchase credit _____ (TX) 24 _____			
25 Contributions to Rural Leadership North Dakota scholarship tuition program credit _____ (TY) 25 _____			
26 Unused property tax credits carried forward from 2008 (Attach worksheet) (TP) 26 _____			
27 Total tax credits (Add lines 1 through 26. Enter amount here and on Form 40, page 1, line 19) _____ 27 _____			

NORTH DAKOTA FORM 40

TAXABLE INCOME ALLOCABLE TO TO NORTH DAKOTA

NORTH DAKOTA FORM 40

UNRELATED BUSINESS INCOME/(LOSS)	\$	(78,857)
LESS: NONBUSINESS INCOME/(LOSS)	\$	<u>78,857</u>
APPORTIONABLE INCOME	\$	-
NORTH DAKOTA APPORTIONMENT PERCENTAGE		0%
INCOME ALLOCATED TO NORTH DAKOTA		-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO NORTH DAKOTA		<u>(2,675)</u>
INCOME ALLOCABLE TO NORTH DAKOTA	\$	<u><u>(2,675)</u></u>

Income and deductions reported on Form 40 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

**ATTACHMENT TO FORM ND FORM 40
NET OPERATING LOSS CARRYFORWARD SCHEDULE**

	GENERATED AMOUNT	EXPIRES	UTILIZED	EXPIRED	REMAINING
12/31/2011	(554)	12/31/2031	-	-	(554)
12/31/2012	(154)	12/31/2032	-	-	(154)
12/31/2013	<u>\$ (2,675)</u>	12/31/2033	-	-	<u>\$ (2,675)</u>
REMAINING NOL	<u>\$ (3,383)</u>				<u>\$ (3,383)</u>

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form CIT-1
New Mexico Corporate Income and
Franchise Tax Return
for the year ended December 31, 2012

* * * * *

Signature . . .

The original return should be signed and dated on page one by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 15, 2013 with the following:

New Mexico Taxation
and Revenue Department
P.O. Box 25127
Santa Fe, New Mexico 87504-5127

Payment of Tax...

A payment of \$1,074 should be made payable to New Mexico Taxation and Revenue Department. Please be sure to include EIN and "2013 Form CIT-1" on check.

**2013 CIT-1
NEW MEXICO CORPORATE INCOME AND
FRANCHISE TAX RETURN**



1a Taxpayer's name
LUMINA FOUNDATION FOR EDUCATION

2a Mailing address
30 S. MERIDIAN ST. #700

3a City, state and ZIP code
INDIANAPOLIS IN 46204

- 4a Original Return
 4b Amended - RAR
 4c Amended - Capital Loss
 4d Amended - Other

FOR DEPARTMENT USE ONLY

1062 02 2
 Federal Employer Identification No. (Required)
 5a **35-1813228**

New Mexico CRS Identification No.
 5b

New Mexico Public
 Regulation Commission No.
 5c

6a Tax Year Beginning **01 01 2013** 6b Tax Year Ending **12 31 2013** 6c Extended Due Date **11 17 2013**

6d **(317) 569-898**
 Taxpayer telephone number

COMPLETE THE FOLLOWING:

- A. State of incorporation IN Date of incorporation 01/01/2000
- B. Date business began in New Mexico 01 01 2013 State of commercial domicile IN
- C. Name and address of registered agent in New Mexico NONE

D. NAICS code (Required) mailing address Principal business activity in New Mexico city state ZIP code

E. Method used to determine New Mexico taxable income of the corporation:
 Separate corporate entity Combination of unitary domestic corporations Federal consolidated group

F. Indicate method of accounting: Cash Accrual Other (specify)

G. If this is the corporation's final return, was the corporation:
 Dissolved Merged or reorganized Withdrawn Date

H. Has this corporation's federal income tax liability changed for any year due to an IRS audit or the filing of an amended federal return that has not been reported to New Mexico? YES NO If yes, submit an amended New Mexico Corporate Income and Franchise Tax return, and a copy of the amended federal return or Revenue Agent's Report, if applicable, to the New Mexico Taxation and Revenue Department.

I. If this return is a consolidated or combined return, complete the following information for each corporation in the consolidated or combined group. The total of Column 3 must equal CIT-1, page 2, line 19, and the total of Column 4 must equal CIT-1, page 2, line 15. If you need more space, attach a schedule in the same format.

Column 1 Corporate name	Column 2 Federal Employer identification number	Column 3 Amount of quarterly, tentative or other payments to be applied to this return.	Column 4 Enter \$50 for each corporation paying Franchise tax.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Totals			<input type="text"/>

J. FOR COMBINED FILERS ONLY:
 Is this combination the same as filed last year? YES NO If no, please list each corporation added to or eliminated from the combined group. Include each corporation's FEIN. If you need more space, attach a schedule.

K. If other than a corporation, enter your legal entity type (for example, LLC or partnership):

L. If your business activities were immune from New Mexico corporate income tax under P.L. 86-272 for the 2013 tax year, mark this box.
 You must also enter zero on Schedule CIT-A, line 1. Complete and attach Schedule CIT-A to the CIT-1 return.

REFUND EXPRESS!! HAVE YOUR REFUND DIRECTLY DEPOSITED. SEE INSTRUCTIONS AND FILL IN 1, 2, 3, AND 4. 4. REQUIRED: WILL THIS REFUND GO TO OR THROUGH AN ACCOUNT LOCATED OUTSIDE THE UNITED STATES? If yes, you may not use this refund delivery option. See instructions.

RE1 1. Routing number: RE3 3. Type: Checking Savings
 RE2 2. Account number: Enter X. Enter X.

RE4 YES NO You must answer this question.

2013 CIT-1 (page 2)
NEW MEXICO CORPORATE INCOME AND FRANCHISE TAX RETURN

2

Federal Employer Identification Number (FEIN)

35-1813228



1. Taxable income before federal NOL and special deductions (from federal Form 1120)	1	-78,857
2. Interest income from municipal bonds, excluding New Mexico bonds	2	
3. Federal special deductions (from federal Form 1120)	3	
4. New Mexico base income. Add lines 1 and 2, and then subtract line 3	4	-78,857
5. New Mexico NOL carryover. Attach schedule	5	0
6. Interest from U.S. government obligations or federally taxed New Mexico bonds	6	
7. Subtotal. Subtract the sum of lines 5 and 6 from line 4	7	-78,857
8. Deduction for foreign dividends from CIT-D, line 5	8	
9. New Mexico net taxable income. Subtract line 8 from line 7 SEE STMT 1	9	21,323
10. Income tax computation. Tax on the amount on line 9. See tax table on page 9 of instructions	10	1,024
11. New Mexico percentage. Enter 100% OR percentage from CIT-C, line 5	11	0.0000 %
12. New Mexico income tax. Multiply line 10 by the percentage on line 11	12	1,024
13. Total tax credits applied against the income tax liability on line 12 (from CIT-CR, line 20)	13	
14. Net income tax. Subtract line 13 from line 12. Amount cannot be negative	14	1,024
15. Franchise tax (\$50 per corporation)	15	50
16. Total income and franchise tax. Add lines 14 and 15	16	1,074
17. Amended Returns Only. Enter amount of all 2013 refunds received or overpayments applied to 2014. Also see instructions for line 19	17	
18. Subtotal. Add lines 16 and 17	18	1,074
19. Total Payments: <input type="checkbox"/> Quarterly <input type="checkbox"/> Extension <input type="checkbox"/> Applied from prior year If you are using method 4 to calculate penalty and interest on underpayment of estimated tax, Attach RPD-41287	19	
20. New Mexico income tax withheld from oil and gas proceeds. Attach Forms 1099-Misc or RPD-41285	20	
21. New Mexico income tax withheld from a pass-through entity. Attach Forms 1099-Misc or RPD-41359	21	
22. Total payments and tax withheld. Add lines 19 through 21	22	
23. Tax due. If line 18 is greater than line 22, subtract line 22 from line 18	23	1,074
24. Penalty. See CIT-1 Instructions	24	
25. Interest. See CIT-1 Instructions	25	
26. Total amount due. Add lines 23, 24, and 25	26	1,074
27. Overpayment. If line 22 is greater than line 18, enter the difference	27	
27a. Amount of overpayment to be applied to 2014 liability (not more than line 27)	27a	
27b. Amount of overpayment to be refunded. Subtract line 27a from line 27	27b	
28. Refundable portion of renewable energy production tax credit claimed. Attach RPD-41227	28	
29. Total refund of overpaid tax and refundable credit due to you. Add lines 27b and 28	29	
30. Refundable portion of the film production tax credit. Attach RPD-41228	30	

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

Signature of officer _____ Date _____
317-951-5300
Title _____ Contact phone number _____
Taxpayer's email address _____

Paid preparer's use only:

Shane Bernie 11/11/2014
Signature of preparer if other than employee of the taxpayer Date

P1 **NM CRS identification number** _____
P2 **FEIN** 35-0921680
P3 **Preparer's PTIN** P00756195
P4 **Preparer's phone number** (317) 569-898



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

007459.311524.126992.6451 1 AT 0.406 373



LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990T by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Lumina Foundation for Education
35-1813228
12/31/2013

NEW MEXICO FORM CIT-1

TAXABLE INCOME ALLOCABLE TO TO NEW MEXICO

NEW MEXICO FORM CIT-1

UNRELATED BUSINESS INCOME/(LOSS)	\$ (78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>\$ 78,857</u>
APPORTIONABLE INCOME	\$ -
NEW MEXICO APPORTIONMENT PERCENTAGE	0%
INCOME ALLOCATED TO NEW MEXICO	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO NEW MEXICO	<u>21,323</u>
INCOME ALLOCABLE TO NEW MEXICO	<u><u>\$ 21,323</u></u>

Income and deductions reported on Form CIT-1 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form CT-13
New York Unrelated Business Income Tax
Return for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated on page three by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

NYS Corporation Tax
Processing Unit
PO Box 22038
Albany, NY 12201-2038

Payment of Tax...

A payment in the amount of \$1,360 should be made payable to the NYS Corporation Tax Processing Unit. Please be sure to include EIN and "2013 Form CT-13" on check.

CT-13

New York State Department of Taxation and Finance

Unrelated Business Income Tax Return

2013

Amended return

Tax Law - Article 13

All filers enter tax period:

beginning 01/01/13 ending 12/31/13

Employer identification number (EIN) 35-1813228	File number XX7	Business telephone number 317-951-5300	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation Lumina Foundation for Education		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation DE	Date received (for Tax Department use only)
Number and street or PO box 30 S. Meridian St. #700		Date of incorporation 08/01/2000	
City Indianapolis	State IN	ZIP code 46204	Foreign corporations: date began business in NYS
NAICS business code number (from federal return) 900000	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.	Audit (for Tax Department use only)
Principal unrelated business activity (see instructions) PASSIVE INVESTMENTS			

Have you filed New York State Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit Organization? Yes No

Mark an X in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a)

Mark an X in this box if you ceased operating the unrelated business during the tax year covered by this return (see section Who must file Form CT-13 in the instructions)

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax	Payment enclosed
← Attach your payment here. Detach all check stubs. (See instructions for details.)	1,360.

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	-78,857.
2	New York State Article 13 and Article 23 tax deducted on federal return	2	
3	Additions required for shareholders of federal S corporations (see instructions)	3	
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	
5	Other additions (see instructions) • IRC section 199 deduction:	5	
6	Add lines 1 through 5.	6	-78,857.
7	Other income (see instructions)	7	
8	Federal S corporation shareholder subtractions (see instructions)	8	
9	Other subtractions (see instructions)	9	
10	Total subtractions (add lines 7, 8, and 9)	10	
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	33,878.
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)	12	
13	Taxable income (subtract line 12 from line 11)	13	33,878.
14	Allocated taxable income (multiply line 13 by _____ % from line 42; or enter amount from line 13 if allocation is not claimed)	14	33,878.
15	Tax based on income (multiply line 14 by 9% (.09))	15	3,049.
16	Minimum tax	16	250.00
17	Tax (line 15 or line 16, whichever is larger)	17	3,049.
18	Total prepayments from line 46	18	1,689.
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	1,360.
20	Interest on late payment (see instructions)	20	
21	Late filing and late payment penalties (see instructions)	21	
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	1,360.
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	
24	Amount of overpayment on line 23 to be credited to next year	24	
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

See page 3 for third-party designee, certification, and signature entry areas.

400001131062



Have you been audited by the Internal Revenue Service in the past 5 years? Yes No If Yes, list years: _____

Federal return was filed on: 990-T Other: _____ **Attach a complete copy of your federal return.**

Schedule A - Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:		A	B
		New York State	Everywhere
26	Real estate owned (see instructions)	26	
27	Gross rents (attach list; see instructions)	27	
28	Inventories owned	28	
29	Other tangible personal property owned (see instructions)	29	
30	Total (add lines 26 through 29)	30	
31	Percentage in New York State (divide line 30, column A, by line 30, column B)	31	%

Receipts in the regular course of business from:

32	Sales of tangible personal property shipped to points within New York State	32	
33	All sales of tangible personal property	33	
34	Services performed	34	
35	Rentals of property	35	
36	Other business receipts	36	
37	Total (add lines 32 through 36)	37	
38	Percentage in New York State (divide line 37, column A, by line 37, column B)	38	%
39	Wages, salaries, and other compensation of employees (except general executive officers; see instructions)	39	
40	Percentage in New York State (divide line 39, column A, by line 39, column B)	40	%
41	Total of New York State percentages (add lines 31, 38, and 40)	41	%
42	Business allocation percentage (divide line 41 by three or by the number of percentages)	42	%

Composition of prepayments claimed on line 18*

		Date paid	Amount
43	Payment with extension request, Form CT-5, line 5	43 5/15/2013	1,000.
44a	Second installment from Form CT-400	44a	
44b	Third installment from Form CT-400	44b	
44c	Fourth installment from Form CT-400	44c	
45	Amount of overpayment credited from prior years	45	689.
46	Total prepayments (add lines 43 through 45; enter here and on line 18)	46	1,689.

*Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return information

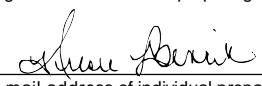
If filing an amended return, mark an **X** in the box for any items that apply and attach documentation.

- Final federal determination If marked, enter date of determination: ● _____
- Net operating loss (NOL) carryback Capital loss carryback
- Federal return filed Form 1139 Amended Form 990-T



Third - party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number
	Designee's e-mail address		PIN <input type="text"/>

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person		Telephone number	Date
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i>		Firm's EIN	Preparer's PTIN or SSN
	Crowe Horwath LLP		35-0921680	P00756195
	Signature of individual preparing this return	Address		City State Zip code
		3815 RIVER CROSSING PKWY, INDIANAPOLIS, IN		46204
E-mail address of individual preparing this return			Preparer's NYTPRIN	Date
NICOLEBENICK@CROWEHORWATH.COM				11/11/2014

See instructions for where to file.

400003131062





Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

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LUMINA FOUNDATION FOR EDUCATION INC
30 S MERIDIAN ST STE 700
INDIANAPOLIS IN 46204-3568

Page 1 of 1



007459

Important information about your December 31, 2013 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990T.

Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990T by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

CT-2

New York State Department of Taxation and Finance

Corporation Tax Return Summary

2013

2c Legal name of corporation **2c.** Lumina Foundation for Education Payment enclosed **8.** 1,360 .00

1 Return type **1.** CT13
 2a Employer ID number (EIN) **2a.** 35 - 1813228
 2b File number (FCC) **2b.** XX7
 3 Period beginning date (mm-dd-yy) **3.** 01 - 01 - 13
 4 Period ending date (mm-dd-yy) **4.** 12 - 31 - 13
 5 Amended (Y=1; N=0) **5.** 0
 6 Address change (Y=1; N=0) **6.** 0
 7 Final (Y=1; N=0) **7.**

9 NAICS code **9.** 900000
 10 MTA indicator (None=0; Y=1; N=2; Both=3) **10.**
 11a Type of bank - Clearinghouse (Y=1; N=0) **11a.**
 11b Type of bank - Savings (Y=1; N=0) **11b.**
 11c Type of bank - Other commercial (Y=1; N=0) **11c.**
 12 Federal 1120-H filed (Y=1; N=0) **12.**
 13 REIT/RIC indicator (Y=1; N=0) **13.**
 14 QSSS indicator (Y=1; N=0) **14.**

15 Form ID number **15.** 400001131062
 16 Tax sub type **16.** 26

17 Tax due/MTA surcharge **17.** 3,049 .00
 18 Mandatory first installment (MFI) - no extension filed and tax due is over \$1,000 **18.** .
 19 Return a Gift to Wildlife **19.** .
 20 Breast Cancer Research and Education Fund **20.** .
 21 Prostate Cancer Research, Detection, and Education Fund **21.** .
 22 9/11 Memorial **22.** .
 23a Volunteer Firefighting & EMS Recruitment Fund **23a.** .
 23b Veterans Remembrance **23b.** .
 24 Balance due **24.** 1,360 .00
 25 Amount of overpayment credited to next period - NYS **25.** .
 26 Refund of overpayment **26.** .
 27 Refund of unused tax credits **27.** .
 28 Tax credits to be credited as an overpayment to next year's return **28.** .
 29 Amount of overpayment credited to next period - MTA **29.** .
 30 Amount of MTA surcharge retaliatory tax credit to be refunded **30.** .
 31 Total license fee **31.** .
 32 Maintenance fee due **32.** .
 33 Fixed dollar minimum **33.** .

34 (Combined) parent's EIN **34.** -
 35 New York receipts **35.** .
 36 Alternative entire net income (ENI) percentage **36.** . %
 37 Computation of issuer's allocation percentage **37.** . %
 38 Issuer's allocation percentage **38.** . %
 39 Paid preparer's EIN **39.** 35 - 0921680

THIS FORM MUST BE FILED WITH YOUR RETURN

For office use only



NEW YORK FORM CT-13
TAXABLE INCOME ALLOCABLE TO NEW YORK

UNRELATED BUSINESS INCOME/(LOSS)	\$ (78,857)
LESS: NONBUSINESS INCOME/(LOSS)	\$ 78,857
APPORTIONABLE INCOME	\$ -
NEW YORK APPORTIONMENT PERCENTAGE	0%
INCOME ALLOCATED TO NEW YORK	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO NEW YORK	33,878
INCOME ALLOCABLE TO NEW YORK	<u>33,878</u>

Income and deductions reported on Form CT-13 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.

STATEMENT 1

**A COMPLETE COPY OF THE
FORM 990T,
WAS ATTACHED TO THE
STATE INCOME TAX
RETURN PRIOR TO FILING.**

* * * * *

Lumina Foundation for Education
Instructions for Filing
Form FAE-170
Tennessee Franchise Excise Tax Return
for the year ended December 31, 2013

* * * * *

Signature . . .

The original return should be signed and dated on page one by an authorized officer of the organization.

Filing . . .

The signed return should be filed on or before November 17, 2014 with the following:

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242

Overpayment of Tax...

The return shows an overpayment of \$330 of which \$330 has been applied to your estimated tax and NONE should be refunded to you.



TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR EXTENSION OF TIME TO FILE
FRANCHISE, EXCISE TAX RETURN

**FAE
173**

Taxable Year		Account No.	FEIN or SSN
Beginning:	01/01/2013		35-1813228
Ending:	12/31/2013	Due Date	

TAXPAYER NAME AND MAILING ADDRESS	
NAME	LUMINA FOUNDATION FOR EDUCATION, INC.
BOX (STREET)	30 S MERIDIAN ST
CITY	INDIANAPOLIS
STATE	IN ZIP 46204

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 4 of the worksheet and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

An extension of time of six (6) months will be granted, provided you meet the requirements outlined on the reverse side of the form.

REMINDERS

- 1) Enter account number or FEIN in the spaces provided.
- 2) Quarterly estimated tax payments made for the year, available tax credits, and overpayments from prior years should be deducted when computing the payment due.
- 3) If previous year's credit(s) and current year's estimated tax payment exceed estimated liability, enter 0 on Line 4.
- 4) Sign and date your return in the signature box below.
- 5) See reverse side for additional procedures for obtaining an extension of time.

WORKSHEET FOR COMPUTATION OF EXTENSION PAYMENT

1. Estimated Franchise Tax current year
2. Estimated Excise Tax current year
3. Deduct: Prior year's overpayment, estimated payments and tax credits for current year
4. Amount due with extension request (Lines 1 and 2 less Line 3; if Line 3 is greater than total of Lines 1 and 2, enter 0 and return form without payment)

ROUND TO NEAREST DOLLAR	
1000	00
	00
0	00
1000	00

Keep Upper Portion For Your Records
Return Copy Below - Detach Here

WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

**FAE
173**

TENNESSEE DEPARTMENT OF REVENUE
Application for Extension of Time to File Franchise, Excise Tax

Filing Period	01/13-12/13	Extended Due Date	11/15/14
ACCOUNT			
Lumina Foundation for Education, Inc. 30 S. Meridian St., #700 Indianapolis, IN 46204			

FOR OFFICE USE ONLY

If your account number is not preprinted or unknown, enter federal identification number/social security number.

(FEIN/SSN)

3	5	1	8	1	3	2	2	8
---	---	---	---	---	---	---	---	---

AMOUNT DUE (Line 4 of worksheet)

				1	0	0	0	00
--	--	--	--	---	---	---	---	----

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature	Date	Title
Tax Preparer's Signature	Date	Telephone
Preparer's Address	City	State ZIP

--	--	--	--	--	--	--	--	--	--

TAXABLE YEAR	TAXPAYER NAME	ACCOUNT NO./FEIN/SSN
01/01/2013 - 12/31/2013	Lumina Foundation for Education	35-1813228

Schedule D -- SCHEDULE OF CREDITS		
1. Gross Premiums tax credit (cannot exceed Schedule C, Line 8)	(1)	
2. Tennessee Income Tax (cannot exceed Schedule B, Line 5)	(2)	
3. Green Energy Tax Credit	(3)	
4. Carbon Charge Credit	(4)	
5. Brownfield Property Credit	(5)	
6. Qualified Headquarters Relocation Expense Credit	(6)	
7. Industrial Machinery Credit from Schedule T, Line 11	(7)	
8. Jobs Tax Credit from Schedule X, Line 16	(8)	
9. Jobs Tax Credit computed in accordance with Tenn. Code Ann. Section 67-4-2109(b)(2) from Schedule X, Line 21	(9)	
10. Total Credit - Add lines 1 through 9 (Enter here and on Schedule C, Line 9)	(10)	

Schedule E -- SCHEDULE OF PAYMENTS		
1. Overpayment from previous year if available	(1)	
2. First quarterly estimated payment	(2)	
3. Second quarterly estimated payment	(3)	
4. Third quarterly estimated payment	(4)	
5. Fourth quarterly estimated payment	(5)	
6. Extension payment	(6)	1000
7. Total payments - Add lines 1 through 6 (Enter here and on Schedule C, Line 11)	(7)	1000

COMPUTATION OF FRANCHISE TAX		
Schedule F1 -- NON-CONSOLIDATED NET WORTH		
1. Net Worth (total assets less total liabilities)	(1)	
2. Indebtedness to or guaranteed by parent or affiliated corporation (Cannot be a deduction)	(2)	
3. Total lines 1 and 2	(3)	
4. Ratio (Schedules N, O, P, or R if applicable or 100%)	(4)	%
5. Total - Line 3 multiplied by Line 4 (Enter here and on Schedule A, Line 1)	(5)	

Schedule F2 -- CONSOLIDATED NET WORTH		
1. Consolidated Net Worth (total assets less total liabilities)	(1)	
2. Ratio (Schedule 170NC or 170SF)	(2)	%
3. Total - Line 1 multiplied by Line 2 (Enter here and on Schedule A, Line 1)	(3)	

NOTE: Schedule F2 is to be completed only if the consolidated net worth election has been made.

Schedule G - DETERMINATION OF REAL AND TANGIBLE PROPERTY			
BOOK VALUE OF PROPERTY OWNED - Cost less accumulated depreciation	In Tennessee		
1. Land	(1)		
2. Buildings, leaseholds, and improvements	(2)		
3. Machinery, equipment, furniture, and fixtures	(3)		
4. Automobiles and trucks	(4)		
5. Prepaid supplies and other tangible personal property	(5)		
6. Share of partnership real and tangible property provided that the partnership does not file a return	(6)		
7. Inventories and work in progress	(7)		
a. Deduct exempt inventory in excess of \$30 million (Tenn. Code Ann. Section 67-4-2108(a)(6)(B))	(7a)	()
8. a. Deduct value of certified pollution control equipment (Include copy of certificate (Tenn. Code Ann. Section 67-5-604)) and			
b. equipment used to produce electricity at a Certified Green Energy Production Facility	(8)	()
9. Deduct exempt required capital investments (Tenn. Code Ann. Section 67-4-2108(a)(6)(G))	(9)	()
10. SUBTOTAL - Add lines 1 through 7, less Line 7a through Line 9	(10)		
Rental Value of Property Used but not Owned			
Net Annual Rental Paid for:	(A)	(B)	(C)
11. Real property	In Tennessee	x8	(11)
12. Machinery & equipment used in manufacturing & processing		x3	(12)
13. Furniture, office machinery, and equipment		x2	(13)
14. Delivery or mobile equipment		x1	(14)
15. TENNESSEE TOTAL - Add lines 10-14 (Enter total here and on Schedule A, Line 2)			(15)

TAXABLE YEAR 01/01/2013 - 12/31/2013	TAXPAYER NAME Lumina Foundation for Education	ACCOUNT NO./FEIN/SSN 35-1813228
---	--	------------------------------------

COMPUTATION OF EXCISE TAX

Schedule J-1 - - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS PARTNERSHIPS		
1. Ordinary Income or Loss from Federal Form 1065, Line 22	(1)	
Additions:		
2. Additional income items specifically allocated to partners, including guaranteed payments to partners (Fed 1065 - Sch K)	(2)	
3. Any net loss or expense received from a "pass-through" entity subject to the excise tax, or any net loss or expense distributed to a publicly traded REIT. Include schedule of entities and FEINs.	(3)	
4. Total - Add lines 1, 2, and 3	(4)	
Deductions:		
5. Additional expense items specifically allocated to partners (Fed 1065 -Sch K)	(5)	
6. Amount subject to self-employment taxes distributable or paid to each partner or member net of medical insurance payments previously deducted to determine Ordinary Income (Loss) on Form 1065 (If negative, enter zero) (Include on Schedule K, Line 3)	(6)	
7. Amount of contribution, not previously deducted, to qualified pension or benefit plans of any partner or member, including all IRC 401 plans (Include on Schedule K, Line 3)	(7)	
8. Any net gain or income received from a "pass-through" entity subject to the excise tax, or any net gain or income distributed to a publicly traded REIT. Include schedule of entities and FEINs	(8)	
9. Total deductions - Add lines 5 through 8	(9)	
10. Total - Line 4 less Line 9 (Enter here and on Schedule J, Line 1)	(10)	

Schedule J-2 - - COMPUTATION OF NET EARNINGS FOR A SINGLE MEMBER LLC FILING AS AN INDIVIDUAL		
Additions:		
1. Business Income from Form 1040, Schedule C	(1)	
2. Business Income from Form 1040, Schedule D	(2)	
3. Business Income from Form 1040, Schedule E	(3)	
4. Business Income from Form 1040, Schedule F	(4)	
5. Business Income from Form 4797	(5)	
6. Other: Form _____, Schedule _____	(6)	
7. Any net loss or expense received from a "pass-through" entity subject to the excise tax	(7)	
8. Total - Add lines 1 through 7.	(8)	
Deductions:		
9. Amount subject to self-employment taxes distributable or paid to the single member (If negative, enter zero) (Include on Schedule K, Line 3)	(9)	
10. Any net gain or income received from a "pass-through" entity subject to the excise tax	(10)	
11. Total deductions - Add lines 9 and 10	(11)	
12. Total - Line 8 less Line 11 (Enter here and on Schedule J, Line 1)	(12)	

Schedule J-3 - - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS SUBCHAPTER S CORPORATIONS		
1. Ordinary Income or Loss from Federal Form 1120S, Line 21	(1)	
Additions:		
2. Income items to extent includable in federal income were it not for "S" status election (Fed 1120S - Schedule K)	(2)	
3. Any net loss or expense received from a "pass-through" entity subject to the excise tax	(3)	
4. Total - Add lines 1, 2 and 3	(4)	
Deductions:		
5. Expense items to extent includable in federal expenses were it not for "S" status election (Fed 1120S - Schedule K)	(5)	
6. Any net gain or income received from a "pass-through" entity subject to the excise tax	(6)	
7. Total deductions - Add lines 5 and 6	(7)	
8. Total - Line 4 less Line 7 (Enter here and on Schedule J, Line 1)	(8)	

Schedule J-4 - - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS CORPORATIONS AND "OTHER" ENTITIES		
Enter the amount of income(loss) from the applicable federal return to Schedule J, Line 1		
1. Federal Form 1120 - Line 28 (Taxable income or loss before net operating loss deduction and special deductions) (1)		
2. Federal Form 990-T, Line 30 (unrelated business taxable income)	(2)	-78857
3. Other: Form _____, Schedule _____	(3)	
Additions:		
4. Any net loss or expense received from a "pass-through" entity subject to the excise tax	(4)	
Deductions:		
5. Any net gain or income received from a "pass-through" entity subject to the excise tax	(5)	-78857
6. Total - Lines 1 through 4 less Line 5 (Enter here and on Schedule J, Line 1)	(6)	

TAXABLE YEAR	TAXPAYER NAME	ACCOUNT NO./FEIN/SSN
01/01/2013 - 12/31/2013	Lumina Foundation for Education	35-1813228

Schedule J - COMPUTATION OF NET EARNINGS SUBJECT TO EXCISE TAX

1. Federal income or loss (Enter amount from Schedule J-1, J-2, J-3, or J-4)	(1)	10310
ADDITIONS:		
2. Intangible Expenses paid, accrued, or incurred to an affiliated business entity or entities deducted for federal income tax purposes	(2)	
3. Any depreciation under the provisions of IRC Section 168 not permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation and any expense/depreciation deducted as a result of "safe harbor" lease elections.	(3)	
4. Any deduction for domestic production activities under the provisions of IRC Section 199	(4)	
5. Any gain on the sale of an asset sold within twelve months after the date of distribution to a nontaxable entity	(5)	
6. Tennessee excise tax expense (to the extent reported for federal purposes)	(6)	
7. Gross premiums tax deducted in determining federal income and used as an excise tax credit	(7)	
8. Interest income on obligations of states and their political subdivisions, less allowable amortization	(8)	
9. Depletion not based on actual recovery of cost	(9)	
10. Contribution carryover from prior period(s)	(10)	
11. Capital gains offset by capital loss carryover or carryback	(11)	
12. Excess fair market value over book value of property donated	(12)	
13. Excess rent to/from an affiliate. A taxpayer paying excess rent enters a positive amount on this line. A taxpayer receiving excess rent, to the extent added back to net earnings by its affiliate, enters a negative amount on this line.	(13)	
14. Total additions - Add lines 2 through 13	(14)	
DEDUCTIONS:		
15. Any depreciation under the provisions of IRC Section 168 permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation	(15)	
16. Any excess gain (or loss) from the basis adjustment resulting from Tennessee permanently decoupling from federal bonus depreciation	(16)	
17. Any loss on the sale of an asset sold within twelve months after the date of distribution to a nontaxable entity	(17)	
18. Dividends received from corporations, at least 80% owned	(18)	
19. Contributions in excess of amount allowed by federal government	(19)	
20. Donations to Qualified Public School Support Groups and nonprofit organizations	(20)	
21. Portion of current year's capital loss not included in federal taxable income	(21)	
22. Any expense other than income taxes, not deducted in determining federal taxable income for which a credit against the federal income tax is allowable	(22)	
23. Any income included for federal tax purposes and any depreciation or other expense that could have been deducted for "safe harbor" lease elections.	(23)	
24. Nonbusiness earnings - Schedule M, Line 8	(24)	
25. Intangible Expenses paid, accrued, or incurred to an affiliated entity or entities. The applicable box must be checked in order to take this deduction (check all that apply):		
<input type="checkbox"/> A) Form IE-N; Attached		
<input type="checkbox"/> B) Form IE-A; Previously Submitted, Approval/Denial Pending		
<input type="checkbox"/> C) Form IE-A; Previously Submitted and Approved	(25)	
26. Intangible income from an affiliated business entity or entities if the corresponding intangible expenses have not been deducted by the affiliate(s) under Tenn. Code Ann. Section 67-4-2006(b)(2)(N)	(26)	
27. TOTAL deductions - Add lines 15 through 26	(27)	
COMPUTATION OF TAXABLE INCOME		
28. Total Business Income (Loss) - Add lines 1 and 14, less Line 27 (If loss, complete Schedule K)	(28)	10310
29. Apportionment Ratio (Schedules N, O, P, or R if applicable or 100%)	(29)	%
30. Apportioned business income (Loss) (Line 28 multiplied by Line 29)	(30)	
31. Add: Nonbusiness earnings directly allocated to Tennessee (From Schedule M, Line 9)	(31)	10310
32. Deduct: Loss carryover from prior years (From Schedule U)	(32)	
33. Subject to excise tax (6.5%) (Line 30 plus Line 31, less Line 32) (enter here and on Schedule B, Line 4)	(33)	10310

Schedule K- DETERMINATION OF LOSS CARRYOVER AVAILABLE - See Rule 1320-6-1-.21 of Departmental Rule and Regulations

1. Net loss from Schedule J, Line 28	(1)	
ADD:		
2. Amounts reported on Schedule J, lines 18 and 24	(2)	
3. Amounts reported on Schedule J-1, lines 6 and 7, and Schedule J-2, Line 9	(3)	
4. Reduced loss - Add lines 1 through 3 (if net amount is positive, enter "0")	(4)	
5. Excise Tax ratio (Schedules N, O, P, or R if applicable or 100%)	(5)	%
6. Current year loss carryover available (Line 4 multiplied by Line 5)	(6)	

**TENNESSEE DEPARTMENT OF REVENUE
SCHEDULE OF NON-BUSINESS EARNINGS**

**SCHEDULE M
(FORM FAE 174)**

TAXABLE YEAR	TAXPAYER NAME	ACCOUNT NO./FEIN/SSN
12/31/2013	Lumina Foundation for Education	35-1813228

IMPORTANT: IF YOU USE THIS FORM, ATTACH IT TO YOUR FRANCHISE, EXCISE TAX RETURN.

Allocation and apportionment schedules may be used only by taxpayers doing business outside the state of Tennessee within the meaning of Tenn. Code Ann. Sections 67-4-2010 and 67-4-2110. The burden is upon the taxpayer to show that the taxpayer has the right to apportion.

SCHEDULE M - Schedule of Nonbusiness Earnings

Note - If all earnings are business earnings as defined below, do not complete this schedule. Any nonbusiness earnings, less related expenses are subject to direct allocation and should be reported in this schedule.

Definitions: "Business Earnings" means (1) earnings arising from transactions and activity in the regular course of the taxpayer's trade or business or (2) earnings from tangible and intangible property if the acquisition, use, management, or disposition of the property constitutes an integral part of the taxpayer's regular trade or business operations. In essence, earnings which arise from the conduct of the trade or trades or business operations of a taxpayer are business earnings, and the taxpayer must show by clear and cogent evidence that particular earnings are classifiable as nonbusiness earnings. A taxpayer may have more than one regular trade or business in determining whether income is business earnings.

"Nonbusiness Earnings" means all earnings other than business earnings.

Description (If further description is necessary see below)	Gross Amounts	*Less Related Expenses	Net Amounts	Net Amounts Allocated Directly to Tenn.
1. TAXPAYER'S INVESTMENT IN PARTNERSHIPS	-78,857		-78,857	10,310
2. AND NOT DUE TO THE RESULT OF THE TAXPAYER'S				
3. NORMAL OPERATIONS.				
4. _____				
5. _____				
6. _____				
7. _____				
8. <u>Total nonbusiness earnings (Transfer to Schedule J, Line 28)</u>			-78,857	XXXXX
9. <u>Nonbusiness earnings allocated directly (Transfer to Schedule J, Line 36)</u>			XXXXX	10,310

If necessary, describe source of nonbusiness earnings and explain why such earnings do not constitute business earnings as defined above. Enumerate these items to correspond with items listed above.

*As a general rule, the allowable deductions for expenses of a taxpayer are related to both business and nonbusiness earnings. Such items as administrative costs, taxes, insurance, repairs, maintenance, and depreciation are to be considered. In the absence of evidence to the contrary, it is assumed that the expenses related to nonbusiness rental earnings will be an amount equal to 50 percent of such earnings and that expenses related to other nonbusiness earnings will be an amount equal to 5 percent of such earnings. (See regulation 1320-6-1.23(3))

TENNESSEE FORM FAE-170

TAXABLE INCOME ALLOCABLE TO TENNESSEE

UNRELATED BUSINESS INCOME/(LOSS)	\$ (78,857)
LESS: NONBUSINESS INCOME/(LOSS)	<u>\$ 78,857</u>
APPORTIONABLE INCOME	\$ -
TENNESSEE APPORTIONMENT PERCENTAGE	0%
INCOME ALLOCATED TO TENNESSEE	-
PLUS: NONBUSINESS INCOME/(LOSS) ALLOCATED TO TENNESSEE	<u>10,310</u>
INCOME ALLOCABLE TO TENNESSEE	<u><u>10,310</u></u>

Income and deductions reported on Form FAE-170 denoted as Unrelated Business Taxable Income are a result of the Taxpayer's investment in investment partnerships and not due to the Taxpayer's normal operations. The investment partnerships have communicated the amount of Unrelated Business Income via Schedule K-1 footnotes or other detailed schedules provided.