

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

2024

For calendar year 2024 or other tax year beginning , 2024, 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 an 501(c)(3).

Department of the Treasury Internal Revenue Service

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

Header section containing: A Check box if address changed; B Exempt under section 501(C)(3); C Book value of all assets at end of year 1,544,151,334; D Employer identification number 35-1813228; E Group exemption number; F Check box if an amended return.

G Check organization type: 501(c) corporation (checked), 501(c) trust, 401(a) trust, Other trust, State college/university, 6417(d)(1)(A) Applicable entity.

H Check if filing only to claim: Credit from Form 8941, Refund shown on Form 2439, 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.

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? Yes (checked) No

L The books are in care of (SEE STATEMENT) Telephone number (317) 951-5300

Part I Total Unrelated Business Taxable Income

Table with 11 rows for Part I: Total Unrelated Business Taxable Income. Line 1: 172,193; Line 11: 153,974.

Part II Tax Computation

Table with 7 rows for Part II: Tax Computation. Line 1: 32,335; Line 7: 32,335.

Part III Tax and Payments

Table with 4 rows for Part III: Tax and Payments. Line 4: 32,335.

**Part III Tax and Payments** (continued)

<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k)		<b>5</b>	0
<b>6a</b>	Payments: Preceding year's overpayment credited to the current year	<b>6a</b>	530,220	
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	300,000	
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>	0	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>	0	
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>	0	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>	0	
<b>g</b>	Elective payment election amount from Form 3800	<b>6g</b>	0	
<b>h</b>	Payment from Form 2439	<b>6h</b>	0	
<b>i</b>	Credit from Form 4136	<b>6i</b>	0	
<b>j</b>	Other (see instructions)	<b>6j</b>	0	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j	<b>7</b>	830,220	
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>	0	
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>	0	
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>	797,885	
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2025 estimated tax</b> 797,885 <b>Refunded</b>	<b>11</b>	0	

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

<b>1</b>	At any time during the 2024 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
<b>2</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>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year . . . . \$ 4,650		
<b>4</b>	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.		
<b>5</b>	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	
		\$	
		\$	
		\$	
<b>6a</b>	Reserved for future use		
<b>b</b>	Reserved for future use		

**Part V Supplemental Information**

Provide any additional information. See instructions.

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

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title CEO

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>STEVE LENIVY</b>	Preparer's signature <b>STEVE LENIVY</b>	Date <b>11/16/2025</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01635350</b>
	Firm's name <b>CROWE LLP</b>	Firm's EIN <b>35-0921680</b>			
	Firm's address <b>701 13TH ST NW, SUITE 852, WASHINGTON, DC 20005</b>	Phone no. <b>(202) 624-5555</b>			

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2024**

Department of the Treasury  
Internal Revenue Service

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

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

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

<b>Part I</b>	<b>Unrelated Trade or Business Income</b>	<b>(A) Income</b>	<b>(B) Expenses</b>	<b>(C) Net</b>
<b>1a</b>	Gross receipts or sales <u>0</u>			
<b>b</b>	Less returns and allowances <u>0</u> <b>c</b> Balance	<b>1c</b> <u>0</u>		
<b>2</b>	Cost of goods sold (Part III, line 8)	<b>2</b> <u>0</u>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b> <u>0</u>		<u>0</u>
<b>4a</b>	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	<b>4a</b> <u>4,319,650</u>		<u>4,319,650</u>
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b> <u>445,413</u>		<u>445,413</u>
<b>c</b>	Capital loss deduction for trusts	<b>4c</b>		
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b> <u>(2,451,509)</u>		<u>(2,451,509)</u>
<b>6</b>	Rent income (Part IV)	<b>6</b> <u>0</u>	<u>0</u>	<u>0</u>
<b>7</b>	Unrelated debt-financed income (Part V)	<b>7</b> <u>0</u>	<u>0</u>	<u>0</u>
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b> <u>0</u>	<u>0</u>	<u>0</u>
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b> <u>0</u>	<u>0</u>	<u>0</u>
<b>10</b>	Exploited exempt activity income (Part VIII)	<b>10</b> <u>0</u>	<u>0</u>	<u>0</u>
<b>11</b>	Advertising income (Part IX)	<b>11</b> <u>0</u>	<u>0</u>	<u>0</u>
<b>12</b>	Other income (see instructions; attach statement)	<b>12</b> <u>0</u>		<u>0</u>
<b>13</b>	<b>Total.</b> Combine lines 3 through 12	<b>13</b> <u>2,313,554</u>	<u>0</u>	<u>2,313,554</u>

<b>Part II</b>	<b>Deductions Not Taken Elsewhere.</b> See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
<b>1</b>	Compensation of officers, directors, and trustees (Part X)	<b>1</b>		<u>26,415</u>
<b>2</b>	Salaries and wages	<b>2</b>		<u>54,318</u>
<b>3</b>	Repairs and maintenance	<b>3</b>		<u>0</u>
<b>4</b>	Bad debts	<b>4</b>		<u>0</u>
<b>5</b>	Interest (attach statement). See instructions	<b>5</b>		<u>0</u>
<b>6</b>	Taxes and licenses	<b>6</b>		<u>64,260</u>
<b>7</b>	Depreciation (attach Form 4562). See instructions	<b>7</b>	<u>7,047</u>	
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<u>0</u>	<b>8b</b> <u>7,047</u>
<b>9</b>	Depletion	<b>9</b>		<u>886,721</u>
<b>10</b>	Contributions to deferred compensation plans	<b>10</b>		<u>0</u>
<b>11</b>	Employee benefit programs	<b>11</b>		<u>25,027</u>
<b>12</b>	Excess exempt expenses (Part VIII)	<b>12</b>		<u>0</u>
<b>13</b>	Excess readership costs (Part IX)	<b>13</b>		<u>0</u>
<b>14</b>	Other deductions (attach statement)	<b>14</b>		<u>388,801</u>
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14	<b>15</b>		<u>1,452,589</u>
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>		<u>860,965</u>
<b>17</b>	Deduction for net operating loss. See instructions	<b>17</b>		<u>688,772</u>
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>		<u>172,193</u>

<b>Part III Cost of Goods Sold</b>		Enter method of inventory valuation
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b> 0
<b>2</b>	Purchases . . . . .	<b>2</b> 0
<b>3</b>	Cost of labor . . . . .	<b>3</b> 0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b> 0
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b> 0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b> 0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b> 0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b> 0
<b>9</b>	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	

<b>Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)</b>				
<b>1</b>	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.			
	<b>A</b> <input type="checkbox"/>			
	<b>B</b> <input type="checkbox"/>			
	<b>C</b> <input type="checkbox"/>			
	<b>D</b> <input type="checkbox"/>			
<b>2</b>	Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>
<b>a</b>	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .			
<b>b</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) . . . . .			
<b>c</b>	<b>Total rents received or accrued by property.</b> Add lines 2a and 2b, columns A through D . . . . .			
<b>3</b>	<b>Total rents received or accrued.</b> Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) . . . . .			0
<b>4</b>	Deductions directly connected with the income in lines 2a and 2b (attach statement) . . . . .			
<b>5</b>	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) . . . . .			0

<b>Part V Unrelated Debt-Financed Income (see instructions)</b>				
<b>1</b>	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.			
	<b>A</b> <input type="checkbox"/>			
	<b>B</b> <input type="checkbox"/>			
	<b>C</b> <input type="checkbox"/>			
	<b>D</b> <input type="checkbox"/>			
<b>2</b>	Gross income from or allocable to debt-financed property . . . . .	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b>	Deductions directly connected with or allocable to debt-financed property			
<b>a</b>	Straight line depreciation (attach statement) . . . . .			
<b>b</b>	Other deductions (attach statement) . . . . .			
<b>c</b>	<b>Total deductions</b> (add lines 3a and 3b, columns A through D) . . . . .			
<b>4</b>	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .			
<b>5</b>	Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .			
<b>6</b>	Divide line 4 by line 5 . . . . .	%	%	%
<b>7</b>	Gross income reportable. Multiply line 2 by line 6 . . . . .			
<b>8</b>	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .			0
<b>9</b>	Allocable deductions. Multiply line 3c by line 6 . . . . .			
<b>10</b>	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . .			0
<b>11</b>	<b>Total dividends – received deductions</b> 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 gross income	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).
<b>Totals</b> . . . . .			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).
<b>Totals</b> . . . . .		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 0

**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
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				0
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				0
<b>4</b> 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 . . . . .				
<b>5</b> Readership costs . . . . .				
<b>6</b> Circulation income . . . . .				
<b>7</b> 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- . . . . .				
<b>8</b> 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 . . . . .				
<b>a</b> 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
<b>(1)</b> OFFICER COMPENSATION		%	26,415
<b>(2)</b>		%	
<b>(3)</b>		%	
<b>(4)</b>		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			26,415

**Part XI Supplemental Information** (see instructions)

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

## Form 990T Part I, Line 4

## Charitable Contributions

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Converted to NOL	Amount Remaining	Contribution Carryover Expires
2020	37,241,083	0			37,241,083	2025
2021	57,692,859	0		505,965	57,186,894	2026
2022	32,134,187	156,079		772,739	31,205,369	2027
2023	53,394,715	0			53,394,715	2028
2024	30,110,680		17,219	68,877	30,024,584	2029
<b>Totals</b>	<b>210,573,524</b>	<b>156,079</b>	<b>17,219</b>	<b>1,347,581</b>	<b>209,052,645</b>	

Date	Amount
05/14/2024	50,000
09/15/2024	250,000
<b>Totals</b>	<b>300,000</b>

Name of Partnership	Share of gross income	Share of deductions	Gain or loss
<b>INVESTMENT ACTIVITY</b>			
(1) INCOME (LOSS) FROM PARTNERSHIPS	1,700,928	4,152,437	(2,451,509)
<b>Total</b>	<b>1,700,928</b>	<b>4,152,437</b>	<b>(2,451,509)</b>

Description	Amount
<b>INVESTMENT ACTIVITY</b>	
(1) STATE UBI TAX	64,260

Description	Amount
<b>INVESTMENT ACTIVITY</b>	
(1) PROFESSIONAL SERVICES	372,776
(2) TRAVEL	305
(3) OCCUPANCY	11,402
(4) MISCELLANEOUS EXPENSE	4,318
<b>Total</b>	<b>388,801</b>

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining
<b>INVESTMENT ACTIVITY</b>					
2018	8,439,771	68,877	6,243,168	688,772	1,576,708
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
<b>Totals</b>	<b>23,469,148</b>	<b>1,347,581</b>	<b>6,243,168</b>	<b>688,772</b>	<b>17,884,789</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

**2024**

Name: **LUMINA FOUNDATION FOR EDUCATION, INC.** Employer identification number: **35-1813228**

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)
<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 . . . . .				0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				0
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	0	0	0	87,519
<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> ( 0 )	
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .			<b>7</b>	87,519

**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)
<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 . . . . .				0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				0
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	0	0	0	200,145
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .			<b>11</b>	4,031,986
<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>	4,232,131

**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>	87,519
<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>	4,232,131
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns . . . . .	<b>18</b>	4,319,650

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

**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

Name(s) shown on return

**LUMINA FOUNDATION FOR EDUCATION, INC.**

Social security number or taxpayer identification number

**351813228**

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	
	<b>SHORT-TERM GAIN/LOSS FROM INVESTMENTS</b>			0	0		0	87519
<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) . . .			0	0		0	87519

**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

Social security number or taxpayer identification number

**LUMINA FOUNDATION FOR EDUCATION, INC.**

**351813228**

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	
	<b>LONG-TERM ORDINARY GAIN/LOSS FROM INVESTMENTS</b>			0	0		0	200,145
<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) . . . .				0	0		0	200,145

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

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

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.**  
**Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.**

Attachment  
Sequence No. **27**

Name(s) shown on return <b>LUMINA FOUNDATION FOR EDUCATION, INC.</b>	Identifying number <b>35-1813228</b>
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<b>1a</b> Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .	<b>1a</b>	
<b>b</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 . . . . .	<b>1b</b>	
<b>c</b> Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets . . . . .	<b>1c</b>	

**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)
	<b>1231 GAIN OR LOSS</b>	<b>VARIOUS</b>	<b>VARIOUS</b>	<b>890,929</b>		<b>0</b>	<b>890,929</b>

<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>3,141,057</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>4,031,986</b>

**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.

<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>	<b>4,031,986</b>

**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>	<b>445,413</b>
<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>	<b>445,413</b>

**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.

<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), Part I, line 4 . . . . .	<b>18b</b>	

**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.)		
<b>A SECTION 1254 - DISPOSAL OF WORKING INTEREST PROPERTY</b>		VARIOUS	VARIOUS		
<b>B</b>					
<b>C</b>					
<b>D</b>					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> See line 1a before completing.) . . . . .	20	3,586,470		
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	0		
24	Total gain. Subtract line 23 from line 20 . . . . .	24	3,586,470		
<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	445,413		
b	Enter the <b>smaller</b> of line 24 or 28a . . . . .	28b	445,413		
<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	3,586,470
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	445,413
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	3,141,057

**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)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: LUMINA FOUNDATION FOR EDUCATION, INC., 901101, 35-1813228

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 columns: Line number, Description, Sub-column (a-c), Line number, Amount. Includes lines 1-13 for Section 179 election.

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

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

Table with 3 columns: Line number, Description, Line number, Amount. Includes lines 14-16 for special depreciation.

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

Section A

Table with 3 columns: Line number, Description, Line number, Amount. Includes lines 17-18 for MACRS deductions.

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows 19a-i.

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method, (e) Depreciation deduction. Includes rows 20a-d.

Part IV Summary (See instructions.)

Table with 3 columns: Line number, Description, Line number, Amount. Includes lines 21-23 for summary.

**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.)

Table with 10 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29 for depreciation calculations.

**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.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36 for mileage and personal use questions.

**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.

Table with 2 columns: Yes, No. Rows 37-41 for employer questions regarding vehicle use policies.

**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**

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44 for amortization calculations.