

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

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

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

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

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

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

A <input checked="" type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) LUMINA FOUNDATION FOR EDUCATION, INC.	D Employer identification number 35-1813228
B Exempt under section <input checked="" type="checkbox"/> 501(C)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. 820 MASSACHUSETTS AVE., SUITE 1390	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code INDIANAPOLIS, IN 46204	F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year 1,447,572,232	
G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			
H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) 1			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of (SEE STATEMENT)		Telephone number (317) 951-5300	

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0
2	Reserved	2	
3	Add lines 1 and 2	3	0
4	Charitable contributions (see instructions for limitation rules)	4	0
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	0
6	Deduction for net operating loss. See instructions	6	0
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	0
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	0
9	Trusts. Section 199A deduction. See instructions	9	0
10	Total deductions. Add lines 8 and 9	10	0
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1	0
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	0
4	Other tax amounts. See instructions	4	0
5	Alternative minimum tax	5	0
6	Tax on noncompliant facility income. See instructions	6	0
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	0	
b	Other credits (see instructions)	1b	0	
c	General business credit. Attach Form 3800 (see instructions)	1c	0	
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e	0	
2	Subtract line 1e from Part II, line 7	2	0	
3a	Amount due from Form 4255	3a		
b	Amount due from Form 8611	3b		
c	Amount due from Form 8697	3c		
d	Amount due from Form 8866	3d		
e	Other amounts due (see instructions)	3e	0	
f	Total amounts due. Add lines 3a through 3e	3f	0	
4	Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here 0	4	0	
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0	

Part III Tax and Payments (continued)

6a	Payments: Preceding year's overpayment credited to the current year	6a	380,220	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	100,000	
c	Tax deposited with Form 8868	6c	50,000	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	0	
e	Backup withholding (see instructions).	6e	0	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	0	
g	Elective payment election amount from Form 3800		0	
h	Payment from Form 2439	6h	0	
i	Credit from Form 4136	6i	0	
j	Other (see instructions)	6j	0	
7	Total payments. Add lines 6a through 6j	7		530,220
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		0
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		0
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		530,220
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax 530,220 Refunded	11		0

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

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0		
4	Enter available pre-2018 NOL carryovers here \$ 0. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	901101	\$ 18,504,684	
		\$	
		\$	
		\$	
6a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

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	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	STEVE LENIVY	STEVE LENIVY	11/14/2024		P01635350
	Firm's name CROWE LLP			Firm's EIN	35-0921680
	Firm's address 231 S BEMISTON AVE, SUITE 800, CLAYTON, MO 63105			Phone no.	(314) 802-2000

Form **990-T** (2023)

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2023

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

A Name of the organization <u>LUMINA FOUNDATION FOR EDUCATION, INC.</u>	B Employer identification number <u>35-1813228</u>
C Unrelated business activity code (see instructions) <u>901101</u>	D Sequence: <u>1</u> of <u>1</u>

E Describe the unrelated trade or business UBI FROM PASS-THROUGH INVESTMENT

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	<u>0</u>			
b Less returns and allowances	<u>0</u>	1c <u>0</u>		
2 Cost of goods sold (Part III, line 8)		2 <u>0</u>		
3 Gross profit. Subtract line 2 from line 1c		3 <u>0</u>		<u>0</u>
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a <u>238,241</u>		<u>238,241</u>
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b <u>(63,987)</u>		<u>(63,987)</u>
c Capital loss deduction for trusts		4c <u>0</u>		<u>0</u>
5 Income (loss) from a partnership or an S corporation (attach statement)		5 <u>(3,640,154)</u>		<u>(3,640,154)</u>
6 Rent income (Part IV)		6 <u>0</u>	<u>0</u>	<u>0</u>
7 Unrelated debt-financed income (Part V)		7 <u>0</u>	<u>0</u>	<u>0</u>
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8 <u>0</u>	<u>0</u>	<u>0</u>
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9 <u>0</u>	<u>0</u>	<u>0</u>
10 Exploited exempt activity income (Part VIII)		10 <u>0</u>	<u>0</u>	<u>0</u>
11 Advertising income (Part IX)		11 <u>0</u>	<u>0</u>	<u>0</u>
12 Other income (see instructions; attach statement)		12 <u>0</u>		<u>0</u>
13 Total. Combine lines 3 through 12		13 <u>(3,465,900)</u>	<u>0</u>	<u>(3,465,900)</u>

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
1 Compensation of officers, directors, and trustees (Part X)		1	<u>14,400</u>
2 Salaries and wages		2	<u>45,007</u>
3 Repairs and maintenance		3	<u>0</u>
4 Bad debts		4	<u>0</u>
5 Interest (attach statement). See instructions		5	<u>0</u>
6 Taxes and licenses		6	<u>20,668</u>
7 Depreciation (attach Form 4562). See instructions	7 <u>1,757</u>		
8 Less depreciation claimed in Part III and elsewhere on return	8a <u>0</u>	8b	<u>1,757</u>
9 Depletion		9	<u>0</u>
10 Contributions to deferred compensation plans		10	<u>0</u>
11 Employee benefit programs		11	<u>18,429</u>
12 Excess exempt expenses (Part VIII)		12	<u>0</u>
13 Excess readership costs (Part IX)		13	<u>0</u>
14 Other deductions (attach statement)		14	<u>517,399</u>
15 Total deductions. Add lines 1 through 14		15	<u>617,660</u>
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	<u>(4,083,560)</u>
17 Deduction for net operating loss. See instructions		17	<u>0</u>
18 Unrelated business taxable income. Subtract line 17 from line 16		18	<u>(4,083,560)</u>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold

Enter method of inventory valuation

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

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
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)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				0
4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				0

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0
11 Total dividends — received deductions included in line 10				0

Part VI 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)					

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	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals			0	0

Part VII 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 statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0			0

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5	Gross income from activity that is not unrelated business income	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Schedule A (Form 990-T) 2023

Part IX Advertising Income**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A** ☐ _____
B ☐ _____
C ☐ _____
D ☐ _____

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1) OFFICER COMPENSATION		%	14,400
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			14,400

Part XI Supplemental Information (see instructions)

Return Reference - Identifier	Explanation
BOOK CARE - NAME AND ADDRESS	ERIN ARCHER, 820 MASSACHUSETTS AVENUE SUITE 1390, INDIANAPOLIS, IN 46204

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Converted to NOL	Amount Remaining	Contribution Carryover Expires
2019	45,714,333	0			45,714,333	2024
2020	37,241,083	0			37,241,083	2025
2021	57,692,859	0			57,692,859	2026
2022	32,134,187	156,079			31,978,108	2027
2023	53,394,715				53,394,715	2028
Totals	226,177,177	156,079	0	0	226,021,098	

Date	Amount
09/15/2023	50,000
12/15/2023	50,000
Totals	100,000

Name of Partnership	Share of gross income	Share of deductions	Gain or loss
INVESTMENT ACTIVITY			
(1) ACCESS HOLDINGS FUND I L.P.	(1,135,683)		(1,135,683)
(2) LIME ROCK PARTNERS VI, L.P.	(1,656)	0	(1,656)
(3) P4G CAPITAL PARTNERS I, LP	48,785	(300,509)	349,294
(4) STONELAKE OPPORTUNITY PARTNERS III, LP	(6,113)	0	(6,113)
(5) ABRAMS CAPITAL PARTNERS II, L.P.	(27,415)	(26,431)	(984)
(6) CENTRE LANE PARTNERS III, L.P.	0		0
(7) SILVER CREEK MIDSTREAM COINVEST LP	99,571	0	99,571
(8) WHITMAN/PETERSON PARTNERS IV, LP	(132,074)	3,739	(135,813)
(9) IRON POINT REAL ESTATE PARTNERS II, LP	(26,538)	538	(27,076)
(10) PARTNERS FOR GROWTH V, LP	15,182		15,182
(11) CENTRE LANE PARTNERS V, L.P.	17,393		17,393
(12) ENERGY SPECTRUM PARTNERS VII LP	(5,291)	0	(5,291)
(13) LIME ROCK PARTNERS IV AF, L.P.	2,158,103	1,743,528	414,575
(14) WALTON STREET REAL ESTATE FUND V, L.P.	(393)	0	(393)
(15) GOODNIGHT MIDSTREAM CO-INVEST LP	(93,524)	0	(93,524)
(16) BROADVAIL GROWTH EQUITY FUND II LP	(158,665)	0	(158,665)
(17) TAILWATER ENERGY FUND III, LP	655,556	0	655,556
(18) TAILWATER ENERGY FUND IV LP	(350,879)	0	(350,879)
(19) VENTURE INVESTMENT ASSOCIATES VI, L.P.	(8,152)		(8,152)
(20) RETHINK EDUCATION III LP	4	102	(98)
(21) RETHINK EDUCATION II LP	0		0
(22) KUEMPER HOLDINGS V, LLC	191,128	0	191,128
(23) STARWOOD CAPITAL HOSPITALITY FUND I-3, LP	(4,460)		(4,460)
(24) MERCED PARTNERS V LP	1,549,421	43,024	1,506,397
(25) PARTNERS FOR GROWTH VI US, LP	123,323	0	123,323
(26) P4G CAPITAL PARTNERS I CO-INVEST FUND L	16,214	99,866	(83,652)
(27) AG REALTY FUND IX LP	(257,930)	512	(258,442)
(28) PARTNERS IV LPMERCE	7,456	0	7,456
(29) BUTTONWOOD HOLDINGS INVESTMENT, LTD.	62,832		62,832
(30) NELLORE CAPITAL PARTNERS LP	61		61
(31) CENTRE LANE PARTNERS V-A, LLC	0		0
(32) TIMBER BAY FUND II, LP	251,679	712	250,967
(33) ACCOLADE PARTNERS VIII, L.P.	(9,121)	1,082	(10,203)
(34) NEW STATE CAPITAL PARTNERS FUND III LP	(189,114)		(189,114)
(35) BERKSHIRE FUND X, L.P.	(153,640)		(153,640)
(36) BROADVAIL GROWTH EQUITY FUND III, LP	(467,869)	0	(467,869)
(37) PARTNERS FOR GROWTH VII US, LP	15,923	0	15,923
(38) FOUNDRY 2022, LP	4	96	(92)
(39) ROTHWELL VENTURES I L.P.	3,068,422		3,068,422
(40) RIVA CAPITAL PARTNERS IV, LP	(34,163)	56,620	(90,783)
(41) ALPINE INVESTORS VI, LP	4,427	21,040	(16,613)
(42) ALPINE INVESTORS V, LP	1,052,596	0	1,052,596
(43) GCP FUND II CSP CO-INVEST FUND, LP	(1,191)		(1,191)
(44) GROWTH CATALYST PARTNERS II, LP	(23,852)	6,602	(30,454)
(45) IRON POINT REAL ESTATE PARTNERS III, LP	(198,695)	198	(198,893)
(46) TAILWATER E&P OPPORTUNITY FUND II, LP	(1,481,765)	4,177,419	(5,659,184)
(47) ACCOLADE PARTNERS IX, L.P.	(308)	995	(1,303)
(48) GAUGE CAPITAL III LP	(378,410)	0	(378,410)
(49) NEXUS SPECIAL SITUATIONS III, L.P.	(21,913)		(21,913)
(50) LEGACY VENTURE IX LLC	3,066	1	3,065
(51) BAUPOST VALUE PARTNERS, L.P.-IV	(28,566)	100,732	(129,298)
(52) CHARLESBANK EQUITY FUND IX, LP	(138,016)	123,698	(261,714)
(53) CHARLESBANK EQUITY FUND VIII, LP	(24,498)	22,778	(47,276)
(54) VARSITY HEALTHCARE PARTNERS IV, LP	(192,217)		(192,217)

(55) ACCOLADE PARTNERS BLOCKCHAIN II, L.P.	7,732	249	7,483
(56) ACCESS HOLDINGS FUND II L. P.	(132,136)		(132,136)
(57) ACCESS FUND II CO-INVESTMENT LP	(216,990)		(216,990)
(58) BROADVAIL FUND III SIDECAR I, LP	(41,340)	0	(41,340)
(59) PLEASANT LAKE ONSHORE FEEDER FUND, LP	0	39,779	(39,779)
(60) NEW STATE CAPITAL PARTNERS CSP CO-INVEST	18,926		18,926
(61) ACCOLADE PARTNERS BLOCKCHAIN III VENTURE LP	0		0
(62) WHITMAN/PETERSON PARTNERS III, LP	(948,477)	534	(949,011)
Total	2,476,750	6,116,904	(3,640,154)

Description	Amount
INVESTMENT ACTIVITY	
(1) STATE TAX EXPENSE	20,668

Description	Amount
INVESTMENT ACTIVITY	
(1) LEGAL EXPENSE	14,940
(2) ACCOUNTING EXPENSES	52,250
(3) CONSULTING	431,777
(4) TRAVEL	456
(5) OCCUPANCY	9,319
(6) OTHER EXPENSES	8,657
Total	517,399

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining
INVESTMENT ACTIVITY					
2018	8,439,771		6,243,168		2,196,603
2019	6,552,216				6,552,216
2020	4,393,561				4,393,561
2021		505,965			505,965
2022		772,739			772,739
2023	4,083,600				4,083,600
Totals	23,469,148	1,278,704	6,243,168	0	18,504,684

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2023

Name LUMINA FOUNDATION FOR EDUCATION, INC.	Employer identification number 35-1813228
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0	0	0	(6,049)
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	(0)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	(6,049)

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	0	0	0	244,290
11 Enter gain from Form 4797, line 7 or 9			11	0
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions (see instructions)			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	244,290

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	0
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	238,241
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	238,241

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 11460M

Schedule D (Form 1120) 2023

11/15/2024

35-1813228

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 for instructions and the latest information.

Name(s) shown on return

LUMINA FOUNDATION FOR EDUCATION, INC.

Identifying number

35-1813228

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
	1231 G/L PASSTHROUGH	VARIOUS	VARIOUS	0		63,987	(63,987)	
3	Gain, if any, from Form 4684, line 39						3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	
6	Gain, if any, from line 32, from other than casualty or theft						6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7	(63,987)
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9	

Part II Ordinary Gains and Losses (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7						11 (63,987)
12	Gain, if any, from line 7 or amount from line 8, if applicable						12 0
13	Gain, if any, from line 31						13 0
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17	Combine lines 10 through 16						17 (63,987)
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the 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						18a
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), Part I, line 4						18b

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2023)

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 1a before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21.	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage. See instructions	27b	
c	Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the smaller of line 24 or 29a. See instructions	29b	

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

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

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

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

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023

Attachment
Sequence No. 179

Name(s) shown on return

LUMINA FOUNDATION FOR EDUCATION, INC.

Business or activity to which this form relates

901101

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	1,160,000
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	2,890,000
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	1,160,000
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 smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2022 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 2024. 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 2023	17	1,757
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 2023 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 2023 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	Total. 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	1,757
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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form 4562 (2023)

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.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input 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	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							25	0	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	0	

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year					0
44 Total. Add amounts in column (f). See the instructions for where to report					0

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20_____

2023**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

LUMINA FOUNDATION FOR EDUCATION, INC.

EIN or SSN

35-1813228

Name and title of officer or person subject to tax

JAMIE MERISOTIS, CEO**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here . . . <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b _____
2a Form 990-EZ check here . . . <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here . . . <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here . . . <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . .	4b _____
5a Form 8868 check here . . . <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here . . . <input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0</u>
7a Form 4720 check here . . . <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here . . . <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here . . . <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here . . . <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize CROWE LLP to enter my PIN

1	3	2	2	8
---	---	---	---	---

 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Jamie Merisotis

Date

November 14, 2024 | 1:30 PM PST**Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

3	5	5	6	2	4	2	1	6	8	0
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

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

ERO's signature STEVE LENIVYDate 11/13/2024**ERO Must Retain This Form — See Instructions**
Do Not Submit This Form to the IRS Unless Requested To Do So