

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

OMB No. 1545-0687

**2018**Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only**A** ☐ Check box if  
address changed**B** Exempt under section☒ 501( C )( 3 )☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a)**C** Book value of all assets  
at end of year

1,202,918,515

**Print  
or  
Type**Name of organization ( ☐ Check box if name changed and see instructions.)

LUMINA FOUNDATION FOR EDUCATION, INC.

Number, street, and room or suite no. If a P.O. box, see instructions.

30 S MERIDIAN ST, SUITE 700

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

INDIANAPOLIS, IN 46204

**D** Employer identification number  
(Employees' trust, see instructions.)

35-1813228

**E** Unrelated business activity code  
(See instructions.)

523100

**F** Group exemption number (See instructions.) ▶**G** Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust**H** Enter the number of the organization's unrelated trades or businesses. ▶ 1 Describe the only (or first) unrelated trade or business here ▶ ALTERNATIVE INVESTMENTS. If only one, complete Parts I–V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III–V.**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ ☐ Yes ☒ No  
If "Yes," enter the name and identifying number of the parent corporation. ▶**J** The books are in care of ▶ JULIE K. SHEWMAKER

Telephone number ▶ (317) 951-5300

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales 0			
<b>b</b> Less returns and allowances 0			
<b>c</b> Balance ▶			
<b>1c</b>	0		
<b>2</b> Cost of goods sold (Schedule A, line 7) . . . . .	0		
<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	0		0
<b>4a</b> Capital gain net income (attach Schedule D) . . . . .	4,200,071		4,200,071
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	0		0
<b>c</b> Capital loss deduction for trusts . . . . .	0		0
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	(3,485,602)		(3,485,602)
<b>6</b> Rent income (Schedule C) . . . . .	0	0	0
<b>7</b> Unrelated debt-financed income (Schedule E) . . . . .	0	0	0
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	0	0	0
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	0	0	0
<b>10</b> Exploited exempt activity income (Schedule I) . . . . .	0	0	0
<b>11</b> Advertising income (Schedule J) . . . . .	0	0	0
<b>12</b> Other income (See instructions; attach schedule) . . . . .	0		0
<b>13</b> Total. Combine lines 3 through 12 . . . . .	714,469	0	714,469

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>	27,459
<b>15</b> Salaries and wages . . . . .	<b>15</b>	44,656
<b>16</b> Repairs and maintenance . . . . .	<b>16</b>	0
<b>17</b> Bad debts . . . . .	<b>17</b>	0
<b>18</b> Interest (attach schedule) (see instructions) . . . . .	<b>18</b>	0
<b>19</b> Taxes and licenses . . . . .	<b>19</b>	66,161
<b>20</b> Charitable contributions (See instructions for limitation rules) . . . . .	<b>20</b>	0
<b>21</b> Depreciation (attach Form 4562) . . . . .	<b>21</b>	3,871
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>22a</b>	0
<b>23</b> Depletion . . . . .	<b>23</b>	192,271
<b>24</b> Contributions to deferred compensation plans . . . . .	<b>24</b>	0
<b>25</b> Employee benefit programs . . . . .	<b>25</b>	23,464
<b>26</b> Excess exempt expenses (Schedule I) . . . . .	<b>26</b>	0
<b>27</b> Excess readership costs (Schedule J) . . . . .	<b>27</b>	0
<b>28</b> Other deductions (attach schedule) . . . . .	<b>28</b>	8,796,358
<b>29</b> Total deductions. Add lines 14 through 28 . . . . .	<b>29</b>	9,154,240
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	(8,439,771)
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>	
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30 . . . . .	<b>32</b>	(8,439,771)

**Part III Total Unrelated Business Taxable Income**

<b>33</b>	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	<b>33</b>	(8,439,771)
<b>34</b>	Amounts paid for disallowed fringes	<b>34</b>	119,490
<b>35</b>	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	<b>35</b>	0
<b>36</b>	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	<b>36</b>	(8,320,281)
<b>37</b>	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	<b>37</b>	0
<b>38</b>	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	<b>38</b>	(8,320,281)

**Part IV Tax Computation**

<b>39</b>	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	<b>39</b>	0
<b>40</b>	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>40</b>	
<b>41</b>	<b>Proxy tax.</b> See instructions	<b>41</b>	
<b>42</b>	Alternative minimum tax (trusts only)	<b>42</b>	
<b>43</b>	<b>Tax on Noncompliant Facility Income.</b> See instructions	<b>43</b>	
<b>44</b>	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	<b>44</b>	0

**Part V Tax and Payments**

<b>45a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>45a</b>	
<b>b</b>	Other credits (see instructions)	<b>45b</b>	
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>45c</b>	
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>45d</b>	
<b>e</b>	<b>Total credits.</b> Add lines 45a through 45d	<b>45e</b>	0
<b>46</b>	Subtract line 45e from line 44	<b>46</b>	0
<b>47</b>	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>47</b>	0
<b>48</b>	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	<b>48</b>	0
<b>49</b>	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	<b>49</b>	
<b>50a</b>	Payments: A 2017 overpayment credited to 2018	<b>50a</b>	250,000
<b>b</b>	2018 estimated tax payments	<b>50b</b>	125,000
<b>c</b>	Tax deposited with Form 8868	<b>50c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>50d</b>	
<b>e</b>	Backup withholding (see instructions)	<b>50e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>50f</b>	
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other 0 Total	<b>50g</b>	0
<b>51</b>	<b>Total payments.</b> Add lines 50a through 50g	<b>51</b>	375,000
<b>52</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	<b>52</b>	0
<b>53</b>	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	<b>53</b>	0
<b>54</b>	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	<b>54</b>	375,000
<b>55</b>	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> 250,000 <b>Refunded</b>	<b>55</b>	125,000

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

<b>56</b>	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	<b>Yes</b>	<b>No</b>
<b>57</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		
<b>58</b>	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 4,709		

**Sign Here**

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

Signature of officer

Date

CEO  
TitleMay the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**Print/Type preparer's name  
NICOLE M BENCIKPreparer's signature  
*Nicole M Bencik*Date  
11/13/2018Check ☐ if self-employedPTIN  
P00756195

Firm's name ▶ CROWE LLP

Firm's EIN ▶ 35-0921680

Firm's address ▶ 3815 RIVER CROSSING PARKWAY, SUITE 300, INDIANAPOLIS, IN 46240-0977

Phone no. (317) 569-8989



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

OMB No. 1545-1709

► **File a separate application for each return.**  
 ► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

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

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

		Enter filer's identifying number, see instructions
<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Employer identification number (EIN) or <b>35-1813228</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>30 S MERIDIAN ST, SUITE 700</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>INDIANAPOLIS, IN 46204</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . **0 7**

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

• The books are in the care of ► **JULIE K. SHEWMAKER**

Telephone No. ► **(317) 951-5300**

Fax No. ►

• If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . . . . . If this is for the whole group, check this box . . . . . ► ☐ . If it is for part of the group, check this box . . . . . ► ☐ and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **11/15**, 20 **19**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year 20 **18** or

► ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

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

☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$ <b>200,000</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$ <b>375,000</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$ <b>0</b>

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

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

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

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

(see instructions)

**1.** Description of property

(1)
(2)
(3)
(4)

**2.** Rent received or accrued**(a)** From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)**(b)** From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)**3(a)** Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)

(1)		
(2)		
(3)		
(4)		
<b>Total</b>	0	<b>Total</b> 0

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

Enter here and on page 1, Part I, line 6, column (B) ►

0

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

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



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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

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

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

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

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

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

**Schedule J—Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>		0	0	0		0

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> . . . . . ▶	0	0				0
<b>Totals, Part II (lines 1–5)</b> . . . . . ▶	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.

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

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) OFFICERS		100 %	27,459
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 . . . . . ▶			27,459



Name of Partnership	EIN	UBI
<b>INVESTMENTS</b>		
(1) ABRAMS CAPITAL PARTNERS II, LP	04-3455023	-171,780
(2) AG REALTY FUND IX, LP	47-1483532	-235,217
(3) ALPINE INVESTORS V, LP	46-3847907	939,985
(4) ARCHLIGHT ENERGY PARTNERS FUND IV LP	20-8419824	256,532
(5) BAUPOST VALUE PARTNERS, L.P.-IV	26-2208448	-128,015
(6) CARMEL PARTNERS INVESTMENT FUND IV, LP	90-0781000	-34
(7) CENTRE LANE PARTNERS III, LP	45-3947315	926
(8) CHARLESBANK EQUITY FUND IX, LP	35-2600984	-79,396
(9) CHARLESBANK EQUITY FUND VII, LP	32-0280123	154,344
(10) CHARLESBANK EQUITY FUND VIII, LP	47-1109521	-18,130
(11) ENERGY SPECTRUM PARTNERS VII LP	47-1453458	-2,151,369
(12) H.I.G. BAYSIDE II AIV, LP (SERIES A)	27-2566792	9,837
(13) HIGHFIELDS CAPITAL IV LP	11-3841276	-393
(14) IRON POINT REAL ESTATE PARTNERS II	45-2465294	-58,279
(15) IRON POINT REAL ESTATE PARTNERS III, LP	35-2508362	-126,871
(16) KUEMPER HOLDINGS V, LLC	38-4011856	110,537
(17) LASALLE PROPERTY FUND GP	27-1227767	6,817
(18) LIME ROCK PARTNERS IV AF LP	98-1422853	220,568
(19) LIME ROCK PARTNERS VI, L. P.	98-1027307	-215,663
(20) MERCED PARTNERS IV, L.P.	36-4756959	12,798
(21) MERCED PARTNERS V, L.P.	81-2715734	355,779
(22) MERCED SHIPPING PARTNERS LP	46-4629442	1,880
(23) NATURAL GAS PARTNERS IX, LP	26-0632609	2,478
(24) OCM REAL ESTATE OPPORTUNITIES FUND III, LP	01-0709496	-1,205
(25) PARTNERS FOR GROWTH V LP	82-1077490	138,161
(26) RETHINK EDUCATION, LP	37-1689659	-2,149
(27) RIVA CAPITAL PARTNERS IV, LP	36-4804829	17,233
(28) SILVER CREEK MIDSTREAM COINVEST LP	82-4933234	-2,407,524
(29) STARWOOD CAPTIAL HOSPITALITY FUND I-3, LP	98-0459282	-2,866
(30) STONEHILL INSTITUTIONAL PARTNERS LP	13-3982121	-64,738
(31) STONELAKE OPPORTUNITY PARTNERS III, LP	80-0878134	-105,554
(32) TAILWATER E&P OPPORTUNITY FUND II, LP	47-4098699	3,912,181
(33) TAILWATER ENERGY FUND III, L.P.	81-5391776	-3,794,670
(34) VENTURE INVESTMENT ASSOCIATES VI, LP	20-5196244	21,333
(35) WALTON STREET REAL ESTATE FUND V, LP	20-3719884	-9,573
(36) WHITMAN/PETERSON PARTNERS III LP	81-4500195	-73,565
<b>Total for Part I, Line 5</b>		<b>-3,485,602</b>

Description	Amount
<b>INVESTMENTS</b>	
(1) CHARLESBANK EQUITY FUND IX, LP 352600984 - FOREIGN TAX EXPENSE	2,162
(2) STATE UBI TAX	63,999
<b>Total</b>	<b>66,161</b>
<b>Total for Part II, Line 19</b>	<b>66,161</b>



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
2018	5,086	0			5,086	2023
<b>Totals</b>	<b>10,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,238</b>	

Description	Amount
<b>INVESTMENTS</b>	
(1) ABRAMS CAPITAL PARTNERS II, LP 043455023	825
(2) ALPINE INVESTORS V, LP 463847907	562,016
(3) ARCHLIGHT ENERGY PARTNERS FUND IV LP 208419824	44,263
(4) BAUPOST VALUE PARTNERS, L.P.-IV 262208448	54,760
(5) CHARLESBANK EQUITY FUND IX, LP 352600984	269,913
(6) CHARLESBANK EQUITY FUND VII, LP 320280123	21,244
(7) CHARLESBANK EQUITY FUND VIII, LP 471109521	19,162
(8) H.I.G. BAYSIDE II AIV, LP (SERIES A) 272566792	48
(9) H.I.G. EUROPE CAPITAL PARTNERS, L.P. 980533386	890
(10) IRON POINT REAL ESTATE PARTNERS II 452465294	2,780
(11) IRON POINT REAL ESTATE PARTNERS III, LP 352508362	11,335
(12) LIME ROCK PARTNERS IV AF LP 981422853	313,495
(13) LIME ROCK PARTNERS VI, L. P. 981027307	198,002
(14) MERCED PARTNERS IV, L.P. 364756959	3,767
(15) MERCED PARTNERS V, L.P. 812715734	1,220,174
(16) MERCED SHIPPING PARTNERS LP 464629442	1,243
(17) NATURAL GAS PARTNERS IX, LP 260632609	2,626
(18) STONELAKE OPPORTUNITY PARTNERS III, LP 800878134	40,338
(19) TAILWATER E&P OPPORTUNITY FUND II, LP 474098699	5,495,611
(20) TAILWATER ENERGY FUND III, L.P. 815391776	34,138
(21) VENTURE INVESTMENT ASSOCIATES VI, LP 205196244	26,233
(22) LEGAL FEES	14,767
(23) ACCOUNTING FEES	45,580
(24) CONSULTING/OTHER PROFESSIONAL FEES	398,956
(25) OCCUPANCY	6,986
(26) TRAVEL	2,231
(27) OTHER MISCELLANEOUS EXPENSE	4,975
<b>Total</b>	<b>8,796,358</b>
<b>Total for All Activities</b>	<b>8,796,358</b>



Form 990T Part II, Line 31 -  
Summary

Deduction for net operating loss arising in tax years beginning on or after January 1, 2018

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining
2018	8,320,281				8,320,281
<b>Totals</b>	<b>8,320,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,320,281</b>

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
<b>Totals</b>	<b>6,543,871</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,543,871</b>	



Date	Amount
05/15/2018	50,000
06/15/2018	25,000
09/15/2018	25,000
12/15/2018	25,000
<b>Totals</b>	<b>125,000</b>

**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](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2018**

Name <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Employer identification number <b>35-1813228</b>
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**Part I Short-Term Capital Gains and Losses** (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> 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 . . . . .				<b>0</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				<b>0</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				<b>0</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	<b>20,915</b>	<b>0</b>	<b>0</b>	<b>20,915</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) . . . . .			<b>6</b>	<b>( 0 )</b>
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .			<b>7</b>	<b>20,915</b>

**Part II Long-Term Capital Gains and Losses** (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> 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 . . . . .				<b>0</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				<b>0</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				<b>0</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	<b>1,933,667</b>	<b>0</b>	<b>0</b>	<b>1,933,667</b>
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .			<b>11</b>	<b>2,245,489</b>
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>13</b>	
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .			<b>15</b>	<b>4,179,156</b>

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>	<b>20,915</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	<b>17</b>	<b>4,179,156</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . . . .	<b>18</b>	<b>4,200,071</b>

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

**Underpayment of Estimated Tax by Corporations**

▶ Attach to the corporation's tax return.

▶ Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.**2018**

Name <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Employer identification number <b>35-1813228</b>
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**Note:** Generally, the corporation is not 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**

<b>1</b> Total tax (see instructions) . . . . .	<b>1</b>	0
<b>2a</b> Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	<b>2a</b>	
<b>b</b> Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method . . . . .	<b>2b</b>	
<b>c</b> Credit for federal tax paid on fuels (see instructions) . . . . .	<b>2c</b>	
<b>d Total.</b> Add lines 2a through 2c . . . . .	<b>2d</b>	0
<b>3</b> Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty . . . . .	<b>3</b>	0
<b>4</b> Enter the tax shown on the corporation's 2017 income tax return. See instructions. <b>Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5</b> . . . . .	<b>4</b>	0
<b>5 Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 . . . . .	<b>5</b>	0

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

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

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)
<b>9 Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year . . . . .	<b>9</b> 04/15/2018	06/15/2018	09/15/2018	12/15/2018
<b>10 Required installments.</b> 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 . . . . .	<b>10</b> 0	0	0	0
<b>11</b> Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions . . . . .	<b>11</b>			
<b>Complete lines 12 through 18 of one column before going to the next column.</b>				
<b>12</b> Enter amount, if any, from line 18 of the preceding column . . . . .	<b>12</b>	0	0	0
<b>13</b> Add lines 11 and 12 . . . . .	<b>13</b>	0	0	0
<b>14</b> Add amounts on lines 16 and 17 of the preceding column . . . . .	<b>14</b>	0	0	0
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b> 0	0	0	0
<b>16</b> If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- . . . . .	<b>16</b>	0	0	
<b>17 Underpayment.</b> 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 . . . . .	<b>17</b> 0	0	0	0
<b>18 Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column . . . . .	<b>18</b> 0	0	0	

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11746L

Form **2220** (2018)



**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. ( <b>C corporations with tax years ending June 30 and S corporations:</b> Use 3rd month instead of 4th month. <b>Form 990-PF and Form 990-T filers:</b> Use 5th month instead of 4th month.) See instructions . . . . .	<b>19</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 . . . . .	<b>20</b>	0	0	0
<b>21</b> Number of days on line 20 after 4/15/2018 and before 7/1/2018	<b>21</b>	0	0	0
<b>22</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 21}}{365} \times 5\% (0.05)$	<b>22</b>	\$ 0	\$ 0	\$ 0
<b>23</b> Number of days on line 20 after 6/30/2018 and before 10/1/2018	<b>23</b>	0	0	0
<b>24</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 23}}{365} \times 5\% (0.05)$	<b>24</b>	\$ 0	\$ 0	\$ 0
<b>25</b> Number of days on line 20 after 9/30/2018 and before 1/1/2019	<b>25</b>	0	0	0
<b>26</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 25}}{365} \times 5\% (0.05)$	<b>26</b>	\$ 0	\$ 0	\$ 0
<b>27</b> Number of days on line 20 after 12/31/2018 and before 4/1/2019	<b>27</b>	0	0	0
<b>28</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 27}}{365} \times 6\% (0.06)$	<b>28</b>	\$ 0	\$ 0	\$ 0
<b>29</b> Number of days on line 20 after 3/31/2019 and before 7/1/2019	<b>29</b>	0	0	0
<b>30</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 29}}{365} \times \%$	<b>30</b>	\$ 0	\$ 0	\$ 0
<b>31</b> Number of days on line 20 after 6/30/2019 and before 10/1/2019	<b>31</b>	0	0	0
<b>32</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 31}}{365} \times \%$	<b>32</b>	\$ 0	\$ 0	\$ 0
<b>33</b> Number of days on line 20 after 9/30/2019 and before 1/1/2020	<b>33</b>	0	0	0
<b>34</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 33}}{365} \times \%$	<b>34</b>	\$ 0	\$ 0	\$ 0
<b>35</b> Number of days on line 20 after 12/31/2019 and before 3/16/2020	<b>35</b>	0	0	0
<b>36</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 35}}{366} \times \%$	<b>36</b>	\$ 0	\$ 0	\$ 0
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 . . . . .	<b>37</b>	\$ 0	\$ 0	\$ 0
<b>38</b> <b>Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns . . . . .	<b>38</b>			\$ 0

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



**Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method**

See instructions.

**Form 1120S filers:** For lines 1, 2, 3, and 21 "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.**Part I Adjusted Seasonal Installment Method****Caution:** Use this method only if the base period percentage for any 6 consecutive months is at least 70%.  
See instructions.

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
<b>1</b>	Enter taxable income for the following periods.				
<b>a</b>	Tax year beginning in 2015 . . . . .	<b>1a</b>			
<b>b</b>	Tax year beginning in 2016 . . . . .	<b>1b</b>			
<b>c</b>	Tax year beginning in 2017 . . . . .	<b>1c</b>			
<b>2</b>	Enter taxable income for each period for the tax year beginning in 2018. See the instructions for the treatment of extraordinary items . . . . .	<b>2</b>			
<b>3</b>	Enter taxable income for the following periods.	First 4 months	First 6 months	First 9 months	Entire year
<b>a</b>	Tax year beginning in 2015 . . . . .	<b>3a</b>			
<b>b</b>	Tax year beginning in 2016 . . . . .	<b>3b</b>			
<b>c</b>	Tax year beginning in 2017 . . . . .	<b>3c</b>			
<b>4</b>	Divide the amount in each column on line 1a by the amount in column (d) on line 3a . . . . .	<b>4</b>			
<b>5</b>	Divide the amount in each column on line 1b by the amount in column (d) on line 3b . . . . .	<b>5</b>			
<b>6</b>	Divide the amount in each column on line 1c by the amount in column (d) on line 3c . . . . .	<b>6</b>			
<b>7</b>	Add lines 4 through 6 . . . . .	<b>7</b>			
<b>8</b>	Divide line 7 by 3.0 . . . . .	<b>8</b>			
<b>9a</b>	Divide line 2 by line 8 . . . . .	<b>9a</b>			
<b>b</b>	Extraordinary items (see instructions) . . . . .	<b>9b</b>			
<b>c</b>	Add lines 9a and 9b . . . . .	<b>9c</b>			
<b>10</b>	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 . . . . .	<b>10</b>			
<b>11a</b>	Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a . . . . .	<b>11a</b>			
<b>b</b>	Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b . . . . .	<b>11b</b>			
<b>c</b>	Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c . . . . .	<b>11c</b>			
<b>12</b>	Add lines 11a through 11c . . . . .	<b>12</b>			
<b>13</b>	Divide line 12 by 3.0 . . . . .	<b>13</b>			
<b>14</b>	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) . . . . .	<b>14</b>			
<b>15</b>	Enter any alternative minimum tax for each payment period. See instructions . . . . .	<b>15</b>			
<b>16</b>	Enter any other taxes for each payment period. See instructions . . . . .	<b>16</b>			
<b>17</b>	Add lines 14 through 16 . . . . .	<b>17</b>			
<b>18</b>	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions . . . . .	<b>18</b>			
<b>19</b>	Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0- . . . . .	<b>19</b>			

**Part II Annualized Income Installment Method**

		(a)	(b)	(c)	(d)
		First _____ months	First _____ months	First _____ months	First _____ months
<b>20</b> Annualization periods (see instructions) . . . . .	<b>20</b>				
<b>21</b> Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items . . . . .	<b>21</b>				
<b>22</b> Annualization amounts (see instructions) . . . . .	<b>22</b>				
<b>23a</b> Annualized taxable income. Multiply line 21 by line 22 . . . . .	<b>23a</b>				
<b>b</b> Extraordinary items (see instructions) . . . . .	<b>23b</b>				
<b>c</b> Add lines 23a and 23b . . . . .	<b>23c</b>				
<b>24</b> 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 . . . . .	<b>24</b>				
<b>25</b> Enter any alternative minimum tax for each payment period (see instructions) . . . . .	<b>25</b>				
<b>26</b> Enter any other taxes for each payment period. See instructions . . . . .	<b>26</b>				
<b>27</b> Total tax. Add lines 24 through 26 . . . . .	<b>27</b>				
<b>28</b> For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions . . . . .	<b>28</b>				
<b>29</b> Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>				
<b>30</b> Applicable percentage . . . . .	<b>30</b>	25%	50%	75%	100%
<b>31</b> Multiply line 29 by line 30 . . . . .	<b>31</b>				

**Part III Required Installments**

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

**Sales and Other Dispositions of Capital Assets**

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

LUMINA FOUNDATION FOR EDUCATION, INC.

Social security number or taxpayer identification number

35-1813228

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SHORT-TERM GAIN/LOSS FROM INVESTMENTS			20,915				20,915
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				20,915	0		0	20,915

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



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

Social security number or taxpayer identification number  
**35-1813228**

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LONG-TERM GAIN/LOSS FROM INVESTMENTS			1,933,667				1,933,667
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►				1,933,667	0		0	1,933,667

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



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

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Name(s) shown on return

LUMINA FOUNDATION FOR EDUCATION, INC.

Identifying number

35-1813228

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .

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

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)
	1231 GAIN OR LOSS FROM PASSTHROUGH			2,245,489			2,245,489
<b>3</b>	Gain, if any, from Form 4684, line 39 . . . . .						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft . . . . .						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .						<b>7</b>
	<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
	<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .						<b>8</b>
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . .						<b>9</b>
							2,245,489

**Part II Ordinary Gains and Losses** (see instructions)

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

<b>11</b>	Loss, if any, from line 7 . . . . .					<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .					<b>12</b>
<b>13</b>	Gain, if any, from line 31 . . . . .					<b>13</b> 0
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .					<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .					<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .					<b>16</b>
<b>17</b>	Combine lines 10 through 16 . . . . .					<b>17</b> 0
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.					
	<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .					<b>18a</b>
	<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14					<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2018)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

  

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.) . . . . .	20			
21	Cost or other basis plus expense of sale . . . . .	21			
22	Depreciation (or depletion) allowed or allowable. . . . .	22			
23	Adjusted basis. Subtract line 22 from line 21. . . . .	23			
24	Total gain. Subtract line 23 from line 20 . . . . .	24			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a. . . . .	25b			
<b>26 If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f . . . . .	26g			
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses . . . . .	27a			
b	Line 27a multiplied by applicable percentage. See instructions . . . . .	27b			
c	Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c			
<b>28 If section 1254 property:</b>					
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 <b>smaller</b> of line 24 or 28a. . . . .	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	29a			
b	Enter the <b>smaller</b> of line 24 or 29a. See instructions . . . . .	29b			

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

30	Total gains for all properties. Add property columns A through D, line 24 . . . . .	30	0
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	0
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	0

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

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years. . . . .	33	
34	Recomputed depreciation. See instructions . . . . .	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	0



**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.**2018**Attachment  
Sequence No. **179**

Name(s) shown on return

LUMINA FOUNDATION FOR EDUCATION, INC.

Business or activity to which this form relates

523100

Identifying number

35-1813228

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000
2	Total cost of section 179 property placed in service (see instructions)	2	0
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	510,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	510,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	0
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	0

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15	Property subject to section 168(f)(1) election	15	0
16	Other depreciation (including ACRS)	16	0

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

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	3,871
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	0
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,871
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

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

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

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

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							<b>25</b>	0
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	0
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	0

**Section B—Information on Use of Vehicles**

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

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

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

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

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2018 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2018 tax year . . . . .					43
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					44
					0
					0



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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

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

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>AG REALTY FUND IX, LP</b>	<b>47-1483532</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>AG REALTY IX INVESTMENTS, LP</b>	<b>5a</b> Identifying number, if any <b>98-1195882</b>
<b>6</b> Address (including country) <b>199 BAY ST., COMMERCE CT. W. C/O 152928 CANADA INC. SUITE 5300, TORONTO, ONTARIO, M5L 1B9, CANADA</b>	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CA</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			1,034,427		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before Various % **(b)** After Various %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)



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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

Name of transferor <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number (see instructions) <b>35-1813228</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>BAUPOST VALUE PARTNERS, L.P.-IV</b>	<b>26-2208448</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>BVP-IV CAYMAN XIV</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>PO BOX 309 UGLAND HOUSE SOUTH CHURCH STREET, GEORGETOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	



**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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	12/18/2018		156,864		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 0.256457 % **(b)** After 0.256457 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

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

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>BAUPOST VALUE PARTNERS, L.P.-IV</b>	<b>26-2208448</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>PORTHOS INST SARL</b>	<b>5a</b> Identifying number, if any <b>98-1127610</b>
<b>6</b> Address (including country) <b>41 AVENUE DE LA GARE, L-1611, LUXEMBOURG</b>	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>LU</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	



**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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	10/10/2018		109,799		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 0.193548 % **(b)** After 0.193548 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

Name of transferor <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number (see instructions) <b>35-1813228</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☒ Yes ☐ No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☒ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>PARK WEST INVESTORS, LTD.</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>900 LARKSPUR LANDING CIRCLE SUITE 165 , LARKSPUR , CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>PARK3228</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	



**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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		5,003,250		

**10** Was cash the only property transferred? . . . . . ☒ **Yes** ☐ **No**

If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

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

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**

If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**

If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**

If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**

If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 2.6987 % **(b)** After 2.6987 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

Name of transferor <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number (see instructions) <b>35-1813228</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>RIVA CAPITAL PARTNERS IV, LP</b>	<b>36-4804829</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>CARLYLE CLO 2017-1X</b>	<b>5a</b> Identifying number, if any <b>98-1345911</b>
<b>6</b> Address (including country) <b>CAYMAN CORPORATE CENTRE, 27 HOSPITAL ROAD , GEORGETOWN, GRAND CAYMAN, KY1-9008, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	



**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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		124,919		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ **Yes** ☐ **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . ☐ **Yes** ☐ **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ **Yes** ☐ **No**
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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**

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 0.000 % **(b)** After 0.2092 %
- 17** Type of nonrecognition transaction (see instructions) ► [IRC SECTION 351](#) \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b> |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b> |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b> |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b> |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ **Yes** ☒ **No**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ **Yes** ☒ **No**  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ **Yes** ☐ **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ **Yes** ☒ **No**

Form **926** (Rev. 11-2018)

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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

Name of transferor <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number (see instructions) <b>35-1813228</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>RIVA CAPITAL PARTNERS IV, LP</b>	<b>36-4804829</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>EIGHTFOLD REAL ESTATE CAPITAL FUND V CAYMAN CORP</b>	<b>5a</b> Identifying number, if any <b>98-1337057</b>
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<b>6</b> Address (including country) <b>CRICKET SQUARE, HUTCHINS DRIVE, PO BOX 2681, GRAND CAYMAN, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions)
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<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>
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<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>
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- 9** Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☒ Yes ☐ No



**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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		108,608		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 0.1248 % **(b)** After 0.1248 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

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

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>ABRAMS CAPITAL PARTNERS II, LP</b>	<b>04-3455023</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>MADISON PARK FUNDING XXIII LTD</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>CLIFTON HOUSE 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1108, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>MPFXXIII</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	



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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

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

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>RIVA CAPITAL PARTNERS IV, LP</b>	<b>36-4804829</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>MADISON PARK FUNDING XXIII LTD</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>CLIFTON HOUSE 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1108, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>MPFXXIII</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 0.2103 % **(b)** After 0.5126 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)



**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		20,857		
Cash	VARIOUS		221,011		

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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

Name of transferor <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number (see instructions) <b>35-1813228</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>ABRAMS CAPITAL PARTNERS II, LP</b>	<b>04-3455023</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>MADISON PARK FUNDING XXX, LTD</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>CAYMAN CORPORATE CENTRE, 27 HOSPITAL ROAD, GEORGE TOWN, GRAND CAYMAN, KY1-9008, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>MPFXXX3228</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

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

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>RIVA CAPITAL PARTNERS IV, LP</b>	<b>36-4804829</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>MADISON PARK FUNDING XXX, LTD</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>CAYMAN CORPORATE CENTRE, 27 HOSPITAL ROAD, GEORGE TOWN, GRAND CAYMAN, KY1-9008, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>MPFXXX3228</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	



**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 0.000 % **(b)** After 0.1878 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

**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		11,335		
Cash	VARIOUS		120,115		



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

OMB No. 1545-0026

► Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
► Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128**

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

Name of transferor <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number (see instructions) <b>35-1813228</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>ABRAMS CAPITAL PARTNERS II, LP</b>	<b>04-3455023</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>MDPK 2017-23A</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>CLIFTON HOUSE, 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY101108, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>MDPK2017-23A</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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

► Go to [www.irs.gov/Form926](http://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 <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number (see instructions) <b>35-1813228</b>
--	--

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>RIVA CAPITAL PARTNERS IV, LP</b>	<b>36-4804829</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>MDPK 2017-23A</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>CLIFTON HOUSE, 75 FORT STREET, GEORGE TOWN, GRAND CAYMAN, KY101108, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>MDPK2017-23A</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						



- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 0.000 % **(b)** After 0.378 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

**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	6/30/2017		22,011		
Cash	VARIOUS		233,250		

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

► Go to [www.irs.gov/Form926](http://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 <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number (see instructions) <b>35-1813228</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? . . . . . ☐ Yes ☐ No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ Yes ☐ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>RIVA CAPITAL PARTNERS IV, LP</b>	<b>36-4804829</b>

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

## Part II Transferee Foreign Corporation Information (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>OCTR 2014-5A</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>PO BOX 1093 BOUNDARY HALL CRICKET SQUARE, GEORGE TOWN, GRAND CAYMAN, KY1-1102, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>OCTR2014-5A</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	
<b>8</b> Foreign law characterization (see instructions) <b>CORPORATION</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	



**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

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		122,805		

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

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . . ☐ **Yes** ☐ **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . . ☐ Yes ☐ No
- d** If the answer to line 14c 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) ► \$ \_\_\_\_\_
- 15** 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

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

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

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- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 0.000 % **(b)** After 0.2816 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3) . . . . .    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d) . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987 . . . . .             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? . . . . . ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ Yes ☒ No  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

OMB No. 1545-1668

**2018**Attachment  
Sequence No. **118**Department of the Treasury  
Internal Revenue Service▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning **JAN 01**, 2018, and ending , 20

Name of person filing this return

**LUMINA FOUNDATION FOR EDUCATION, INC.**

Filer's identification number

**35-1813228**

Filer's address (if you aren't filing this form with your tax return)

**A** Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):  
1 ☐ 2 ☐ 3 ☒ 4 ☐**B** Filer's tax year beginning **JAN 01**, 20 **18**, and ending **DEC 31**, 20 **18****C** Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

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

Name

EIN

Address

**E** Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐**F** Information about certain other partners (see instructions)

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

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

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instructions)
<b>11/16/2011</b>	<b>CAYMAN ISLANDS</b>	<b>523900</b>	<b>INVESTING</b>	<b>US DOLLAR</b>	

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

<b>1</b> Name, address, and identification number of agent (if any) in the United States	<b>2</b> Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 Service Center where Form 1065 is filed:
<b>3</b> Name and address of foreign partnership's agent in country of organization, if any	<b>4</b> Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different <b>DMS HOUSE, 20 GENESIS CLOSE, GRAND CAYMAN, KY-1104, CAYMAN ISLANDS</b>

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . . . . ☐ Yes ☒ No  
If "Yes," enter the total amount of the disallowed deductions . . . . . \$
- 6** Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? . . . ☐ Yes ☒ No
- 7** Were any special allocations made by the foreign partnership? . . . . . ☐ Yes ☒ No
- 8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions . . . . .
- 9** How is this partnership classified under the law of the country in which it's organized? ▶ **LIMITED PARTNERSHIP**
- 10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's 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 10b ▶ ☐ Yes ☐ No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? ▶ ☐ Yes ☐ No
- 11** Does this partnership meet **both** of the following requirements?  
1. The partnership's total receipts for the tax year were less than \$250,000.  
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } . . . . . ☐ Yes ☐ No  
If "Yes," **don't** complete Schedules L, M-1, and M-2.

**Sign Here Only  
if You're Filing  
This Form  
Separately and  
Not With Your  
Tax Return.**

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

Signature of general partner or limited liability company member Date

**Paid  
Preparer  
Use Only**Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN  
Firm's name ▶ Firm's EIN ▶  
Firm's address ▶ Phone no.



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

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

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

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

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

**Schedule A-2** **Foreign Partners of Section 721(c) Partnership** (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3** **Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

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

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

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

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>		
	<b>b</b> Less returns and allowances	<b>1b</b>		<b>1c</b>
	<b>2</b> Cost of goods sold			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b>
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			<b>4</b>
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))			<b>5</b>
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>6</b>
	<b>7</b> Other income (loss) (attach statement)			<b>7</b>
<b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7			<b>8</b>	
<b>Deductions</b> (see instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits)			<b>9</b>
	<b>10</b> Guaranteed payments to partners			<b>10</b>
	<b>11</b> Repairs and maintenance			<b>11</b>
	<b>12</b> Bad debts			<b>12</b>
	<b>13</b> Rent			<b>13</b>
	<b>14</b> Taxes and licenses			<b>14</b>
	<b>15</b> Interest (see instructions)			<b>15</b>
	<b>16a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>		
	<b>b</b> Less depreciation reported elsewhere on return	<b>16b</b>		<b>16c</b>
	<b>17</b> Depletion ( <b>Don't</b> deduct oil and gas depletion.)			<b>17</b>
	<b>18</b> Retirement plans, etc.			<b>18</b>
	<b>19</b> Employee benefit programs			<b>19</b>
<b>20</b> Other deductions (attach statement)			<b>20</b>	
<b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20			<b>21</b>	
<b>22</b> <b>Ordinary business income (loss)</b> from trade or business activities. Subtract line 21 from line 8			<b>22</b>	
<b>Tax and Payment</b>	<b>23</b> Interest due under the look-back method—completed long-term contracts (attach Form 8697)			<b>23</b>
	<b>24</b> Interest due under the look-back method—income forecast method (attach Form 8866)			<b>24</b>
	<b>25</b> BBA AAR imputed underpayment (see instructions)			<b>25</b>
	<b>26</b> Other taxes (see instructions)			<b>26</b>
	<b>27</b> <b>Total balance due.</b> Add lines 23 through 27			<b>27</b>
	<b>28</b> Payment (see instructions)			<b>28</b>
	<b>29</b> <b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed			<b>29</b>
	<b>30</b> <b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment			<b>30</b>

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

**Schedule L Balance Sheets per Books.** (Not required if Item H11, page 1, is answered "Yes.")

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash . . . . .				
<b>2a</b>	Trade notes and accounts receivable . . .				
<b>b</b>	Less allowance for bad debts . . . . .				
<b>3</b>	Inventories . . . . .				
<b>4</b>	U.S. government obligations . . . . .				
<b>5</b>	Tax-exempt securities . . . . .				
<b>6</b>	Other current assets (attach statement) . .				
<b>7a</b>	Loans to partners (or persons related to partners)				
<b>b</b>	Mortgage and real estate loans . . . . .				
<b>8</b>	Other investments (attach statement) . . .				
<b>9a</b>	Buildings and other depreciable assets . .				
<b>b</b>	Less accumulated depreciation . . . . .				
<b>10a</b>	Depletable assets . . . . .				
<b>b</b>	Less accumulated depletion . . . . .				
<b>11</b>	Land (net of any amortization) . . . . .				
<b>12a</b>	Intangible assets (amortizable only) . . .				
<b>b</b>	Less accumulated amortization . . . . .				
<b>13</b>	Other assets (attach statement) . . . . .				
<b>14</b>	<b>Total assets</b> . . . . .				
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable . . . . .				
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				
<b>17</b>	Other current liabilities (attach statement) .				
<b>18</b>	All nonrecourse loans . . . . .				
<b>19a</b>	Loans from partners (or persons related to partners)				
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more				
<b>20</b>	Other liabilities (attach statement) . . . . .				
<b>21</b>	Partners' capital accounts . . . . .				
<b>22</b>	<b>Total liabilities and capital</b> . . . . .				

Form **8865** (2018)



**Schedule M Balance Sheets for Interest Allocation**

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

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item H11, page 1, is answered "Yes.")

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

**Schedule M-2 Analysis of Partners' Capital Accounts.** (Not required if Item H11, page 1, is answered "Yes.")

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

Form **8865** (2018)

**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)
<b>1</b> Sales of inventory . . . . .				
<b>2</b> Sales of property rights (patents, trademarks, etc.) .				
<b>3</b> Compensation received for technical, managerial, engineering, construction, or like services . . . . .				
<b>4</b> Commissions received . .				
<b>5</b> Rents, royalties, and license fees received . . . . .				
<b>6</b> Distributions received . . .				
<b>7</b> Interest received . . . . .				
<b>8</b> Other . . . . .				
<b>9</b> Add lines 1 through 8 . . .				
<b>10</b> Purchases of inventory . .				
<b>11</b> Purchases of tangible property other than inventory . . .				
<b>12</b> Purchases of property rights (patents, trademarks, etc.) .				
<b>13</b> Compensation paid for technical, managerial, engineering, construction, or like services . . . . .				
<b>14</b> Commissions paid . . . . .				
<b>15</b> Rents, royalties, and license fees paid . . . . .				
<b>16</b> Distributions paid . . . . .				
<b>17</b> Interest paid . . . . .				
<b>18</b> Other . . . . .				
<b>19</b> Add lines 10 through 18 . .				
<b>20</b> Amounts borrowed (enter the maximum loan balance during the tax year). See instructions . . . . .				
<b>21</b> Amounts loaned (enter the maximum loan balance during the tax year). See instructions . . . . .				

Form **8865** (2018)

**SCHEDULE O**  
**(Form 8865)**(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(Under Section 6038B)**▶ Attach to Form 8865. See the Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

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

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

**Part I Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	VARIOUS		338,393				
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			338,393	0			0

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **10.5263 %** (b) After the transfer **VARIOUS %****Supplemental Information Required To Be Reported** (see instructions):**Part II Dispositions Reportable Under Section 6038B**

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

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



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

OMB No. 1545-1668

**2018**Attachment  
Sequence No. **118**Department of the Treasury  
Internal Revenue Service▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning **JAN 01**, 2018, and ending , 20

Name of person filing this return

**LUMINA FOUNDATION FOR EDUCATION, INC.**

Filer's identification number

**35-1813228**

Filer's address (if you aren't filing this form with your tax return)

**A** Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):1 ☐ 2 ☐ 3 ☒ 4 ☐**B** Filer's tax year beginning **JAN 01**, 20 **18**, and ending **DEC 31**, 20 **18****C** Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

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

Name

EIN

Address

**E** Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐**F** Information about certain other partners (see instructions)

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

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

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

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

<b>1</b> Name, address, and identification number of agent (if any) in the United States	<b>2</b> Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 Service Center where Form 1065 is filed:
<b>3</b> Name and address of foreign partnership's agent in country of organization, if any <b>GENERATION INVESTMENT MANAGEMENT LLP, 20 AIR STREET, 7TH FLOOR, LONDON, ENGLAND, W1B 5AN, UNITED KINGDOM (ENGLAND, NORTHERN IRELAND, SCOTLAND AND WALES)</b>	<b>4</b> Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . . . . ☐ Yes ☒ No  
If "Yes," enter the total amount of the disallowed deductions . . . . . \$
- 6** Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? . . . ☐ Yes ☒ No
- 7** Were any special allocations made by the foreign partnership? . . . . . ☐ Yes ☒ No
- 8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions . . . . .
- 9** How is this partnership classified under the law of the country in which it's organized? ▶ **LIMITED PARTNERSHIP**
- 10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's 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 10b ▶ ☐ Yes ☐ No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? ▶ ☐ Yes ☐ No
- 11** Does this partnership meet **both** of the following requirements?  
1. The partnership's total receipts for the tax year were less than \$250,000.  
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } . . . . . ☐ Yes ☐ No  
If "Yes," **don't** complete Schedules L, M-1, and M-2.

**Sign Here Only  
if You're Filing  
This Form  
Separately and  
Not With Your  
Tax Return.**

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

Signature of general partner or limited liability company member Date

**Paid  
Preparer  
Use Only**Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN  
Firm's name ▶ Firm's EIN ▶  
Firm's address ▶ Phone no.

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

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

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

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

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

**Schedule A-2 Foreign Partners of Section 721(c) Partnership** (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

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

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

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

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>		
	<b>b</b> Less returns and allowances	<b>1b</b>		<b>1c</b>
	<b>2</b> Cost of goods sold			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b>
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			<b>4</b>
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))			<b>5</b>
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>6</b>
	<b>7</b> Other income (loss) (attach statement)			<b>7</b>
<b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7			<b>8</b>	
<b>Deductions</b> (see instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits)			<b>9</b>
	<b>10</b> Guaranteed payments to partners			<b>10</b>
	<b>11</b> Repairs and maintenance			<b>11</b>
	<b>12</b> Bad debts			<b>12</b>
	<b>13</b> Rent			<b>13</b>
	<b>14</b> Taxes and licenses			<b>14</b>
	<b>15</b> Interest (see instructions)			<b>15</b>
	<b>16a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>		
	<b>b</b> Less depreciation reported elsewhere on return	<b>16b</b>		<b>16c</b>
	<b>17</b> Depletion ( <b>Don't</b> deduct oil and gas depletion.)			<b>17</b>
	<b>18</b> Retirement plans, etc.			<b>18</b>
	<b>19</b> Employee benefit programs			<b>19</b>
<b>20</b> Other deductions (attach statement)			<b>20</b>	
<b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20			<b>21</b>	
<b>22</b> <b>Ordinary business income (loss)</b> from trade or business activities. Subtract line 21 from line 8			<b>22</b>	
<b>Tax and Payment</b>	<b>23</b> Interest due under the look-back method—completed long-term contracts (attach Form 8697)			<b>23</b>
	<b>24</b> Interest due under the look-back method—income forecast method (attach Form 8866)			<b>24</b>
	<b>25</b> BBA AAR imputed underpayment (see instructions)			<b>25</b>
	<b>26</b> Other taxes (see instructions)			<b>26</b>
	<b>27</b> <b>Total balance due.</b> Add lines 23 through 27			<b>27</b>
	<b>28</b> Payment (see instructions)			<b>28</b>
	<b>29</b> <b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed			<b>29</b>
	<b>30</b> <b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment			<b>30</b>



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



**Schedule L Balance Sheets per Books.** (Not required if Item H11, page 1, is answered "Yes.")

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash . . . . .				
<b>2a</b>	Trade notes and accounts receivable . . .				
<b>b</b>	Less allowance for bad debts . . . . .				
<b>3</b>	Inventories . . . . .				
<b>4</b>	U.S. government obligations . . . . .				
<b>5</b>	Tax-exempt securities . . . . .				
<b>6</b>	Other current assets (attach statement) . .				
<b>7a</b>	Loans to partners (or persons related to partners)				
<b>b</b>	Mortgage and real estate loans . . . . .				
<b>8</b>	Other investments (attach statement) . . .				
<b>9a</b>	Buildings and other depreciable assets . .				
<b>b</b>	Less accumulated depreciation . . . . .				
<b>10a</b>	Depletable assets . . . . .				
<b>b</b>	Less accumulated depletion . . . . .				
<b>11</b>	Land (net of any amortization) . . . . .				
<b>12a</b>	Intangible assets (amortizable only) . . .				
<b>b</b>	Less accumulated amortization . . . . .				
<b>13</b>	Other assets (attach statement) . . . . .				
<b>14</b>	<b>Total assets</b> . . . . .				
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable . . . . .				
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				
<b>17</b>	Other current liabilities (attach statement) .				
<b>18</b>	All nonrecourse loans . . . . .				
<b>19a</b>	Loans from partners (or persons related to partners)				
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more				
<b>20</b>	Other liabilities (attach statement) . . . .				
<b>21</b>	Partners' capital accounts . . . . .				
<b>22</b>	<b>Total liabilities and capital</b> . . . . .				

Form **8865** (2018)

**Schedule M Balance Sheets for Interest Allocation**

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

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item H11, page 1, is answered "Yes.")

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

**Schedule M-2 Analysis of Partners' Capital Accounts.** (Not required if Item H11, page 1, is answered "Yes.")

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

Form **8865** (2018)

**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)
<b>1</b> Sales of inventory . . . . .				
<b>2</b> Sales of property rights (patents, trademarks, etc.) . . . . .				
<b>3</b> Compensation received for technical, managerial, engineering, construction, or like services . . . . .				
<b>4</b> Commissions received . . . . .				
<b>5</b> Rents, royalties, and license fees received . . . . .				
<b>6</b> Distributions received . . . . .				
<b>7</b> Interest received . . . . .				
<b>8</b> Other . . . . .				
<b>9</b> Add lines 1 through 8 . . . . .				
<b>10</b> Purchases of inventory . . . . .				
<b>11</b> Purchases of tangible property other than inventory . . . . .				
<b>12</b> Purchases of property rights (patents, trademarks, etc.) . . . . .				
<b>13</b> Compensation paid for technical, managerial, engineering, construction, or like services . . . . .				
<b>14</b> Commissions paid . . . . .				
<b>15</b> Rents, royalties, and license fees paid . . . . .				
<b>16</b> Distributions paid . . . . .				
<b>17</b> Interest paid . . . . .				
<b>18</b> Other . . . . .				
<b>19</b> Add lines 10 through 18 . . . . .				
<b>20</b> Amounts borrowed (enter the maximum loan balance during the tax year). See instructions . . . . .				
<b>21</b> Amounts loaned (enter the maximum loan balance during the tax year). See instructions . . . . .				

Form **8865** (2018)



**SCHEDULE O**  
**(Form 8865)**(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(Under Section 6038B)**▶ **Attach to Form 8865. See the Instructions for Form 8865.**  
▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

OMB No. 1545-1668

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

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

**Part I Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	VARIOUS		753,320				
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			753,320	0			0

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **2.3450 %** (b) After the transfer **0.0000 %****Supplemental Information Required To Be Reported** (see instructions):**Part II Dispositions Reportable Under Section 6038B**

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

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

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

OMB No. 1545-1668

**2018**Attachment  
Sequence No. **118**Department of the Treasury  
Internal Revenue Service▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning **JUN 01**, 2018, and ending **DEC 31**, 20 **18**

Name of person filing this return

**LUMINA FOUNDATION FOR EDUCATION, INC.**

Filer's identification number

**35-1813228**

Filer's address (if you aren't filing this form with your tax return)

**A** Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):1 ☐ 2 ☐ 3 ☒ 4 ☐**B** Filer's tax year beginning **JAN 01**, 20 **18**, and ending **DEC 31**, 20 **18****C** Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

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

Name

EIN

Address

**E** Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐**F** Information about certain other partners (see instructions)

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

**G1** Name and address of foreign partnership**LIME ROCK PARTNERS IV AF, LP**  
**% LIME ROCK MANAGEMENT, LP**  
**274 RIVERSIDE AVE, 3RD FLOOR**  
**WESTPORT, CT 06880****2(a)** EIN (if any)**98-1422853****2(b)** Reference ID number (see instructions)**3** Country under whose laws organized**CAYMAN ISLANDS**

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instructions)
<b>4/17/2018</b>	<b>CAYMAN ISLANDS</b>	<b>523900</b>	<b>INVESTING</b>	<b>US DOLLAR</b>	

**H** Provide the following information for the foreign partnership's tax year:**1** Name, address, and identification number of agent (if any) in the United States**N/A****2** Check if the foreign partnership must file:☒ Form 1042 ☒ Form 8804 ☒ Form 1065

Service Center where Form 1065 is filed:

**E-FILE****3** Name and address of foreign partnership's agent in country of organization, if any**N/A****4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different**LIME ROCK MANAGEMENT, LP, 274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CT 06880****5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . . . . ☐ Yes ☒ No

If "Yes," enter the total amount of the disallowed deductions . . . . . \$

**6** Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? . . . ☐ Yes ☒ No**7** Were any special allocations made by the foreign partnership? . . . . . ☐ Yes ☒ No**8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions . . . . .**9** How is this partnership classified under the law of the country in which it's organized? ▶ **LIMITED PARTNERSHIP****10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's 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 10b ▶ ☐ Yes ☐ No**b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? ▶ ☐ Yes ☐ No**11** Does this partnership meet **both** of the following requirements?

1. The partnership's total receipts for the tax year were less than \$250,000.

2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.

If "Yes," **don't** complete Schedules L, M-1, and M-2. } . . . . . ☐ Yes ☐ No**Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.**

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

Signature of general partner or limited liability company member

Date

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.



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

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

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

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

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

**Schedule A-2 Foreign Partners of Section 721(c) Partnership** (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

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

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

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

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>			
	<b>b</b> Less returns and allowances	<b>1b</b>			<b>1c</b> 0
	<b>2</b> Cost of goods sold	<b>2</b>			
	<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>			0
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	<b>4</b>			
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))	<b>5</b>			
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>6</b>			
	<b>7</b> Other income (loss) (attach statement)	<b>7</b>			
<b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7	<b>8</b>			0	
<b>Deductions</b> (see instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits)	<b>9</b>			
	<b>10</b> Guaranteed payments to partners	<b>10</b>			
	<b>11</b> Repairs and maintenance	<b>11</b>			
	<b>12</b> Bad debts	<b>12</b>			
	<b>13</b> Rent	<b>13</b>			
	<b>14</b> Taxes and licenses	<b>14</b>			
	<b>15</b> Interest (see instructions)	<b>15</b>			
	<b>16a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>			
	<b>b</b> Less depreciation reported elsewhere on return	<b>16b</b>			<b>16c</b> 0
	<b>17</b> Depletion ( <b>Don't</b> deduct oil and gas depletion.)	<b>17</b>			
	<b>18</b> Retirement plans, etc.	<b>18</b>			
	<b>19</b> Employee benefit programs	<b>19</b>			
<b>20</b> Other deductions (attach statement)	<b>20</b>				
<b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20	<b>21</b>			0	
<b>22</b> <b>Ordinary business income (loss)</b> from trade or business activities. Subtract line 21 from line 8	<b>22</b>			0	
<b>Tax and Payment</b>	<b>23</b> Interest due under the look-back method—completed long-term contracts (attach Form 8697)	<b>23</b>			
	<b>24</b> Interest due under the look-back method—income forecast method (attach Form 8866)	<b>24</b>			
	<b>25</b> BBA AAR imputed underpayment (see instructions)	<b>25</b>			
	<b>26</b> Other taxes (see instructions)	<b>26</b>			
	<b>27</b> <b>Total balance due.</b> Add lines 23 through 27	<b>27</b>			0
	<b>28</b> Payment (see instructions)	<b>28</b>			
	<b>29</b> <b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed	<b>29</b>			
	<b>30</b> <b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment	<b>30</b>			



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

**Schedule L Balance Sheets per Books.** (Not required if Item H11, page 1, is answered "Yes.")

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash . . . . .				
<b>2a</b>	Trade notes and accounts receivable . . .				
<b>b</b>	Less allowance for bad debts . . . . .		0		0
<b>3</b>	Inventories . . . . .				
<b>4</b>	U.S. government obligations . . . . .				
<b>5</b>	Tax-exempt securities . . . . .				
<b>6</b>	Other current assets (attach statement) . .				
<b>7a</b>	Loans to partners (or persons related to partners)				
<b>b</b>	Mortgage and real estate loans . . . . .				
<b>8</b>	Other investments (attach statement) . . .				
<b>9a</b>	Buildings and other depreciable assets . .				
<b>b</b>	Less accumulated depreciation . . . . .		0		0
<b>10a</b>	Depletable assets . . . . .				
<b>b</b>	Less accumulated depletion . . . . .		0		0
<b>11</b>	Land (net of any amortization) . . . . .				
<b>12a</b>	Intangible assets (amortizable only) . . .				
<b>b</b>	Less accumulated amortization . . . . .		0		0
<b>13</b>	Other assets (attach statement) . . . . .				
<b>14</b>	<b>Total assets</b> . . . . .		0		0
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable . . . . .				
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				
<b>17</b>	Other current liabilities (attach statement) .				
<b>18</b>	All nonrecourse loans . . . . .				
<b>19a</b>	Loans from partners (or persons related to partners)				
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more				
<b>20</b>	Other liabilities (attach statement) . . . .				
<b>21</b>	Partners' capital accounts . . . . .				
<b>22</b>	<b>Total liabilities and capital</b> . . . . .		0		0

Form **8865** (2018)

**Schedule M Balance Sheets for Interest Allocation**

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

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item H11, page 1, is answered "Yes.")

<b>1</b> Net income (loss) per books . . . . .		<b>6</b> Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this tax year (itemize): \$ . . . . .		<b>a</b> Tax-exempt interest \$ . . . . .	0
<b>3</b> Guaranteed payments (other than health insurance) . . . . .		<b>7</b> Deductions included on Schedule K, lines 1 through 13d, and 16p not charged against book income this tax year (itemize):	
<b>4</b> Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		<b>a</b> Depreciation \$ . . . . .	0
<b>a</b> Depreciation \$ . . . . .		<b>8</b> Add lines 6 and 7 . . . . .	0
<b>b</b> Travel and entertainment \$ . . . . .	0	<b>9</b> Income (loss). Subtract line 8 from line 5 . . . . .	0
<b>5</b> Add lines 1 through 4 . . . . .	0		

**Schedule M-2 Analysis of Partners' Capital Accounts.** (Not required if Item H11, page 1, is answered "Yes.")

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

Form **8865** (2018)



**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)
<b>1</b> Sales of inventory . . . . .				
<b>2</b> Sales of property rights (patents, trademarks, etc.) . . . . .				
<b>3</b> Compensation received for technical, managerial, engineering, construction, or like services . . . . .				
<b>4</b> Commissions received . . . . .				
<b>5</b> Rents, royalties, and license fees received . . . . .				
<b>6</b> Distributions received . . . . .				
<b>7</b> Interest received . . . . .				
<b>8</b> Other . . . . .				
<b>9</b> Add lines 1 through 8 . . . . .				
<b>10</b> Purchases of inventory . . . . .				
<b>11</b> Purchases of tangible property other than inventory . . . . .				
<b>12</b> Purchases of property rights (patents, trademarks, etc.) . . . . .				
<b>13</b> Compensation paid for technical, managerial, engineering, construction, or like services . . . . .				
<b>14</b> Commissions paid . . . . .				
<b>15</b> Rents, royalties, and license fees paid . . . . .				
<b>16</b> Distributions paid . . . . .				
<b>17</b> Interest paid . . . . .				
<b>18</b> Other . . . . .				
<b>19</b> Add lines 10 through 18 . . . . .				
<b>20</b> Amounts borrowed (enter the maximum loan balance during the tax year). See instructions . . . . .				
<b>21</b> Amounts loaned (enter the maximum loan balance during the tax year). See instructions . . . . .				

Form **8865** (2018)

**SCHEDULE O**  
**(Form 8865)**(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(Under Section 6038B)**▶ Attach to Form 8865. See the instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

Name of transferor <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>		Filer's identifying number <b>35-1813228</b>
Name of foreign partnership <b>LIME ROCK PARTNERS IV AF, LP</b>	EIN (if any) <b>98-1422853</b>	Reference ID number (see instructions)

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

**Part I Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	(SEE STATEMENT)		(SEE STATEMENT)				
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			4,943,748	0			0

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **0.0000 %** (b) After the transfer **0.2587 %****Supplemental Information Required To Be Reported** (see instructions):

(SEE STATEMENT)

**Part II Dispositions Reportable Under Section 6038B**

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

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

**Schedule****A-3****Affiliation Schedule (continued)**

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
LR-CROWNROCK IV AF HOLDINGS LP	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	83-0793404		
CROWNROCK HOLDINGS LP	P.O. BOX 52287 MIDLAND, TX, 79710	82-3789749		
CROWNROCK HOLDINGS GP LLC	P.O. BOX 52287 MIDLAND, TX, 79710	82-3789638		
LRP IVC HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	98-1414477		✓
DHS ENERGY SERVICES LIMITED	KINGSTON CHAMBERS, PO BOX 173 ROAD TOWN, VIRGIN ISLANDS, VIRGIN ISLANDS	98-1032796		✓
LR-CROWNROCK HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880			



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) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
CASH	6/22/2018	CASH	4,911,911	N/A	N/A	N/A	N/A
CASH	12/24/2018	CASH	31,837	N/A	N/A	N/A	N/A

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

OMB No. 1545-1668

**2018**Attachment  
Sequence No. **118**Department of the Treasury  
Internal Revenue Service▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning **JAN 01**, 2018, and ending **DEC 31**, 20 **18**

Name of person filing this return

**LUMINA FOUNDATION FOR EDUCATION, INC.**

Filer's identification number

**35-1813228**

Filer's address (if you aren't filing this form with your tax return)

**A** Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):1 ☐ 2 ☐ 3 ☒ 4 ☐**B** Filer's tax year beginning **JAN 01**, 20 **18**, and ending **DEC 31**, 20 **18****C** Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

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

Name

EIN

Address

**E** Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐**F** Information about certain other partners (see instructions)

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

**G1** Name and address of foreign partnership**LIME ROCK PARTNERS VI, LP**  
**LIME ROCK MANAGEMENT LP**  
**274 RIVERSIDE AVENUE, 3RD FLOOR**  
**WESTPORT, CT 06880****2(a)** EIN (if any)**98-1027307****2(b)** Reference ID number (see instructions)**3** Country under whose laws organized**CAYMAN ISLANDS**

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instructions)
<b>12/14/2011</b>	<b>CAYMAN ISLANDS</b>	<b>523900</b>	<b>INVESTMENTS</b>	<b>US DOLLAR</b>	<b>N/A</b>

**H** Provide the following information for the foreign partnership's tax year:**1** Name, address, and identification number of agent (if any) in the United States**2** Check if the foreign partnership must file:☒ Form 1042 ☒ Form 8804 ☒ Form 1065

Service Center where Form 1065 is filed:

**E-FILE****3** Name and address of foreign partnership's agent in country of organization, if any**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different**LIME ROCK MANAGEMENT LP, 274 RIVERSIDE AVENUE, 3RD FLOOR, WESTPORT, CT 06880****5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . . . . ☐ Yes ☒ No

If "Yes," enter the total amount of the disallowed deductions . . . . . \$

**6** Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? . . . ☐ Yes ☒ No**7** Were any special allocations made by the foreign partnership? . . . . . ☐ Yes ☒ No**8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions . . . . .**9** How is this partnership classified under the law of the country in which it's organized? ▶ **LIMITED PARTNERSHIP****10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's 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 10b ▶ ☐ Yes ☐ No**b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? ▶ ☐ Yes ☐ No**11** Does this partnership meet **both** of the following requirements?

1. The partnership's total receipts for the tax year were less than \$250,000.

2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.

If "Yes," **don't** complete Schedules L, M-1, and M-2. } . . . . . ☐ Yes ☐ No**Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.**

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

Signature of general partner or limited liability company member

Date

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

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

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

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

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

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

**Schedule A-2** **Foreign Partners of Section 721(c) Partnership** (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3** **Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

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

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

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

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>		
	<b>b</b> Less returns and allowances	<b>1b</b>		
	<b>2</b> Cost of goods sold		<b>1c</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>2</b>	
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		<b>3</b>	
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))		<b>4</b>	
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		<b>5</b>	
	<b>7</b> Other income (loss) (attach statement)		<b>6</b>	
<b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7		<b>7</b>		
<b>Deductions</b> (see instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits)		<b>8</b>	
	<b>10</b> Guaranteed payments to partners		<b>9</b>	
	<b>11</b> Repairs and maintenance		<b>10</b>	
	<b>12</b> Bad debts		<b>11</b>	
	<b>13</b> Rent		<b>12</b>	
	<b>14</b> Taxes and licenses		<b>13</b>	
	<b>15</b> Interest (see instructions)		<b>14</b>	
	<b>16a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>	<b>15</b>	
	<b>b</b> Less depreciation reported elsewhere on return	<b>16b</b>	<b>16c</b>	
	<b>17</b> Depletion ( <b>Don't</b> deduct oil and gas depletion.)		<b>17</b>	
	<b>18</b> Retirement plans, etc.		<b>18</b>	
	<b>19</b> Employee benefit programs		<b>19</b>	
	<b>20</b> Other deductions (attach statement)		<b>20</b>	
<b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20		<b>21</b>		
<b>22</b> <b>Ordinary business income (loss)</b> from trade or business activities. Subtract line 21 from line 8		<b>22</b>		
<b>Tax and Payment</b>	<b>23</b> Interest due under the look-back method—completed long-term contracts (attach Form 8697)		<b>23</b>	
	<b>24</b> Interest due under the look-back method—income forecast method (attach Form 8866)		<b>24</b>	
	<b>25</b> BBA AAR imputed underpayment (see instructions)		<b>25</b>	
	<b>26</b> Other taxes (see instructions)		<b>26</b>	
	<b>27</b> <b>Total balance due.</b> Add lines 23 through 27		<b>27</b>	
	<b>28</b> Payment (see instructions)		<b>28</b>	
	<b>29</b> <b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed		<b>29</b>	
	<b>30</b> <b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment		<b>30</b>	



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

**Schedule L** **Balance Sheets per Books.** (Not required if Item H11, page 1, is answered "Yes.")

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash . . . . .				
<b>2a</b>	Trade notes and accounts receivable . . .				
<b>b</b>	Less allowance for bad debts . . . . .				
<b>3</b>	Inventories . . . . .				
<b>4</b>	U.S. government obligations . . . . .				
<b>5</b>	Tax-exempt securities . . . . .				
<b>6</b>	Other current assets (attach statement) . .				
<b>7a</b>	Loans to partners (or persons related to partners)				
<b>b</b>	Mortgage and real estate loans . . . . .				
<b>8</b>	Other investments (attach statement) . . .				
<b>9a</b>	Buildings and other depreciable assets . .				
<b>b</b>	Less accumulated depreciation . . . . .				
<b>10a</b>	Depletable assets . . . . .				
<b>b</b>	Less accumulated depletion . . . . .				
<b>11</b>	Land (net of any amortization) . . . . .				
<b>12a</b>	Intangible assets (amortizable only) . . .				
<b>b</b>	Less accumulated amortization . . . . .				
<b>13</b>	Other assets (attach statement) . . . . .				
<b>14</b>	<b>Total assets</b> . . . . .				
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable . . . . .				
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				
<b>17</b>	Other current liabilities (attach statement) .				
<b>18</b>	All nonrecourse loans . . . . .				
<b>19a</b>	Loans from partners (or persons related to partners)				
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more				
<b>20</b>	Other liabilities (attach statement) . . . .				
<b>21</b>	Partners' capital accounts . . . . .				
<b>22</b>	<b>Total liabilities and capital</b> . . . . .				

Form **8865** (2018)

**Schedule M Balance Sheets for Interest Allocation**

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

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item H11, page 1, is answered "Yes.")

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

**Schedule M-2 Analysis of Partners' Capital Accounts.** (Not required if Item H11, page 1, is answered "Yes.")

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

Form **8865** (2018)



**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)
<b>1</b> Sales of inventory . . . . .				
<b>2</b> Sales of property rights (patents, trademarks, etc.) . . . . .				
<b>3</b> Compensation received for technical, managerial, engineering, construction, or like services . . . . .				
<b>4</b> Commissions received . . . . .				
<b>5</b> Rents, royalties, and license fees received . . . . .				
<b>6</b> Distributions received . . . . .				
<b>7</b> Interest received . . . . .				
<b>8</b> Other . . . . .				
<b>9</b> Add lines 1 through 8 . . . . .				
<b>10</b> Purchases of inventory . . . . .				
<b>11</b> Purchases of tangible property other than inventory . . . . .				
<b>12</b> Purchases of property rights (patents, trademarks, etc.) . . . . .				
<b>13</b> Compensation paid for technical, managerial, engineering, construction, or like services . . . . .				
<b>14</b> Commissions paid . . . . .				
<b>15</b> Rents, royalties, and license fees paid . . . . .				
<b>16</b> Distributions paid . . . . .				
<b>17</b> Interest paid . . . . .				
<b>18</b> Other . . . . .				
<b>19</b> Add lines 10 through 18 . . . . .				
<b>20</b> Amounts borrowed (enter the maximum loan balance during the tax year). See instructions . . . . .				
<b>21</b> Amounts loaned (enter the maximum loan balance during the tax year). See instructions . . . . .				

Form **8865** (2018)

**SCHEDULE O**  
**(Form 8865)**(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(Under Section 6038B)**▶ Attach to Form 8865. See the Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

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

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

**Part I Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	VARIOUS		1,081,926				
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			1,081,926	0			0

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **1.0166 %** (b) After the transfer **1.1147 %****Supplemental Information Required To Be Reported** (see instructions):**Part II Dispositions Reportable Under Section 6038B**

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

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

**Schedule A-3**

**Affiliation Schedule (continued)**

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
LR-SHELF DRILLING INTERNATIONAL, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	98-1065729		✓
LR-AUGUSTUS HOLDINGS II, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	46-4182367		
AUGUSTUS ENERGY PARTNERS II HOLDING, LLC	2016 GRAND AVE, SUITE A BILLINGS, MT, 59102	46-4408588		
AUGUSTUS ENERGY PARTNERS II, LLC	2016 GRAND AVE, SUITE A BILLINGS, MT, 59102	46-4181288		
LR-BATTLECAT HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	47-2127745		
BATTLECAT MANAGEMENT, LLC	11391 MEADOWGLEN LANE, SUITE D HOUSTON, TX, 77082	47-2327184		
BATTLECAT OIL & GAS HOLDINGS, LLC	11391 MEADOWGLEN LANE, SUITE D HOUSTON, TX, 77082	47-2326882		
LR-CAPSTONE HOLDINGS II, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	47-2023739		
CAPSTONE NATURAL RESOURCES HOLDINGS II, LLC	2250 EAST 73RD STREET, SUITE 500 TULSA, OK, 74136	47-2148719		
CAPSTONE NATURAL RESOURCES II, LLC	2250 EAST 73RD STREET, SUITE 500 TULSA, OK, 74136	47-2143795		
LR-CRM 2018 FUND VI HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	82-5352725		
LR-CROWNROCK MINERALS FUND VI HOLDINGS, LP	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	81-4469769		
LR-CRM HOLDINGS II, LP	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	81-4469413		
LR-CRM 2018 HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	82-5358943		
CRM 2018, L.P.	18 DESTA DR MIDLAND, TX, 79705	32-0572540		
CROWNROCK MINERALS, LP	PO BOX 51933 MIDLAND, TX, 79710	36-4832558		
LR-ENDURANCE HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	46-1547167		
ENDURANCE RESOURCES HOLDINGS, LLC	15455 N. DALLAS PARKWAY, SUITE 1050 ADDISON, TX, 75001	90-0917685		
ENDURANCE RESOURCES MANAGEMENT, LLC	15455 N. DALLAS PARKWAY, SUITE 1050 ADDISON, TX, 75001	61-1771629		
ENDURANCE RESOURCES, LLC	15455 N. DALLAS PARKWAY, SUITE 1050 ADDISON, TX, 75001	32-0291073		
LR-KSWE HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	47-2381277		
KSW ENVIRONMENTAL HOLDINGS, LLC	5800 E SKELLY DR, SUITE 300 TULSA, OK, 74135	47-3001987		
KSW ENVIRONMENTAL, LLC	5800 E SKELLY DR, SUITE 300 TULSA, OK, 74135	30-0747509		
LR-SDI GAS HOLDINGS, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	47-4497804		



Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SDI GAS HOLDINGS LLC	130 MEADOW RIDGE ROAD MOUNT MORRIS, PA, 15349	47-4762248		
MILLENNIUM ENERGY SERVICES, LLC	130 MEADOW RIDGE ROAD MOUNT MORRIS, PA, 15349	81-481 1032		
UNITED ELECTRICAL SERVICES, LLC	185 MIDSTREAM WAY JANE LEW, WV, 26378	82-3452650		
LR-VANTAGE HOLDINGS II, L.P.	274 RIVERSIDE AVENUE, 3RD FLOOR WESTPORT, CT, 06880	45-5591625		