

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

2017

For calendar year 2017 or other tax year beginning _____, 2017, and ending _____, 20 _____.

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ 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

Department of the Treasury
Internal Revenue Service

Check box if address changed

B Exempt under section

- 501(C)(3)
- 408(e) 220(e)
- 408A 530(a)
- 529(a)

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, 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.)

523900

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 K. 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 Schedule D)		4a	1,170,854		1,170,854
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b	0		0
c	Capital loss deduction for trusts		4c	0		0
5	Income (loss) from partnerships and S corporations (attach statement)		5	(2,693,374)		(2,693,374)
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	(1,522,520)	0	(1,522,520)

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	33,851
15	Salaries and wages		15	55,119
16	Repairs and maintenance		16	0
17	Bad debts		17	0
18	Interest (attach schedule)		18	0
19	Taxes and licenses		19	20,267
20	Charitable contributions (See instructions for limitation rules)		20	0
21	Depreciation (attach Form 4562)		21	3,917
22	Less depreciation claimed on Schedule A and elsewhere on return		22a	0
			22b	3,917
23	Depletion		23	0
24	Contributions to deferred compensation plans		24	0
25	Employee benefit programs		25	29,454
26	Excess exempt expenses (Schedule I)		26	0
27	Excess readership costs (Schedule J)		27	0
28	Other deductions (attach schedule)		28	575,470
29	Total deductions. Add lines 14 through 28		29	718,078
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	(2,240,598)
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	(2,240,598)
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		33	0
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	(2,240,598)

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 Tax on Non-Compliant Facility Income. See instructions		39	
40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies		40	0

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a		
b Other credits (see instructions)	41b		
c General business credit. Attach Form 3800 (see instructions)	41c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	41d		
e Total credits. Add lines 41a through 41d		41e	0
42 Subtract line 41e from line 40		42	0
43 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)		43	0
44 Total tax. Add lines 42 and 43		44	0
45a Payments: A 2016 overpayment credited to 2017	45a	250,000	
b 2017 estimated tax payments	45b	0	
c Tax deposited with Form 8868	45c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	45d		
e Backup withholding (see instructions)	45e		
f Credit for small employer health insurance premiums (Attach Form 8941)	45f		
g Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other 0 Total	45g	0	
46 Total payments. Add lines 45a through 45g		46	250,000
47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>		47	0
48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed		48	0
49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid		49	250,000
50 Enter the amount of line 49 you want: Credited to 2018 estimated tax 250,000 Refunded		50	0

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

51 At any time during the 2017 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
		✓
52 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.		✓
53 Enter the amount of tax-exempt interest received or accrued during the tax year \$ 95,669		

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: **CEO**
 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 BENCIK	Preparer's signature <i>Nicole Bencik</i>	Date 11/09/2018	Check <input type="checkbox"/> if self-employed	PTIN P00756195
	Firm's name CROWE LLP			Firm's EIN 35-0921680	
	Firm's address 3815 RIVER CROSSING PARKWAY, SUITE 300, INDIANAPOLIS, IN 46240-0977			Phone no. (317) 569-8989	

Application for Automatic Extension of Time To File an Exempt Organization Return

(Rev. January 2017)

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**
► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for *Charities and Non-Profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. Lumina Foundation for Education	Enter filer's identifying number, see instructions Employer identification number (EIN) or 35-1813228
	Number, street, and room or suite no. If a P.O. box, see instructions. 30 S. Meridian St.	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Indianapolis, IN 46204	

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ► Julie K. Shewmaker

Telephone No. ► 3179515319 Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until November 15, 20 18, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 17 or
- tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	250000
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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			✓

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

1. Description of property		
(1)		
(2)		
(3)		
(4)		
2. Rent received or accrued		
(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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0	Total 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) ►		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ►
0		0

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

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).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
			0	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).		Enter here and on page 1, Part I, line 9, column (B).
		0		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).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
		0	0			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))		0	0	0	0	0

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 ▶	0	0				0
Totals, Part II (lines 1–5) ▶	0	0				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 %	33,851
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			33,851

Name of Partnership	EIN	UBI
ALTERNATIVE INVESTMENTS		
(1) Abrams Capital Partners II, LP	04-3455023	-100,280
(2) AG REALTY FUND IX, LP	47-1483532	-188,276
(3) ALPINE INVESTORS V, LP	46-3847907	-416,332
(4) Archlight Energy Partners Fund IV LP	20-8419824	132,159
(5) BAUPOST VALUE PARTNERS, L.P.-IV	26-2208448	38,935
(6) Carmel Partners Investment Fund IV, LP	90-0781000	11,349
(7) CENTRE LANE PARTNERS III, LP	45-3947315	66,357
(8) CHARLESBANK EQUITY FUND VII, LP	32-0280123	-125,941
(9) Charlesbank Equity Fund VIII, LP	47-1109521	-87,028
(10) ENERGY SPECTRUM PARTNERS VII LP	47-1453458	-729,063
(11) H.I.G. CAPITAL PARTNERS IV, L.P.	20-5466741	-410
(12) H.I.G. CAPITAL PARTNERS V, L.P.	46-1864052	-5,991
(13) H.I.G. EUROPE CAPITAL PARTNERS, L.P.	98-0533386	667
(14) H.I.G. Growth Buyouts & Equity Fund II, L. P.	45-1661689	-9,908
(15) HIGHFIELDS CAPITAL IV LP	11-3841276	-473
(16) Iron Point Real Estate Partners II	45-2465294	-27,729
(17) IRON POINT REAL ESTATE PARTNERS III, LP	35-2508362	-72,745
(18) KUEMPER HOLDINGS V, LLC	38-4011856	-36,136
(19) Lime Rock Partners VI, L. P.	98-1027307	1,414,458
(20) MERCED PARTNERS IV, L.P.	36-4756959	4,437
(21) MERCED PARTNERS V, L.P.	81-2715734	-505,869
(22) NATURAL GAS PARTNERS IX, LP	26-0632609	5,483
(23) OCM REAL ESTATE OPPORTUNITIES FUND III, LP	01-0709496	10,986
(24) PARTNERS FOR GROWTH V LP	82-1077490	76,848
(25) RETHINK EDUCATION, LP	37-1689659	-5,086
(26) RIVA CAPITAL PARTNERS IV, LP	36-4804829	-9,499
(27) Starwood Captial Hospitality Fund I-3, LP	98-0459282	-2,658
(28) Stonehill Institutional Partners LP	13-3982121	-178,996
(29) Stonelake Opportunity Partners III, LP	80-0878134	-24,236
(30) TAILWATER E&P Opportunity Fund II, LP	47-4098699	-533,784
(31) Tailwater Energy Fund III, L.P.	81-5391776	-1,377,709
(32) VENTURE INVESTMENT ASSOCIATES VI, LP	20-5196244	-15,099
(33) WALTON STREET REAL ESTATE FUND V, LP	20-3719884	29,430
(34) Whitman/Peterson Partners III LP	81-4500195	-31,235
Total for Part I, Line 5		-2,693,374

Description	Amount
INVESTMENT EXPENSE	
(1) AL STATE INCOME TAX	1,146
(2) AZ STATE INCOME TAX	3,658
(3) AR STATE INCOME TAX	137
(4) CT STATE INCOME TAX	1,830
(5) DC STATE INCOME TAX	250
(6) GA STATE INCOME TAX	55
(7) HI STATE INCOME TAX	791
(8) IL STATE INCOME TAX	1,360
(9) IN STATE INCOME TAX	1,945
(10) MD STATE INCOME TAX	833
(11) MN STATE INCOME TAX	1,003
(12) MO STATE INCOME TAX	225
(13) NM STATE INCOME TAX	50
(14) NY STATE INCOME TAX	250
(15) NC STATE INCOME TAX	60
(16) SC STATE INCOME TAX	449
(17) TN STATE INCOME TAX	505
(18) VA STATE INCOME TAX	5,418
(19) WI STATE INCOME TAX	302
Total	20,267
Total for Part II, Line 19	20,267

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Converted to NOL	Amount Remaining	Contribution Carryover Expires
2015	1,243	0			1,243	2020
2016	1,568	0			1,568	2021
2017	2,341	0			2,341	2022
Totals	5,152	0	0	0	5,152	

Description	Amount
INVESTMENT EXPENSE	
(1) OCCUPANCY	7,085
(2) LEGAL FEES	20,583
(3) ACCOUNTING FEES	18,650
(4) CONSULTING/OTHER PROFESSIONAL FEES	518,654
(5) TRAVEL	1,714
(6) OTHER MISCELLANEOUS EXPENSE	8,784
Total	575,470
Total for Part II, Line 28	575,470

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	NOL Expires
2015	3,001,824				3,001,824	2035
2016	1,301,449				1,301,449	2036
2017	2,240,598				2,240,598	2037
Totals	6,543,871	0	0	0	6,543,871	

**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.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2017

Name LUMINA FOUNDATION FOR EDUCATION, INC.	Employer identification number 35-1813228
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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				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	4,671	0	0	4,671
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)				(0)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				4,671

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				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	406,937	0	0	406,937
11 Enter gain from Form 4797, line 7 or 9				759,246
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				1,166,183

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)				4,671
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)				1,166,183
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns				1,170,854

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

Department of the Treasury
Internal Revenue Service

▶ **Attach to the corporation's tax return.**

2017

▶ **Go to www.irs.gov/Form2220 for instructions and the latest information.**

Name LUMINA FOUNDATION FOR EDUCATION, INC.	Employer identification number 35-1813228
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Note: Generally, the corporation isn't required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1 Total tax (see instructions)		1		0
2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a			
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b			
c Credit for federal tax paid on fuels (see instructions)	2c			
d Total. Add lines 2a through 2c		2d		0
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation doesn't owe the penalty		3		0
4 Enter the tax shown on the corporation's 2016 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4		0
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5		0

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it doesn't owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	04/15/2017	06/15/2017	09/15/2017	12/15/2017
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	0	0	0	0
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions.	11				
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12		0	0	0
13 Add lines 11 and 12	13		0	0	0
14 Add amounts on lines 16 and 17 of the preceding column	14		0	0	0
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0	0	0	0
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0	0	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	0	0	0	0
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18	0	0	0	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11746L

Form **2220** (2017)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C Corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20	0	0	0
21 Number of days on line 20 after 4/15/2017 and before 7/1/2017	21	0	0	0
22 Underpayment on line 17 × $\frac{\text{Number of days on line 21}}{365} \times 4\% (0.04)$	22	\$ 0	\$ 0	\$ 0
23 Number of days on line 20 after 6/30/2017 and before 10/1/2017	23	0	0	0
24 Underpayment on line 17 × $\frac{\text{Number of days on line 23}}{365} \times 4\% (0.04)$	24	\$ 0	\$ 0	\$ 0
25 Number of days on line 20 after 9/30/2017 and before 1/1/2018	25	0	0	0
26 Underpayment on line 17 × $\frac{\text{Number of days on line 25}}{365} \times 4\% (0.04)$	26	\$ 0	\$ 0	\$ 0
27 Number of days on line 20 after 12/31/2017 and before 4/1/2018	27	0	0	0
28 Underpayment on line 17 × $\frac{\text{Number of days on line 27}}{365} \times 4\% (0.04)$	28	\$ 0	\$ 0	\$ 0
29 Number of days on line 20 after 3/31/2018 and before 7/1/2018	29	0	0	0
30 Underpayment on line 17 × $\frac{\text{Number of days on line 29}}{365} \times *%$	30	\$ 0	\$ 0	\$ 0
31 Number of days on line 20 after 6/30/2018 and before 10/1/2018	31	0	0	0
32 Underpayment on line 17 × $\frac{\text{Number of days on line 31}}{365} \times *%$	32	\$ 0	\$ 0	\$ 0
33 Number of days on line 20 after 9/30/2018 and before 1/1/2019	33	0	0	0
34 Underpayment on line 17 × $\frac{\text{Number of days on line 33}}{365} \times *%$	34	\$ 0	\$ 0	\$ 0
35 Number of days on line 20 after 12/31/2018 and before 3/16/2019	35	0	0	0
36 Underpayment on line 17 × $\frac{\text{Number of days on line 35}}{365} \times *%$	36	\$ 0	\$ 0	\$ 0
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$ 0	\$ 0	\$ 0
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns.	38			\$ 0

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method

See instructions.

Form 1120S filers: For lines 1, 2, 3, and 21, below, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part I Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1	Enter taxable income for the following periods.				
a	Tax year beginning in 2014				
b	Tax year beginning in 2015				
c	Tax year beginning in 2016				
2	Enter taxable income for each period for the tax year beginning in 2017. See the instructions for the treatment of extraordinary items				
3	Enter taxable income for the following periods.	First 4 months	First 6 months	First 9 months	Entire year
a	Tax year beginning in 2014				
b	Tax year beginning in 2015				
c	Tax year beginning in 2016				
4	Divide the amount in each column on line 1a by the amount in column (d) on line 3a				
5	Divide the amount in each column on line 1b by the amount in column (d) on line 3b				
6	Divide the amount in each column on line 1c by the amount in column (d) on line 3c				
7	Add lines 4 through 6				
8	Divide line 7 by 3.0				
9a	Divide line 2 by line 8				
b	Extraordinary items (see instructions)				
c	Add lines 9a and 9b				
10	Figure the tax on the amount on line 9c using the instructions for Form 1120, Schedule J, line 2 or comparable line of corporation's return				
11a	Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a				
b	Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b				
c	Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c				
12	Add lines 11a through 11c				
13	Divide line 12 by 3.0				
14	Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d)				
15	Enter any alternative minimum tax for each payment period. See instructions				
16	Enter any other taxes for each payment period. See instructions				
17	Add lines 14 through 16				
18	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions				
19	Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0-				

Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First _____ months	First _____ months	First _____ months	First _____ months
20	Annualization periods (see instructions)	20			
21	Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items	21			
22	Annualization amounts (see instructions)	22			
23a	Annualized taxable income. Multiply line 21 by line 22	23a			
b	Extraordinary items (see instructions)	23b			
c	Add lines 23a and 23b	23c			
24	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return	24			
25	Enter any alternative minimum tax for each payment period (see instructions)	25			
26	Enter any other taxes for each payment period. See instructions	26			
27	Total tax. Add lines 24 through 26	27			
28	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	28			
29	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-	29			
30	Applicable percentage	30	25%	50%	75%
31	Multiply line 29 by line 30	31			

Part III Required Installments

		1st	2nd	3rd	4th
		installment	installment	installment	installment
	Note: Complete lines 32 through 38 of one column before completing the next column.				
32	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31	32			
33	Add the amounts in all preceding columns of line 38. See instructions	33			
34	Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-	34			
35	Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter	35			
36	Subtract line 38 of the preceding column from line 37 of the preceding column	36			
37	Add lines 35 and 36	37			
38	Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	38			

Alternative Minimum Tax—Corporations

2017

▶ **Attach to the corporation's tax return.**
 ▶ **Go to www.irs.gov/Form4626 for instructions and the latest information.**

Name LUMINA FOUNDATION FOR EDUCATION, INC.	Employer identification number 35-1813228
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Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1 Taxable income or (loss) before net operating loss deduction		1	(2,240,598)
2 Adjustments and preferences:			
a Depreciation of post-1986 property		2a	6,936
b Amortization of certified pollution control facilities		2b	
c Amortization of mining exploration and development costs		2c	
d Amortization of circulation expenditures (personal holding companies only)		2d	
e Adjusted gain or loss		2e	(1,203)
f Long-term contracts		2f	
g Merchant marine capital construction funds		2g	
h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h	
i Tax shelter farm activities (personal service corporations only)		2i	
j Passive activities (closely held corporations and personal service corporations only)		2j	
k Loss limitations		2k	
l Depletion		2l	
m Tax-exempt interest income from specified private activity bonds		2m	
n Intangible drilling costs		2n	
o Other adjustments and preferences		2o	344,839
3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.		3	(1,890,026)
4 Adjusted current earnings (ACE) adjustment:			
a ACE from line 10 of the ACE worksheet in the instructions	4a		(1,890,026)
b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions	4b	0	
c Multiply line 4b by 75% (0.75). Enter the result as a positive amount	4c	0	
d Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. See instructions. Note: You must enter an amount on line 4d (even if line 4b is positive)	4d		
e ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount		4e	0
5 Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT		5	(1,890,026)
6 Alternative tax net operating loss deduction. See instructions		6	
7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions		7	
8 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):			
a Subtract \$150,000 from line 7. If completing this line for a member of a controlled group, see instructions. If zero or less, enter -0-	8a		
b Multiply line 8a by 25% (0.25)	8b		
c Exemption. Subtract line 8b from \$40,000. If completing this line for a member of a controlled group, see instructions. If zero or less, enter -0-		8c	
9 Subtract line 8c from line 7. If zero or less, enter -0-		9	
10 Multiply line 9 by 20% (0.20)		10	
11 Alternative minimum tax foreign tax credit (AMTFTC). See instructions		11	
12 Tentative minimum tax. Subtract line 11 from line 10		12	
13 Regular tax liability before applying all credits except the foreign tax credit		13	
14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return		14	

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	AMT NOL Expires
2015	2,063,123		46,978		2,016,145	2035
2017	1,890,026				1,890,026	2037
Totals	3,953,149	0	46,978	0	3,906,171	

Sales and Other Dispositions of Capital Assets

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

LUMINA FOUNDATION FOR EDUCATION, INC.

Social security number or taxpayer identification number

35-1813228

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SHORT-TERM GAIN/LOSS FROM INVESTMENTS			1,005				1,005
	SHORT-TERM ORDINARY GAIN/LOSS FROM INVESTMENTS			3,666				3,666
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				4,671	0		0	4,671

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
LUMINA FOUNDATION FOR EDUCATION, INC.

Social security number or taxpayer identification number
35-1813228

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LONG-TERM GAIN/LOSS FROM INVESTMENTS			401,437				401,437
	LONG-TERM ORDINARY GAIN/LOSS FROM INVESTMENTS			5,500				5,500
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶			406,937	0		0	406,937

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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.**
▶ **Go to www.irs.gov/Form4797 for instructions and the latest information.**

Attachment
Sequence No. **27**

Name(s) shown on return LUMINA FOUNDATION FOR EDUCATION, INC.	Identifying number 35-1813228
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1 Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1
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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)
	1231 GAIN OR LOSS FROM PASSTHROUGH			759,246			759,246

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

759,246

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 didn't 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

759,246

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

()

0

0

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
- 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

18a	
18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2017)

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	Property C	Property D
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 isn't 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 didn't 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	0
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	0
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	0

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	0	0

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return (LUMINA FOUNDATION FOR EDUCATION, INC.), Business or activity to which this form relates (523900), and Identifying number (35-1813228).

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 columns for lines 1-13, detailing property election amounts, costs, and deductions.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

Table with 3 columns for lines 14-16, detailing special depreciation allowance and other depreciation.

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

Table with 3 columns for lines 17-18, detailing MACRS deductions and election to group assets.

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) for lines 19a-i, detailing classification, month/year, basis, recovery period, convention, method, and depreciation deduction.

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

Table with 7 columns for lines 20a-c, detailing class life, month/year, basis, recovery period, convention, method, and depreciation deduction.

Part IV Summary (See instructions.)

Table with 3 columns for lines 21-23, summarizing listed property amounts and total depreciation.

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	0
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	0		0		0		0		0		0	
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

IRC 965 Transition Tax Statement

Taxpayer Name: LUMINA FOUNDATION FOR EDUCATION, INC

SSN/FEIN: 35-1813228

<u>Item</u>	<u>Amount</u>
Total amount required to be included in income by reason of section 965(a).	Line 1 \$ 262,871
Aggregate foreign cash position, if applicable.	Line 2 \$ N/A
Total deduction under section 965(c).	Line 3 \$ 97,170
Total deemed paid foreign taxes associated with the total amount required to be included in income by reason of section 965(a).	Line 4a \$ N/A
Total deemed paid foreign taxes disallowed pursuant to IRC 965(g)(1).	Line 4b \$ N/A
Total net tax liability under section 965 (as determined under section 965(h)(6), without regard to whether such paragraph is applicable), if applicable, which will be assessed.	Line 5 \$ 0
Amount of the net tax liability under section 965 to be paid in installments under section 965(h), if applicable.	Line 6 \$ N/A
Amount of the net tax liability under section 965, the payment of which has been deferred, under section 965(i), if applicable.	Line 7 \$ N/A

Listing of applicable elections under section 965 or the election provided for in Notice 2018-13 that the taxpayer has made, if applicable.

<u>Provision Under Which Election is Made</u>	<u>Title</u>	<u>Attached (Y or N)</u>
Section 965(h)(1)	Election to Pay Net Tax Liability Under Section 965 in Installments under Section 965(h)(1).	N
Section 965(i)(1)	S Corporation Shareholder Election to Defer Payment of Net Tax Liability Under Section 965 Under Section 965(i)(1)	N
Section 965(m)(1)(B)	Statement for Real Estate Investment Trusts Electing Deferred Inclusions Under Section 951(a)(1) By Reason of Section 965 Under Section 965(m)(1)(B)	N
Section 965(n)	Election Not to Apply Net Operating Loss Deduction under section 965(n)	N
Notice 2018-13, Section 3.02	Election Under Section 3.02 of Notice 2018-13 to Use Alternative Method to Compute Post-1986 Earnings and Profits	N

Under penalties of perjury, I declare that I have examined this statement, 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 Taxpayer and/or Officer

**Lumina Foundation For Education, Inc.
Section 965 Footnote Summary**

Investment Name	EIN	Income under 965(A)	Deduction under 965(C)
BAUPOST VALUE PARTNERS, LP IV	26-2208448	13,191	7,349
CHARLESBANK EQUITY FUND VIII, LP	47-1109521	6,572	3,661
FARALLON CAPITAL INSTITUTIONAL PARTNERS, LP	94-3106323	1,134	-
H.I.G. BAYSIDE DEBT & LBO FUND II, LP	26-2239180	112,859	-
H.I.G. CAPITAL PARTNERS IV, LP	20-5466741	4,393	2,446
H.I.G. CAPITAL PARTNERS IV - AIV III, LP	46-4515158	22,200	12,369
H.I.G. CAPITAL PARTNERS V, LP	46-1864052	74,554	54,252
H.I.G. GROWTH BRAZIL III-AIV, LP	46-1241203	379	211
H.I.G. GROWTH BUYOUTS & EQUITY FUND II, LP	45-1661689	14,667	9,702
TAILWATER ENERGY FUND III, LP	81-5391776	1,051	585
VENTURE INVESTMENT ASSOCIATES VI, LP	20-5196244	11,871	6,595
TOTALS		262,871	97,170

STATEMENT UNDER IRC § 965 RELATED TO REPORTING OF DEFERRED FOREIGN INCOME AND DEEMED DEDUCTION BY TAX-EXEMPT ORGANIZATIONS

Under Internal Revenue Code ("IRC") § 965, and related Proposed Regulations, none of the amounts under IRC § 965(a) (deferred foreign income) and IRC § 965(c) (deemed deduction) are considered unrelated business income.

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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
AG REALTY FUND IX, LP	47-1483532

- 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) AG REALTY IX INVESTMENTS, LP	4a Identifying number, if any 98-1195882
5 Address (including country) 199 BAY ST., COMMERCE CT. W. C/O 152928 CANADA INC. SUITE 5300, TORONTO, ONTARIO, M5L 1B9, CANADA	4b Reference ID number (see instructions)
6 Country code of country of incorporation or organization (see instructions) CA	
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)

Section A—Cash, Stock, and Securities

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		610,831		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before Various % (b) After Various %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
 - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
 - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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) BCP-IV CAYMAN IX LIMITED</p> <p>5 Address (including country) PO BOX 309, UGLAND HOUSE, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS</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>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) BCP-IV CAYMAN IX</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)

Section A—Cash, Stock, and Securities

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	12/19/2017		104,912		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.260326 % (b) After 0.260326 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . Yes No

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
 ► 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
SAMBA CAYCO LTD	N/A

- 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) SAMBA DUTCHCO BV</p> <p>5 Address (including country) STRAWINSKYLAAN 3127, 8TH FLOOR, AMSTERDAM, NETHERLANDS</p> <p>6 Country code of country of incorporation or organization (see instructions) NL</p> <p>7 Foreign law characterization (see instructions) CORPORATION</p>	<p>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) SAMBA</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)

Section A—Cash, Stock, and Securities

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					
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))	1/31/2017	SHARE PREMIUM	33,979	33,979	0

9 Was cash the only property transferred? Yes No
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition Yes No

b Depreciation recapture Yes No

c Branch loss recapture (see instructions) Yes No

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations Yes No

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.000 % (b) After 0.010699 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . Yes No

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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
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)

<p>3 Name of transferee (foreign corporation) MDPK 2016-20A</p> <p>5 Address (including country) CLIFTON HOUSE 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1108, CAYMAN ISLANDS</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>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) MDPK2016-20A</p>
<p>8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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
RIVA CAPITAL PARTNERS IV, LP	36-4804829

- 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) MDPK 2016-20A</p> <p>5 Address (including country) CLIFTON HOUSE 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1108, CAYMAN ISLANDS</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>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) MDPK2016-20A</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)

Section A—Cash, Stock, and Securities

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	SEE STATEMENT		SEE STATEMENT		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.000 % (b) After 0.4327 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . Yes No

Part III**Information Regarding Transfer of Property** (continued)

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	2/24/2016		12,024		
Cash	2/24/2016		145,234		

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
 ► 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
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- 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
RIVA CAPITAL PARTNERS IV, LP	36-4804829

- 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) MDPK 2016-21A</p> <p>5 Address (including country) CLIFTON HOUSE 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1108, CAYMAN ISLANDS</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>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) MDPK2016-21A</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)

Section A—Cash, Stock, and Securities

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	7/15/2016		102,991		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.000 % (b) After 0.1479 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . Yes No

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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
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- 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)

<p>3 Name of transferee (foreign corporation) MADISON PARK FUNDING XXIII LTD</p> <p>5 Address (including country) CLIFTON HOUSE 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1108, CAYMAN ISLANDS</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>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) MPFXXIII</p>
<p>8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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
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- 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
RIVA CAPITAL PARTNERS IV, LP	36-4804829

- 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) MADISON PARK FUNDING XXIII LTD</p> <p>5 Address (including country) CLIFTON HOUSE 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1108, CAYMAN ISLANDS</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>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) MPFXXIII</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)

Section A—Cash, Stock, and Securities

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	SEE STATEMENT		SEE STATEMENT		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.000 % (b) After 0.4759 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No

Part III**Information Regarding Transfer of Property** (continued)

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		14,556		
Cash	VARIOUS		175,813		

**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
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- 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
RIVA CAPITAL PARTNERS IV, LP	36-4804829

- 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) OCT23 2015-1A</p> <p>5 Address (including country) PO BOX 1093, BOUNDARY HALL, CRICKET SQUARE, GEORGE TOWN, GRAND CAYMAN, KY1-1102, CAYMAN ISLANDS</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>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) OCT2320151A</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)

Section A—Cash, Stock, and Securities

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	2/4/2016		100,677		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.000 % (b) After 0.305 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . Yes No

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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
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)

3 Name of transferee (foreign corporation) OZLM 2015-12A	4a Identifying number, if any
5 Address (including country) PO BOX 1093, BOUNDARY HALL, CRICKET SQUARE, GEORGE TOWN, GRAND CAYMAN, KY1-1102, CAYMAN ISLANDS	4b Reference ID number (see instructions) OZLM201512A
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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
RIVA CAPITAL PARTNERS IV, LP	36-4804829

- 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) OZLM 2015-12A</p> <p>5 Address (including country) PO BOX 1093, BOUNDARY HALL, CRICKET SQUARE, GEORGE TOWN, GRAND CAYMAN, KY1-1102, CAYMAN ISLANDS</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>4a Identifying number, if any</p> <p>4b Reference ID number (see instructions) OZLM201512A</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)

Section A—Cash, Stock, and Securities

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	SEE STATEMENT		SEE STATEMENT		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.000 % (b) After 0.302 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No

Part III**Information Regarding Transfer of Property** (continued)

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		12,697		
Cash	VARIOUS		153,356		

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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) 1ST FLOOR, TUDOR HOUSE, LE BORDAGE, ST. PETER PORT, GUERNSEY CHANNEL ISLANDS, GY1 IDB, GUERNSEY	4b Reference ID number (see instructions) PC4
6 Country code of country of incorporation or organization (see instructions) UK	
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)

Section A—Cash, Stock, and Securities

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	7/1/2017		164,464		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 1.75749 % (b) After 1.75749 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SEC 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . Yes No

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

2017

Attachment Sequence No. **118**

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2017, and ending **DEC 31**, 20 **17**

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) **LUMINA FOUNDATION FOR EDUCATION, INC.**
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 **17**, and ending **DEC 31**, 20 **17**

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 Check if any excepted specified foreign financial assets are reported on this form (see instructions)

F 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

G1 Name and address of foreign partnership **CD CAPITAL NATURAL RESOURCES FUND II CAYMAN FEEDER LP.**
DMS HOUSE, 20 GENESIS CLOSE
GRAND CAYMAN KY1-1104
CAYMAN ISLANDS
2(a) EIN (if any)
2(b) Reference ID number (see instr.) **CDCAPITAL**
3 Country under whose laws organized **CAYMAN ISLANDS**

4 Date of organization 11/16/2011	5 Principal place of business CAYMAN ISLANDS	6 Principal business activity code number 525900	7 Principal business activity INVESTING	8a Functional currency US DOLLAR	8b Exchange rate (see instr.)
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H 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
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 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? ▶ **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

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 H9, 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 H9, 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 H9, 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					

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				
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				
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)**

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

OMB No. 1545-1668

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

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) CDCAPITAL

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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
Cash	VARIOUS		195,901			
Stock, notes receivable and payable, and other securities						
Inventory						
Tangible property used in trade or business						
Intangible property described in section 197(f)(9)						
Intangible property, other than intangible property described in section 197(f)(9)						
Other property						
Totals			195,901	0		0

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **10.5263** % (b) After the transfer **10.5263** %

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

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

2017

Attachment Sequence No. **118**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2017, and ending **DEC 31**, 20 **17**

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) **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 **17**, and ending **DEC 31**, 20 **17**

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 Check if any excepted specified foreign financial assets are reported on this form (see instructions)

F 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

G1 Name and address of foreign partnership **GENERATION IM CLIMATE SOLUTIONS FUND II ONE BRYANT PARK 48TH FLOOR NEW YORK NY 10036**
2(a) EIN (if any)
2(b) Reference ID number (see instr.) **GENE3228**
3 Country under whose laws organized **UNITED KINGDOM (ENGLAND, NORTHERN IRELAND, SCOTLAND AND WALES)**

4 Date of organization 4/11/2014	5 Principal place of business UNITED STATES	6 Principal business activity code number 523900	7 Principal business activity INVESTING	8a Functional currency US DOLLAR	8b Exchange rate (see instr.)
---	--	---	--	---	--------------------------------------

H 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
GENERATION INVESTMENT MANAGEMENT LLP, 20 AIR STREET, 7TH FLOOR, LONDON, ENGLAND, W1B 5AN, UNITED KINGDOM (ENGLAND, NORTHERN IRELAND, SCOTLAND AND WALES)
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? ▶ **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 _____
Paid Preparer Use Only
Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____
Firm's name ▶ _____ Firm's EIN ▶ _____
Firm's address ▶ _____ Phone no. _____

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	1a 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 H9, 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 H9, 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 H9, 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					

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				
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				
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)**

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

OMB No. 1545-1668

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership GENERATION IM CLIMATE SOLUTIONS FUND II	EIN (if any)	Reference ID number (see instructions) GENE3228

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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
Cash	VARIOUS		2,456,425			
Stock, notes receivable and payable, and other securities						
Inventory						
Tangible property used in trade or business						
Intangible property described in section 197(f)(9)						
Intangible property, other than intangible property described in section 197(f)(9)						
Other property						
Totals			2,456,425	0		0

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **2.3000 %** (b) After the transfer **2.3450 %**

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

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

2017

Attachment Sequence No. **118**

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2017, and ending **DEC 31**, 20 **17**

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) **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 **17**, and ending **DEC 31**, 20 **17**

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 Check if any excepted specified foreign financial assets are reported on this form (see instructions)

F 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

G1 Name and address of foreign partnership **LEARN CAPITAL VENTURE PARTNERS III LP**
620 CONGRESS AVE, SUITE 200
AUSTIN TEXAS 78701
2(a) EIN (if any) **98-1199896**
2(b) Reference ID number (see instr.)
3 Country under whose laws organized **CAYMAN ISLANDS**

4 Date of organization 10/31/2014	5 Principal place of business UNITED STATES	6 Principal business activity code number 523990	7 Principal business activity INVESTING	8a Functional currency US DOLLAR	8b Exchange rate (see instr.)
--	--	---	--	---	--------------------------------------

H 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:
E-FILE

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? ▶ **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 _____

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
	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 H9, 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 H9, 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 H9, 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					

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				
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				
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)**

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

OMB No. 1545-1668

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

Name of transferor LUMINA FOUNDATION FOR EDUCATION, INC.		Filer's identifying number 35-1813228
Name of foreign partnership LEARN CAPITAL VENTURE PARTNERS III LP	EIN (if any) 98-1199896	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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
Cash	VARIOUS		101,355			
Stock, notes receivable and payable, and other securities						
Inventory						
Tangible property used in trade or business						
Intangible property described in section 197(f)(9)						
Intangible property, other than intangible property described in section 197(f)(9)						
Other property						
Totals			101,355	0		0

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **0.8685 %** (b) After the transfer **0.8673 %**

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

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

2017

Attachment Sequence No. **118**

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning **JAN 01**, 2017, and ending **DEC 31**, 20 **17**

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) **LUMINA FOUNDATION FOR EDUCATION, INC.**
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 **17**, and ending **DEC 31**, 20 **17**

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 Check if any excepted specified foreign financial assets are reported on this form (see instructions)

F 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

G1 Name and address of foreign partnership **LIME ROCK PARTNERS VI, LP
LIME ROCK MANAGEMENT LP
274 RIVERSIDE AVENUE, 3RD FLOOR
WESTPORT, CT 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 \$US	8b Exchange rate (see instr.) N/A
--	---	---	--	------------------------------------	--

H 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: **EFILE**
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. } 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 STATEMENT)				

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 H9, 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 H9, 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 H9, 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					

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				
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				
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)

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

OMB No. 1545-1668

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 8865. See Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

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

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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
Cash	<u>VARIOUS</u>		<u>1,402,086</u>			
Stock, notes receivable and payable, and other securities						
Inventory						
Tangible property used in trade or business						
Intangible property described in section 197(f)(9)						
Intangible property, other than intangible property described in section 197(f)(9)						
Other property						
Totals			<u>1,402,086</u>	<u>0</u>		<u>0</u>

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer 1.1215 % (b) After the transfer 1.0166 %

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

**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-AUGUSTUS HOLDINGS II, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	46-4182367		
AUGUSTUS ENERGY PARTNERS II HOLDING, LLC	2016 GRAND AVE, SUITE A, BILLINGS, MONTANA 59102	46-4408588		
AUGUSTUS ENERGY PARTNERS II, LLC	2016 GRAND AVE, SUITE A, BILLINGS, MONTANA 59102	46-4181288		
LR-BATTLECAT HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	47-2127745		
BATTLECAT MANAGEMENT, LLC	11391 MEADOWGLEN LANE, SUITE D, HOUSTON, TEXAS 77082	47-2327184		
BATTLECAT OIL & GAS HOLDINGS, LLC	11391 MEADOWGLEN LANE, SUITE D, HOUSTON, TEXAS 77082	47-2326882		
LR-CAPSTONE HOLDINGS II, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	47-2023739		
CAPSTONE NATURAL RESOURCES HOLDINGS II, LLC	2250 EAST 73RD STREET, SUITE 500, TULSA, OKLAHOMA 74136	47-2148719		
CAPSTONE NATURAL RESOURCES II, LLC	2250 EAST 73RD STREET, SUITE 500, TULSA, OKLAHOMA 74136	47-2143795		
LR-CROWNROCK MINERALS FUND VI HOLDINGS, LP	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	81-4469769		
LR-CRM HOLDINGS II, LP	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	81-4469413		
CROWNROCK MINERALS, LP	PO BOX 51933, MIDLAND, TEXAS 79710	36-4832558		
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		
ENDURANCE RESOURCES MANAGEMENT, LLC	15455 N. DALLAS PARKWAY, SUITE 1050, ADDISON, TEXAS 75001	61-1771629		
ENDURANCE RESOURCES, LLC	15455 N. DALLAS PARKWAY, SUITE 1050, ADDISON, TEXAS 75001	32-0291073		
LR-KSWE HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	47-2381277		
KSW ENVIRONMENTAL HOLDINGS, LLC	5800 E SKELLY DR, SUITE 300, TULSA, OKLAHOMA 74135	47-3001987		
KSW ENVIRONMENTAL, LLC	5800 E SKELLY DR, SUITE 300, TULSA, OKLAHOMA 74135	30-0747509		
LR-SDI GAS HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	47-4497804		
SDI GAS HOLDINGS LLC	130 MEADOW RIDGE ROAD, MOUNT MORRIS, PENNSYLVANIA 15349	47-4762248		
LR-VANTAGE HOLDINGS II, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CONNECTICUT 06880	45-5591625		

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ 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) REDWOOD OPPORTUNITY OFFSHORE FUND, LTD	4a Identifying number, if any
--	--------------------------------------

5 Address (including country) 89 NEXUS WAY, CAMANA BAY, GRAND CAYMAN, KY1-9007, CAYMAN ISLANDS	4b Reference ID number (see instructions) RED3228
---	--

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)

Section A—Cash, Stock, and Securities

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		15,000,000		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

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

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition **Yes** **No**

b Depreciation recapture **Yes** **No**

c Branch loss recapture (see instructions) **Yes** **No**

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____

e Any other income recognition provision contained in the above-referenced regulations **Yes** **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? Yes No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? Yes No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? Yes No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

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

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.000 % (b) After Various %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 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
- 20 Did this transfer result from a change in entity classification? Yes No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No
If "Yes," complete lines 21b and 21c.
 - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
 - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . Yes No