Form	990-T	1	Exempt Organization Busin (and proxy tax under				n	ON	ИВ No. 1545-068	37
FOIII		L.	, , ,			-		(2017	
		For cale	ndar year 2017 or other tax year beginning		_		·			
	ent of the Treasury Revenue Service	▶ Do i	► Go to www.irs.gov/Form990T for instru- not enter SSN numbers on this form as it may be				1(c)(3)	Open t	o Public Inspecti (3) Organizations	on fo
	heck box if		Name of organization (_		(3) Organizations	
A □ a	ddress changed	1	LUMINA FOUNDATION FOR EDUCATION, I	_		,			trust, see instruct	
	pt under section	Print	Number, street, and room or suite no. If a P.O. box		structions		-	35-	1813228	
40	` —	or	30 S MERIDIAN ST, SUITE 700	., 500 111	on donorio.		E Unrela		usiness activity c	odes
40	`′ — `′	Туре	City or town, state or province, country, and ZIP or	foreian	postal code		(See i	nstruct	tions.)	
	9(a)		INDIANAPOLIS, IN 46204		pootal oodo		523	3900		
	value of all assets d of year	F Gr	oup exemption number (See instructions.	.) ▶					!	
at end	u or year		neck organization type ► 🗸 501(c) corp		on) trust	401(a)	trust	Other	trus
H De	scribe the orga		n's primary unrelated business activity.							
			e corporation a subsidiary in an affiliated group				roup? .	.▶	☐ Yes 🔽	No
	•		and identifying number of the parent corp	•	•	,	•			
	e books are in		, <u>, , , , , , , , , , , , , , , , , , </u>			hone numbe	er 🕨	(:	317) 951-5300	
Part	Unrelate	d Trad	e or Business Income		(A) Income	(B) E	kpenses		(C) Net	
1a	Gross receipts	s or sale	es 0							
b	Less returns and	allowance	es 0 c Balance ►	1c	0					
2	Cost of goods	sold (S	Schedule A, line 7)	2	0					
3	Gross profit. S	Subtrac	t line 2 from line 1c	3	0				0	
4a	Capital gain n	et incor	me (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	
С	Capital loss de	eductio	n for trusts	4c	0				0	
5	Income (loss) fro	m partn	erships and S corporations (attach statement)	5	(2,693,374)				(2,693,374)	
6	Rent income (Schedu	ıle C)	6	0		0		0	
7	Unrelated deb	t-financ	ced income (Schedule E)	7	0		0		0	
8			and rents from controlled organizations (Schedule F)	8	0		0		0	
9	Investment incom	e of a sec	ction 501(c)(7), (9), or (17) organization (Schedule G)	9	0		0		0	
10	•	•	ivity income (Schedule I)	10	0		0		0	
11	_		Schedule J)	11	0		0		0	
12	•		tructions; attach schedule)	12	0				0	
13	Total. Combin			13	(1,522,520)		0		(1,522,520)	
Part			Taken Elsewhere (See instructions for				ept for a	contr	ibutions,	
			be directly connected with the unrelate		·					
14	•		cers, directors, and trustees (Schedule K)					4	33,851	
15	Salaries and v	-					-	5	55,119	
16	•		ance					6	0	
17								7	0	
18	•		dule)					8	0 20 207	
19			one (Can instructions for limitation rules)					9	20,267	
20			ons (See instructions for limitation rules).		1 1			20	0	
21			Form 4562)					2h	2 047	
22 23			Imed on Schedule A and elsewhere on re					2b 23	3,917	
23 24	•		rred compensation plans					24	0	
24 25			grams					24 25	29,454	
25 26		-	nses (Schedule I)					26	29,454	
20 27	•	•	asts (Schedule J)					27	0	

For Paperwork Reduction Act Notice, see instructions.

Other deductions (attach schedule)

Total deductions. Add lines 14 through 28

Cat. No. 11291J

Form **990-T** (2017)

575,470

718,078

(2,240,598)

(2,240,598)

(2,240,598)

28

29

30

31

32

33

34

28

29

30

31 32

33

34

Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13

Net operating loss deduction (limited to the amount on line 30)

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.

Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 . . . Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)

Form 990-T (2017)

1 01111 33	0 1 (2017)											rage z
Part	II Ta	x Computation									-	
35	Organi	zations Taxable a	s Corporation	ns. See instru	ctions for	tax compu	itation. C	ontrolled grou	up			
	membe	rs (sections 1561 a	nd 1563) chec	k here ► □	See instr	uctions and	d:					
а	Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):											
	(1) \$		(2) \$	· · · / / ·	(3)		1					
b		ganization's share		nal 5% tax (no			\$					
_		tional 3% tax (not r					\$					
С		tax on the amount						1	▶ 35c		0	
36		Taxable at Tru										
		ount on line 34 from							▶ 36			
37		ax. See instructions		_					37			
38	-	ive minimum tax .							38			
39		Non-Compliant Fa							39			
40		add lines 37, 38 and							40		0	
Part		x and Payments		or oo, writerie	ever applic			<u></u>	10		<u> </u>	<u> </u>
41a	_	tax credit (corporation		1118: truete at	ttach Form	1116)	41a					
b		redits (see instruction					41b					
		business credit. At					41c					
c d		or prior year minim		•	-		41d					
e		r edits. Add lines 41	•				410		41e		0	
42		t line 41e from line	•						42		0	<u> </u>
43		es. Check if from:					Other (e	ttach achadula)	43		0	
44							Otiliei (a		44		0	
45a	Total tax. Add lines 42 and 43 Payments: A 2016 overpayment credited to 2017 45a 250,000					77		0				
b		timated tax payme					. 45b	0				
C		oosited with Form 8					45c					
d		organizations: Tax					45d					
e	_	withholding (see in	-			-	45e					
f	-	or small employer h	•				45f					
g g		redits and payment		orm 2439	illaoii i oi	111 00 4 1) .	401					
9		4136		ther	0	 Total ▶	45g	0				
46		ayments. Add lines							46	21	50,000	
47	_	ed tax penalty (see	_	_					<u> </u>		0	
48		e. If line 46 is less the	·						► 48		0	
49		yment. If line 46 is			•				▶ 49	2!	50,000	
50	-	amount of line 49 you	•				0,000	Refunded			0	
Part		atements Regar							7 00		•	
51		ime during the 201					•		or other a	ıthority	Yes	No
0.	-	inancial account (b	•					•		-		
		Form 114, Report										
	here >	, ,	J			•	,		Ü	,		~
52	Durina t	ne tax year, did the or	ganization recei	ve a distribution	n from. or v	vas it the gra	ntor of. or	transferor to. a	foreian tru	ust? .		~
	-	see instructions for	-			•	, ,	., .	.			
53		e amount of tax-ex		•	-		vear ▶	\$		95,669		
	Under	penalties of perjury, I decla	are that I have exan	nined this return, in	cluding accor	mpanying sched	lules and sta	atements, and to th			and beli	ief, it is
Sign	true, co	rrect, and complete. Decla	aration of preparer (c	other than taxpayer)	is based on a	III information of	which prepa	arer has any knowle	dge. May t	ne IRS disc	cuss this	return
Here						CEO			with t	he prepare	rshown	below
		ire of officer		Date	· '	Title			(see in	structions)	r ⊮Yes [∐No
Paid	'	Print/Type preparer's na	ame	Preparer's s	signature	(1)		Date	Check [] _{if} P	TIN	
	aro-	NICOLE M BENCIK			1.1.	XX)I N	UN	11/09/2018	self-emplo		P00756	195
Prepa		Firm's name ► CR	OWE LLP	- CX YV	uu	0			Firm's EIN		-092168	80 80
Use (עווע		15 RIVER CROS	SSING PARKW	AY, SUITE	300, INDIAN	NAPOLIS,	IN 46240-0977	Phone no.		569-89	

(Rev. January 2017)

Department of the Treasury Internal Revenue Service

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

▶ File a separate application for each return. ▶ Information about Form 8868 and its instructions is at www.irs.gov/form8868. OMB No. 1545-1709

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

	cts, for which an extension request must be sent f this form, visit www.irs.gov/efile, click on Charit						
Auton	natic 6-Month Extension of Time. Only sul	bmit origina	al (no copies neede	d).			
	oorations required to file an income tax return ot se Form 7004 to request an extension of time to			20-C filers), partners Enter filer's identifying			
Туре	Name of example example the organization or other files are instructions.						
print	Lumina Foundation for Education			35-1	18132	28	
File by th				(SSN)		
filing you return. Se instruction	City, town or post office, state, and ZIP code. F	For a foreign a	ddress, see instructions				
Enter t	he Return Code for the return that this applicatio	on is for (file a	a separate application	for each return) .			. 0 7
Applie Is For	cation	Return Code	Application Is For				Return Code
Form	990 or Form 990-EZ	01	Form 990-T (corpor	ation)			07
	990-BL	02	Form 1041-A				08
	4720 (individual)	03	Form 4720 (other th	an individual)			09
	990-PF	04	Form 5227				10
	990-T (sec. 401(a) or 408(a) trust)	05	Form 6069				11
Form	990-T (trust other than above)	06	Form 8870				12
Telep • If the • If this for the	organization does not have an office or place of sis for a Group Return, enter the organization's for whole group, check this box ▶ □ . with the names and EINs of all members the external place of the control	business in our digit Gro If it is for par	up Exemption Numbe	eck this box er (GEN)		 If	this is
1	I request an automatic 6-month extension of time	ne until N	lovember 15 , 20	18 , to file the exemp	t orga	anizati	on return
	for the organization named above. The extension	n is for the o	rganization's return fo	or:			
	 ▶					, , <u>;</u>	20
	If the tax year entered in line 1 is for less than 12						
	If this application is for Forms 990-BL, 990-PF any nonrefundable credits. See instructions.	, 990-T, 472	0, or 6069, enter the	tentative tax, less	3a	\$	0
	If this application is for Forms 990-PF, 990-T estimated tax payments made. Include any prior					\$	250000
						0	

Cat. No. 27916D

Form 99	90-T (2017)							P	age 3
Sche	dule A—Cost of Goods So	ld. En	ter method of ir	nventory	valuation ►				
1	Inventory at beginning of year		1 0		6 Inventory	at end of year	6	0	
2	Purchases		2 0	1	7 Cost of	Cost of goods sold. Subtract			
3	Cost of labor		3 0)	line 6 fron	n line 5. Enter here and			
4a	Additional section 263A cos	sts			in Part I, li	ne 2	7	0	
	(attach schedule)	4	4a 0		8 Do the ru	les of section 263A (wit	h respect to	Yes	No
b	Other costs (attach schedule)	4	4b 0)	property p	produced or acquired for	resale) apply		
5	Total. Add lines 1 through 4b		5 0)	to the orga	anization?			~
Sche	dule C-Rent Income (Froi	n Re	al Property and	Perso	nal Property	Leased With Real Pro	perty)		
(see	instructions)								
1. Desc	ription of property								
(1)									
(2)									
(3)									
(4)									
	2. Ren	t receiv	ed or accrued						
		(b) From real ar percentage of rent 50% or if the rent	for persona		3(a) Deductions directly in columns 2(a) and			Э	
(1)									
(1)									
(2)									
(3) (4)									
Total		0	Total			0			
						→ (b) Total deductions.	_		
	al income. Add totals of columns and on page 1, Part I, line 6, column					Enter here and on page Part I, line 6, column (B)			0
Sche	dule E—Unrelated Debt-Fi	nanc	ed Income (see	instructi	ons)	Tarri, iiric o, column (b)			
000	<u> </u>		oca moomo (oca		s income from or	3. Deductions directly cor		locable to)
	1. Description of debt-financ	ed prop	erty		e to debt-financed		debt-financed property		
	·		-		property	(a) Straight line depreciation (attach schedule)	(b) Other d (attach so		;
(1)						,	<u> </u>		
(2)									
(3)									
(4)									
(')	4. Amount of average 5.	Averag	e adjusted basis		6. Column		8. Allocable	doduction	20
	acquisition debt on or llocable to debt-financed		allocable to anced property		4 divided	7. Gross income reportable (column 2 × column 6)	(column 6 × to		
	property (attach schedule)		ch schedule)	b	y column 5	(Column 2 x Column o)	3(a) and	d 3(b))	
(1)					%				
(2)					%				
(3)					%				
(4)					%				
. /				1	,,	Enter here and on page 1,	Enter here an	d on pac	 је 1,
						Part I, line 7, column (A).	Part I, line 7,		
Totals									0
	dividends-received deductions in	ابيطمط	in column 8				.†		0

Form 990-T (2017) Page **4**

Schedule F-Interest, Annu	uities, Royalties,	and Ren	ts From	Controlled Org	janizations (se	e instru	ctions)		
				l Organizations	,				
Name of controlled organization	2. Employer identification number		ated income nstructions)	4. Total of specified payments made	included in the o	5. Part of column 4 that is included in the controlling organization's gross income		eductions directly ected with income in column 5	
(1)									
(2)									
(3)									
(4)									
Nonexempt Controlled Organiz	zations			1	ı				
7. Taxable Income 8. Net unrelated income (loss) (see instructions)		1	ins) navments 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				1	Add columns 5 Enter here and co	n page 1,	Enter h Part I,	columns 6 and 11. lere and on page 1, line 8, column (B).	
Schedule G-Investment I	ncome of a Sect	ion 501(c)(7), (9),	or (17) Organi	zation (see inst	ructions	3)		
1. Description of income	2. Amount o		3. dire	Deductions ctly connected ach schedule)	4. Set-aside (attach schedu	s	5. To and s	otal deductions et-asides (col. 3 olus col. 4)	
(1)									
(2)									
(3)									
(4)									
Totals	Enter here and Part I, line 9, c							re and on page 1, ne 9, column (B).	
Schedule I—Exploited Exe	empt Activity Inc	ome, Oth	er Than	Advertising In	come (see inst	ructions	s)		
Description of exploited activity	2. Gross unrelated	me conn	expenses lirectly ected with duction of prelated ess 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. Exp	penses table to lmn 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).	
(1)									
(2)									
(3)									
(4)									
Totals	Enter here and page 1, Part line 10, col. (A	I, page	l, page 1, Part I, line 10, col. (B).					Enter here and on page 1, Part II, line 26.	
Schedule J-Advertising I	ncome (see instru								
	eriodicals Repor		Consoli	dated Basis					
1. Name of periodical	2. Gross advertising income	3.	. Direct tising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	I .	dership osts	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	0	

Form 990-T (2017)

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-b	y-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
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
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	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.PIV	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

Form 990T Part II, Line 20

Charitable Contributions

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	

Other Deductions

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

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

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

Name
LUMINA FOUNDATION FOR EDUCATION, INC.

Employer identification number

LUM	NA FOUNDATION FOR EDUCATION, INC.		;	35-1813228			
Par	t I Short-Term Capital Gains and Losses –	-Assets Held O	ne Year or Less	3			
	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	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustm or loss from 8949, Part	n Form	(s)	(h) Gain or (loss) Subtract column (e) from column (d) and combine
1a	whole dollars. 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			column (g)			the result with column (g)
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	m 6252, line 26 or 3	37			4	
5	Short-term capital gain or (loss) from like-kind exchang	es from Form 8824				5	
6	Unused capital loss carryover (attach computation) .			6	(0)		
7 Par	Net short-term capital gain or (loss). Combine lines 1a t	 'ear		7	4,671		
ı aı	See instructions for how to figure the amounts to enter on	(g) Adjustm	nents to	n gain	(h) Gain or (loss)		
	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)	or loss from 8949, Part column (g)	n Form	(s)	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			(9)			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					11	759,246
12	Long-term capital gain from installment sales from Form	m 6252, line 26 or 3	7			12	
13	Long-term capital gain or (loss) from like-kind exchange	es from Form 8824				13	
14	Capital gain distributions (see instructions)		14				
15 Par	Net long-term capital gain or (loss). Combine lines 8a the Summary of Parts I and II	nrough 14 in columi	nh			15	1,166,183
16	Enter excess of net short-term capital gain (line 7) over	net long-term capit	tal loss (line 15)			16	4,671
17	Net capital gain. Enter excess of net long-term capital of	gain (line 15) over no	et short-term capita	al loss (line	e 7)	17	1,166,183
18	Add lines 16 and 17. Enter here and on Form 1120, pag Note: If losses exceed gains, see Capital losses in		roper line on other	returns .		18	1,170,854

2017 Return Lumina Foundation for Education, Inc. 35-1813228

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

► Attach to the corporation's tax return. ▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

LUMINA FOUNDATION FOR EDUCATION, INC. 35-1813228

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		(
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) includ	ed on	line 1	2a		-		
b	Look-back interest included on line 1 under section 460(b)(2) for complete							
	contracts or section 167(g) for depreciation under the income forecast m	ethod		2b				
С	Credit for federal tax paid on fuels (see instructions)			2c				
d	Total. Add lines 2a through 2c					2d		C
3	Subtract line 2d from line 1. If the result is less than \$500, do not cor	mplete	or file thi	s form	. The corporation	on		
	doesn't owe the penalty					3		C
4	Enter the tax shown on the corporation's 2016 income tax return. See in	structi	ons. Caut	on: If	the tax is zero	or		
	the tax year was for less than 12 months, skip this line and enter the	amou	ınt from li	ne 3 o	n line 5	4		C
5	Required annual payment. Enter the smaller of line 3 or line 4. If the co	orpora	ion is requ	uired to	o skip line 4, ent	er		
	the amount from line 3					5		C
Part	Reasons for Filing—Check the boxes below that appl	ly. If a	any boxe	es are	checked, th	e corpor	ation	must file
	Form 2220 even if it doesn't owe a penalty. See instruc	ctions	3.					
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 insta	allment	based on	the pr	rior 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	04/15/2	017	06/15/2017	09/15/20)17	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	C
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	C
13	Add lines 11 and 12	13			0		0	C
14	Add amounts on lines 16 and 17 of the preceding column	14			0		0	C
15	Subtract line 14 from line 13. If zero or less, enter -0	15		0	0		0	C
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	C
18	Overpayment. If line 10 is less than line 15, subtract line 10 from line							

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.

15. Then go to line 12 of the next column

Cat. No. 11746L

Form **2220** (2017)

Form 2220 (2017) Page **2**

Par			(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	1-7			1-7				()	
20	Number of days from due date of installment on line 9 to the date shown on line 19	20	0			0		0		0	
21	Number of days on line 20 after 4/15/2017 and before 7/1/2017	21	0			0		0		0	
22	Underpayment on line 17 \times Number of days on line 21 \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		0	
24	Underpayment on line 17 \times Number of days on line 23 \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		0	
26	Underpayment on line 17 \times Number of days on line 25 \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		0	
28	Underpayment on line 17 \times Number of days on line 27 \times 4% (0.04)	28	\$	0	\$	C	\$		0	\$ 	0
29	Number of days on line 20 after 3/31/2018 and before 7/1/2018	29	0			0		0		0	
30	Underpayment on line 17 \times Number of days on line 29 \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		0	
32	Underpayment on line 17 × Number of days on line 31 × *%	32	\$	0	\$	(\$		0	\$ 	0
33	Number of days on line 20 after 9/30/2018 and before 1/1/2019	33	0			0		0		0	
34	Underpayment on line 17 \times Number of days on line 33 \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		0	
36	Underpayment on line 17 \times $\frac{\text{Number of days on line 35}}{365} \times *\%$	36	\$	0	\$	(\$		0	\$ 	0
37	Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	0	\$	C	\$		0	\$ 	0
38	Penalty. Add columns (a) through (d) of line 37. Enter the total here a line for other income tax returns.	and or	n Form 1120,	lin	e 33;	or the co	mpara	able	38	\$	0

Form **2220** (2017)

^{*}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.

Form 2220 (2017) Page **3**

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

Form 2220 (2017) Page **4**

Part	II Annualized Income Installment Method					
			(a)	(b)	(c)	(d)
			First	First	First	First
20	Annualization periods (see instructions)	20	months	months	months	months
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				
С	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				
0.5						
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				
07	Tatal tare And Burner Of the seconds OC	0.7				
27	Total tax. Add lines 24 through 26	27				
28	For each period, enter the same type of credits as allowed on					
20	Form 2220, lines 1 and 2c. See instructions	20				
	Tom ZEZO, into Tana Zo. Oco monadono	28				
29	Total tax after credits. Subtract line 28 from line 27. If zero or					
	less, enter -0-	29				
		23				
30	Applicable percentage	30	25%	50%	75%	100%
•	, ppiloable percentage					
31	Multiply line 29 by line 30	31				
Part	Required Installments			ı		I
	Note: Complete lines 32 through 38 of one column before		1st	2nd	3rd	4th
	completing the next column.		installment	installment	installment	installment
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				
20	Descrived installments Futer the smaller of the CA and CA					
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				
	11010 and on page 1 of 1 offit 2220, into 10. Occ instructions .	JÖ	1	1	I	I

Form **4626**

Department of the Treasury Internal Revenue Service

Name

Alternative Minimum Tax—Corporations

► Attach to the corporation's tax return.

▶ Go to www.irs.gov/Form4626 for instructions and the latest information.

OMB No. 1545-0123

2017

Employer identification number

LUMINA FOUNDATION FOR EDUCATION, INC. 35-1813228 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 1 (2,240,598)2 Adjustments and preferences: Depreciation of post-1986 property 2a 6,936 2b 2c Amortization of circulation expenditures (personal holding companies only) . . . 2d 2e (1.203)2f 2g Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) 2h 2i Tax shelter farm activities (personal service corporations only) Passive activities (closely held corporations and personal service corporations only) 2i i 2k k 21 Tax-exempt interest income from specified private activity bonds 2m 2n n 20 344,839 3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o. 3 (1,890,026)Adjusted current earnings (ACE) adjustment: ACE from line 10 of the ACE worksheet in the instructions (1,890,026)Subtract line 3 from line 4a. If line 3 exceeds line 4a. enter the difference as a 4b 0 0 Multiply line 4b by 75% (0.75). Enter the result as a positive amount 4c 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 4d ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c 4e • If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount 5 Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT 5 (1,890,026)6 6 7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual 7 8 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c): 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-. Exemption. Subtract line 8b from \$40,000. If completing this line for a member of a controlled group, 8c 9 9 10 10 Alternative minimum tax foreign tax credit (AMTFTC). See instructions 11 11 12 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 14 Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . For Paperwork Reduction Act Notice, see separate instructions. Form **4626** (2017) Cat. No. 12955I

Form 4626, Line 6 Alternative Tax Net Operating Loss Deduction

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	

8949 om

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.

OMB No. 1545-0074

Attachment Sequence No. **12A**

Department of the Treasury Internal Revenue Service 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)

1 (a) Description of property	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds	(e) Cost or other basis. See the Note below	If you enter an enter a co	f any, to gain or loss. amount in column (g), ode in column (f). arate instructions.	(h) Gain or (loss). Subtract column (e)
(Example: 100 sh. XYZ Co.)			(sales price) (see instructions)	and see Column (e) in the separate instructions	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g)
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 negative amounts). Enter each total Schedule D, line 1b (if Box A above	I here and incl is checked), lin	ude on your e 2 (if Box B	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.

11/9/2018 10:27:28 AM

Cat. No. 37768Z

Form 8949 (2017) Attachment Sequence No. **12A** Page **2**

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

 $\begin{tabular}{ll} \textbf{Social security number or taxpayer identification number} \\ 35-1813228 \end{tabular}$

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.

(a)	(b)	(c) Date sold or	(d) Proceeds	(e) Cost or other basis. See the Note below	Adjustment, i If you enter an enter a c See the sep	(h) Gain or (loss). Subtract column (e)	
Description of property (Example: 100 sh. XYZ Co.)	Date acquired (Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g)
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 (one negative amounts). Enter each total he Schedule D, line 8b (if Box D above is above is checked), or line 10 (if Box F above is checked).	ere and include or checked), line 9 (i	n your if Box E	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.

Form **8949** (2017)

Form **4797**

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) OMB No. 1545-0184

Department of the Treasury Internal Revenue Service

Name(s) shown on return

LUMINA FOUNDATION FOR EDUCATION, INC.

► Attach to your tax return.

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

Attachment Sequence No. **27**

35-1813228

Identifying number

1	Enter the gross proceeds substitute statement) that		•	•	. ,	•		
Da		•					1	5 011
Ρē	Irt I Sales or Exchan Than Casualty o						sions	From Otner
	man Casualty 0	THEIL-IVIOS	Troperty new		,		41	
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 o basis, plu improvements expense of	is s and	(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	1. line 39					3	
4	Section 1231 gain from insta						4	
5	Section 1231 gain or (loss) fi						5	
6	Gain, if any, from line 32, fro		· ·				6	
7	Combine lines 2 through 6. I		•	he appropriate line a	s follows:		7	759,246
	Partnerships (except elec-							
	instructions for Form 1065,				•			
	Individuals, partners, S colline 7 on line 11 below and	rporation shareho	olders, and all oth	ners. If line 7 is zero	or a loss, enter the	amount from		
	losses, or they were recap							
	Schedule D filed with your re	eturn and skip line	s 8, 9, 11, and 12	below.				
8	Nonrecaptured net section 1	1231 losses from p	orior years. See ins	structions			8	
9	Subtract line 8 from line 7. It	f zero or less, ente	r -0 If line 9 is ze	ro, enter the gain fro	m line 7 on line 12 k	elow. If line		
	9 is more than zero, enter	the amount from	line 8 on line 12 b	pelow and enter the	gain from line 9 as	a long-term		
	capital gain on the Schedule						9	759,246
Pa	rt II Ordinary Gains a			<u>, </u>				
10	Ordinary gains and losses ne	ot included on line	s 11 through 16 (ir	nclude property held	1 year or less):			
11	Loss, if any, from line 7.						11	(
12	Gain, if any, from line 7 or ar	mount from line 8,	if applicable .				12	
13	Gain, if any, from line 31 .						13	0
14	Net gain or (loss) from Form	4684, lines 31 and	d 38a				14	
15	Ordinary gain from installme	ent sales from Forn	n 6252, line 25 or 3	36			15	
16	Ordinary gain or (loss) from	like-kind exchange	es from Form 8824	l			16	
17	Combine lines 10 through 10	6					17	0
18	For all except individual retu	ırns, enter the am	ount from line 17 o	on the appropriate lir	ne of your return and	l skip lines a		
	and b below. For individual i	returns, complete	lines a and b belov	w:				
•	a If the loss on line 11 includes	a loss from Form	4684, line 35, colur	nn (b)(ii), enter that pa	art of the loss here. E	nter the part		
	of the loss from income-prod	ducing property on	Schedule A (Form	1040), line 28, and t	the part of the loss f	rom property		
	used as an employee on Sche	•	,.	•			18a	
	b Redetermine the gain or (los	-		y, on line 18a. Enter	here and on Form 1	040, line 14	18b	4505
For I	Paperwork Reduction Act N	otice, see separa	te instructions.		Cat. No. 13086I			Form 4797 (2017

Form 4797 (2017) Page **2**

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions) (b) Date acquired (c) Date sold (mo... 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: (mo., day, yr.) day, yr.) Α В С D Property A Property D Property B Property C These columns relate to the properties on lines 19A through 19D. ▶ 20 Gross sales price (Note: See line 1 before completing.) . 20 21 Cost or other basis plus expense of sale Depreciation (or depletion) allowed or allowable. . 22 22 Adjusted basis. Subtract line 22 from line 21. . . 23 24 Total gain. Subtract line 23 from line 20 . . . 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 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 . 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 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 30 0 0 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . 31 31 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from 0 Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions) (a) Section (b) Section 179 280F(b)(2) 33 33 Section 179 expense deduction or depreciation allowable in prior years. 34

Form **4797** (2017)

0

35

Recapture amount. Subtract line 34 from line 33. See the instructions for where to report

Depreciation and Amortization

(Including Information on Listed Property)

► Attach to your tax return.

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

OMB No. 1545-0172 Attachment Sequence No. **179**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Business or activity to which this form relates

Identifying number

LUM	INA FOUNDATION FO	R EDUCATION,	INC. 52390	0					35-1813228
Pai	t I Election To	Expense Cer	tain Property Und	der Section	179				
	Note: If you	have any liste	d property, compl	ete Part V be	efore you	comple	te Part I.		
1	Maximum amount (s	see instructions	8)					1	510,000
2	Total cost of section	n 179 property	placed in service (se	e instructions	s)			2	
3	Threshold cost of se	ection 179 prop	erty before reductio	n in limitation	(see instru	uctions)		3	510,000
4			ne 3 from line 2. If ze					4	0
5			otract line 4 from lin				=		
	separately, see inst	ructions		_				5	510,000
6_	(a) De	scription of proper	у	(b) Cost (busi	ness use only	/)	(c) Elected cost		
_	Listed property. Ent							0	
8			roperty. Add amoun					8	0
9			aller of line 5 or line 8					10	0
10 11	=		from line 13 of your smaller of business in					11	0
12	Section 179 expens	,	12	0					
13			to 2018. Add lines 9				· · · · · ·	0	
	: Don't use Part II o					10			
	t II Special Depi					nclude lis	sted property.) (S	See ins	structions.)
	Special depreciation			-	•				,
	during the tax year			•	•			14	
15	Property subject to		15						
	Other depreciation							16	
Pai	t III MACRS Dep	oreciation (D	on't include listed	property.) (S	See instru	ctions.)			
				Section A					
	MACRS deductions							17	3,917
18	If you are electing t		•	_	-		_		
	asset accounts, che								
	Section B	(b) Month and year	ed in Service During (c) Basis for depreciation	Ĭ	ear Using	the Gen	ierai Depreciation	Syste	em
(a)	Classification of property	placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Conve	ntion	(f) Method	(g) D	epreciation deduction
_19a	3-year property								
b									
	. , , , ,								
	10-year property							-	
	15-year property							-	
	20-year property			25 vmc					
	25-year property Residential rental			25 yrs. 27.5 yrs.	MM		5/L 5/L	+	
•	property			27.5 yrs.	MM		5/L		
	Nonresidential real			39 yrs.	MM		5/L		
	property			33 3.01	MM		9/L		
	Section C-	-Assets Place	d in Service During	2017 Tax Ye		he Alteri		on Svs	stem
20a	Class life		<u> </u>		•		S/L		
	12-year			12 yrs.			S/L		
	: 40-year			40 yrs.	MM		S/L		
	40-yeai	l I		1 10 yr 5.					
Pai	t IV Summary (See instructio	ns.)	10 yrs.					
21	t IV Summary (S Listed property. Ent	er amount fron	n line 28					21	0
21	t IV Summary (S Listed property. Ent Total. Add amount	ter amount fron ts from line 12,	n line 28 lines 14 through 17,		 20 in colu		and line 21. Enter	21	0
21 22	Listed property. Ent Total. Add amount here and on the app	ter amount fron ts from line 12, propriate lines o	n line 28 lines 14 through 17, of your return. Partne	ines 19 and erships and S	 20 in colu corporatio	ns-see	and line 21. Enter	21	3,917
21 22	t IV Summary (S Listed property. Ent Total. Add amount	ter amount fron its from line 12, propriate lines of bove and place	n line 28	ines 19 and erships and S		ns-see	and line 21. Enter		

Page 2

Form 4562 (2017) 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) throug	n (c) of Section	on A, all	or Sec	tion B,	and Se	ection C	it applic	cable.					
	Section A—Depreciation a	and Other Inf	ormatic	n (Ca	ution:	See the	e instruc	tions fo	r limits	for pa	ssenge	r autom	obiles.)	
24a	Do you have evidence to support the	ne business/inve	estment u	se clain	ned?] Yes	No 2	24b If '	Yes," i	s the ev	idence v	written?	☐ Yes	☐ No
	(a) (b) (c) Busin- e of property (list rehicles first) (a) Date placed in service percent	ess/ (ent use Cost or o	d) ther basis		(e) for depreness/investing	stment	(f) Recovery period	Met	g) hod/ ention		(h) preciatior eduction	n Ele	(i) ected sect cost	
25	Special depreciation allowan		ed listed	l prop			service	during						
	the tax year and used more t	han 50% in a	qualifie	d busi	ness us	se (see	instructio	ons) .	25					
26	Property used more than 50%	6 in a qualifie	d busine	ss use	e:									
		%												
		%												
		%												
27	Property used 50% or less in	- 1	usiness ı	use:		-		lo."						
		%						S/L -						
		%						S/L -				_		
	Add are supplying a live and the life	% 05 throws	.b 07 F			!!	01	S/L -	- 00					
	Add amounts in column (h), li Add amounts in column (i), lin	_							28			0 29		0
_29	Add amounts in column (i), in						e of Veh		• •		•	29		- 0
Com	plete this section for vehicles use								er" or r	elated i	nerson	If you n	rovided :	vehicles
	ur employees, first answer the qu			•								, ,		. 01110101
			(a		i .	b)	· (c			d)		(e)	1	f)
30	Total business/investment miles	driven during	Vehic			icle 2	Vehic	cle 3		icle 4		icle 5		cle 6
	the year (don't include commuting	ng miles) .												
31	Total commuting miles driven du	ring the year												
32	Total other personal (non miles driven	o,												
33	Total miles driven during the lines 30 through 32		0			0	0	1		0		0	0	
34	Was the vehicle available f	•	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	use during off-duty hours? .													
35	Was the vehicle used primaril													
	than 5% owner or related per													
36	Is another vehicle available for pe		Francis	\	lla a Dua	udala M		I I	b Th	oiu Fuo		_		
Ancı	Section C—C wer these questions to determi								-		-		who ar	on't
	e than 5% owners or related pe				i to con	ibietirić	y Section	1 101 01 1	ei iicie	s useu	by em	Jioyees	will ai	ent
		•		-	مم الم م	roopol	use of w	obiolog	inalue	lina oo	mmutin	a by	Yes	No
31	Do you maintain a written po your employees?	· · · ·		·	s all pe 	· ·		enicies, 				ig, by 	163	140
38	. ,											y your		
39	employees? See the instruct Do you treat all use of vehicle			-	-	onicer	s, airect	ors, or	1 % Of	more c	owners			
40	Do you provide more than five		-			 tain inf	· · ·	from v		nnlovo	oo obou			
40	use of the vehicles, and retain		•			laiii iiiii	omation	i il Olli y	oui ei	ribioye	es abou	at the		
41	Do you meet the requirement					demon	stration ı	use? (S	ee inst	ruction	is.) .			
	Note: If your answer to 37, 3	_	-											
Pai	t VI Amortization	-,,,		-,										
		(b)								(e)	 			
	(a) Description of costs	Date amortize begins	ation	Amo	(c) rtizable aı	mount	Co	(d) ode sectio	n	Amortiz period percen	d or	Amortiza	(f) ation for th	nis year
42	Amortization of costs that beg	gins during vo	ur 2017	tax ye	ear (see	instruc	ctions):			-	- 1			
		3,1			, -									
43	Amortization of costs that beg	gan before vo	ur 2017	tax ve	ar		· · · · ·				43			

Form **4562** (2017)

0

44 Total. Add amounts in column (f). See the instructions for where to report .

44

Taypaper Name: LUMINA FOUNDATION FOR EDUCATION, INC	ssn/fein: 35-1813228
<u> </u>	Amount
Total amount required to be included in income by reason of section 965(a).	Line 1 <u>\$</u> 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 <u></u> \$ 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 <u>\$</u> 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.

Provision Under Which Election is Made	<u>Title</u>	Attached (Y or N)
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.

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	S	262,871	97,170

STATEMENT UNDER IRC § 965 RELATED TO REPORTING OF DEFFERED FOREIGN INCOME AND DEEMED DEDUCTION BY TAXEXEMPT 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.

(Rev. December 2017) Department of the Treasury Internal Revenue Service

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part	,		Identifica mumbau (ac - !:tt!)	
	ne of transferor MINA FOUNDATION FOR EDUCATION, INC.		Identifying number (see instructions) 35-1813228	
1			33 1013220	
a b	If the transfer was a section 361(a) or (b) transfer, was the tror fewer domestic corporations?	ransferor controlled (under	Yes . No	
	Controlling shareholder	Ide	ntifying number	
С	If the transferor was a member of an affiliated group fili		. — — — — —	
	corporation?		L Yes L 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 complete questions 2a through 2d.	e actual transferor (but is r	not treated as such under section 36	
a	List the name and EIN of the transferor's partnership.			
	Name of partnership	EIN	N of partnership	
AG RE	EALTY FUND IX, LP		47-1483532	
b c	Did the partner pick up its pro rata share of gain on the trans Is the partner disposing of its entire interest in the partnershi		Yes 🗹 No	
d	Is the partner disposing of an interest in a limited partners securities market?		d on an established Yes 🗸 No	
Part	·	ee instructions)	As Islandificing manuals on if any	
3	Name of transferee (foreign corporation) EALTY IX INVESTMENTS, LP		4a Identifying number , if any 98-1195882	
5 199 E	Address (including country) BAY ST., COMMERCE CT. W. C/O 152928 CANADA INC. ONTO, ONTARIO, M5L 1B9, CANADA	SUITE 5300,	4b Reference ID number (see instructions)	
6 CA	Country code of country of incorporation or organization (see	e instructions)		
7	Foreign law characterization (see instructions)			
8	Is the transferee foreign corporation a controlled foreign corp	poration?		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2017)

Form 926 (Rev. 12-2017)

OIIII 920 (Nev. 12-201)	<u>'</u>				ray
		Transfer of Property	(see instructions)		
ection A—Cas	h, Stock, and Secu	ırities			
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
ısh	VARIOUS		610,831		
ock and curities (other an those that alify as eligible					
operty under gs. sec. 867(a)-2(b)(3))					
If "Yes," sk Did the tran recognition	nsferor transfer stock of agreement was filed?	ort III and go to Part IV. or securities subject to s			
ction B—Prope	erty qualifying for Ac	tive Trade or Business	exception under Regs	. sec. 1.367(a)-2(a)(2)(i	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*
ngible property ot listed under other category)					
orking interest in and gas property described in					
gs. sec. 67(a)-2(b)(2) d (f))					
nancial asset (as scribed in Regs. c. 1.367(a)-					
o)(3))					
rtain tangible pperty to be					
ased (see Regs. c. 1.367(a)-2(e))					

Form **926** (Rev. 12-2017)

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ d 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

sec. 1.367(a)-1(b)(5)

Totals

Form 926 (Rev. 12-2017)

13a	Did the 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)?
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)?
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 ▶ \$
С	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?
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
b	reasonably anticipated to exceed twenty years?
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?
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)?
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Part	
Part	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before Various % (b) After Various % Type of nonrecognition transaction (see instructions) Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before Various % (b) After Various % Type of nonrecognition transaction (see instructions) Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before Various % (b) After Various % Type of nonrecognition transaction (see instructions) Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20	M Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before Various % (b) After Various % Type of nonrecognition transaction (see instructions) ► IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)

Form **926** (Rev. 12-2017)

(Rev. December 2017) Department of the Treasury Internal Revenue Service

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part	,		
	f transferor NA FOUNDATION FOR EDUCATION, INC.		Identifying number (see instructions) 35-1813228
	If the transferor was a corporation, complete questions 1a through 1d.		33 1013220
a b	If the transfer was a section 361(a) or (b) transfer, was the tror fewer domestic corporations?	ransferor controlled (under	Yes . No
	Controlling shareholder	Ide	ntifying number
С	If the transferor was a member of an affiliated group filli corporation?		, was it the parent
	If not, list the name and employer identification number (EIN)	of the parent corporation.	
	Name of parent corporation	EIN of	parent corporation
d 2	Have basis adjustments under section 367(a)(5) been made? If the transferor was a partner in a partnership that was the		
	complete questions 2a through 2d.	e actual transferor (but is i	iot treated as such under section 307
a	List the name and EIN of the transferor's partnership.		
	Name of partnership	EIN	N of partnership
BAUP	OST VALUE PARTNERS, L.PIV		26-2208448
b b	Did the partner pick up its pro rata share of gain on the transits the partner disposing of its entire interest in the partnershi		□ Yes ☑ No □ Yes ☑ No
d	Is the partner disposing of an interest in a limited partners securities market?		d on an established Yes v No
Part	• • • • • • • • • • • • • • • • • • • •	ee instructions)	
3	Name of transferee (foreign corporation)		4a Identifying number, if any
5 PO B	V CAYMAN IX LIMITED Address (including country) OX 309, UGLAND HOUSE, GEORGE TOWN, GRAND CA MAN ISLANDS	AYMAN, KY1-1104,	4b Reference ID number (see instructions) BCP-IV CAYMAN IX
6 CJ	Country code of country of incorporation or organization (see	e instructions)	25 5
7	Foreign law characterization (see instructions)		
8	Is the transferee foreign corporation a controlled foreign corp	oration?	· · · · · · · · · · · · Yes 🗌 No

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 12-2017)

Cat. No. 16982D

Form 926 (Rev. 12-2017) Page **2**

Part III Infor	mation Regarding	Transfer of Property	(see instructions)		. 490 =
	sh, Stock, and Secu		(00001.0101.01.0)		
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))					
If "Yes," sk	the only property transicip the remainder of Pa nsferor transfer stock on agreement was filed?	rt III and go to Part IV. or securities subject to s	ection 367(a) with respe	ect to which a gain	☑ Yes 및 No
Section B-Prop	erty qualifying for Act	ive Trade or Business	exception under Regs	. sec. 1.367(a)-2(a)(2)(i	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))					
Talala					

Form **926** (Rev. 12-2017)

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ d Any other income recognition provision contained in the above-referenced regulations 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

sec. 1.367(a)-1(b)(5)

Totals

Form 926 (Rev. 12-2017)

13a	Did the 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)?
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)?
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 ▶ \$
С	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?
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?
b c	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No Did the transferor choose to apply the 20-year inclusion period provided under Regulations section
C	1.367(d)-1(c)(3)(iii) for any intangible property?
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)?
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Part	
Part	V Additional Information Regarding Transfer of Property (see instructions)
	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 %
Part 17	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326_% (b) After0.260326_% Type of nonrecognition transaction (see instructions) \bullet IRC SECTION 351
Part 17 18 19	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 % Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following.
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 % Type of nonrecognition transaction (see instructions) IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 % Type of nonrecognition transaction (see instructions) ▶IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 % Type of nonrecognition transaction (see instructions)
Part 17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 % Type of nonrecognition transaction (see instructions)
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 % Type of nonrecognition transaction (see instructions) \(\bullet \begin{array}{c} IRC SECTION 351 \\ Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b c d 20 21a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.260326 % (b) After0.260326 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)

Form **926** (Rev. 12-2017)

(Rev. December 2017) Department of the Treasury Internal Revenue Service

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part	U.S. Transferor Information (see instructions)		
	of transferor		Identifying number (see instructions)
	NA FOUNDATION FOR EDUCATION, INC.		35-1813228
1 a b	If the transferor was a corporation, complete questions 1a the lift the transfer was a section 361(a) or (b) transfer, was the transfer domestic corporations?	ransferor controlled (under	Yes 🗌 No
	If not, list the controlling shareholder(s) and their identifying n	number(s).	
	Controlling shareholder	Ide	ntifying number
С	If the transferor was a member of an affiliated group filli corporation?	ling a consolidated return,	, was it the parent
	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 a	If the transferor was a partner in a partnership that was the complete questions 2a through 2d. List the name and EIN of the transferor's partnership.	e actual transferor (but is r	not treated as such under section 367),
	Name of partnership	EIN	l of partnership
SAME	A CAYCO LTD		N/A
b d	Did the partner pick up its pro rata share of gain on the trans is the partner disposing of its entire interest in the partnershi is the partner disposing of an interest in a limited partners securities market?	p?	Yes 🗹 No
Part	• • • • • • • • • • • • • • • • • • • •	ee instructions)	
3 SAME	Name of transferee (foreign corporation) A DUTCHCO BV		4a Identifying number, if any
5 STRA	Address (including country) WINSKYLAAN 3127, 8TH FLOOR, AMSTERDAM, NETHERLANDS		4b Reference ID number (see instructions) SAMBA
6 NL	Country code of country of incorporation or organization (see	e instructions)	
7	Foreign law characterization (see instructions)		
8	Is the transferee foreign corporation a controlled foreign corp	oration?	□ Yes ☑ No
For Pa	perwork Reduction Act Notice, see separate instructions.	Cat. No. 16982D	Form 926 (Rev. 12-2017)

For Paperwork Reduction Act Notice, see separate instructions.

2017 Report

Cat. No. 16982D

Form 926 (Rev. 12-2017) Page **2**

1 01111 920 (HeV. 12-201	<u>'</u>				Fage Z
		ransfer of Property	(see instructions)		
Section A—Cas	sh, Stock, and Secu				
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	1/31/2017	SHARE PREMIUM	33,979	33,979	0
property under Regs. sec. 1.367(a)-2(b)(3))					
If "Yes," sk	the only property transfip the remainder of Par nsferor transfer stock on agreement was filed?	t III and go to Part IV. r securities subject to s	ection 367(a) with respe	ect to which a gain	Yes V No
Section B—Prop	erty qualifying for Act	ive 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))					
					-

Form **926** (Rev. 12-2017)

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes 🔽 No Branch loss recapture (see instructions) d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ Any other income recognition provision contained in the above-referenced regulations 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

sec. 1.367(a)-1(b)(5)

Totals

	nsferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3)	
	a working interest in oil and gas property)?	No
	er to line 13a is "Yes," enter the total amount included in income under section 367 for the transfer of all such property on the income tax return for the year of the \$	
	sferor apply section 367(d) to a transfer of any property pursuant to Regulations section ()(5)?	No
	er to line 14a is "Yes," enter the total amount included in income under section 367 for the transfer of all such property on the income tax return for the year of the \$	
	er to line 14a is "No," did the transferor transfer any property for which it could have applied	
	(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not?	No
	er to line 14c is "Yes," enter the total amount of gain recognized, if any, under (a)(1) on the transfer of all such property on the income tax return for the year of the \$	
	sferor transfer any intangible property that, at the time of the transfer, had a useful life anticipated to exceed twenty years?	No
	of the transfer, did any of the transferred intangible property have an indefinite useful life?	No
	sferor choose to apply the 20-year inclusion period provided under Regulations section (c)(3)(ii) for any intangible property?	No
` , `	ver to line 15c is "Yes," enter the total estimated anticipated income or cost	NO
reduction at	ttributable to the intangible property's, or properties', as applicable, use(s) beyond period described in Regulations section 1.367(d)-1(c)(3)(ii) > \$	
16 Was any inta	angible property transferred considered or anticipated to be, at the time of the transfer or at any iter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?	No
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
	art III Information Required To Be Reported (see instructions)	
Supplemental Pa	art III Information Required To Be Reported (see instructions) ional Information Regarding Transfer of Property (see instructions)	
Supplemental Pa	ional Information Regarding Transfer of Property (see instructions)	
Part IV Addition 17 Enter the transport (a) Before _	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer. 0.000 % (b) After0.010699 %	
Part IV Addition 17 Enter the transport (a) Before _ 18 Type of non	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer. 0.000 % (b) After 0.010699 % are cognition transaction (see instructions) ► IRC SECTION 351	
Part IV Addition 17 Enter the tra (a) Before 18 Type of non 19 Indicate who	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer. 0.000 % (b) After0.010699 % are cognition transaction (see instructions) ▶IRC SECTION 351 ether any transfer reported in Part III is subject to any of the following.	
Part IV Addition 17 Enter the tra (a) Before 18 Type of non 19 Indicate who a Gain recogn	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer. 0.000 % (b) After0.010699 % are cognition transaction (see instructions) ▶IRC SECTION 351 ether any transfer reported in Part III is subject to any of the following. inition under section 904(f)(3)	
Part IV Addition 17 Enter the transport (a) Before 18 Type of non 19 Indicate who a Gain recogn b Gain recogn	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer.	No
Part IV Addition 17 Enter the transport (a) Before 18 Type of non 19 Indicate who a Gain recogn b Gain recogn c Recapture un	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer. 0.000 % (b) After 0.010699 % arecognition transaction (see instructions) ► IRC SECTION 351 ether any transfer reported in Part III is subject to any of the following. nition under section 904(f)(3)	
Part IV Addition 17 Enter the tra (a) Before 18 Type of non 19 Indicate who a Gain recogn b Gain recogn c Recapture u d Exchange g	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer. 0.000 % (b) After0.010699 % arecognition transaction (see instructions) ▶ IRC SECTION 351 ether any transfer reported in Part III is subject to any of the following. nition under section 904(f)(3)	No No
Part IV Addition 17 Enter the transport (a) Before 18 Type of non 19 Indicate who a Gain recogn b Gain recogn c Recapture of d Exchange g 20 Did this transport 21a Did a domes	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer. 0.000 % (b) After0.010699 % arecognition transaction (see instructions) ▶ IRC SECTION 351 ether any transfer reported in Part III is subject to any of the following. nition under section 904(f)(3)	No No No No
Part IV Addition 17 Enter the tra (a) Before 18 Type of non 19 Indicate who a Gain recogn b Gain recogn c Recapture u d Exchange g 20 Did this tran 21a Did a domes If "Yes," cor	ional Information Regarding Transfer of Property (see instructions) ansferor's interest in the foreign transferee corporation before and after the transfer.	No No No 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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part	U.S. Transferor Information (see instructions)		-
	of transferor		Identifying number (see instructions)
1 LUMII	NA FOUNDATION FOR EDUCATION, INC. If the transferor was a corporation, complete questions 1a th	rough 1d	35-1813228
a b	If the transfer was a section 361(a) or (b) transfer, was the tror fewer domestic corporations? Did the transferor remain in existence after the transfer? If not, list the controlling shareholder(s) and their identifying n	ransferor controlled (under	Yes . No
		· · ·	
	Controlling shareholder	Ide	ntifying number
c	If the transferor was a member of an affiliated group filicorporation?		was it the parent
	Name of parent corporation	EIN of	parent corporation
d	Have basis adjustments under section 367(a)(5) been made?		Yes . No
2 a	If the transferor was a partner in a partnership that was the complete questions 2a through 2d. List the name and EIN of the transferor's partnership.	e actual transferor (but is n	ot treated as such under section 367),
	Name of partnership	EIN	l of partnership
ABRA	MS CAPITAL PARTNERS II, LP		04-3455023
b c d	Did the partner pick up its pro rata share of gain on the trans Is the partner disposing of its entire interest in the partnershi Is the partner disposing of an interest in a limited partners securities market?	p?	Yes 🗹 No
3	Name of transferee (foreign corporation)	e instructions,	4a Identifying number, if any
5 CLIF	C 2016-20A Address (including country) TON HOUSE 75 FORT STREET, GEORGE TOWN, GRAN MAN ISLANDS	ND CAYMAN, KY1-1108,	4b Reference ID number (see instructions)
6 CJ	Country code of country of incorporation or organization (see	e instructions)	MDPK2016-20A
7	Foreign law characterization (see instructions)		
8	Is the transferee foreign corporation a controlled foreign corp	oration?	· · · · · · · · · · · · · · Yes No
For Pa	aperwork Reduction Act Notice, see separate instructions.	Cat No. 16982D	Form 926 (Rev. 12-2017)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part			
	f transferor		Identifying number (see instructions)
	NA FOUNDATION FOR EDUCATION, INC.		35-1813228
1 a b	If the transferor was a corporation, complete questions 1a the lift the transfer was a section 361(a) or (b) transfer, was the tror fewer domestic corporations?	ransferor controlled (under	Yes No
	Controlling shareholder	Ide	ntifying number
С	If the transferor was a member of an affiliated group filicorporation?	ng a consolidated return,	was it the parent
	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 a	If the transferor was a partner in a partnership that was the complete questions 2a through 2d. List the name and EIN of the transferor's partnership.	e actual transferor (but is r	not treated as such under section 367
	Name of partnership	EIN	l of partnership
RIVA (CAPITAL PARTNERS IV, LP		36-4804829
b c d	Did the partner pick up its pro rata share of gain on the transfer is the partner disposing of its entire interest in the partnershills the partner disposing of an interest in a limited partners securities market?	p?	Yes 🗹 No
Part			
3 MDPK	Name of transferee (foreign corporation)		4a Identifying number, if any
	Address (including country) TON HOUSE 75 FORT STREET, GEORGE TOWN, GRAN MAN ISLANDS	ID CAYMAN, KY1-1108,	4b Reference ID number (see instructions) MDPK2016-20A
6 CJ	Country code of country of incorporation or organization (see	e instructions)	
7 CORP	Foreign law characterization (see instructions)		
8	Is the transferee foreign corporation a controlled foreign corp	oration?	🗹 Yes 🗌 No
or Pa	perwork Reduction Act Notice, see separate instructions.	Cat. No. 16982D	Form 926 (Rev. 12-2017

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

1 OIIII 920 (Nev. 12-201)	<u>'</u>		(Fage Z
	mation Regarding 1 sh, Stock, and Secu	ransfer of Property	(see instructions)		
Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	SEE STATEMENT		SEE STATEMENT		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					
If "Yes," sk 10 Did the tran recognition	agreement was filed?	t III and go to Part IV. r securities subject to s			✓ Yes ☐ No
Section B - Prop	erty qualifying for Act	ive Trade or Business	exception under Regs	. sec. 1.367(a)-2(a)(2)(i	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.

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ d 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

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)?
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)?
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 ▶ \$
С	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?
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?
	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?
С	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?
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)?
Sunn	emental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Part	
Part	Additional Information Regarding Transfer of Property (see instructions)
	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.4327 %
Part 17	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000_% (b) After0.4327_% Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following.
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.4327 % Type of nonrecognition transaction (see instructions) Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20 21a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.4327 % Type of nonrecognition transaction (see instructions) ► IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) .

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Par	f transferor		Identifying number (see instructions)
	NA FOUNDATION FOR EDUCATION, INC.	35-1813228	
1	If the transferor was a corporation, complete questions 1a thr	ough 1d	00 1010220
a	If the transfer was a section 361(a) or (b) transfer, was the transfer was		section 368(c)) by 5
	or fewer domestic corporations?		
b	Did the transferor remain in existence after the transfer? .		Yes 🗌 No
	If not, list the controlling shareholder(s) and their identifying n	umber(s).	
	O antwalling a shaugh alday	14-	matification or consistency
	Controlling shareholder	ide	ntifying number
С	If the transferor was a member of an affiliated group filicorporation?	•	
	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 complete questions 2a through 2d.	actual transferor (but is r	not treated as such under section 367
а	List the name and EIN of the transferor's partnership.		
	Name of partnership	EIN	N of partnership
RIVA	CAPITAL PARTNERS IV, LP		36-4804829
b	Did the partner pick up its pro rata share of gain on the transf	er of partnership assets?	Yes 🗹 No
С	Is the partner disposing of its entire interest in the partnership	0?	🗌 Yes 🗹 No
d	Is the partner disposing of an interest in a limited partners	hip that is regularly traded	d on an established
D. 1	securities market?		
Part	Transferee Foreign Corporation Information (se Name of transferee (foreign corporation)	e instructions)	4. Identifying number if one
3 MDPk	2016-21A		4a Identifying number, if any
5 CLIF	Address (including country) TON HOUSE 75 FORT STREET, GEORGE TOWN, GRAN	D CAYMAN, KY1-1108,	4b Reference ID number (see instructions)
	MAN ISLANDS		MDPK2016-21A
6	Country code of country of incorporation or organization (see	instructions)	
CJ 7	Foreign law characterization (see instructions)		
_	ORATION		
8	Is the transferee foreign corporation a controlled foreign corp	oration?	Yes 🗸 No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Part III Infor	mation Regarding 1	Transfer of Property	(see instructions)		
	sh, Stock, and Secu		(0.00		
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))					
If "Yes," sk	the only property transfitip the remainder of Par nsferor transfer stock on agreement was filed?	rt III and go to Part IV. or securities subject to s	ection 367(a) with respe	ect to which a gain	
Section B-Prop	erty qualifying for Act	ive Trade or Business	exception under Regs	. sec. 1.367(a)-2(a)(2)(i	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))					
T. 11.					

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ d 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

sec. 1.367(a)-1(b)(5)

Totals

13a	Did the 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)?
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)?
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 ▶ \$
С	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?
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?
	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?
С	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?
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)?
Sunn	amental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Part	
Part	V Additional Information Regarding Transfer of Property (see instructions)
	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.1479 %
Part 17	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000_% (b) After0.1479_% Type of nonrecognition transaction (see instructions) \bullet IRC SECTION 351
Part 17 18 19	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000_% (b) After0.1479_% Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following.
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000 % (b) After0.1479 % Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000 % (b) After0.1479 % Type of nonrecognition transaction (see instructions) ▶IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.1479 % Type of nonrecognition transaction (see instructions) Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20 21a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part	U.S. Transferor Information (see instructions)		·
Name o	f transferor		Identifying number (see instructions)
LUMIN	NA FOUNDATION FOR EDUCATION, INC.		35-1813228
1 a b	If the transferor was a corporation, complete questions 1a thr If the transfer was a section 361(a) or (b) transfer, was the transfer domestic corporations?	ansferor controlled (under	Yes . No
	Controlling shareholder	Ide	ntifying number
С	If the transferor was a member of an affiliated group fillicorporation?	ng a consolidated return,	, was it the parent
	If not, list the name and employer identification number (EIN)	of the parent corporation.	
		· · · · · · · · · · · · · · · · · · ·	
	Name of parent corporation	EIN of	parent corporation
	Have basis adjustments under section 367(a)(5) been made?		Yes No
d	nave basis adjustifients under section 507 (a)(5) been made?		Tes NO
2	If the transferor was a partner in a partnership that was the complete questions 2a through 2d.	actual transferor (but is n	not treated as such under section 367)
а	List the name and EIN of the transferor's partnership.		
	Name of partnership	EIN	l of partnership
ABRA	MS CAPITAL PARTNERS II, LP		04-3455023
b	Did the partner pick up its pro rata share of gain on the transf	er of partnership assets?	Yes 🗹 No
С	Is the partner disposing of its entire interest in the partnership		
d	Is the partner disposing of an interest in a limited partnersl securities market?		
Part	II Transferee Foreign Corporation Information (se	e instructions)	
3	Name of transferee (foreign corporation)		4a Identifying number, if any
	SON PARK FUNDING XXIII LTD		Ale Defense e ID musele en
	Address (including country) TON HOUSE 75 FORT STREET, GEORGE TOWN, GRAN MAN ISLANDS	D CAYMAN, KY1-1108,	4b Reference ID number (see instructions) MPFXXIII
6	Country code of country of incorporation or organization (see	instructions)	1
CJ			
7	Foreign law characterization (see instructions)		
8	PORATION Is the transferee foreign corporation a controlled foreign corporation.	oration?	Yes

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Par	U.S. Transferor Information (see instructions)		-
	of transferor		Identifying number (see instructions)
1 LUMII	NA FOUNDATION FOR EDUCATION, INC. If the transferor was a corporation, complete questions 1a the	rough 1d	35-1813228
a b	If the transfer was a section 361(a) or (b) transfer, was the tror fewer domestic corporations? Did the transferor remain in existence after the transfer? If not, list the controlling shareholder(s) and their identifying n	ansferor controlled (under	Yes . No
	in not, list the controlling shareholder(s) and their identifying h	idifiber(s).	
	Controlling shareholder	Ide	ntifying number
С	If the transferor was a member of an affiliated group filicorporation?		was it the parent
	Name of parent corporation	EIN of	parent corporation
d 2	Have basis adjustments under section 367(a)(5) been made? If the transferor was a partner in a partnership that was the complete questions 2a through 2d.		
a	List the name and EIN of the transferor's partnership.		
	Name of partnership	EIN	l of partnership
RIVA	CAPITAL PARTNERS IV, LP		36-4804829
b c d	Did the partner pick up its pro rata share of gain on the transfer ls the partner disposing of its entire interest in the partnershills the partner disposing of an interest in a limited partners securities market?	p?	Yes 🗹 No
3	Name of transferee (foreign corporation)	o mondonomo,	4a Identifying number, if any
	SON PARK FUNDING XXIII LTD		
	Address (including country) TON HOUSE 75 FORT STREET, GEORGE TOWN, GRAN MAN ISLANDS	ID CAYMAN, KY1-1108,	4b Reference ID number (see instructions) MPFXXIII
6 CJ	Country code of country of incorporation or organization (see	e instructions)	
7 CORF	Foreign law characterization (see instructions) PORATION		
8	Is the transferee foreign corporation a controlled foreign corp		Yes No
For Pa	pperwork Reduction Act Notice, see separate instructions.	Cat. No. 16982D	Form 926 (Rev. 12-2017)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Part III Infor	mation Regarding T	ransfer of Property	(see instructions)		
Section A—Cas	h, Stock, and Secur	rities			
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
ash	SEE STATEMENT		SEE STATEMENT		
Stock and ecurities (other han those that qualify as eligible property under Regs. sec. 367(a)-2(b)(3))					
If "Yes," sk 10 Did the trar	he only property transfer ip the remainder of Par insferor transfer stock of agreement was filed?	t III and go to Part IV.	section 367(a) with respe	ct to which a gain	
ection B-Prope	erty qualifying for Acti	ve 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*
angible property not listed under nother category)					
Vorking interest in il and gas property as described in legs. sec367(a)-2(b)(2) and (f))					
inancial asset (as lescribed in Regs. ec. 1.367(a)-					
Certain tangible property to be eased (see Regs. ec. 1.367(a)-2(e))					
Totale			-		

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ d 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

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)?
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)?
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 ▶ \$
С	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?
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?
	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? \square Yes \square No
С	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?
А	If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost
u	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)?
C	Lance Land Bart Hill Connection Bart Control Barbara Land (1997) and 1997 a
	iamantal Part III Intormation Regulired Lo Re Renorted (See Instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see Instructions)
Supp	lemental Part III Information Required To Be Reported (see Instructions)
Supp	lemental Part III Information Required To Be Reported (see Instructions)
Supp	lemental Part III Information Required To Be Reported (see Instructions)
Supp	lemental Part III Information Required To Be Reported (see Instructions)
Supp	lemental Part III Information Required To Be Reported (see Instructions)
Supp	lemental Part III Information Required To Be Reported (see Instructions)
Supp	lemental Part III Information Required To Be Reported (see Instructions)
Part	
	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.4759 %
Part 17	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000_% (b) After0.4759_% Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following.
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.4759 % Type of nonrecognition transaction (see instructions) IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.4759 % Type of nonrecognition transaction (see instructions) IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Yes No Gain recognition under section 904(f)(5)(F) Yes No Recapture under section 1503(d) Yes No No Exchange gain under section 987 Yes No
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before

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 ► 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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part	,		111 112 11 11 11 11 11 11
	f transferor NA FOUNDATION FOR EDUCATION, INC.		Identifying number (see instructions) 35-1813228
1	If the transferor was a corporation, complete questions 1a the	rough 1d	33-1013220
a b	If the transfer was a section 361(a) or (b) transfer, was the tror fewer domestic corporations?	ransferor controlled (under	Yes 🗌 No
	Controlling shareholder	Ide	entifying number
С	If the transferor was a member of an affiliated group filicorporation?		
	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 complete questions 2a through 2d.	e actual transferor (but is r	not treated as such under section 367
a	List the name and EIN of the transferor's partnership.		
	Name of partnership	EII	N of partnership
RIVA	CAPITAL PARTNERS IV, LP		36-4804829
b	Did the partner pick up its pro rata share of gain on the trans		Yes
c d	Is the partner disposing of its entire interest in the partnershills the partner disposing of an interest in a limited partnership.		d on an established
Part	securities market?	e instructions)	Yes 🗹 No
3	Name of transferee (foreign corporation)	or metractione)	4a Identifying number, if any
OCT2	3 2015-1A		
	Address (including country) OX 1093, BOUNDARY HALL, CRICKET SQUARE, GEOR	GE TOWN, GRAND	4b Reference ID number (see instructions)
	MAN, KY1-1102, CAYMAN ISLANDS		OCT2320151A
6	Country code of country of incorporation or organization (see	e instructions)	
CJ 7	Foreign law characterization (see instructions)		
=	PORATION		
8	Is the transferee foreign corporation a controlled foreign corp	oration?	🗹 Yes 🗌 No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Part III Infor	mation Regarding 1	Transfer of Property	(see instructions)		
	sh, Stock, and Secu		(0.00.000000000000000000000000000000000		
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))					
If "Yes," sk	the only property transfip the remainder of Par nsferor transfer stock on agreement was filed?	rt III and go to Part IV.	ection 367(a) with respe	ect to which a gain	☑ Yes ☐ No
Section B-Prop	erty qualifying for Act	ive Trade or Business	exception under Regs	. sec. 1.367(a)-2(a)(2)(i	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))					
Talala					

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ d 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

sec. 1.367(a)-1(b)(5)

Totals

13a	Did the 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)?
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)?
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 ▶ \$
С	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?
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?
	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? \square Yes \square No
С	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?
А	If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost
u	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)?
Sunn	lamental Part III Information Required To Re Penorted (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	
	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.305 %
Part 17	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000_% (b) After0.305_% Type of nonrecognition transaction (see instructions) \bigsim IRC SECTION 351
Part 17 18 19	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000_% (b) After0.305_% Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following.
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000 % (b) After0.305 % Type of nonrecognition transaction (see instructions) >RC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20 21a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After 0.305 % Type of nonrecognition transaction (see instructions) ► IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part I U.S. Transferor Information	(see instructions)		•
Name of transferor			Identifying number (see instructions)
LUMINA FOUNDATION FOR EDUCATION, INC.			35-1813228
 If the transferor was a corporation, con If the transfer was a section 361(a) or or fewer domestic corporations? Did the transferor remain in existence a lf not, list the controlling shareholder(s) 	(b) transfer, was the tr after the transfer?	ansferor controlled (under	Yes No
Controlling shareholde	er	Ide	ntifying number
c If the transferor was a member of a corporation?	an affiliated group fili	ing a consolidated return,	was it the parent
If not, list the name and employer ident	tification number (FIN)	of the parent corporation	
- Triot, not the marile and employer lacin	- Inoculor Flambor (Env)		
Name of parent corporati	ion	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 pacomplete questions 2a through 2d.	·	e actual transferor (but is n	not treated as such under section 367)
a List the name and EIN of the transferor	r's partnership.		
Name of partnership		EIN	l of partnership
ABRAMS CAPITAL PARTNERS II, LP			04-3455023
b Did the partner pick up its pro rata sha	•		
c Is the partner disposing of its entire intd Is the partner disposing of an interes	·	-	
securities market?			
Part II Transferee Foreign Corporate	tion Information (se	ee instructions)	
3 Name of transferee (foreign corporation	n)		4a Identifying number, if any
 OZLM 2015-12A Address (including country) PO BOX 1093, BOUNDARY HALL, CRICK CAYMAN, KY1-1102, CAYMAN ISLANDS 	ET SQUARE, GEOR	GE TOWN, GRAND	4b Reference ID number (see instructions)
6 Country code of country of incorporation	on or organization (see	e instructions)	OZLM201512A
CJ			
7 Foreign law characterization (see instru	uctions)		
8 Is the transferee foreign corporation a corporation and corp	controlled foreign corp	oration?	

For Paperwork Reduction Act Notice, see separate instructions.

2017 Report

Cat. No. 16982D

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Name of tr	,	Identifying mumbay (occipatyyations)				
	RAISIEFOR FOUNDATION FOR EDUCATION, INC.	Identifying number (see instructions) 35-1813228				
	f the transferor was a corporation, complete questions 1a the					
	f the transfer was a section 361(a) or (b) transfer, was the tr					
	or fewer domestic corporations?					
b [Did the transferor remain in existence after the transfer? .					
ŀ	f not, list the controlling shareholder(s) and their identifying n	umber(s).				
	Controlling shareholder	Identifying number				
	f the transferor was a member of an affiliated group fili	ng a consolidated return, was it the parent				
ŀ	f not, list the name and employer identification number (EIN)	of the parent corporation.				
	Name of parent corporation	EIN of parent corporation				
d H	Have basis adjustments under section 367(a)(5) been made?					
	•					
	f the transferor was a partner in a partnership that was the complete questions 2a through 2d.	actual transferor (but is not treated as such under section 367				
	ist the name and EIN of the transferor's partnership.					
	Name of partnership	EIN of partnership				
RIVA CA	APITAL PARTNERS IV, LP	36-4804829				
b [Did the partner pick up its pro rata share of gain on the transi	fer of partnership assets?				
	s the partner disposing of its entire interest in the partnershi					
d l	s the partner disposing of an interest in a limited partners	hip that is regularly traded on an established				
	securities market?					
Part II	• • • • • • • • • • • • • • • • • • • •	,				
3 N	Name of transferee (foreign corporation)	4a Identifying number, if any				
	Address (including country)	4b Reference ID number				
	X 1093, BOUNDARY HALL, CRICKET SQUARE, GEOR					
	AN, KY1-1102, CAYMAN ISLANDS	OZLM201512A				
	Country code of country of incorporation or organization (see	instructions)				
CJ						
	Foreign law characterization (see instructions)					
CORPO 8 I	RATION s the transferee foreign corporation a controlled foreign corp	oration?				

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Part III Infor	mation Regarding 1	Transfer of Property	(see instructions)		. 490 =
	sh, Stock, and Secu		(00001.0101.01.0)		
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))					
If "Yes," sk	the only property transfip the remainder of Par nsferor transfer stock on agreement was filed?	rt III and go to Part IV.	ection 367(a) with respe	ect to which a gain	☑ Yes ☐ No
Section B-Prop	erty qualifying for Act	ive Trade or Business	exception under Regs	. sec. 1.367(a)-2(a)(2)(i	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))					
Talala					

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ d 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

sec. 1.367(a)-1(b)(5)

Totals

13a Did the transferor transfer property described in section 936(f)(3)(B) (not including section 1221(a)(a) yes No No If the answer to line 13a is "Yes," enter the total amount included in income under section 987 (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 No 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 № \$ 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 If the answer to line 14a is "No," did the transferor transfer any property on the income tax return for the year of the transfer № \$ No If the answer to line 14a is "No," did the transferor transfer any property on the income tax return for the year of the transfer № \$ No If the answer to line 14a is "No," did the transferor transfer any intangible property and the income tax return for the year of the transfer № \$ No If the transferor transfer any intangible property and the income tax return for the year of the transfer № \$ No If the transferor transfer any intangible property and the property and the transfer of the transferor transfer any intangible property and the p		
(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)? b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, to 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? under the section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? 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? under the section 367(a)(1) on the transfer, did any of the transfered intangible property have an indefinite useful life? Yes No Did the transferor does on apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(6) for any intangible property s. or properties*, as applicable, usefs) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(6)(6) \$ 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) 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer or at any time thereafter, a platform contribution as defined in Regulations section 367(e)(1)? Yes Yes No 18 Type of nonrecognition under section 904(f)(5) Yes SECTION 351 19 Indicate whether any transfer reported in Part III is su	13a	
1.367(a)-1(b)(5)?	b	(d), if any, for the transfer of all such property on the income tax return for the year of the
(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)(6) but did not?	14a	
section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not?	b	(d), if any, for the transfer of all such property on the income tax return for the year of the
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?	С	
section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ 15a		
reasonably anticipated to exceed twenty years? No	d	section 367(a)(1) on the transfer of all such property on the income tax return for the year of the
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? 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)?	15a	
1.367(d)-1(c)(3)(iii) for any intangible property?		
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(a)-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)?	C	
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 Indicate whether any transfer reported in Part III is subject to any of the following. a Gain recognition under section 904(f)(5)(F)	d	
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 11 Yes No 12 Yes No 13 Yes No 14 Yes No 15 Yes No 16 Yes No 17 Yes No 18 Yes No 19 Yes No 20 Did this transfer result from a change in entity classification? Yes No 21 Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? Yes No 16 Yes, on Yes No 17 Yes No 18 Yes No 19 Yes No 20 Did the domestic corporation nake a distribution of property covered by section 367(e)(2) (see instructions)? Yes No 21 Yes No 22 Did the domestic corporation not recognized pursuant to Regulations section 1.367(e)-2(b) S 25 C Did the domestic corporation not recognize gain or loss on the distribution of property because the	-	reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond
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)(5)(F)	16	Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any
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)(5)(F)	Sunn	Nemental Part III Information Required To Be Reported (see instructions)
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before	oupp	memerical Full Information required to be reported (500 mondottom)
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before		
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before		
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before		
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before		
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before		
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before		
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before		
Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before		
(a) Before	Part	IV Additional Information Regarding Transfer of Property (see instructions)
(a) Before		
Indicate whether any transfer reported in Part III is subject to any of the following. a Gain recognition under section 904(f)(3)	17	(a) Before0.000_% (b) After0.302_%
a Gain recognition under section 904(f)(3)		
b Gain recognition under section 904(f)(5)(F)		, , , , , , , , , , , , , , , , , , , ,
c Recapture under section 1503(d)		-
d Exchange gain under section 987		
 Did this transfer result from a change in entity classification?		· · · · · · · · · · · · · · · · · · ·
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	20	
 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 	21a	
	b	
	С	Did the domestic corporation not recognize gain or loss on the distribution of property because the

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.

Attachment

Sequence No. 128

OMB No. 1545-0026

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

Part	(
	f transferor		Identifying number (see instructions)		
	NA FOUNDATION FOR EDUCATION, INC.		35-1813228		
1	If the transferor was a corporation, complete questions 1a th	•	ti 000(-\\\ l F		
а	If the transfer was a section 361(a) or (b) transfer, was the tror fewer domestic corporations?				
b	Did the transferor remain in existence after the transfer?				
-	If not, list the controlling shareholder(s) and their identifying n				
	Controlling shareholder	Ide	ntifying number		
	<u> </u>				
С	If the transferor was a member of an affiliated group fili	ing a consolidated return,	was it the parent		
	corporation?				
	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	e actual transferor (but is n	not treated as such under section 367)		
а	complete questions 2a through 2d. List the name and EIN of the transferor's partnership.				
a	·				
	Name of partnership	EIN	l of partnership		
b	Did the partner pick up its pro rata share of gain on the trans				
С	Is the partner disposing of its entire interest in the partnershi		☐ Yes ☐ No		
d	Is the partner disposing of an interest in a limited partners	ship that is regularly traded			
Part	securities market?	ee instructions)	L Yes L No		
3	Name of transferee (foreign corporation)		4a Identifying number, if any		
	ON CAPITAL, L.P. IV				
5	Address (including country)		4b Reference ID number		
	FLOOR, TUDOR HOUSE, LE BORDAGE, ST. PETER POI	RT, GUERNSEY	(see instructions)		
CHAI	NNEL ISLANDS, GY1 IDB, GUERNSEY		PC4		
6	Country code of country of incorporation or organization (see	e instructions)			
UK 7	Foreign law observatorization (see instructions)				
7 CORE	Foreign law characterization (see instructions)				
8	Is the transferee foreign corporation a controlled foreign corp	oration?	Yes 🗸 No		
_					

10/31/2018 2:14:20 PM

Part III Infor	mation Regarding 1	Transfer of Property	(see instructions)		, ,
	h, Stock, and Secu	rities	,		
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
ash	7/1/2017		164,464		
tock and ecurities (other nan those that ualify as eligible roperty under legs. sec. .367(a)-2(b)(3))					
If "Yes," sk 10 Did the trar	he only property transf ip the remainder of Pal nsferor transfer stock of agreement was filed?	rt III and go to Part IV. or securities subject to s	section 367(a) with respe	ct to which a gain	
ection B-Prope	erty qualifying for Act	ive 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*
angible property not listed under nother category)					
Vorking interest in il and gas property as described in legs. sec					
inancial asset (as lescribed in Regs. ec. 1.367(a)-(b)(3))					
Certain tangible property to be eased (see Regs. ec. 1.367(a)-2(e))					
Totale					+

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ Any other income recognition provision contained in the above-referenced regulations 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

sec. 1.367(a)-1(b)(5)

Totals

13a	
	Did the 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)?
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)?
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 ▶ \$
С	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?
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?
	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? \square Yes \square No
С	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?
А	If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost
u	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)?
	lemental Part III Information Required To Be Reported (see instructions)
Sunn	
Supp	emental Part III Information Required To be Reported (see Instructions)
Supp	emental Part III Information Required To be Reported (see Instructions)
Supp	emental Part III Information Required To be Reported (see Instructions)
Supp	emental Part III Information Required To be Reported (see Instructions)
Supp	remental Part III Information Required To be Reported (see Instructions)
Supp	nemental Part III Information Required To be Reported (see Instructions)
Supp	remental Part III Information Required To be Reported (see Instructions)
Supp	remental Part III Information Required To be Reported (see Instructions)
Supp	remental Part III Information Required To be Reported (see Instructions)
Part	
Part	Additional Information Regarding Transfer of Property (see instructions)
	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before1.75749 % (b) After1.75749 %
Part 17	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before1.75749 % (b) After1.75749 % Type of nonrecognition transaction (see instructions) \bullet IRC SEC 351
Part 17 18 19	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before1.75749 % (b) After1.75749 % Type of nonrecognition transaction (see instructions) > IRC SEC 351 Indicate whether any transfer reported in Part III is subject to any of the following.
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before1.75749 % (b) After1.75749 % Type of nonrecognition transaction (see instructions) IRC SEC 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before1.75749 % (b) After1.75749 % Type of nonrecognition transaction (see instructions) ▶ _IRC SEC 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before1.75749 % (b) After1.75749 % Type of nonrecognition transaction (see instructions) ▶RC SEC 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before1.75749 % (b) After1.75749 % Type of nonrecognition transaction (see instructions) ▶ IRC SEC 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 1.75749 % (b) After 1.75749 % Type of nonrecognition transaction (see instructions) IRC SEC 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 1.75749 % (b) After 1.75749 % Type of nonrecognition transaction (see instructions) IRC SEC 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)

8865

Department of the Treasury

Internal Revenue Service

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

► Attach to your tax return.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

17

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

OMB No. 1545-1668

Attachment Sequence No. 118

Filer's identifying number Name of person filing this return LUMINA FOUNDATION FOR EDUCATION, INC. 35-1813228 A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): Filer's address (if you are not filing this form with your tax return) 3 🗸 4 **JAN 01 DEC 31** 17 **B** Filer's tax year beginning 20 20 and ending С 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 Address Ε Check if any excepted specified foreign financial assets are reported on this form (see instructions) F Information about certain other partners (see instructions) (4) Check applicable box(es) (1) Name (2) Address (3) Identifying number Category 2 Constructive owner Category 1 Name and address of foreign partnership 2(a) EIN (if any) CD CAPITAL NATURAL RESOURCES FUND II CAYMAN FEEDER LP. DMS HOUSE, 20 GENESIS CLOSE 2(b) Reference ID number (see instr.) **GRAND CAYMAN KY1-1104 CDCAPITAL CAYMAN ISLANDS** 3 Country under whose laws organized **CAYMAN ISLANDS** 6 Principal business Date of 5 Principal place of 7 Principal business 8a Functional currency 8b Exchange rate organization business activity code number activity (see instr.) **CAYMAN ISLANDS** 525900 **INVESTING** 11/16/2011 **US DOLLAR** н Provide the following information for the foreign partnership's tax year: Name, address, and identifying number of agent (if any) in the 2 Check if the foreign partnership must file: United States Form 8804 Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed: Name and address of foreign partnership's agent in country of 4 Name and address of person(s) with custody of the books and organization, if any 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? 6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, 7 How is this partnership classified under the law of the country in which it is organized? ► LIMITED PARTNERSHIP 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 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)? ▶ h 9 Does this partnership meet both of the following requirements? • The partnership's total receipts for the tax year were less than \$250,000 and • The value of the partnership's total assets at the end of the tax year was less than \$1 million. If "Yes," do not complete Schedules L, M-1, and M-2. 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 Sign Here Only If You Are Filing information of which preparer has any knowledge. This Form Separately and Not With Your Tax Signature of general partner or limited liability company member Date Return. Print/Type preparer's name Preparer's signature Date PTIN Check L if Paid self-employed Preparer Firm's EIN ▶ Firm's name Use Only Firm's address ▶ Phone no.

Form 8865 (2017) Page **2**

Sch	edule	dule A Constructive Ownership of Partnership Interest. Check the boxes that apply box b, enter the name, address, and U.S. taxpayer identifying number (if any) interest you constructively own. See instructions. a ✓ Owns a direct interest b ☐ Owns a constructive						
							st	
		Name	Address		Identifying number (if	any)	Check if foreign person	Check if direct partner
Sch	edule	A-1 Certain Partners of Foreig	ı n Partnership (see instructi	ons)				
		Name	Address	,	Identifying num	ber (if	any)	Check if foreign person
		artnership have any other foreign perso	· · · · · · · · · · · · · · · · · · ·				Yes	✓ No
Sch	edule	A-2 Affiliation Schedule. List a direct interest or indirectly o		omes	,		•	ip owns a
		Name	Address		EIN (if any)		al ordinary me or loss	foreign partnership
Sch	edule	B Income Statement—Trade	or Business Income					l
Caut	i on: Ind	clude only trade or business income and	expenses on lines 1a through 22	belov	v. See the instructions	for m	ore informa	tion.
		Out to the suitable of						
	_	Gross receipts or sales		1a 1b		10		
	2			ID		1c 2		
Ф	3	Cost of goods sold				3		
come	4	Gross profit. Subtract line 2 from line 1c				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		
	9	Salaries and wages (other than to partners) (less employment credits)				9		
<u>@</u>	10	Guaranteed payments to partners						
tions	11	Repairs and maintenance				11		
nitati	12	Bad debts				12		
. <u>≒</u>	13	Rent				13		
ns f	14	Taxes and licenses				14		
ctio	15	Interest				15		
ıstru	16a	Depreciation (if required, attach Form	-	16a				
Deductions (see instructions for limitations)	b	Less depreciation reported elsewhere		16b		16c		
	17	Depletion (Do not deduct oil and gas				17		
Suc	18	Retirement plans, etc				18		
χĘ	19	Employee benefit programs				19		
ηğ	20	Other deductions (attach statement)				20		
De	21	Total deductions. Add the amounts	shown in the far right column fo	or line	s 9 through 20	21		
	22	Ordinary business income (loss) from	m trade or business activities. S	ubtra	ct line 21 from line 8	22		

Form **8865** (2017)

Form 8865 (2017) Page 3

Form 8865					Page 3
Schedu	ile K	Partners' Distributive Share Items		Total amount	
	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)			
	b	Expenses from other rental activities (attach statement) 3b			
	c	Other net rental income (loss). Subtract line 3b from line 3a	3с		
⊕	4	Guaranteed payments	4		
Income (Loss)	5		5		
Ĭ.					+
ē	6	Dividends: a Ordinary dividends	6a		-
μc	_	b Qualified dividends	_		
ည်	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)			
	С	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		
ns	12	Section 179 deduction (attach Form 4562)	12		
.⊒	13a	Contributions	13a		
Deductions	b	Investment interest expense	13b		
þe	С	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)		
	d	Other deductions (see instructions) Type ▶	13d		
Self- Employ- ment	14a	Net earnings (loss) from self-employment	14a		
Self- mploy ment	b	Gross farming or fishing income	14b		
<u> </u>	С	Gross nonfarm income	14c		
	15a	Low-income housing credit (section 42(j)(5))	15a		
S	b	Low-income housing credit (other)	15b		
ij	С	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c		
Credits	d	Other rental real estate credits (see instructions) Type ▶	15d		
0	е	Other rental credits (see instructions) Type ▶	15e		
	f	Other credits (see instructions) Type ▶	15f		
	16a	Name of country or U.S. possession ▶			
	b	Gross income from all sources	16b		
Suc	С	Gross income sourced at partner level	16c		
¥		Foreign gross income sourced at partnership level			
šac	d	Passive category ► e General category ► f Other (attach statement) ►	16f		
an a		Deductions allocated and apportioned at partner level			
Transactions	g	Interest expense ► h Other	16h		
Foreign [·]		Deductions allocated and apportioned at partnership level to foreign source income			
<u>ë</u>	i	Passive category ▶ j General category ▶ k Other (attach statement) ▶	16k		
O	I	Total foreign taxes (check one): ► □ Paid □ Accrued	161		
_	m	Reduction in taxes available for credit (attach statement)	16m		
	n	Other foreign tax information (attach statement)			
× "	17a	Post-1986 depreciation adjustment	17a		
Alternative Minimum Tax (AMT) Items	b	Adjusted gain or loss	17b		
Jat Jin	С	Depletion (other than oil and gas)	17c		
Fig.	d	Oil, gas, and geothermal properties—gross income	17d		
돌름질	е	Oil, gas, and geothermal properties—deductions	17e		
	f	Other AMT items (attach statement)	17f		
Ĕ	18 a	Tax-exempt interest income	18a		1
Other Information	b	Other tax-exempt income	18b		
me	С	Nondeductible expenses	18c		
اَو	19a	Distributions of cash and marketable securities	19a		
<u>=</u>	b	Distributions of other property	19b		
ē	20 a	Investment income	20a		-
∃	b	Investment expenses	20b		
	С	Other items and amounts (attach statement)			

Form 8865 (2017) Page **4**

Sche	dule L Balance Sheets per Books. (No	t required if Item I	19, page 1, is ansv	wered "Yes.")	
	<u> </u>	Beginning of tax year		End of t	ax year
	Assets	(a)	(b)	(c)	(d)
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				

Form **8865** (2017)

orm 8	865 (2017)				Page \$
Sche	edule 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:				
а	Passive category				
b	General category				
	Other (attach statement)				
Sch	edule M-1 Reconciliation of Income (Loss answered "Yes.")	s) per Books \	With Inco	ome (Loss) per Return. (Not requi	red if Item H9, page 1, is
			6 Ir	come recorded on books this	
1	Net income (loss) per books .			ear not included on Schedule K,	
2	Income included on Schedule K,		lir	nes 1 through 11 (itemize):	
	lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10,		a T	ax-exempt interest \$	
	and 11 not recorded on books				
	this year (itemize):		7 D	eductions included on Schedule	
3	Guaranteed payments (other		K	lines 1 through 13d, and 16l not	
	than health insurance)			narged against book income this	
4	Expenses recorded on books		ye	ear (itemize):	
	this year not included on		a D	epreciation \$	
	Schedule K, lines 1 through				
	13d, and 16l (itemize):				
а					
b	Travel and entertainment \$			dd lines 6 and 7	
				come (loss). Subtract line 8	
	Add lines 1 through 4		fr	om line 5	1 (() () 11)
	edule M-2 Analysis of Partners' Capita	II Accounts.			swered "Yes.")
1	Balance at beginning of year		6 D	istributions: a Cash	
2	Capital contributed:			b Property	
	a Cash		7 0	ther decreases (itemize):	
_	b Property				
3	Net income (loss) per books .				
4	Other increases (itemize):				
				dd lines 6 and 7	
				alance at end of year. Subtract	
5	Add lines 1 through 4		lir	ne 8 from line 5	

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 2	Sales of inventory Sales of property rights (patents, trademarks, etc.)				
3	Compensation received for technical, managerial, engineering, construction, or like services				
5	Rents, royalties, and license fees received				
6 7	Distributions received 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				Form 8865 (2017)

SCHEDULE O (Form 8865)

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

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.

OMB No. 1545-1668

2017

? See instruction in deferral met in property tran platform contributes.	(c) partnership (cons	avoid the recerted or anticed or anticed or anticed in Regula	ognition of cipated to attions sect	gain upon the	s section contribute of the final (1)? .	Reference ID numbe	B13228 or (see instructions) APITAL Yes No Yes No Yes No Gain recognized
a section 721(? See instruction deferral meter property transplatform contribute protection (a) Date of transfer	(c) partnership (cons	avoid the recerted or anticed in Regula 38B (c) Fair mark	n Tempora ognition of sipated to ations sect	gain upon the be, at the time ion 1.482-7(c)	s section	Reference ID numbe CDC/ CDC/ Ition of property? transfer or at any (e) Section 704(c)	Yes No Yes No Yes No Gain recognized
a section 721(? See instruction ain deferral met e property tran platform contri eportable Und (a) Date of transfer	(c) partnership (cons	avoid the recerted or anticed in Regula 38B (c) Fair mark	n Tempora ognition of sipated to ations sect	gain upon the be, at the time ion 1.482-7(c)	s section	cDCA n ution of property? transfer or at any (e) Section 704(c)	Yes No Yes No Yes No
a section 721(? See instruction ain deferral met e property tran platform contri eportable Und (a) Date of transfer	(c) partnership (cons	avoid the recerted or anticed in Regula 38B (c) Fair mark	ognition of cipated to attions sect	gain upon the be, at the time ion 1.482-7(c)	contribute of the total	n	☐ Yes ☑ No ☐ Yes ☐ No ☐ Yes ☑ No ☐ Gain recognized
? See instruction deferral met e property transplatform contribute (a) Date of transfer	ons	avoid the recerted or anticed in Regula 38B (c) Fair mark	ognition of cipated to attions sect	gain upon the be, at the time ion 1.482-7(c)	contribute of the total	ution of property? transfer or at any	Yes No Yes No (f) Gain recognized
platform contri eportable Und (a) Date of transfer	der Section 603 (b) Number of items	ed in Regula 38B (c) Fair mark	et value transfer	(d) Cost or other	(1)?	(e) Section 704(c)	☐ Yes ☑ No (f) Gain recognized
eportable Und (a) Date of transfer	(b) Number of items	38B (c) Fair mark	et value transfer	(d) Cost or other		(e) Section 704(c)	(f) Gain recognized
(a) Date of transfer	(b) Number of items	(c) Fair mark	et value transfer	Cost or other		Section 704(c)	Gain recognized
Date of transfer	Number of items	Fair mark	et value transfer	Cost or other		Section 704(c)	Gain recognized
VARIOUS			105 001				on transfer
			195,901				
			105 001		0		
or's percentage	a interest in the	nartnarchin		the transfer	-	0/ (b) After the	transfer 40 Foor
Reportable I	Under Section	6038B			/f\		
				gnized reco	eciation apture ognized	(g) Gain allocated to partner	(h) Depreciation recapture alloca to partner
	s Reportable (b) ate of al transfer dis	s Reportable Under Section (b) (c) ate of Date of Al transfer disposition di	on Required To Be Reported (see instruction Required To Be Reported (see instruction Required To Be Reported (see instruction Required Reported (see instruction Required Reported (see instruction Required Reported (see instruction Reported (see instruc	on Required To Be Reported (see instructions): S Reportable Under Section 6038B (b) (c) (d) (e) (atle of Manner of Gain reconstructions): It is a section 4 disposition disposition by partners (see instructions):	or's percentage interest in the partnership: (a) Before the transfer on Required To Be Reported (see instructions): See Reportable Under Section 6038B (b) (c) (d) (e) Deproperate of Manner of Gain recognized recognized al transfer disposition disposition by partnership recognized by partnership recogn	or's percentage interest in the partnership: (a) Before the transfer 10.5263 on Required To Be Reported (see instructions): 6 Reportable Under Section 6038B (b) (c) (d) (e) (p) (p) (p) (p) (p) (p) (p) (p) (p) (p	or's percentage interest in the partnership: (a) Before the transfer 10.5263 % (b) After the con Required To Be Reported (see instructions): See Reportable Under Section 6038B (b) (c) (d) (e) Depreciation recapture Gain allocated al transfer disposition disposition by partnership recognized to partner

Department of the Treasury

Return of U.S. Persons With Respect to Certain Foreign Partnerships 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 **JAN 01** , 2017, and ending DEC 31

OMB No. 1545-1668

Attachment Sequence No. **118**

Interna	al Revenue	e Service	beginning	JAN 01	, 2017, and	ending	DEC 31	, 20	17	Sequen	ice No. 118
Name	of person	filing this retu	urn				Filer's identifying	number			
LUMI	NA FOU	INDATION F	FOR EDUCATION, INC						35-1813228		
Filer's	address (i	if you are not	filing this form with your to	ax return)	A Categ		r (see Categories o		the instructions	s and check ap	oplicable box(es)):
							2 3 .				
					B Filer's	tax year	beginning JAN	01 , 20	17 , and er	nding DEC	31 , 20 17
_C	Filer's s	share of liab	ilities: Nonrecourse \$		Qualified	nonrec	ourse financing \$	<u> </u>	Ot	her\$	
D	If filer is	s a member	of a consolidated grou	p but not the par	ent, enter the	e followin	ng information ab	oout the	parent:		
	Name						EIN				
	Address	s									
Е	Check i	if anv excep	ted specified foreign fi	nancial assets ar	e reported or	this for	m (see instructio	ns) .			\square
F			certain other partners (s				(
				,					(4) Ch	eck applicable	box(es)
		(1) Name		(2) Add	dress		(3) Identifying r	number	Category 1	Category 2	Constructive owner
									Outegory 1	Outcgory 2	CONSTRUCTIVE OWNER
	ERATION	N IM CLIMA	of foreign partnership TE SOLUTIONS FUND) II			2(a) EIN (if any	')			
ONE BRYANT PARK 48TH FLOOR NEW YORK NY 10036			TH FLOOR				2(b) Reference	ID numl	ber (see instr. GENE3228		
							3 Country under whose laws organized				
							UNITED KINGDOM		•		AND AND WALES)
4	Date of	:	5 Principal place of	6 Principal bu	usiness	7 Prin	ıcipal business		ctional currer		change rate
•	organiz		business	activity cod		acti	•			· 1	e instr.)
	4/11/2		UNITED STATES	5239		INVES	•	US DOI	LAD	,	,
						IIIVLS	TING	03 001	LLAN		
<u>H</u> _			ng information for the for	<u> </u>	. ,						
1	Name,		d identifying number of	r agent (if any) in	the	I _	heck if the foreig	•	•		
	Officea	States						Form		Form 1065 c	or 1065-B
						8	ervice Center wher	e Form 10	J65 Or 1065-B I	s filea:	
3		and address ation, if any	of foreign partnership'	s agent in counti	ry of		ame and addresecords of the fore				
GENI	•		IENT MANAGEMENT L	LP. 20 AIR STR	FFT. 7TH		nd records, if diff		1,		
			_AND, WIB 5AN, UNITI								
NOR'	THERN	IRELAND, S	SCOTLAND AND WALE	ES)							
	Wara :	any special	allocations made by th	e foreign partner	shin?					. • • •	es 🗸 No
			•	0 .	•		D	· ·			es 🗆 No
6			r of Forms 8858, Infor	mation Return o	t U.S. Perso	ns vvitn	Respect to Fol	reign Dis	regarded En	tities,	
7			eturn (see instructions) ership classified under t	ho low of the co				 . I INAITE			
7		•	·		•	`			D PARTNER		
8a			an interest in the foreign			•	0 .				
		Ü	503(d)-1(b)(4) or part of a	·		•	() () () ()	•			es U No
b		-	eparate unit or combined			olidated	loss as defined in	Reg. 1.15	อบ3(a)-1(b)(5)(i	ı)? ▶ ∐ Y o	es 🗌 No
9		'	ship meet both of the f	0 1				1			
			's total receipts for the	,				l		▶ □ v	es 🗆 No
			partnership's total ass		the tax year	was less	s than \$1 million.	ſ			es
			omplete Schedules L, I					,			
Sign Ho	ere		alties of perjury, I declare thit is true, correct, and com								
Are Fili	ing		of which preparer has any						,		
This Fo											
and No	ot With										
Your T Return		Signat	ure of general partner or li	mited liability comp	any member			Da	ate		
Paic		Print/Type p	oreparer's name	Preparer	's signature			Date	Cha	ck if P	TIN
										employed	
-	oarer	Firm's name	• •							's EIN ▶	
Use	Only	Firm's addre								ne no.	
									11.1101		

Sch	edule	A Constructive Ownership of box b, enter the name, add interest you constructively o	lress, and U.S. taxpayer ide						
		a Owns a direct interest		b	Owns a constru	ctive in	teres	st	
		Name	Address		Identifying numb	er (if ar	ny)	Check if foreign person	Check if direct partner
Sche	edule	A-1 Certain Partners of Foreign	n Partnership (see instruction	ons)					
		Name	Address		Identifying	numbe	er (if a	any)	Check if foreign person
Does	the na	artnership have any other foreign perso	n as a direct partner?					Vaa	□ No
	edule		II partnerships (foreign or do		tic) in which the		_	Yes partnersh	□ No ip owns a
		Name	Address		EIN (if any)			al ordinary me or loss	Check if foreign partnership
Sch	edule	B Income Statement—Trade	or Business Income						
Cauti	on: Inc	clude only trade or business income and e	expenses on lines 1a through 22	belov	v. See the instruct	ions fo	or mo	ore informat	tion.
	1a	Gross receipts or sales		1a		_	4.		
	b	Less returns and allowances Cost of goods sold	L	1b		-	1c 2		
Φ	2 3	Gross profit. Subtract line 2 from line					3		
come	4	Ordinary income (loss) from other part		· ·			4		
	5	Net farm profit (loss) (attach Schedule					5		
<u>_</u>	6	Net gain (loss) from Form 4797, Part II					6		
	7	Other income (loss) (attach statement)					7		
	8	Total income (loss). Combine lines 3	through 7			.	8		
	9	Salaries and wages (other than to part					9		
€	10	Guaranteed payments to partners .				. [10		
ions	11	Repairs and maintenance					11		
nitat	12	Bad debts				. [12		
ᆖ	13	Rent					13		
S fc	14	Taxes and licenses				. [14		
ction	15	Interest				. [15		
stru	16a	Depreciation (if required, attach Form	4562)	16a					
e iii	b	Less depreciation reported elsewhere	on return	16b		-	16c		
es)	17	Depletion (Do not deduct oil and gas					17		
ns	18	Retirement plans, etc					18		
ij	19	Employee benefit programs					19		
Deductions (see instructions for limitations)	20	Other deductions (attach statement)				.	20		
<u> </u>	21	Total deductions. Add the amounts s	shown in the far right column fo	r line	s 9 through 20 .		21		
	22	Ordinary husiness income (loss) from	n trade or husiness activities. Su	uhtrad	et line 21 from line	28	22		

Calaada	, ,	Deutschaft Distribution Observation	1		rage o
Schedu	lie K	Partners' Distributive Share Items		Total amount	
	1	Ordinary business income (loss) (page 2, line 22)	1		
	2	Net rental real estate income (loss) (attach Form 8825)	2		
	За	Other gross rental income (loss)			
	b	Expenses from other rental activities (attach statement) 3b			
	С	Other net rental income (loss). Subtract line 3b from line 3a	3c		
<u> </u>	4	Guaranteed payments	4		
Income (Loss)	5	Interest income	5		
Ę	6	Dividends: a Ordinary dividends	6a		
<u>ə</u>	"	b Qualified dividends	- Ou		+
o	_		7		
၁	7	,	8		+
_	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	<u> </u>		+
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		-
	b	Collectibles (28%) gain (loss)			
	С	Unrecaptured section 1250 gain (attach statement)			
	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		1
ţio	13a	Contributions	13a		
nc	b	Investment interest expense	13b		
ba	С	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)		
	d	Other deductions (see instructions) Type ▶	13d		
Self- Employ- ment	14a	Net earnings (loss) from self-employment	14a		
Self- mploy ment	b	Gross farming or fishing income	14b		
, E .	С	Gross nonfarm income	14c		
	15a	Low-income housing credit (section 42(j)(5))	15a		
S	b	Low-income housing credit (other)	15b		
Credits	С	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c		
<u>e</u>	d	Other rental real estate credits (see instructions) Type ▶	15d		
O	е	Other rental credits (see instructions) Type ▶	15e		
	f	Other credits (see instructions) Type ▶	15f		
	16a	Name of country or U.S. possession ▶			
40	b	Gross income from all sources	16b		
Suc	С	Gross income sourced at partner level	16c		
Transactions		Foreign gross income sourced at partnership level			
šac	d	Passive category ► e General category ► f Other (attach statement) ►	16f		
an S		Deductions allocated and apportioned at partner level			
<u> </u>	g	Interest expense ► h Other	16h		
Foreign		Deductions allocated and apportioned at partnership level to foreign source income			
<u>.</u>	i	Passive category ► j General category ► k Other (attach statement) ►	16k		
ō	I	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	16I		
	m	Reduction in taxes available for credit (attach statement)	16m		
	n	Other foreign tax information (attach statement)			
×	17a	Post-1986 depreciation adjustment	17a		
Alternative Minimum Tax (AMT) Items	b	Adjusted gain or loss	17b		
nat Im Ite	С	Depletion (other than oil and gas)	17c		
in (F	d	Oil, gas, and geothermal properties—gross income	17d		
A E A	е	Oil, gas, and geothermal properties—deductions	17e		
	f	Other AMT items (attach statement)	17f		
چ	18a	Tax-exempt interest income	18a		
ţi	b	Other tax-exempt income	18b		
лa	С	Nondeductible expenses	18c		
Orī	19a	Distributions of cash and marketable securities	19a		
<u>=</u>	b	Distributions of other property	19b		
er	20 a	Investment income	20a		
Other Information	b	Investment expenses	20b		
	С	Other items and amounts (attach statement)			

Sche	edule L Balance Sheets per Books. (No	t required if Item I	19, page 1, is ansv	vered "Yes.")	
		Beginning	of tax year	End of t	ax year
	Assets	(a)	(b)	(c)	(d)
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				

orm 8	865 (2017)				Page \$
Sche	edule 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:				
а	Passive category				
b	General category				
	Other (attach statement)				
Sch	edule M-1 Reconciliation of Income (Loss answered "Yes.")	s) per Books \	With Inco	ome (Loss) per Return. (Not requi	red if Item H9, page 1, is
			6 Ir	come recorded on books this	
1	Net income (loss) per books .			ear not included on Schedule K,	
2	Income included on Schedule K,		lir	nes 1 through 11 (itemize):	
	lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10,		a T	ax-exempt interest \$	
	and 11 not recorded on books				
	this year (itemize):		7 D	eductions included on Schedule	
3	Guaranteed payments (other		K	lines 1 through 13d, and 16l not	
	than health insurance)			narged against book income this	
4	Expenses recorded on books		ye	ear (itemize):	
	this year not included on		a D	epreciation \$	
	Schedule K, lines 1 through				
	13d, and 16l (itemize):				
а					
b	Travel and entertainment \$			dd lines 6 and 7	
				come (loss). Subtract line 8	
	Add lines 1 through 4		fr	om line 5	1 (() () 11)
	edule M-2 Analysis of Partners' Capita	II Accounts.			swered "Yes.")
1	Balance at beginning of year		6 D	istributions: a Cash	
2	Capital contributed:			b Property	
	a Cash		7 0	ther decreases (itemize):	
_	b Property				
3	Net income (loss) per books .				
4	Other increases (itemize):				
				dd lines 6 and 7	
				alance at end of year. Subtract	
5	Add lines 1 through 4		lir	ne 8 from line 5	

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 2	Sales of inventory Sales of property rights (patents, trademarks, etc.)				
3	Compensation received for technical, managerial, engineering, construction, or like services				
4 5	Commissions received Rents, royalties, and license fees received				
6 7	Distributions received 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				Form 8865 (2017)

SCHEDULE O (Form 8865)

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

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.

OMB No. 1545-1668

Name of transferor Filer's identifying number LUMINA FOUNDATION FOR EDUCATION, INC. 35-1813228 Name of foreign partnership EIN (if any) Reference ID number (see instructions) **GENERATION IM CLIMATE SOLUTIONS FUND II GENE3228** 1a Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property?

Yes
No 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 Transfers Reportable Under Section 6038B (b) (c) (d) (f) Type of property Date of Number of items Fair market value Cost or other Section 704(c) Gain recognized transferred on date of transfer allocation method transfer basis on transfer **VARIOUS** 2,456,425 Cash 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 0 2,456,425 0 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** (h) (a) Depreciation Depreciation Type of Date of Date of Manner of Gain recognized recapture Gain allocated recapture allocated recognized property original transfer disposition disposition by partnership to partner to partner by partnership Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or Part III ☐ Yes ☑ No section 904(f)(5)(F)?

8865

Department of the Treasury

Internal Revenue Service

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

► Attach to your tax return.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

17

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

OMB No. 1545-1668

Attachment Sequence No. 118

Filer's identifying number Name of person filing this return LUMINA FOUNDATION FOR EDUCATION, INC. 35-1813228 A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): Filer's address (if you are not filing this form with your tax return) 3 🗸 4 **JAN 01 DEC 31** 17 **B** Filer's tax year beginning 20 20 and ending С 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 Address Ε Check if any excepted specified foreign financial assets are reported on this form (see instructions) F Information about certain other partners (see instructions) (4) Check applicable box(es) (2) Address (1) Name (3) Identifying number Category 2 Constructive owner Category 1 Name and address of foreign partnership 2(a) EIN (if any) LEARN CAPITAL VENTURE PARTNERS III LP 98-1199896 620 CONGRESS AVE, SUITE 200 2(b) Reference ID number (see instr.) **AUSTIN TEXAS 78701** 3 Country under whose laws organized **CAYMAN ISLANDS** 6 Principal business Date of 5 Principal place of 7 Principal business 8a Functional currency **8b** Exchange rate organization business activity code number activity (see instr.) 10/31/2014 **UNITED STATES** 523990 **INVESTING US DOLLAR** н Provide the following information for the foreign partnership's tax year: Name, address, and identifying number of agent (if any) in the 2 Check if the foreign partnership must file: United States Form 8804 ✓ Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed: F-FILE 4 Name and address of person(s) with custody of the books and Name and address of foreign partnership's agent in country of organization, if any 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? 6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, 7 How is this partnership classified under the law of the country in which it is organized? ► LIMITED PARTNERSHIP 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 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 h 9 Does this partnership meet both of the following requirements? The partnership's total receipts for the tax year were less than \$250,000 and • The value of the partnership's total assets at the end of the tax year was less than \$1 million. If "Yes," do not complete Schedules L, M-1, and M-2. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge Sign Here Only If You and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on al Are Filing information of which preparer has any knowledge. This Form Separately and Not With Your Tax Signature of general partner or limited liability company member Date Return. Print/Type preparer's name Preparer's signature Date PTIN Check L if Paid self-employed Preparer Firm's EIN ▶ Firm's name Use Only

Firm's address ▶

Phone no.

Sch	edule	Constructive Ownership of box b, enter the name, add interest you constructively or	ress, and U.S. taxpayer id					
		a Owns a direct interest		b [Owns a constructive	e intere	st	
		Name	Address		Identifying number	(if any)	Check if foreign person	Check if direct partner
Sch	edule	A-1 Certain Partners of Foreign	n Partnership (see instructi	ons)				
		Name	Address		Identifying nu	mber (if	any)	Check if foreign person
	the pa edule		Il partnerships (foreign or de		tic) in which the f		Yes partnersh	No nip owns a
		direct interest or indirectly o	wns a 10% interest. Address		EIN (if any)		al ordinary me or loss	Check if foreign
					(3)			partnership
Sch	edule	B Income Statement—Trade	or Business Income					
		clude only trade or business income and e		belov	v. See the instruction	s for m	ore informa	tion.
			<u> </u>					
	1a	Gross receipts or sales		1a				
	b	Less returns and allowances		1b		1c		
a .	2	Cost of goods sold				2		
come	3	Gross profit. Subtract line 2 from line				3		
00	4	Ordinary income (loss) from other part		attach	statement)	4		
<u>_</u>	5	Net farm profit (loss) (attach Schedule	7			5		
	6 7	Net gain (loss) from Form 4797, Part II Other income (loss) (attach statement)	The state of the s					
	8	Total income (loss). Combine lines 3						
	9	Salaries and wages (other than to part						
ns)	10	Guaranteed payments to partners .						
atio	11	Repairs and maintenance				11		
<u>ii</u>	12	Bad debts				12		
for	13	Rent				13		
ons	14	Taxes and licenses				14		
ucti	15	Interest				15		
insti	16a	Depreciation (if required, attach Form				160		
366	17	Less depreciation reported elsewhere				16c		
Š	17 18	Depletion (Do not deduct oil and gas Retirement plans, etc				18		
ion	19	Employee benefit programs				19		
Deductions (see instructions for limitations)	20	Other deductions (attach statement)				20		
edı		and a second (and an exact the second						
	21	Total deductions. Add the amounts s	shown in the far right column fo	or line	s 9 through 20	21		
	22	Ordinary business income (loss) from	n trade or business activities. S	ubtrac	ct line 21 from line 8	22		

Calaada	, ,	Deutschaft Distribution Observation	1		rage o
Schedu	lie K	Partners' Distributive Share Items		Total amount	
	1	Ordinary business income (loss) (page 2, line 22)	1		
	2	Net rental real estate income (loss) (attach Form 8825)	2		
	За	Other gross rental income (loss)			
	b	Expenses from other rental activities (attach statement) 3b			
	С	Other net rental income (loss). Subtract line 3b from line 3a	3c		
<u> </u>	4	Guaranteed payments	4		
Income (Loss)	5	Interest income	5		
Ę	6	Dividends: a Ordinary dividends	6a		
<u>ə</u>	"	b Qualified dividends	- Ou		+
o	_		7		
၁	7	,	8		+
_	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	<u> </u>		+
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		-
	b	Collectibles (28%) gain (loss)			
	С	Unrecaptured section 1250 gain (attach statement)			
	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		1
ţio	13a	Contributions	13a		
nc	b	Investment interest expense	13b		
ba	С	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)		
	d	Other deductions (see instructions) Type ▶	13d		
Self- Employ- ment	14a	Net earnings (loss) from self-employment	14a		
Self- mploy ment	b	Gross farming or fishing income	14b		
, E .	С	Gross nonfarm income	14c		
	15a	Low-income housing credit (section 42(j)(5))	15a		
S	b	Low-income housing credit (other)	15b		
Credits	С	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c		
<u>e</u>	d	Other rental real estate credits (see instructions) Type ▶	15d		
O	е	Other rental credits (see instructions) Type ▶	15e		
	f	Other credits (see instructions) Type ▶	15f		
	16a	Name of country or U.S. possession ▶			
40	b	Gross income from all sources	16b		
Suc	С	Gross income sourced at partner level	16c		
Transactions		Foreign gross income sourced at partnership level			
šac	d	Passive category ► e General category ► f Other (attach statement) ►	16f		
an S		Deductions allocated and apportioned at partner level			
<u> </u>	g	Interest expense ► h Other	16h		
Foreign		Deductions allocated and apportioned at partnership level to foreign source income			
<u>.</u>	i	Passive category ► j General category ► k Other (attach statement) ►	16k		
ō	I	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	16I		
	m	Reduction in taxes available for credit (attach statement)	16m		
	n	Other foreign tax information (attach statement)			
×	17a	Post-1986 depreciation adjustment	17a		
Alternative Minimum Tax (AMT) Items	b	Adjusted gain or loss	17b		
nat Im Ite	С	Depletion (other than oil and gas)	17c		
in (F	d	Oil, gas, and geothermal properties—gross income	17d		
A E A	е	Oil, gas, and geothermal properties—deductions	17e		
	f	Other AMT items (attach statement)	17f		
چ	18a	Tax-exempt interest income	18a		
ţi	b	Other tax-exempt income	18b		
лa	С	Nondeductible expenses	18c		
Orī	19a	Distributions of cash and marketable securities	19a		
<u>=</u>	b	Distributions of other property	19b		
er	20 a	Investment income	20a		
Other Information	b	Investment expenses	20b		
	С	Other items and amounts (attach statement)			

Sche	dule L Balance Sheets per Books. (No	t required if Item I	H9, page 1, is ansv	wered "Yes.")	
		· · · · · · · · · · · · · · · · · · ·	of tax year	End of t	tax year
	Assets	(a)	(b)	(c)	(d)
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				

orm 8	865 (2017)			Page 5
Sche	dule M Balance Sheets for Interes	t Allocation		· · · · · · · · · · · · · · · · · · ·
			(a) Beginning of tax year	(b) End of tax year
1	Total U.S. assets			
2	Total foreign assets:			
а	Passive category			
b	General category			
С	Other (attach statement)			
	edule M-1 Reconciliation of Income (Los			red if Item H9, page 1, is
	answered "Yes.")	,,,	(1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3, [3, 3]
1 2	Net income (loss) per books . Income included on Schedule K,	у	ncome recorded on books this ear not included on Schedule K, nes 1 through 11 (itemize):	
_	lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize):	a T	ax-exempt interest \$	
3	Guaranteed payments (other than health insurance)	K	, lines 1 through 13d, and 16l not harged against book income this	
4 a	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): Depreciation \$	a C	ear (itemize):	
b	Travel and entertainment \$		dd lines 6 and 7	
		9 Ir	ncome (loss). Subtract line 8	
5	Add lines 1 through 4		om line 5	
Sche	edule M-2 Analysis of Partners' Capit	tal Accounts. (Not red	quired if Item H9, page 1, is ans	swered "Yes.")
1	Balance at beginning of year	6 D	istributions: a Cash	
2	Capital contributed:		b Property	
	a Cash	7 0	ther decreases (itemize):	
	b Property			
3	Net income (loss) per books .			
4	Other increases (itemize):			
			dd lines 6 and 7	
5	Add lines 1 through 4		alance at end of year. Subtract ne 8 from line 5	

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 2	Sales of inventory Sales of property rights (patents, trademarks, etc.)				
3	Compensation received for technical, managerial, engineering, construction, or like services				
5	Rents, royalties, and license fees received				
6 7	Distributions received 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				5 9965 (0047)

SCHEDULE O (Form 8865)

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

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.

OMB No. 1545-1668

Name of transferor Filer's identifying number LUMINA FOUNDATION FOR EDUCATION, INC. 35-1813228 Name of foreign partnership EIN (if any) Reference ID number (see instructions) LEARN CAPITAL VENTURE PARTNERS III LP 98-1199896 1a Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property?

Yes
No 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 Transfers Reportable Under Section 6038B (b) (c) (d) (f) Type of property Date of Number of items Fair market value Cost or other Section 704(c) Gain recognized transferred on date of transfer allocation method transfer basis on transfer **VARIOUS** 101,355 Cash 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 O 0 101,355 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** (h) (a) Depreciation Depreciation Type of Date of Date of Manner of Gain recognized recapture Gain allocated recapture allocated recognized property original transfer disposition disposition by partnership to partner to partner by partnership Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or Part III ☐ Yes ☑ No section 904(f)(5)(F)?

8865

Department of the Treasury

Internal Revenue Service

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

► 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

17

 $\begin{array}{ccc} & \text{Information furnished for the foreign partnership's tax year} \\ \text{beginning} & \text{JAN}\,01 & ,\,2017,\,\text{and ending} & \text{DEC}\,31 \end{array}$

OMB No. 1545-1668

Attachment Sequence No. 118

Filer's identifying number Name of person filing this return LUMINA FOUNDATION FOR EDUCATION, INC. 35-1813228 A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): Filer's address (if you are not filing this form with your tax return) 3 🗸 4 **JAN 01 DEC 31** 17 **B** Filer's tax year beginning 20 20 and ending С 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 Address Ε Check if any excepted specified foreign financial assets are reported on this form (see instructions) F Information about certain other partners (see instructions) (4) Check applicable box(es) (2) Address (1) Name (3) Identifying number Category 2 Constructive owner Category 1 Name and address of foreign partnership 2(a) EIN (if any) LIME ROCK PARTNERS VI, LP 98-1027307 LIME ROCK MANAGEMENT LP 2(b) Reference ID number (see instr.) 274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT 06880 3 Country under whose laws organized **CAYMAN ISLANDS** 6 Principal business Date of 5 Principal place of 7 Principal business 8a Functional currency **8b** Exchange rate activity organization business activity code number (see instr.) 12/14/2011 **CAYMAN ISLANDS** 523900 **INVESTMENTS** \$US н Provide the following information for the foreign partnership's tax year: Name, address, and identifying number of agent (if any) in the 2 Check if the foreign partnership must file: United States ✓ Form 1042 ✓ Form 8804 ✓ Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed: Name and address of foreign partnership's agent in country of 4 Name and address of person(s) with custody of the books and organization, if any 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? 6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, 7 How is this partnership classified under the law of the country in which it is organized? ► LIMITED PARTNERSHIP 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 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 h 9 Does this partnership meet both of the following requirements? The partnership's total receipts for the tax year were less than \$250,000 and • The value of the partnership's total assets at the end of the tax year was less than \$1 million. If "Yes," do not complete Schedules L, M-1, and M-2. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge Sign Here Only If You and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on al Are Filing information of which preparer has any knowledge. This Form Separately and Not With Your Tax Signature of general partner or limited liability company member Date Return. Print/Type preparer's name Preparer's signature Date PTIN Check | if Paid self-employed Preparer Firm's EIN ▶ Firm's name Use Only Firm's address ▶ Phone no.

Sch	edule	Constructive Ownership of box b, enter the name, add interest you constructively o	ress, and U.S. taxpayer id					
		a		b	Owns a constructiv	e intere	st	
		Name	Address		Identifying number (i	f any)	Check if foreign person	Check if direct partner
Sch	edule	A-1 Certain Partners of Foreign	n Partnership (see instruct	ions)				
		Name	Address	,	Identifying nur	nber (if	any)	Check if foreign person
Does	the pa	artnership have any other foreign perso	n as a direct partner?			V	Yes	☐ No
Sch	edule	A-2 Affiliation Schedule. List a direct interest or indirectly or	II partnerships (foreign or d			reign	partnersh	
		Name	Address		EIN (if any)		al ordinary me or loss	Check if foreign partnership
(SEE S	TATEMI	ENT)						
						+		
						+		
Sch	edule	B Income Statement—Trade	or Business Income					
Cauti	on: Ind	clude only trade or business income and	expenses on lines 1a through 22	2 belov	v. See the instruction	s for m	ore informa	tion.
	1a	Gross receipts or sales		1a				
	b	Less returns and allowances		1b		1c		
a)	2	Cost of goods sold				2		
come	3	Gross profit. Subtract line 2 from line				3		
00	4	Ordinary income (loss) from other part				4		
<u></u>	5	Net farm profit (loss) (attach Schedule				5		
	6 7	Net gain (loss) from Form 4797, Part II Other income (loss) (attach statement)				7		
	'	Other moorne (1033) (attach statement,				–		
	8	Total income (loss). Combine lines 3	through 7			8		
	9	Salaries and wages (other than to part				9		
<u>@</u>	10	Guaranteed payments to partners .				10		
tion	11	Repairs and maintenance				11		
mita	12	Bad debts				12		
for li	13	Rent				13		
Suc	14	Taxes and licenses				14		
uctic	15	Interest		1 1		15		
nstr	16a	Depreciation (if required, attach Form	-	16a		40-		
366	17	Less depreciation reported elsewhere		16b		16c		
<u>s</u>	17 18	Depletion (Do not deduct oil and gas Retirement plans, etc				18		
io	19	Employee benefit programs				19		
ĭ	20	Other deductions (attach statement)				20		
Deductions (see instructions for limitations)		2 doddonono (ditaon otatornoni)						
	21	Total deductions. Add the amounts s	shown in the far right column for	or line	s 9 through 20	21		
	22	Ordinary business income (loss) from	n trade or business activities. S	Subtra	ct line 21 from line 8	22		

Calaada	,	Darth and Distribution Observe Name		Total amazunt	rage o
Schedu	ie K	Partners' Distributive Share Items		Total amount	
	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)			
	b	Expenses from other rental activities (attach statement) 3b			
	С	Other net rental income (loss). Subtract line 3b from line 3a	3с		
€	4	Guaranteed payments	4		
Income (Loss)	5	Interest income	5		
Ę	6	Dividends: a Ordinary dividends	6a		
ခ	0	b Qualified dividends 6b	Va		+
on	7		7		1
ည	7	Royalties	8		
_	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))			+
	9 a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		
	b	Collectibles (28%) gain (loss)			
	С	Unrecaptured section 1250 gain (attach statement)			
	10	Net section 1231 gain (loss) (attach Form 4797)	10		
	11	Other income (loss) (see instructions) Type ▶	11		
ns	12	Section 179 deduction (attach Form 4562)	12		1
Deductions	13 a	Contributions	13a		
io re	b	Investment interest expense	13b		
ρ	С	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)		
ă	d	Other deductions (see instructions) Type ►	13d		
Self- Employ- ment	14a	Net earnings (loss) from self-employment	14a		
Self- mploy ment	b	Gross farming or fishing income	14b		
S H L	С	Gross nonfarm income	14c		
	15a	Low-income housing credit (section 42(j)(5))	15a		
	b	Low-income housing credit (other)	15b		
Credits	C	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c		
ec	d	Other rental real estate gradity (see instructions)	15d		
Ō	e	Other rental evolite (and instructions)	15e		
	f	Other credits (see instructions) Type	15f		
		, , , , , , , , , , , , , , , , , , , ,	101		-
	16a	Name of country or U.S. possession ► Gross income from all sources	4.Ch		
દ	b		16b		-
Ö	С	Gross income sourced at partner level	16c		-
Transactions		Foreign gross income sourced at partnership level			
ısa	d	Passive category ► e General category ► f Other (attach statement) ►	16f		
g		Deductions allocated and apportioned at partner level			
Ē	g	Interest expense ► h Other	16h		
igu	_	Deductions allocated and apportioned at partnership level to foreign source income			
Foreign	i	Passive category ▶ j General category ▶ k Other (attach statement) ▶	16k		
P.	I	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	161		
	m	Reduction in taxes available for credit (attach statement)	16m		
	n	Other foreign tax information (attach statement)			
. × ω	17 a	Post-1986 depreciation adjustment	17a		1
Alternative Iinimum Ta AMT) Items	b	Adjusted gain or loss	17b		
um Ite	С	Depletion (other than oil and gas)	17c		
A in [F	d	Oil, gas, and geothermal properties—gross income	17d		
Alternative Minimum Tax (AMT) Items	е	Oil, gas, and geothermal properties—deductions	17e		
	f	Other AMT items (attach statement)	17f		
Ę	18 a	Tax-exempt interest income	18a		
tie	b	Other tax-exempt income	18b		
μ	С	Nondeductible expenses	18c		
or	19 a	Distributions of cash and marketable securities	19a		
uţ	b	Distributions of other property	19b		
<u></u>	20 a	Investment income	20a		
Other Information	b	Investment expenses	20b		
Ó	С	Other items and amounts (attach statement)			

Sche	dule L Balance Sheets per Books. (No	t required if Item I	19, page 1, is ansv	vered "Yes.")	
	·	Beginning	of tax year	End of t	ax year
	Assets	(a)	(b)	(c)	(d)
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				

orm 8	865 (2017)			Page 5
Sche	dule M Balance Sheets for	terest Allocation		· · · · · · · · · · · · · · · · · · ·
			(a) Beginning of tax year	(b) End of tax year
1	Total U.S. assets			
2	Total foreign assets:			
а	Passive category			
b	General category			
С	Other (attach statement)			
	edule M-1 Reconciliation of Inco		ome (Loss) per Return. (Not requi	ired if Item H9, page 1, is
	answered "Yes.")	` '		71 0
1 2	Net income (loss) per books . Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books	ye lir a Ta	come recorded on books this ear not included on Schedule K, les 1 through 11 (itemize): ax-exempt interest \$	
	this year (itemize):		eductions included on Schedule	
3	Guaranteed payments (other than health insurance)	K	lines 1 through 13d, and 16l not harged against book income this	
4 a	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): Depreciation \$	a D	ear (itemize):	
	Travel and entertainment \$	8 A	dd lines 6 and 7	
-			come (loss). Subtract line 8	
5	Add lines 1 through 4		om line 5	
	edule M-2 Analysis of Partners	Capital Accounts. (Not red	uired if Item H9, page 1, is ans	swered "Yes.")
1	Balance at beginning of year		stributions: a Cash	,
2	Capital contributed:		b Property	
	a Cash	7 0	ther decreases (itemize):	
	b Property			
3	Net income (loss) per books .			
4	Other increases (itemize):			
		8 A	dd lines 6 and 7	
5	Add lines 1 through 4	l l	alance at end of year. Subtract	

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 2	Sales of inventory Sales of property rights (patents, trademarks, etc.)				
3	Compensation received for technical, managerial, engineering, construction, or like services				
4 5	Commissions received . Rents, royalties, and license fees received				
6 7	Distributions received 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				Form 8865 (2017)

SCHEDULE O (Form 8865)

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

Department of the Treasury Internal Revenue Service

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

For Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

2017

Name of transferor	•					Filer's identifying nur	mber
LUMINA FOUNDATION F	OR EDUCATION,	INC.				35-18	13228
Name of foreign partnersh	ip			EIN (if any)		Reference ID numbe	r (see instructions)
LIME ROCK PARTNERS VI				98-1027			
1.721(c)-1T(b b If "Yes," was the same of the same)(14)? See ins the gain deferrangible propert	tructions al method applic y transferred c	ed to avoid the rec onsidered or antic	ognition of gain upicipated to be, at t	pon the contrib the time of the	oution of property? transfer or at any	
				ations section 1.4	82-7(c)(1)? .	<u> </u>	☐ Yes ☑ No
Part I Transfe	ers Reportable	e Under Section	on 6038B				
Type of property	(a) Date of transfer			et value Cos	d) et or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer
Cash	VARIOU	S		1,402,086			
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				1,402,086	0		0
	nsferor's perce	entage interest	in the partnership			5 % (b) After the	transfer 1.0166 %
Supplemental Infor	mation Requ	ired To Be Re	ported (see instru	uctions):			
Part II Disposi	tions Reporta	able Under Se	ction 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
- 6114	•	ted on this sc	hedule subject to	gain recognition	n under section	on 904(f)(3) or	
section	904(f)(5)(F)? .					•	☐ Yes ☑ No

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		

(Rev. December 2017) Department of the Treasury Internal Revenue Service

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.

OMB No. 1545-0026

Attachment

Sequence No. 128

Part			I I I I I I I I I I I I I I I I I I I
	f transferor		Identifying number (see instructions)
	IA FOUNDATION FOR EDUCATION, INC.	rough 1d	35-1813228
1 a b	If the transferor was a corporation, complete questions 1a thr If the transfer was a section 361(a) or (b) transfer, was the transfer domestic corporations?	ansferor controlled (under	Yes . No
	O antwalling a shaugh aldou	Ida	
	Controlling shareholder	ide	ntifying number
С	If the transferor was a member of an affiliated group fillicorporation?		
	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 complete questions 2a through 2d.	actual transferor (but is n	not treated as such under section 36
а	List the name and EIN of the transferor's partnership.		
	Name of partnership	EIN	l of partnership
b	Did the partner pick up its pro rata share of gain on the transf Is the partner disposing of its entire interest in the partnership		Yes . No
d	Is the partner disposing of an interest in a limited partnersh securities market?		
Part	U I	e instructions)	
3 DEDM	Name of transferee (foreign corporation) OOD OPPORTUNITY OFFSHORE FUND, LTD		4a Identifying number, if any
5	Address (including country) EXUS WAY, CAMANA BAY, GRAND CAYMAN, KY1-9007,	, CAYMAN ISLANDS	4b Reference ID number (see instructions)
6	Country code of country of incorporation or organization (see	instructions)	RED3228
CJ 7	Foreign law characterization (see instructions)		
	ORATION		
8	Is the transferee foreign corporation a controlled foreign corporation	oration?	Yes 🗹 No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2017)

Form 926 (Rev. 12-2017)

	<u>'</u>		/ ' ' ' '		9
		Transfer of Property	(see instructions)		
ection A—Cas	h, Stock, and Secu				
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
ısh	VARIOUS		15,000,000		
ock and ecurities (other an those that ualify as eligible operty under					
egs. sec. 367(a)-2(b)(3))					
Did the tran recognition	nsferor transfer stock of agreement was filed?	·			🗌 Yes 🗌 No
ection B—Prope	erty qualifying for Ac	tive 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*
ngible property of listed under other category)					
orking interest in and gas property s described in gs. sec. 367(a)-2(b)(2) d (f))					
nancial asset (as escribed in Regs. c. 1.367(a)- o)(3))					
ertain tangible operty to be ased (see Regs. c. 1.367(a)-2(e))					
-1-1-					+

Form **926** (Rev. 12-2017)

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

Form 926 (Rev. 12-2017) Section C-Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d)) (b) Description of (d) Cost or other (c) Fair market value on Type of Date of Gain recognized on property transfer property date of transfer basis 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 Indicate whether the transferor was required to recognize income under final and Temporary Regulations 12 sections 1.367(a)-2 through 1.367(a)-7 for any of the following. Transfer of property subject to section 367(a)(1) gain recognition. Depreciation recapture ☐ Yes Branch loss recapture (see instructions) d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ▶ \$ Any other income recognition provision contained in the above-referenced regulations 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) (f) (b) Description of (c) Useful Type of (e) Cost or other basis Income inclusion Arm's length price on date of transfer Date of property for year of transfer transfer property life (see instructions) Property described in sec. 936(h)(3)(B) Property subject to sec. 367(d) pursuant to Regs.

Form **926** (Rev. 12-2017)

sec. 1.367(a)-1(b)(5)

Totals

Form 926 (Rev. 12-2017)

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)?
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)?
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 ▶ \$
С	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? \square Yes \square 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
L	reasonably anticipated to exceed twenty years?
	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?
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)?
Sunn	amental Part III Information Paguired To Re Penerted (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	emental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	lemental Part III Information Required To Be Reported (see instructions)
Supp	
	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After Various %
Part	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000_% (b) AfterVarious_% Type of nonrecognition transaction (see instructions) \bigsim IRC SECTION 351
Part	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000 % (b) AfterVarious % Type of nonrecognition transaction (see instructions) >IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following.
Part 17 18 19 a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000 % (b) AfterVarious % Type of nonrecognition transaction (see instructions) >>RC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before0.000 % (b) AfterVarious % Type of nonrecognition transaction (see instructions) ▶IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
17 18 19 a b c	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before
Part 17 18 19 a b c d 20	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before 0.000 % (b) After Various % Type of nonrecognition transaction (see instructions) Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)
Part 17 18 19 a b c d 20 21a	Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the foreign transferee corporation before and after the transfer. (a) Before

Form **926** (Rev. 12-2017)